



# Town of Blowing Rock

Date: Tuesday, November 9, 2021, 6:00 p.m.

Location: 1036 Main Street, Blowing Rock, NC 28605

## Agenda

<i>Item</i>		<i>Present &amp; Participants</i>
<b>I.</b>	<b>CALL TO ORDER – ROLL CALL FOR ATTENDANCE</b>	Mayor Charles Sellers
<b>II.</b>	<b>PLEDGE OF ALLEGIANCE</b>	Mayor Charles Sellers
<b>III.</b>	<b>APPROVAL OF MINUTES – By Roll Call</b> <b>1. October 12, 2021 – Regular and Closed Session Meeting Minutes</b>  <b>REGULAR AGENDA ADOPTION</b>	Mayor & Council  Mayor & Council
<b>IV.</b>	<b>CONSENT AGENDA:</b> <b>1. Budget Amendment</b> <b>2. NCDOT Stoplight Highway 321/Rock Rd./Green Hill Rd Resolution</b> <b>3. LGC Debt Resolution</b> <b>Tax Releases</b>	Mayor and Council
<b>V.</b>	<b>PUBLIC COMMENTS</b>	
<b>VI.</b>	<b>PRESENTATION:</b> <b>1. TOBR Annual Audit</b>	Martin Starnes and Associates and Finance Director Nicole Norman
<b>VII.</b>	<b>PUBLIC HEARING:</b> <b>1. Scotchman SUP – #2021-06</b>	Planning Director Kevin Rothrock
<b>VIII.</b>	<b>REGULAR AGENDA:</b> <b>1. Fairway 11/Green Hill Rd 3-Way-Stop</b> <b>2. Retreat Date and Location</b> <b>3. COVID Update</b>	Town Manager Shane Fox Town Manager Shane Fox Town Manager Shane Fox and App Health Director Jen Greene

<b>IX.</b>	<b>OFFICIALS REPORTS &amp; COMMENTS:</b> <ol style="list-style-type: none"> <li>1. Mayor</li> <li>2. Council Members</li> <li>3. Town Attorney</li> <li>4. Town Manager</li> </ol>	
<b>X.</b>	<b>CLOSED SESSION – None</b>	
<b>XI.</b>	<b>ADJOURNMENT/RECESS...</b> <i>Mayor Charles Sellers entertains a motion and second to adjourn or recess the meeting.</i>	

# Town Council Meeting - Tuesday, October 12th, 2021 – Regular Meeting

The Town of Blowing Rock Town Council met for their regular monthly meeting on Tuesday, October 12, 2021, 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 Sue Sweeting and Council Members Albert Yount, David Harwood, Doug Matheson, Town Manager Shane Fox, Town Attorney Allen Moseley, Town Engineer Doug Chapman, Fire Chief Kent Graham, Parks and Recreation Director Jennifer Brown, Police Chief Aaron Miller, Planning Director Kevin Rothrock and Public Works Director Matt Blackburn, Finance Officer Nicole Norman and Town Clerk Hilari Hubner who recorded the minutes.

## **SUMMARY KEYWORDS**

valley boulevard, town, traffic, hill, year, culvert, green, cars, road, radar, council, vehicles, number, speed, state, signs, petition, project, noise, area

## **SPEAKERS**

Michael Karpinski, Matt Blackburn, Tim Gupton, David Harwood, Aaron Miller, Doug Matheson, Lynda Lassiter, Jennifer Brown, Lorry Mulhern, Evenlight Eagles, Sue Sweeting, Albert Yount, Shane Fox, Teresa Buckwalter, Charlie Sellers, Doug Chapman, Kevin Rothrock

### **Charlie Sellers**

Good evening, ladies and gentlemen. Welcome to our Town Council meeting this October 12 2021. I'm going to do a roll call for attendance. Albert Yount - here, David Harwood - here, Sue Sweeting - here Doug Matheson -here. Okay, if you would, let's stand for the Pledge of Allegiance. Moving right along approval of minutes, September 7, 2021. Do I have a motion?

### **Sue Sweeting**

So, moved.

### **Doug Matheson**

Second.

### **Charlie Sellers**

Any discussion? Albert, Yes, David Yes,

### **Sue Sweeting**

Yes

**Charlie Sellers**

Unanimously approved.

**Doug Matheson**

Yes

**MINUTE APPROVAL**

**Charlie Sellers**

Approval of the minutes from September 14, 2021. Motion?

**Sue Sweeting**

I make a motion to approve with the following addition on page nine, when we were discussing the information on removal of restrictions based on data, I would like to add that Jennifer Greene, Watauga County Health Director, said that removal will be depend on change will depend on hospitalization numbers, levels of transmission and infection rate and that there's no way to predict until we see the data.

**Charlie Sellers**

Got that Hilari? We have a motion with changes.

**David Harwood**

Second.

**Charlie Sellers**

Do we have a second?

**David Harwood**

Second

**Charlie Sellers**

Any discussion? Okay

**Albert Yount**

Yes.

**David Harwood**

Yes.

**Sue Sweeting**

Yes.

**Doug Matheson**

Yes.

## **REGULAR AGENDA ADOPTION**

**Charlie Sellers**

All in favor. Motion passes. All right. Got a motion to approve the regular agenda?

**Doug Matheson**

So moved.

**Charlie Sellers**

Do I have a second?

**Sue Sweeting**

Second

**Charlie Sellers**

Any discussion?

**Albert Yount**

Albert yes.

**David Harwood**

David Yes.

**Sue Sweeting**

Sue yes

**Doug Matheson**

Doug Yes

**Charlie Sellers**

All right. Consent Agenda, budget amendment. 2021 - 11. Do I have a motion?

**Albert Yount**

So moved

**Charlie Sellers**

Have a second

**Albert Yount**

Yes

**David Harwood**

Second Yes

**Sue Sweeting**

Yes

**Doug Matheson**

Yes

## **SPEAKERS FROM THE FLOOR**

**Charlie Sellers**

All right now we're at the public comments section. If you would, please. Please keep it down to three minutes if it's all possible. Ms. Evenlight Eagles would you state your name and address for the record?

**Evenlight Eagles**

Evenlight Eagles - 612 ransom Street. So this deals with COVID. So I'm riding in the car when I was little me and my sister, we would always complain because our parents were smokers. And we would fuss. And we would, we would want them to roll down the windows and they wouldn't do it. And then we would pitch a fit in and they would. And so now if I mentioned this to my mom when it comes up to cringes because parents make mistakes, and so do government agencies like the CDC than the FDA. But one thing is it's different. When parents make a mistake in their family Policy, based on a lack of information or misinformation. It's a very different thing when a government agency makes public policy based on a lack of information or misinformation. And so there whether you hear it in the news or on social media in the hospital or from doctors or not. There is massive debate about the safety and efficacy of masks and the COVID injections. And there's fights both for and against and There's a reason for the Constitution, it is unethical for me or any government to force you to do something against your own medical will and it's against, you know, it's the same for you or the government to force me. So I don't know if we ask that that but I think you got my point. So the there's a reason that you're forbade in the constitution to make laws that infringe upon my or anybody else's rights to life, liberty, and the pursuit of happiness. And so anybody, I see anybody who wears a mask, or at this point, anybody can get a, they can wear a mask, or they can get a vaccination at any point. There's nothing stopping anybody from doing that. So the mandates, by default, are aimed at forcing people who would not otherwise take that advice. So it is it is by default, unconstitutional. So to me, it's not a question of whether or not if it's unconstitutional, but why you think that it's okay to override the Constitution, and in order to stop people, you know, to stop people having that right. So and, again, as I preface before, I totally believe all of you are doing what you believe is best, but I believe this is a very important point. So the mandates have been passed pursuant to 166A, the North Carolina General statute 166A, a and the and the declared state of emergency. So I'm would like to formally petition the town council to provide specific justification for your declaration of the state of emergency. Now, I understand you rely heavily upon the CDC guidance and understanding rely upon Jennifer Greene and regional health care. But what I'm asking is for you to specifically explain your specific justifications at this point in time for that state of emergency. And then also, which, you know, and when it started, just what are your specific reasons for having started it and continuing with that? And then number two is I want the exact wording, I just have a second exact wording within the document of 166A that you believe gives you the right to even in a state of emergency to force someone to comply with medical advice, which with which they do not agree. Thank you. Yes, and this right, here is one for each of you. But you had a doctor last month, say that feeling Guillain-Barre Syndrome was not one of the side

effects today before she said that another one of the manufacturers was put forth by government agencies.

**Charlie Sellers**

Thank you, Ms. Eagles.

**David Harwood**

Quick clarifying question. Yes. mistake of when you say you are you referring to the collective or individually. Both Thank you.

**Charlie Sellers**

Thank you, Ms. Eagles. All right. Lorry Mulhern, is next. Lorry is spearheading along with many others on a petition that she would like to read. Thank you, Lorry. If you would name and address

**Lorry Mulhern**

9239 Valley Boulevard - I'm not actually going to read the petition. I can't do that in less than three minutes, four minutes and nine seconds short as I got it. So, I just have a little statement. Good evening, Mayor Council and Manager Fox, respectfully I'm here tonight to present to you a petition which now has 298 signatures seeking additional action regarding the noise and speeding along Highway 321 through Blowing Rock. So, if I might ask right now that this be entered into the minutes of this, is it the appropriate time.

**Charlie Sellers**

Would you like to hit highlights of the petition?

**Lorry Mulhern**

Well, if there's time when I finish this. Thank you. There's been some mention of the word respect in recent communications and in some media, so I would like to state unequivocally that the writers of this petition that among the writers, there is no lack of respect for town employees and staff. In fact, very first sentence of the petition states that the undersigned respectfully request, and we do so request action in that spirit. Much has also been discussed lately of unity as well. But respecting unity cannot be one way street. Just petition at its core is a compilation of suggested action that individuals have been offering to town government for years. We restructured the Bingham's letter to Council of August of 2020, which the writers were not aware of prior to the drafting of the petition, outline many of the same points as suggestions as petition that we wrote does in fact many more. However, Laura Bingham made a key point. In a recent local press interview, that when the town publishes its list of major issues to be addressed in the following year, in the upcoming year, the issue of noise, speeding and associated safety on highway 321 never seems to make the cut and a recent communication but seem to bear that out. I personally have said many times over the years to both members of town government privately and to the council publicly, that my worst nightmare is a four-year-old playing with ball with their grandparents, while they're unpacking the car for a weekend getaway in front of the Green Park and grandchild rolling a ball into 321 running after it, and a speeding car truck not being able to stop in time. The residents, taxpayers, business owners who have signed this petition of united behind it in the hope that some additional different action might be taken in order to address this matter.

The hope is the Blowing Rock town government will unite with us in this cause. Many stand ready to assist in any possible way just ask.

**Charlie Sellers**

Thank you, Lorry, and thank all those that were involved with the petition. I think it's very important that, you know, people do get involved. And people have a lot of good ideas. And so that being said, later on our Police Chief will address some of these issues moving forward. Tonight. Okay. Thank you. Hilari, Shane's going to have you enter that in the minutes. So, for future reference, okay. The petition and the explanation. All right. Linda Lasseter

**Lynda Lassiter**

Well, my name is Lynda Lassiter. And my husband and I live at 559 Morningside Drive we're permanent residents of Daytona Beach, and we'd like to refer to ourselves as sand fleas because when the sand gets hot, we flee, and we come to Blowing Rock. All I want to say is that I appreciate so much all that you do, and the hard work that you put in, it's just unbelievable. I can't imagine being in any of your positions. And thank you so much. And I just want to say that I love Blowing Rock.

**PRESENTATIONS**

**Charlie Sellers**

Thank you. Honestly, I think we all love Blowing Rock, and we want the best for. So, thank you. Okay, moving right along. Police Traffic Enforcement update Chief Aaron Miller here. Good evening, Chief.

**Aaron Miller**

Mayor and Council, I was asked to give a brief update on traffic and speeding on Valley Boulevard. So, I wanted to do that tonight. I have got just eight or nine slides, so it'll be very long. But the first slot here deals with what I believe is the philosophy of our police department in Blowing Rock, how we choose to use our manpower when our core functions are at the police department. So, I thought it would be helpful to talk about that for just a moment. I'd like to talk about this topic at length at some point maybe at the retreat, but for tonight you can see in the dark red, this is our committed time. This is the time that we don't get to choose how we spend it. If we get a call for service, we have to go, we have to do training, it's mandated by the state, we have to investigate crimes. And then we also have to deal with special events and other things that arise. So, in Blowing Rock, we broke it down into four core functions that for a committed time, right time that we don't control. The other blocks. Those are the things that we do with our uncommitted time. And in Blowing Rock. I believe we have four primary areas of focus. We have our residential areas that we have to focus on, we have our business areas which is community policing has to do with some of the efforts that we make toward making our tourist feel safe and welcoming. Here in Blowing Rock as well as programs and other things. And of course, traffic safety enforcement is one of those things. So those four things are where we spend our uncommitted time. So, when we're not on a call, we're not following up on a criminal investigation, or some of those things. This is where officers spend their uncommitted time. So, I thought it was important to show that first. This is our staffing levels, we have 13 full time people, I think a lot of people in town think that we're 100-man police department, we are not, we have 13, 10 of those are assigned to road patrol. Currently, 7 of those road patrol officers are certified to operate a radar. So that's not very many and 2 of those 7 are supervisors as well. Here's tracking numbers, this data came from the



DOT website. You can read those numbers 11,000 cars on Valley Boulevard near Ransom Street. That's a daily average, that information is from 2019. I think we would probably all agree that those numbers have probably gone up based on the numbers, we're here for the TDA and some of things. So, 11,000 cars per day average on Valley Boulevard, that's 2,816,000 cars a year, traveling on Valley Boulevard between Main Street and Main Street. Of course, there's a few more cars on the end, because we know a number of those vehicles, turn onto Main Street and come through town and go out 221. So that's between the two Main Street entrances. That's the kind of traffic volume that we're talking about 321. So, when we're talking about speeding and traffic noise, 2,816,000 cars are going to make some noise. Right here this is this is sort of a hard number to come up with. So, we have, and we'll get into that in a second. But we sort of estimate, and it's a loose estimate, that probably 20% of the traffic is exceeding 35 miles per hour on Valley Boulevard. We know that from the data that we collect. So, if that is correct, then there's 2,200 cars a day that are on Valley Boulevard that are exceeding 35 miles per hour. So, I wanted you have that information. Here's what we've been doing about traffic this year so far, we've stopped 1,893 cars, that's a huge number. For a department that has seven officers that are certified to run radar. That's a huge number. I don't have comparative numbers today, because I was only asked about this last week, and we've reached out, but we did not get the information from other departments back in time for tonight. But trust me, that's a big number. We're on track to hit about the same number that we hit last year with us with our staffing levels, we hope for more but to get more that would depend on being fully staffed with all radar certified officers for 12-month period. That's the only way we get that number right. And of course, we rarely go through a 12-month period, we're fully staffed. So that's the problem is matter of fact, just to give you a little a little background this week, one of our newer officers was supposed to be in radar training, which is very difficult to get. We're competing for seats with officer from all over the state North Carolina. He was supposed to be in radar training this week, on Monday morning that he was about to get called the radar class have been canceled. Due to a paperwork glitch at the community college. So, I don't know when we'll get that officer back in radar training. It may be months, I'm not sure. The other thing we've been working on is installing two permanent mount radar signs that's been in the works for quite a while. We applied for a grant through Governor's Highway Safety that grant was approved. We have those signs in house the signpost has been ordered. We have met with Blue Ridge electric, and I've been working with Matt Blackburn and his department, Public Works Department, to try to get that underway. As soon as we can get that worked into the Blue Ridge electric schedule we have to go ahead and get those signs permanently mounted one on each of the Valley Boulevard. Hopefully that'll help remind some of the motorists that is the 35 mile an hour speed limit in Blowing Rock. So, I talked about getting traffic speed information. So, some of you may have seen this report so we have a radar sign that we can collect data. As a car passes that radar it logs every car that passes and their state. And I can print out a variety of different reports. I chose this report, because it just happened to be the most recent one that I could pull off the computer. But as you can see, this breaks it down into different categories. And every police department that I've ever worked for, that I'm familiar with, probably use it some type of similar report and data to make decisions about how to focus our resources. So, you've got the cars that were traveling, and these are, all these numbers on here are daily averages for that time period. Okay, daily averages. So, in the first column in the green column, you've got the cars that were actually going under 35 miles per hour. It's sort of hard to read and apologize for that. The yellow is the number of cars that are in the low-risk thresholds. Low Risk is typically between 35 miles per hour and 45 miles per hour, that's what we would consider low risk, then you got medium risk in orange,

which would be cars traveling between 45 miles per hour and 55 miles per hour, and then you have a higher risk, which is cars over 55 miles per hour. This particular report, let me just give a little explanation. This is just a snapshot in time. So that radar sound is battery operated, we can only leave it out for a certain period, the higher the traffic volume, the quicker the battery goes down. So, this is not every day, it may not be every day, it may not be an average of the whole year, but it's a snapshot in time. So, this particular period, there were zero, this was near the furniture store on Valley Boulevard where the radar sign collected this data. And it was pointing southbound. So, this will be traffic that's traveling up the hill toward the furniture store. There was no high risk. And I think that's great that we don't have any vehicles in the high-risk category. Some reports do this is just a snapshot in time, we only had an average of one vehicle per hour, I think you can scroll through, there's one vehicle per hour average, it's in the medium risk. So, an average of one vehicle per hour was traveling from 45 miles per hour to 55 miles per hour. You have the yellow the low risk you have some vehicles in the in the low risk category there 51 average per hour, this yellow category, the low risk is never going to completely go away, never. It really doesn't matter much what we do, you're always going to have some cars, that might be going 36, 37, 38 miles per hour, some of those cars may have been going 39 miles per hour. But that those are in the low-risk thresholds. And we're never going to eliminate the leverage threshold completely. So as a Police Chief, if I'm going to send my resources out to try to target what we're going to work on, we definitely want to make sure we don't have any high risk, which on this report we don't. Next thing we want to do is try to target the medium risk. So I've got a police officer sitting out on the median running radar, we're probably not going to want to spend our precious resources, stopping the car that's going 37 miles per hour and it's in the low risk category, we're probably going to want to try to target that vehicle that's going 45 to 55 miles per hour in that medium risk category. So that's how we get the data. This is what we do with the data. This is why our officers choose to stop the cars that they choose to stop. So I felt like that was important that you understand that. This is just another way to report the same identical information in a graph. The thing that was of interest to me and I really hadn't even noticed this until I was preparing this for tonight there is almost no red. There's almost no red in the high risk category. And I think that was pretty good. In this particular report, there's almost no medium risk on the ground. Very, very little medium risk. The last slide I had up here I want to talk about traffic crashes for a second. On Valley Boulevard, so far this year 2021 there's been 28 total traffic crashes. I even broke that down in a percentage just because I thought it was interesting, if you won't see the percentage of cars that they're involved in accidents to travel through our town. That's it .0000099%. So I would think that Valley Boulevard is a fairly safe highway to travel on. We have had 5 crashes at the Speedway, the reason I broke that out is we know we have a high crash area at the Speedway. That's something we're trying to work with DOT on, we have a lot of vehicles trying to make left turns trying to pull out of the Speedway. So I sort of wanted to break that out and separate it. 7 traffic accidents on Valley Boulevard speed was indicated as a factor in that accident. Only 7, there were only 3 persons transported to the hospital with injuries, and there were zero, life threatening injuries or fatalities. So that's our traffic crash data. That's important when we start talking about traffic safety and traffic calming measures, you know, the traffic engineers are going to want to see the data. And this is the data that I just presented to you. So that's all that I had to present. And I'll field any questions that you might have.

## **Sue Sweeting**

Thank you for that information that is a well put presentation. I know that the staff you have is not enough to be out there. What other ways can we deal with not only speeding but noise.

**Aaron Miller**

So I'll talk about traffic safety first, we are working on a proposal to present to Council, which would be a cost sharing partnership with Governor's highway safety, for additional manpower just to work on traffic safety on Valley Boulevard. So that's in the works, I hope to have that ready to present have something to talk about that retreat in January. Because of the deadlines, we may have to bring it up a little sooner. Hopefully we'll have that too. You really seem to deliberate and look at. So that's one thing we're working on is just some additional resources to work on traffic safety. The noise issue is much, much tougher. I don't think that the noise issue is going to be solved by law enforcement intervention. The one thing we did do, we've reached out to the North Carolina Highway Patrol has a division that just concentrates on commercial vehicles motor carrier enforcement, I reached out to all the motor carrier enforcement agents here and that's here in Watauga County. And I asked a few questions and also talked with the supervisor that's over this district, with the motor fleet with motor carrier enforcement. And a few of the questions I asked were. How do you regulate truck noise? The answer from the North Carolina Highway Patrol was we don't. They explain to me the process. They say it's almost impossible. They don't have the equipment to do it. They've only done it. The supervisor told me he only knew at one time it was done and they lost that case. So his answer to me was we don't. We also talked a little bit about trucks traveling up and down 321 beyond the town limits. They do do some enforcement in that area. Both of them told me that was a very difficult place to do truck enforcement because there's no place safely for trucks to stop. It's very difficult for them stop on the hill. So typically they they said more often they would follow the truck into Blowing Rock and maybe stop it at the Outback parking lot or something like that, where it's safe to do so. So one question I asked the supervisor, I said what I'm trying to find out. Is there something that we're not doing as far as truck noise on Valley Boulevard that we could be doing? And he's answer to me was no. And that's from the North Carolina Highway Patrol. So I don't think that the noise issue is something that we're going to be able from a law enforcement perspective to eliminate when we have 2,000,800 and some thousand cars a year traveling Valley Boulevard that's going to generate traffic noise. So that's where we're at with the with the noise enforcement. The other issue that we're looking at within our department and Representative Pickett's here he may have heard some about this. The governor established a commission to look at law enforcement in the state of North Carolina. That commission made a report. One of the things on that report was looking at police agencies. De-emphasizing regulatory stops specifically mentioned on that de-emphasizing regulatory stops with vehicle noise. So the government's own Crime Commission is recommending the law enforcement agencies not stop cars for vehicle noise. Now we haven't adopted a policy like that, and I don't think we will. But just to give you an idea in the law enforcement community that some of the things that have been talked about and some of the things that are going around.

**Sue Sweeting**

What about motorcycles? Do we have any signs that say, motorcycles can't have adjusted mufflers?

**Aaron Miller**

I don't think we have any signs that deal with motorcycles.

**Sue Sweeting**

I know we have a noise ordinance that talks about motorcycles. But would that be something that you would recommend to help the motorcycle noise?

**Aaron Miller**

I don't know. It's something we can look at. I don't know if signage will help. I don't know. The answer to that. But it's certainly something we can explore take a look at, we'll see if we can find some other jurisdiction that maybe that have tried something like that.

**David Harwood**

So I sit about 40 yards from 321 days, five days a week, eight hours a day. And I've had this thought that speed doesn't necessarily equal noise on 321. And that's kind of what I'm hearing. And when I hear a loud vehicle and look up out of my window, it's not the speed necessarily, as it is modified exhaust system, J braking. And I would say it's not even necessarily the majority is motorcycles, modified exhaust with all sorts of cars. And so would you say, I mean, based on what you're telling us, is that we have, speeding cars, but definitely in the minority, if you look at 2.8 million cars a year. And that, from that data, speeding cards is not necessarily what is causing a noise problem, that it is other factors associated with the particular vehicle. Am I drawing that correct conclusion?

**Aaron Miller**

I think that's a fair conclusion. I do know that we have stopped some cars for altered exhaust systems. Like I say we can we be out there and try to stop those. When we see them. The most of our noise traffic noise complaints come from the area near Rock Road, Gideon Ridge in that area. Most of that traffic noise in that area is being generated by vehicles, if you are beyond Rock Road, those vehicles are no longer in the city limits of Blowing Rock. So often, we have some requests to do j brake enforcement in that area. Number one, I think it's a terrible, terrible safety risk for us to tell truckers to turn the Jake brakes off while they go down that mountain where we know there's a history of traffic fatalities due to truck crashes. So that's a huge safety issue. Second of all, where the noise starts being generated, the most is already outside the city limits, which is not within where we typically commit our resources to patrol.

**David Harwood**

If we're talking about noise with a particular vehicle? What tools do you have available to you to even deal with that.

**Aaron Miller**

There is a state law that requires that your exhaust system be according to the manufacturer's original, the way the way the manufacturer originally created is supposed to be maintained that way. So if it's an obvious something obvious, we could site them for that as far as the trucks goes, it's a little more complicated, because they fall under some federal laws about interstate commerce. And the motor carrier enforcement. People told me that they had to actually measure the amount of noise that was coming with a with an instrument, then they have to figure out when the truck was manufactured and

found out what the standard was at the time the truck was manufactured. And compare that and see if it's outside the standard. They told me they did not have the instruments to measure the sound,

**David Harwood**

What the humidity was, all that.

**Aaron Miller**

Yeah, yeah, so the interstate commerce stuff. There are some federal laws that apply there. That would probably superseding state laws, but as far as a car out here on the highway, that somebody just decided to cut the muffler off and run without it, that is violation of North Carolina law. And we have stopped cars for that. I can't tell you off the top of my head how many, but that is something we can stop for and sight.

**Sue Sweeting**

I can tell you I was in on a deck on Clawson Drive, so away from going out of Town and the motorcycles were so deafening that we had to quit talking. And you know, there's no wall there, you could see how high that is. So I don't know if they are revving up before they get to the parkway. And I can be at my house on Chestnut Drive and walk my dog at 6:30 to 7:30. In the morning, I can hear the trucks aren't going that way they're going this way, going into town. So it's not just going down the hill. But I'm hearing that is a problem. Is there another avenue? I am sure that other towns have the same issues. Is there a way that that y'all can band together and go talk to somebody about hey, this is a problem, we've got residents.

**Aaron Miller**

A lot of towns have the same complaints and issues think most towns, most chiefs that I've spoken with, implement the same things they prohibit Jake brakes in certain areas and put up signage, I haven't talked to very many chiefs where that was tremendously effective. I wouldn't think Jake brakes would be an issue coming into town. Maybe coming up with a traffic light or something maybe but not generally, they wouldn't be on the break too much coming through town, but it's just a matter of resources and, where we're going to focus our limited resources. And that's why we're looking at maybe.

**Sue Sweeting**

Do they put the brakes on if they're going slow.

**Aaron Miller**

The way engine exhaust brake works, if it's engaged and you let off the gas pedal, it's going to try to muffle limit that exhaust and that's what makes the noise. That's what makes the noise so they let off the gas pedal, it's going to make that noise. If it's a proper exhaust system, it probably shouldn't be very noisy, you're still going to hear some but it shouldn't be overly noisy. But again, that depends on the regulations that were in place. When the vehicles was manufactured and that kind of thing.

**Sue Sweeting**

That's the noise.

**David Harwood**

So there's about 2,000 traffic stops a year if I remember the number correctly.

**Aaron Miller**

I think last year, we were around 2,400 for all of last year, and we're on track probably to be around there again this year.

**David Harwood**

So what? This, this may not be a fair question off the top of your head, but what kind of resources would it take to get that to 4,000.

**Aaron Miller**

So going back to the very first slide, where we had the the functions of our police department and the different things, the only way we can commit more resources to traffic safety is to pull resources from doing other things. So it becomes a matter of what do we want to cut out with the manpower we have? Do we want to cut out neighborhood patrols, do we want to cut out, you know, patrols on Main Street? What do we want to cut out to focus more on resources? So the only way I know to increase the resources that we use there are to have additional resources that are specific for that purpose, to get to 4,000? That's actually an excellent question and one that we had some conversation with the officers that collectively had a brainstorming session of the other day, because I was curious, if we had a committed traffic safety officer, how many vehicle stops would be fair to expect, the number that we kind of came up with was maybe 10 a day. If that was that person's only responsibility. Now obviously we can do some math and figure out how many that is. During the course of the year, you know, an employee would have been off some for vacation and most of our officers have at least one day a month they have to go to court, which is another resource drain. So for all these cars, we stop, we have more court dates to go to. So you know, I was sort of thinking that maybe 250 or probably 240 days a year maybe they would be out there. So that would be about 2,400 traffic stops for one person. I think that's probably too high. I think that's probably too high of an estimate. The other issue you run into is I will use yesterday as an example close to where the Mayor was a routine traffic stop was a stolen vehicle. So there is hours. You know last night, a routine traffic stop ends up being a drug arrest and a subject tried to flee from the police. You know now we've got two officers tied up for several hours, so sometimes these simple traffic stops are very simple and are time consuming. But I think it's a safe assumption that one officer whose time was dedicated to just that could probably easily, easily do 1,000 traffic stops in a year. I would think. Again, that's sort of a not much science.

**Charlie Sellers**

Okay to take David's question a little step further, you had mentioned that there's this opportunity to go through the state for additional police, or enforcement? How many could you get? Just hypothetically? And how many could you see put on traffic enforcement?

**Aaron Miller**

The minimum number we would like to see is two, three would probably be good. We're still trying to figure out how many, if we should apply for more and hope we get the middle. We're still gathering

some information. But basically, that's the Governor's Highway Safety Grant. And it's a shared cost. The Governor's Highway Safety pays 100%, the first year 75%, the second year, and so forth through a five year, the fifth year of the town will pay 100%. So it's called shared grants. So we're still trying to gather some information on there.

**Charlie Sellers**

So this is something you're going to bring the council

**Aaron Miller**

Oh, yeah, absolutely, the Council would have to approve it before we submit an application.

**David Harwood**

But my fear is, we can catch more speeders. But that doesn't necessarily equate to a quieter 321

**Aaron Miller**

I don't, I don't think it's going to necessarily be quieter, we can stop some more noise related, or some, you know, improperly muffled vehicles. But when you're talking about 2,000,800 cars a year, we can't be there every minute all the time.

**Sue Sweeting**

The presence makes a difference. Like what they do with the motorcycles.

**Aaron Miller**

Also back to talking about how we use our radars and how we use our resources. You know, there's times of the day three o'clock in the morning, there's not going to be a lot of speed enforcement on 321 because there's not any cars. So, you know, there's some times during the day that there's too many cars to be speed enforcement. Because the way a radar unit works, it sends out a sound wave, that sound wave bounces off of an object back to the radar unit and calculates speed. The report that I had up there a little while ago, there's some periods of time during the day there might be 400 cars and in hour average traveling. It's almost impossible with our radar equipment, it is impossible it's not almost it's impossible their radar equipment to do speed enforcement. Because when that signal bounces back and it may say 55 miles an hour, but we may not be able to figure out which vehicle it was because traffic is too.

**Albert Yount**

That explains some of the low figures from your radar unit.

**Aaron Miller**

Well, the radar unit supposedly records every car

**Albert Yount**

I don't know how it can.

**Aaron Miller**

I don't know I don't know I'm just in theory it records every car our radar units. If you're sitting in a police car and you've got a radar sitting there, it may bounce back a multitude of speeds so it may capture several speeds, but the officer has to try to figure out which one of those vehicles was actually going 55 and which one was going 45 and that's impossible to do with most of our radar equipment. There's some new technology we have one typically referred to as a LIDAR to laser shoots a laser beam, it's more targeted, we can use it in heavier traffic conditions. We only have one officer certified to use it.

**Albert Yount**

When does it reset?

**Aaron Miller**

The radar?

**Albert Yount**

The one you are going to put up out there?

**Aaron Miller**

Instantly. It doesn't lock in a speed, it's recording it and it keeps recording the next speed so it should instantaneously update every time a car passes.

**Albert Yount**

Well let me just say that I live with a golf course between me and 321 and number four, the sound bounces off that retaining wall. I knew that was going to happen.

**Aaron Miller**

Yeah, I think that's a huge problem when they widened the highway

**Albert Yount**

What makes the noise are these things called pocket rockets. You know what I am talking about. Big pickup trucks usually three quarter ton with knobby tires and gutted mufflers that's what's doing it.

**Aaron Miller**

Mufflers we can definitely stop, the knobby tires we probably can't do a whole lot about.

**Albert Yount**

I have protection against self incrimination Mr. Attorney and I will deny saying this. But I come to town two to four times a day every day and I have started setting my radar control on my car at 43 miles an hour and everything passes me, everything. So I have problem machine that you're referring to.

**Aaron Miller**

Well as I said I can show you different reports in different places that definitely show more cars in the medium risk. That was just the most recent one but I have another one with me that the numbers are substantially higher and that's why I wanted to let you know that's just a snapshot.



**Albert Yount**

My personal experiences is having a problem with that radar that you are using. That's not accusatory to you personally or any of your policeman. But it is a huge difference, when I pull out of Green Hill Road and turn north to come to town you better get because those cars coming up that road, you better get it. I am thinking about trading for a BMW six cylinder.

**Charlie Sellers**

Got that in the minutes?

**Albert Yount**

I'm being honest.

**Aaron Miller**

And I understand. I'm just saying this is the best data we have, the best equipment that we have to gather that data I don't know how to get anything better than what we have

**Sue Sweeting**

Are you going to place one of the permanent down so that he can pull out slower or below him? Do you know where you're going to place some them?

**Aaron Miller**

Where we are planning to place it right now is just past Green Park Inn before the Country Club, before the beginning of the retaining wall. It's been very difficult to find a location for that one on that end as well.

**Albert Yount**

I will shut up after this, but I've driven 30,000 miles this year in eastern America. From Canada, Vermont down to here and speeding is everywhere. I mean literally everywhere. Speed Limit on I40 is 85 now.

**Aaron Miller**

Well, you know and never deny that there speeders on Valley Boulevard. I'm totally aware that are speeders. We try to give you the best information that we possibly can. We're trying to combat that the best way we know how we're stopping a lot of cars. Even the yearly total that we stopped though, was probably not equal to the daily average of speeders on 321. So that's kind of the volume that we're up against.

**Sue Sweeting**

So when can the residents expect those radars because they are effective.

**Aaron Miller**

We are just currently waiting on the Blue Ridge electric schedule to come and help us put in some power so we can get those.

**David Harwood**

A very good report. Thank you.

**Aaron Miller**

Thank you.

**Charlie Sellers**

Thanks, Chief. Moving right along here Green Hill traffic study. This will be presented by Ramey Kemp and Associates, is that correct?

**Shane Fox**

That is correct.

**Michael Karpinski**

Hey, can you guys hear me?

**Shane Fox**

We can.

**Michael Karpinski**

Excellent well good evening Council Members. My name is Michael Karpinski I am with Ramey Kemp and Associates, and our team at Ramey Kemp has prepared the traffic study for Green Hill Road. The purpose of the study was to evaluate and determine potential roadway improvements to address safety concerns along Green Hill Road including speeding and cut thru traffic. I do not have a formal presentation prepared with slides. However, I will share my screen Shane and I have the capability here to open areas or any specific questions we can hone in on specific location and go from there. Okay, so you should be seeing the Google Maps area as points. So the first step in our traffic study was to gather all available data for Green Hill Road, including traffic count data at each end of Green Hill Road at 321, and the Blue Ridge Parkway, as well as feed and craft data from the Blowing Rock police department. They also held a one month online public comment period to gather input from town residents regarding specific concerns of Green Hill Road. I'll go through a quick summary of the data that was gathered from along Green Hill Road. As I mentioned, path account data was collected over a 13 hour period at each intersection at the end of Greenville Road, 321 the Blue Ridge Parkway. And we did run a quick analysis based on this traffic count data. And these intersections do not currently or projected to meet the necessary signal warrants from the manual inform traffic control devices to warrant signalization primarily due to the residential nature of Green Hill Road and the district peak traffic periods in the morning and afternoon peak times when you'd expect residential traffic could be traveling to or from their home and work. So the second kind of data we collected was working with the Blowing Rock police department. It provides the crash data from March of 2013 through December of 2020 along Green Hill Road. And based on this graph data there were 12 total crashes over this eight year period. Majority of the reported crashes on Green Hill Road were likely due to a combination of vehicles driving too fast for the conditions, the horizontal curvature of Green Hill Road and the narrow travel lanes that exists out there currently. I also worked with Bowling Rock police department they provide us with speed data along Green Hill Road, Heather Ridge Lane and Edge Hill Lane. This is

more towards the Blue Ridge Parkway side of Green Hill Road here. Right along this section here are the 1500 block Green Hill Road has a posted speed limit of 25 miles per hour. And the speed data that was collected in May, in June of 2021 indicated that motorists on Green Hill Road were traveling an average of 25 miles per hour, with an 85th percentile speed of 34 miles per hour. And the 85th percentile speed is the speed at which 85% of drivers travel at or below. So based on a review of the data that was gathered, collaboration with town staff, as well as our own independent data collection, the following speeding countermeasures, cut thru traffic countermeasures and intersection improvements at Green Hill Road and Green Hill Circle were considered. I'm going to go through these pretty quickly just to give the highlights of them as there are a fair number of these. After I get through these I will circle back and kind of dig into some of the finer details of the specific recommendations or countermeasures rather. So the first one we have is always stop control. And as Council and the public are aware, Green Hill Circle and Green Hill Road is a prime example of this traffic control device with stop signs on all approaches at the intersection. The next speeding countermeasure we evaluate the speed humps which are vertical, which create vertical deflection designed to reduce vehicle speeds these are typically laid perpendicular to your traveling across the roadway. The next speeding countermeasure we evaluated was enhanced curb delineation. So this includes improved striping and signing upcoming changes in horizontal alignment to alert drivers to conditions that may call for reduction in speed or an action and interest of safety. So some examples of warning signs and warning signs include turn or curb ahead signs, winding road or like an S turn. Chevron's which are the big rectangular arrows pointing in the direction of the horizontal curvature and a combination of horizontal alignment intersection signs. These would include a right hand turn or left hand turn that shows an intersecting roadway along the path of that turn to bring awareness to motorists of an oncoming intersection within that horizontal curve. In addition the warning signs some of the pavement markings would include retro reflective yellow center lines, white lane line pavement markings, as well as yellow reflective centerline markings. These would include the actual pavement markings themselves, I believe out there currently, they may just be painted yellow and white lane lines to delineate the travel lanes along Green Hill Road. There is the resources or capability to upgrade those to be retro reflective or thermoplastic. So they're a little bit more reflective, especially in the evening hours when vehicles use their headlights. And the yellow reflective center line markings are basically lane lines, the layers that they shine back to the user driving along road reflected from the headlights as they travel along roadways. And finally the last speeding countermeasure we evaluated for Green Hill Road, the speed feedback signs, as the chief talked about earlier, these are portable interactive signs that display of vehicles current speed remind drivers to slow down. So next we evaluated two cut through traffic countermeasures. The first is Google Maps, and I'm going to expand on this just a little bit as the title of it is a little bit misleading or doesn't provide the full picture of that particular countermeasure. So Google Maps GPS, of course, everyone has used it before to travel to it from a destination. So Google Maps, may recommend Green Hill Road as alternate route, an alternative route for tourists visiting town, when the Blue Ridge Parkway is open. If there's congestion, or lane closures or construction on the surrounding roadways, during a certain time of day or a certain day of the week, again, Google Maps may route Green Hill Road as an alternative to some of the other routes in the area. To get the user to that point as a as in the fastest route possible in the personal example, from Raleigh, North Carolina. And when I when I came to do a field visit in Green Hill Road, I put in the Green Park Inn as my final destination down at 321. And once I got into town, it took me through Blue Ridge Parkway, and then down Green Hill Road to Green Park Inn instead of for example, continue either along Blue Ridge Parkway all the way over all of our 321 or

go further up. Rather than going down the Blue Ridge Parkway. Continuing along 421 getting into Perksville and further into Boone and down through 421 that way. That was just kind of a personal example I wanted to share with you depending ultimately on the origin and destination of a vehicle trip, whether they're coming from out of town or from within town limits. And Google Maps may recommend Green Hill Road is the fastest route to reach that drivers destination. So our recommendation regarding this is for town staff to work with Google Maps to remove Green Hill Road as a routing alternative to reduce the cut thru traffic between US 321 and the Blue Ridge Parkway. And these algorithms that Google uses are very intricate. Of course, you know when I say removing Green Hill Road as a routing alternative, I would not remove destinations along Green Hill Road or the for the roads otherwise, essentially removed Green Hill Road as a possibility as a route between two points. And if you're still hoping to reach the destination along Green Hill Road or the on the intersections or roads that are along Green Hill Road that would still be a possibility. Just this is a practice that has been implemented here in Raleigh. We're working with them on kind of the process and procedural lineups of ours how the town can best coordinate with them to work with them on removing that, but it has been implemented and has been effective. So the second cut thru traffic measures that we evaluated was selective exclusion signs. And these signs provide notice to roadway users that either state or local statutes or ordinances exclude designated types of traffic using a particular roadway or facility. Currently, as drivers enter Green Hill Road from US 321 or the Blue Ridge Parkway, there is existing signing, indicating no trucks over two axles. However these signs may not necessarily be visible to commercial vehicles, and truck traffic until they have already entered and started their path down Green Hill Road. In which case would be very challenging for those types of vehicles to reverse course. So our recommendation in this particular case is enhancing signage along Green Hill Road, US 321 and the Parkway to improve and just provide better notice for motorists of the restricted access along Green Hill Road pertaining to commercial vehicles and vehicles larger than the two axles. Finally, we did look at the Green Hill Road and Green Hill Circle intersection for potential safety improvements in that particular location. And our recommendations there included an addition to the always stop control traffic control that is up there currently. There are advanced stop ahead signs prior to actually reaching a destination in both directions on Green Hill Road. However, traveling the corridors and unclear how far away from the intersection you are when you come into contact with those stop ahead signs so one of our recommendations was to add supplemental distance plaques to those stop ahead signs that currently exist on Green Hill Road to provide the motorists and roadway users a quantitative distance of when they can expect to arrive at the intersection down the street. And then the second recommendation we had was transverse rumble strips on Green Hill Road as of the Green Hill Circle intersection again, just to bring awareness to motorists of the intersection and the upcoming stop control at the intersection of Green Hill Road and Green Hill Circle. So with that, I will pause for any questions from Council and happy to expand on any items that I touched on. Briefly.

**Charlie Sellers**

Council

**Albert Yount**

I think I missed, I heard yellow center line. What do you call it updating and what did you say about the size of signage or painted on the sides of the road? Did you say something about that?

**Michael Karpinski**

Yes, sir. So that was part of the enhanced kind of curb delineation. And so as far as hitting upgrades to the pavement markings, there is a specific type of material related to lane lines, that's kind of what's known as retro reflective or thermoplastic. Essentially, what that is, is it's more reflective, it bounces light off of the paint itself in low light conditions and kind of evening hours. Just to bring more awareness of the actual the lane lines themselves, both the yellow centerline and the white edge lines for builders to just to for them to know where their lane line is where they're currently in downstream as their headlights project light

**Albert Yount**

I've seen those, and they also contain a rumble strip. Have you seen that?

**Michael Karpinski**

I have, Yes. That's actually something we did consider. And I personally wouldn't recommend that in this application. One that the lanes are fairly narrow. So imagine how it says fairly frequent that as roadway users are looking downstream and traversing the curbs that you know their tires would go over the rumble strips on these lane lines. Think that would produce additional noise for the residents along Green Hill Road.

**Albert Yount**

Well it forces you back toward the center line.

**Michael Karpinski**

Yes, sir.

**Doug Matheson**

Did you suggest any other all way stops other than the one at Green Hill Circle,

**Michael Karpinski**

So not as a part of our recommendations, let me flip back to that section of the report. And the reason for that is specific to evaluating speeding countermeasures. So the manual on Uniform Traffic Control Devices, I am going to call it MUTCD for short since it's a little bit of a mouthful. It's an industry standard that's used by folks in the consulting world, engineering world. You miss it municipalities and state level city level town level as well as at the federal level. They provide just general guidance on how to uniform application of traffic control devices across the country and they provide guidance that says that yield or stop signs should not be used for speed control. And they also provide guidance as far as you know minimum volume criteria for intersections that would apply or will be applicable for always consideration and based on just the existing volumes along Green Hill Road is it's unlikely that these additional intersections along Green Hill Road would meet the minimum volume criteria for all way stop consideration. Expand that a little bit. The addition of always stop along Green Hill Road at intersections with minimal traffic on the side streets may result in stop signs that would be added or they always stop on Green Hill Road to effectively operate under ideal conditions or drivers ignoring apical altogether view the low volumes on the side streets. And to give you an example to zoom in and take a look at let's look at Edge Hill Lane for example. Just counting the rooftops here I see four, five,

maybe six homes along Edge Hill Lane. So the introducing of all way stop control at this particular intersection. For the purposes here, I personally would not recommend again given the guidance from me MUTCD and part of the thought there is Edge Hill Lane doesn't really have a significant level of traffic volume and promoters that are traveling past this intersection on Green Hill Road and they can see that there's no one on the Edge Hill Lane approach and when waiting to enter the intersection, it's very likely that we either perform a rolling stop or just continue to operate on through without even having to brake. Now that being said, you know circling back to Green Hill Road and Green Hill Circle, all way stop control can be ambient standpoint, if there's insufficient line of sight or there's great changes or occurs, foliage, limbs and trees that are blocking the path or in this case of again, this intersection here you have the significant horizontal curve of both Green Hill Circle and Green Hill Road approaching this intersection. So all way stop control can certainly be implemented from a safety standpoint and reviewing this area I think a prime candidate for consideration that I would recommend for all way stop control. The intersection here of Green Hill Road and Fairway 11 Court it's similar in type and application to Green Hill Road and Green Hill Circle. And that this intersection is along a horizontal curve and in this particular applications is 90 degree turn driving this area, whether you're coming from either direction, there is limited line of sight. One or more of the vehicles that are sitting on Fairway 11 Court wishing to turn on Green Hill Circle and vice versa for folks traveling through this intersection on Green Hill Road passing Fairway 11 Court in both directions. So that's certainly something you know a consideration we would add to the town similar to the Green Hill Road and Green Hill Circle improvement that was done just down the road there. That would be my recommendation for all way stop control from a safety standpoint.

**David Harwood**

Can you give me some clarification on the rumble strips at Green Hill Road and Green Hill Circle intersection? It looks like you're recommending those but then there's the MUTCD that indicates that they should not be placed on a sharp horizontal or vertical curve.

**Michael Karpinski**

Sure, yes, you're absolutely right. In that the MUTCD does provide guidance that they should not be placed on a sharp curve. So they will just need to be placed in a similar location to where the top of head signs are either forward or behind those particular locations along a section that is not a sharp horizontal curve. Just be you know if we would need to do a little more evaluation on where those particular rumble strips would be implemented in each direction on Green Hill Road.

**David Harwood**

Alright, thank you

**Albert Yount**

Who goes to war against Google?

**Charlie Sellers**

We will do that.

**Michael Karpinski**

The Town does that. As I mentioned before, we're going to help Shane out in that battle, if he's the one taking that to Google, as I mentioned, I'm personally aware of a case in Raleigh here where the city did work with Google to remove a particular road in this application was a private Street. But it is possible it just it holds a lot more weight coming from municipality versus a private citizen, of course, and ultimately, the town has ownership of a Green Hill Circle, or at least a large portion of it. So it is something that will happen from the municipal level.

**Doug Matheson**

Could you elaborate again, for me a little more on why they do not recommend a stop sign for speed control.

**Michael Karpinski**

The thought is the typical application of all way stop or at least the warrants that MUTCD has are always up there needs to be sufficient volume on all approaches for that particular intersection to meet the criteria. They want to have a constant flow of traffic on all approaches and not have a uniform distribution of traffic on the main line without a lot of traffic on the minor street approaches or the side side street approaches. Essentially just from a safety standpoint, they don't want to create a condition for folks running stop signs in the chance that becomes a pattern if there aren't a lot of traffic on the side streets.

**Charlie Sellers**

So you essentially recommended three way stop on Green Hill and Fairway Court is that correct?

**Michael Karpinski**

It wasn't in the traffic study that we did just because we were specifically looking at speeding and cut thru traffic countermeasures but from a safety standpoint certainly I would recommend that the Green Hill Road and Fairway 11 Court is a prime candidate for consideration. Just given the horizontal curvature of Green Hill Road going through that intersection and the limited sight distance on all the approaches.

**David Harwood**

The all way stop at the intersection of Green Hill Road and Green Hill Circle. There was not a traffic study done when that the stop signs were put in. And the impetus for that was an adjacent school bus stop too. Was there any consideration that maybe that those stop signs should be removed?

**Michael Karpinski**

We did not consider removing those. In my opinion, the all way stop control at Green Hill Road and Green Hill Circle is the appropriate application at that location given the horizontal curvature and the sight distance and the changing grade on all approaches of that particular intersection.

**David Harwood**

Okay, good. Thank you,

**Charlie Sellers**

Council. Okay. Thank you so very much.

**Michael Karpinski**

You're welcome.

**Charlie Sellers**

Have a good evening.

**David Harwood**

Thank you.

**Michael Karpinski**

Thank you. You too.

**Charlie Sellers**

You're waving me to give a thought on that Doug.

**Doug Matheson**

I have got a couple of ideas that I'm looking at, and I'm waiting to get back some answers, a couple of them are from the state and I would rather just wait and in November bring a couple of them forward.

**Charlie Sellers**

All right. Moving right along here stormwater quality Mosaic Inc.

**Teresa Buckwalter**

Good evening.

**Charlie Sellers**

Welcome.

**Teresa Buckwalter**

Thank you. I'm Teresa Buckwalter, I'm with Mosaic Civic Studio. We're based in Boone, but we've done work in Blowing Rock and I live in Kevin's neighborhood, some de facto a Blowing Rock resident. My business partner is Taylor Broyhill and she's the planner. So she looked through some of your ordinances looking at water quality from that standpoint, she couldn't be here tonight. But she also is a de facto Blowing Rock person because she got her start as a planner here. Okay, so we're gonna start with the presentation. Do you mind if I look over your shoulder?

**Shane Fox**

Sure.

**Teresa Buckwalter**

That's going to help me. Great. Okay, so we were hired by the Civic Association really to have. One of the projects that we have worked on with you all is the trailhead, for the Middle Fork Greenway. So we



are the lead design on that working with you all and working with the Department of Transportation. And that project just received in North Carolina American Planning Association Award for the great Healthy Places. So congratulations to you all into the Middle Fork Greenway. So thinking of the Middle Fork Greenway in that regard, and working with Tim Gupton, he hired us, Civic Association hired, us to look at, is there a way that we can continue the Middle Fork Greenway, and maybe it could look different? But how do we look at that. And so from there, the purpose of the study was really to look at two things once we got kind of looking at the Middle Fork Greenway there at the, at the creek, we also we did a drone flight over there last year. And so right through that area we looked at, man, there could be some significant kind of water quality improvements through that area. And so those these two things could go hand in hand. And so we looked at both of those options, and so with the drone footage, the two purposes of the study were to evaluate the potential of the Middle Fork Recreation and the aesthetic amenity. This came directly from the valley vision plan. And then also what are some things that we could do to to improve the health of the water in the water quality. There are some sweet little spots along the creek. That we also discovered that looking at this from a 20,000 foot standpoint, your watershed, of course, this is your district. And then looking at the two different types of the water supply watershed that since the green one, so this is a high more highly developed part of your watershed. And of course, the purple is the less highly developed. But that's kind of looking at this from a 20,000 foot standpoint. And we'll go in and zoom in a little closer here. With the drone footage, we sort of did this analysis specifically, our geographic scope was really Main Street coming here. And then this is the entrance to Chetola, the Gem Store is here and the creek I highlighted here, just so you all can see it a little bit better on the aerial photos, it kind of gets lost, because there's a lot of vegetation, some of its invasive, and some of its good. But anyway, so I like that to kind of coming down through here, this is Cornish Street, and then coming down to Sunset. And then we actually continued looking at this area all the way near the ABC store all the way to where the Main branch crosses over at the fire station. So some of our geographic scope we didn't really go beyond that we just kind of wanted to look at what are some opportunities here? What are some constraints? And so what are some of the issues here, this particular section has been noted as an impaired by DWQ, the Department of Environment Product Quality. So why did this get this impaired designation, and that's for thermal pollution, so too warm. And then that's also for erosion. So if you get sedimentation and erosion, and thermal pollution, so I just showed one of the ponds, you know, the ponds or something that used to be a treatment that people would use often. But they actually contribute to the thermal pollution. Because of you know, you have the large area of surface area of the pond. And the sun headset, there's very little vegetation there. And so then that kind of goes back into the creek and causes more thermal pollution, the fish are less happy as well. There's some other things going on here. I didn't highlight everything, but they're definitely you know, some the lack of buffer. Now your ordinance does have a 30 foot buffer, which is great. But these are, you know, probably older, and you've got the parking lots that there's approximately 30 feet, but it's actually in total, it really should be three feet from the street over to the parking lot. So it's really in some places, it's pretty tight, like maybe 10 or 15 foot vegetated buffer. And that vegetated buffer. As you all probably know, this is what you want to see in terms of taking up some of those pollutants coming off of the parking lot. And also any kind of rainwater that's coming in, gives it a little more time to absorb into the ground before it goes into the creek and causes pollution and heating it up. And then just smaller things that kind of add up like down here that there's quite a bit you know, nobody's fault of course, but just a lot of invasive plant species that come in. And so if there's a way that there could be some restoration of getting rid of the

invasives, even though they're kind of shading the creek, if you looked at if you could get underneath there and look, they're really they're not holding the bank in place, it's really eroding. And so did the Japanese knotweed is the worst. That's it's a real problem with a lot of places. And just some other areas. But some opportunities that we have for improvements in this area are really to regrade the stream banks so that they're a little more gentle so that you don't have this really sharp western banks to replace ponds with maybe stormwater wetlands. And even though we say a wetland, it doesn't have to look ugly, it can it can have very nice plant species in it. And you can even incorporate like up in the upper left, you can incorporate stormwater measures right into the streetscape and or permeable pavers. I worked on a project in the Town of Boone with permeable pavers. It really helps to again sort of take up pollutants before they get into the creek and so it stores water and it also prevents water from rushing from parking lots right into this creek. Right it sort of holds that water for a while and that's what we want. We love to see this which is more of this which the culverts having the actual stream bottom, so that stream bottom makes it possible for those aquatic invertebrates to go up and down the stream. And then the fish are happy because they've got more things to eat. So there's a lot of places where the culverts, there's a drop, so that stormwater culvert kind of drops the water, maybe half a foot that really disconnects your watershed. So we'd love to see more of that. So I'm looking at the opportunities here. This is a fun one. And thinking about the Middle Fork Greenway you can imagine really a 10 foot wide paved path in the way that it is in other places, right. So in this area, because it's tight through their small tracts of land, it could be more of a natural surface or even if that's sort of hardened in some way that maybe just a three foot wide five foot wide trail walking paths that could really connect that the Blowing Rock trailhead for the Middle Fork Greenway, which eventually as y'all continue on, then that really kind of bring a line sidewalk cover crossing, and then have, of course, it has to be with, you know, the consent of landowners and easements and things like that, but potentially a trail that is unobtrusive along the Middle Fork. And it's actually less than a mile from the trailhead to downtown. And so you can have a walking path that really could provide a great user experience. And then kind of taking a page from other communities, you could really kind of incentivize new development kind of facing almost like trail-oriented development, right? So, you could have new commercial, you could incentivize, you know, bike parking, having a facade of the building, kind of also facing the creek, as opposed to the creek having and the trail having just the backside of buildings. And so really kind of screening, seeding and murals, kind of incentivizing these items, and even the types of uses that are really appropriate for a trail. So retail, entertainment, bars and restaurants. Here's an example from the Swamp Rabbit Trail, it's really just a hardware store, which is great. And cars very frequently will park in the parking lot. But they also kind of face the trail. And so they understand that people could jump off and use their the hardware store, they also have an ice cream place. But really the the parking for bicycles, the landscaping, the signage really addresses the trail. And so then trail just really integrates business into the trail use and promotes that in a nice way. So we'd like that this is kind of gets more into this sort of planning details. And Tim and I were going to share the full, we presented this to the planning board. And we'll share with you all the very full slides that show all of those recommendations, but I wanted to kind of shorten it for tonight. But we can provide that to you. One of the kind of main recommendations here is to potentially look at an overlay district that has somewhat, really emphasizes water quality in this area, kind of between Ransom and Valley Boulevard. And it's not not a huge area, but there could be kind of different looking at different ordinances. And so I'll kind of hit the highlights of those. We can skip that one and go to the next. So this is the final slide kind of the takeaways and kind of looking at specific ordinances of yours to really kind of get to the nitty

gritty of what we're talking about in terms of promoting trail use, but also water quality, looking at amending 16.4 to allow trails and parks within the 30 foot buffer, amending 16 13.3 to require all new developments to provide easements for trails identified in town plans. And so if it's been identified in a town plan, it's been adopted and orientation of the principal building facade that we talked about earlier. And establishment of the Middle Fork overlay district. So the point of this would be stream and stormwater standards for that particular area. And also just requiring non conforming structures and to comply with this district standards when redeveloping. So understandably, a lot of these tracts of land these parcels right along the Middle Fork, in the past buildings were very close to the actual Creek, right so that presents a challenge for water quality and the creek stabilization. So establish a lower erosion sediment control threshold. Right now, developers will hit that threshold at half an acre. So if you all could, for this particular area, reduce that so that these smaller parcels, if you're doing something that's maybe a quarter acre, you also have to go through that original sediment control review process, because that's really going to help with your water quality. And then ensure the code enforcement of course of pollution and water shed ordinances and even new stormwater programs and funding. And then the last one, this is really sort of the takeaway message is that there because it's an impaired stream, so that's not a great thing. But it also sets you into this position of being able to get greater grant money, so better grant funding for from DEQ. So for impaired streams, and so this could be a couple of different grants, sources. Of course, this would have to be in conjunction with the landowners, but you could really get money that you do stream restoration at the same pond as you do throughout development. And so it could be this really comprehensive kind of project that could also include some grant funding. And those grant funding cycles tend to be in the springtime. So that's the one of the that's the presentation kind of condensed down, that we'd love to have your questions and see what we can do.

### **Sue Sweeting**

Could you give us some, I brought up permeable pavers, and there's been negative in the literature about it, can you give us an update of has that changed?

### **Teresa Buckwalter**

You know, I mean, they have to be really maintained. So if they get full of sediment, that's not a good thing. So they'd have to essentially be vacuum. And so if you get somebody who, a contractor who's put these in, and who also would maintain it, that's, that's a really key thing. You know, there's, I'm not sure of the other negative, like, it's still very much sort of NC State has their stormwater kind of engineering department that they do. They do a lot of education to consultants and, and other folks, they're still very much, you know, in favor of permeable pavers. I think that the key is to keep the maintenance up, the project that we did in Boone was with NC State. And so we looked at, we essentially took out the bituminous pavement there in a parking lot, and put in underground cells that were of different depths and different materials to do the research on, which actually takes up pollutants better before it went into the creek in Boone. And so NC State has some data on kind of which is the best treatment underground. But on top, it looks the same. It's it's you know, looks like the brick pavers. So it's a really nice application you know, if you want it to look at, you know, one of the downsides would be that it's more expensive, of course, then than other treatments. But there are, like I said, there are other that particular project was grant funded through Clean Water Management Trust Fund, as a demonstration project. And Clean Water Management Trust Fund doesn't always get tapped into when

it comes to innovative stormwater programs. And so they've got the other programs that really get tapped into that that one is a little bit less used. So I think that there's there are opportunities for sure.

**Albert Yount**

Have you looked at the update United Community did to the feeder into the New River on their property?

**Teresa Buckwalter**

No I have not seen that's just a little bit outside of our study area. And like I said, we kind of flew that down a year ago, but I haven't seen. Tell me more about that.

**Albert Yount**

It's a huge plus. A lot of sediment went into the New River right there.

**Teresa Buckwalter**

Yeah. So as you get more and more things like that, that can because you know, the pollution, the water quality issues really come from, it's like very small, like, it adds up, right? It's like all these little small things that adds up nonpoint source pollution. So it's those little measures that you can take all along your watershed are really key.

**David Harwood**

I'm aware of there's two ponds. But it appears to me that the stream bypasses those ponds, is it feeding off of them and then getting put back into them.

**Teresa Buckwalter**

I don't know I mean, we didn't sort of look underneath but generally speaking upon would be on online pond, which it fills up because of the water coming in, and then it comes back out into the creek usually. But those specific ones, whether or not they're I mean, I would think that they would have to be online meaning that it's connected to the Middle Fork.

**David Harwood**

Well it must be underground.

**Teresa Buckwalter**

Yeah. Yep. It's usually okay. Yeah. But I mean, despite that, I mean that we're kind of we kind of are looking at a couple things of both thermal pollution as well as habitat. So upon really has very little kind of wildlife habitat.

**Charlie Sellers**

Thank you so very much. Thank you for coming. I want to thank BRCA and Tim.

**David Harwood**

That was a very nice presentation.

**Doug Matheson**

Moving forward. Since BRCA has pushed us along it might be interesting to look at you guys may be addressing this on a sectional, bring it back, doing it in sections. Just a thought because it needs to be cleaned up, it does, so thank you.

**Charlie Sellers**

We will take a 10 minute break before we go into the next section.

**PUBLIC HEARING - S****Kevin Rothrock**

Mayor and Council, before you I've got a draft ordinance to review downtown residential density for our Central Business and Town Center District. Back in September on the 14 the planning board subcommittee Chairman Pete Gherini, Bill McCarter and Sam Glover and I discussed the residential density limits in downtown area, specifically Town Center and Central Business. We spoke about some existing residential properties downtown and the applicable densities. And we discussed some recent projects and proposals that we reviewed. There was consideration of the 2014 Comprehensive Plan that recommends increasing residential density in downtown to at least eight units per acre. Discussion led the group to evaluate multiple possible residential density such as eight units per acre 12,16 and 20 units per acre. If you would call both of Steve Hetherington projects, Main and Pine, and what he had originally proposed at Pine and Laurel were 20 units per acre project. The two residential projects originally proposed on the Barker property up behind Speckled Trout were one was 17 units per acre and one was 13 units per acre respectively. And then for reference Village Green on Main Street is 20 units per acre and then The Gable across the street is 17 units per acre. After much consideration of all other limiting develop regulations, such as building height, setbacks, impervious limits, and parking. The subcommittee proposed that residential density not be a limiting factor in the central business or town centers, zoning districts. So in other words, the subcommittee recommended no limit on residential density in the form of maximum dwelling units per acre. This was presented to the planning board at their September meeting, they approve this draft text to amend our ordinance unanimously. So that draft ordinance is simply, there is a section in our ordinance that deals with residential density throughout town, R6, R15, R10 and additionally, there's other sections that refer back to that table. And this section here 16-12.2.3 specifies lots in our RMH which is mobile home central business general business and HMC zoning districts where residential developments are permissible maybe developed if you go to multifamily at the R6N district ratio which is five units per acre. So what has been proposed is that properties and central business and town center would not be subject to those residential density limits. I included the draft ordinance for your review and this comes from a recommendation from the planning board from last month this is what you asked us to look at and so this is a recommendation that has been forwarded to you. I will be glad to answer questions and Chairman Gherini is here as well on behalf of the planning board.

**Sue Sweeting**

Did you also look at parking?

**Kevin Rothrock**

We did not, we were asked to just look at density at this time.

**Sue Sweeting**

Okay and you're going to have to explain this to me because I'm not, so how would this change affect the 1150 Main. I know it's already done so it's not we're not talking about anything that wouldn't but how could this change it could they increase the inside as far as more rooms inside?

**Kevin Rothrock**

The way that that was developed, no, it wouldn't change. Their residential density was capped at 20 that's what the number came out to be with the development they that they proposed and there are four units in the front building I think to at least two or one bedroom units and there are I think two bedroom units and then the building behind is just two units and they're both two bedroom. Wouldn't have changed that one but that wouldn't have been an issue they said this is what we're proposing the building height restricts us to this number 35 feet I think it was. The setbacks forces in on both Main Street and Pine Street parking they provided the parking that they needed so all those other limiting factors dictated how big that building was going to be. If they stuck to five units per acre residential they would have had two dwelling units on that property

**Sue Sweeting**

Two more than they have?

**Kevin Rothrock**

No, just two total so they would have to have been creative and done more retail space and parking and then just two units and that you know those would have been three or four bedrooms but that's really not what people are looking for in a downtown residence, not a three and four bedroom that's really not what the markets aimed at. More one and two is probably the what the market is geared towards it in the downtown area.

**Sue Sweeting**

So when are you going to look at parking?

**Kevin Rothrock**

I don't know.

**Sue Sweeting**

I think the confusing thing is grandfathering in and that needs to be because that's from what 2010 that they changed that, the Council then.

**Kevin Rothrock**

We came back in August, and we were asked to look at density we came back said do you want us just to focus on density or he wants to look at other things including parking. And the board said we want to look at density so we did we can we certainly we know we need to look at the rest of it including, the west side, east side of Main Street, both of those are different and how they're developed and we need to craft our ordinance to reflect that. And then we need to look at the rest of central business, and maybe there needs to be some increased building height or reduced. We need to look at all of that.

**Sue Sweeting**

And parking

**Kevin Rothrock**

And parking.

**Charlie Sellers**

Kevin, how would this affect the the Rainy Lodge or would it have had any impact at all

**Kevin Rothrock**

On the hotel itself, none, but the previous projects one, the condos. As I mentioned one was a 16 unit is just under an acre. So, it's, the ratio is about 17 units per acre. And then the next one that came back, the planning board was 12 units. Without the density cap that would have gone through.

**Doug Matheson**

Because it looks like regardless of the density, you're still having to develop to the code of setback, height and parking, which is going to regulate whether you have five or whether you have 10.

**Kevin Rothrock**

Right? All those limiting factors setback building height buffers. With it's in the watershed, which is everything from here down towards Sunset down Sunset. Those are also limited by impervious maximum, you know, especially if it's a vacant lot, you can only armor or pave over and build on 36% and sometimes allow it to go up to 70. So those are other limiting factors. In addition to density.

**Charlie Sellers**

Would anyone from the public like to speak? Yes. Would you come up, state your name, address.

**Tim Gupton**

Thank you, Mayor, and Council Members, Town Manager Fox. I attended the planning board meeting that Kevin referred to. And I understand the logic of removing the density from the criteria because in reality, all the other factors govern the structure and the size, when you really look at setback, high green space, and especially parking on site for short term rental and hotel units. Those are the key factors that are important, in our opinion. So, we think this approval tonight is really only a first step in the process. And we've indicated in the past that we'd like to see the Council instruct planning board to look at the Downtown Land Use Code for each section of town, east and west and, and further toward Valley, because they're distinctly different. And in particular, we really would like to see a focus on West Main Street, because the Comprehensive Plan indicates that we as a town believe that should be preserved. That's the heart and soul of our community. It is it represents the authenticity of Blowing Rock, as Roger Brooks mentioned. So, focusing on things like setback, using 1150 Main, for example, you know, it's only 15 feet from the sidewalk and the variance was 45% or 75% green space when you basically was in any green space anyway. So that's really the fundamental request is that the Council would move forward to look at the detailed Land Use Code areas that are that really govern what things look like and with an eye toward preserving the authenticity of West Main Street, as I think we all love,

Blowing Rock, you know, we're unified in that, in that opinion. And just we just believe that that's right now is the same as everything else in central business and Town Center. But it's distinctly different and needs to be addressed separately.

**Charlie Sellers**

Thank you, Tim.

**Tim Gupton**

Please include on your winter retreat agenda.

**Charlie Sellers**

Would anyone else in the public like to speak? Okay. Kevin, do you have any more questions for Kevin?

**Doug Matheson**

I would like to make a statement regarding what Tim said I know that and it's something that we do need to look at as a 2014 Comprehensive Plan asked, we update and do our architectural design regulations, you know, to differentiate between east side and the west side to try and keep the historic nature and character of Blowing Rock, you know, not having them both look the same.

**Charlie Sellers**

Okay, make note if you would Shane winter retreat. Motion to close the public hearing.

**Albert Yount**

Motion to close the public hearing

**Sue Sweeting**

Second

**Charlie Sellers**

Okay. All those in favor.

**Albert Yount**

Yes

**David Harwood**

Yes

**Sue Sweeting**

Yes

**Doug Matheson**

Yes



**Charlie Sellers**

Public Hearing closed

**Albert Yount**

Motion to approve.

**Charlie Sellers**

Albert, made a motion to approve. Do we have a second?

**Doug Matheson**

Second.

**Charlie Sellers**

Further discussion

**Albert Yount**

The reason it is redundant and confusing. And we have other safeguards to take care of.

**Charlie Sellers**

Okay. Any further discussion?

**Sue Sweeting**

The only other thing I'd like to maybe add to the winter retreat would be to ask planning board to be looking at the other building height setbacks, parking, east and west side and greenspace.

**Charlie Sellers**

For the winter retreat. Okay, we have a motion we have a second Any further discussion. I'd like

**David Harwood**

I would like to say this feel like deja vu all over and there are members of this board that sent me home with my tail between my legs over this issue, so I'm really glad that it's come back around and it's being considered and that there is a good understanding of the other factors such as setbacks, greenspace, parking requirements, impervious area that limit that so I am all in favor of this. Thank you to the planning board.

**Charlie Sellers**

How do you vote?

**David Harwood**

Yes

**Sue Sweeting**

Yes

**Doug Matheson**

Yes

**Albert Yount**

Yes

**Charlie Sellers**

Okay, so Motion passes. All right, next is Memorial Park Bathrooms.

## **PARTF UPDATE AND MEMORIAL PARK BATHROOMS**

**Jennifer Brown**

Good evening, Mayor and Council. During the town council retreat in January, the park strategy committee presented a drawing of park improvement needs to Town Council. Town Council encourage the park strategy committee to pursue applying for Parks and Recreation Trust Fund Grant. The Park strategy committee worked with McGill and Associates and the High Country Council of Governments and submitted a PARTF Grant application by the end of April. The total projected cost is \$1.285 million. The town has approximately \$430,000 in bond money, and if PARTF awarded the grant that would be \$500,000. The \$355,000 difference would be provided with ABC and TDA funds. During the March 9th Town Council Meeting, a discussion about the part of grant point system took place it was explained that the proposed renovation and expansion of the restrooms in Memorial Park would not help or our request for PARTF money. It was decided that if we did not receive the part of grant, we could move forward with the renovation and expansion of restrooms in Memorial Park with the TDA and ABC money as the funding source. The Parks and Recreation Authority Board met on September 24 and reviewed 55 PARTF application statewide. Out of 55 applications. Blowing Rock's application was ranked first. But unfortunately, our project did not get funded. There are seven criteria that is considered when deciding on funding and ranking is only one of those. There is still a possibility that our project could get funded if the governor passes the budget that has been presented. In the proposed budget, there's additional funding for PARTF projects and if passed, the part of Authority Board will fund more projects this year. We're requesting to move forward with the design, engineering and bidding on renovating and adding restrooms to Memorial Park while we wait on the approved budget, and possible PARTF funding. As stated earlier, moving forward with renovation and addition of restrooms will not affect our PARTF scoring or funding because no points were given for the restroom facilities. The \$355,000 that TDA and ABC would be providing would cover the restroom costs. And the PARTF funding and current bond money would cover the other park improvements and our grant request. And Doug Chapman with McGill is here to provide details on the cost design, engineering and fitting of the restrooms.

**Sue Sweeting**

Is there research on how many bathrooms and toilets you need? Yes, do we have enough for all the people were seeing?

**Jennifer Brown**

Absolutely not. And even adding the current ones still will not provide enough.

**Sue Sweeting**

What would it take? You can always do, for festivals and stuff, you can always do the porta-jons. What is it if we have a normal weekend?

**Shane Fox**

I think the best guidance we have is similar to when there are festivals, concerts or things of that nature and it's over 100 for the number of folks that we have here.

**Jennifer Brown**

Now days normal is a lot even. We can't give you any numbers currently, our system that we were normally pinging cell phones and stuff that is no longer able to provide numbers of people who are in our parks. But I can tell you that this past weekend with rain on Saturday, it was the park was packed. I had staff who would make around and by the time they would get back the trash can was three feet tall over and that is clean and bathrooms empty and trash cans. There are just people, there's lots of people, there's more people even then probably last year at this time, and we thought we couldn't get any busier. So, I mean, we can't provide probably enough restrooms ever to be sufficient for the number of people here. But we can offer more. What we have now is not nearly enough.

**Sue Sweeting**

Do we need to increase what you're what you're recommending is what I was wondering? It didn't seem like a whole lot. I mean, we've got two at BRAHM.

**Jennifer Brown**

We have ideas for restrooms and other places that our park strategy committee has talked about, we're kind of in that process of evaluating each one of our parks. And we are all kind of getting together, Mr. Harwood has put together really good evaluation sheets on each park. And so, we're going through all of those and addressing the things we're doing well, the things we could improve on, our current needs, long term and short-term goals. And so, kind of our plan with all of that is to get all that together and really come to Council at retreat and say here's our plan. And here's what know we need. This is kind of a first step because Memorial Park is probably the busiest park we have obviously in town and the most people that come here, and the fact that it's one of the few public restrooms that we have. You know that makes the most sense right now.

**Sue Sweeting**

Is the pool open. The pool, bathroom open?

**Jennifer Brown**

They are open until we winterize them, but we will be winterizing them probably in Novemberish. We also winterize Davant Field because there's no heat in those as well. So then, once that happens, we only have Memorial Park and two restrooms at BRAHM.

**Sue Sweeting**

I went in there one day and only one of the toilets in the women's bathroom was working. Has that been fixed?

**Jennifer Brown**

Yes. We have a plumber that has been here for the past couple of weeks working on. And I mean that's the other part we he's here probably every other week fixing our restroom facilities.

**Doug Matheson**

I don't know, I'm glad y'all looked at other places other than just the park because BRAHM especially with me living right there. The line starts about 11 o'clock and there is a line continuously from 11 to three o'clock, usually every Saturday, waiting to get because it's just one in each bathroom. There's always a huge line there.

**Charlie Sellers**

Any more thoughts?

**Albert Yount**

How many bathrooms, water closets, urinals are you're talking about here?

**Jennifer Brown**

So, what we're currently proposing is that we mimic what we currently have in the park, there's a sort of a foyer that you walk into. So, taking the wall there opening that up and building another set. And it would be men's and women's both. That way, we could shut down half and clean men's and women's on one half, and people can still use the other half. I had staff this weekend who said that they had never been treated that way by people trying to get in to clean the restroom and provide toilet paper and stuff for them. I mean, like people were just nasty. So, we really want to just in more ways than one I tell you, but we want to make it to where we can still, you know, have restroom facilities available for people when we have to close them down to clean or do maintenance.

**Shane Fox**

How many do we currently have?

**Jennifer Brown**

So there are six women's stalls? And then there are two men's stalls with three urinals.

**Charlie Sellers**

So you want to double that number?

**Jennifer Brown**

Yes.

**Charlie Sellers**

What do you think Council?

**Sue Sweeting**

Well, I commend you because the bathrooms have greatly improved.

**Jennifer Brown**

We try

**Sue Sweeting**

Keeping them clean and toilet paper. So you've done a really good job with that.

**Doug Matheson**

And I think the good thing about going forward with this is, like we talked about this is that it's still in the PARTF even though it may not be next year, we'll still be recouping our money back, hopefully, but it's still a project that is in dire need to go forward with.

**Shane Fox**

If I may, I think our timeline so our ask tonight for action is to allow for McGill to move forward with the design and engineering and then the bidding and award phase. So, we will be coming back to Council with the results of those bids. December to January time frame from a bid result. Is that fair to say?

**Doug Matheson**

Probably in January

**Shane Fox**

Which would allow us to potentially start construction obviously, when the weather breaks with an expectation potentially having bathrooms late summer, early fall.

**David Harwood**

Just to know that this will not adversely affect our chances for PARTF when the state budget is approved.

**Sue Sweeting**

I think we talked about it if it didn't come, we wanted to do this because this was such a critical role

**David Harwood**

In March this was our plan B strategy.

**Sue Sweeting**

Do you want to talk or go ahead and approve?

**Charlie Sellers**

Or make a motion?

**Sue Sweeting**

I make a motion we approve the request as presented.

**Albert Yount**

Second

**Charlie Sellers**

Any further discussion? How do you vote?

**Albert Yount**

Yes

**David Harwood**

Yes

**Sue Sweeting**

Yes

**Doug Matheson**

Yes

**Charlie Sellers**

Motion passes

**Shane Fox**

If I may, as I pull this up, just say thank you for to the Park Strategy Group and High-Country Council of Governments and McGill for putting together the highest ranked project in the entire state for this past year.

**Charlie Sellers**

An excellent job they did

**Sue Sweeting**

Did they give money

**David Harwood**

There were 14 projects that were awarded out of the 55, \$5 million was distributed among 14 projects

## **WASTEWATER ROAD CULVERT REPAIR**

**Matt Blackburn**

Good evening, Mayor and Council. The culvert into the wastewater plant. That access is provided to us with 284 inch for seven-foot culverts and it's the only access we have to our wastewater plant into the reservoir. About a year ago, after one of the heavy rains we had, we noticed the slope on the other side of that culvert starting to fail and deteriorate so we went in and armored that with riprap and had a small sinkhole kind of open at the top and then repaired it. Early the summer noticed the sinkhole was back. So, we kind of watched it and had a couple bigger rains and noticed things starting to get a little bit larger. So, we contacted McGill had them help us investigate it a little bit more determined that the bottom of the culvert was starting to rust out. And then there was a couple joints that it opened up

allowing water to infiltrate past the culvert and which we believe is causing the sinkhole. Kind of talk about whether we want to replace it or look at it, look at doing something different determine the spin casting was probably going to be the safest bet. I talked to Ben Barnes. When he did that, when he was still Blowing Rock spin cast over and had great success with it. So we went down that road now that kind of tell what we found out from them and the processes behind them.

### **Doug Chapman**

Thank you, Matt. We looked at a couple of different routes. Just so you'll know the reason we're not tight because there was a discussion earlier about storm water and open bottom culverts. One of the reasons we are proposing not to completely replace this culvert, as Matt mentioned, only access into the plant currently and the reservoir. But we have three main lines that cross that culvert, the raw water line going to the water plant, the water line coming back from the plant, and then the wasteline coming back from the plant. So, it would be very expensive and difficult to build back what's there if we had to replace it. So, we solicited pricing, we felt like the spin cast was the best fit for this application. While you see there, there's some rough it's rough resting right on the edge of the waterline. But generally speaking, the pops in good condition, it's not buckling in the top, even though there's a little bit of joint separation that you can sort of see in the photo, a joint separation like that it's enough to wash mud out, but it's not too much that we can't fix it. So, the spin casting will solidify that pipe and carry it into the future. It also gives a little bit smaller area, but it's a smoother flow pattern. So, it can still carry more water. So, we solicited several prices, the best price that we received was from JW Hampton, with a sub that they have that really does the pipe work. They'll just do the surface repairs, repairing the road above. And the price for that construction is \$92,000. We're still recommending that we have some level of contingency, probably \$10,000. I don't think we'll need that. But if there's a little bit more material that they need to make the repairs, there'll be an extra cost to that. But it does include all the work to divert the string from one culvert to the next. We've asked the agencies and we can go past the trout moratorium and have October 15 to make these repairs. We've already got that clearance. And we're planning on if everything goes well tonight, and schedules work to start that work next week, hopefully so that we can get it done before the winter. That's our game plan right now, instead of waiting until next spring, when we get past April 15.

### **Sue Sweeting**

How many more culverts look like this? Do we know is this what happened to Valley View?

### **Doug Chapman**

Valley Views of a different situation.

### **Matt Blackburn**

Those are 15-inch culverts, these are 7 inch culverts

### **Doug Chapman**

Yeah, it's the Valley View. Part of the problem that happened there was the slope failed because water was running across the slope here. You're settling is basically going straight down in the culvert. So, we didn't lose a slope. They protected it enough to make sure the slope didn't wash away. This hasn't been a catastrophic failure. But just to think about the painful difficulties, you remember how long they

worked in front of Chetola. These culverts are just downstream from there same stream. So we don't want to get into that type of repair.

**Sue Sweeting**

So this is something you're going to look at all over town.

**Doug Chapman**

When we did the bond project, we looked at what we knew about this. The town doesn't have a lot of large culverts across the town because there's not a lot of large streams. So we don't expect this problem to happen. I mean, it could I mean, there will be circumstances that bring themselves up but I don't I don't see this being a widespread thing.

**Shane Fox**

If I may, stormwater is already on the agenda for January retreat to quality, quantity, and number of other things as well. So we're planning on presenting a fairly in depth overview of stormwater with concerns that we've had for the last number of years. That is already on the agenda.

**Charlie Sellers**

Thoughts?

**David Harwood**

I think that the spin cast is a great solution. Just out of curiosity. Do you have any idea how, how that extends the life back of that culvert?

**Doug Chapman**

There's, not documentation on that. But it improved, I mean, you have the structural integrity of the pipe, but that increases the structural integrity of the pipe. So you know, it would be difficult to say that that extends the life 20 years, 30 years, anything like that.

**Charlie Sellers**

That being said, do they offer any guarantee or warranty time on their workmanship?

**Doug Chapman**

One year, which would be typical, just a typical construction and one year warranty.

**Charlie Sellers**

What do you think, guys?

**Albert Yount**

I make a motion to approve.

**Sue Sweeting**

Second.



**Charlie Sellers**

We have a first and we have a second. Any further discussion? How do you vote?

**Albert Yount**

Yes

**David Harwood**

Yes

**Sue Sweeting**

Yes

**Doug Matheson**

Yes

**Charlie Sellers**

Motion passes.

**Shane Fox**

Once again, if I might add, the budget amendment was included in the packet. So you approve that amendment as well as a part of this.

**PRVS AND ARP**

**Charlie Sellers**

Moving right along. PRV's and ARP's.

**Matt Blackburn**

So, if you remember in January, at the retreat, we talked about the PRV's. And looking to getting those replaced and installing new vaults with everything. Worked with McGill and created a priority listing for those PRV's I think there's 20 something of those in town. The number one, PRV we wanted to look at replacing was one at the intersection of Green Street and 221 right across from Wallingford. So that line feeds off of the 10-inch cross to 21 down Wallingford, and then kind of feeds back into Main Street. Obviously not the only feed for Main Street since we're getting ready to replace on Main Street line. But that line being tide off the 10 inch controls the pressure from Main Street, and Sunset areas seems to be more than any of the others. I know in the past, we've had issues where that PRV's has gotten stuck wide open and then jacks pressures up. And we've had multiple leaks on Sunset and Main Street at the same time. So it's, it is the direct effect on Main Street, and the pressures. Like I said that was our top priority to fix. And then with the Bass Lake sidewalk, we have the opportunity to get that PRV out of the road. And behind the sidewalk, where it's not in the travel lane. We've had issues in the past with that manhole lid coming off. I know a couple years ago, a van hit it, the manhole lid came off and it pretty much took the rear end off from out behind the van. So good opportunity to get out of the road and get it you know, behind the sidewalk where we can actually work on it. Again, Doug's looked at that we've had contractors out there to take a look at it, and I'll let Mr. Chapman explain where we're where we're at with it.

**Doug Chapman**

We've gotten all the permits that we need. We work with DOT, really in concert with sidewalk project. Because we talked with the DOT Rep, we were meeting out on the sidewalk project one day looking at some other issues. And I told him I said we were going to have to put a PRV in here and I am going to need your help getting it approved. So that kind of expedited approval. So we've gotten everything in place. And we took two bids, the lowest bid with from Iron Mountain construction company for \$136,385. And that is going to take care of putting in the new PRV and tying back in Green Street and tying in Wallingford. We have to bore under 221 to connect to Wallingford because the line comes across 221 then goes down the bank and out Wallingford.

**Doug Matheson**

All I can say is as somebody who's working inside vaults all over campus. I would love to see a lot of these vaults get improved over here that we're sending people down inside of right now. This is a much-needed project, one of a much needed projects.

**Doug Chapman**

Not only that, but if you look the existing vault is here, right in the middle of the travel line. And it's not a vault, it's a manhole.

**Doug Matheson**

It's a hole. And only Stirling is about the only one that fits in it.

**Doug Chapman**

Yeah and the term manhole is a name that's not because of me and fits in it. But this will be a vault that Mr. Blackburn and the staff can get in and work on, and this will be out in the side, and just as a point of reference, this area behind the sidewalk, that is now all asphalt will be grass, when that project's done.

**Charlie Sellers**

Thoughts, motion?

**David Harwood**

Kudos to you guys for recognizing and coordinating that sidewalk, it's a great opportunity.

**Sue Sweeting**

And this was the one when we had a fire, that PRV failed, is that what happened with that?

**Matt Blackburn**

I'm trying to remember what happened, I feel like that was something to do with a fire hydrant.

**Sue Sweeting**

It was also cold .

**Albert Yount**

There was no water in it

**Shane Fox**

As I said, that's it's convenient for him. To do that. The one thing I was going to add that we did not know about obviously in January, we put together McGill help helped us put together a list of one through 24, I think about 24 PRV. This being the most crucial of all the most expensive of all as well, considerably. For instance, a price of the one I think over at Possum Hollow was under \$20,000. So this is obviously a very expensive one. And by far the number one. And then with the time that we discussed this in January, the ARPA money that has now been awarded COVID, money essentially, was unknown. And so, if you recall, I think I sent some information to you this summer, that the Town of Blowing Rock will receive a little bit more than \$400,000. And I call it COVID money, but ARPA money, that money can be used for COVID expenses. It also can be used for water and sewer infrastructure expenses. And so, as we kind of looked at our top five, we believed the ARPA money would cover those top five. So, we're starting with number one here. And the budget amendment that you have in your packet is utilizing the first payment of the ARPA money that we've already received a little more than \$200,000. So obviously not utilizing all of it, but starting the process with number one, starting the thought process and working our way down from one down with utilizing the ARPA money.

**Albert Yount**

Made a motion to approve.

**Charlie Sellers**

We have a motion. Do we have a second?

**Doug Matheson**

Second

**OFFICIALS REPORTS & COMMENTS**

**Charlie Sellers**

Any further discussion council? All in favor Ladies and gentlemen, I want to say that those who are here, please vote on November 2. And those listening in November 2 is Election Day. Also, I want to thank those that put together the petition for 321 Valley Boulevard. I think just everybody loves Blowing Rock and everything we can do to make it better and safer is very important to all of us. I'd like to welcome Brian Johnson to Planning and Zoning, Welcome on-board Brian. Anything I can do, or the council can do, we're at your beck and call. But we will defer to Shane Fox.

**Albert Yount**

Well, I've said this before, but I could say it every meeting. It would be hard for our town to survive all of its travail without McGill and Doug Chapman. So, thank you Mr. Chapman, because I've been here when we did all this stuff by ear. And we did some things we shouldn't have done and paid good money for it. We don't do that. So, thanks once again to McGill.

**David Harwood**

As we mentioned before, with the PARTF I'm really proud of the Advisory Committee and the work they're doing and really proud of where our ranking was. With our PARTF application, and I still have my fingers crossed, I think the group came together and in a short amount of time, and did a fantastic job and the High Country Council of Governments, everybody that was involved in that. I know Melissa was here. Pete is here this evening. I want to thank everybody that's on that and we're meeting tomorrow. And we're moving on.

**Sue Sweeting**

I think we are going to get the money.

**Charlie Sellers**

We have that in the minutes.

**Albert Yount**

You personally guarantee

**Sue Sweeting**

Yeah

**Doug Matheson**

Two weeks left of the shuttle, and regardless of whether I'm here or not over the winter, I hope that will be one of the next councils, top things to talk about also during the retreat. Not going to take anything away from Shane, I think you're going to mention the two officers and Amanda, and your comments. So, I'll just hold off on the mentioning that.

**Shane Fox**

I have a few updates here. Start with a couple projects we talked about tonight. Bass Lake sidewalk is getting ever so close to being finished. So, we're hopeful in the next few weeks, I believe that we should see that project hopefully come to a close. They're working feverishly out there to finish up, but we should have a sidewalk open before winter. Met today with the Green Construction who was our bid award winner for the crosswalks we had a pre-construction meeting today. The only real hold up there to getting construction started like with everything is getting supplies here so that signals themselves have about a 10 to 12 weekish turnaround time and so we met with him today. That puts us into the winter work can began in the winters we did decide that some of the demo are work and conduit and etc. can happen during the winter months, which would allow for soon as the weather breaks for the concrete to go down the flat work which is not a tremendous amount of flat work and so that work will be completed over the winter and early spring is our timeline that we discussed today for the crosswalks so by the time that folks come back and warmer weather will have four new crosswalks two at Sunset, one at 221 and the other down at Chestnut Drive. Sunset Drive landscaping finished up on the Sunset side on both sides of Sunset just a few weeks ago. So, I'm sure you've all had a chance to get through and see the beautiful landscaping, rock etc. Over 400 tons of rock were put into that. And over 500 plants between the two sides were part of that project. The firehouse shouldn't be in just any day now with the similar look of boulders, plantings etc. with the flagpole being the centerpiece. I also mentioned to you all during the updates. Due to the fact that we're able to save substantially on the

original budget, we're able to move forward with the replacement of the Legion steps as well as part of that project. So the stairs going down Legion Hill will be able to be replaced in the current location which they're in right now. I had a chance to participate virtually with the ICMA annual conference this past week. So that was held in Portland, or my office or my home for me. And that was a fantastic opportunity to hear kind of how things have changed in the last couple of years. The last time we all got together. And this again is a worldwide administrative group was pretty good, essentially. So, it was interesting to hear how COVID has changed the world literally the world as we know it in so many different ways. And most of the classes were COVID related somehow some way how it's made us a whole look at things a little bit differently. Speaking of COVID give an update since our last meeting on the 14th at that time we 89 active cases we have 71 now 66 and quarantine from the 14th of September in the county in the county. 73 now versus the 66 back then so quarantine numbers are a few more, active numbers are a few less. Weekly testing began three weeks ago. We're in the fourth week of that the second week of the mandatory testing. And we've had 100% compliance at this point from the employees that are not vaccinated. So, no issues there which I'm happy to report. Voting you did mention on November 2 is here at Town Hall. In this room, so just for all those that may be aware of that, that is a Tuesday. So that fits within hours one day, just one day. Early voting is at the courthouse and the Student Union, starting October 14th. I do want to mention, so every now and then we receive, some uplifting emails. And I'm not sure if Chief Miller is still here. He may be better suited to respond to this. We had an unfortunate situation. Chief do you mind giving a brief update on the email you received with Lance and Caleb.

#### **Aaron Miller**

There was a golf cart incident somebody was trying to haul their trash cans to the curb and the golf cart turned over. Lance and Caleb respond, and I believe there was a little injury involved that somebody sent us a nice email thanking them for the quick response and how helpful they were. They even rode the golf cart to get it home. Gave a ride to one of the parties to the hospital and back home. It's not uncommon that we get these types of letters and emails.

#### **Charlie Sellers**

Chief it's good, it's not uncommon, that says you're doing a good job.

#### **Shane Fox**

Amanda, two weeks ago, on a national award for her position at the TDA. It was in the tattler. I believe in the chamber put out something not mistaken. We don't have the name of the organization. It's a national organization that essentially puts her up there. I am happy to answer any questions update any projects.

#### **Albert Yount**

Question, I need clarification on the crosswalk at Rumble and Saint Mary's, is it going to modify or eliminate those parking places that you and I talk about on the south side, the North side and the East side.

#### **Shane Fox**

So, as we discussed during the approval process for those crosswalks is eliminating the two parking spaces on the north and south side of the chestnut east side of Main Street, that is correct.

**Albert Yount**

That is going to be a great help

**Shane Fox**

And again, that's not a signalized crosswalk the reason for that simply is the fact there's not a signal there to signalize so it's simply going to have a safety island and on the west side coming out from Rumble that will go across shorten the length of space there, it'll be marked, we'll have signage etc. type of thing. There's not one there currently, we discussed maybe a flashing sign the difficulty there is your own sidewalk, both sides so we'll just have additional signage coming to north and south within that, so yes, the parking spaces will be eliminated as part of that project. The two projects are the two other intersections and 221 and Sunset will be obviously the major makeover with an addition of a second crosswalk that doesn't exist right now on the south side versus the one that's on the north side. So, we'll have two signalized crosswalks there and remember the signals are coming down so the traffic signals will become pedestal signals versus overhead signals as well. And then 221 is just a signalized crosswalk traffic signals stay up.

**Charlie Sellers**

Ladies and gentlemen, we're going to go into closed session. Thank you for coming this evening. Motion to go into closed session.

**EXECUTIVE SESSION – 8:35 P.M**

**Albert Yount**

I make a motion to go into closed session pursuant to NCGS 143-318.11.(a)(5) Discussion of potential Property acquisition.

**David Harwood**

Second

**Albert Yount**

Yes

**David Harwood**

Yes

**Sue Sweeting**

Yes

**Doug Matheson**

Yes

**At 8:45 p.m. Council returned to open session.**

**David Harwood**

I make a motion to approve the purchase of the Valley Boulevard as presented by Dr. Berry Buxton and for Mayor Sellers to execute the said document.

**Doug Matheson**

Second

**Charlie Sellers**

We have a first and we have a second. All in favor?

**Albert Yount**

Yes

**David Harwood**

Yes

**Sue Sweeting**

Yes

**Doug Matheson**

Yes

**ADJOURNMENT - 8:50 p.m.**

**Charlie Sellers**

Motion passes. Motion to adjourn.

**Doug Matheson**

So moved.

**Sue Sweeting**

Second

**Albert Yount**

Yes

**David Harwood**

Yes

**Sue Sweeting**

Yes

**Doug Matheson**

MAYOR \_\_\_\_\_

Charlie Sellers

ATTEST \_\_\_\_\_

Hilari Hubner, Town Clerk

**Attachments**

**The Vaccine Reaction – Guillain-Barre Syndrome Article – Attachment A**

**Hwy 321 Speeding Petition – Attachment B**

**Downtown Density - #2021-12 – Attachment C**

**Memorial Park Bathrooms Budget Amendment #2021-11 – Attachment D**

**Wastewater Road Culvert Repair Budget Amendment #2021-12 – Attachment E**

**PRV's and ARP Budget Amendment #2021-13 – Attachment F**





# 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: Nicole Norman, Finance Officer  
Subject: Budget Amendment Ordinance to Account for Various Items  
(Ordinance #2021-14)  
Date: November 9, 2021

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Enclosed please find a Budget Amendment Ordinance for the fiscal year 2021-2022 for your consideration.

**Section 1 (General Fund)** re-allocates existing funding from Materials/Supplies Grounds (\$4,000) and Contract Services BRAAC Funds (\$4,000) towards Special events to fund the cost of contracted Christmas decorating in the Downtown. This section also allocated Fund Balance (\$20,000) towards COVID related expenditures of signage and vaccine incentives. This section also allocated a benevolence donation from the Blowing Rock United Methodist Church (\$1,000) towards lobby security camera costs.

Section 2 (BRAAC Fund) completes the transfer of BRAAC funds towards contracted Downtown Christmas decorating (\$4,000).

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

**2021-2022  
Budget Amendment Ordinance 2021-14**

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, 2022:

**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>
10-80-6100-056	Special Events	\$ 26,300	\$ -	\$ 8,000	\$ 34,300
10-00-4260-233	Materials/Supplies- Grounds	\$ 4,500	\$ 4,000	\$ -	\$ 500
10-10-4310-033	Materials/Supplies- PD	\$ 17,000	\$ -	\$ 1,000	\$ 18,000
10-00-4200-058	COVID Expense	\$ -	\$ -	\$ 20,000	\$ 20,000
			<u>\$ 4,000</u>	<u>\$ 29,000</u>	

This will result in a net increase of \$24,000. 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	\$ 390,000	\$ -	\$ 20,000	\$ 410,000
10-00-3400-358	Donations	\$ 700	\$ -	\$ 1,000	\$ 1,700
10-00-3400-402	BRAAC Transfer In	\$ 8,000	\$ -	\$ 4,000	\$ 12,000
			<u>\$ -</u>	<u>\$ 25,000</u>	

**Section 2. To amend the BRAAC 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>
15-00-6100-502	Contracted Svs.- BRAAC	\$ 4,000	\$ 4,000	\$ -	\$ -
15-00-6100-500	Transfer to General Fund	\$ 8,000	\$ -	\$ 4,000	\$ 12,000
			<u>\$ 4,000</u>	<u>\$ 4,000</u>	

This will result in a net increase of \$0 in the appropriations of the General Capital 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>
		\$ -	\$ -	\$ -	\$ -
			<u>\$ -</u>	<u>\$ -</u>	

**Section 3. 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 9th day of November, 2021.

Attested by: \_\_\_\_\_  
Charles Sellers, Mayor

\_\_\_\_\_  
Hilari Hubner, Town Clerk

## **Consent Agenda - Staff Report**

**To: Mayor Charlie Sellers and the Blowing Rock Town Council**

**From: Shane Fox, Town Manager**

**Subject: NCDOT – Hwy 321/Rock Rd/Green Hill Rd. Traffic Signal**

**Date: November 9, 2021**

### **Information:**

The North Carolina Department of Transportation seeks a resolution from the Town Council to demonstrate support for a traffic signal to be placed at the intersection of Green Hill Road/HWY 321/Rock Road, known as project NCDOT Project #49912. The total project will result in the installation of new traffic signals with decorative metal poles and mast arms, pedestrian crossing/signals, and signal system equipment and retiming. NCGS 136-11.1 requires NCDOT to notify cities and counties when project funding exceeds \$250,000 and to obtain a resolution of support from said local government. NCDOT must have the aforementioned resolution of support before requesting funding approval from the North Carolina Board of Transportation.

### **Request:**

For the Town Council to adopt the attached and presented resolution of support.

### **Attachment:**

NCDOT Resolution of Support – Hwy 321/Green Hill Road/Rock Road



**RESOLUTION IN SUPPORT OF  
NORTH CAROLINA DEPARTMENT OF TRANSPORTATION PROJECT FOR  
NEW TRAFFIC SIGNAL INSTALLATION AT THE INTERSECTION OF US 321 AND  
GREEN HILL RD. / THE ROCK RD.**

**WHEREAS**, the North Carolina Department of Transportation (hereinafter "N.C.D.O.T.") is proposing to install a new traffic signal on US 321 at the Intersection of Green Hill Rd. (NS) / The Rock Rd. (NS) in Caldwell Co., North Carolina (hereinafter referred to as the "Project"); and

**WHEREAS**, the estimated cost for the Project funding exceeds \$250,000.00; and

**WHEREAS**, North Carolina General Statute 136-11.1, "Local Consultation on Transportation Projects," requires N.C.D.O.T. to notify all municipalities and counties affected by a planned transportation project and to request that they submit a written resolution expressing their views on the same within 45 days; and

**WHEREAS**, N.C.D.O.T. has notified the Town of Blowing Rock (hereinafter the "Town") of the Project under date of November 1, 2021, and has requested that the Town submit a resolution expressing its views on the same; and

**WHEREAS**, the Town, acting through its Town Council in regular session assembled on the 9th day of November 2021, has expressed its support of the Project and has voted unanimously to adopt this Resolution evidencing the same, all in compliance with the requirements of N.C.G.S. 136-11.1;

**NOW, THEREFORE, BE IT RESOLVED**, that the Town of Blowing Rock, Town Council does hereby express its support of the Project as set forth hereinabove.

**BE IT FURTHER RESOLVED** that the Town of Blowing Rock, Town Council authorizes its Mayor and the Clerk to the Board to sign this Resolution and attach the Town seal thereto, and to forward a copy of the same to N.C.D.O.T.

**ADOPTED** this 9th day of November 2021, by the Town of Blowing Rock, Town Council.

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Charlie Sellers, Mayor

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Hilari Hubner, Town Clerk

## **Consent Agenda - Staff Report**

**To: Mayor Charlie Sellers and the Blowing Rock Town Council**

**From: Shane Fox, Town Manager**

**Subject: LGC Resolution – authorizing debt application**

**Date: November 9, 2021**

### **Information:**

On October 12, 2021 the Town Council voted to move forward with entering into a contract with Mr. Barry Buxton for purchase of 4 parcels of land along Highway 321 in Blowing Rock, adjacent to Blowing Rock Fire Station #1. The agreed upon terms are for a purchase price of \$1,000,000 payable to Mr. Buxton over a 5-year period with 0% interest, payments due annually. The North Carolina Local Government Commission requires a resolution authorizing the filing of an application for approval of financing agreement authorized by NCGS 160A-20.

### **Request:**

For the Town Council to adopt the attached and presented resolution.

### **Attachment:**

LGC Resolution

**RESOLUTION 2021 – LGC Debt**

**RESOLUTION AUTHORIZING THE FILING OF AN APPLICATION FOR APPROVAL OF A FINANCING AGREEMENT AUTHORIZED BY NORTH CAROLINA GENERAL STATUTE 160A-20**

WHEREAS, the Town of Blowing Rock, North Carolina desires to Purchase Four (4) parcels of vacant land on Valley Boulevard (the “Project”) to better serve the citizens of Anywhere; and

WHEREAS, The Town of Blowing Rock desires to finance the Project by the use of an installment contract authorized under North Carolina General Statute 160A, Article 3, Section 20; and

WHEREAS, findings of fact by this governing body must be presented to enable the North Carolina Local Government Commission to make its findings of fact set forth in North Carolina General Statute 159, Article 8, Section 151 prior to approval of the proposed contract;

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Blowing Rock, North Carolina, meeting in special session on the 13<sup>th</sup> day of November, 2021, make the following findings of fact:

1. The proposed contract is necessary or expedient because the purchase of the property would allow for potential parking needs in the future.
2. The proposed contract is preferable to a bond issue for the same purpose because the financing was obtained at a 0% interest rate and would cost far less to finance through the proposed avenue than through a bond issuance.
3. The cost of financing under the proposed contract is far less than the cost of issuing general obligation bonds due to a 0% interest rate through private financing.
4. The sums to fall due under the contract are adequate and not excessive for the proposed purpose because an independent appraisal was done on the property indicating the property’s value and used to determine that the cost was fair and a favorable investment of the Town.
5. The Town of Blowing rock’s debt management procedures and policies are good because the debt management policies of the Town have been carried out in strict compliance with law.
6. The increase in taxes necessary to meet the sums to fall due under the proposed contract will be \$0.00 cents per \$100 valuation and is not deemed to be excessive.
7. The Town of Blowing Rock is not in default in any of its debt service obligations.
8. The attorney for the Town of Blowing Rock has rendered an opinion that the proposed Project is authorized by law and is a purpose for which public funds may be expended pursuant to the Constitution and laws of North Carolina.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Finance Officer is hereby authorized to act on behalf of the Town of Blowing Rock in filing an application with the North Carolina Local Government Commission for approval of the Project and the proposed financing contract and other actions not inconsistent with this resolution.

This resolution is effective upon its adoption this 13<sup>th</sup> day of November, 2021.

The motion to adopt this resolution was made by Council Person \_\_\_\_\_, seconded by Council Person \_\_\_\_\_ and passed by a vote of \_\_\_\_\_ to \_\_\_\_\_.

\_\_\_\_\_  
Charlie Sellers, Mayor

ATTEST:

\_\_\_\_\_  
Hilari Hubner, Town Clerk

This is to certify that this is a true and accurate copy of Resolution No. \_\_\_\_\_ Adopted by the Town of Blowing Rock Town Council on the 13<sup>th</sup> day of November, 2021.

\_\_\_\_\_  
Hilari Hubner, Town Clerk

\_\_\_\_\_  
Date



# TOWN OF BLOWING ROCK

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

## Release Request No: 2021-1

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

Assessment Release	Tax Release	Interest	Total	Tax Year
\$326,770	\$1,405.11		\$1,405.11	2021
\$27,370	\$117.69		\$117.69	2021
\$28,310	\$121.73		\$121.73	2021
\$125,790	\$540.90		\$540.90	2021
\$81,510	\$350.49		\$350.49	2021
\$39,630	\$170.41		\$170.41	2021

**Reason for Releases:** Each year tax releases come up from time to time due to various factors, incorrect billing values, no longer to be billed (personal property) or clerical errors. Above are the current tax releases for approval.

Approved By: \_\_\_\_\_ Date: \_\_\_\_\_



## **Presentation Agenda - Staff Report**

**To: Mayor Charlie Sellers and the Blowing Rock Town Council**

**From: Shane Fox, Town Manager**

**Subject: Town of Blowing Rock Audit 2020-2021**

**Date: November 9, 2021**

### **Information:**

Each year the Town of Blowing Rock is required to have an external audit firm conduct a full audit of the financial records, policies, and procedures of the Town. Martin Starnes and Associates, the Town's contracted external auditors has completed the annual audit for the fiscal year ended June 30, 2021 and has submitted the audit to the Local Government Commission for review. Kari Dunlap, with Martin Starnes will be present to review the audit and available to answer any questions. Once finished, Mrs. Nicole Norman, Finance Director will present a few slides as well related to the audit results.

### **Attachments:**

2020-2021 Audit Report

Martin Starnes and Associates Presentation

**TOWN OF BLOWING ROCK  
NORTH CAROLINA**

**AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2021**

# **TOWN OF BLOWING ROCK, NORTH CAROLINA**

## **FINANCIAL STATEMENTS**

**JUNE 30, 2021**

### **TOWN COUNCIL MEMBERS**

Doug Matheson

Virginia Powell

David Harwood

Albert Yount

Charlie Sellers, Mayor

Sue Sweeting, Mayor Pro-Term

Shane Fox, Town Manager

Nicole Norman, Finance Officer

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

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# TOWN OF BLOWING ROCK, NORTH CAROLINA

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# TOWN OF BLOWING ROCK, NORTH CAROLINA

## AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

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# MARTIN STARNES & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

## **Independent Auditor's Report**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Blowing Rock, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Town of Blowing Rock ABC Board or the Town of Blowing Rock Tourism Development Authority, which represent 100 percent of the assets, net position, and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Town of Blowing Rock ABC Board and the Town of Blowing Rock Tourism Development Authority is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Town of Blowing Rock ABC Board and the Town of Blowing Rock Tourism Development Authority were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in



the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Blowing Rock, North Carolina, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Liability (Asset) and Contributions, the Law Enforcement Officers' Special Separation Allowance Schedules of the Changes in Total Pension Liability and the Total Pension Liability as a Percentage of Covered Employee Payroll, the Retiree Health Benefit Fund Schedules of Proportionate Share of Net OPEB Liability and Contributions, and the Schedule of Changes in Total OPEB Liability and Related Ratios be presented to supplement the 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, economical, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Blowing Rock, North Carolina's, basic financial statements. The budget and actual schedules and supplemental ad valorem tax schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budget and actual schedules and supplemental ad valorem tax schedules are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain other procedures, including

comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the budget and actual schedules and supplemental ad valorem tax schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2021 on our consideration of the Town of Blowing Rock, North Carolina's, internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Blowing Rock's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Blowing Rock's internal control over financial reporting and compliance.

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina  
October 29, 2021

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## Management's Discussion and Analysis

As management of the Town of Blowing Rock (the "Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2021, with comparisons to the prior year, where appropriate. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

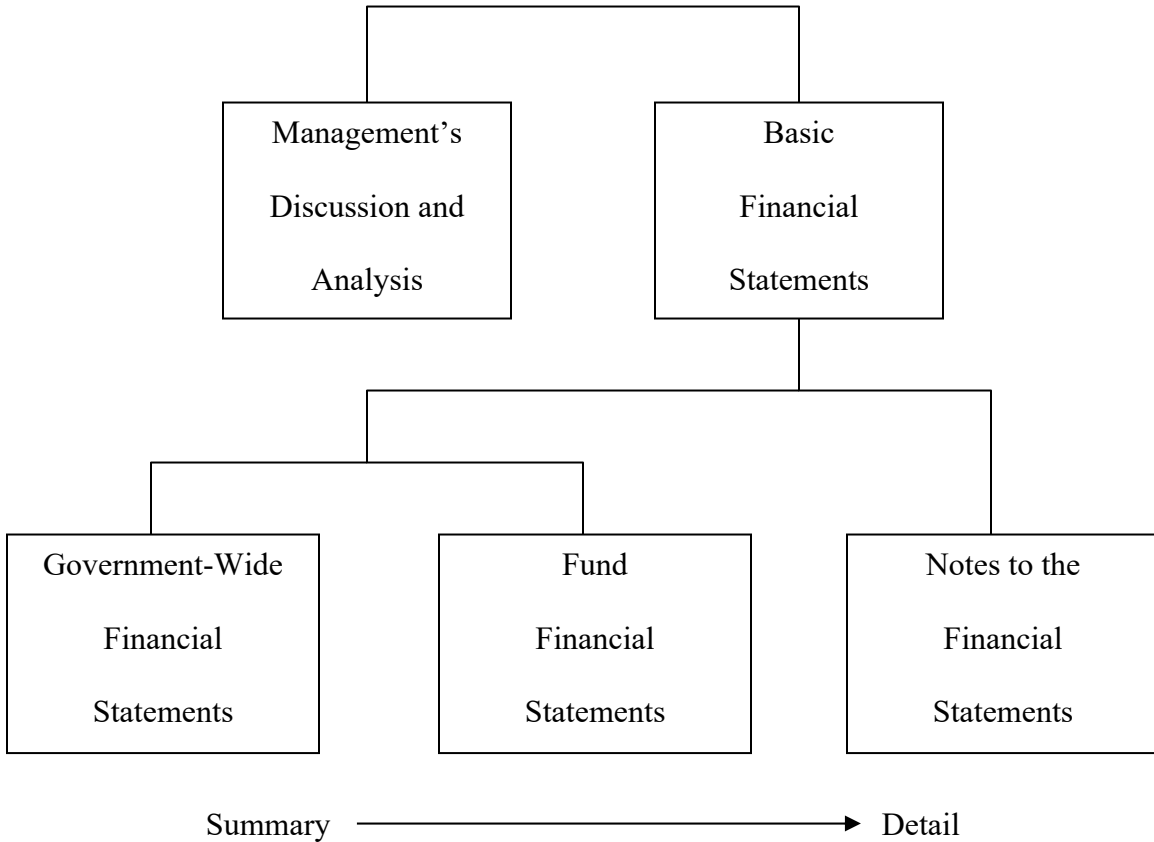
### Financial Highlights

- The Town of Blowing Rock's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$29,547,317 (*net position*).
- The Town's net position increased by \$818,312, primarily due to governmental fund related activities.
- As of June 30, 2021, the Town of Blowing Rock's governmental funds reported combined ending fund balances of \$7,892,050, a decrease of \$1,363,002 in comparison with the prior year. Approximately 43.63% of this total amount, or \$3,443,439, is non-spendable or restricted. The combined fund balance decrease of \$1,363,002 consists of an decrease in the General Capital Projects Fund of \$2,295,366, an increase in the General Fund balance of \$921,362 and an increase in the Appearance Advisory Commission Fund (BRAAC) of \$11,002.
- As of June 30, 2021, expendable, unassigned fund balance for the General Fund was \$5,040,860, or 51.3%, of total General Fund expenditures and transfers for the fiscal year.
- The Town of Blowing Rock earned and maintained a AA+ long-term debt rating from Standard and Poor's on its first, second and third of four planned general obligation bond issuances in February 2016, May 2018 and January 2020. An obligation rated AA differs from the highest rated obligations only to a small degree. The obligator's capacity to meet its financial commitment on the obligation is very strong.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town of Blowing Rock.

**Required Components of Annual Financial Report**  
**Figure 1**



**Basic Financial Statements**

The first two statements (Exhibits A and B) in the basic financial statements are the **government-wide financial statements**. They provide both short and long-term information about the Town’s financial status.

The next statements (Exhibits C through I) are **fund financial statements**. These statements focus on the activities of the individual parts of the Town’s government. These statements provide more detail than the government-wide statements. There are four parts to the fund financial statements: 1) the governmental funds statements, 2) the budgetary comparison statements, and 3) the proprietary fund statements, and 4) the fiduciary fund statement.

The next section of the basic financial statements is in the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the Town’s individual funds. Budgetary information required by the General Statutes can also be found in this part of the statements.

## Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Town's financial status as a whole.

The two government-wide statements report the Town's net position and how they have changed. Net position is the difference between the Town's total assets and deferred outflows of resources and the total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the Town's financial condition.

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities, and 3) component units. The governmental activities include most of the Town's basic services such as public safety, parks and recreation, and general administration. The business-type activities are those that the Town charges customers to provide. These include the water and sewer services offered by the Town of Blowing Rock. The final category is the component unit. Although legally separate from the Town, the TDA is important to the Town because the Town exercises control over the Authority by appointing its members.

The government-wide financial statements are on Exhibits A and B of this report.

## Fund Financial Statements

The fund financial statements (see Figure 1) provide a more detailed look at the Town's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Blowing Rock, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements such as the General Statutes or the Town's budget ordinance. All of the funds of the Town of Blowing Rock can be divided into two categories: *governmental funds and proprietary funds*.

**Governmental Funds.** Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the Town's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The Town of Blowing Rock adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the Town, the management of the Town, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the Town to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the Town complied with the budget ordinance and whether or not the Town succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the Board; 2) the final budget as amended by the Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges. To account for the differences between the budgetary basis of accounting and the modified accrual basis, a reconciliation showing the differences in the reported activities is shown at the end of the budgetary statement.

**Proprietary Funds.** The Town of Blowing Rock has one proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses enterprise funds to account for its water and sewer activity. These funds are the same as those functions shown in the business-type activities in the Statement of Net Position and the Statement of Activities.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements being on page 24 of this report.

**Other Information.** Combining and individual fund statements and schedules can be found beginning on page 76 of this report. Required supplementary information can be found beginning on page 67.

## Government-Wide Financial Analysis

### Town of Blowing Rock's Net Position Figure 2

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Assets and Deferred</b>						
<b>Outflows of Resources:</b>						
Current and other assets	\$ 9,134,604	\$ 10,662,067	\$ 2,857,648	\$ 2,902,143	\$ 11,992,252	\$ 13,564,210
Capital assets	26,185,870	24,421,678	14,444,862	14,897,414	40,630,732	39,319,092
Deferred outflows of resources	<u>2,186,628</u>	<u>2,132,557</u>	<u>395,591</u>	<u>396,276</u>	<u>2,582,219</u>	<u>2,528,833</u>
Total assets and deferred outflows of resources	<u>37,507,102</u>	<u>37,216,302</u>	<u>17,698,101</u>	<u>18,195,833</u>	<u>55,205,203</u>	<u>55,412,135</u>
<b>Liabilities and Deferred</b>						
<b>Inflows of Resources:</b>						
Long-term liabilities	2,543,034	2,605,879	739,470	685,238	3,282,504	3,291,117
Other liabilities	16,014,519	17,014,232	3,987,151	4,304,043	20,001,670	21,318,275
Deferred inflows of resources	<u>1,996,434</u>	<u>1,745,247</u>	<u>377,278</u>	<u>328,491</u>	<u>2,373,712</u>	<u>2,073,738</u>
Total liabilities and deferred inflows of resources	<u>20,553,987</u>	<u>21,365,358</u>	<u>5,103,899</u>	<u>5,317,772</u>	<u>25,657,886</u>	<u>26,683,130</u>
<b>Net Position:</b>						
Net investment						
in capital assets	17,383,049	16,136,146	11,320,994	13,349,380	28,704,043	29,485,526
Restricted	1,979,259	1,334,555	-	-	1,979,259	1,334,555
Unrestricted	<u>(2,409,193)</u>	<u>(1,619,757)</u>	<u>1,273,208</u>	<u>(471,319)</u>	<u>(1,135,985)</u>	<u>(2,091,076)</u>
Total net position	<u>\$ 16,953,115</u>	<u>\$ 15,850,944</u>	<u>\$ 12,594,202</u>	<u>\$ 12,878,061</u>	<u>\$ 29,547,317</u>	<u>\$ 28,729,005</u>

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position. The Town's assets and deferred outflows exceeded liabilities and deferred inflows by \$29,547,317 on June 30, 2021. The Town's net position increased by \$818,312 for the year ended June 30, 2021. However, the largest portion of the Town's net position (97.1%) reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment). The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's net investment in its capital assets is reported net of the outstanding related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the Town's net position \$1,979,259, represents resources that are subject to external restrictions on how they may be used. The remaining balance of (\$1,135,985) is unrestricted.



**Town of Blowing Rock's Changes in Net Position**  
**Figure 3**

	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 984,236	\$ 839,017	\$ 1,727,099	\$ 1,845,644	\$ 2,711,335	\$ 2,684,661
Operating grants and contributions	334,874	334,749	-	-	334,874	334,749
Capital grants and contributions	217,824	123,199	-	-	217,824	123,199
General revenues:						
Property taxes	4,645,669	4,488,473	-	-	4,645,669	4,488,473
Other taxes	1,656,535	1,377,589	-	-	1,656,535	1,377,589
Investment earnings	2,904	93,278	-	-	2,904	93,278
Grants and contributions not restricted to specific programs	2,768,384	2,486,920	-	-	2,768,384	2,486,920
Other	-	-	465	65,677	465	65,677
<b>Total revenues</b>	<u>10,610,426</u>	<u>9,743,225</u>	<u>1,727,564</u>	<u>1,911,321</u>	<u>12,337,990</u>	<u>11,654,546</u>
<b>Expenses:</b>						
General government	3,650,109	3,198,817	-	-	3,650,109	3,198,817
Public safety	2,788,363	2,772,301	-	-	2,788,363	2,772,301
Transportation	1,380,066	1,235,360	-	-	1,380,066	1,235,360
Environmental protection	494,784	440,886	-	-	494,784	440,886
Cultural and recreational	829,107	962,425	-	-	829,107	962,425
Interest on long-term debt	365,826	307,723	-	-	365,826	307,723
Water and sewer	-	-	2,011,423	2,038,584	2,011,423	2,038,584
<b>Total expenses</b>	<u>9,508,255</u>	<u>8,917,512</u>	<u>2,011,423</u>	<u>2,038,584</u>	<u>11,519,678</u>	<u>10,956,096</u>
Change in net position before transfers	1,102,171	825,713	(283,859)	(127,263)	818,312	698,450
Transfers	-	(4,698)	-	4,698	-	-
Change in net position	1,102,171	821,015	(283,859)	(122,565)	818,312	698,450
<b>Net Position:</b>						
Beginning of year, July 1	<u>15,850,944</u>	<u>15,029,929</u>	<u>12,878,061</u>	<u>13,000,626</u>	<u>28,729,005</u>	<u>28,030,555</u>
End of year, June 30	<u>\$ 16,953,115</u>	<u>\$ 15,850,944</u>	<u>\$ 12,594,202</u>	<u>\$ 12,878,061</u>	<u>\$ 29,547,317</u>	<u>\$ 28,729,005</u>

**Governmental Activities.** Governmental activities increased the Town's net position by \$1,102,171. Key elements of this increase are as follows:

- Sales and services exceeded expectations with many unknowns during the budget process and throughout the year as the COVID-19 pandemic and associated regulations evolved.
- Town management closely monitored expenditures.
- Increased collections from local option sales tax for the majority of the year to spite expected decreases with online sales being strong and helping to maintain sales levels.
- By the end of the year, most programs were back to normal with minimal operation changes still in place, therefore revenues began to make a recovery and in some cases exceed prior levels.

**Business-Type Activities.** Business-type activities decreased the Town's net position by \$283,859. Key elements of this decrease are as follows:

- Following a usage, rate structure and rate level analysis in collaboration with the State, plans are underway to restructure our utility service rates and minimum billing usage level. New rates and structure will be put in place in Fiscal Year 2021-2022.

### **Financial Analysis of the Government's Funds**

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus on the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Town's financing requirements. Specifically, fund balance available for appropriation can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, the Town of Blowing Rock's fund balance available in the General Fund was \$5,132,055 while total fund balance reached \$7,056,396.

At June 30, 2021, the governmental funds of the Town reported a combined fund balance of \$7,892,050, a 14.7% decrease over last year. Included in this change in fund balance is an increase in the General Fund of \$921,362, a decrease in the Capital Projects Fund of \$2,295,366, and an increase in nonmajor funds of \$11,002.

**Capital Project Fund.** Several budget amendments were required to comply with budgetary requirements to account for unexpected capital outlay requirements.

**Proprietary Funds.** The Town's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of the Water and Sewer Fund at the end of the fiscal year amounted to \$1,273,208. The change in net position was a decrease of \$283,859. Other factors concerning the finances of these funds have already been addressed in the discussion of the Town of Blowing Rock's business-type activities.

## Capital Assets and Debt Administration

**Capital Assets.** The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2021 amounts to \$40,630,732 (net of accumulated depreciation). These assets include buildings, roads and bridges, land, machinery and equipment, park facilities, and vehicles.

Major capital asset transactions during the year include the following additions:

- Governmental infrastructure \$83,549
- Governmental equipment and furniture \$29,755
- Governmental vehicles \$70,521
- Business-type plant \$25,171

**Town of Blowing Rock's Outstanding Capital Assets**  
**Figure 4**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 3,086,759	\$ 3,086,759	\$ 100,504	\$ 100,504	\$ 3,187,263	\$ 3,187,263
Construction in progress	4,991,091	2,516,913	421,759	369,641	5,412,850	2,886,554
Infrastructure	10,517,163	10,677,882	13,657,400	14,051,817	24,174,563	24,729,699
Buildings	6,767,342	6,950,664	-	-	6,767,342	6,950,664
Vehicles	370,340	487,454	-	-	370,340	487,454
Computers	47,661	86,805	-	-	47,661	86,805
Equipment and furniture	405,514	450,155	265,199	372,769	670,713	822,924
Capital assets, net	<u>\$ 26,185,870</u>	<u>\$ 24,256,632</u>	<u>\$ 14,444,862</u>	<u>\$ 14,894,731</u>	<u>\$ 40,630,732</u>	<u>\$ 39,151,363</u>

Additional information on the Town's capital assets can be found in Note 2 of the basic financial statements.

**Long-Term Debt.** Long-term debt as of June 30, 2021 is summarized below:

**Town of Blowing Rock's Outstanding Debt**  
**Figure 5**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation bonds	\$ 7,575,000	\$ 8,030,000	\$ 1,975,000	\$ 2,095,000	\$ 9,550,000	\$ 10,125,000
Unamortized bond premium	379,067	399,242	40,944	43,176	420,011	442,418
Capital lease	196,911	186,274	10,472	20,697	207,383	206,971
Compensated absences	324,146	253,087	53,601	42,857	377,747	295,944
Total pension liability	381,931	314,622	-	-	381,931	314,622
Net OPEB liability	4,336,125	4,801,544	825,929	914,580	5,162,054	5,716,124
Total OPEB liability	55,279	49,395	10,529	9,409	65,808	58,804
Net pension liability	1,454,013	1,105,695	276,955	210,609	1,730,968	1,316,304
Installment purchase - direct placements	<u>2,526,575</u>	<u>3,112,491</u>	<u>1,129,314</u>	<u>1,293,794</u>	<u>3,655,889</u>	<u>4,406,285</u>
Total	<u>\$ 17,229,047</u>	<u>\$ 18,252,350</u>	<u>\$ 4,322,744</u>	<u>\$ 4,630,122</u>	<u>\$ 21,551,791</u>	<u>\$ 22,882,472</u>

The Town's total long-term liabilities decreased by \$1,330,679 during the past fiscal year, due to new General obligation bond issuance and new debt issued for capital equipment and vehicles, offset by principal payments made throughout the year.

The State of North Carolina limits the amount of general obligation debt that a unit of government can issue to 8% of the total assessed valuation located within that government's boundaries. The legal debt margin for the Town is \$86,224,250.

Additional information on the Town's long-term debt can be found in Note 2 of this report.

### **Economic Factors and Next Year's Budgets and Rates**

The following key economic indicators reflect the stability and prosperity of the Town:

- Tourism continues to be a source of strength for the Town during the current year with corona virus impacts on travel and tourism having made a full recovery and exceeding levels prior to the pandemic.
- Housing and development construction activity continued to grow steadily throughout the year and sustained during the Corona Virus pandemic with construction of previously planned projects continued development to spite the pandemic.

### **Budget Highlights for the Fiscal Year Ending June 30, 2022**

**Governmental Activities.** Property tax revenues are expected to increase over prior year at .430 cents per hundred dollars due to property values increasing (with new developments coming on to the tax scrolls) as well as an increase of the tax rate of four (4) cents. The Caldwell County property tax revaluation occurred this year and resulted in slight increases, resulting in a revenue neutral tax rate calculated at .3840, a slight decrease from the most recently adopted tax rate of .390 cents. State shared revenues during budget preparation were expected to have an overall increase due to the main source of sales tax projected to increase. Last year increases were seen rather than the early projections anticipating decrease. As a result, the budget for this revenue was budgeted to increase 20% with plans to monitor the source as the year continues and make necessary adjustments if needed.

Budgeted expenditures in the General Fund are expected to increase, approximately 21%, due mainly to an increase in capital of approximately 57% and slight decrease in debt service of 3%, while operating and maintenance costs and personnel increased by 21% collectively. These adjustments were due to deferred capital purchases in FY 20-21 due to the early economic effects of the corona virus pandemic.

**Business-Type Activities.** The water and sewer usage in the Town are expected to continue to steadily decrease in comparison with the prior years due to the ongoing cultural emphasis placed on conservation, while expenditures to operate are expected to also increase due to previously deferred capital outlay. Rate increases as well as a rate structure change was put into place at the start of the fiscal year. The increases follow an analysis of existing rates and usage as well as infrastructure needs with plans to continue in the coming years in order to lessen impacts of these trends.

### **Requests for Information**

This report is designed to provide an overview of the Town's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional financial information should be addressed to the Director of Finance, Town of Blowing Rock, 1036 Main Street, Blowing Rock, NC 28605.

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## TOWN OF BLOWING ROCK, NORTH CAROLINA

STATEMENT OF NET POSITION  
JUNE 30, 2021

	Primary Government			Component Units	
	Governmental	Business-Type	Total	Town of	Town of
	Activities	Activities		Blowing Rock Board of Alcoholic Beverage Control	Blowing Rock Tourism Development Authority
<b>Assets:</b>					
Current assets:					
Cash and cash equivalents	\$ 5,917,522	\$ 2,206,735	\$ 8,124,257	\$ 397,217	\$ 1,257,401
Taxes receivable, net	23,638	-	23,638	-	282,317
Accounts receivable, net	1,126,854	294,772	1,421,626	-	-
Due from other governments	114,566	-	114,566	-	-
Inventories	2,700	112,317	115,017	305,244	-
Prepaid items	62,382	656	63,038	4,382	-
Restricted cash and cash equivalents investments	1,886,942	243,168	2,130,110	146,825	-
Total current assets	9,134,604	2,857,648	11,992,252	853,668	1,539,718
Non-current assets:					
Capital assets					
Land, non-depreciable improvements and construction in progress	8,077,850	522,263	8,600,113	96,275	-
Other capital assets, net of depreciation	18,108,020	13,922,599	32,030,619	112,113	48,248
Total capital assets	26,185,870	14,444,862	40,630,732	208,388	48,248
Total assets	35,320,474	17,302,510	52,622,984	1,062,056	1,587,966
<b>Deferred Outflows of Resources:</b>					
OPEB deferrals	1,304,894	248,551	1,553,445	-	13,944
Pension deferrals	881,734	147,040	1,028,774	26,226	41,873
Total deferred outflows of resources	2,186,628	395,591	2,582,219	26,226	55,817
<b>Liabilities:</b>					
Current liabilities:					
Accounts payable and accrued liabilities	697,893	162,134	860,027	136,747	144,477
Accrued interest payable	112,318	13,534	125,852	-	-
Prepaid fees	30,451	16,903	47,354	-	-
Current portion of long-term debt	1,214,528	335,593	1,550,121	1,796	-
Payable from restricted assets	487,844	211,306	699,150	-	-
Total current liabilities	2,543,034	739,470	3,282,504	138,543	144,477
Long-term liabilities:					
Net pension liability	1,454,013	276,955	1,730,968	36,806	74,327
Total pension liability	381,931	-	381,931	-	-
Total OPEB liability	55,279	10,529	65,808	-	63,018
Net OPEB liability	4,336,125	825,929	5,162,054	12,752	-
Due in more than one year	9,787,171	2,873,738	12,660,909	-	8,460
Total long-term liabilities	16,014,519	3,987,151	20,001,670	49,558	145,805
Total liabilities	18,557,553	4,726,621	23,284,174	188,101	290,282
<b>Deferred Inflows of Resources:</b>					
Prepaid taxes	2,728	-	2,728	-	-
OPEB deferrals	1,931,594	367,923	2,299,517	1,681	11,302
Pension deferrals	62,112	9,355	71,467	(402)	1,106
Total deferred inflows of resources	1,996,434	377,278	2,373,712	1,279	12,408
<b>Net Position:</b>					
Net investment in capital assets	17,383,049	11,320,994	28,704,043	208,388	48,248
Restricted for:					
Capital projects	-	-	-	146,825	-
Working capital	-	-	-	82,843	-
Stabilization by state statute	1,979,259	-	1,979,259	-	282,317
Unrestricted	(2,409,193)	1,273,208	(1,135,985)	460,846	1,010,528
Total net position	\$ 16,953,115	\$ 12,594,202	\$ 29,547,317	\$ 898,902	\$ 1,341,093

The accompanying notes are an integral part of the financial statements.

TOWN OF BLOWING ROCK, NORTH CAROLINA

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Functions/Programs:</b>				
<b>Primary Government:</b>				
<b>Governmental Activities:</b>				
General government	\$ 3,650,109	\$ 562,256	\$ -	\$ -
Public safety	2,788,363	130,517	265,082	60,000
Transportation	1,380,066	-	69,792	-
Environmental protection	494,784	158,754	-	-
Cultural and recreational	829,107	132,709	-	157,824
Interest on long-term debt	365,826	-	-	-
Total governmental activities	<u>9,508,255</u>	<u>984,236</u>	<u>334,874</u>	<u>217,824</u>
<b>Business-Type Activities:</b>				
Water and sewer	<u>2,011,423</u>	<u>1,727,099</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 11,519,678</u>	<u>\$ 2,711,335</u>	<u>\$ 334,874</u>	<u>\$ 217,824</u>
<b>Component Units:</b>				
Town of Blowing Rock Board of Alcoholic Beverage Control	\$ 2,814,960	\$ 2,837,414	\$ -	\$ -
Town of Blowing Rock Tourism Development Authority	937,006	-	-	-
Total component units	<u>\$ 3,751,966</u>	<u>\$ 2,837,414</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF BLOWING ROCK, NORTH CAROLINA

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

	Net (Expense) Revenue and Changes in Net Position			Component Units	
	Primary Government			Town of Blowing Rock Board of Alcoholic Beverage Control	Town of Blowing Rock Tourism Development Authority
	Governmental Activities	Business-Type Activities	Total		
<b>Functions/Programs:</b>					
<b>Primary Government:</b>					
<b>Governmental Activities:</b>					
General government	\$ (3,087,853)	\$ -	\$ (3,087,853)		
Public safety	(2,332,764)	-	(2,332,764)		
Transportation	(1,310,274)	-	(1,310,274)		
Environmental protection	(336,030)	-	(336,030)		
Cultural and recreational	(538,574)	-	(538,574)		
Interest on long-term debt	(365,826)	-	(365,826)		
Total governmental activities	<u>(7,971,321)</u>	<u>-</u>	<u>(7,971,321)</u>		
<b>Business-Type Activities:</b>					
Water and sewer	-	(284,324)	(284,324)		
Total primary government	<u>(7,971,321)</u>	<u>(284,324)</u>	<u>(8,255,645)</u>		
<b>Component Units:</b>					
Town of Blowing Rock Board of Alcoholic Beverage Control				\$ 22,454	\$ -
Town of Blowing Rock Tourism Development Authority				-	(937,006)
Total component units				<u>22,454</u>	<u>(937,006)</u>
<b>General Revenues:</b>					
Taxes:					
Property taxes, levied for general purpose	4,645,669	-	4,645,669	-	-
Other taxes	1,656,535	-	1,656,535	-	1,488,294
Grants and contributions, not restricted to specific programs	2,768,384	-	2,768,384	-	-
Unrestricted investment earnings	2,904	465	3,369	107	117
Miscellaneous	-	-	-	238	274
Total general revenues	<u>9,073,492</u>	<u>465</u>	<u>9,073,957</u>	<u>345</u>	<u>1,488,685</u>
Change in net position	1,102,171	(283,859)	818,312	22,799	551,679
<b>Net Position:</b>					
Beginning of year - July 1	<u>15,850,944</u>	<u>12,878,061</u>	<u>28,729,005</u>	<u>876,103</u>	<u>789,414</u>
End of year - June 30	<u>\$ 16,953,115</u>	<u>\$ 12,594,202</u>	<u>\$ 29,547,317</u>	<u>\$ 898,902</u>	<u>\$ 1,341,093</u>

The accompanying notes are an integral part of the financial statements.



TOWN OF BLOWING ROCK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2021

	<u>Major Funds</u>			<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Fund</u>	
<b>Assets:</b>				
Cash and cash equivalents	\$ 5,778,932	\$ 100,000	\$ 38,590	\$ 5,917,522
Taxes receivable, net	23,638	-	-	23,638
Accounts receivable, net	1,006,854	120,000	-	1,126,854
Prepaid items	62,382	-	-	62,382
Due from other governments	114,566	-	-	114,566
Due from other funds	737,839	-	-	737,839
Inventory	2,700	-	-	2,700
Restricted cash and cash equivalents	96,405	1,790,537	-	1,886,942
Total assets	<u>\$ 7,823,316</u>	<u>\$ 2,010,537</u>	<u>\$ 38,590</u>	<u>\$ 9,872,443</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>				
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 697,893	\$ -	\$ -	\$ 697,893
Amounts payable from restricted assets	12,210	475,634	-	487,844
Prepaid fees	30,451	-	-	30,451
Due to other funds	-	737,839	-	737,839
Total liabilities	<u>740,554</u>	<u>1,213,473</u>	<u>-</u>	<u>1,954,027</u>
<b>Deferred Inflows of Resources:</b>				
Prepaid taxes	2,728	-	-	2,728
Property taxes receivable	23,638	-	-	23,638
Total deferred inflows of resources	<u>26,366</u>	<u>-</u>	<u>-</u>	<u>26,366</u>
<b>Fund Balances:</b>				
Non-spendable:				
Inventory	2,700	-	-	2,700
Prepaid items	62,382	-	-	62,382
Restricted:				
Stabilization by state statute	1,859,259	120,000	-	1,979,259
Capital items	84,195	1,314,903	-	1,399,098
Assigned:				
Beautification	-	-	38,590	38,590
Subsequent year's expenditures	7,000	-	-	7,000
Unassigned	5,040,860	(637,839)	-	4,403,021
Total fund balances	<u>7,056,396</u>	<u>797,064</u>	<u>38,590</u>	<u>7,892,050</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,823,316</u>	<u>\$ 2,010,537</u>	<u>\$ 38,590</u>	<u>\$ 9,872,443</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	<u>Total Governmental Funds</u>
<b>Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position:</b>	
Total fund balance, governmental funds	\$ 7,892,050
Amounts reported for governmental activities in the Statement of Net Position (Exhibit A) are different because:	
Capital assets used in governmental activities are financial resources and, therefore, are not reported in the funds.	
Gross capital assets at historical cost	\$ 36,190,489
Accumulated depreciation	<u>(10,004,619)</u>
	26,185,870
Deferred outflows of resources related to pensions are not reported in the funds.	881,734
Deferred outflows of resources related to OPEB are not reported in the funds.	1,304,894
Deferred inflows of resources related to pensions are not reported in the funds.	(62,112)
Deferred inflows of resources related to OPEB are not reported in the funds.	(1,931,594)
Earned revenues considered deferred inflows of resources in fund statements.	23,638
Net pension liability	(1,454,013)
Accrued interest	(112,318)
Total pension liability	(381,931)
Net OPEB liability	(4,336,125)
Total OPEB liability	(55,279)
Long-term obligations	<u>(11,001,699)</u>
Net position of governmental activities per Exhibit A	<u>\$ 16,953,115</u>

*The accompanying notes are an integral part of the financial statements.*

## TOWN OF BLOWING ROCK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

	Major Funds			Total Governmental Funds
	General Fund	Capital Projects Fund	Nonmajor Fund	
<b>Revenues:</b>				
Ad valorem taxes	\$ 4,745,261	\$ -	\$ -	\$ 4,745,261
Other taxes and licenses	1,656,535	-	-	1,656,535
Unrestricted intergovernmental revenues	2,768,384	-	-	2,768,384
Restricted intergovernmental revenues	86,583	217,824	-	304,407
Sales and services	185,721	-	-	185,721
Permits and fees	114,371	-	-	114,371
Investment earnings	2,219	685	-	2,904
Other	883,483	-	44,206	927,689
Total revenues	<u>10,442,557</u>	<u>218,509</u>	<u>44,206</u>	<u>10,705,272</u>
<b>Expenditures:</b>				
Current:				
General government	3,297,047	49,370	-	3,346,417
Public safety	2,597,742	4,138	-	2,601,880
Transportation	1,051,041	2,439,294	-	3,490,335
Environmental protection	402,716	-	-	402,716
Culture and recreation	755,461	64,925	20,204	840,590
Debt service:				
Principal	1,132,944	-	-	1,132,944
Interest and other charges	360,803	-	-	360,803
Total expenditures	<u>9,597,754</u>	<u>2,557,727</u>	<u>20,204</u>	<u>12,175,685</u>
Revenues over (under) expenditures	<u>844,803</u>	<u>(2,339,218)</u>	<u>24,002</u>	<u>(1,470,413)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds	193,000	223,852	-	416,852
Transfers to other funds	(223,852)	(180,000)	(13,000)	(416,852)
Installment purchase obligations	102,665	-	-	102,665
Sales of capital assets	4,746	-	-	4,746
Total other financing sources (uses)	<u>76,559</u>	<u>43,852</u>	<u>(13,000)</u>	<u>107,411</u>
Net change in fund balances	921,362	(2,295,366)	11,002	(1,363,002)
<b>Fund Balances:</b>				
Beginning of year - July 1	<u>6,135,034</u>	<u>3,092,430</u>	<u>27,588</u>	<u>9,255,052</u>
End of year - June 30	<u>\$ 7,056,396</u>	<u>\$ 797,064</u>	<u>\$ 38,590</u>	<u>\$ 7,892,050</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

Amounts reported for governmental activities in the Statement of Activities (Exhibit B) are different because:

Net change in fund balances - total governmental funds (Exhibit D) \$ (1,363,002)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation in the current period.

Capital outlay expenditures which were capitalized	\$ 2,658,003	
Depreciation expense for governmental assets	<u>(893,975)</u>	1,764,028

Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities. 317,074

Benefit payments paid and administrative expense for OPEB are not included on the Statement of Activities. 209,517

Benefit payments paid and administrative expense for the LEOSA are not included on the Statement of Activities. 16,249

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the fund statements. (99,592)

The issuance of long-term debt provides current financial resources are not reported as revenues in the funds, while the repayment of the principal of the long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Increase in accrued interest payable	(5,023)	
New long-term debt issued	(102,665)	
Principal payments on long-term debt	<u>1,132,944</u>	1,025,256

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	(71,059)	
OPEB plan expense	(138,712)	
Pension expense	<u>(557,588)</u>	<u>(767,359)</u>

Change in net position of governmental activities per Exhibit B \$ 1,102,171

*The accompanying notes are an integral part of the financial statements.*

## TOWN OF BLOWING ROCK, NORTH CAROLINA

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget Over/Under
	Original	Final		
<b>Revenues:</b>				
Ad valorem taxes	\$ 4,605,264	\$ 4,605,264	\$ 4,745,261	\$ 139,997
Other taxes and licenses	917,970	1,708,943	1,656,535	(52,408)
Unrestricted intergovernmental revenues	1,741,773	2,469,832	2,768,384	298,552
Restricted intergovernmental revenues	92,100	92,100	86,583	(5,517)
Permits and fees	59,475	59,475	114,371	54,896
Sales and services	184,525	184,525	185,721	1,196
Investment earnings	16,000	16,000	2,219	(13,781)
Miscellaneous	568,924	575,024	883,483	308,459
Total revenues	<u>8,186,031</u>	<u>9,711,163</u>	<u>10,442,557</u>	<u>731,394</u>
<b>Expenditures:</b>				
General government	2,122,689	3,498,152	3,297,047	201,105
Public safety	2,667,126	2,722,616	2,597,742	124,874
Transportation	1,091,688	1,136,328	1,051,041	85,287
Environmental protection	364,609	418,669	402,716	15,953
Culture and recreation	844,976	855,486	755,461	100,025
Debt service:				
Principal	1,475,608	1,132,944	1,132,944	-
Interest and other charges	-	360,803	360,803	-
Total expenditures	<u>8,566,696</u>	<u>10,124,998</u>	<u>9,597,754</u>	<u>527,244</u>
Revenues over (under) expenditures	<u>(380,665)</u>	<u>(413,835)</u>	<u>844,803</u>	<u>1,258,638</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from other funds:				
Capital Projects Fund	180,000	180,000	180,000	-
BRAAC	13,000	13,000	13,000	-
Transfers to other funds:				
Capital Projects Fund	(150,000)	(223,852)	(223,852)	-
Installments purchase obligations	102,665	102,665	102,665	-
Sales of capital assets	7,000	7,000	4,746	(2,254)
Appropriated fund balance	228,000	335,022	-	(335,022)
Total other financing sources (uses)	<u>380,665</u>	<u>413,835</u>	<u>76,559</u>	<u>(337,276)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>921,362</u>	<u>\$ 921,362</u>
<b>Fund Balance:</b>				
Beginning of year - July 1			<u>6,135,034</u>	
End of year - June 30			<u>\$ 7,056,396</u>	

The accompanying notes are an integral part of the financial statements.

## TOWN OF BLOWING ROCK, NORTH CAROLINA

STATEMENT OF NET POSITION  
PROPRIETARY FUND  
JUNE 30, 2021

	<u>Water and Sewer Fund</u>
<b>Assets:</b>	
Current assets:	
Cash and cash equivalents	\$ 2,206,735
Accounts receivable, net	294,772
Prepaid expenses	656
Inventories	112,317
Restricted cash and cash equivalents	243,168
Total current assets	<u>2,857,648</u>
Non-current assets:	
Capital assets:	
Land and construction in progress	522,263
Other capital assets, net of depreciation	13,922,599
Total non-current assets	<u>14,444,862</u>
Total assets	<u>17,302,510</u>
<b>Deferred Outflows of Resources:</b>	
Pension deferrals	147,040
OPEB deferrals	248,551
Total deferred outflows of resources	<u>395,591</u>
<b>Liabilities:</b>	
Current liabilities:	
Accounts payable and accrued liabilities	162,134
Current portion of long-term debt	299,144
Accrued interest	13,534
Prepaid fees	16,903
Compensated absences current portion	36,449
Liabilities payable from restricted assets:	
Customer deposits	211,306
Total current liabilities	<u>739,470</u>
Non-current liabilities:	
Due in more than one year	2,873,738
Net OPEB liability	825,929
Total OPEB liability	10,529
Net pension liability	276,955
Total non-current liabilities	<u>3,987,151</u>
Total liabilities	<u>4,726,621</u>
<b>Deferred Inflows of Resources:</b>	
OPEB deferrals	367,923
Pension deferrals	9,355
Total deferred inflows of resources	<u>377,278</u>
<b>Net Position:</b>	
Net investment in capital assets	11,320,994
Unrestricted	1,273,208
Total net position	<u>\$ 12,594,202</u>

The accompanying notes are an integral part of the financial statements.

## TOWN OF BLOWING ROCK, NORTH CAROLINA

### STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUND FOR THE YEAR ENDED JUNE 30, 2021

	<u>Water and Sewer Fund</u>
<b>Operating Revenues:</b>	
Charges for services	\$ 1,709,754
Water and sewer taps	816
Other operating revenues	<u>16,529</u>
Total operating revenues	<u>1,727,099</u>
<b>Operating Expenses:</b>	
Administration	425,974
Water and sewer plant operations	653,127
Water and sewer field operations	332,908
Depreciation	<u>527,158</u>
Total operating expenses	<u>1,939,167</u>
Operating income (loss)	<u>(212,068)</u>
<b>Non-Operating Revenues (Expenses):</b>	
Investment earnings	465
Interest and other charges	<u>(72,256)</u>
Total non-operating revenues (expenses)	<u>(71,791)</u>
Change in net position	(283,859)
<b>Net Position:</b>	
Beginning of year - July 1	<u>12,878,061</u>
End of year - June 30	<u>\$ 12,594,202</u>

*The accompanying notes are an integral part of the financial statements.*

## TOWN OF BLOWING ROCK, NORTH CAROLINA

### STATEMENT OF CASH FLOWS PROPRIETARY FUND FOR THE YEAR ENDED JUNE 30, 2021

	<u>Water and Sewer Fund</u>
<b>Cash Flows from Operating Activities:</b>	
Cash received from customers	\$ 1,834,109
Cash paid for goods and services	(682,072)
Cash paid to employees	<u>(653,556)</u>
Net cash provided (used) by operating activities	<u>498,481</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Principal repaid on long-term debt	(294,705)
Interest and other charges	(72,256)
Acquisition and construction of capital assets	<u>(77,289)</u>
Net cash provided (used) by capital and related financing activities	<u>(444,250)</u>
<b>Cash Flows from Investing Activities:</b>	
Interest and dividends	<u>465</u>
Net increase (decrease) in cash and cash equivalents	54,696
<b>Cash and Cash Equivalents:</b>	
Beginning of year - July 1	<u>2,395,207</u>
End of year - June 30	<u>\$ 2,449,903</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>	
Operating income (loss)	\$ (212,068)
Depreciation	527,158
Change in assets, deferred outflows of resources, and liabilities:	
(Increase) decrease in accounts receivables, net	97,369
(Increase) decrease in prepaid expenses	4,899
(Increase) decrease in inventories	(3,077)
(Increase) decrease in deferred outflows of resources for pensions and OPEB	685
Increase (decrease) in pension liability	66,346
Increase (decrease) in OPEB liability	(87,531)
Increase (decrease) in accounts payable and accrued liabilities	26,962
Increase (decrease) in unearned revenue	16,903
Increase (decrease) in customer deposits	4,742
Increase (decrease) in compensated absences	7,306
Increase (decrease) in deferred inflows of resources for OPEB and pension	<u>48,787</u>
Net cash provided (used) by operating activities	<u>\$ 498,481</u>

*The accompanying notes are an integral part of the financial statements.*



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# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### 1. Summary of Significant Accounting Policies

The accounting policies of the Town of Blowing Rock, North Carolina, (the "Town") conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

#### A. Reporting Entity

The Town of Blowing Rock, North Carolina is a municipal corporation governed by an elected Mayor and a five-member Council. As required by generally accepted accounting principles, these financial statements present the Town and its component units, legally separate entities for which the Town is financially accountable. The discretely presented component units presented below are reported in a separate columns in the Town's financial statements in order to emphasize that they are legally separate from the Town.

##### **Town of Blowing Rock ABC Board**

The members of the ABC's governing board are appointed by the Town. In addition, the ABC Board is required by State statute to distribute its surpluses to the General Fund of the Town. The ABC Board, which has a June 30 year-end, is presented as if it were a proprietary fund (discrete presentation). Complete financial statements for the ABC Board may be obtained from the entity's administrative offices at the Town of Blowing Rock ABC Board, 7960 Valley Boulevard, Blowing Rock, North Carolina 28605.

##### **Town of Blowing Rock Tourism Development Authority (TDA)**

The members of the TDA's governing board are appointed by the Town. The TDA Board, which has a June 30 year-end, is presented as if it were a governmental fund (discrete presentation). The TDA, which provides a financial benefit to the Town, was established to receive the proceeds of room occupancy tax levied pursuant to Session Law 1987-171 and 2003-281. Complete financial statements for the TDA Board may be obtained from the entity's administrative offices at the Town of Blowing Rock TDA, P.O. Box 47, Blowing Rock, North Carolina 28605.

#### B. Basis of Presentation

*Government-Wide Statements.* The Statement of Net Position and the Statement of Activities display information about the primary government and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between the direct expenses and program revenues for the business-type activities of the Town and for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

*Fund Financial Statements.* The fund financial statements provide information about the Town's funds. Separate statements for each fund category *governmental and proprietary* – are presented. The Town has no fiduciary funds to report. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies, result from non-exchange transactions. Other non-operating revenues are ancillary activities, such as investment earnings.

The Town maintains the following major governmental funds:

**General Fund.** The General Fund is the general operating fund of the Town. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, state grants, and various other taxes and licenses. The primary expenditures are for general government, sanitation services, and street maintenance and construction.

**Capital Projects Fund.** The Capital Projects Fund accounts for construction of various Town buildings, infrastructure, etc.

The Town maintains the following nonmajor governmental fund:

**Blowing Rock Appearance Advisory Commission (BRAAC).** This fund is used to account for the activities of the Appearance Advisory Commission.

The Town reports the following major enterprise fund:

**Water and Sewer Fund.** Enterprise funds account for those operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that the periodical determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Water and Sewer Fund is the only enterprise fund of the Town.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### C. Measurement Focus and Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the Town are maintained during the year using the modified accrual basis of accounting.

*Government-Wide and Proprietary Financial Statements.* The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise funds are charges to customers for sales and services. The Town also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

*Governmental Fund Financial Statements.* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The Town considers all revenues available if they are collected within 60 days after year-end, except for property taxes. Ad valorem taxes receivable are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

Also, as of September 1, 2013, state law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013, and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes collected and certain intergovernmental revenues, such as utilities franchise tax, collected and held by the state at year-end on behalf of the Town are recognized as revenue. Sales taxes are considered a shared revenue for the Town of Blowing Rock because the tax is levied by Watauga County and then remitted to and distributed by the state. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues.

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

### **D. Budgetary Data**

The Town's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, Special Revenue, and the Water and Sewer Fund. All annual appropriations lapse at the fiscal year-end.

Project ordinances are adopted for the Capital Projects Fund and the Enterprise Fund Capital Projects Fund, which are consolidated with the operating fund for reporting purposes. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds and at the object level for the multi-year funds. Amendments are required for any revisions that alter total expenditures of any fund or that change functional appropriations by more than \$2,500. All amendments must be approved by the governing board. During the year, several amendments to the original budget were necessary. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

### **E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity**

#### **Deposits and Investments**

All deposits of the Town, the ABC Board and the TDA are made in board-designated official depositories and are secured as required by State statutes. The Town, the ABC Board and the TDA may designate, as an official depository, any bank or savings association whose principal

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

office is located in North Carolina. Also, the Town, the ABC Board and the TDA may establish time deposit accounts such as NOW and Super NOW accounts, money market accounts, and certificates of deposit.

State law [G.S. 159-30(c)] authorizes the Town, the ABC Board and the TDA to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States, obligations of the State of North Carolina, bonds and notes of any North Carolina local government or public authority, obligations of certain non-guaranteed federal agencies, certain high quality issues of commercial paper and bankers' acceptances, and the North Carolina Capital Management Trust (NCCMT).

The Town's, the ABC Board's, and the TDA's investments are reported at fair value. The NCCMT-Government Portfolio, a SEC-registered (2a-7) money market mutual fund, is measured at fair value. Because the NCCMT Government Portfolio has a weighted average maturity of less than 90 days, it is presented as an investment with a maturity of less than 6 months.

### Cash and Cash Equivalents

The Town pools monies from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The ABC Board and the TDA consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash and cash equivalents.

### Restricted Assets

Customer deposits held by the Town before any services are supplied are restricted to the service for which the deposit was collected. Unexpended debt proceeds of the General Fund, Capital Project Fund and Water and Sewer Fund debt issued by the Town are classified as restricted assets for those funds because their use is completely restricted to the purpose for which bonds were originally issued.

Restricted cash at June 30, 2021, consist of the following:

#### Governmental Activities:

General Fund - unexpended debt proceeds	\$	84,195
Capital Project Fund - unexpended debt proceeds		1,790,537
General Fund - Customer deposits		<u>12,210</u>
Total governmental activities		<u>1,886,942</u>

#### Business-Type Activities:

Water and Sewer Fund - customer deposits		211,306
Water and Sewer Fund - unexpended debt proceeds		<u>31,862</u>
Total business-type activities		<u>243,168</u>

Total restricted cash	\$	<u>2,130,110</u>
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# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### **Ad Valorem Taxes Receivable**

In accordance with state law [G.S. 105-347 and G.S. 159-13(a)], the Town levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, penalties and interest do not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2020.

### **Allowances for Doubtful Accounts**

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

### **Inventory and Prepaid Items**

The inventories of the Town's General Fund consist of expendable supplies that are recorded as expenditures as used rather than purchased.

The inventories of the Town's enterprise funds and the ABC Board consist of materials and supplies held for subsequent use and merchandise held for resale. The costs of these inventories are expensed when consumed rather than when purchased. The cost of merchandise held for resale is expensed when sold rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

### **Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost greater than \$5,000 and an estimated useful life greater than two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or significantly extend the asset's life are not capitalized. The Town capitalizes interest costs which are incurred during the construction period of capital assets.

In conjunction with implementing GASB 34, "The New Reporting Model", the Town began capitalizing public domain ("infrastructure") capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems as of July 1, 2003. Infrastructure assets exceeding the Town's capitalization threshold of \$5,000 will be reported as capital assets in the Statement of Net Position. Donated capital assets received prior to June 30, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 30, 2015 are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. General governmental infrastructure assets acquired prior to July 1, 2003, were not retroactively reported; therefore, the infrastructure capital assets in the Statement of Net Position only include assets purchased after July 1, 2003.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

Capital assets are depreciated using the straight-line basis over the following estimated useful lives:

<u>Assets</u>	<u>Estimated Useful Lives</u>
Infrastructure	50 years
Building and improvements	50 years
Furniture and equipment	5-10 years
Vehicles	5 years
Computer equipment	3 years

Property, plant and equipment of the ABC Board are depreciated over their useful lives on a straight-line basis as follows:

<u>Assets</u>	<u>Estimated Useful Lives</u>
Computer equipment	5 years
Building and improvements	20-25 years
Furniture and equipment	5-10 years

Capital assets of the TDA are depreciated over their useful lives on a straight-line basis as follows:

<u>Assets</u>	<u>Estimated Useful Lives</u>
Building and improvements	50 years
Furniture and equipment	10 years
Computer equipment	5 years

### Compensated Absences

The vacation policies of the Town provide for accumulation of thirty days earned vacation leave with such leave being fully vested when earned. The Town's government-wide and proprietary funds, an expense and a liability for compensated absences and salary-related payments are recorded as the leave is earned. The Town has a first-in, first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements. The Town's sick leave policy provides of an unlimited accumulation of sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in determination of length of service for retirement benefit purposes. Since the Town has no obligation for accumulated sick leave until it is actually taken no accrual for sick leave has been made.



# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Town has two items that meet this criterion, pension related deferrals and OPEB deferrals.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Town has four items that meets this criterion – property taxes receivable, prepaid taxes, OPEB deferrals and pension related deferrals.

### **Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discount. Bond issuance cost, except for prepaid insurance costs, are expensed in the reporting period in which they are incurred. Prepaid insurance costs are expensed over the life of the debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as debt issuance costs, during the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual net proceeds received, are reported as debt service expenditures.

### **Net Position/Fund Balances**

Net position in government-wide and proprietary fund financial statements are classified as net invested in capital assets, restricted, and unrestricted. Restricted net position represent constraints on resources that are either a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or b) imposed by law through state statutes.

### **Fund Balances**

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

The governmental fund types classify fund balances as follows:

**Non-Spendable Fund Balance.** This classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

*Inventories and Prepaid Items* – portion of fund balance that is not an available resource because it represents the year-end balance of ending inventories and prepaid items, which are not spendable resources.

**Restricted Fund Balance.** This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

*Stabilization by State Statute* – portion of fund balance that is not an available resource for appropriation in accordance with state law [G.S. 159-8(a)].

*Restricted for Capital Items* – portion of fund balance that has been restricted by revenue source for future capital expenditures.

Restricted fund balance on Exhibit C differs from restricted net position on Exhibit A by unspent debt proceeds less amounts payable from restricted assets of \$1,399,098.

**Committed Fund Balance.** This classification represents the portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of the Town's governing body (highest level of decision making authority, the Town Council). Any changes or removal of specific purpose restrictions requires majority action by the governing body. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

**Assigned Fund Balance.** Assigned fund balance is the portion of fund balance that the Town has budgeted for specific purposes. The Town Council has the authority to assign fund balance.

*Assigned for Beautification* – portion of fund balance that has been budgeted by the Board for future expenditures of the Appearance Advisory Commission.

*Subsequent Year's Expenditures* – portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation; however, the budget ordinance authorizes the Budget Officer to reallocate appropriations within departments and to also execute interfund and interdepartmental transfers in emergency situations. Notification of all such transfers shall be made to the Town Council at the next meeting.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

**Unassigned Fund Balance.** Unassigned fund balance represents the portion of fund balance that has not been assigned to another fund or is not restricted, committed, or assigned to specific purposes or other funds.

The Town has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following order: bond/debt proceeds, federal funds, state funds, local non-Town funds, and Town funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and, lastly, unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the Town or when required by grant or other contractual agreements.

The Town of Blowing Rock has fund balance goal for the General Fund which instructs management to conduct the business of the Town in such a manner that available fund balance is at least equal to or greater than 50% of expenditures. Any portion of the General Fund balance in excess of 50% of expenditures may be appropriated for one-time expenditures and may not be used for any purpose that would obligate the Town in a future budget.

The following schedule provides management and citizens with information on the portion of General Fund balance that is available for appropriation.

Total fund balance - General Fund	\$ 7,056,396
<b>Less:</b>	
Non-spendable - inventory	2,700
Non-spendable - prepaid expenses	62,382
Stabilization by state statute	1,859,259
Available fund balance	<u>\$ 5,132,055</u>

### Interfund Transactions

Interfund services provided are accounted for as revenues or expenses in the government- wide financial statements since they would be treated as such if they involved organizations external to the Town. Transactions that constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

### Use of Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant areas where estimates made are: allowance for doubtful accounts and depreciation lives.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Defined Benefit Cost-Sharing Plans

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System (LGERS) and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The Town's employer contributions are recognized when due, and the Town has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

## 2. Detail Notes on All Funds

### A. Assets

#### Deposits

All the deposits of the Town, the ABC Board, and TDA are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits exceeding the federal depository insurance coverage level are collateralized with securities held by the Town's or TDA's agents in the units' name. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Town, the ABC Board and TDA, these deposits are considered to be held by the Town's and TDA's agents in their names. The amount of the pledged collateral is based on an approved averaging method for non-interest-bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Town, the ABC Board, and TDA or with the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the Town, the ABC Board and TDA under the Pooling Method, the potential exists for under collateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Town, the ABC Board, and TDA has no policy regarding custodial credit risk for deposits but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The Town, the ABC Board and TDA complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured.

At June 30, 2021, the Town's deposits had a carrying amount of \$1,886,555 and a bank balance of \$1,886,644. Of the bank balance, \$616,058 was covered by FDIC, and the remainder was covered by collateral under the Pooling Method. The carrying amount of deposits for the ABC Board was \$388,286 and the bank balance was \$482,269. \$250,000 of the bank balance was covered by federal depository insurance and the remainder under the pooling method. The carrying amount of deposits for the Authority was \$1,232,401, and the bank balance was \$1,237,981. Of the bank balance, \$250,000 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method. At June 30, 2021, the Town's petty cash fund totaled \$504.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Investments

As of June 30, 2021, the Town had the following investments and maturities:

<u>Investment Type</u>	<u>Valuation Measurement Method</u>	<u>Book Value at 6/30/2021</u>	<u>Maturity</u>	<u>Rating</u>
NCCMT - Government Portfolio	Fair Value - Level 1	\$ 8,367,308	N/A	AAAm

At June 30, 2021, the TDA had \$25,000 invested with the North Carolina Capital Management Trust's Government Portfolio. The ABC Board had \$155,756 invested with the NC Capital Management Trust's Government Portfolio. The NCCMT Government Portfolio carried a credit rating of AAAm with Standard & Poor's and AAA-mf with Moody's Investor Service. The Town, the ABC Board and the Authority have no policy regarding credit risk.

All investments are measured using the market approach; using prices and other relevant information generated by market transactions involving identical or comparable assets or a group of assets.

*Level of Fair Value Hierarchy: Level 1:* Debt securities valued using directly observable, quoted prices (unadjusted) in active markets for identical assets.

*Interest Rate Risk.* The Town has no formal investment policy regarding interest rate risk. The Town does not have a formal investment policy. However, the Town's internal management policy requires purchases of securities to be laddered with staggered maturity dates and limits all securities to a final maturity of no more than two years.

*Credit Risk.* The Town has no formal policy regarding credit risk, but has internal management procedures that limits the Town's investments to the provisions of G.S. 159-30 and restricts the purchase of securities to the highest possible ratings whenever particular types of securities are rated. The Town's investment in the NC Capital Management Trust Government Portfolio carried a credit rating of AAAm by Standard & Poor's and AAA-mf by Moody's Investors Service as of June 30, 2021.

### Receivables – Allowance for Doubtful Accounts

The amounts presented in the Balance Sheet and the Statement of Net Position for the year ended June 30, 2021 are net of the following allowances for doubtful accounts:

	<u>Allowance</u>
<b>Governmental Activities:</b>	
Taxes receivable	\$ 85,829
Accounts receivable	7,489
Total governmental activities	\$ 93,318
<b>Business-Type Activities:</b>	
Accounts receivable	\$ 65,968

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

Due from other governments that is owed to the Town consist of:

**Governmental Activities:**

Local option sales tax	\$	643
Sales tax refund receivable		113,923
Total	\$	114,566

**Capital Assets**

**Governmental Capital Assets**

The capital assets of the government fund of the Town at June 30, 2021, were as follows:

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2021</u>
<b>Governmental Activities:</b>				
<b>Non-Depreciable Assets:</b>				
Land	\$ 3,086,759	\$ -	\$ -	\$ 3,086,759
Construction in progress	2,516,913	2,557,727	(83,549)	4,991,091
Total non-depreciable assets	5,603,672	2,557,727	(83,549)	8,077,850
<b>Depreciable Assets:</b>				
Buildings	9,196,103	-	-	9,196,103
Equipment and furniture	3,457,003	29,755	-	3,486,758
Vehicles	2,616,767	70,521	-	2,687,288
Computers	486,342	-	-	486,342
Infrastructure	12,172,599	83,549	-	12,256,148
Total depreciable assets	27,928,814	183,825	-	28,112,639
<b>Less Accumulated Depreciation:</b>				
Buildings	2,245,439	183,322	-	2,428,761
Equipment and furniture	3,006,848	74,396	-	3,081,244
Vehicles	2,129,313	187,635	-	2,316,948
Computers	399,537	39,144	-	438,681
Infrastructure	1,494,717	244,268	-	1,738,985
Total accumulated depreciation	9,275,854	\$ 728,765	\$ -	10,004,619
Depreciable capital assets, net	18,652,960			18,108,020
Governmental activities capital assets, net	\$ 24,256,632			\$ 26,185,870

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental Activities:**

General government	\$	98,653
Public safety		207,574
Transportation		303,777
Environmental protection		80,186
Cultural and recreation		<u>38,575</u>
Total	\$	<u><u>728,765</u></u>

**Proprietary Capital Assets**

The capital assets for the proprietary fund of the Town at June 30, 2021 are as follows:

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2021</u>
<b>Business-Type Activities:</b>				
<b>Water and Sewer Fund:</b>				
<b>Non-Depreciable Assets:</b>				
Land	\$ 100,504	\$ -	\$ -	\$ 100,504
Construction in progress	<u>369,641</u>	<u>77,289</u>	<u>(25,171)</u>	<u>421,759</u>
Total non-depreciable assets	<u>470,145</u>	<u>77,289</u>	<u>(25,171)</u>	<u>522,263</u>
<b>Depreciable Assets:</b>				
Plant	23,103,021	25,171	-	23,128,192
Equipment	<u>1,751,532</u>	<u>-</u>	<u>-</u>	<u>1,751,532</u>
Total depreciable assets	<u>24,854,553</u>	<u>25,171</u>	<u>-</u>	<u>24,879,724</u>
<b>Less Accumulated Depreciation:</b>				
Plant	9,051,204	419,588	-	9,470,792
Equipment	<u>1,378,763</u>	<u>107,570</u>	<u>-</u>	<u>1,486,333</u>
Total accumulated depreciation	<u>10,429,967</u>	<u>\$ 527,158</u>	<u>\$ -</u>	<u>10,957,125</u>
Depreciable capital assets, net	<u>14,424,586</u>			<u>13,922,599</u>
Water and Sewer Fund capital assets, net	<u>\$ 14,894,731</u>			<u>\$ 14,444,862</u>

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Construction Commitments

The Town has active construction projects as of June 30, 2021. At year-end, the Town's commitments with contractors are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>	<u>Total Contract</u>
Middle Fork Greenway	\$ 280,512	\$ 2,613,508	\$ 2,894,020
Sidewalk to Bass Lake	220,166	967,956	1,188,122
Gateways	37,866	238,795	276,661
Paving	903,074	2,067,327	2,970,401
WTP Chemical Storage Tank	17,496	244,960	262,456

### Discretely Presented Component Units

Activity for the TDA for the year ended June 30, 2021, was as follows:

At June 30, 2021, the Authority's capital assets consisted of furniture and equipment totaling \$104,259, being depreciated over ten years, and had accumulated depreciation of \$56,011. Depreciation expense for the current year was \$8,856.

Activity for the ABC Board for the year ended June 30, 2021, was as follows:

	<u>Balance July 1, 2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2021</u>
<b>Non-Depreciable Assets:</b>				
Land	\$ 96,275	\$ -	\$ -	\$ 96,275
Total non-depreciable assets	<u>96,275</u>	<u>-</u>	<u>-</u>	<u>96,275</u>
<b>Depreciable Assets:</b>				
Buildings and improvements	287,563	-	-	287,563
Furniture and equipment	60,702	-	-	60,702
Computer and furniture	55,668	-	-	55,668
Total depreciable assets	<u>403,933</u>	<u>-</u>	<u>-</u>	<u>403,933</u>
<b>Less Accumulated Depreciation:</b>				
Buildings and improvements	172,675	5,289	-	177,964
Furniture and equipment	59,773	352	-	60,125
Computer and furniture	53,443	288	-	53,731
Total accumulated depreciation	<u>285,891</u>	<u>\$ 5,929</u>	<u>\$ -</u>	<u>291,820</u>
Depreciable capital assets, net	<u>118,042</u>			<u>112,113</u>
ABC Board governmental activity capital assets, net	<u>\$ 214,317</u>			<u>\$ 208,388</u>



# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Net Investment in Capital Assets

The total net investment in capital assets at June 30, 2021, is composed of the following elements:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Capital assets	\$ 26,185,870	\$ 14,444,862
Long-term debt	(10,677,553)	(3,155,730)
Unspent debt proceeds	1,874,732	31,862
Net investment in capital assets	\$ 17,383,049	\$ 11,320,994

### B. Liabilities

Accounts payable and accrued liabilities are composed of the following amounts at June 30, 2021:

	<b>Vendors</b>	<b>Salaries and Benefits</b>	<b>Total</b>
<b>Governmental Activities</b>	\$ 597,753	\$ 100,140	\$ 697,893
<b>Business-Type Activities:</b>			
Water and Sewer Fund	\$ 139,127	\$ 23,007	\$ 162,134

### Pension Plan and Post-Employment Obligations

#### Local Governmental Employees' Retirement System

**Plan Description.** The Town of Blowing Rock is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at [www.osc.nc.gov](http://www.osc.nc.gov).

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

**Benefits Provided.** LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

**Contributions.** Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. The Town of Blowing Rock employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The Town of Blowing Rock' contractually required contribution rate for the year ended June 30, 2021, was 10.9% of compensation for law enforcement officers and 10.15% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Town of Blowing Rock were \$317,074 for the year ended June 30, 2021.

**Refunds of Contributions.** Town employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60-day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2021, the Town reported a liability of \$1,730,968 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019. The total pension liability was then rolled forward to the measurement date of June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2020 (measurement date), the Town's proportion was 0.0484%, which was an increase of 0.0002% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Town recognized pension expense of \$578,167. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 218,591	\$ -
Changes of assumptions	128,818	-
Net difference between projected and actual earnings on pension plan investments	243,587	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	10,929	58,464
Town contributions subsequent to the measurement date	317,074	-
Total	\$ 918,999	\$ 58,464

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

\$317,074 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred inflows or outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2022	\$ 152,871
2023	207,697
2024	110,804
2025	72,089
2026	-
Thereafter	-
Total	<u>\$ 543,461</u>

*Actuarial Assumptions.* The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increase	3.5 to 8.10 percent, including inflation and productivity factor
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. general, law enforcement officer), and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2019 valuation, with the exception of the discount rate, were based on the results of an actuarial experience study for the period January 1, 2010 through December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are, therefore, not included in the measurement.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	29.0%	1.4%
Global equity	42.0%	5.3%
Real estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation protection	<u>6.0%</u>	4.0%
Total	<u>100.0%</u>	

The information above is based on 30-year expectations developed with the consulting actuary for the 2020 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

*Discount Rate.* The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

*Sensitivity of the Town's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate.* The following presents the Town's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0%, as well as what the Town's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Town's proportionate share of the net pension liability (asset)	\$ 3,511,945	\$ 1,730,968	\$ 250,850

*Pension Plan Fiduciary Net Position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

### **Pension Plan Obligations**

#### **Law Enforcement Officers' Special Separation Allowance**

**Plan Description.** The Town of Blowing Rock administers a public employee retirement system (the *Separation Allowance*), a single-employer defined benefit pension plan that provides retirement benefits to the Town's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. A separate report was not issued for the plan.

All full-time Town law enforcement officers are covered by the Separation Allowance. At December 31, 2019, the Separation Allowance's membership consisted of:

Retirees currently receiving benefits and and terminated employees entitled to, but not yet receiving, benefits	3
Active plan members	11
Total	14

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Summary of Significant Accounting Policies

*Basis of Accounting.* The Town has chosen to fund the Separation Allowance on a pay-as-you-go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the criteria, which are outlined in GASB Statement 73.

**Actuarial Assumptions.** The entry age normal actuarial cost method was used in the December 31, 2019 valuation. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increase	3.25 to 7.75 percent, including inflation and productivity factor
Discount rate	1.93 percent

The discount rate used to measure the TPL is the S&P Municipal Bond 20-Year High Grade Rate Index.

The actuarial assumption used in the December 31, 2019 valuation were based n the results of an experience study completed by the Actuary for the Local Governmental Employees' Retirement System for the five-year period ending December 31, 2019.

**Mortality Assumption:** All mortality rates use Pub-2010 amount-weighted tables.

**Mortality Projections:** All mortality rates are projected from 2010 using generational improvement with Scale MP-2019.

**Deaths After Retirement (Health):** Mortality rates are based on the Safety Mortality Table for Retirees. Rates for all members are multiplied by 97% and Set Forward by 1 year.

**Deaths After Retirement (Disabled Members at Retirement):** Mortality rates are based on the Non-Safety Mortality Table for Disabled Retirees. Rates are Set Back 3 years for all ages.

**Deaths After Retirement (Survivors of Deceased Members):** Mortality rates are based on the Below-median Teachers Mortality Table for Contingent Survivors. Rates for male members are Set Forward 3 years. Rates for female members are Set Forward 1 year. Because the contingent survivor tables have no rates prior to age 45, the Below-median Teachers Mortality Table for Employees is used for ages less than 45.

**Deaths Prior to Retirement:** Mortality rates are based on the Safety Mortality Table for Employees.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

**Contributions.** The Town is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The Town's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly.

Administration costs of the Separation Allowance are financed through investment earnings. The Town paid \$35,207 as benefits came due for the reporting period.

### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2021, the Town reported a total pension liability of \$381,931. The total pension liability was measured as of December 31, 2020 based on a December 31, 2019 actuarial valuation. The total pension liability was then rolled forward to the measurement date of December 31, 2020 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2021, the Town recognized pension expense of \$38,762.

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 14,911	\$ 7,255
Changes of assumptions	78,615	5,748
Town benefit payments and plan administrative expense made subsequent to the measurement date	16,249	-
Total	<u>\$ 109,775</u>	<u>\$ 13,003</u>

\$16,249 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ending June 30, 2022. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ending June 30</b>	<b>Amount</b>
2022	18,201
2023	18,993
2024	16,172
2025	17,347
2026	9,810
Thereafter	-
Total	<u>\$ 80,523</u>



# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

*Sensitivity of the Town's Total Pension Liability to Changes in the Discount Rate.* The following presents the Town's total pension liability calculated using the discount rate of 1.93%, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.93%) or 1-percentage-point higher (2.93%) than the current rate:

	<b>1% Decrease (0.93%)</b>	<b>1% Rate (1.93%)</b>	<b>1% Increase (2.93%)</b>
Total pension liability	\$ 407,225	\$ 381,931	\$ 358,576

### Schedule of Changes in Total Pension Liability Law Enforcement Officers' Special Separation Allowance

	<b>2021</b>
Beginning balance	\$ 314,622
Service cost	10,878
Interest on the total pension liability	9,683
Differences between expected and actual experience in the measurement of the total pension liability	(531)
Changes of assumptions or other inputs	82,486
Benefit payments	(35,207)
Ending balance of the total pension liability	\$ 381,931

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2019.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Total Expense, Liabilities, and Deferred Outflows and Inflows of Resources Related to Pensions

Following is information related to the proportionate share and pension expense for all pension plans:

	<u>LGERS</u>	<u>LEOSSA</u>	<u>Total</u>
Pension expense	\$ 578,167	\$ 38,762	\$ 616,929
Net pension liability	1,730,968	-	1,730,968
Total pension liability	-	381,931	381,931
Proportionate share of net pension liability	0.04844%	N/A	-

#### Deferred Outflows of Resources:

Differences between expected and actual experience	\$ 218,591	\$ 14,911	\$ 233,502
Changes of assumptions	128,818	78,615	207,433
Net difference between projected and actual earnings on pension plan investments	243,587	-	243,587
Changes in proportion and differences between Town contributions and proportionate share of contributions	10,929	-	10,929
Benefit payments and administrative costs paid subsequent to the measurement date	317,074	16,249	333,323

#### Deferred Inflows of Resources:

Differences between expected and actual experience	\$ -	\$ 7,255	\$ 7,255
Changes of assumptions	-	5,748	5,748
Changes in proportion and differences between Town contributions and proportionate share of contributions	58,464	-	58,464

### Supplemental Retirement Income Plan for Law Enforcement Officers

**Plan Description.** The Town contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the Town. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Supplemental Retirement Income Plan for Law Enforcement Officers is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes the pension trust fund financial statements for the Internal Revenue Code Section 401(k) plan that includes the Supplemental Retirement Income Plan for Law Enforcement Officers. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, or by calling (919) 981-5454.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

**Funding Policy.** Article 12E of G.S. Chapter 143 requires the Town to contribute an amount equal to five percent of each general employee and five percent of each officer's salary, and all amounts are vested immediately. Also, employees may make voluntary contributions to the plan. Contributions for the year ended June 30, 2021 for general employees and law enforcement officers, respectively, were \$163,567 and \$38,964, which consisted of \$122,249 from the Town and \$41,318 from general employees and \$28,052 from the Town and \$10,912 from the law enforcement officers. No amounts were forfeited.

### **Other Post-Employment Benefits**

#### **Healthcare Benefits**

##### **Medical Insurance Benefits**

*Plan Description.* The Retiree Health Benefit Fund (RHBF) has been established as a fund to provide health benefits to retired and disabled employees and their applicable beneficiaries. The RHBF is established by General Statute 135-7, Article 1. It is a cost-sharing, multiple employer, defined benefit healthcare plan, exclusively for the benefit of former employees of the State, the University of North Carolina System, and community colleges. In addition, LEAs, charter schools and some select local governments also participate.

Management of the plan is vested in the State Health Plan Board of Trustees, which consists of 13 members – eight appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer, the State Superintendent and the Director of the Office of State Human Resources, who serve as ex-officio members. The RHBF is supported by a percent of payroll contribution from participating employing units. Each year the percentage is set in legislation, as are the maximum per retiree contributions from RHBF to the State Health Plan. The State Treasurer, with the approval of the State Health Plan Board of Trustees, then sets the employer contributions (subject to the legislative cap) and the premiums to be paid by retirees, as well as the health benefits to be provided from the State Health Plan.

The financial statements and other required disclosures for the plan are presented in the State of North Carolina's Annual Comprehensive Financial Report, which can be found at <https://www.osc.nc.gov/public-information/reports>.

*Benefits Provided.* Plan benefits received by retired employees and disabled employees from RHBF are OPEB. The healthcare benefits for retired and disabled employees who are not eligible for Medicare are the same as for active employees. The plan options change when former employees become eligible for Medicare. Medicare retirees have the option of selecting one of two fully-insured Medicare Advantage/Prescription Drug Plan (MA-PDP) options of the self-funded Traditional 70/30 preferred Provider Organization plan option that is also offered to non-Medicare members. If the Traditional 70/30 Plan is selected by a Medicare retiree, the self-funded State Health Plan coverage is secondary to Medicare.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

Those former employees who are eligible to receive medical benefits from the RHBF are long-term disability beneficiaries of the Disability Income Plan of North Carolina (DIPNC) and retirees of the TSERS, the Consolidated Judicial Retirement System (CJRS), the Legislative Retirement System (LRS), the University Employees' Optional Retirement Program (ORP), and a small number of local governments, with five or more years of contributory membership service in their retirement system prior to disability or retirement, with the following exceptions: for employees first hired on or after October 1, 2006, and members of the General Assembly first taking office on or after February 1, 2007, future coverage as retired employees and retired members of the General Assembly is subject to the requirement that the future retiree have 20 or more years of retirement service credit in order to receive coverage on a noncontributory basis. Employees first hired on or after October 1, 2006 and members of the General Assembly first taking office on or after February 1, 2007 with 10 but less than 20 years of retirement service credit are eligible for coverage on a partially contributory basis. For such future retirees, the state will pay 50% of the State Health Plan's noncontributory premium.

Section 35.21 (c) and (d) of Session Law 2017-57 repeals retiree medical benefits for employees first hired January 1, 2021. The new legislation amends Article 3B of Chapter 135 of the General Statutes to require that retirees must earn contributory retirement service in TSERS (or in an allowed local system unit), CJRS, or LRS prior to January 1, 2021, and not withdraw that service, in order to be eligible for retiree medical benefits under the amended law. Consequently, members first hired on and after January 1, 2021 will not be eligible to receive retiree medical benefits.

RHBF's benefit and contribution provisions are established by Chapter 135-7, Article 1 and Chapter 135, Article 3B of the General Statutes and may be amended only by the North Carolina General Assembly. RHBF does not provide for automatic post-retirement benefit increases.

*Contributions.* By General Statute, accumulated contributions from employers to RHBF and any earnings on those contributions shall be used to provide health benefits to retired and disabled employees and their applicable beneficiaries. By statute, contributions to RHBF are irrevocable. Also, by law, fund assets are dedicated to providing benefits to retired and disabled employees and their applicable beneficiaries and are not subject to the claims of creditors of the employers making contributions to RHBF. However, RHBF assets may be used for reasonable expenses to administer RHBF, including costs to conduct required actuarial valuations of state-supported retired employees' health benefits. Contribution rates to RHBF, which are intended to finance benefits and administrative expenses on a pay-as-you-go basis are determined by the General Assembly in the Appropriations Bill. For the current fiscal year, the Town contributed 6.68% of covered payroll which amounted to \$205,438.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

At June 30, 2021, the Town reported a liability of \$5,162,054 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019. The total OPEB liability was then rolled forward to the measurement date of June 30, 2020 utilizing update procedures incorporating the actuarial assumptions. The Town's proportion of the net OPEB liability was based on a projection of the Town's present value of future salary, actuarially determined. At June 30, 2021, the Town's proportion was 0.01861%. For the year ended June 30, 2021, the Town recognized OPEB expense of \$209,699.

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 4,675	\$ 201,946
Changes of assumptions	226,386	2,094,843
Net difference between projected and actual earnings on OPEB plan investments	10,874	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	1,088,156	-
Employer contributions subsequent to the measurement date	205,438	-
Total	<u>\$ 1,535,529</u>	<u>\$ 2,296,789</u>

\$205,438 reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a decrease of the net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ending June 30</b>	<b>Amount</b>
2022	\$ (375,922)
2023	(375,355)
2024	(89,237)
2025	10,981
2026	(137,165)
Thereafter	-
Total	<u>\$ (966,698)</u>

*Actuarial Assumptions.* The total OPEB liability was determined by an actuarial valuation performed as of December 31, 2019 using the following actuarial assumptions, applied to all periods in the measurement, unless otherwise specified. The total OPEB liability was calculated through the use of update procedures to roll forward from the actuarial valuation date to the measurement date of June 30, 2020. The update procedures incorporated the actuarial assumptions used in the valuation. The entry age normal cost method was utilized.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

The plan currently uses mortality tables that vary by age, gender, employee group (i.e. teacher, general, law enforcement officer), and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions were based on the results of an actuarial experience review for the period January 1, 2010 through December 31, 2014.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	29.0%	1.4%
Global equity	42.0%	5.3%
Real estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation protection	6.0%	4.0%
Total	<u>100.0%</u>	

*Discount Rate.* The discount rate used to measure the total OPEB liability for RHBF was 3.50%. The projection of cash flow used to determine the discount rate assumed that contributions from employers would be made at the current statutorily determined contribution rate. Based on the above assumptions, the plan's fiduciary net position was not projected to be available to make projected future benefit payments of current plan members. As a result, a municipal bond rate of 3.50% was used as the discount rate used to measure the total OPEB liability. The 3.50% rate is based on the Bond Buyer 20-Year General Obligation Index as of June 30, 2020.

Inflation	3.00 percent
Salary increase	3.50%-5.50%, including inflation and productivity factor
Investment rate of return	7.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates - Medical	6.5% grading down by 5% by 2024
Healthcare cost trend rates - prescription drug	7.5% grading down by 5% by 2028
Healthcare cost trend rates - Medicare advantage	6.5% grading down by 5% by 2024
Healthcare cost trend rates - administrative	3.00%

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

*Sensitivity of the Board's Proportionate Share of the Net RHBFB OPEB Liability to Changes in the Discount Rate.* The following presents the Town's proportionate share of the net OPEB liability, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.5 percent) or 1-percentage point higher (4.5 percent) than the current discount rate:

	1% Decrease (2.5%)	Discount Rate (3.5%)	1% Increase (4.5%)
Net OPEB liability	\$ 6,121,869	\$ 5,162,054	\$ 4,388,763

*Sensitivity of the Board's Proportionate Share of the Net RHBFB OPEB Liability to Changes in the Healthcare Trend Rates.* The following presents the Town's proportionate share of the net OPEB liability, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using healthcare trend rates that are 1-percentage-point lower or 1-percentage point higher than the current healthcare trend rates:

	1% Decrease in Trend Rates	Current Trend Rates (6.5% Medical, 7.25% Rx, 3.00% Admin Expenses)	1% Increase in Trend Rates
Net OPEB liability	\$ 4,161,549	\$ 5,162,054	\$ 6,499,364

*RHBFB OPEB Plan Fiduciary Net Position.* Detailed information about the OPEB plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

### Dental Benefits

**Plan Description.** The post-employment healthcare benefits are provided through a single employer defined benefit plan. The Town Council has the authority to establish and amend the benefit terms. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

**Benefits Provided.** The Comprehensive Dental Plan is administered by Companion Life Insurance Company, which establish premium rates approved by the Department of Insurance of South Carolina.

According to a Town resolution, the Town provides post-employment dental benefits to retirees of the Town, provided they participate in the North Carolina Local Governmental Employees' Retirement System (System) and have at least ten years of creditable service with the Town and retire with full benefits under the System. The Town pays full cost of premiums. The Town's retirees may also purchase coverage for their dependents through this plan. Total membership includes 13 inactive employees or beneficiaries current receiving benefits and 69 active members for a total membership of 82. A separate report is not issued for the plan.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Total OPEB Liability

The Town's total OPEB liability of \$65,808 was measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2019.

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.5 percent
Salary increase	3.50 to 7.75 percent, including inflation
Discount rate	2.21 percent
Healthcare cost trend rates	Dental - 4.0%

The discount rate is based on the June average of the Bond Buyer General Obligation 20-Year Municipal Bond Index.

Mortality rates were based on the RP-2014 mortality tables, with adjustments for LGERS experience and generational mortality improvements using Scale MP-2015.

The demographic actuarial assumptions for retirement, disability incidence, withdrawal, and salary increases used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period January 1, 2010 to December 31, 2014, adopted by the LGERS Board.

The remaining actuarial assumptions (e.g. initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the June 30, 2019 valuation were based on a review of recent plan experience done concurrently with the June 30, 2019 valuation.

### Changes in Total OPEB Liability

	<b>Total OPEB Liability</b>
Balance at July 1, 2020	\$ 58,804
Changes for the year:	
Service cost at end of year	2,181
Interest	2,042
Difference between expected and actual experience	709
Changes of assumptions or other inputs	7,379
Benefit payments and implicit subsidy credit	(5,307)
Net change in total OPEB liability	7,004
Balance at June 30, 2021	\$ 65,808

Changes in assumptions and other inputs reflect a change in the discount rate from 3.50% to 2.21%.



# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21 percent) or 1-percentage-point higher (3.21 percent) than the current discount rate:

	<b>Decrease (1.21%)</b>	<b>Rate (2.21%)</b>	<b>Increase (3.21%)</b>
Total OPEB liability	\$ 73,323	\$ 65,808	\$ 59,992

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.* The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
Total OPEB liability	\$ 58,419	\$ 65,808	\$ 74,845

### **OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2021, the Town recognized OPEB expense of \$5,316. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 5,655	\$ 569
Changes of assumptions or other inputs	8,182	2,159
Benefit payments and administrative costs made subsequent to the measurement date	4,079	-
Total	\$ 17,916	\$ 2,728

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

\$4,079 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized in OPEB expense as follows:

Year Ending June 30	Amount
2022	\$ 1,093
2023	1,093
2024	1,093
2025	1,093
2026	1,460
Thereafter	<u>5,277</u>
Total	<u>\$ 11,109</u>

### Total OPEB Expense, Liabilities, and Deferred Outflows and Inflows of Resources Related to OPEB

Following is information related to the proportionate share and OPEB expense for all OPEB plans:

	Other Insurance		Total
	RHBF OPEB	Plan OPEB	
OPEB expense	\$ 209,699	\$ 5,316	\$ 215,015
Net OPEB liability	5,162,054	-	5,162,054
Total OPEB liability	-	65,808	65,808
Proportionate share of the net OPEB liability	0.18610%	n/a	-

#### Deferred Outflows of Resources:

Differences between expected and actual experience	\$ 4,675	\$ -	\$ 4,675
Changes of assumptions	226,386	-	226,386
Net difference between projected and actual earnings on OPEB plan investments	10,874	5,655	16,529
Changes in proportion and differences between Town contributions and proportionate share of contributions	1,088,156	8,182	1,096,338
Benefit payments and administrative costs paid subsequent to the measurement date	<u>205,438</u>	<u>4,079</u>	<u>209,517</u>
Total deferred outflows of resources	<u>\$ 1,535,529</u>	<u>\$ 17,916</u>	<u>\$ 1,553,445</u>

#### Deferred Inflows of Resources:

Differences between expected and actual experience	\$ 201,946	\$ 569	\$ 202,515
Changes of assumptions	<u>2,094,843</u>	<u>2,159</u>	<u>2,097,002</u>
Total deferred inflows of resources	<u>\$ 2,296,789</u>	<u>\$ 2,728</u>	<u>\$ 2,299,517</u>

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Deferred Inflows and Outflows of Resources

Deferred outflows of resources are comprised of the following:

Source	Amount
Contributions to pension plan in current fiscal year	\$ 317,074
Benefit payments made and administrative expenses for LEOSA	16,249
Benefit payments made and administrative expenses for OPEB	209,517
Differences between expected and actual experience	238,177
Changes of assumptions	433,819
Net difference between projected and actual earnings on investments	260,116
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,107,267
Total	\$ 2,582,219

Deferred inflows of resources at year-end is comprised of the following:

	Statement of Net Position	General Fund Balance Sheet
Taxes receivable (General Fund)	\$ -	\$ 23,638
Prepaid taxes	2,728	2,728
Changes in assumptions	2,102,750	-
Differences between expected and actual experience	209,770	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	58,464	-
Total	\$ 2,373,712	\$ 26,366

### Other Employee Benefits

#### Death Benefit Plan

The Town has also elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, state-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within one hundred eighty (180) days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump-sum death benefit payments to

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to the employee's death, but the benefit may not exceed \$50,000 or be less than \$25,000. Because all death benefit payments are made from the Death Benefit Plan and not by the Town, the Town does not determine the number of eligible participants. The Town has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. The Town considers these contributions to be immaterial.

### **Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town participates in a self-funded risk-financing pools administered by the North Carolina League of Municipalities for workers compensation. The pool is reinsured through commercial companies for single occurrence claims against general liability, auto liability, police professional liability and public officials liability in excess of \$1,000,000; property in excess of \$500,000 and \$1,000,000 up to statutory limits for workers' compensation for the current policy period.

The pool is audited annually by certified public accountants, and the audited financial statements are available to the Town upon request. Owner purchases employee health insurance coverage from the North Carolina State Health Plan for Teachers and State Employees. The health insurance plan is fully insured by the carrier.

The Town carries commercial coverage for all other risks of loss. There have been no significant reductions in insurance coverage in the prior year, and settled claims have not exceeded coverage in any of the past three fiscal years. The Town does not carry flood insurance.

In accordance with G.S. 159-29, the Town's employees that have access to \$100 or more of the Town's funds at any given time of the Town's funds are performance bonded through a commercial surety bond with a \$25,000 coverage limit per incident. The Finance Officer and Tax Collector are each individually bonded for \$100,000 each.

### **Claims, Judgments, and Contingent Liabilities**

At June 30, 2021, the Town was a defendant to various lawsuits. In the opinion of the Town's management and the Town's attorneys, the ultimate effect of these legal matters will not have a material adverse effect on the Town's financial position.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Long-Term Obligations

The long-term obligations of the Town are as follows:

4.22% notes for \$4,700,000, issued in October 2006; payable in annual installments of \$235,000, including interest; beginning in October 2006 with final payment due 2026	\$ 1,175,000
2.89% note for \$438,270, issued November, 2018; payable in annual installments of \$117,771, including interest; beginning November, 2019 with final payment due 2022	225,607
2.445% note for \$536,194, issued March 2012; payable in annual installments of \$27,519 beginning March 2012 with final payment due 2033	321,717
0% note for \$756,480, issued May 2010; payable in annual installments of \$37,824 beginning May 2010 with final payment due 2031	378,240
4.08% note for \$1,000,000; issued August 2009; payable in annual installments of \$76,923 beginning August 2009 with final payment due 2025	307,692
2.83% note for \$1,700,580, issued May 2015; payable in annual installments of \$113,372 beginning May 2015 with final payment 2030	1,020,348
1.82% note, payable in annual installments of \$78,536, including interest, beginning November 2020 through 2023; secured by various vehicles and equipment	<u>227,285</u>
Total notes payable, secured - governmental and business-type activities	<u>\$ 3,655,889</u>

The Town's outstanding note from direct placements of \$1,175,000 is secured by a security interest in the fixtures that are part of the property. Upon the occurrence of any event of default, the bank may exercise any one or more of the following remedies as the bank in its sole discretion shall elect:

- (a) Declare the entire principal amount of the installment payments and all accrued interest and other charges immediately due and payable without notice or demand to the Borrower;
- (b) Proceed by appropriate court action to enforce performance by the borrower of the applicable covenants of this contract or to recover for the breach thereof;
- (c) Exercise all the rights and remedies of a secured party or creditor under the Uniform Commercial Code of the State of North Carolina and the general laws of the State of North Carolina with respect to the enforcement of the security interest granted or reserved hereunder, including, without limitation, to the extent permitted by law, take

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

possession of any collateral without any court order or other process of law and without liability for entering the premises and sell, lease, sublease or make other disposition of the same in a commercially reasonable manner for the account of the borrower, and apply the proceeds of any such sale, lease, sublease or other disposition, after deducting all costs and expenses, including court costs and attorney's fees, incurred with the recovery, repair, storage and other sale, lease or other disposition costs, toward the balance due under this contract and, thereafter, shall pay any remaining proceeds to the borrower;

- (d) Terminate this contract as to all or any part of the equipment and use, operate, lease or hold all or any part of the equipment as the bank in its sole discretion may decide; or
- (e) Take possession of any proceeds of the equipment, including net proceeds.

All remedies of the bank are cumulative and may be exercised concurrently or separately. The exercise of any one remedy shall not be deemed an election of such remedy or preclude the exercise of any other remedy. The borrower agrees to pay to the bank all court costs and reasonable attorney fees incurred by bank in enforcing the bank's rights and remedies under the financing contract.

The Town's outstanding note from direct placements of \$225,607 is secured by a security interest in the equipment. Upon the failure to pay or make timely payments or the failure to budget/appropriate for the debt service, all commitments and obligations of lender under this agreement or the related documents or any other agreement immediately will terminate (including any obligation to make further loan advances or disbursements), and, at lender's option, all indebtedness immediately will become due and payable, all without notice of any kind to borrower, except that in the case of an event of default of the type described in the "insolvency" subsection above, such acceleration shall be automatic and not optional. In addition, lender shall have all the rights and remedies provided in the related documents or available at law, in equity, or otherwise. Except as may be prohibited by applicable law, all of lender's rights and remedies shall be cumulative and may be exercised singularly or concurrently. Election by lender to pursue any remedy shall not exclude pursuit of any other remedy, and an election to make expenditures or to take action to perform an obligation of borrower or of any grantor shall not affect lender's right to declare a default and to exercise its rights and remedies.

The Town's outstanding note from direct borrowing of \$321,717 is payable solely from the revenues of the project or benefited systems, or other available funds. Upon the failure to pay or make timely payments or the failure to budget/appropriate for the debt service, the outstanding principal and interest are due. Upon default, any other monies due to the Town from the state may be withheld by the state and applied to the payment of this obligation.

The Town's outstanding note from direct borrowing of \$378,240 is payable solely from the revenues of the project or benefited systems, or other available funds. Upon the failure to pay or make timely payments or the failure to budget/appropriate for the debt service, the outstanding principal and interest are due. Upon default, any other monies due to the Town from the state may be withheld by the state and applied to the payment of this obligation.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

The Town's outstanding note from direct placements of \$307,692 is secured by a security interest in the real property and the improvements. Upon the occurrence of any event of default, the bank may exercise any one or more of the following remedies as the bank in its sole discretion shall elect:

- (a) Declare the entire principal amount of the installment payments and all accrued interest and other charges immediately due and payable without notice or demand to the borrower;
- (b) Proceed by appropriate court action to enforce performance by the borrower of the applicable covenants of this contract or to recover for the breach thereof;
- (c) Exercise all the rights and remedies of a secured party or creditor under the Uniform Commercial Code of the State of North Carolina and the general laws of the State of North Carolina with respect to the enforcement of the security interest granted or reserved hereunder, including, without limitation, to the extent permitted by law, take possession of any collateral without any court order or other process of law and without liability for entering the premises and sell, lease, sublease or make other disposition of the same in a commercially reasonable manner for the account of the borrower, and apply the proceeds of any such sale, lease, sublease or other disposition, after deducting all costs and expenses, including court costs and attorney's fees, incurred with the recovery, repair, storage and other sale, lease or other disposition costs, toward the balance due under this contract and, thereafter, shall pay any remaining proceeds to the borrower;
- (d) Terminate this contract as to all or any part of the equipment and use, operate, lease or hold all or any part of the equipment as the bank in its sole discretion may decide; or
- (e) Enforce its security interest or institute foreclosure proceedings under the Deed of Trust on all or any portion of real property; or
- (f) Terminate the Escrow Fund in accordance with the escrow agreement.

The Town's outstanding note from direct placements of \$1,020,348 is secured by a security interest in the property. Upon the failure to pay or make timely payments or the failure to budget/appropriate for the debt service, the lender will exercise any one or more of the following remedies: (a) Declare the unpaid principal components of the installment payments immediately due and payable; (b) Proceed by appropriate court action to enforce the Town's performance of the applicable covenants of this agreement or to recover for the breach thereof; (c) As provided in the Project Fund Agreement, require the bank to pay over any balance remaining in the Project Fund to be applied against outstanding required payments in any manner the bank may reasonably deem appropriate; and (d) Avail itself of all available remedies under this agreement, including execution as provided and attorney's fees and other expenses.

The Town's outstanding note from direct placements of \$227,285 is secured by a security interest in the equipment. Upon the failure to pay or make timely payments or the failure to budget/appropriate for the debt service, all commitments and obligations of lender under this agreement or the related documents or any other agreement immediately will terminate (including any obligation to make further loan advances or disbursements), and, at lender's option, all indebtedness immediately will become due and payable, all without notice of any kind to borrower, except that in the case of an event of default of the type described in the "insolvency" subsection above, such acceleration shall be automatic and not optional. In addition, lender shall have all the rights and remedies provided in the related documents or available at law, in equity,

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

or otherwise. Except as may be prohibited by applicable law, all of lender's rights and remedies shall be cumulative and may be exercised singularly or concurrently. Election by lender to pursue any remedy shall not exclude pursuit of any other remedy, and an election to make expenditures or to take action to perform an obligation of borrower or of any grantor shall not affect lender's right to declare a default and to exercise its rights and remedies.

Maturities of long-term debt from direct borrowing and direct placements, including interest are as follows:

Year Ending June 30	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2022	\$ 509,049	\$ 89,666	\$ 166,440	\$ 19,158
2023	511,798	52,825	168,332	15,820
2024	448,631	53,211	118,430	12,433
2025	396,952	36,809	92,977	10,511
2026	320,029	21,347	92,977	9,054
2027-2031	340,116	21,657	436,543	23,607
2032-2033	-	-	53,615	1,967
Total	<u>\$ 2,526,575</u>	<u>\$ 275,515</u>	<u>\$ 1,129,314</u>	<u>\$ 92,550</u>

### General Obligation Bonds:

2.0% bonds issued for \$3,500,000, Public Improvement, Series 2016 due on September 1 and March 1 in installments of \$180,000 plus interest through March 1, 2036 \$ 2,600,000

2.0% bonds issued for \$1,135,000, Public Improvement, Series 2016 due on September 1 and March 1 in installments of \$55,000 plus interest through March 1, 2036 860,000

2.9366% bonds issued for \$1,757,500, Public Improvement, Series 2018 due on September 1 and March 1 in installments of \$90,000 plus interest through March 1, 2038 1,470,000

2.9366% bonds issued for \$542,500, Public Improvement, Series 2018 due on September 1 and March 1 in installments of \$30,000 plus interest through March 1, 2038 470,000

2.954% bonds issued for \$3,690,000, Public Improvement, Series 2020 due on November 1 in installments of \$185,000 plus interest through November 1, 2039 3,505,000

2.954% bonds issued for \$680,000, Public Improvement, Series 2020 due on November 1 in installments of \$35,000 plus interest through November 1, 2039 645,000

Total \$ 9,550,000



# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

The future payments of the general obligation bonds are as follows:

Year Ending June 30	General Fund		Water and Sewer Fund	
	Principal	Interest	Principal	Interest
2022	\$ 455,000	\$ 224,643	\$ 120,000	\$ 56,363
2023	455,000	207,293	120,000	52,013
2024	455,000	190,343	120,000	47,663
2025	455,000	170,793	120,000	43,913
2026	450,000	155,343	125,000	40,163
2027-2031	2,225,000	536,102	620,000	143,240
2032-2036	2,180,000	216,694	580,000	61,468
2037-2041	900,000	40,272	170,000	7,734
Total	<u>\$ 7,575,000</u>	<u>\$ 1,741,483</u>	<u>\$ 1,975,000</u>	<u>\$ 452,557</u>

### Capital Lease

The Town entered into a lease agreement on September 6, 2017 in an amount \$405,000 to purchase various equipment. The agreement provides terms of an annual payment of \$106,311 at 1.98% interest rate. The lease expires September 28, 2021.

The following is an analysis of the assets recorded under the capital lease as of June 30, 2021:

Class of Property	Cost	Accumulated Depreciation	Net Book Value
Equipment	\$ 22,321	\$ 1,674	\$ 20,647
Equipment	7,434	124	7,310
Vehicle	60,141	8,019	52,122
Total	<u>\$ 89,896</u>	<u>\$ 9,817</u>	<u>\$ 80,079</u>

The future payments for the capital lease are as follows:

Year Ending June 30	General Fund		Water and Sewer Fund	
	Principal	Interest	Principal	Interest
2022	\$ 119,304	\$ 3,914	\$ 10,472	\$ 252
2023	25,459	1,242	-	-
2024	25,867	834	-	-
2025	26,281	42	-	-
Total	<u>\$ 196,911</u>	<u>\$ 6,032</u>	<u>\$ 10,472</u>	<u>\$ 252</u>

At June 30, 2021, the Town of Blowing Rock had a legal debt margin of \$86,224,250.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2021:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Current</u> <u>Portion of</u> <u>Balance</u>
<b>Governmental Activities:</b>					
Installment purchase - Direct placements	\$ 3,112,491	\$ -	\$ 585,916	\$ 2,526,575	\$ 509,049
General obligation bonds	8,030,000	-	455,000	7,575,000	455,000
Unamortized bond premiums	399,242	-	20,175	379,067	20,175
Capital lease	186,274	102,665	92,028	196,911	119,304
Net pension liability (LGERS)	1,105,695	348,318	-	1,454,013	-
Total pension liability (LEOSSA)	314,622	67,309	-	381,931	-
Net OPEB liability	4,801,544	-	465,419	4,336,125	-
Total OPEB liability	49,395	5,884	-	55,279	-
Compensated absences	253,087	181,968	110,909	324,146	111,000
Governmental activities long-term liabilities	<u>\$ 18,252,350</u>	<u>\$ 706,144</u>	<u>\$ 1,729,447</u>	<u>\$ 17,229,047</u>	<u>\$ 1,214,528</u>
<b>Business-Type Activities:</b>					
General obligation bonds	\$ 2,095,000	\$ -	\$ 120,000	\$ 1,975,000	\$ 120,000
Unamortized bond premiums	43,176	-	2,232	40,944	2,232
Installment purchase - Direct placements and direct borrowings	1,293,794	-	164,480	1,129,314	166,440
Capital lease	20,697	-	10,225	10,472	10,472
Net pension liability (LGERS)	210,609	66,346	-	276,955	-
Net OPEB liability	914,580	-	88,651	825,929	-
Total OPEB liability	9,409	1,120	-	10,529	-
Compensated absences	42,857	18,978	8,234	53,601	36,449
Water and Sewer Fund long-term liabilities	<u>\$ 4,630,122</u>	<u>\$ 86,444</u>	<u>\$ 393,822</u>	<u>\$ 4,322,744</u>	<u>\$ 335,593</u>

Other post-employment liabilities, pension liabilities and compensated absences typically have been liquidated in the General Fund. Compensated absences are accounted for on a FIFO basis, assuming that the employees are taking leave time as it is earned.

### Contingencies

The Town has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any amounts to be refunded to be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### Interfund Transactions

#### Transfers to/from Other Funds

Transfers to/from other funds for the year ended June 30, 2021 consist of the following:

Transfer to General Fund from Capital Projects for GO Bond service reserve allocation	\$ 180,000
Transfer to General Fund from BRAAC for watering and beautification	13,000
Transfer to Capital Projects from General Fund for Valley Blvd. Aluminum Fence Upgrade.	73,852
Transfer to Capital Projects from General Fund for Memorial Park Playground project	150,000
Transfer to Water Sewer Fund from Water Sewer Capital Projects For Water and Sewer line replacements	17,530
Transfer in from Water and Sewer capital projects from Water and Sewer Fund for GO Bond and Interconnect Debt Service Reserve transfer	75,584
Transfer from Water Sewer Fund to Water Sewer Capital for Pine Street Force Main Sewer and Chemical Storage Tank project.	<u>315,128</u>
Total interfund transfers	<u>\$ 825,094</u>

#### Due to/from Other Funds

Balances due to/from other funds at June 30, 2021, consist of the following:

Due from the Capital Project Fund for its activity allocation to the General Fund:

Capital Project Fund	<u>\$ 737,839</u>
----------------------	-------------------

### 3. Joint Ventures

The Town, in conjunction with seven counties and eighteen municipalities, established the Region D Council of Governments (Council). The participating governments established the Council to coordinate various funding received from Federal and State agencies. Each participating government appoints one member to the Council's governing board. The Town paid membership dues of \$597 during the fiscal year ended June 30, 2021.

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### **4. Summary Disclosure of Significant Contingencies Federal and State-Assisted Programs**

The Town has received proceeds from several Federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

### **5. Summary Disclosure of Significant Commitments and Contingencies**

During the fiscal year 2020, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic has had significant effects on global markets, supply chains, businesses, and communities. Specific to the Town, COVID-19 is expected to impact various parts of its fiscal year 2021-22 operations and financial results. Management believes the Town is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as events associated with the pandemic continue to develop.

### **6. Subsequent Event**

The Town of Blowing Rock was awarded \$421,955 from the Federal American Rescue Plan (ARP). Subsequent to year end, the Town of Blowing Rock received \$210,978. The remaining amount of \$210,977 is expected to be received within the next 12 months.

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**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST EIGHT FISCAL YEARS \***

	<b>Local Governmental Employees' Retirement System</b>			
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Town's proportion of the net pension liability (asset) (%)	0.0484%	0.0482%	0.0497%	0.0427%
Town's proportion of the net pension liability (asset) (\$)	\$ 1,730,968	\$ 1,316,304	\$ 1,178,342	\$ 652,338
Town's covered payroll	\$ 2,878,094	\$ 2,818,331	\$ 2,923,978	\$ 2,428,119
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	60.14%	46.71%	40.30%	26.87%
Plan fiduciary net position as a percentage of the total pension liability **	88.61%	90.86%	91.63%	94.18%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

\*\* This will be the same percentage for all participant employers in the LGERS plan.

This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET)  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST EIGHT FISCAL YEARS \***

	<b>Local Governmental Employees' Retirement System</b>			
	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Town's proportion of the net pension liability (asset) (%)	0.0402%	0.0401%	-0.0397%	0.0373%
Town's proportion of the net pension liability (asset) (\$)	\$ 852,754	\$ 183,961	\$ (233,953)	\$ 449,608
Town's covered payroll	\$ 2,235,534	\$ 2,056,654	\$ 1,851,018	\$ 1,930,820
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	38.15%	8.94%	( 12.64%)	23.29%
Plan fiduciary net position as a percentage of the total pension liability **	91.47%	98.09%	102.64%	94.35%



**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**CONTRIBUTIONS  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST EIGHT FISCAL YEARS**

<b>Local Government Employees' Retirement System</b>				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 317,074	\$ 261,419	\$ 222,898	\$ 223,232
Contributions in relation to the contractually required contribution	<u>317,074</u>	<u>261,419</u>	<u>222,898</u>	<u>223,232</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,075,426	\$ 2,878,094	\$ 2,818,331	\$ 2,923,978
Contributions as a percentage of covered payroll	10.31%	9.08%	7.91%	7.63%

This schedule is intended to show information for ten years. Additional years' information will be as it becomes available.

**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**CONTRIBUTIONS  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST EIGHT FISCAL YEARS**

<b>Local Government Employees' Retirement System</b>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 179,484	\$ 151,742	\$ 149,590	\$ 131,628
Contributions in relation to the contractually required contribution	<u>179,484</u>	<u>151,742</u>	<u>149,590</u>	<u>131,628</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 2,428,119	\$ 2,235,534	\$ 2,056,654	\$ 1,851,018
Contributions as a percentage of covered payroll	7.39%	6.79%	7.27%	7.11%

## TOWN OF BLOWING ROCK, NORTH CAROLINA

SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY  
 LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE  
 LAST FIVE FISCAL YEARS

	<b>Law Enforcement Officers' Special Separation Allowance</b>				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Beginning balance	\$ 314,622	\$ 300,950	\$ 317,503	\$ 280,786	\$ 277,310
Service cost	10,878	10,572	13,048	12,443	11,175
Interest on the total pension liability	9,683	10,341	9,791	10,614	9,693
Differences between expected and actual experience in the measurement of the total pension liability	(531)	18,511	(14,281)	8,872	-
Changes of assumptions or other inputs	82,486	7,967	(9,763)	16,392	(5,788)
Benefit payments	<u>(35,207)</u>	<u>(33,719)</u>	<u>(15,348)</u>	<u>(11,604)</u>	<u>(11,604)</u>
Ending balance of the total pension liability	<u>\$ 381,931</u>	<u>\$ 314,622</u>	<u>\$ 300,950</u>	<u>\$ 317,503</u>	<u>\$ 280,786</u>

The amounts presented for each fiscal year were determined as of the prior fiscal year ending December 31.

This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**TOWN OF BLOWING ROCK, NORTH CAROLINA****SCHEDULE OF TOTAL PENSION LIABILITY AS A  
PERCENTAGE OF COVERED EMPLOYEE PAYROLL  
LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE  
LAST FIVE FISCAL YEARS**

	<b>Law Enforcement Officers' Special Separation Allowance</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Total pension liability	\$ 381,931	\$ 314,622	\$ 300,950	\$ 317,503	\$ 280,786
Covered payroll	452,661	432,332	450,078	462,909	414,828
Total pension liability as a percentage of covered payroll	84.37%	72.77%	66.87%	68.59%	67.69%

**Notes to the Schedule:**

The Town of Blowing Rock has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits.

This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

## TOWN OF BLOWING ROCK, NORTH CAROLINA

**OTHER POST-EMPLOYMENT BENEFITS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS  
 LAST FOUR FISCAL YEARS**

<b>Other Post-Employment Benefits</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Service cost	\$ 2,181	\$ 1,666	\$ 1,752	\$ 1,861
Interest	2,042	1,912	1,843	1,653
Differences between expected and actual experience	709	6,344	(613)	(371)
Changes of assumptions or other inputs	7,379	1,986	(1,438)	(2,525)
Benefit payments	<u>(5,307)</u>	<u>(4,473)</u>	<u>(3,795)</u>	<u>(3,725)</u>
Net change in total OPEB liability	7,004	7,435	(2,251)	(3,107)
Total OPEB liability - beginning	<u>58,804</u>	<u>51,369</u>	<u>53,620</u>	<u>56,727</u>
Total OPEB liability - ending	<u>\$ 65,808</u>	<u>\$ 58,804</u>	<u>\$ 51,369</u>	<u>\$ 53,620</u>
Covered payroll	\$ 2,585,218	\$ 2,585,218	\$ 2,260,517	\$ 2,260,517
Total OPEB liability as a percentage of covered payroll	2.55%	2.27%	2.27%	2.37%

**Notes to the Required Schedules:**

*Changes of Assumptions:* Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period. The following are the discount rates used in each period:

<b>Fiscal Year</b>	<b>Rate</b>
2018	3.59%
2019	3.89%
2020	3.50%
2021	2.21%

## TOWN OF BLOWING ROCK, NORTH CAROLINA

**SCHEDULE OF THE TOWN OF BLOWING ROCK'S PROPORTIONATE SHARE  
OF NET OPEB LIABILITY - RETIREE HEALTH BENEFIT FUND  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST FIVE FISCAL YEARS \***

	<b>Retiree Health Benefit Fund</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Blowing Rock's proportion of the net OPEB liability (asset)	0.01861%	0.01807%	0.01669%	0.01543%	0.01353%
Blowing Rock's proportionate share of the net OPEB liability (asset)	\$ 5,162,054	\$ 5,716,124	\$ 4,754,310	\$ 5,058,674	\$ 5,884,069
Blowing Rock's covered payroll*	\$ 2,878,019	\$ 2,818,331	\$ 2,729,358	\$ 2,428,119	\$ 2,235,534
Blowing Rock's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	179.36%	202.82%	174.19%	208.34%	263.21%
Plan fiduciary net position as a percentage of the total OPEB liability**	6.92%	4.40%	4.40%	3.52%	2.41%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

\*\* This will be the same percentage for all participant employers in the RHBF plan.

This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

## TOWN OF BLOWING ROCK, NORTH CAROLINA

**TOWN OF BLOWING ROCK'S CONTRIBUTIONS TO THE RETIREE HEALTH BENEFIT FUND  
 REQUIRED SUPPLEMENTARY INFORMATION  
 LAST FIVE FISCAL YEARS \***

	<b>Retiree Health Benefit Fund</b>				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 205,438	\$ 186,208	\$ 176,709	\$ 165,126	\$ 139,509
Contributions in relation to the contractually required contribution	<u>205,438</u>	<u>186,208</u>	<u>176,709</u>	<u>165,126</u>	<u>139,509</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Blowing Rock's covered payroll	\$ 3,075,426	\$ 2,878,019	\$ 2,818,331	\$ 2,729,358	\$ 2,428,119
Contributions as a percentage of covered payroll	6.68%	6.47%	6.27%	6.05%	5.75%

\* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

TOWN OF BLOWING ROCK, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	Final Budget	Actual	Variance Over/Under	Actual
<b>Revenues:</b>				
<b>Ad Valorem Taxes:</b>				
Taxes	\$ 4,596,264	\$ 4,729,876	\$ 133,612	\$ 4,460,591
Interest	9,000	15,385	6,385	6,718
Total ad valorem taxes	4,605,264	4,745,261	139,997	4,467,309
<b>Other Taxes and Licenses:</b>				
Occupancy tax	1,708,943	1,656,535	(52,408)	1,377,589
Total other taxes and licenses	1,708,943	1,656,535	(52,408)	1,377,589
<b>Unrestricted Intergovernmental Revenues:</b>				
Local option sales taxes	2,015,932	2,192,176	176,244	1,959,926
Utilities franchise tax	300,000	309,832	9,832	317,282
Telecommunications tax	26,000	23,009	(2,991)	23,420
Video programming tax	42,900	39,332	(3,568)	40,494
Beer and wine tax	5,000	5,584	584	5,794
ABC profit distribution	80,000	198,451	118,451	140,004
Total unrestricted intergovernmental revenues	2,469,832	2,768,384	298,552	2,486,920
<b>Restricted Intergovernmental Revenues:</b>				
Powell Bill	76,000	69,792	(6,208)	76,178
Snow removal	10,500	-	(10,500)	-
Solid waste disposal tax	600	495	(105)	1,265
ABC revenue for law enforcement	5,000	16,296	11,296	8,954
Total restricted intergovernmental revenues	92,100	86,583	(5,517)	86,397
<b>Permits and Fees:</b>				
Building permits	52,475	114,221	61,746	86,957
Other fees	7,000	150	(6,850)	7,500
Total permits and fees	59,475	114,371	54,896	94,457
<b>Sales and Services:</b>				
Recreation department	77,100	74,465	(2,635)	86,810
Recycling	91,025	95,398	4,373	97,277
Parking fines	-	1,820	1,820	2,115
Rental income	16,400	14,038	(2,362)	12,098
Total sales and services	184,525	185,721	1,196	198,300
<b>Investment Earnings</b>	16,000	2,219	(13,781)	62,988



TOWN OF BLOWING ROCK, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	Final Budget	Actual	Variance Over/Under	Actual
<b>Miscellaneous:</b>				
Cemetery revenues	20,000	47,865	27,865	27,113
Solid waste fees	60,000	62,141	2,141	64,450
Zoning fees	10,000	19,977	9,977	10,256
Fire department contribution	293,288	265,082	(28,206)	258,571
Other	191,736	488,418	296,682	374,035
Total other revenues	<u>575,024</u>	<u>883,483</u>	<u>308,459</u>	<u>734,425</u>
Total revenues	<u>9,711,163</u>	<u>10,442,557</u>	<u>731,394</u>	<u>9,508,385</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Other operating expenditures	1,971,888	1,827,179	144,709	1,509,721
Total general government	<u>1,971,888</u>	<u>1,827,179</u>	<u>144,709</u>	<u>1,509,721</u>
<b>Governing Body:</b>				
Salaries and employee benefits	42,932	42,446	486	41,099
Operating expenditures	8,750	2,240	6,510	4,810
Total governing body	<u>51,682</u>	<u>44,686</u>	<u>6,996</u>	<u>45,909</u>
<b>Finance:</b>				
Salaries and employee benefits	440,017	439,859	158	396,724
Operating expenditures	956,565	938,942	17,623	926,579
Total finance	<u>1,396,582</u>	<u>1,378,801</u>	<u>17,781</u>	<u>1,323,303</u>
<b>Public Buildings:</b>				
Operating expenditures	78,000	46,381	31,619	85,984
Total public buildings	<u>78,000</u>	<u>46,381</u>	<u>31,619</u>	<u>85,984</u>
Total general government	<u>3,498,152</u>	<u>3,297,047</u>	<u>201,105</u>	<u>2,964,917</u>
<b>Public Safety:</b>				
<b>Police:</b>				
Salaries and employee benefits	1,010,965	1,018,777	(7,812)	841,826
Operating expenditures	201,600	204,215	(2,615)	313,231
Capital outlay	102,665	101,668	997	120,439
Total police	<u>1,315,230</u>	<u>1,324,660</u>	<u>(9,430)</u>	<u>1,275,496</u>

TOWN OF BLOWING ROCK, NORTH CAROLINA

GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	Final Budget	Actual	Variance Over/Under	Actual
<b>Fire:</b>				
Salaries and employee benefits	1,061,462	950,674	110,788	965,754
Operating expenditures	62,300	52,014	10,286	21,609
Total fire	1,123,762	1,002,688	121,074	1,017,030
<b>Inspections:</b>				
Salaries and employee benefits	250,424	250,271	153	241,562
Operating expenditures	33,200	20,123	13,077	37,553
Total planning and inspections	283,624	270,394	13,230	279,115
Total public safety	2,722,616	2,597,742	124,874	2,571,641
<b>Transportation:</b>				
<b>Streets and Highways:</b>				
Salaries and employee benefits	561,858	553,192	8,666	473,880
Operating expenditures	508,800	459,470	49,330	427,393
Capital outlay	33,170	18,761	14,409	101,414
Street Maintenance	32,500	19,618	12,882	17,137
Total transportation	1,136,328	1,051,041	85,287	1,019,824
<b>Environmental Protection:</b>				
<b>Solid Waste:</b>				
Salaries and employee benefits	199,669	190,806	8,863	191,415
Operating expenditures	219,000	211,910	7,090	145,451
Total environmental protection	418,669	402,716	15,953	336,866
<b>Cultural and Recreation:</b>				
<b>Parks and Recreation:</b>				
Salaries and employee benefits	599,486	554,706	44,780	538,391
Other operating expenditures	245,930	190,374	55,556	266,828
Capital outlay	10,070	10,381	(311)	28,172
Total cultural and recreational	855,486	755,461	100,025	833,391
<b>Debt Service:</b>				
Principal retirement	1,132,944	1,132,944	-	967,006
Interest and other charges	360,803	360,803	-	321,292
Total debt service	1,493,747	1,493,747	-	1,288,298
Total expenditures	10,124,998	9,597,754	527,244	9,014,937

**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	<u>2021</u>			<u>2020</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>	<u>Actual</u>
Revenues over (under) expenditures	<u>(413,835)</u>	<u>844,803</u>	<u>1,258,638</u>	<u>493,448</u>
<b>Other Financing Sources (Uses):</b>				
Transfer from other funds:				
Capital Projects Fund	180,000	180,000	-	127,260
BRAAC	13,000	13,000	-	14,460
Transfers to other funds:				
Capital Projects Fund	(223,852)	(223,852)	-	(665,256)
Proceeds from debt issuance	102,665	102,665	-	201,000
Sales of capital assets	7,000	4,746	(2,254)	26,027
Appropriated fund balance	<u>335,022</u>	<u>-</u>	<u>(335,022)</u>	<u>-</u>
Total other financing sources (uses)	<u>413,835</u>	<u>76,559</u>	<u>(337,276)</u>	<u>(301,207)</u>
Net change in fund balance	<u>\$ -</u>	<u>921,362</u>	<u>\$ 921,362</u>	<u>192,241</u>
<b>Fund Balance:</b>				
Beginning of year - July 1		<u>6,135,034</u>		<u>5,942,793</u>
End of year - June 30		<u>\$ 7,056,396</u>		<u>\$ 6,135,034</u>

**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**CAPITAL PROJECTS FUND - VARIOUS PROJECTS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
<b>Revenues:</b>					
Restricted intergovernmental:					
Contributions and grants	\$ 5,172,630	\$ 1,162,868	\$ 217,824	\$ 1,380,692	\$ (3,791,938)
Other revenues:					
Miscellaneous	96,225	127,958	-	127,958	31,733
Investment income	56,993	123,196	685	123,881	66,888
Total revenues	<u>5,325,848</u>	<u>1,414,022</u>	<u>218,509</u>	<u>1,632,531</u>	<u>(3,693,317)</u>
<b>Expenditures:</b>					
Recreation projects:					
Capital outlay:					
Culture and recreation	869,594	728,386	64,925	793,311	76,283
Total	<u>869,594</u>	<u>728,386</u>	<u>64,925</u>	<u>793,311</u>	<u>76,283</u>
Streets and sidewalks projects:					
Capital outlay:					
Transportation	7,900,388	3,058,481	2,439,294	5,497,775	2,402,613
Total	<u>7,900,388</u>	<u>3,058,481</u>	<u>2,439,294</u>	<u>5,497,775</u>	<u>2,402,613</u>
Public works:					
Capital outlay:					
Public buildings and facilities	4,563	1,221,590	4,138	1,225,728	(1,221,165)
Total	<u>4,563</u>	<u>1,221,590</u>	<u>4,138</u>	<u>1,225,728</u>	<u>(1,221,165)</u>
Public safety projects:					
Capital outlay:					
Public safety	38,950	5,780	-	5,780	33,170
Total	<u>38,950</u>	<u>5,780</u>	<u>-</u>	<u>5,780</u>	<u>33,170</u>
General government:					
Capital outlay:					
General government	3,029,653	345,535	49,370	394,905	2,634,748
Total	<u>3,029,653</u>	<u>345,535</u>	<u>49,370</u>	<u>394,905</u>	<u>2,634,748</u>
Total expenditures	<u>11,843,148</u>	<u>5,359,772</u>	<u>2,557,727</u>	<u>7,917,499</u>	<u>3,925,649</u>

**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**CAPITAL PROJECTS FUND - VARIOUS PROJECTS  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Project Authorization</u>	<u>Actual</u>			<u>Variance Over/Under</u>
		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	
Revenues over (under) expenditures	<u>(6,517,300)</u>	<u>(3,945,750)</u>	<u>(2,339,218)</u>	<u>(6,284,968)</u>	<u>(232,332)</u>
<b>Other Financing Sources (Uses):</b>					
Operating transfers in:					
General Fund	2,148,527	2,675,434	223,852	2,899,286	750,759
BRAAC	11,000	13,000	-	13,000	2,000
Operating transfers out:					
General Fund	(1,356,648)	(1,171,145)	(180,000)	(1,351,145)	5,503
Proceeds from long-term debt	5,559,028	5,102,435	-	5,102,435	(456,593)
Discount of debt issued	-	(3,764)	-	(3,764)	(3,764)
Bond premiums on debt issued	<u>155,393</u>	<u>422,220</u>	<u>-</u>	<u>422,220</u>	<u>266,827</u>
Total other financing sources (uses)	<u>6,517,300</u>	<u>7,038,180</u>	<u>43,852</u>	<u>7,082,032</u>	<u>564,732</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,092,430</u>	<u>(2,295,366)</u>	<u>\$ 797,064</u>	<u>\$ 797,064</u>
<b>Fund Balance:</b>					
Beginning of year - July 1			<u>3,092,430</u>		
End of year - June 30			<u>\$ 797,064</u>		

## TOWN OF BLOWING ROCK, NORTH CAROLINA

**SPECIAL REVENUE FUND - APPEARANCE ADVISORY COMMISSION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Donations	\$ 27,070	\$ 44,206	\$ 17,136
Miscellaneous income	50	-	(50)
Total revenues	<u>27,120</u>	<u>44,206</u>	<u>17,086</u>
<b>Expenditures:</b>			
Cultural and recreational:			
Contracted services	4,000	2,394	1,606
Beautification	15,000	14,225	775
Miscellaneous	5,120	3,585	1,535
Total expenditures	<u>24,120</u>	<u>20,204</u>	<u>3,916</u>
Revenues over (under) expenditures	<u>3,000</u>	<u>24,002</u>	<u>21,002</u>
<b>Other Financing Sources (Uses):</b>			
Transfers to General Fund	(13,000)	(13,000)	-
Appropriated fund balance	10,000	-	(10,000)
Total other financing sources (uses)	<u>(3,000)</u>	<u>(13,000)</u>	<u>(10,000)</u>
Net change in fund balance	<u>\$ -</u>	11,002	<u>\$ 11,002</u>
<b>Fund Balance:</b>			
Beginning of year - July 1		<u>27,588</u>	
End of year - June 30		<u>\$ 38,590</u>	

**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**ENTERPRISE FUND - WATER AND SEWER FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (NON-GAAP)  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Revenues:</b>			
Operating revenues:			
Water sales:			
Residential	\$ 921,770	\$ 889,120	\$ (32,650)
Interconnect charges	13,000	13,318	318
Impact fees	15,219	30,970	15,751
Total	<u>949,989</u>	<u>933,408</u>	<u>(16,581)</u>
Sewer charges:			
Residential	767,250	718,015	(49,235)
Sewer CIP surcharge	23,531	58,331	34,800
Total	<u>790,781</u>	<u>776,346</u>	<u>(14,435)</u>
Water and sewer taps	<u>3,000</u>	<u>816</u>	<u>(2,184)</u>
Other operating revenues	<u>12,800</u>	<u>16,529</u>	<u>3,729</u>
Total operating revenues	<u>1,756,570</u>	<u>1,727,099</u>	<u>(29,471)</u>
Non-operating revenues:			
Interest earnings	<u>3,000</u>	<u>135</u>	<u>(2,865)</u>
Total non-operating revenues	<u>3,000</u>	<u>135</u>	<u>(2,865)</u>
Total revenues	<u>1,759,570</u>	<u>1,727,234</u>	<u>(32,336)</u>
<b>Expenditures:</b>			
Water and sewer administration:			
Salaries and employee benefits	118,571	103,342	15,229
Other operating expenses	279,146	302,567	(23,421)
Total	<u>397,717</u>	<u>405,909</u>	<u>(8,192)</u>
Water and sewer plant operations:			
Salaries and employee benefits	376,077	402,568	(26,491)
Utilities	121,000	133,099	(12,099)
Other operating expenditures	155,645	109,237	46,408
Total	<u>652,722</u>	<u>644,904</u>	<u>7,818</u>
Water and sewer field operations:			
Salaries and employee benefits	223,807	184,445	39,362
Other operating expenditures	147,300	137,719	9,581
Capital outlay	45,000	-	45,000
Total	<u>416,107</u>	<u>322,164</u>	<u>93,943</u>

**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**ENTERPRISE FUND - WATER AND SEWER FUND  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (NON-GAAP)  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over/Under</u>
<b>Debt Service:</b>			
Interest and other charges	14,137	72,256	(58,119)
Principal retirement	<u>377,311</u>	<u>294,705</u>	<u>82,606</u>
Total debt service	<u>391,448</u>	<u>366,961</u>	<u>24,487</u>
Total expenditures	<u>1,857,994</u>	<u>1,739,938</u>	<u>118,056</u>
Revenues over (under) expenditures	<u>(98,424)</u>	<u>(12,704)</u>	<u>85,720</u>
<b>Other Financing Sources (Uses):</b>			
Transfer in	93,114	93,114	-
Transfer out	(315,128)	(315,128)	-
Appropriated fund balance	<u>320,438</u>	<u>-</u>	<u>(320,438)</u>
Total other financing sources (uses)	<u>98,424</u>	<u>(222,014)</u>	<u>(320,438)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>(234,718)</u>	<u>\$ (234,718)</u>
<b>Reconciliation from Budgetary Basis (Modified Accrual) to Full Accrual:</b>			
Reconciling items:			
Principal retirement		294,705	
Change in accrued vacation pay		(10,744)	
Change in deferred outflows of resources - pensions and OPEB		(685)	
Change in pension liability		(66,346)	
Change in OPEB liability		87,531	
Change in deferred inflows of resources - pensions and OPEB		(48,787)	
Depreciation		(527,158)	
Interest income from Water and Sewer Capital Projects Fund		329	
Transfer in/out from Water and Sewer Capital Projects Fund		<u>222,014</u>	
Total reconciling items		<u>(49,141)</u>	
Change in net position		<u>\$ (283,859)</u>	



## TOWN OF BLOWING ROCK, NORTH CAROLINA

WATER AND SEWER CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES  
 BUDGET AND ACTUAL (NON-GAAP)  
 FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2021

	Project Authorization	Actual			Variance Over/Under
		Prior Years	Current Year	Total to Date	
<b>Revenues:</b>					
Investment earnings	\$ 92,810	\$ 112,287	\$ 329	\$ 112,616	\$ 19,806
Contributions and grant proceeds	51,000	65,444	-	65,444	14,444
Miscellaneous income	15,390	533	-	533	(14,857)
Total revenues	<u>159,200</u>	<u>178,264</u>	<u>329</u>	<u>178,593</u>	<u>19,393</u>
<b>Expenditures:</b>					
Construction	3,531,843	938,575	77,289	1,015,864	2,515,979
Engineering and permitting	32,640	36,049	-	36,049	(3,409)
Total	<u>3,564,483</u>	<u>974,624</u>	<u>77,289</u>	<u>1,051,913</u>	<u>2,512,570</u>
Debt service:					
Interest expense	-	-	1,860	1,860	(1,860)
Bond issuance costs on debt issued	12,430	18,495	-	18,495	(6,065)
Total debt service	<u>12,430</u>	<u>18,495</u>	<u>1,860</u>	<u>20,355</u>	<u>(7,925)</u>
Contingency	43,383	-	-	-	43,383
Total expenditures	<u>3,620,296</u>	<u>993,119</u>	<u>79,149</u>	<u>1,072,268</u>	<u>2,548,028</u>
Revenues over (under) expenditures	<u>(3,461,096)</u>	<u>(814,855)</u>	<u>(78,820)</u>	<u>(893,675)</u>	<u>2,567,421</u>
<b>Other Financing Sources (Uses):</b>					
Transfer from Water and Sewer Fund	1,284,313	1,238,899	315,128	1,554,027	269,714
Transfer from General Fund	326,430	362,358	-	362,358	35,928
Transfer to Water and Sewer Fund	(427,342)	(324,080)	(93,114)	(417,194)	10,148
Proceeds from long-term debt	2,253,495	1,717,168	-	1,717,168	(536,327)
Bond premiums on debt issued	-	45,005	-	45,005	45,005
Unexpended loan proceeds returned	-	(425,500)	-	(425,500)	(425,500)
Appropriated fund balance	24,200	-	-	-	(24,200)
Total other financing sources (uses)	<u>3,461,096</u>	<u>2,613,850</u>	<u>222,014</u>	<u>2,835,864</u>	<u>(625,232)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 1,798,995</u>	<u>\$ 143,194</u>	<u>\$ 1,942,189</u>	<u>\$ 1,942,189</u>

## TOWN OF BLOWING ROCK, NORTH CAROLINA

## SCHEDULE OF AD VALOREM TAXES RECEIVABLE

JUNE 30, 2021

Fiscal Year	Uncollected Balance July 1, 2020	Additions	Collections and Credits	Uncollected Balance June 30, 2021
2020-2021	\$ -	\$ 4,695,884	\$ 4,646,125	\$ 49,759
2019-2020	61,246	-	40,753	20,493
2018-2019	23,339	-	14,789	8,550
2017-2018	20,191	-	13,910	6,281
2016-2017	11,867	-	4,571	7,296
2015-2016	2,556	-	739	1,817
2014-2015	2,980	-	694	2,286
2013-2014	3,853	-	-	3,853
2012-2013	2,627	-	-	2,627
2011-2012	6,514	-	9	6,505
2010-2011	11,513	-	11,513	-
Total	\$ 146,686	\$ 4,695,884	\$ 4,733,103	109,467

Less allowance for uncollectible ad valorem taxes receivable:

General Fund (85,829)Ad valorem taxes receivable, net \$ 23,638**Reconciliation with Revenues:**Taxes, ad valorem, General Fund \$ 4,745,261

Reconciling items:

Miscellaneous (8,286)Amounts written off per Statute of Limitations 11,513Penalties and interest (15,385)Total collections and credits \$ 4,733,103

## TOWN OF BLOWING ROCK, NORTH CAROLINA

ANALYSIS OF CURRENT YEAR LEVY - TOWN-WIDE LEVY  
FOR THE YEAR ENDED JUNE 30, 2021

	Town-Wide			Total Levy	
	Property Valuation	Rate	Total Levy	Property Excluding Registered Motor Vehicles	Registered Motor Vehicles
<b>Original Levy:</b>					
Property taxed at current rate	\$ 1,184,007,949	\$ 0.39	\$ 4,617,631	\$ 4,617,631	\$ -
Registered motor vehicles taxed	<u>28,508,462</u>	0.39	<u>111,183</u>	<u>-</u>	<u>111,183</u>
Total	<u>1,212,516,411</u>		<u>4,728,814</u>	<u>4,617,631</u>	<u>111,183</u>
<b>Abatements</b>	<u>(8,443,590)</u>	0.39	<u>(32,930)</u>	<u>(32,930)</u>	<u>-</u>
Total property valuation	<u>\$ 1,204,072,821</u>				
<b>Net Levy</b>			4,695,884	4,584,701	111,183
Less uncollected taxes at June 30, 2021			<u>(49,759)</u>	<u>(49,759)</u>	<u>-</u>
<b>Current Year's Taxes Collected</b>			<u>\$ 4,646,125</u>	<u>\$ 4,534,942</u>	<u>\$ 111,183</u>
<b>Current Levy Collection Percentage</b>			<u>98.94%</u>	<u>98.91%</u>	<u>100.00%</u>

**TOWN OF BLOWING ROCK, NORTH CAROLINA****ANALYSIS OF CURRENT YEAR LEVY - TOWN-WIDE LEVY  
FOR THE YEAR ENDED JUNE 30, 2021****Secondary Market Disclosures:****Assessed Valuation:**

Assessment ratio		<u>100.00%</u>
Real property	\$	1,191,579,834
Personal property		12,460,780
Public service companies		<u>32,207</u>
Total assessed valuation	\$	<u><u>1,204,072,821</u></u>
Tax rate per \$100		0.3900
Levy (includes discoveries, releases, and abatements, excludes penalties)	\$	<u><u>4,695,884</u></u>

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# MARTIN STARNES & ASSOCIATES, CPAs, P.A.

*"A Professional Association of Certified Public Accountants and Management Consultants"*

## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on An Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

### **Independent Auditor's Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Blowing Rock, North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated October 29, 2021. Our report includes a reference to other auditors who audited the financial statements of the Town of Blowing Rock ABC Board and the Town of Blowing Rock Tourism Development Authority. The financial statements of the Town of Blowing Rock ABC Board and the Town of Blowing Rock Tourism Development Authority were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Town of Blowing Rock ABC Board and the Town of Blowing Rock Tourism Development Authority.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Blowing Rock's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Blowing Rock's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Blowing Rock's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Martin Starnes & Associates, CPAs, P.A.*

Martin Starnes & Associates, CPAs, P.A.  
Hickory, North Carolina  
October 29, 2021

# TOWN OF BLOWING ROCK, NORTH CAROLINA

## SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED JUNE 30, 2021

### 1. Summary of Auditor's Results

#### Financial Statements

Type of report the auditor issued on whether the financial statements were prepared in accordance to GAAP:

Unmodified

Internal control over financial reporting:

• Material weakness(es) identified?

No

• Significant deficiency identified?

None reported

Non-compliance material to financial statements noted?

No

### 2. Financial Statements Findings

None reported.



**TOWN OF BLOWING ROCK, NORTH CAROLINA**

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2021**

None in prior year.

MARTIN • STARNES  

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 & ASSOCIATES, CPAs, P.A.

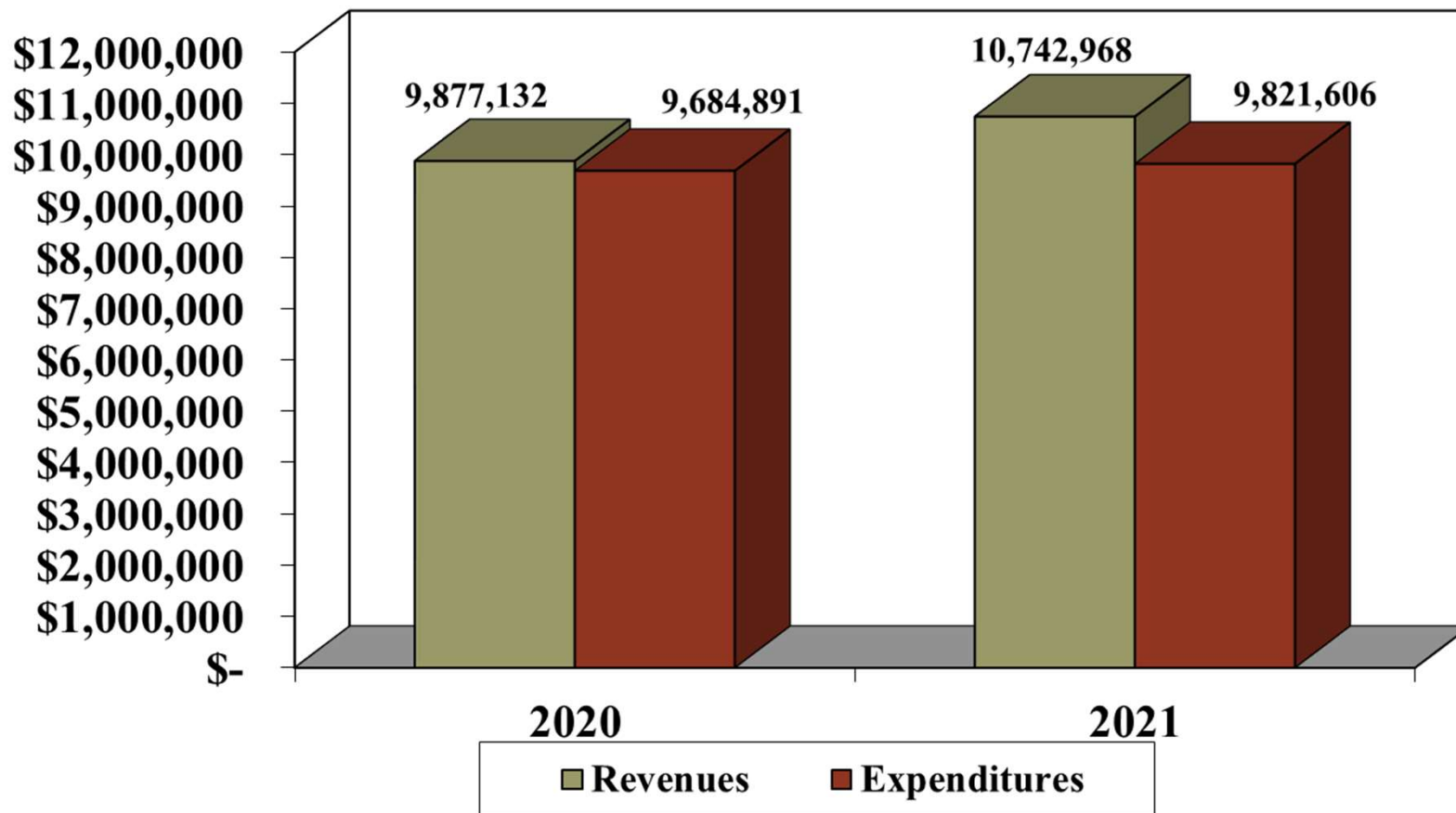
# Town of Blowing Rock

## 2021 Audited Financial Statements

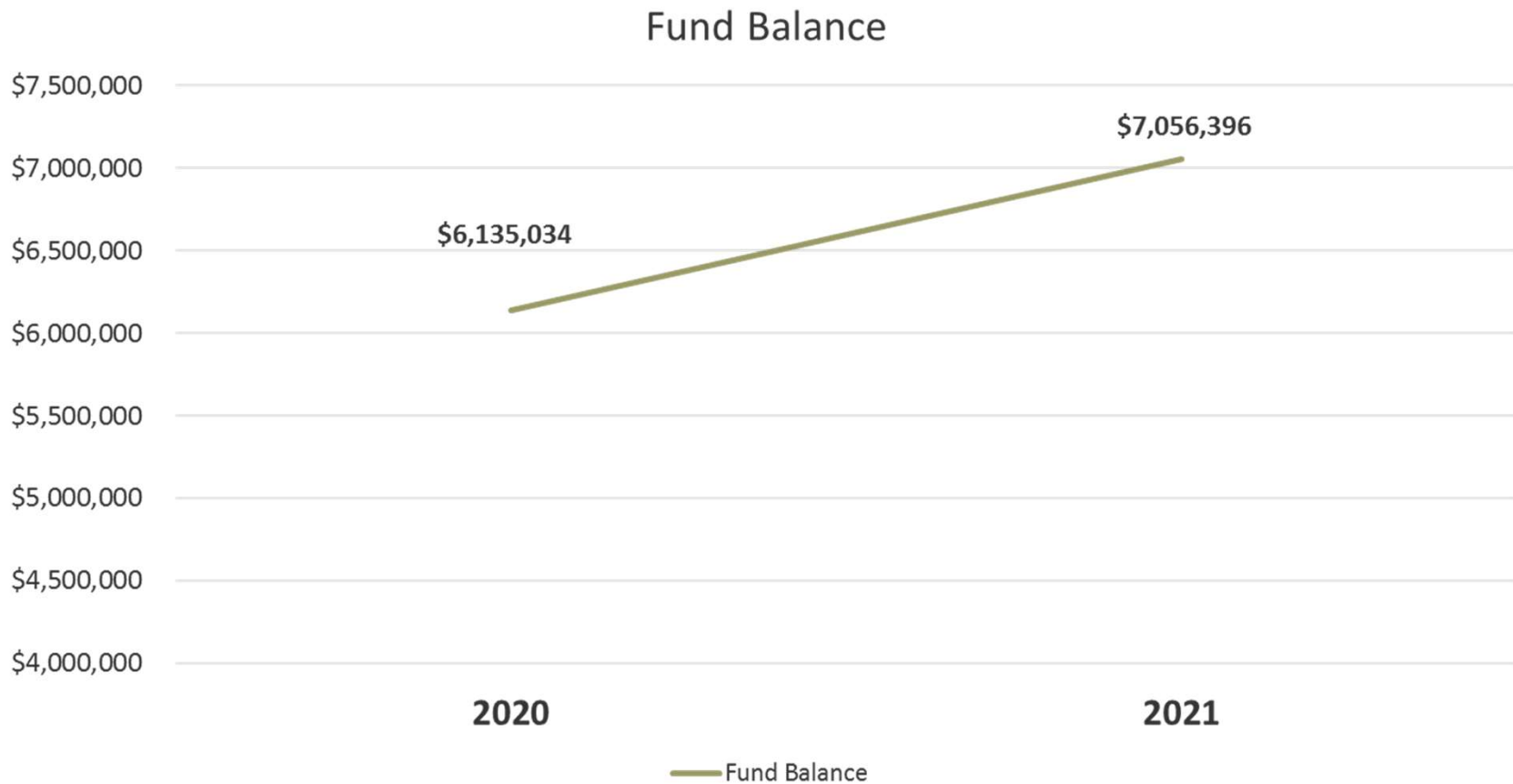
# Audit Highlights

- Unmodified opinion
- Cooperative staff
- General Fund increased \$921,362.

# General Fund Summary



# Total Fund Balance General Fund





# Fund Balance Position General Fund

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□ Total Fund Balance	\$7,056,396
□ Non Spendable	- 65,082
□ Stabilization by state statute	<u>- 1,859,259</u>
□ Available Fund Balance	\$5,132,055
□ Available Fund Balance PY	\$4,809,179
□ Increase in Available FB	\$322,876



# Ratio – General Fund

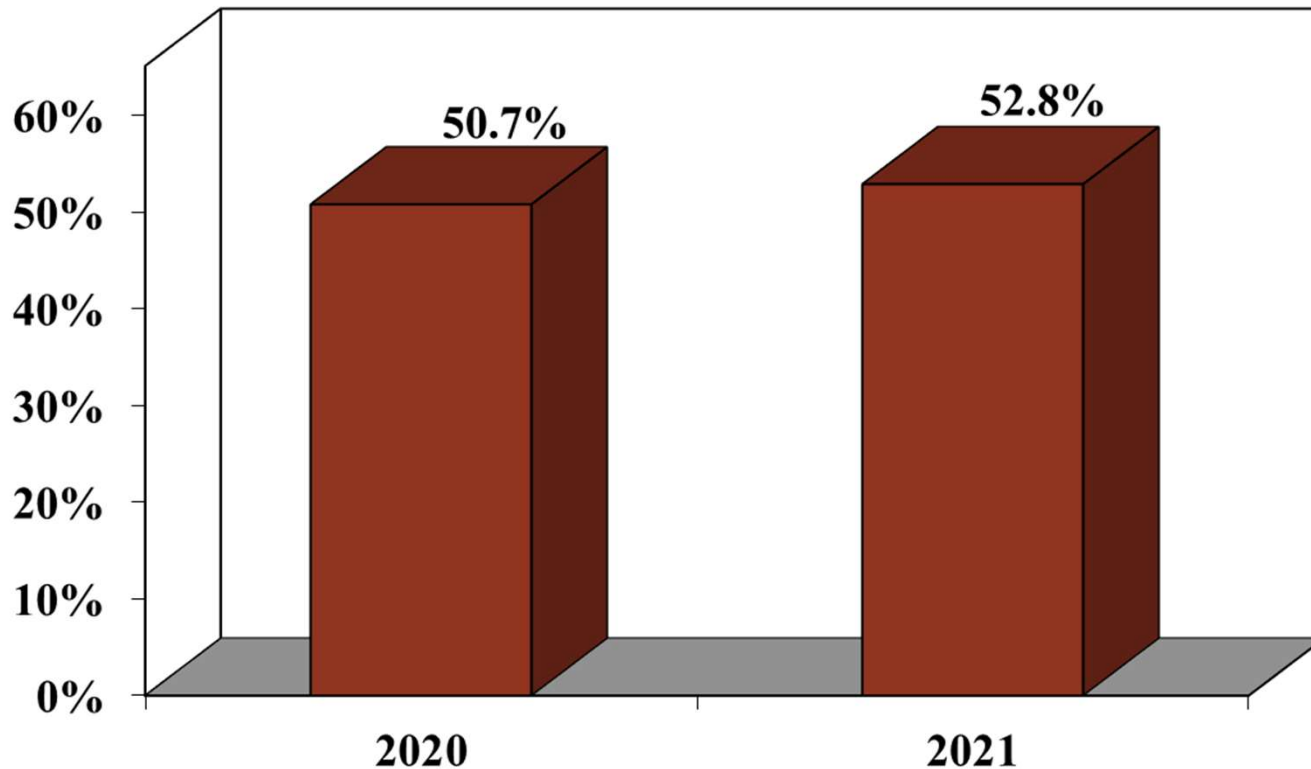
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	<u>2020</u>	<u>2021</u>
Available Fund Balance	\$ 4,809,179	\$ 5,132,055
Total Expenditures + Transfers-out		
– Loan Proceeds	<u>\$ 9,483,891</u>	<u>\$ 9,718,941</u>
Available Fund Balance/ Total Expenditures And Transfers-out	50.71	52.80

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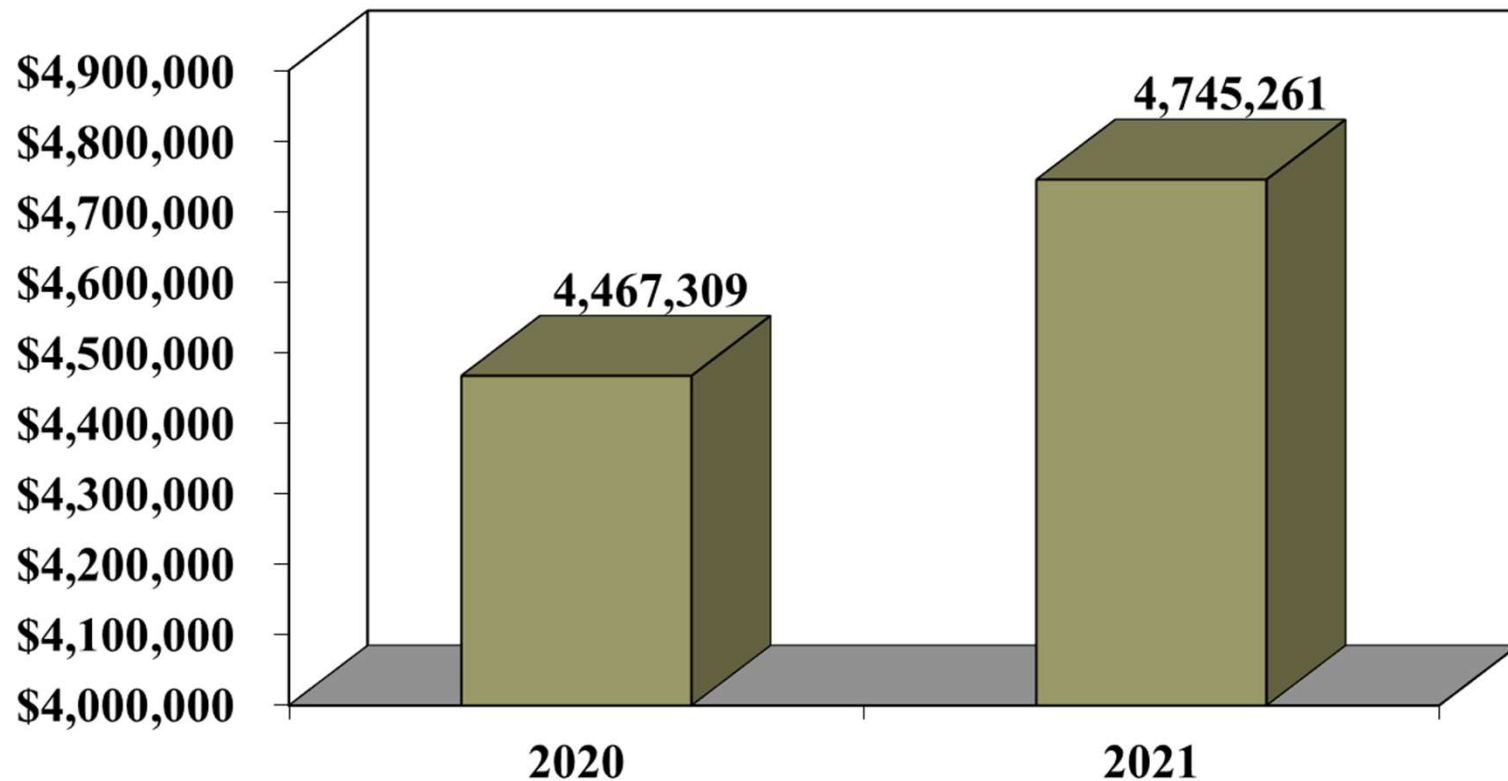
# Available Fund Balance as a Percent of Expenditures & Transfers Out– General Fund

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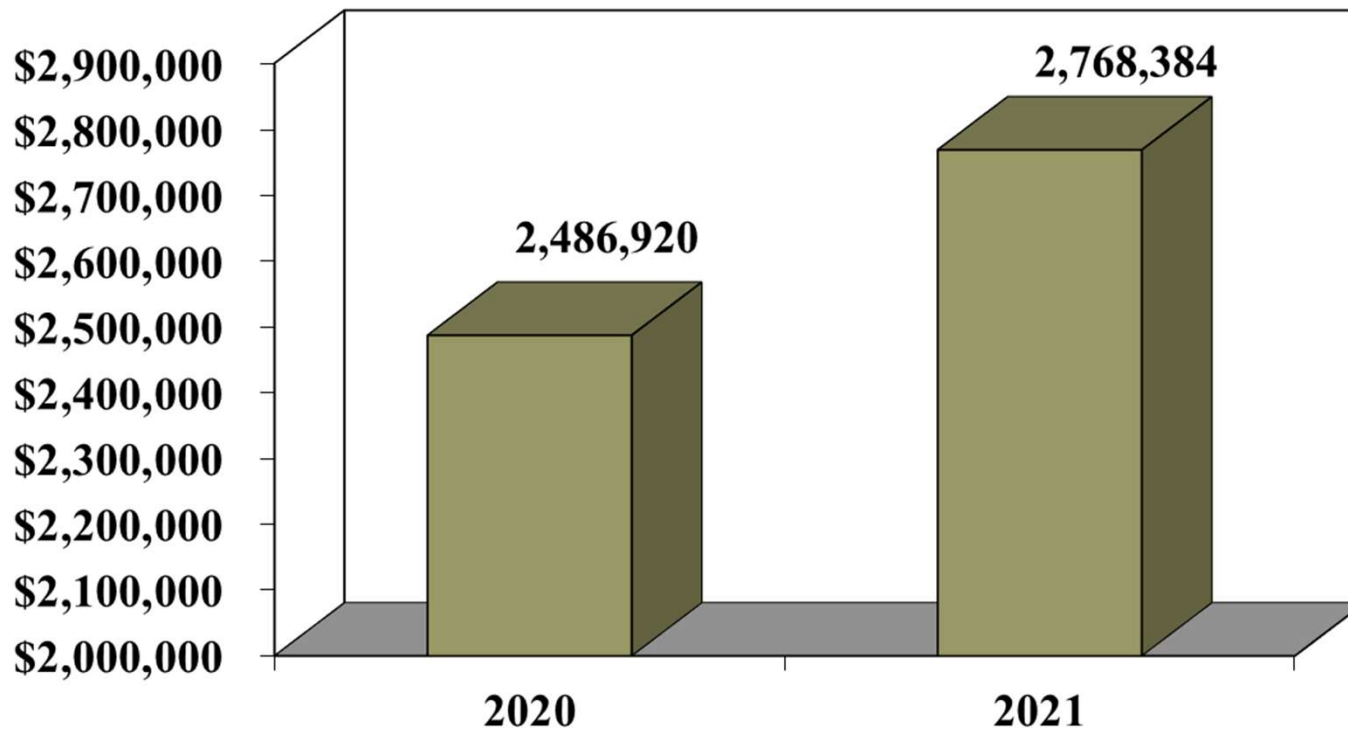


# Ad Valorem Taxes



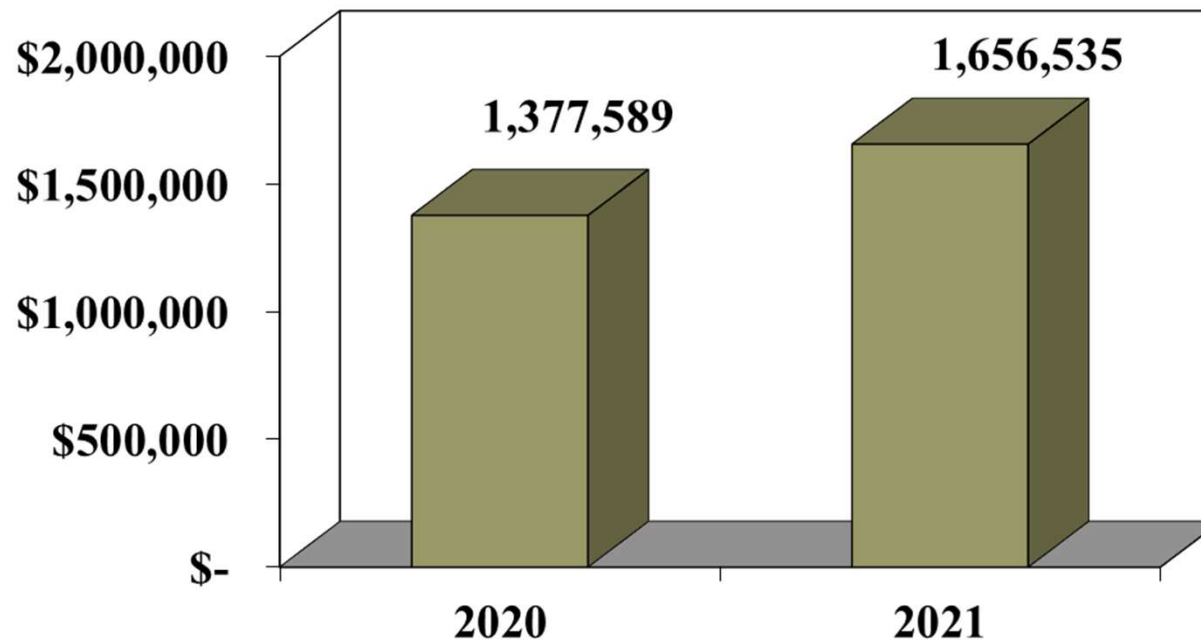
# Unrestricted Intergovernment

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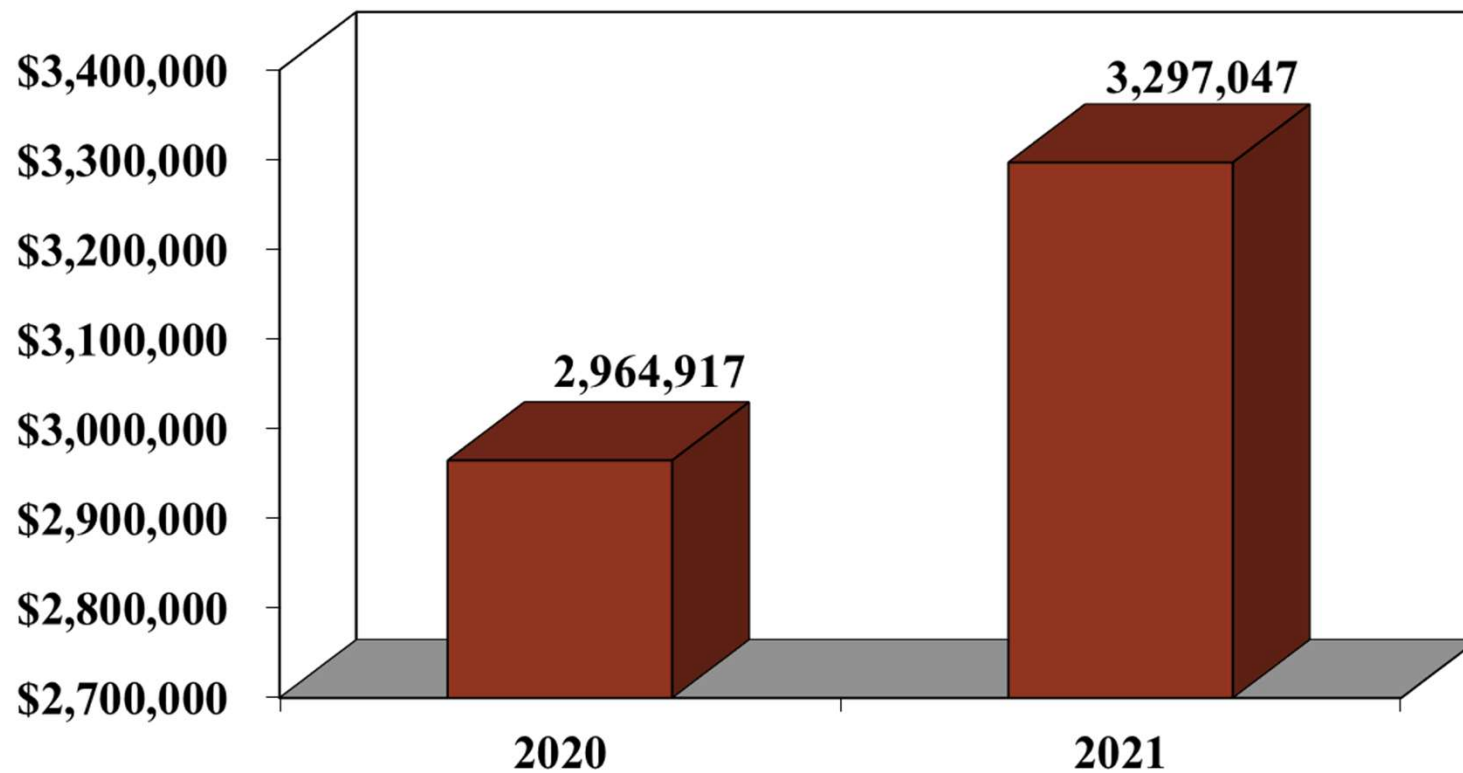
# Other Taxes and Licenses

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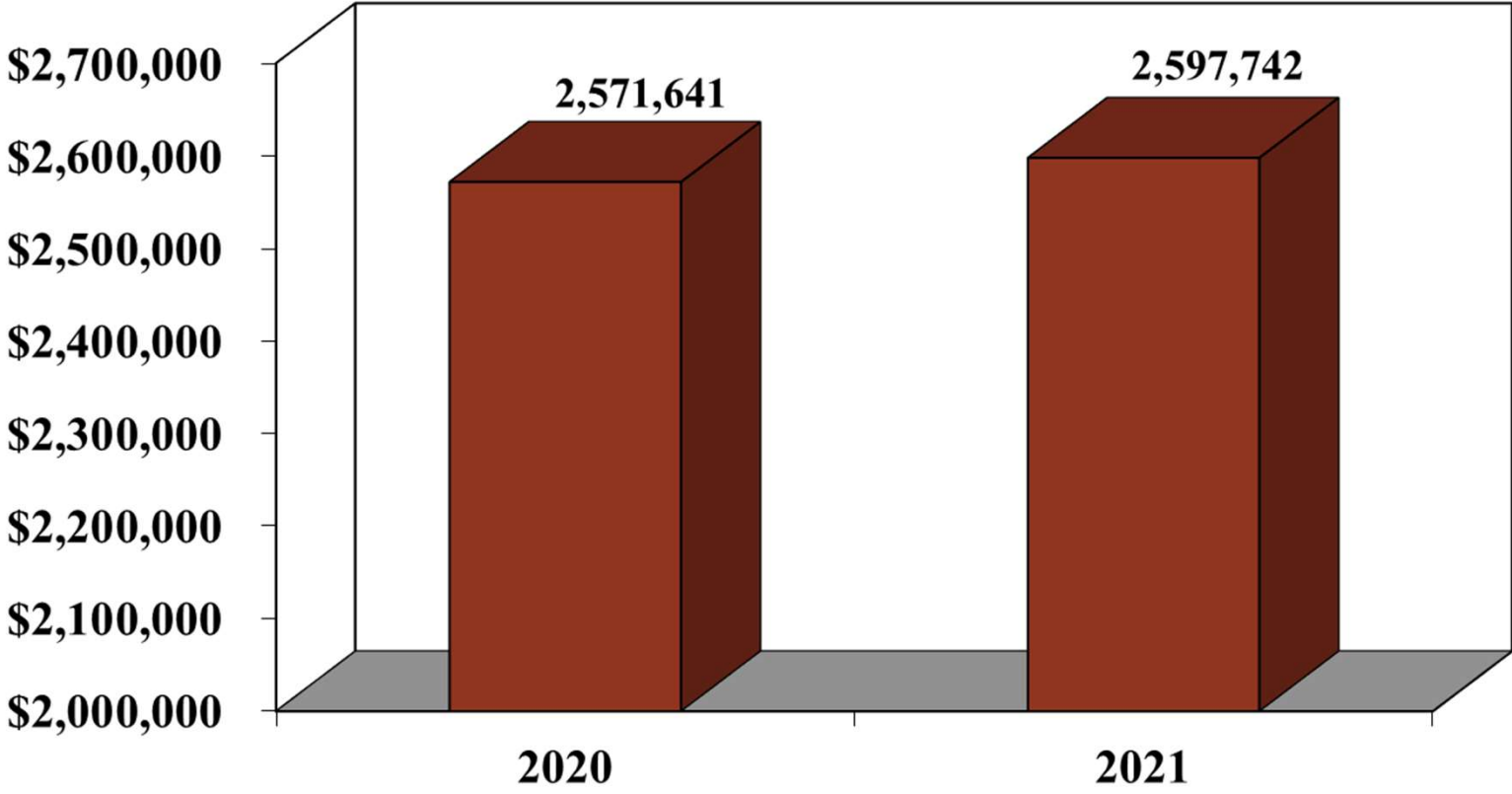


# General Government

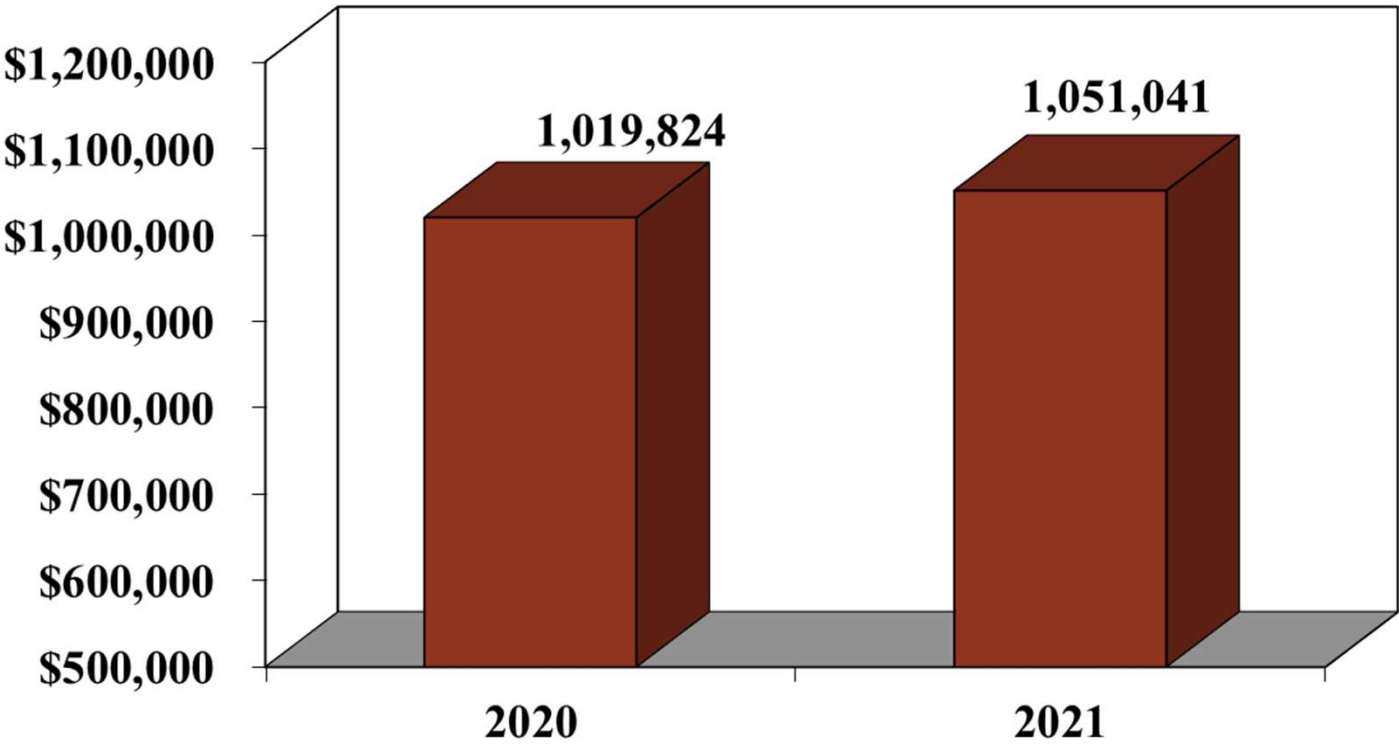
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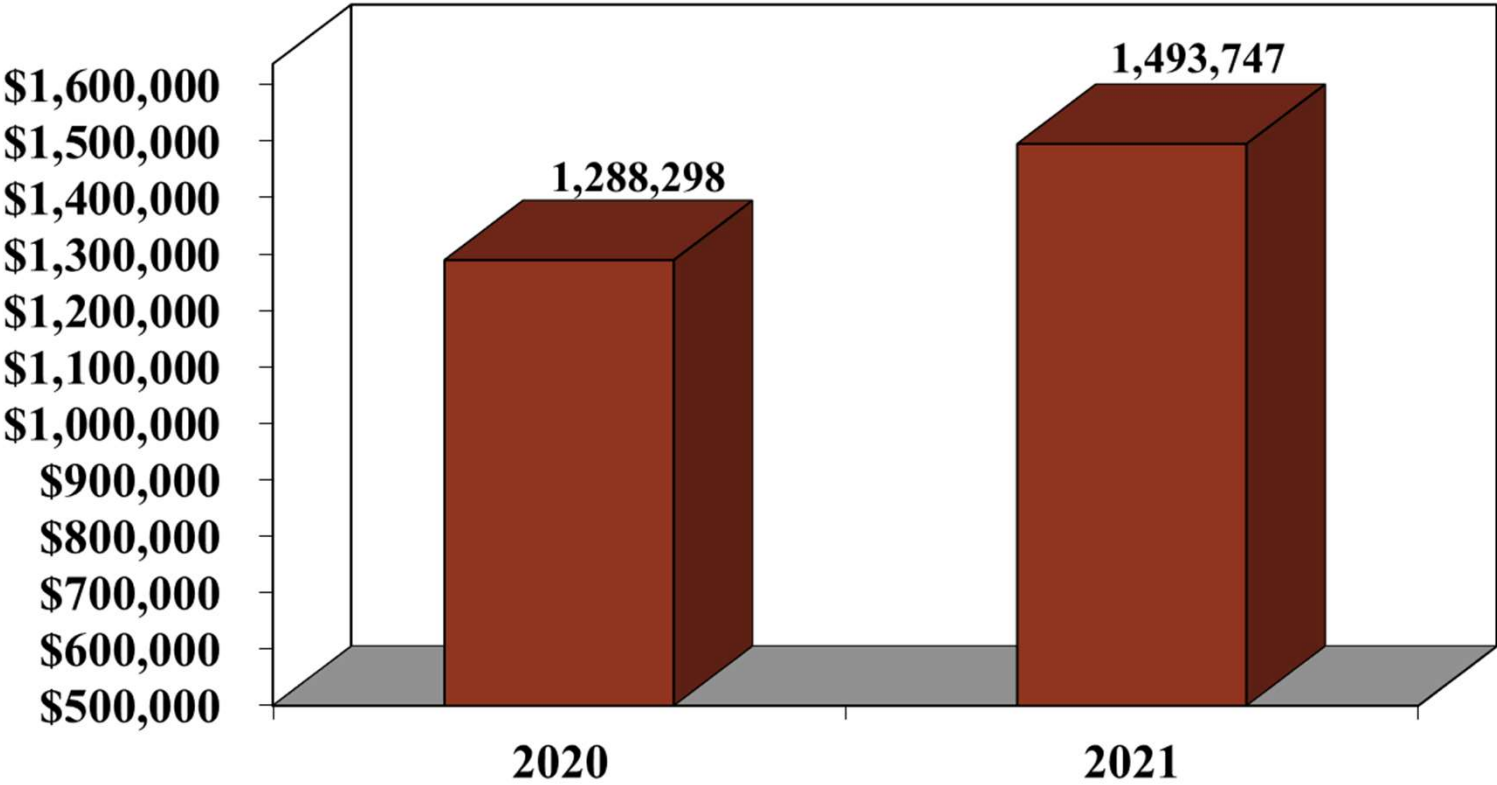
# Public Safety



# Transportation



# Debt Service





# Water and Sewer Enterprise Fund

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	<u>2020</u>	<u>2021</u>
Operating Net Income (loss)		
Less depreciation +		
Debt service principal	\$ 165,097	\$ 20,385
Unrestricted cash / Total		
Expenses less depreciation +		
Debt service principal	16%	124.05%

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# Quick Ratio – Water and Sewer

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	<u>2020</u>	<u>2021</u>
Current Assets	\$ 676,151	\$ 2,501,507
Current Liabilities	<u>\$ 449,531</u>	<u>\$ 491,715</u>
Quick Ratio	1.50	5.09

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# General Performance Indicators

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- No “red flags”
- Timely audit submission
- Stable property tax valuation & collection %
- W&S net income and cash to expense ratio



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# Discussion & Questions

TO: Mayor Charlie Sellers and the Blowing Rock Town Council

FROM: Kevin Rothrock, Planning Director

SUBJECT: SUP 2021-06 Old Scotchman - Retail

APPLICANT: High Country Manor, LLC

DATE: November 3, 2021

### **REQUEST**

High Country Manor, LLC is requesting a Special Use Permit to renovate the old Scotchman building at 7815 Valley Blvd for a retail beer and wine shop. The parking area is being redesigned and the roof is being modified along with changes to the front façade. The property is zoned GB, General Business and is located in the WS-IV water supply watershed. The property is further identified by Watauga County PIN 2817-17-2803-000.

### **SITE PLAN**

The proposed site is a redevelopment of the former Scotchman gas station and convenience store. The property was purchased by NCDOT through the 321 widening project. After the road was completed, the property was placed on the real estate market and purchased by Britt Medley.

For the proposed retail use 15 parking spaces are required and the applicant is providing 15 parking spaces with one being ADA accessible. Access to the parking will utilize the existing driveway cuts on Valley Blvd, but will be limited to one-way traffic flow from south to north.

### **PERMISSIBLE USES**

The Applicant is proposing a beer and wine retail store. If the proposed use is unsuccessful, other similar uses would be allowed in the General Business District with the parking being provided. Other uses would include: convenience store, general retail with high-volume traffic, low volume traffic use (furniture/antiques/appliances), and office uses. Staff recommends any changes in use from the proposed beer and wine sales be allowed with zoning permit if the required parking needs are met.

### **Storm Water Management**

The development of the site will result in reduced impervious surfaces through additional landscape areas placed in areas previously paved. Additional drainage pipes will be installed to pick up the water that collects in the rear of the building. These pipes will be connected to the NCDOT catch basin on the corner of Hwy 321.

## **ARCHITECTURAL**

The building will be renovated by removing the parapet roof and constructing a new roof. Two garage doors are proposed to be added to the front of the building along with two shed dormers and middle entry structure with stone columns at the entrance. The redesign will help break up the length of the building.

The existing stone on the building will remain and the building colors and trim will be complimentary to the stone.

The building encroaches into the 20-foot street setback on Sunset Drive, but there are no changes to the building footprint and the roof changes in the setback area are structural with no increases in nonconformity.

## **PLANNING BOARD RECOMMENDATION**

At the October 21, 2021 meeting, the Planning Board made a recommendation to approve the Special Use Permit as submitted.

## **ATTACHMENTS**

1. Draft SUP
2. Site plan
3. Architectural plan of front elevation
4. Aerial plan

NORTH CAROLINA

WATAUGA COUNTY

**TOWN OF BLOWING ROCK SPECIAL USE PERMIT  
Old Scotchman - Retail  
SUP No. 2021-06**

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: High Country Manor, LLC

Project Name: Old Scotchman - Retail

Property Location: 7815 Valley Blvd

Tax Parcel No.: 2817-17-2803-000.

Property Owners of Record: John and Paula Medley

Proposed Use of Property: Beer and Wine Retail Sales

Current Zoning Classification of Property: GB, General Business

Meeting Date: November 9, 2021

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 building shall be constructed and modified according to the designs submitted, except as amended herein. Specific materials and colors shall be submitted to the Planning Director for approval before construction.
3. No outdoor dining tables or chairs are permitted on site.
4. The property is hereby approved for miscellaneous sales (use category 2.111) to include beer and wine sales. The property can also be used for similar uses in category 2.000 “Sales and Rental of Goods, Merchandise and Equipment”. Office and Clerical Use categories 3.110 and 3.120 are also permitted with the approval of a zoning permit by the Planning Director.

5. All electric, phone, and cable utilities shall be placed underground. No building shall be constructed over any part of any utility easement.
6. Garbage collection will be located on the north side of the building with roll-out containers and shall be screened. All garbage collection will be coordinated with Republic Services.
7. 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.
8. The driveway configurations shall be designed to meet any criteria set forth by NCDOT after their final review, consistent with the approved driveway permit. The site is limited to 2 driveway cuts onto Hwy 321 and traffic flow shall be one-way from the south driveway to the north driveway.
9. Impervious area is not increased with the proposed plans; therefore, storm water detention is not required. Drainage pipes will be added to adequately drain the area behind the building and will be conveyed to the Hwy 321 storm water system.
10. A semi-opaque buffer shall be planted along Hwy 321 adjacent to the 3 parking spaces. The buffer shall provide evergreen screening at least 3 feet high.

At least 5 shade trees shall be added to the site. The minimum caliper at planting shall be 3 inches.

11. 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.
12. Prior to the commencement of any earth disturbing activities or the issuance of any building permit, the Applicant shall provide the Town Attorney with a title opinion on the subject property that there are no easements, rights-of-way, restrictions, or any other matters of record that would prevent the Applicant from completing the project as proposed.
13. 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.
14. 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.
15. The Applicant shall reimburse the Town for all required legal advertising and the cost of mailing notices to all adjoining property owners. Two site plan reviews are included in the basic permit fees. An additional amount of \$100.00 will be charged for each additional review of the same site plan. The review by the Town Engineer of the basic site plan is included in the basic permit fee structure. However, the Applicant shall reimburse the Town for the Engineer's design or review of storm water management plans, water supply plans, erosion control plans, grading plans, or other detailed plans. The Applicant shall also reimburse the Town for all on-site inspections conducted by the Town Engineer.
16. In the event it is determined by the Town that the Applicant is in violation of its erosion control plan or any other condition of this Permit, thereby causing the Town to employ the Town Engineer to review and inspect the project, the Applicant shall be obligated to pay the Town Engineer for all time associated with his work on the project.

17. 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.

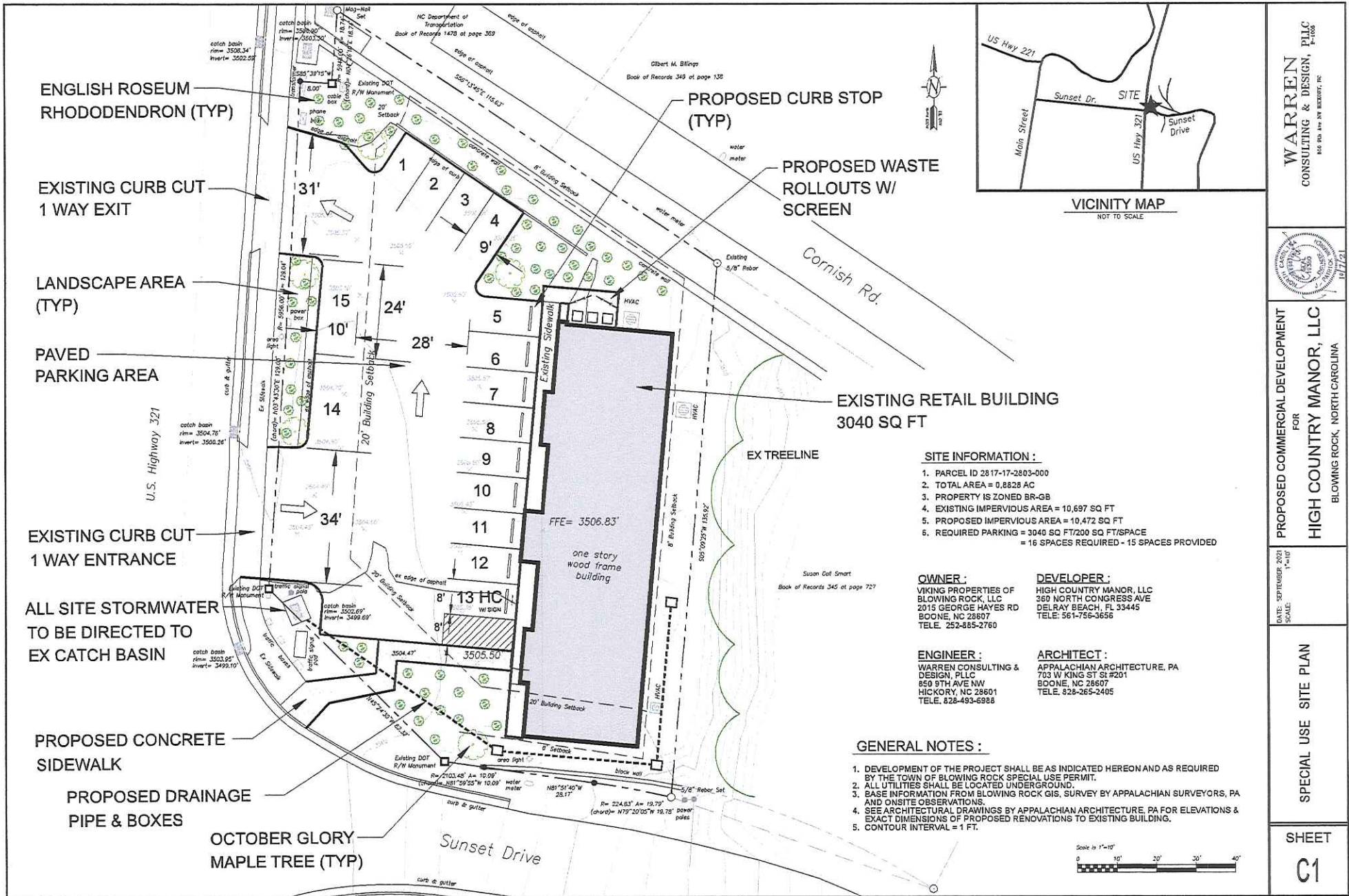
TOWN OF BLOWING ROCK

By: \_\_\_\_\_  
Charlie Sellers, Mayor

ATTEST: \_\_\_\_\_  
Hilari H. Hubner, Town Clerk

(CORPORATE SEAL)





ENGLISH ROSEUM  
RHODODENDRON (TYP)

EXISTING CURB CUT  
1 WAY EXIT

LANDSCAPE AREA  
(TYP)

PAVED  
PARKING AREA

EXISTING CURB CUT  
1 WAY ENTRANCE

ALL SITE STORMWATER  
TO BE DIRECTED TO  
EX CATCH BASIN

PROPOSED CONCRETE  
SIDEWALK

PROPOSED DRAINAGE  
PIPE & BOXES

OCTOBER GLORY  
MAPLE TREE (TYP)

PROPOSED CURB STOP  
(TYP)

PROPOSED WASTE  
ROLLOUTS W/  
SCREEN

EXISTING RETAIL BUILDING  
3040 SQ FT

**SITE INFORMATION :**

1. PARCEL ID 2817-17-2803-000
2. TOTAL AREA = 0.8828 AC
3. PROPERTY IS ZONED BR-GB
4. EXISTING IMPERVIOUS AREA = 10,697 SQ FT
5. PROPOSED IMPERVIOUS AREA = 10,472 SQ FT
6. REQUIRED PARKING = 3040 SQ FT/200 SQ FT/SPACE = 16 SPACES REQUIRED - 15 SPACES PROVIDED

**OWNER :**  
Viking Properties of  
Blowing Rock, LLC  
2015 GEORGE HAYES RD  
BOONE, NC 28607  
TELE. 252-685-2760

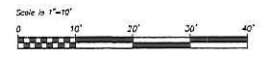
**DEVELOPER :**  
HIGH COUNTRY MANOR, LLC  
360 NORTH CONGRESS AVE  
DELRAY BEACH, FL 33445  
TELE: 561-756-3656

**ENGINEER :**  
WARREN CONSULTING &  
DESIGN, PLLC  
850 9TH AVE NW  
HICKORY, NC 28601  
TELE. 828-493-6988

**ARCHITECT :**  
APPALACHIAN ARCHITECTURE, PA  
703 W KING ST ST #201  
BOONE, NC 28607  
TELE. 828-265-2405

**GENERAL NOTES :**

1. DEVELOPMENT OF THE PROJECT SHALL BE AS INDICATED HEREON AND AS REQUIRED BY THE TOWN OF BLOWING ROCK SPECIAL USE PERMIT.
2. ALL UTILITIES SHALL BE LOCATED UNDERGROUND.
3. BASE INFORMATION FROM BLOWING ROCK GIS, SURVEY BY APPALACHIAN SURVEYORS, PA AND ONSITE OBSERVATIONS.
4. SEE ARCHITECTURAL DRAWINGS BY APPALACHIAN ARCHITECTURE, PA FOR ELEVATIONS & EXACT DIMENSIONS OF PROPOSED RENOVATIONS TO EXISTING BUILDING.
5. CONTOUR INTERVAL = 1 FT.



**WARREN**  
CONSULTING & DESIGN, PLLC  
850 9TH AVE NW HICKORY, NC  
P. 11000



PROPOSED COMMERCIAL DEVELOPMENT  
FOR  
**HIGH COUNTRY MANOR, LLC**  
BLOWING ROCK, NORTH CAROLINA

DATE: SEPTEMBER 2021  
SCALE: 1"=10'

SPECIAL USE SITE PLAN

SHEET  
**C1**



**FRONT ELEVATION [PROPOSAL]**

3/16" = 1'-0"

12  
8

Revision History

Rev.	Description, Issue	Date
<b>Client Name and Address</b> <b>SCHWARZMANN</b> 561 756 3656		
<b>Project Name and Address</b> Old Scotchman 7815 Valley Road Blowing Rock, 28605 NC		
<b>Designer</b>   		<b>Client</b>   



FRONT ELEVATION [PROPOSAL]

$\frac{3}{16}'' = 1'-0''$



OLD SCOTCHMAN AERIAL



## **Regular Agenda - Staff Report**

**To: Mayor Charlie Sellers and the Blowing Rock Town Council**

**From: Shane Fox, Town Manager**

**Subject: Green Hill/Fairway Drive Stop Sign**

**Date: November 9, 2021**

### **Information:**

At the October 12, 2021, regular Town Council Meeting, Michael Karpinski, Traffic Engineering Project Manager for Ramey Kemp Associates presented the results of the Green Hill Traffic Study. Mr. Karpinski reviewed traffic data, along with survey results and discussed the on-site visits that resulted in the final report. During the presentation, the Town Council asked if additional stop signs were to be placed along Green Hill Road in what location(s) would Ramey Kemp recommend the additional intersection stops. Mr. Karpinski informed the Council that he would recommend the first location to place an additional three-way stop would be at Green Hill Road and Fairway 11 Court. Mr. Karpinski selected this location because of the similar intersection design of Green Hill Circle and Green Hill Road to Fairway 11 Court, i.e. line of sight, etc. Mr. Karpinski discussed the terrain, the number of homes located along Fairway 11 and Fairway 12 and the higher traffic counts at this intersection compared to other intersections along Green Hill Road. Those factors led to his recommendation.

### **Request:**

For the Town Council to discuss taking action regarding establishing a three way stop at the intersection of Fairway 11 Court and Green Hill Road.

### **Attachment:**

Ramey Kemp Traffic Study – final

Pictures – Intersection of Fairway 11/Green Hill Rd.

November 1, 2021

Shane Fox  
Town Manager  
Town of Blowing Rock  
1036 Main Street  
P.O. Box 47  
Blowing Rock, NC 28605  
[sfox@townofblowingrocknc.gov](mailto:sfox@townofblowingrocknc.gov)

**Subject:** Green Hill Road Traffic Study  
Blowing Rock, North Carolina

Dear Mr. Fox:

This letter provides the results of the traffic study for Green Hill Road in Blowing Rock, North Carolina. The purpose of this study is to determine potential roadway improvements to address citizen concerns regarding speeding and cut-through traffic volumes on Green Hill Road. The scope and methodology outlined in this letter was determined through coordination with the Town of Blowing Rock (Town).

### **Introduction**

Green Hill Road is a two-lane roadway with a posted speed limit of 25 miles per hour (mph) which provides a connection between US 321 and the Blue Ridge Parkway. Green Hill Road is approximately two miles in length and primarily services residential properties but can also be used to access the Blowing Rock Country Club, Green Park Inn, and Church of the Epiphany. Green Hill Road is a state-maintained road from the Blue Ridge Parkway to just south of Wonderland Drive. The remainder of Green Hill Road from just south of Wonderland Drive to US 321 is locally maintained.

Residents on Green Hill Road have expressed their concern about the increasing traffic volumes and safety concerns on Green Hill Road. Major areas of concern include increasing cut-through traffic (vehicles that are only using Green Hill Road to travel between US 321 and the Blue Ridge Parkway without making a stop at a destination on Green Hill Road), speeding vehicles, and the intersection of Green Hill Road and Green Hill Circle. Given the resident concerns, it was determined that the traffic study would analyze current traffic volumes and available crash and speed data on Green Hill Road provided by the Blowing Rock Police Department (BRPD).

Refer to Figure 1, located in Appendix A, for a site location map.

### **Traffic Count Data**

Traffic counts were conducted over a 13-hour period (6:00AM–7:00PM) at the intersections of Green Hill Road / US 321 and Green Hill Road / Blue Ridge Parkway on July 13, 2021, by Quality Counts, LLC. The traffic

count data collected at the study intersections captured not only vehicular traffic but identified the number of heavy trucks and other forms of transportation, such as pedestrians and bicyclists. Refer to Appendix B for the peak hour traffic volumes at the intersections of Green Hill Road / US 321 and Green Hill Road / Blue Ridge Parkway.

The peak hour signal warrant from the *Manual on Uniform Traffic Control Devices* (MUTCD) was considered at the intersections of Green Hill Road / US 321 and Green Hill Road / Blue Ridge Parkway; however, the weekday AM and PM peak hour volumes at both study intersections are lower than those necessary to warrant a traffic signal. It is not expected that these intersections would satisfy the MUTCD 8-hour and 4-hour warrants, which the North Carolina Department of Transportation (NCDOT) favors for installation of a traffic signal. These longer period warrants are not typically met for residential areas that do not meet peak hour warrants due to the distinct peak traffic periods for residential development.

**Crash Data**

Crash data was obtained from the BRPD along Green Hill Road within the study area. The provided crash data included a summary of crashes from March of 2013 through December of 2020. A summary of the crash data along Green Hill Road is provided in Table 1. A copy of the crash data provided by BRPD can be found in the Appendix C.

**Table 1: Crash Data Location Summary**

<b>Intersection</b>	<b>Total Crashes</b>
Green Hill Road at US 321	2
Green Hill Road at Village Drive	3
Green Hill Road at West Green Hill Drive	1
Green Hill Road at Green Hill Circle	1
Green Hill Road at Fairway Court	1
Green Hill Road at Green Hill Woods	1
Green Hill Road at Edge Hill Road	3
<b>TOTAL</b>	<b>12</b>

Crash data indicated that 12 crashes were reported on Green Hill Road over the eight-year period of crash data obtained by BRPD. Based on a review of the crash data, a majority of the reported crashes on Green Hill Road were likely a result of vehicles driving too fast for the conditions, the horizontal curvature of Green Hill Road, and/or narrow travel lanes. Of the 12 crashes reported, three (3) occurred at/near the intersection of Green Hill Road and Village Drive due to the sharp curve and grade of Green Hill Road at/near its intersection with Village Drive. Additionally, three (3) crashes occurred at/near the intersection of Green Hill Road and Edge

Hill Lane due to the horizontal curvature of Green Hill Road and/or narrow travel lanes at/near its intersection with Edge Hill Lane.

**Speed Data**

Speed data was obtained from the BRPD along Green Hill Road within the study area. The provided speed data included a summary of vehicle speeds along Green Hill Road between Heather Ridge Lane (south) and Edge Hill Lane collected in May and June of 2021. Speed and traffic volume data were collected using a speed display monitor. A summary of the speed data collected along Green Hill Road is provided in Table 2. A copy of the speed data provided by BRPD can be found in the Appendix D.

**Table 2: Speed Data Summary**

	<b>Average Speed</b>	<b>50<sup>th</sup> Percentile Speed</b>	<b>85<sup>th</sup> Percentile Speed</b>	<b>Average Daily Traffic</b>
Green Hill Road - Southbound	26 mph	27 mph	35 mph	381 vpd
Green Hill Road - Northbound	24 mph	25 mph	32 mph	366 vpd

Green Hill Road has a posted speed limit of 25 mph. Speed data indicated that motorists on Green Hill Road travel at an average speed of 25 mph and an 85<sup>th</sup> percentile speed of 34 mph. The 85<sup>th</sup> percentile speed is defined as the speed at which 85 percent of drivers travel at or below under free-flowing conditions past a monitored point. Based on a review of the speed data, it should be noted that drivers are traveling at faster speeds in the southbound direction due to the vertical curvature of Green Hill Road between Heather Ridge Lane (south) and Edge Hill Lane.

Stopping sight distance is defined as the distance along a roadway required for a driver to perceive and react to an object in the roadway and to brake to a complete stop before reaching the object. Stopping sight distance is directly related to vehicle speed: as a vehicle travels at increased speeds, the stopping sight distance necessary for a vehicle to come to a complete stop also increases. Due to the physical characteristics of Green Hill Road (horizontal/vertical curvature, limited sight distance, narrow travel lanes, etc.), it is critical that uniform pavement markings and signing are in place so drivers are aware of the upcoming changes in roadway geometry and to bring the focus of drivers to Green Hill Road.

**Public Engagement**

Public engagement efforts for the Green Hill Road Traffic Study included an online survey, hosted on ESRI’s Survey 123, and an interactive map, hosted by ESRI’s ArcGIS WebApps. Both platforms were available for public comment from May 17, 2021, through June 15, 2021. Advertising of the platforms was completed by Town staff. The public survey had a total of 222 participants, although participants were not required to answer every question on the survey, so some questions do not have 222 participants. While the interactive map had 201 input points, it should be noted that interactive map participants had no limit on the number of points they could submit; therefore the 201 input points is not necessarily representative of 201 individual participants. A summary of the survey responses and map input are provided in Appendix E.



## Summary of Speeding Countermeasures

Based on a review of public comments from the residents of Green Hill Road and the speed data obtained from BRPD, speed management countermeasures were considered to determine the appropriate countermeasure(s) to reduce driver's speed while traveling along Green Hill Road.

### All-Way Stop-Control (AWSC)

AWSC at intersections along Green Hill Road was considered as a speeding countermeasure; however, the Manual on Uniform Traffic Control Devices (MUTCD) Section 2B.04.05 states that “*YIELD or STOP signs should not be used for speed control.*” It is unlikely that intersections along Green Hill Road will meet the minimum volume criteria outlined in the MUTCD necessary to warrant consideration of AWSC. The addition of AWSC along Green Hill Road at intersections with minimal traffic on the side streets may result in the stop signs on Green Hill Road effectively operating under yield conditions, or drivers ignoring the traffic control altogether due to low traffic volumes on the side streets. Additionally, based on a review of crash data obtained from BRPD over the most recent eight-year period, none of the intersections along Green Hill Road meet the minimum crash criteria outlined in the MUTCD necessary to warrant consideration of AWSC.

### Speed Humps

Speed humps along Green Hill Road were considered as a speeding countermeasure. Speed humps are most effective in a series to retain slower vehicle speeds over a longer distance. The Institute of Transportation Engineers (ITE) *Guidelines for the Design and Application of Speed Humps* provides specific design and application guidance for speed humps:

- Speed humps should not be placed where the roadway horizontal curvature contains a radius of less than 300 feet.
- Speed humps should not be placed where the roadway vertical curvature exceeds an 8% grade.
- Speed humps in a series should be spaced 260 feet – 500 feet apart from one another.
- Speed humps are appropriate if the posted speed limit is 30 mph or less.

Additional design and placement considerations for speed humps include proximity to the nearest intersection / private driveways, availability of street lighting, and location of drainage and utility access points. Due to the horizontal and vertical alignment of Green Hill Road in addition to the various intersecting roadways and private driveways, the placement of speed humps may prove challenging along Green Hill Road in accordance with ITE *Guidelines for the Design and Application of Speed Humps*.

### Curve Delineation

Enhanced curve delineation along Green Hill Road was considered as a speeding countermeasure. By improving striping and signing along horizontal curves, drivers are more aware of the roadway's curvature and are more likely to slow down to a speed that matches the curve's perceived severity. Warning signs alert drivers to conditions that may call for a reduction in speed or an action in the interest of safety and efficient traffic operations. Examples of warning signs illustrating changes in horizontal alignment (some of which are currently placed along Green Hill Road) from the MUTCD include, but are not limited to, turn/curve signs (W1-1, 2-4), winding road (W1-5), one direction large arrow (W1-6), chevrons (W1-8), and combination horizontal alignment/intersection signs (W1-10, 10a-10e). Examples of improved striping along Green Hill Road include, but are not limited to, uniform application of white mini-skips/lane lines through

intersections/private driveways, retroreflective yellow center line and white lane line pavement markings, and yellow reflective center line markers. The goal of uniform and consistent application of enhanced curve delineation (striping and signing) along Green Hill Road is to bring the focus of drivers to Green Hill Road within their field of view so drivers are more aware of the roadway's curvature and upcoming changes in horizontal alignment.

### Speed Feedback Signs

Speed feedback signs along Green Hill Road were considered as a speeding countermeasure. These portable, interactive signs display a vehicle's current speed to remind drivers to slow down and obey the posted speed limit. One (1) speed feedback sign should be placed in each direction on the straight sections of Green Hill Road (total of two (2) signs) between Edge Hill Lane and Heather Ridge Lane (north). Additionally, speed feedback signs have the functionality to record speed/traffic volume data which can be utilized by BRPD to determine peak times for speeding vehicles throughout the day to utilize for enforcement efforts.

### **Summary of Cut-Through Traffic Countermeasures**

Based on a review of public comments from the residents of Green Hill Road, cut-through traffic countermeasures were considered to determine the appropriate countermeasure(s) to reduce cut-through traffic and commercial vehicles along Green Hill Road.

### Google Maps

Google Maps bases its routing recommendations on two (2) factors: historical traffic patterns/data of the average time it takes to travel a particular section of roadway at certain times/days and real-time data from smartphones that report how fast vehicles are traveling. As a result, Google Maps may recommend Green Hill Road as an alternative route for tourists visiting the Town when the Blue Ridge Parkway is open and if there is congestion, lanes closures, and/or construction on the surrounding roadways during a certain time of day and/or day of the week. Additionally, depending on the origin and destination of a vehicle trip within Town limits, Google maps may recommend Green Hill Road as the fastest route to reach the driver's destination. Therefore, it is recommended that Town staff work with Google Maps to remove Green Hill Road as a routing alternative to reduce cut-through traffic between US 321 and the Blue Ridge Parkway

### Selective Exclusion Signs

Selective exclusion signs provide notice to roadway users that State or local statutes/ordinances exclude designated types of traffic from using a particular roadway or facility. If used, selective exclusion signs shall clearly indicate the type of traffic that is excluded (MUTCD Section 2B.39). Examples of selective exclusion signs from the MUTCD include, but are not limited to, no trucks (R5-2, 2a) and no commercial vehicles (R5-4).

As drivers enter Green Hill Road from US 321 or the Blue Ridge Parkway, there is existing signing indicating "No Trucks Over 2 Axles." However, these signs may not be visible to commercial vehicles and truck traffic until they have already entered Green Hill Road in which case would be challenging for these types of vehicles to reverse course. MUTCD Section 2B.39.07 states that *"The Selective Exclusion sign should be placed on the right-hand side of the roadway at an appropriate distance from the intersection so as to be clearly visible to all road users turning into the roadway that has the exclusion."* It is recommended that the existing "No Trucks Over 2 Axles"

signing be replaced with selective exclusion signing such as no trucks (R5-2, 2a) or no commercial vehicles (R5-4).

Additionally, it is recommended that selective exclusion signing be provided in both directions on US 321 and the Blue Ridge Parkway as drivers approach Green Hill Road to provide advance notice of the traffic that is excluded from Green Hill Road. Selective exclusion signing on US 321 and the Blue Ridge Parkway could be paired with movement prohibition signs, such as no right turn (R3-1) and no left turn (R3-2) signing, to further emphasize the traffic that is excluded from Green Hill Road. MUTCD Section 2B.18.03 states that *“If No Right Turn (R3-1) signs are used, at least one should be placed either over the roadway or at the right-hand corner of the intersection.”* MUTCD Section 2B.18.04 states that *“If No Left Turn (R3-2) signs are used, at least one should be placed over the roadway, at the far left-hand corner of the intersection, on a median, or in conjunction with the STOP sign or YIELD sign located on the near right-hand corner.”*

### **Summary of Green Hill Road / Green Hill Circle Intersection Improvements**

The intersection of Green Hill Road and Green Hill Circle operates under AWSC with painted stop bars on all three (3) approaches and stop ahead signs (W3-1) on Green Hill Road in advance of the intersection. It is recommended that a supplemental distance ahead plaque (W16-2P, 2aP) be installed on the same posts as the stop ahead signs on Green Hill Road to inform drivers of the distance to the stop sign indicated by the warning sign.

Transverse rumble strip markings are recommended on Green Hill Road in advance of the Green Hill Road and Green Hill Circle AWSC intersection. Transverse rumble strip markings consist of intermittent narrow, transverse areas of rough-textured or slightly raised or depressed road surface that extend across the travel lanes to alert drivers to unexpected changes in alignment and conditions requiring a reduction in speed or a stop (MUTCD Section 3J.02). MUTCD Section 6F.87.08 indicates that *“Transverse rumble strips should not be placed on sharp horizontal and vertical curves.”*

### **Recommendations**

Based on the findings of this traffic study, the following improvements are recommended along Green Hill Road within the study area:

#### Speeding Countermeasures

- Install two (2) speed feedback signs on Green Hill Road, one (1) in each direction, between Edge Hill Lane and Heather Ridge Lane (north).
- Install a uniform and consistent application of enhanced curve delineation using warning signs and pavement markings illustrating changes in horizontal alignment on Green Hill Road.

#### Cut-Through Traffic Countermeasures

- Coordinate with Google Maps to remove Green Hill Road as a routing alternative between US 321 and the Blue Ridge Parkway.
- Install selective exclusion signing on Green Hill Road and in both directions on US 321 and the Blue Ridge Parkway as drivers approach Green Hill Road.
  - Movement prohibition signing on US 321 and the Blue Ridge Parkway should also be considered as a supplement to the recommended selective exclusion signing.

Green Hill Road / Green Hill Circle Intersection Improvements

- Install supplemental distance ahead plaques on the same post as the existing stop ahead warning signs on Green Hill Road.
- Install transverse rumble strip markings on Green Hill Road in advance of the Green Hill Road / Green Hill Circle AWSC intersection.

If you should have any questions or comments regarding this letter, please feel free to contact me at (919) 872-5115.

Sincerely,



Michael Karpinski, P.E.  
Traffic Engineering Project Manager  
**RAMEY KEMP ASSOCIATES, INC.**



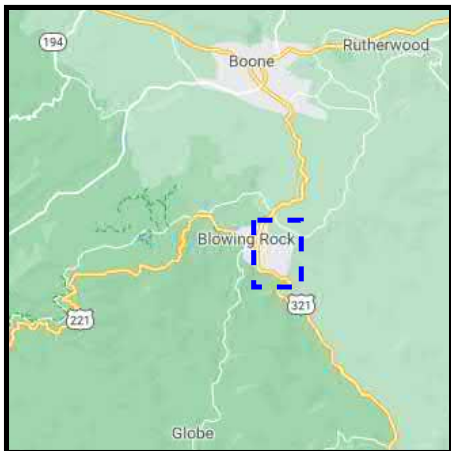
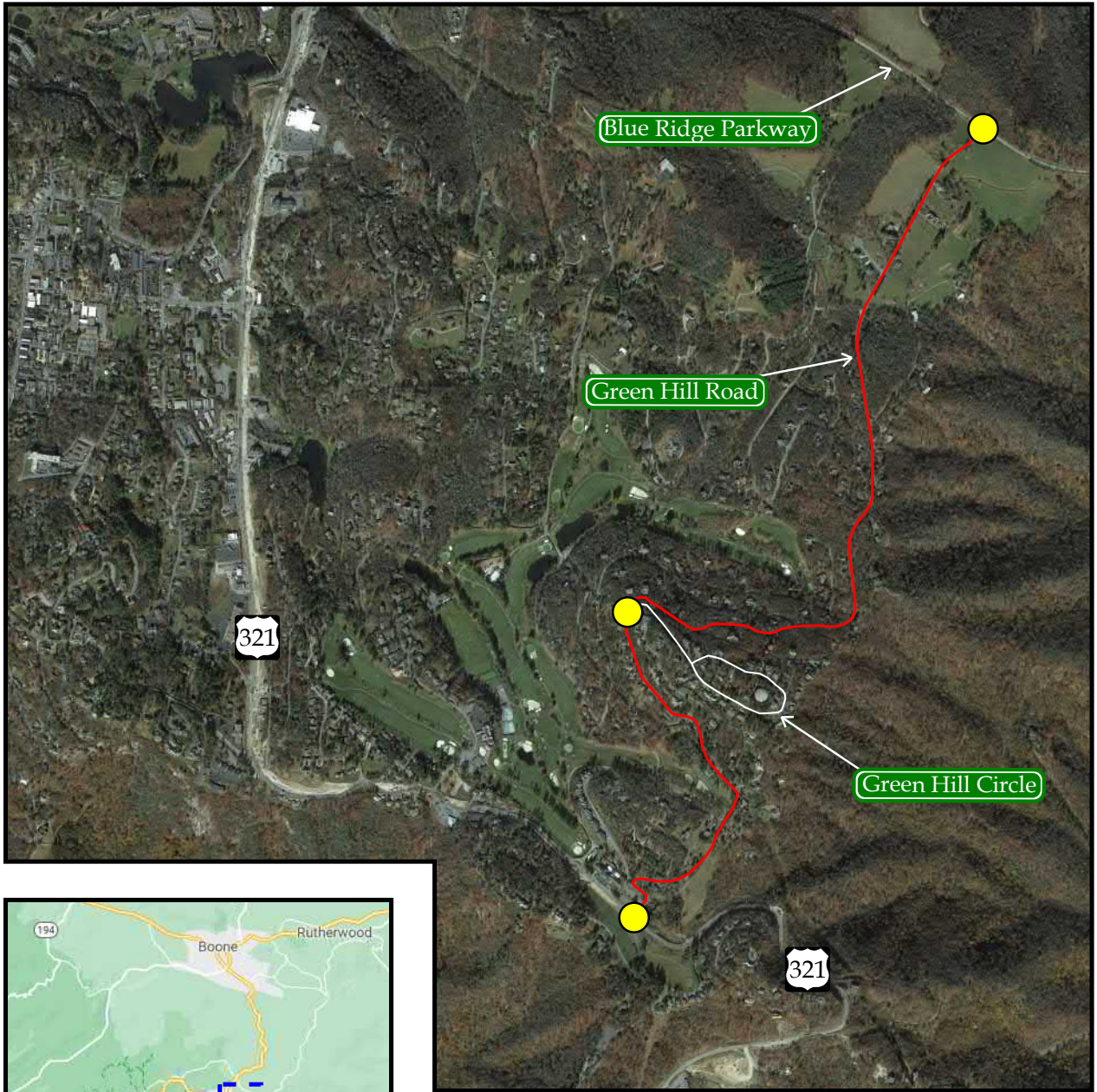
NC Corporate License # C-0910

- Attachments:
- Appendix A - Figures
  - Appendix B - Traffic Count Data
  - Appendix C - Crash Data
  - Appendix D - Speed Data
  - Appendix E - Public Engagement Summary

# **TECHNICAL APPENDIX**

# **APPENDIX A**

## **FIGURES**



**LEGEND**

- Green Hill Road Corridor
- Study Intersection
- Study area



Green Hill Road  
Traffic Study  
Blowing Rock, NC

Site Location Map	
Scale: Not to Scale	Figure 1

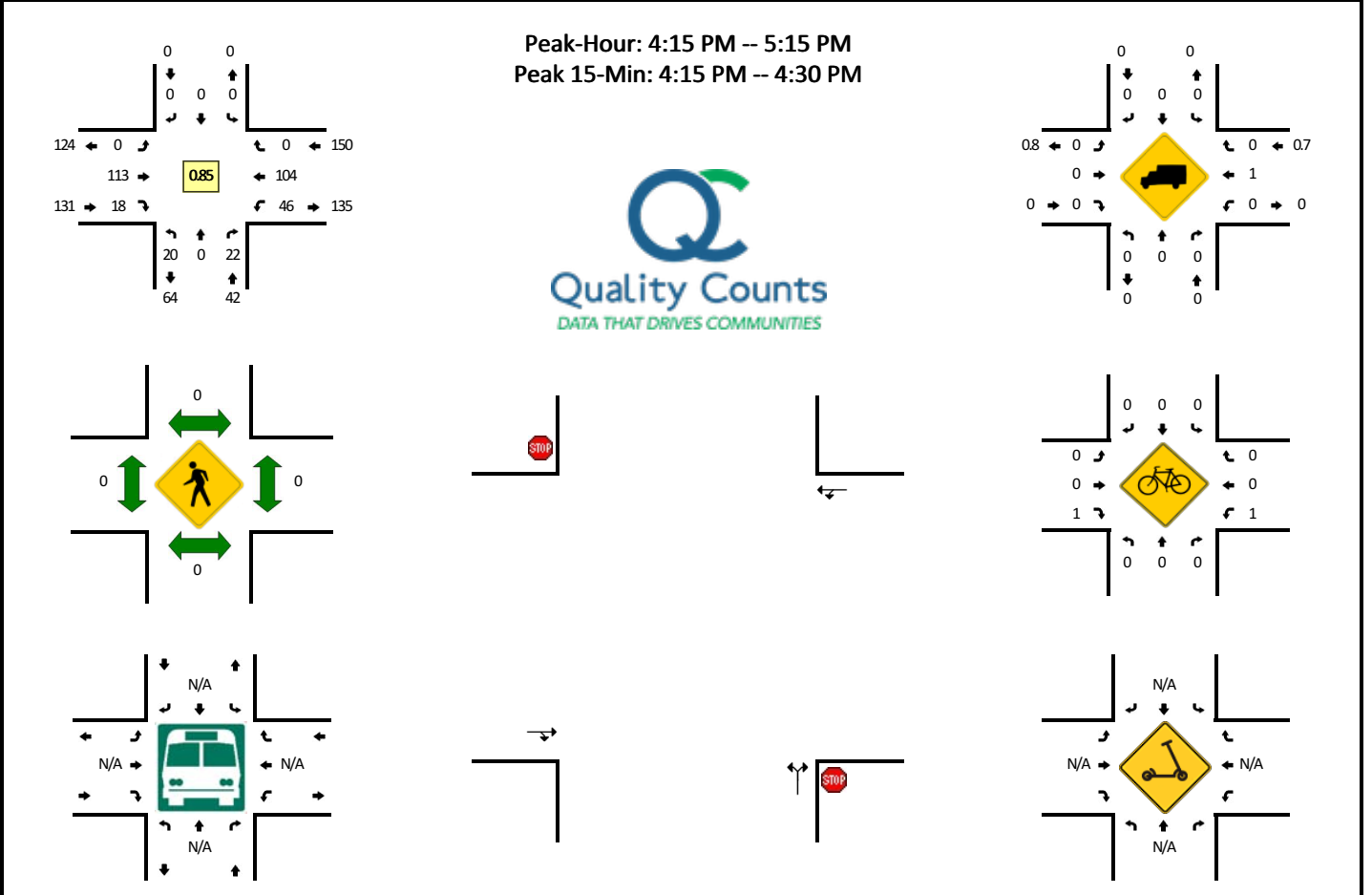
# **APPENDIX B**

## **TRAFFIC COUNT DATA**



**LOCATION:** Green Hill Rd -- Blue Ridge Pkwy  
**CITY/STATE:** Blowing Rock, NC

**QC JOB #:** 15507701  
**DATE:** Tue, Jul 13 2021



15-Min Count Period Beginning At	Green Hill Rd (Northbound)				Green Hill Rd (Southbound)				Blue Ridge Pkwy (Eastbound)				Blue Ridge Pkwy (Westbound)				Total	Hourly Totals
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
6:00 AM	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	2	
6:15 AM	1	0	0	0	0	0	0	0	0	1	0	0	0	2	2	0	6	
6:30 AM	0	0	2	0	0	0	0	0	0	3	0	0	3	8	0	0	16	
6:45 AM	0	0	3	0	0	0	0	0	0	6	0	0	2	15	0	0	26	
7:00 AM	2	0	3	0	0	0	0	0	0	5	0	0	5	9	0	0	24	
7:15 AM	3	0	2	0	0	0	0	0	0	7	3	0	4	10	0	0	29	
7:30 AM	5	0	5	0	0	0	0	0	0	9	0	0	7	11	0	0	37	
7:45 AM	3	0	7	0	0	0	0	0	0	11	3	0	7	18	0	0	49	
8:00 AM	5	0	3	0	0	0	0	0	0	8	1	0	10	15	0	0	42	
8:15 AM	4	0	3	0	0	0	0	0	0	12	2	0	5	13	0	0	39	
8:30 AM	2	0	2	0	0	0	0	0	0	12	3	0	3	21	0	0	43	
8:45 AM	4	0	3	0	0	0	0	0	0	6	3	0	6	30	0	0	52	
9:00 AM	6	0	1	0	0	0	0	0	0	11	6	0	4	17	0	0	45	
9:15 AM	6	0	6	0	0	0	0	0	0	16	3	0	4	17	0	0	52	
9:30 AM	5	0	4	1	0	0	0	0	0	18	5	0	4	25	0	0	62	
9:45 AM	2	0	1	0	0	0	0	0	0	13	1	0	7	26	0	0	50	
10:00 AM	5	0	9	0	0	0	0	0	0	13	6	0	4	26	0	0	63	
10:15 AM	3	0	3	0	0	0	0	0	0	16	4	0	4	28	0	0	58	
10:30 AM	5	0	2	0	0	0	0	0	0	19	3	0	0	17	0	0	46	
10:45 AM	9	0	2	0	0	0	0	0	0	12	4	0	2	31	0	0	60	
11:00 AM	4	0	7	0	0	0	0	0	0	17	6	0	3	31	0	0	68	
11:15 AM	3	0	2	0	0	0	0	0	0	16	1	0	5	34	0	0	61	
11:30 AM	8	0	4	0	0	0	0	0	0	17	3	0	4	27	0	0	63	
11:45 AM	4	0	4	0	0	0	0	0	0	19	5	0	5	32	0	0	69	
12:00 PM	5	0	3	0	0	0	0	0	0	22	7	0	5	20	0	0	62	
12:15 PM	4	0	4	0	0	0	0	0	0	21	8	0	5	22	0	0	64	
12:30 PM	6	0	1	0	0	0	0	0	0	16	7	0	4	24	0	0	58	
12:45 PM	9	0	4	0	0	0	0	0	0	19	3	0	5	25	0	0	65	
1:00 PM	5	0	2	0	0	0	0	0	0	29	4	0	1	16	0	0	57	
1:15 PM	1	0	0	0	0	0	0	0	0	27	4	0	5	22	0	0	59	
1:30 PM	0	0	8	0	0	0	0	0	0	18	2	0	5	23	0	0	56	
1:45 PM	5	0	1	0	0	0	0	0	0	20	7	0	4	27	0	0	64	
2:00 PM	5	0	2	0	0	0	0	0	0	24	1	0	6	20	0	0	58	
2:15 PM	7	0	3	1	0	0	0	0	0	27	7	0	6	25	0	0	76	
2:30 PM	1	0	4	0	0	0	0	0	0	24	2	0	3	20	0	1	55	
2:45 PM	3	0	4	0	0	0	0	0	0	19	3	0	6	18	0	0	53	
3:00 PM	8	0	6	0	0	0	0	0	0	17	6	0	0	19	0	0	56	
3:15 PM	3	0	5	0	0	0	0	0	0	20	9	0	10	41	0	0	88	
3:30 PM	6	0	8	1	0	0	0	0	0	27	6	0	2	21	0	0	71	

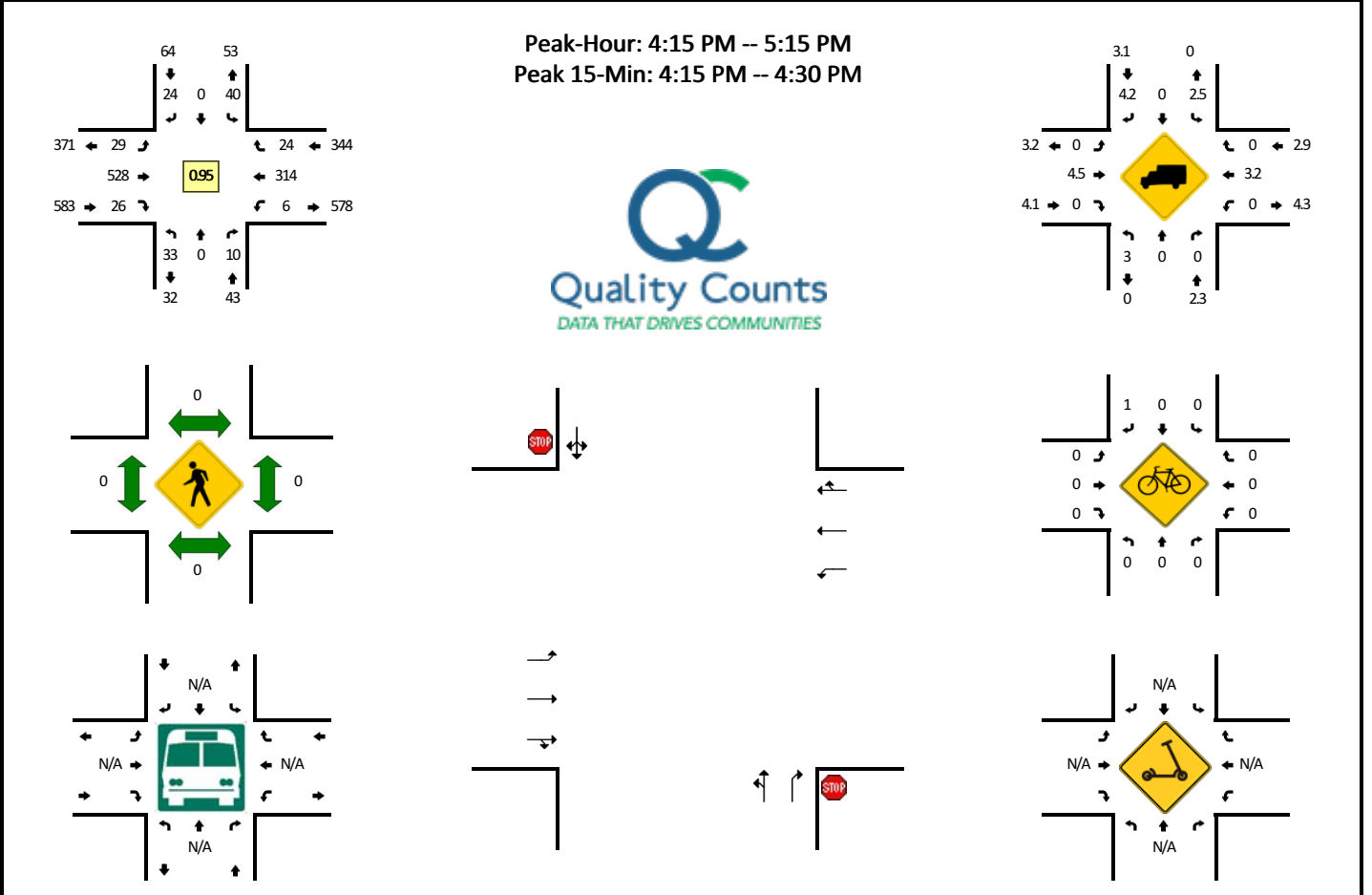
15-Min Count Period Beginning At	Green Hill Rd (Northbound)				Green Hill Rd (Southbound)				Blue Ridge Pkwy (Eastbound)				Blue Ridge Pkwy (Westbound)				Total	Hourly Totals
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
3:45 PM	7	0	6	0	0	0	0	0	0	17	1	0	5	25	0	0	61	276
4:00 PM	3	0	4	1	0	0	0	0	0	27	4	0	9	24	0	0	72	292
4:15 PM	9	0	5	0	0	0	0	0	0	38	5	0	11	27	0	0	95	299
4:30 PM	4	0	5	0	0	0	0	0	0	28	7	0	12	21	0	0	77	305
4:45 PM	4	0	3	0	0	0	0	0	0	23	1	0	11	33	0	0	75	319
5:00 PM	3	0	9	0	0	0	0	0	0	24	5	0	12	23	0	0	76	323
5:15 PM	9	0	7	0	0	0	0	0	0	22	6	0	3	22	0	0	69	297
5:30 PM	2	0	10	0	0	0	0	0	0	21	7	0	3	30	0	0	73	293
5:45 PM	4	0	5	0	0	0	0	0	0	16	3	0	7	21	0	0	56	274
6:00 PM	4	0	3	0	0	0	0	0	0	16	3	0	3	26	0	0	55	253
6:15 PM	3	0	3	0	0	0	0	0	0	21	4	0	6	17	0	0	54	238
6:30 PM	1	0	2	0	0	0	0	0	0	14	2	0	3	10	0	0	32	197
6:45 PM	3	0	3	0	0	0	0	0	0	13	0	0	2	12	0	0	33	174
Peak 15-Min Flowrates	Northbound				Southbound				Eastbound				Westbound				Total	
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
All Vehicles	36	0	20	0	0	0	0	0	0	152	20	0	44	108	0	0	380	
Heavy Trucks	0	0	0		0	0	0		0	0	0		0	0	0		0	
Buses																		
Pedestrians		0				0				0				0			0	
Bicycles	0	0	0		0	0	0		0	0	0		0	0	0		0	
Scoters																		
<i>Comments:</i>																		

Report generated on 7/20/2021 7:47 AM

SOURCE: Quality Counts, LLC (<http://www.qualitycounts.net>) 1-877-580-2212

**LOCATION:** Green Hill Rd -- US Hwy 321  
**CITY/STATE:** Blowing Rock, NC

**QC JOB #:** 15507702  
**DATE:** Tue, Jul 13 2021



15-Min Count Period Beginning At	Green Hill Rd (Northbound)				Green Hill Rd (Southbound)				US Hwy 321 (Eastbound)				US Hwy 321 (Westbound)				Total	Hourly Totals
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
6:00 AM	0	0	0	0	1	0	0	0	0	21	0	0	0	35	0	0	57	
6:15 AM	0	0	0	0	0	0	0	0	0	26	0	0	0	51	2	0	79	
6:30 AM	0	0	0	0	1	0	1	0	2	35	0	0	0	57	0	0	96	
6:45 AM	0	0	0	0	2	0	2	0	2	27	1	0	0	51	2	0	87	319
7:00 AM	0	0	1	0	5	0	3	0	0	51	0	0	2	65	6	0	133	395
7:15 AM	0	0	0	0	6	0	3	0	3	59	1	0	2	101	1	0	176	492
7:30 AM	1	0	0	0	3	0	2	0	4	60	2	0	1	109	5	0	187	583
7:45 AM	0	0	0	0	5	0	2	0	0	46	1	0	0	97	6	0	157	653
8:00 AM	3	0	0	0	7	0	2	0	2	54	1	0	3	81	2	0	155	675
8:15 AM	0	0	2	0	10	0	5	0	2	47	3	1	1	113	3	0	187	686
8:30 AM	0	0	1	0	2	0	1	0	5	65	1	0	2	88	6	1	172	671
8:45 AM	4	0	0	0	2	0	7	0	8	53	4	0	0	89	2	0	169	683
9:00 AM	1	1	0	0	10	1	10	0	6	65	6	0	0	80	5	0	185	713
9:15 AM	2	0	0	0	3	0	9	0	7	63	3	0	1	81	3	0	172	698
9:30 AM	4	0	0	0	6	0	13	0	9	65	9	0	0	78	3	0	187	713
9:45 AM	5	0	0	0	3	0	8	0	4	70	3	0	3	85	5	0	186	730
10:00 AM	3	0	0	0	5	0	10	0	5	62	7	0	5	78	7	0	182	727
10:15 AM	4	0	0	0	3	1	5	0	3	68	9	0	3	62	6	0	164	719
10:30 AM	8	0	0	0	2	0	12	0	7	63	10	0	3	91	2	0	198	730
10:45 AM	6	1	0	0	4	0	3	0	4	58	5	2	7	79	2	0	171	715
11:00 AM	14	1	1	0	2	1	6	0	6	65	10	0	2	93	4	0	205	738
11:15 AM	19	1	0	0	1	0	7	0	6	72	14	0	7	70	0	0	197	771
11:30 AM	10	1	1	0	4	2	13	0	5	70	7	0	2	102	4	0	221	794
11:45 AM	11	0	5	0	4	0	11	0	6	74	7	0	3	91	2	0	214	837
12:00 PM	9	0	1	0	1	0	8	0	5	99	7	0	3	69	2	0	204	836
12:15 PM	17	2	0	0	7	1	15	0	11	90	4	0	3	85	2	0	237	876
12:30 PM	5	1	3	0	1	0	3	0	4	64	10	1	1	66	0	0	159	814
12:45 PM	9	0	2	0	4	0	9	0	4	66	4	1	2	66	3	0	170	770
1:00 PM	5	0	1	0	3	0	7	0	9	76	14	0	0	71	3	0	189	755
1:15 PM	12	0	1	1	2	1	4	0	11	87	9	0	3	92	3	0	226	744
1:30 PM	4	1	1	0	1	0	11	0	8	83	6	0	2	73	3	0	193	778
1:45 PM	11	0	0	0	0	1	8	1	7	76	12	0	3	59	0	0	178	786
2:00 PM	7	0	4	0	4	0	9	0	7	93	6	0	2	84	5	0	221	818
2:15 PM	7	0	0	0	4	2	8	0	5	82	7	0	1	80	0	0	196	788
2:30 PM	8	0	1	0	4	0	5	0	7	84	10	0	6	73	5	0	203	798
2:45 PM	12	1	2	0	1	1	5	0	5	105	8	0	3	74	3	0	220	840
3:00 PM	9	0	3	0	2	1	6	1	7	104	6	0	0	73	6	0	218	837
3:15 PM	7	1	4	0	1	1	6	0	5	113	6	1	1	82	3	0	231	872
3:30 PM	5	0	2	0	5	1	6	0	14	100	10	0	1	81	3	0	228	897

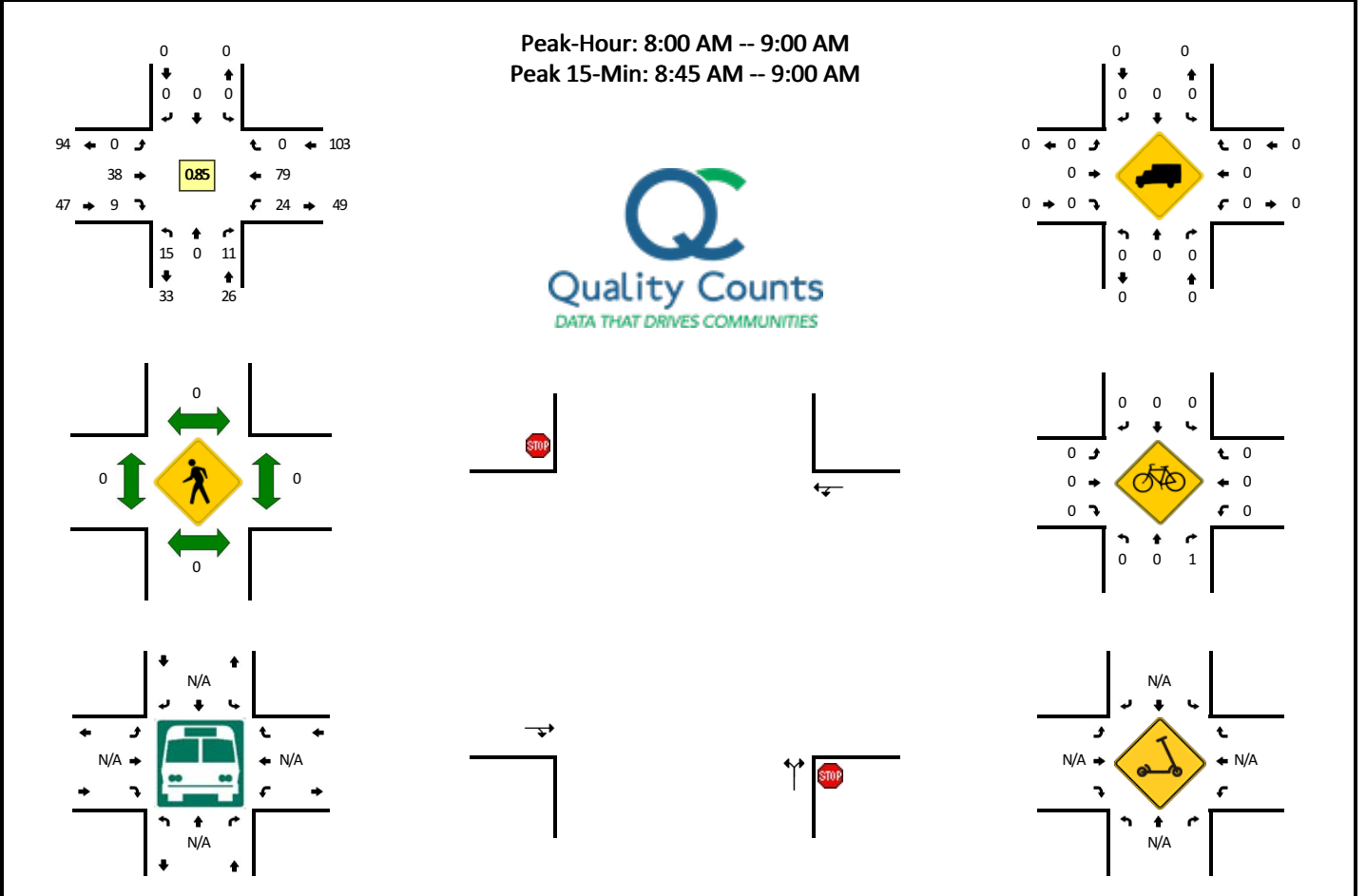
15-Min Count Period Beginning At	Green Hill Rd (Northbound)				Green Hill Rd (Southbound)				US Hwy 321 (Eastbound)				US Hwy 321 (Westbound)				Total	Hourly Totals
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
3:45 PM	7	1	0	0	6	0	11	0	10	112	5	0	1	63	7	0	223	900
4:00 PM	4	1	1	0	8	0	8	0	12	104	11	0	1	64	6	0	220	902
4:15 PM	11	0	2	0	7	0	6	0	9	142	13	0	3	71	8	0	272	943
4:30 PM	8	0	4	0	9	0	8	0	6	131	3	0	1	92	4	0	266	981
4:45 PM	7	0	1	0	10	0	5	0	8	127	3	0	1	60	3	0	225	983
5:00 PM	7	0	3	0	14	0	5	0	6	128	7	0	1	91	9	0	271	1034
5:15 PM	5	1	1	0	2	0	6	0	12	140	8	2	1	77	7	0	262	1024
5:30 PM	6	0	1	0	2	0	4	0	10	111	7	1	0	82	5	0	229	987
5:45 PM	3	0	4	0	4	0	8	0	11	91	5	0	0	81	7	0	214	976
6:00 PM	3	0	2	0	5	0	6	0	2	87	2	1	0	69	5	0	182	887
6:15 PM	5	0	0	0	3	1	9	0	6	94	6	0	0	62	3	0	189	814
6:30 PM	5	0	1	0	5	2	5	0	5	61	3	0	0	51	5	0	143	728
6:45 PM	3	0	1	0	1	0	1	0	0	57	1	0	1	38	3	0	106	620
Peak 15-Min Flowrates	Northbound				Southbound				Eastbound				Westbound				Total	
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
All Vehicles	44	0	8	0	28	0	24	0	36	568	52	0	12	284	32	0	1088	
Heavy Trucks	0	0	0		0	0	0		0	16	0		0	20	0		36	
Buses																		
Pedestrians		0				0				0				0			0	
Bicycles	0	0	0		0	0	0		0	0	0		0	0	0		0	
Scooters																		
<i>Comments:</i>																		

Report generated on 7/20/2021 7:47 AM

SOURCE: Quality Counts, LLC (<http://www.qualitycounts.net>) 1-877-580-2212

**LOCATION:** Green Hill Rd -- Blue Ridge Pkwy  
**CITY/STATE:** Blowing Rock, NC

**QC JOB #:** 15507703  
**DATE:** Tue, Jul 13 2021



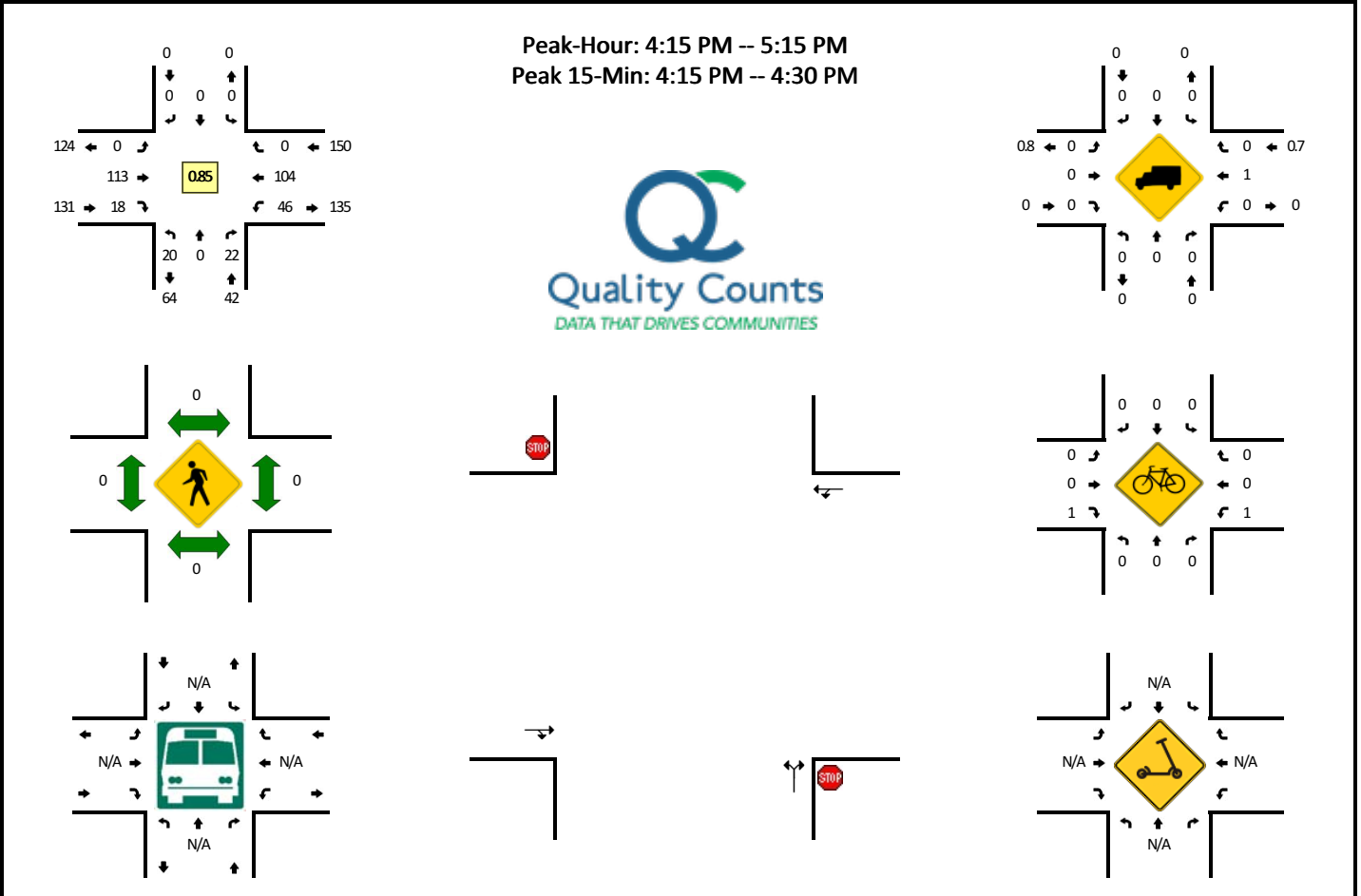
15-Min Count Period Beginning At	Green Hill Rd (Northbound)				Green Hill Rd (Southbound)				Blue Ridge Pkwy (Eastbound)				Blue Ridge Pkwy (Westbound)				Total	Hourly Totals
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
7:00 AM	2	0	3	0	0	0	0	0	0	5	0	0	5	9	0	0	24	
7:15 AM	3	0	2	0	0	0	0	0	0	7	3	0	4	10	0	0	29	
7:30 AM	5	0	5	0	0	0	0	0	0	9	0	0	7	11	0	0	37	
7:45 AM	3	0	7	0	0	0	0	0	0	11	3	0	7	18	0	0	49	139
8:00 AM	5	0	3	0	0	0	0	0	0	8	1	0	10	15	0	0	42	157
8:15 AM	4	0	3	0	0	0	0	0	0	12	2	0	5	13	0	0	39	167
8:30 AM	2	0	2	0	0	0	0	0	0	12	3	0	3	21	0	0	43	173
8:45 AM	4	0	3	0	0	0	0	0	0	6	3	0	6	30	0	0	52	176

Peak 15-Min Flowrates	Northbound				Southbound				Eastbound				Westbound				Total
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	
All Vehicles	16	0	12	0	0	0	0	0	0	24	12	0	24	120	0	0	208
Heavy Trucks	0	0	0		0	0	0		0	0	0		0	0	0		0
Buses																	
Pedestrians		0				0				0				0			0
Bicycles	0	0	0		0	0	0		0	0	0		0	0	0		0
Scoters																	

*Comments:*

**LOCATION:** Green Hill Rd -- Blue Ridge Pkwy  
**CITY/STATE:** Blowing Rock, NC

**QC JOB #:** 15507704  
**DATE:** Tue, Jul 13 2021



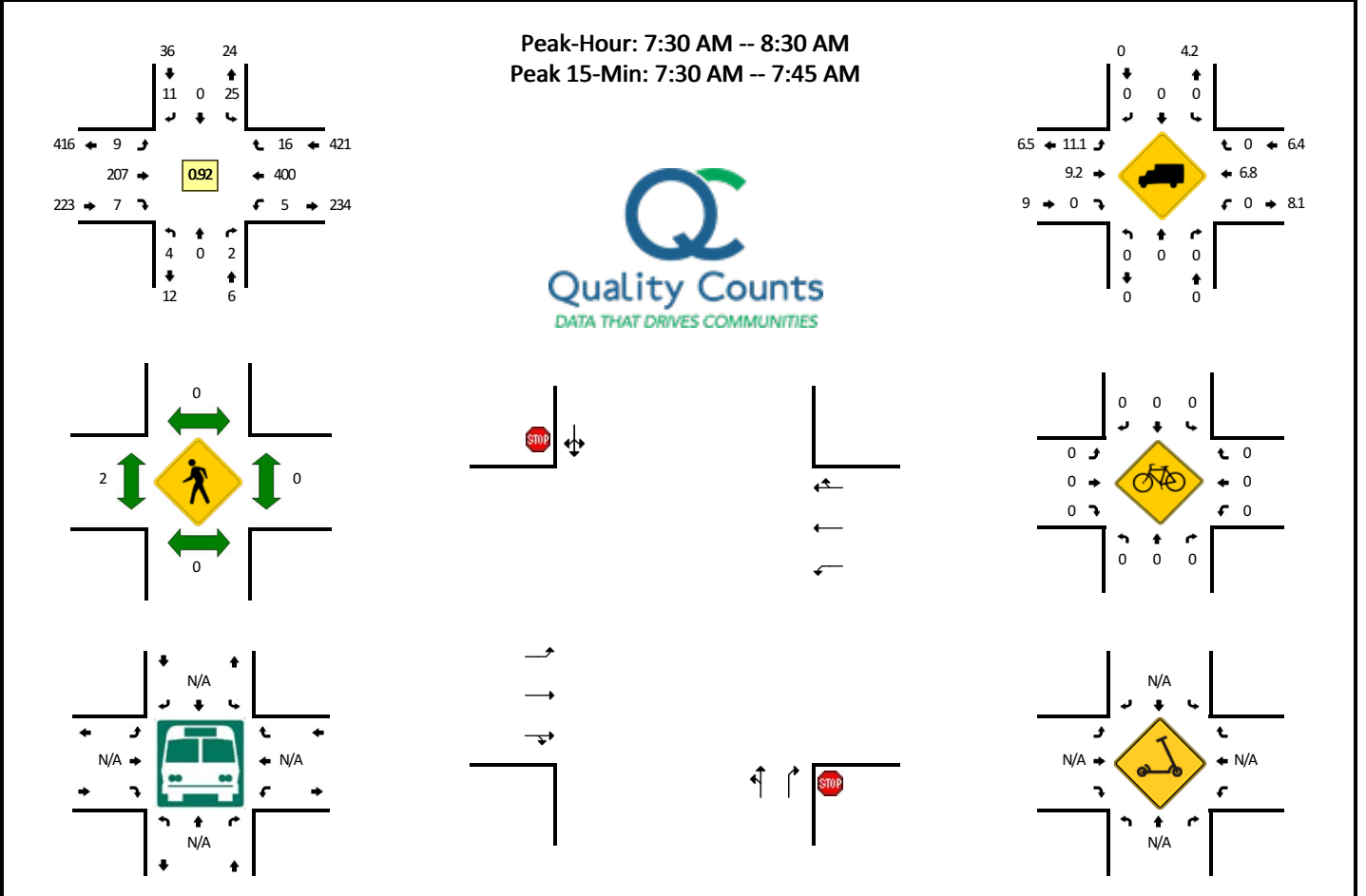
15-Min Count Period Beginning At	Green Hill Rd (Northbound)				Green Hill Rd (Southbound)				Blue Ridge Pkwy (Eastbound)				Blue Ridge Pkwy (Westbound)				Total	Hourly Totals
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
4:00 PM	3	0	4	1	0	0	0	0	0	27	4	0	9	24	0	0	72	
4:15 PM	9	0	5	0	0	0	0	0	0	38	5	0	11	27	0	0	95	
4:30 PM	4	0	5	0	0	0	0	0	0	28	7	0	12	21	0	0	77	
4:45 PM	4	0	3	0	0	0	0	0	0	23	1	0	11	33	0	0	75	319
5:00 PM	3	0	9	0	0	0	0	0	0	24	5	0	12	23	0	0	76	323
5:15 PM	9	0	7	0	0	0	0	0	0	22	6	0	3	22	0	0	69	297
5:30 PM	2	0	10	0	0	0	0	0	0	21	7	0	3	30	0	0	73	293
5:45 PM	4	0	5	0	0	0	0	0	0	16	3	0	7	21	0	0	56	274

Peak 15-Min Flowrates	Northbound				Southbound				Eastbound				Westbound				Total
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	
All Vehicles	36	0	20	0	0	0	0	0	0	152	20	0	44	108	0	0	380
Heavy Trucks	0	0	0		0	0	0		0	0	0		0	0	0		0
Buses																	
Pedestrians		0				0				0				0			0
Bicycles	0	0	0		0	0	0		0	0	0		0	0	0		0
Scoters																	

*Comments:*

**LOCATION:** Green Hill Rd -- US Hwy 321  
**CITY/STATE:** Blowing Rock, NC

**QC JOB #:** 15507705  
**DATE:** Tue, Jul 13 2021

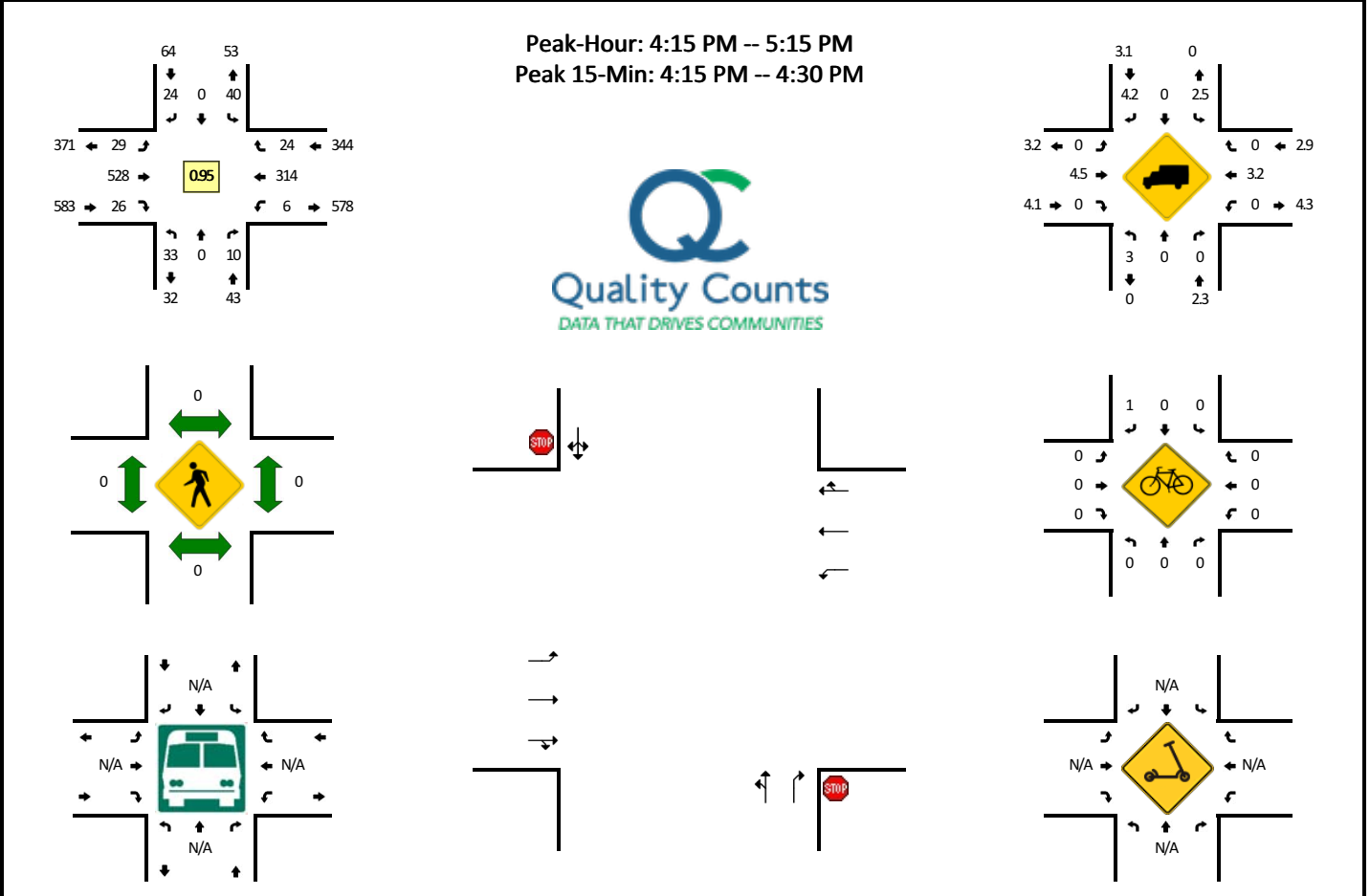


15-Min Count Period Beginning At	Green Hill Rd (Northbound)				Green Hill Rd (Southbound)				US Hwy 321 (Eastbound)				US Hwy 321 (Westbound)				Total	Hourly Totals
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
7:00 AM	0	0	1	0	5	0	3	0	0	51	0	0	2	65	6	0	133	
7:15 AM	0	0	0	0	6	0	3	0	3	59	1	0	2	101	1	0	176	
7:30 AM	1	0	0	0	3	0	2	0	4	60	2	0	1	109	5	0	187	
7:45 AM	0	0	0	0	5	0	2	0	0	46	1	0	0	97	6	0	157	653
8:00 AM	3	0	0	0	7	0	2	0	2	54	1	0	3	81	2	0	155	675
8:15 AM	0	0	2	0	10	0	5	0	2	47	3	1	1	113	3	0	187	686
8:30 AM	0	0	1	0	2	0	1	0	5	65	1	0	2	88	6	1	172	671
8:45 AM	4	0	0	0	2	0	7	0	8	53	4	0	0	89	2	0	169	683
Peak 15-Min Flowrates	Northbound				Southbound				Eastbound				Westbound				Total	
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
All Vehicles	4	0	0	0	12	0	8	0	16	240	8	0	4	436	20	0	748	
Heavy Trucks	0	0	0	0	0	0	0	0	4	24	0	0	0	16	0	0	44	
Buses																	0	
Pedestrians																	0	
Bicycles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Scoters																	0	

*Comments:*

**LOCATION:** Green Hill Rd -- US Hwy 321  
**CITY/STATE:** Blowing Rock, NC

**QC JOB #:** 15507706  
**DATE:** Tue, Jul 13 2021



15-Min Count Period Beginning At	Green Hill Rd (Northbound)				Green Hill Rd (Southbound)				US Hwy 321 (Eastbound)				US Hwy 321 (Westbound)				Total	Hourly Totals
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U		
4:00 PM	4	1	1	0	8	0	8	0	12	104	11	0	1	64	6	0	220	
4:15 PM	11	0	2	0	7	0	6	0	9	142	13	0	3	71	8	0	272	
4:30 PM	8	0	4	0	9	0	8	0	6	131	3	0	1	92	4	0	266	
4:45 PM	7	0	1	0	10	0	5	0	8	127	3	0	1	60	3	0	225	983
5:00 PM	7	0	3	0	14	0	5	0	6	128	7	0	1	91	9	0	271	1034
5:15 PM	5	1	1	0	2	0	6	0	12	140	8	2	1	77	7	0	262	1024
5:30 PM	6	0	1	0	2	0	4	0	10	111	7	1	0	82	5	0	229	987
5:45 PM	3	0	4	0	4	0	8	0	11	91	5	0	0	81	7	0	214	976

Peak 15-Min Flowrates	Northbound				Southbound				Eastbound				Westbound				Total
	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	Left	Thru	Right	U	
All Vehicles	44	0	8	0	28	0	24	0	36	568	52	0	12	284	32	0	1088
Heavy Trucks	0	0	0		0	0	0		0	16	0		0	20	0		36
Buses																	
Pedestrians		0				0				0				0			0
Bicycles	0	0	0		0	0	0		0	0	0		0	0	0		0
Scoters																	

Comments:



# **APPENDIX C**

## **CRASH DATA**

<u>DATE</u>	<u>OCA #</u>	<u>LOCATION</u>	<u>WEATHER RELATED: Y OR N</u>	<u>CONTRIBUTING FACTOR</u>
2011				
2012				
3/8/2013	2013-054	Green Hill Rd @ Village Dr	No	Unknown
7/30/2013	2013-171	Green Hill Rd @ Edgehill	No	Other Circumstances
10/23/2013	2013-243	Green Hill Rd @ 321	No	Inattention
8/29/2014	2014-183	Green Hill @ Village Dr	No	Left of Center
8/18/2015	2015-150	Green Hill Rd @ Green Hill Cir.	No	Unknown
9/12/2015	2015-167	Green Hill Rd @ Edge Hill Rd	No	Unknown
8/7/2016	2016-141	Green Hill Rd @ Village Dr	No	Dark/Unable to Determine
1/2/2017	2017-001	Green Hill Rd @ Edge Hill Rd	Yes	Driving to fast for conditions
10/26/2018	2018-192	Green Hill Rd @ Fairway Ct.	Yes	Dawn/Overcorrected
1/17/2019	2019-009	Green Hill Rd @ W. Green Hill	Yes	Driving to fast for conditions
2/9/2020	2020-026	Green Hill Rd @ Green Hill Woods	No	Fail to Yield Right of Way
12/1/2020	2020-190	Green Hill Rd @ 321	No	Speeding/Overcorrecting
None for 2021				

# **APPENDIX D**

## **SPEED DATA**



Start: 2021-05-17

End: 2021-05-27

Times: 0:00-23:59

Violation Threshold: Speed Limit + 10

Speed Range: 1 to 100

## Overall Summary

Total Days of Data: 10

Speed Limit: 25

Average Speed: 25.65

50th Percentile Speed: 27.33

85th Percentile Speed: 34.56

Pace Speed Range: 25-35

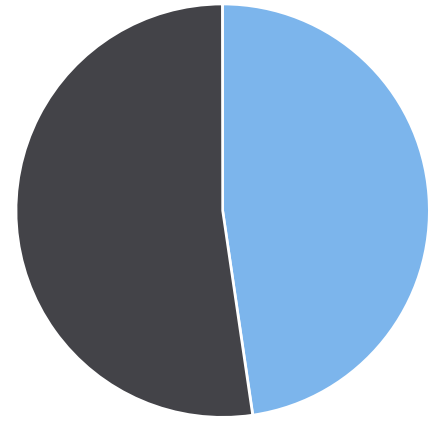
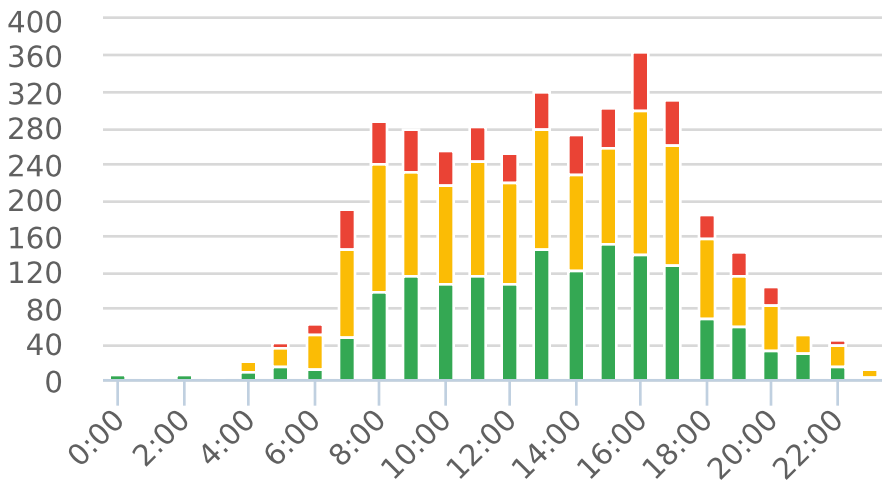
Minimum Speed: 5

Maximum Speed: 64

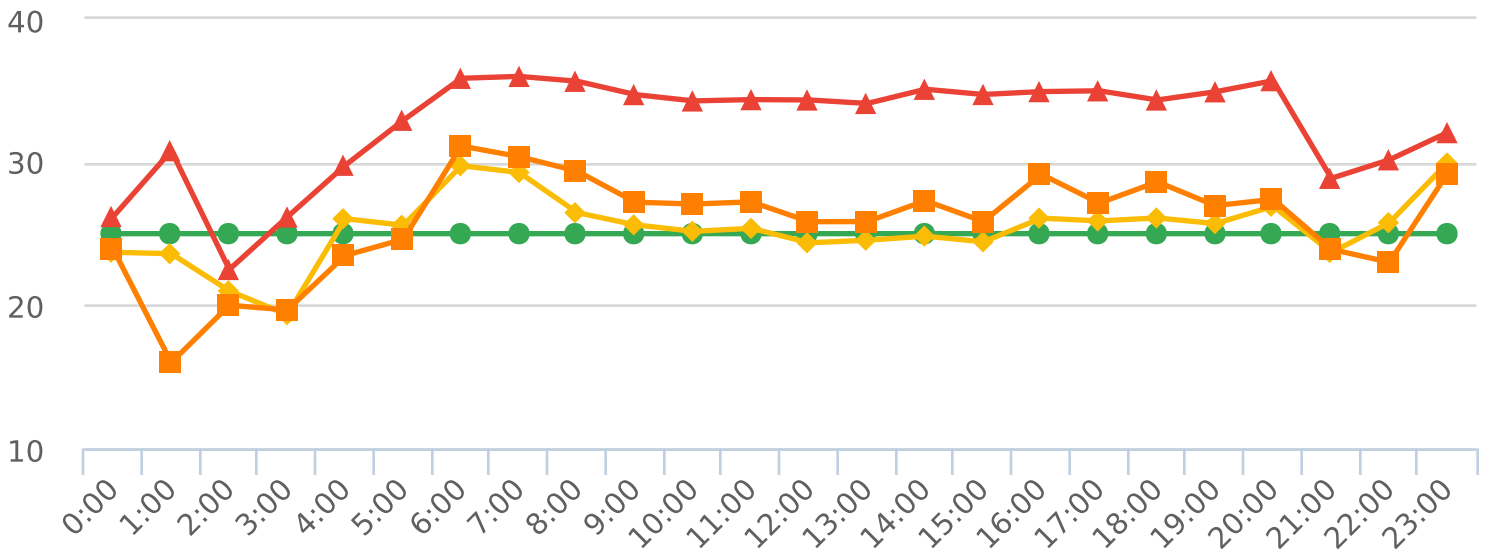
Display Mode: Speed Display

Average Volume per Day: 380.9

Total Volume: 3809



■ Violators   
 ■ Inside Threshold   
 ■ Compliant   
 ■ Vehicles Slowed   
 ■ Other



● Speed Limit   
 ◆ Average Speed   
 ■ 50% Speed   
 ▲ 85% Speed



Start: 2021-05-17  
End: 2021-05-27  
Times: 0:00-23:59

Violation Threshold: Speed Limit + 10  
Speed Range: 1 to 100

Time	Sign Mode	Speed Limit	Total # Vehicles	Total # Violator	% Violator	Avg # Vehicles	Avg # Violators	Min Speed	Max Speed	Avg Speed	50% Speed	85% Speed	Sign Effectiveness
0:00	Speed Display	25	10	0	0.0%	1.1	0.0	9	35	23.7	23.9	26.2	70.1%
1:00	Speed Display	25	5	0	0.0%	0.6	0.0	7	35	23.6	16.0	30.8	80.0%
2:00	Speed Display	25	8	0	0.0%	0.9	0.0	9	33	21.0	20.0	22.5	37.5%
3:00	Speed Display	25	6	0	0.0%	0.7	0.0	6	32	19.3	19.7	26.2	0.0%
4:00	Speed Display	25	23	3	13.0%	2.6	0.3	7	43	26.0	23.5	29.8	39.1%
5:00	Speed Display	25	41	5	12.2%	4.6	0.6	7	41	25.6	24.6	32.9	44.0%
6:00	Speed Display	25	63	14	22.2%	7.0	1.6	7	42	29.7	31.1	35.9	58.9%
7:00	Speed Display	25	189	44	23.3%	21.0	4.9	7	43	29.3	30.4	36.0	53.3%
8:00	Speed Display	25	286	47	16.4%	31.8	5.2	5	47	26.5	29.4	35.7	49.7%
9:00	Speed Display	25	278	46	16.5%	30.9	5.1	5	44	25.6	27.2	34.7	45.9%
10:00	Speed Display	25	255	40	15.7%	28.3	4.4	5	45	25.2	27.1	34.3	46.6%
11:00	Speed Display	25	281	39	13.9%	31.2	4.3	5	42	25.4	27.2	34.4	47.8%
12:00	Speed Display	25	251	31	12.4%	27.9	3.4	5	45	24.4	25.8	34.3	42.3%
13:00	Speed Display	25	319	40	12.5%	35.4	4.4	5	51	24.5	25.8	34.1	43.1%
14:00	Speed Display	25	272	45	16.5%	27.2	4.5	5	46	24.8	27.3	35.1	50.9%
15:00	Speed Display	25	303	45	14.9%	30.3	4.5	5	47	24.4	25.8	34.7	50.2%
16:00	Speed Display	25	364	64	17.6%	40.4	7.1	5	52	26.1	29.1	34.9	47.8%
17:00	Speed Display	25	312	52	16.7%	34.7	5.8	5	50	25.9	27.1	35.0	52.0%
18:00	Speed Display	25	184	27	14.7%	20.4	3.0	7	46	26.1	28.6	34.3	41.9%
19:00	Speed Display	25	142	27	19.0%	15.8	3.0	5	52	25.7	27.0	34.9	46.6%
20:00	Speed Display	25	104	20	19.2%	11.6	2.2	5	52	26.9	27.4	35.7	52.8%
21:00	Speed Display	25	54	3	5.6%	6.0	0.3	5	37	23.7	23.9	28.9	44.3%
22:00	Speed Display	25	43	3	7.0%	4.8	0.3	5	64	25.8	23.0	30.2	37.2%
23:00	Speed Display	25	16	4	25.0%	1.8	0.4	8	39	29.9	29.2	32.1	37.5%
<b>Total Volumes/ Avg</b>			<b>3809</b>	<b>599</b>	<b>15.7%</b>	<b>416.8</b>	<b>65.3</b>	<b>5</b>	<b>64</b>	<b>25.4</b>	<b>25.8</b>	<b>32.6</b>	<b>46.6%</b>
<b>Total/Avg w/o Feedback</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Total/Avg w/ Feedback</b>			<b>3809</b>	<b>599</b>	<b>15.7%</b>	<b>416.8</b>	<b>65.3</b>	<b>5</b>	<b>64</b>	<b>25.4</b>	<b>25.8</b>	<b>32.6</b>	<b>46.6%</b>



# Extended Speed Summary

1500 block Green Hill Rd. EB , EB

Start: 2021-05-27

End: 2021-06-23

Times: 0:00-23:59

Violation Threshold: Speed Limit + 10

Speed Range: 1 to 100

## Overall Summary

Total Days of Data: 20

Speed Limit: 25

Average Speed: 24.32

50th Percentile Speed: 25.36

85th Percentile Speed: 31.74

Pace Speed Range: 22-32

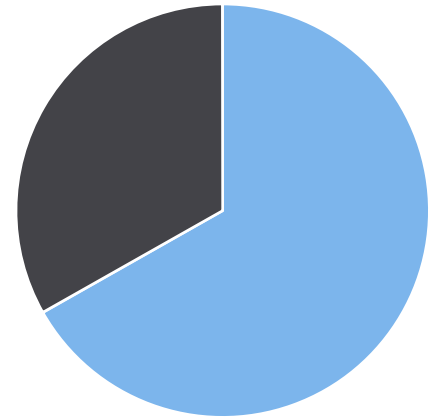
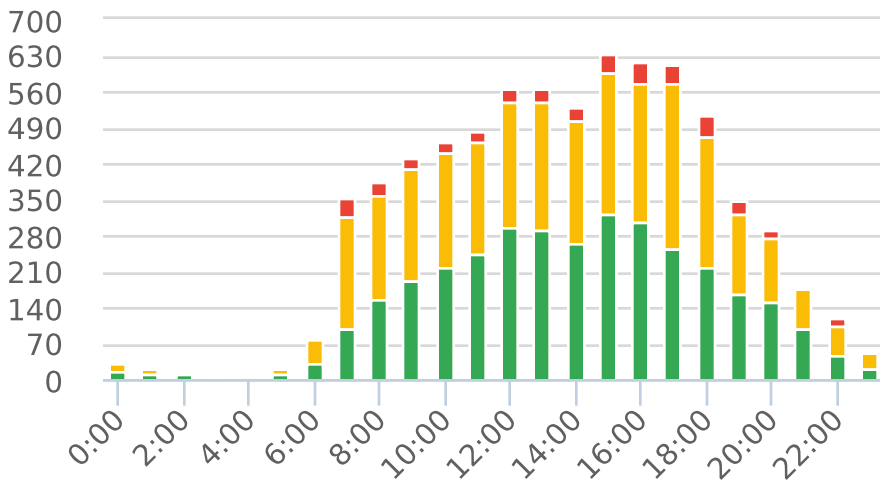
Minimum Speed: 5

Maximum Speed: 51

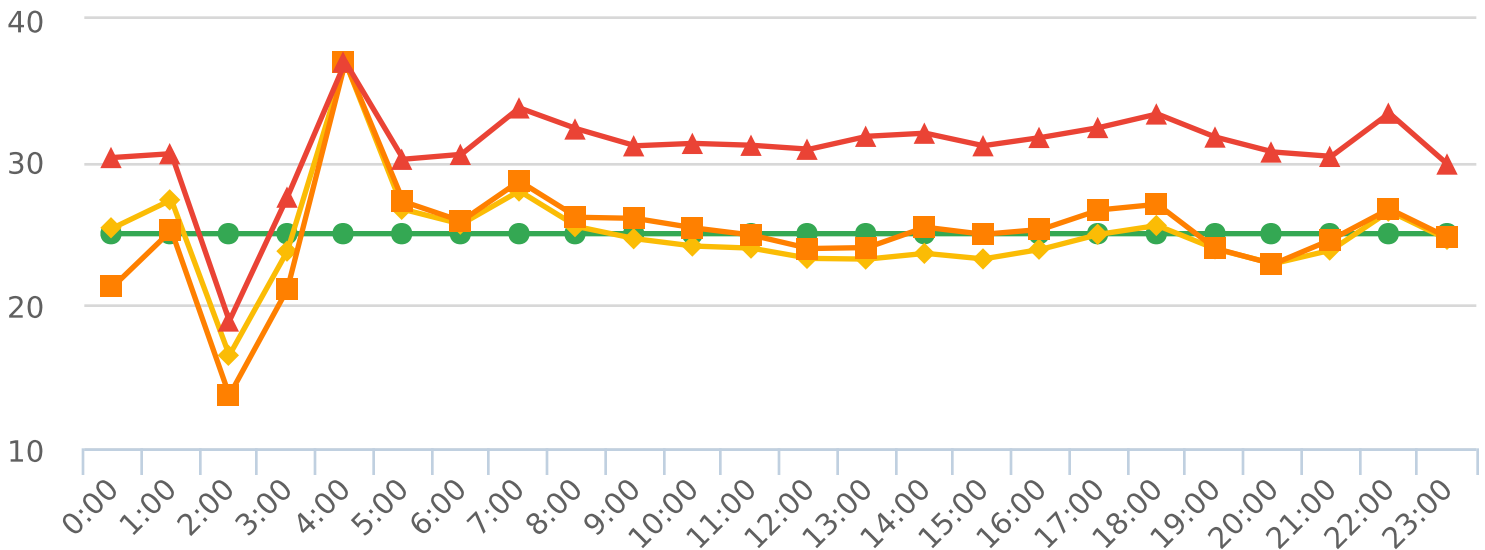
Display Mode: Speed Display

Average Volume per Day: 365.6

Total Volume: 7312



■ **Violators**    
 ■ **Inside Threshold**    
 ■ **Compliant**    
 ■ **Vehicles Slowed**    
 ■ **Other**



● **Speed Limit**    
 ◆ **Average Speed**    
 ■ **50% Speed**    
 ▲ **85% Speed**



# Extended Speed Summary

1500 block Green Hill Rd. EB , EB

Start: 2021-05-27

End: 2021-06-23

Times: 0:00-23:59

Violation Threshold: Speed Limit + 10

Speed Range: 1 to 100

Time	Sign Mode	Speed Limit	Total # Vehicles	Total # Violator	% Violator	Avg # Vehicles	Avg # Violators	Min Speed	Max Speed	Avg Speed	50% Speed	85% Speed	Sign Effectiveness
0:00	Speed Display	25	34	4	11.8%	2.0	0.2	7	42	25.4	21.3	30.3	70.5%
1:00	Speed Display	25	22	1	4.5%	1.3	0.1	8	38	27.4	25.2	30.6	63.7%
2:00	Speed Display	25	10	0	0.0%	0.6	0.0	6	28	16.5	13.7	18.9	40.0%
3:00	Speed Display	25	9	2	22.2%	0.5	0.1	6	45	23.8	21.1	27.6	66.7%
4:00	Speed Display	25	1	1	100.0%	0.1	0.1	37	37	37.0	37.0	37.0	0.0%
5:00	Speed Display	25	20	1	5.0%	1.3	0.1	8	38	26.7	27.3	30.2	85.0%
6:00	Speed Display	25	81	4	4.9%	5.1	0.3	5	39	25.7	25.9	30.5	72.9%
7:00	Speed Display	25	351	36	10.3%	21.9	2.3	5	49	28.0	28.7	33.8	76.6%
8:00	Speed Display	25	384	27	7.0%	24.0	1.7	5	45	25.5	26.1	32.3	68.0%
9:00	Speed Display	25	430	19	4.4%	25.3	1.1	5	45	24.6	26.1	31.1	64.9%
10:00	Speed Display	25	463	24	5.2%	27.2	1.4	5	42	24.1	25.4	31.3	64.2%
11:00	Speed Display	25	483	24	5.0%	30.2	1.5	5	45	24.0	24.9	31.2	61.2%
12:00	Speed Display	25	567	28	4.9%	35.4	1.8	5	47	23.3	24.0	30.9	64.5%
13:00	Speed Display	25	566	26	4.6%	35.4	1.6	5	44	23.2	24.0	31.8	60.8%
14:00	Speed Display	25	529	26	4.9%	31.1	1.5	5	42	23.6	25.5	32.0	69.3%
15:00	Speed Display	25	631	34	5.4%	37.1	2.0	5	42	23.2	25.0	31.1	64.5%
16:00	Speed Display	25	615	38	6.2%	34.2	2.1	5	44	23.9	25.3	31.7	64.2%
17:00	Speed Display	25	611	35	5.7%	33.9	1.9	5	48	25.0	26.7	32.4	70.2%
18:00	Speed Display	25	514	43	8.4%	28.6	2.4	5	50	25.6	27.1	33.4	70.5%
19:00	Speed Display	25	347	28	8.1%	19.3	1.6	5	51	23.9	24.0	31.8	66.8%
20:00	Speed Display	25	288	15	5.2%	16.9	0.9	5	50	22.9	22.9	30.7	68.8%
21:00	Speed Display	25	184	9	4.9%	10.8	0.5	5	41	23.9	24.6	30.4	72.9%
22:00	Speed Display	25	119	13	10.9%	7.0	0.8	5	46	26.6	26.7	33.4	73.9%
23:00	Speed Display	25	53	2	3.8%	3.1	0.1	6	42	24.6	24.8	29.9	71.7%
<b>Total Volumes/ Avg</b>			<b>7312</b>	<b>440</b>	<b>6.0%</b>	<b>432.3</b>	<b>26.1</b>	<b>5</b>	<b>51</b>	<b>24.9</b>	<b>25.1</b>	<b>31.0</b>	<b>64.6%</b>
<b>Total/Avg w/o Feedback</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>0.0</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Total/Avg w/ Feedback</b>			<b>7312</b>	<b>440</b>	<b>6.0%</b>	<b>432.3</b>	<b>26.1</b>	<b>5</b>	<b>51</b>	<b>24.9</b>	<b>25.1</b>	<b>31.0</b>	<b>64.6%</b>



Start: 2021-05-17  
End: 2021-05-27  
Times: 0:00-23:59

Speed Bins: Size 5, Range 1 to 100  
Time View: By Hour (Avg Volumes)

Time	1 to 5	6 to 10	11 to 15	16 to 20	21 to 25	26 to 30	31 to 35	36 to 40	41 to 45	46 to 50	51 to 55	56 to 60	61 to 65	66 to 70	71 to 75	76 to 80	81 to 85	86 to 90	91 to 95	96 to 100	Avg Speed	Avg Total	
0:00	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23.7	1
1:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23.4	0
2:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21.0	0
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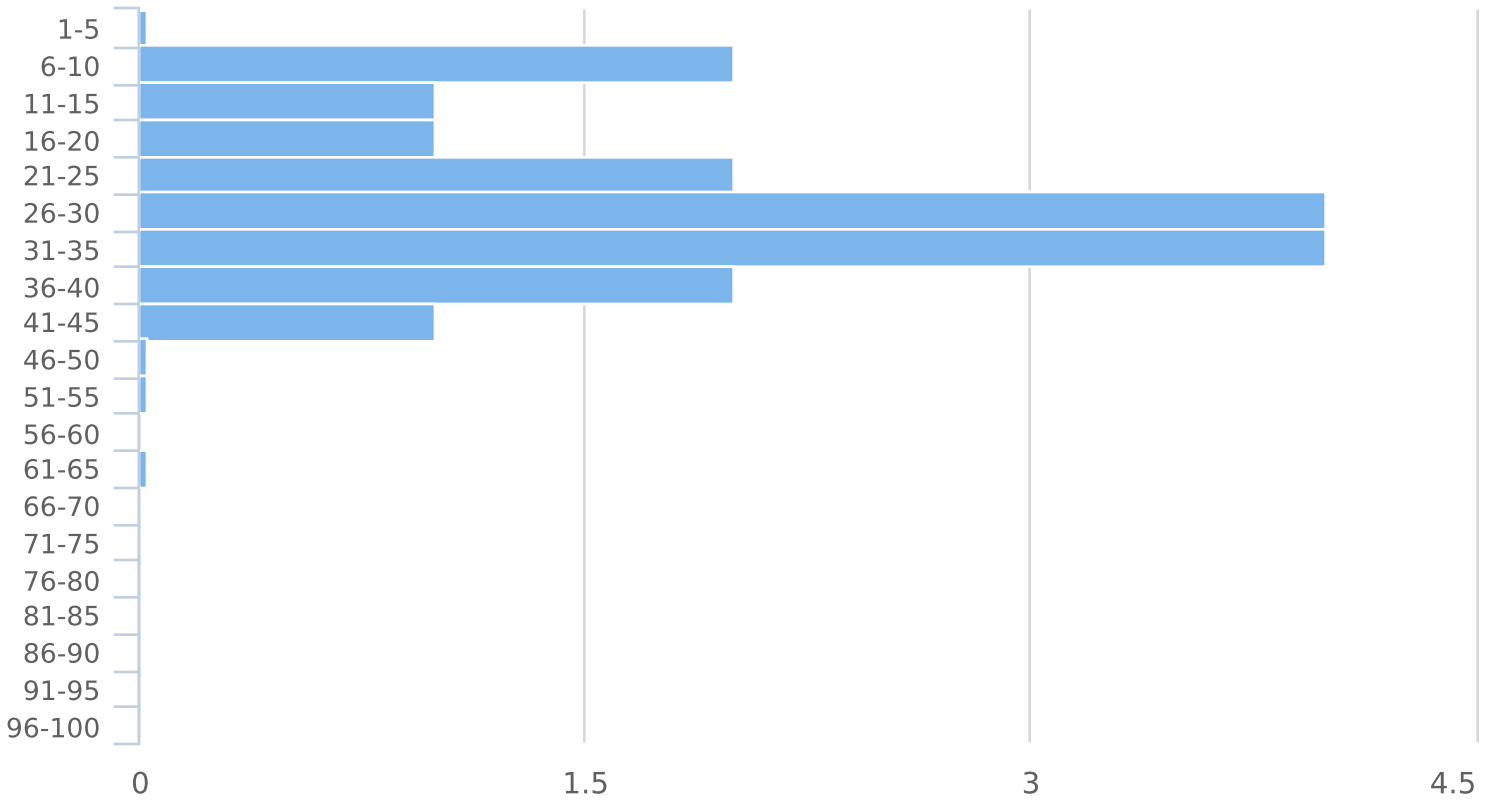




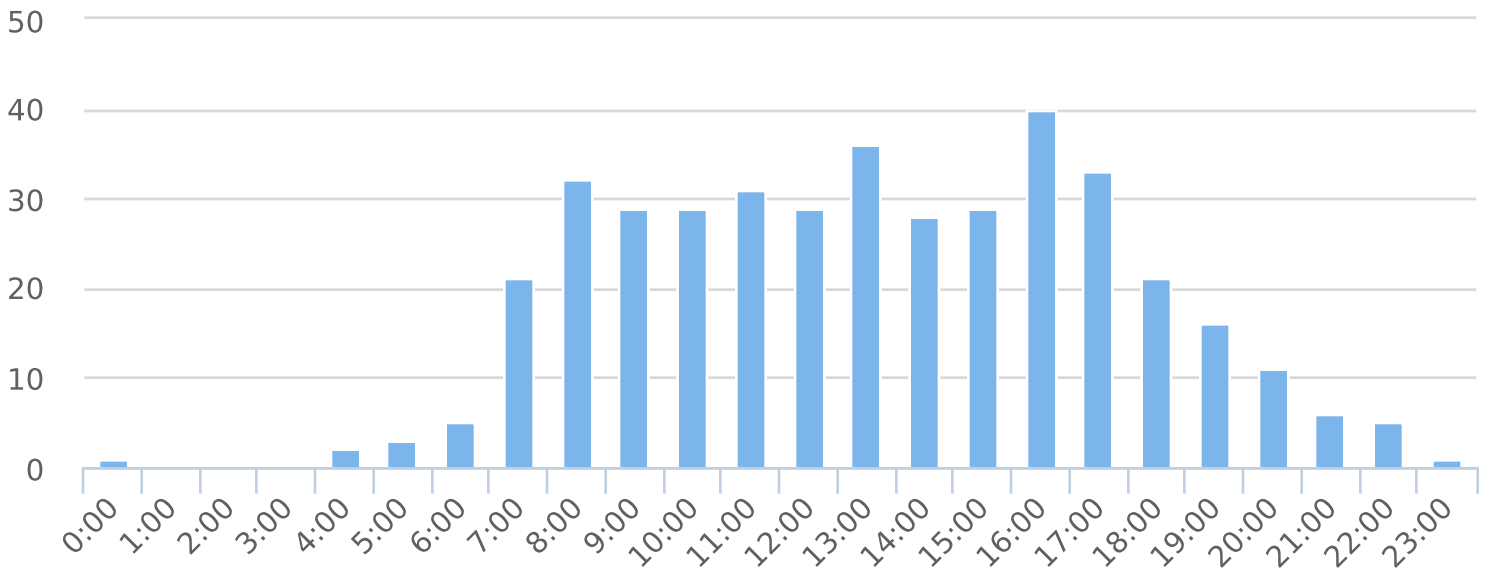
Start: 2021-05-17  
End: 2021-05-27  
Times: 0:00-23:59

Speed Bins: Size 5, Range 1 to 100  
Time View: By Hour (Avg Volumes)

**Avg Volume by Speed Distribution**



**Average Volume over Time**





Start: 2021-05-27  
End: 2021-06-23  
Times: 0:00-23:59

**Volume by Speed**  
1500 block Green Hill Rd. EB , EB

Speed Bins: Size 5, Range 1 to 100  
Time View: By Hour (Avg Volumes)

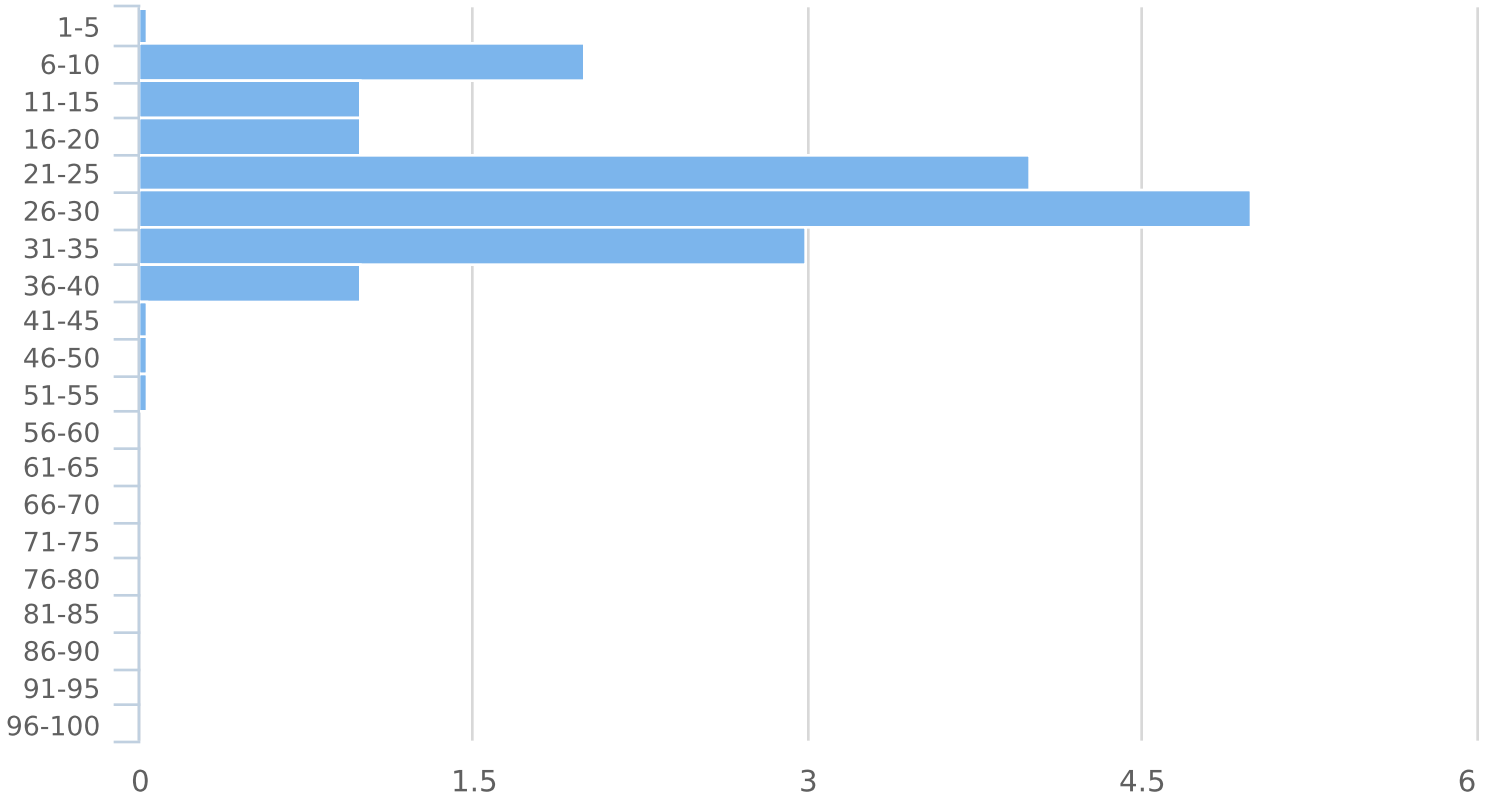
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0:00	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25.6	1
1:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27.2	0
2:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16.4	0
3:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23.8	0
4:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37.0	0
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7:00	0	1	0	1	4	7	7	2	0	0	0	0	0	0	0	0	0	0	0	0	28.0	22
8:00	0	2	1	1	5	7	5	1	0	0	0	0	0	0	0	0	0	0	0	0	25.5	22
9:00	0	3	1	2	6	9	4	1	0	0	0	0	0	0	0	0	0	0	0	0	24.8	26
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14:00	0	3	4	2	6	8	6	1	0	0	0	0	0	0	0	0	0	0	0	0	23.7	30
15:00	0	5	4	3	7	9	7	2	0	0	0	0	0	0	0	0	0	0	0	0	23.2	37
16:00	0	5	1	3	7	10	5	2	0	0	0	0	0	0	0	0	0	0	0	0	23.9	33
17:00	0	4	1	3	6	11	7	1	0	0	0	0	0	0	0	0	0	0	0	0	24.9	33
18:00	0	3	1	2	6	8	7	2	0	0	0	0	0	0	0	0	0	0	0	0	25.7	29
19:00	1	3	1	2	4	5	3	1	0	0	0	0	0	0	0	0	0	0	0	0	24.0	20
20:00	1	3	1	1	4	4	3	1	0	0	0	0	0	0	0	0	0	0	0	0	23.0	18
21:00	0	1	0	1	3	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0	23.9	10
22:00	0	1	0	1	1	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	26.5	7
23:00	0	1	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	24.5	3
Avg	0	2	1	1	4	5	3	1	0	0	0	0	0	0	0	0	0	0	0	0	24.3	17



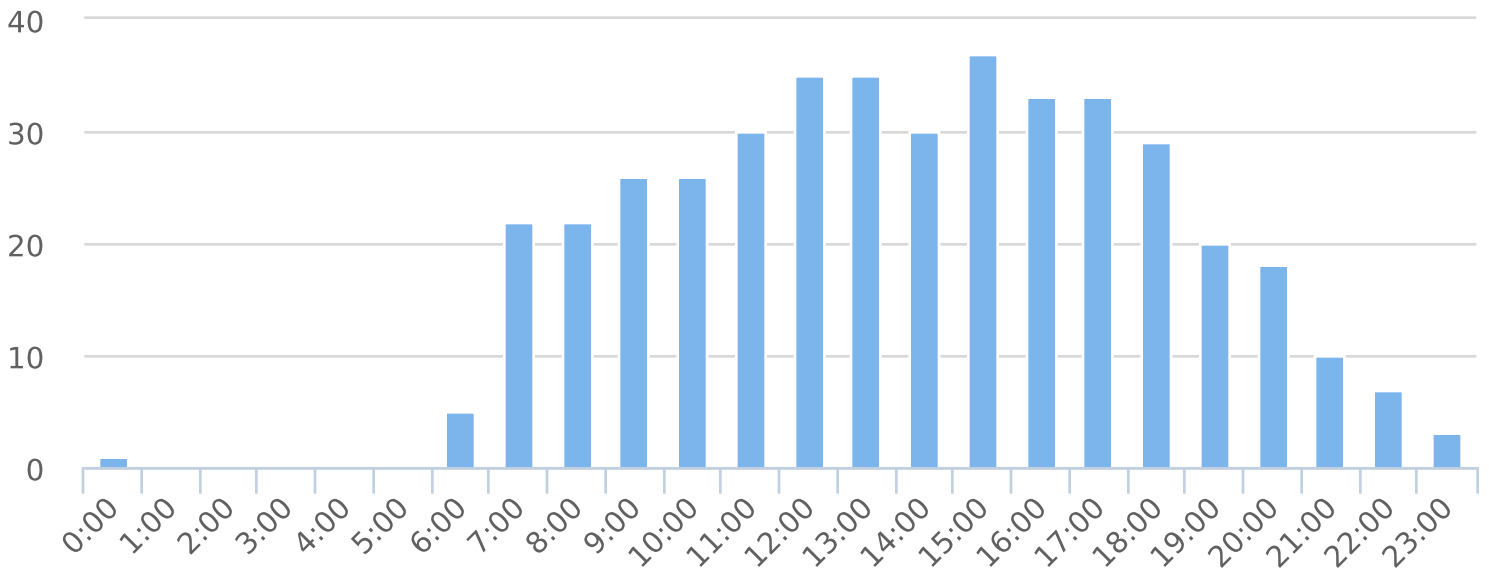
Start: 2021-05-27  
End: 2021-06-23  
Times: 0:00-23:59

Speed Bins: Size 5, Range 1 to 100  
Time View: By Hour (Avg Volumes)

**Avg Volume by Speed Distribution**



**Average Volume over Time**



# **APPENDIX E**

## **PUBLIC ENGAGEMENT SUMMARY**

June 30, 2021

TO: Shane Fox  
Town Manager  
Town of Blowing Rock

FROM: Michael Karpinski, PE  
Ramey Kemp Associates

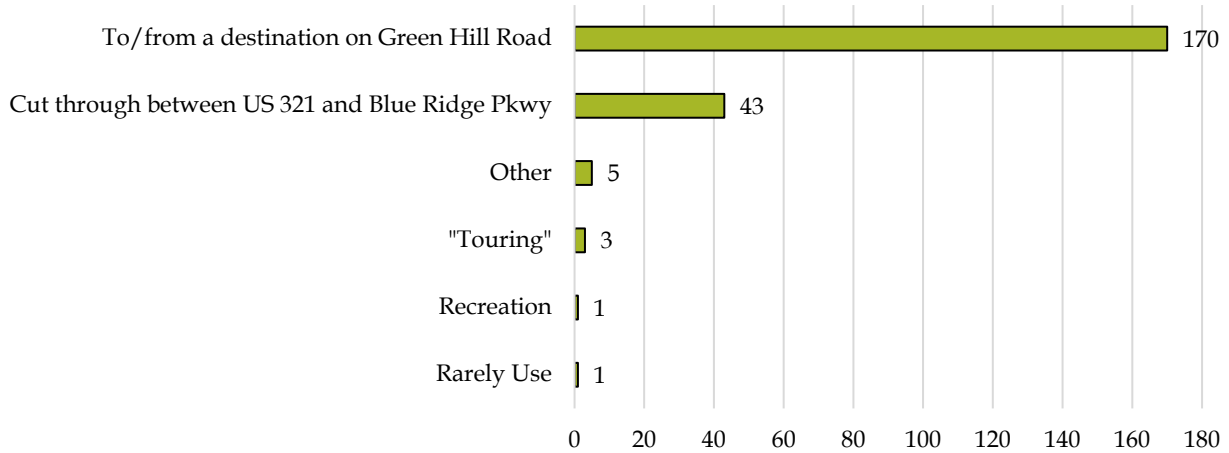
SUBJECT: Summary of Public Engagement  
Green Hill Road Traffic Study

This letter summarizes the public engagement efforts held for the Green Hill Road Traffic Study in Blowing Rock, North Carolina. The public engagement efforts included an online survey, hosted on ESRI's Survey 123, and an interactive map, hosted by ESRI's ArcGIS WebApps. Both platforms were available for public comment from May 17, 2021, through June 15, 2021. Advertising of the platforms was completed by Town of Blowing Rock staff. The public survey had a total of 222 participants although participants were not required to answer any question on the survey, so some questions do not have 222 participants. While the interactive map had 201 input points, it should be noted that interactive map participants had no limit on the number of points they could submit; therefore the 201 input points is not necessarily representative of 201 individual participants. A summary of the survey responses and map input are provided on the following pages.

Attached to this letter is the "raw" data collected as part of this public engagement effort. This includes a Microsoft Excel sheet of the online survey results and a GIS geodatabase containing feature classes of the interactive map results. The geodatabase includes two feature classes: one of all points and one of points only within the study area.

Online Survey Results:  
**Survey Question 1**

How Survey Participants Use Green Hill Road



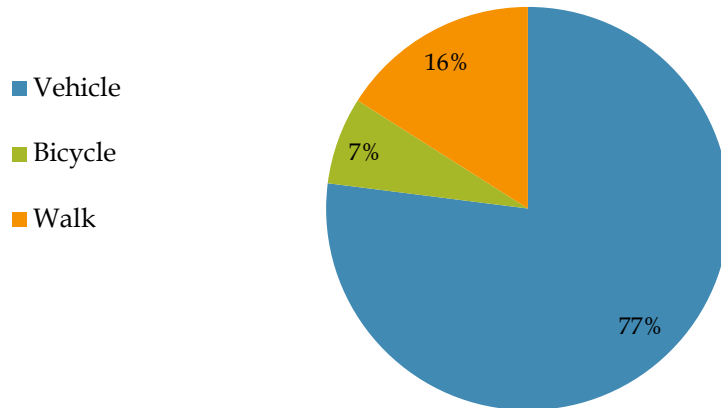
Total Participation: 221

Note: Survey participants were only given three options regarding how they use Green Hill Road: 1, To travel to/from the homes or businesses that have access via Green Hill Road; 2, As a cut through to travel between US 321 and Blue Ridge Parkway, and; 3, Other. The response count above was determined by sorting the "Other" responses appropriately. Two participants in the "Other" category said they used Green Hill Road as both a cut through and to travel to destinations on Green Hill Road; these two participants were added to both categories.

A majority of the survey participants, approximately 77%, use Green Hill Road to travel to/from a destination that is on (or only accessible by) Green Hill Road.

**Survey Question 2**

The Mode of Transportation that Survey Participants  
Use on Green Hill Road  
*Select all that apply*

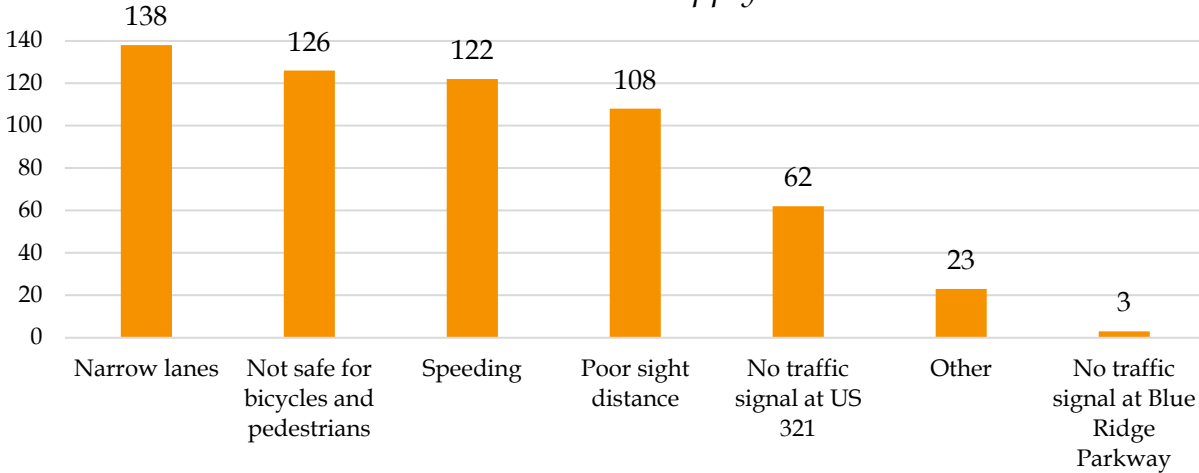


Total Participation: 222

A majority of the survey participants, approximately 77%, said they use a vehicle to travel on Green Hill Road.

**Survey Question 3**

**Most Important Issues Survey Participants Have with Green Hill Road**  
*Select all that apply*

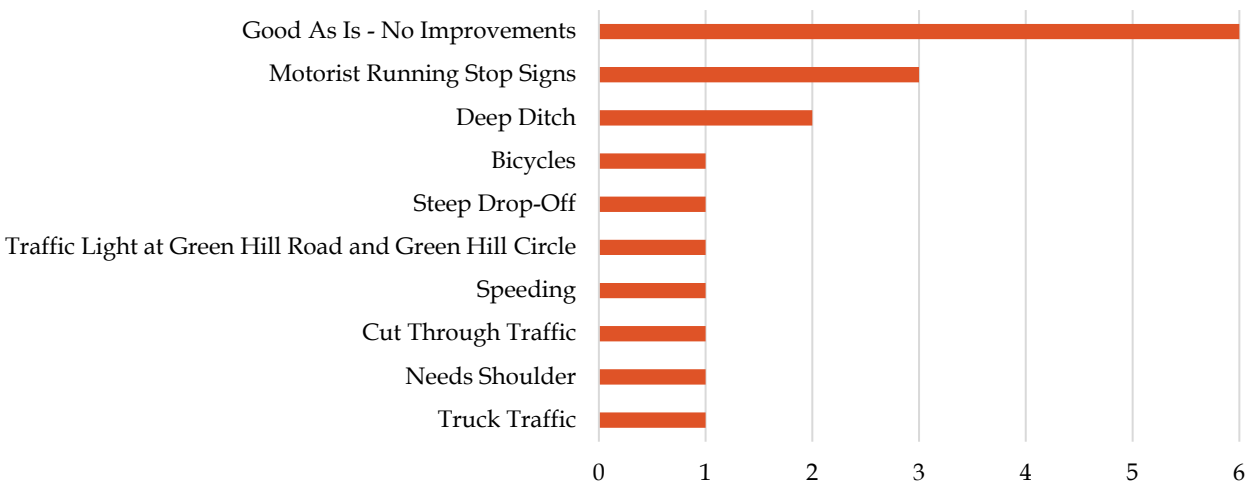


Total Participation: 220

A majority of survey participants, approximately 63%, agree the biggest issue with traveling on Green Hill Road is the width of the existing lanes. This concern is closely followed by the road not being safe for bicycles and pedestrians (57%), speeding (55%), and poor sight distance (49%).

Of the 23 participants who noted “Other” as a response, 18 participants provided specific concerns, which are listed below.

**"Other" Survey Responses**





### **Survey Question 4**

Total Participation: 220

Question 4 provided survey participants the opportunity to voice any additional concerns they felt had not been addressed by the survey. Participants had an open-ended question to provide additional comments. Some of the most common themes mentioned amongst the comments includes the following concerns with Green Hill Road:

- Speeding traffic.
- Narrow lanes.
- Steep ditches and drop-off on sides of road.
- Truck traffic.
- Too much cut-through traffic.
- No concerns with road – do not make improvements.
- Sight distance while driving.
- Concerns at Green Hill Road’s intersection with Fairway Court.
- People do not stop at the stop sign at Green Hill Circle.

A full list of the open-ended comments can be found in an attachment of this letter.

## **Interactive Map**

Total Comment Points: 201

The interactive map allowed participants the opportunity to place a point on a map to voice their concerns regarding traveling on Green Hill Road. Participants could select from the following options: Speeding, Safety, Other. With each comment, participants were also able to provide additional typed comments in an open-ended text box, attached to the comment.

Attached to this letter are three static maps of the interactive map results. Map 1 shows all results. The mapping platform, ESRI ArcGIS Online, did not allow for a geo-fenced boundary to restrict where points were placed. Because of this, some participants took the opportunity to voice concerns about other locations. Additionally, it seems that some points were misplaced and are in locations with no public roads. Map 2 shows results only within or very close to the study boundary. These are the results that will be taken into consideration for the Green Hill Road Traffic Study. Map 3 shows a heat map of the results within the study area. The heat map identifies locations with more points placed, which can be used to identify common areas of concern.

The interactive map will be available for viewing only by clicking on [this hyperlink](#) until August 1, 2021. On August 2, 2021, the interactive map site will no longer be available for viewing.

Attachments:           Survey Question 4 – Public Comments  
                                  Interactive Map Results  
                                  Raw Online Survey Results, Excel  
                                  Raw Interactive Map Results, GIS Geodatabase

#### **Survey Question 4 - Raw Public Comments**

“Cannot see the stop signs at Green Hill circle enough time to stop in a blind curve”

“Need additional stop signs on Green Hill Rd.”

“Access to Blue Ridge Parkway should be eliminated.”

“stop signs, mirrors on curves and speed bumps could help”

"On some of the curves , the shoulder is a huge drop; should be wider with less of a drop on the curves.

I also have a street approved golf cart and only travel very short distances on Green Hill, but the speeders scare me"

"I voted as a Blowing Rock Town Council member to hire you. Limiting replies to 1000 or for that matter ten million characters is quite simply unacceptable.

No way I who actually lives just off Green Hill Road limit my MANY concerns of GHR limit my characters of the many facets of problems on this road. When I receive constituent complaints about GHR they certainly do not limits their words.

I AM SO DISAPPOINTED.

Albert Yount

243 Tarry Acres Circle.

828-310-8000

Member Blowing Rock Town Council"

“Vehicles are driven too fast and without respect for others”

“We need to plan for increasing development between Boone and Blowing Rock as Green Hill Road is the fastest way for anyone to get to and from 321 and that part of the county including the Greystone developments and Blue Ridge Mountain Club etc. I believe there was once a plan to build a bypass around Blowing Rock but the Greenhill Community fought that one so now we have traffic. Duh”

“The only problem with Grren Hill Road is a lack of speed limit enforcement. I have cars/trucks going past my house morning and evening at speeds of 60+ mph. They are

not travelers looking for a short cut. They are locals on their way to work or down the mountain who know they can go any speed they desire. I have had a home on Green Hill Road for 30+ years. We had police presence on a daily basis for many years; with limited speeding problems. We now have -0- police presence, and everyone knows it. Accordingly, there is a constant disregard for the speed limit."

"Limit commercial vehicles especially on lower curve at Green Park. Need more 4 way stop sign. Need traffic calming tables - "Speed Bumps". Consider roundabouts. Add electronic speed monitoring devices which are especially needed on the last stretch out to the Parkway"

"Green Hill can be helped by constant patrol and issued tickets fir speeding and reckless driving. More stop signs placed on Green Hill at various neighborhood entry points."

"It is very difficult to turn left coming from The Fairways of Green Hill neighborhood because of the the blind spot. We have recently moved into the neighborhood and are concerned about this potentially hazardous intersection. Would very much like to have a 3 way stop there."

"Excessive speeding, dangerous to pedestrians, unacceptable noise levels have grown over the past two decades. Green Hill Road needs more patrolling and monitering."

"4 way stop should be a 3 way stop. Sight lines are fine going toward parkway."

"No shoulders - many deep treacherous ditches at edge of road"

"I do not live on Hreen Hill but several of my friends do. Scary road particularly at night."

"The best thing to happen on Green Hill was the 3-way stop at GH Circle, eliminating the possibility of sure-fire accidents."

"I do not see what is different about Green Hill Road, most of the roads in Blowing Rock and Watauga County have the same issues. Green Hill Road is a narrow road with many driveways and roads entering it in blind curves. With very little room to widen the road I'm not sure what could be done, at least not anything that makes economic sense."

“Large trucks (even pickup trucks) often use Green Hill Road as a cut through and drive way to fast down the center of the road, including around blind corners. It is dangerous in a car, even being cautious. I no longer even consider walking or biking on Green Hill Rd because it is just too dangerous. There are many people who knowingly "run" the stop sign and do it over and over again. I've yelled at drivers about not stopping and then have seen them do it again, going the other way, just minutes later. There are a lot of drivers who apparently think the rules don't apply to them because in the past no one said anything about their speeding and there were no stop signs to slow them down. The poor sight lines are a characteristic of driving on this ridge road, but it is the speed that makes the poor sight lines potentially deadly. Tourists walking up the road from the Green Park Inn have no idea what they are going to encounter!”

"This road has now become busier with more development and full time residents. Road is narrow, few ditches and no sidewalks. Several areas have poor site distance getting on and off road. Speeding from people cutting through has gotten worse. Town police can't be on the road enough to make a difference. Need physical changes on the road to work."

“The sharp turn just above the Green Park Inn parking lot is a disaster waiting to happen. Large trucks get stuck there. Cars have difficulty passing one another due to narrow road and curves in that area.”

“There are a lot of big trucks on Green Hill Road.”

“Must keep speed limit at 25 so we can use our golf carts on this road.”

“Green Hill Road should not be used as a cut through to avoid Valley Blvd.”

“Large construction vehicles, moving vans and delivery trucks can not safely use the road because of 2 curves behind Green Park Inn parking lot and low overhead lines in several locations.”

"Everyone rolls the stops sign at Green Hill Circle. I walk the dog to that spot every day and 8/10 cars will run it. Wish we had sidewalks. Really appreciate the way the town keeps the Rhodos trimmed and picks up leaves. Thank u!"

“The main problem as I see it is people speeding and ignoring the stop signs at Green Hill Circle. The stop signs have been helpful but there are still people who ignore them.”

“Road is a little narrow in a few places but not that much traffic on it, works pretty good compared to other similar roads in the area. Just like most other mountain roads is what the mountains is all about. You have to be a little careful but it adds to the unique quaintness or character of the area. A big wide 2 lane or 4 lane Road would completely change the character of the area. This is what happened on 321 when it was widened to 4 lanes.”

“Gutters are dangerous.”

“I think all is fine. It only becomes an issue (for some) during the summer months when there are more people using the road: 2nd homeowners taking up residence for "the season" and tourists. As far as it being unsafe for pedestrians and bicycles: the first should know this road is not conducive for an afternoon stroll (there are many places to walk in the area that do not have any traffic, and the latter pose just as much of a threat as a vehicle in my opinion - especially when the cyclists ride in high speed packs, thinking they are in training for the Tour de France! As a year round resident, I have no issues with the road and do not feel we should capitulate to the moans and groans of those who live here only during the summer months.”

“This road is dangerous for all who drive it. We have almost been hit by cars speeding around the curves as we pull out of Fairway 11. We have tried for years to get something done about the road and now it is busier than ever. There are 3 new neighborhoods in some phase of planning that will add additional traffic. Large service trucks basically have to cross the center line in some places to make their way to homes.”

"Constant speeding by people cutting through to the parkway. Usually around 4:30-6:00 pm on weekdays. We live on Green Hill Rd and the speeding past Green Hill Circle towards the parkway is VERY dangerous."

“I have lived on GH Road x 22 years. I enjoy my home as a meandering country road w tree shading & lovely curves - form over function. We do not need another 'bypass' - yes, sightlines are not ~ to widened 321 nor is it appropriate for >25mph speeds, certainly no more stop signs nor traffic lights, nor guardrails. It is not a highway nor should it be - what is the point of this survey? Lance Campbell 1177 Green Hill Rd. 828 638 0884. I am happy to discuss further.”

“Do not have issues with Green Hill Road”

“We live on the sharp corner of Green Hill Rd. We are about mid distance from the BRP and 321. In the last year we have had four accidents on our property. Two we reported and two we just picked up the debris and replaced our mailbox. Our mailbox has been struck three times. The solution I might suggest would be a speed bump on either side of the sharp curve.”

“Need more stop signs or speed bumps. Many vehicles use as a cut through at high speed.”

“I would love to see Green Hill Road expanded to include wider lanes, cleared right of ways. There is heavier traffic on Green Hill Road so we need to make sure it is safer for those traveling on it, no matter for what reason.”

“Where are our speed bumps. Shouldn’t have to worry about my kids playing outside or crossing the streets in downtown blowing rock neighborhoods. Unless the police start enforcing speeding we need our speed bumps back”

“I lived on Green Hill Rd until recently. The traffic and pending development on the old golf course property promoted us to sell. The amount of construction trucks that fly on Green Hill Rd from dawn to dusk is ridiculous.”

“I live here year round and use Green Hill both as a cut through and to see neighbors Off Green Hill. Can you please make that first question open for several answers not either/or?”

“Being a life long visitor and part time resident of Blowing Rock we are very aware that neighborhood roads and access are narrow and must be traveled with care. This is what we like about our small town community. We believe big city boulevards encroaching on the private landscapes and lush vegetation in and around Blowing Rock would detract from the mountain appeal.”

“Narrow lanes are the biggest issue.”

“Green Hill Road is fine as it is, and really shouldn't be widened or with sidewalks. It is not and has never been (I've used it for 60 years) a walkable street, and that is due to the

hills and turns. Leave it as it is! BR needs to get some other projects completed before considering ANYTHING with Green Hill Road - finish Bass Lake sidewalk project; get better crossing lights downtown; enforce sound ordinances within the city limits (I grow tired of the very loud motorcycles traveling in groups); more parking availability downtown.”

“We see lots of commercial trucks using Green Hill as a cut thru to 321. Dump trucks & large moving vans in particular. This does make the road narrower for regular traffic.”

“road shoulder is very dangerous”

“Those traveling this road need to use common sense. This is a mountain road; not a highway. Do not speed and you’re going to be safe. If speed is an issue consider speed bumps.”

“There is insufficient sight distance between a car leaving Fairway Court and a car traveling west on GHR (coming from the Parkway). For someone stopped on Fairway Ct. you cannot see the other car until it is 35 yards away (straight lines). A car traveling 30 MPH will cover 35 yards in 3.4 seconds. To add to the problem if the car coming from FC is turning left the car is turning into the other car shortening the time and there is no shoulder for escape. I know that the speed limit is 25, but it is rarely adhered to.”

“I think its fine as we have home just off of GH Road. Some additional guard rails would be good for safety.”

“I feel the traffic has picked up significantly since the 321 widening. There seems to be more trucks and it diminishes the neighborhood feel. I recently changed residences and did not consider Green Hill because of traffic issue.”

“Removing the zig-zag around the parking lot as you start up Green Hill Road from 321 would greatly improve the safety of that section; it's narrow and sight lines are poor; navigable at slow speed. The Green Hill Rd-West Green Hill Drive requires a 270 degree turn in either direction given that most people using West Green Hill Dr are going from or to the town center via the shortest route. Traffic engineers prefer 90 degree turns. In this instance West Green Hill Drive should have the easy angle on the south corner. Similarly, the intersection with Green Hill Circle has exactly the wrong orientation, only in the other direction.”



“With additional homesites being developed along Greenhill Rd the traffic will be greatly increased. It is a cut through road now (commercial vehicles) and adding homesites will only compound the problems. In addition to heavy traffic, the wear and tear of Greenhill has always been a safety issue.”

“I see nothing wrong with Green Hill Rd with the exception of non residents using it as a cut through. There is no reason to take people’s property to widen or make improvements for people that have no real reason to use the road.”

“important to leave this access/road available for all modes of transportation”

"Definitely need a light at 321. Also, more stop signs (like the one at the Greenhill Circle intersection) could deter some of the cut through traffic. Can't remember what the speed limit is, but 25mph could reduce cut throughs. Also a sign during winter at the Greenhill/321 intersection that the parkway may be closed. Of course locals know this but may deter some non residents from cutting through."

“Green Hill road is a road that is used to make a short cut. That it is used for residents is an obvious reason to use the road-it's the only one. The solution to stop drivers already in a rush, who use the road as a short cut is to make it an extremely inconvenient short cut. In other words, make it inconvenient enough that drivers will use some rational thought, and decide to use the 4 lane HWY 321 as it was designed, to be the major artery through town. Green hill road is an old road, never was designed for 21st. Century traffic, and it can't be changed or widened easily. Whether Green Hill road is made slower by imposing speed limits is impractical and will not work. Stop signs/4 way stops might. Policing, radar detection devices is inconsistent and temporary. Permanent Speeding cameras might be effective.”

"Lived on Greenhill for 25 years. It has become a throughway to the Parkway and cars travel at excessive speeds. It has become difficult to exit my driveway onto Greenhill at times. I am not the world’s biggest fan of traffic humps, but nothing else is going to slow down traffic. There are speed humps on Sunset Drive and Possum Hollow Road. There needs to be speed humps on Greenhill as well. Additionally, motorcycles without mufflers need to be ticketed. I own three motorcycles and all have mufflers. It is illegal to ride without mufflers but bands of cyclists use Greenhill without mufflers. There needs to be a traffic stop on weekends and tickets issued to those exceeding decibel limits.

People flock to Blowing Rock for the ambience with peace and quiet. Motorcycle gangs are menacing the peace and quiet."

"suggest you limit trucks and busses"

"No. I find the road safe and have never had problems when I used to drive it everyday to and from work. If could handle more traffic if needed as long as people drive safely. I love the fact that a stop sign was placed at one of the most difficult blind spots on the road. If this survey is to attempt to limit development and access for new housing on the road, please know I support all new responsible development in Blowing Rock."

"Please widen but DONT add a lane that will only increase traffic through a very nice quiet neighborhood."

"Stop sign essential to remain at intersection of Green Hill Rd and Green Hill Curcle."

"People blow through the 3-way stop at Green Hill Rd and Green Hill Circle."

"Install stop signs all along Green Hill Road. Patrol the street with Police and give tickets, often and vigorously! It is time for this to happen on Green Hill Rd. and 321!"

"Under no circumstances remove the stop sign at Greenhill Circle. Consider speed bumps"

"Close attention is needed regarding the Green Hill Rd and Fairway Court entrance. Very dangerous, blind curve."

"I worry that widening Green Hill would just encourage people to speed, and that the meandering of the road keeps people from going too fast. My answer to the first question would have been both "To travel to/from one of the homes or businesses that have access via Green Hill Road" and "As a cut through to travel between US 321 and the Blue Ridge Parkway", because I have friends who live in neighborhoods off of Green Hill Road, and I also always access the Parkway using Green Hill, because it is the closest access to my home."

"We notice an increase of vehicles on Green Hill Circle. They appear to be looking around."

“i think there is some concerns such as bicycle or pedestrian friendly this road isn't and never has been. People moving into this area should have known this before buying. I don't think there has ever been a problem with wrecks. I think people that have moved here the last few years have overstated their concerns. Unfortunately there is speeding everywhere if you look for it.”

“I would like to see warning lights (yellow flashing) at the 321 intersection together with signs posted along 321 with flashing yellow lights warning drivers when a car is entering the intersection from Green Hill or from Rock Rd. The lights can be activated by a car on Green Hill or Rock Rd when they pull up to the stop sign. This is critically needed during foggy weather which happens frequently. The speed limit is 35 along 321 at the intersection but it is not observed.”

“The S curve is the biggest issue for me next to the Green Park Inn parking lot / Susan Little's property /the old crag house . And across the street with the Colie's rock wall makes things tight. Just glad no more larger trucks are not allowed to access the road.”

“A traffic signal at the Blue Ridge Parkway is a terrible idea and totally unnecessary and a traffic signal at 321 will do nothing to address issues surrounding Green Hill Rd. More stop signs are an equally bad idea. Why not place speed bumps at intervals along the road which would slow traffic along the entire road. Another issue is the number of 18 wheelers, who turn onto Green Hill Rd. Several have gotten stuck and at least two have had to be lifted up with a crane to get to 321. There is signage at Green Hill and the parkway, but the sign at the parkway is so far down Green Hill Rd., by the time the driver sees it, if he/she does, they're already all the way on the road, with little opportunity to reverse course. The likelihood of the driver even seeing the sign is remote as the sign itself is too small and the placement makes no sense. If a traffic signal is even a question on the parkway then surely a larger sign placed at the parkway on Green Hill Rd. should be manageable.”

“Dangerous road, due to narrow and no shoulders.”

“Anybody having a problem with sight distance or narrow lanes is not obeying the speed limit. If you drive at 25 mph or below these are not problems. We need greater adherence to the speed limit in recognition of the fact that this is a residential area. Stop signs were recently added on Green Hill Road at Green Hill Circle. This keeps speeds down in that

area and improves safety for everyone who uses the road. If we had additional stop signs on Green Hill at Wonderland Drive, that would solve a lot of problems, too. Drivers pick up speed coming downhill from the Parkway and going in the other direction, downhill from Heather Lane. Stop signs at Wonderland Drive at the bottom of the hill would slow traffic significantly both ways as drivers would brake coming to the signs and be accelerating more slowly from the stop going up the hills. This would be an extremely inexpensive and effective solution to the problem. Please give strong consideration to this simple fix."

"Stop sign at various intersections would slow the speeding and make intersections safer"

"Can a sidewalk from Sourwood Lane to Galax Lane or the Green Park Inn/townhouses be built. Many of us walk that area and it's not safe."

"No sign off the parkway indicating Green Hill Road"

"To remove or move back the new fence at the junction of Green Hill Road and US 321. The view of oncoming traffic to the left coming out of Green Hill Road is blocked by the fence and unsafe. (all of the parallel vertical pieces of the fence line up visually so as to create a solid wall as you look to the left). Also please continue the 3 way stop and stop signs at Green Hill Road and Green Hill Circle junction."

"Traffic is usually traveling at a safe speed. As a pedestrian, it is usually easy to hear the cars and trucks coming and be ready for them. I would be concerned about adding a traffic signal at US 321; it seems that a new signal will encourage more cut-through traffic. Has there been a documented safety problem? The road seems good even though it seems like a state road connecting the Parkway and US 321."

"Very few cars abide by the speed limit. We are very grateful for the 3 way stop to facilitate us departing Greenhill circle. I often see cars not stopping. Too many cut through vehicles from parkway. It's like a highway certsin times of the day. I have been run off the road many times. "

"IT WILL BE BEYOND STUPID FOR AN AND ALL GOVERNMENTS AND MUNICIPALITIES TO ENHANCE THE GREEN HILL RD., SO IT CAN BECOME USED

10 FOLD TIMES MORE AS A CUT THROUGH, AND THEREBY DEGRADED THE PEACE AND TRANQUILITY OF THE CURRENT SETTING.”

“There is a speed limit sign but folks fly through there coming from the parkway. They also cut through Wonderland Drive off Green Hill and speed through there.”

“I am interested in knowing how many deaths we have had on that road, how many serious car crashes we have had how many injuries? Surely this is one of the main components of the study. Anyone riding a bicycle on Green Hill Road or Shull's Mill road should be intelligent enough to know that it is narrow, dangerous and not recommended for cyclists. As for it being a cut through, that is past history. It was only a cut through during the widening of 321. No pass through travelers would think that is a short cut today. As for Blowing Rock streets, this one is really quite wide! I live on the other side of town and the streets are just as narrow. But isn't that just one of the many features that make Blowing Rock charming? If you don't think so, you should consider moving to Lenoir or Boone or Charlotte. I hear that the streets are much wider there. As for that stupid stop sign someone put up there, it should never be in curve where you cannot see it. It creates a dangerous intersection.”

“Speeding on the portion within 1/2 mile of the parkway.”

“There are a number of "treacherous" places on Greenhill that are both narrow and have deep drainage ditches or drop-offs. Oncoming traffic seems to venture over the center line too often, and if you needed to swerve to miss those cars, you are likely to break an axle or do serious damage to your car and perhaps the occupants.”

“Cycling should be prohibited on all town roads”

“Keep the stop sign at Greenhill Circle”

“Having lived on Green Hill for 23 years, I have observed no real problems with driving other than speeding cars. This is a residential area with a meandering road that should serve only those who live along it. It is being used as a shortcut from 321 to the Parkway and people speed never observing the 25 mph limit. It is not a thoroughfare, bypass, or road that is treated as such. Changing this street to provide for a faster speed limit would be an error. Wasting town monies to alter it is also an error. Any substantial change

would not benefit those residents who enjoy the beauty along Green Hill Road. Will there be a period of comment so that residents can voice their opinions?"

"As a resident on Green Hill Road, I am concerned about the following things:

- not enough shoulder on sides of road.
- dangerous for bikers and walkers - not enough shoulder and no sidewalks. As more full time residents move into this neighborhood, more people are walking and biking and it's dangerous.
- Residents backing out of driveways becomes dangerous with speed of other cars.
- Speed limit is not adhered to especially on straighter parts of road."

"The drop off into the drainage is very steep in some areas, which adds to the issue of the narrow lanes."

"We have young children that love to play outside and people are frequently speeding down the streets in the neighborhood. Our yard is just off of green hill rd, and it would be nice if some speed bumps were installed or something was done to reduce the speeding on this road."

"Stop Sign is an excellent addition."

"I live on Fairway Court and travel on Green Hill Road every time I leave home. Turning onto Green Hill road is always an exciting adventure as my sight lines are very short. Cars and bicycles routinely exceed the speed limit. Additional stop signs would help to slow the traffic."

"Traveling north on Green Hill the stop sign at Green Hill Circle is not seen until you are within ~15-20 yards. The vegetation on right side needs to be removed. Warning sign should be illuminated and flashing."

"I'm amazed there have not been major accidents on Green Hill. Very dangerous and don't know what the solution is."

"The cut through traffic poses a danger to area residents due to the volume & their speeding. I would never recommend walking or cycling due to this. Also, the cut through traffic from motorcyclists is extremely noisy. I would strongly support any method(s) to reduce or deter this."

"Speeding is a problem along the entire length of Green Hill Road. Highest speeds, in excess of 50 Miles per Hour, have been recorded at numerous times of the day on the straight sections of Green Hill Road. Unless enforcement is 7 days a week and 24 hours per day enforcement alone will not mitigate problem. Town Council has utilized Stop Signs and Speed Bumps to control speed in parts of the Town. (i.e. Intersection of Possum Hollow & Sunset). Limited visibility has created unsafe conditions for residents backing out of the existing driveways and turning onto Green Hill Road from neighborhoods along road. At a minimum Stop Signs are needed at the following intersections with Green Hill Road

Wonderland

Heather Ridge

Edge Hill Road

Fairway Court

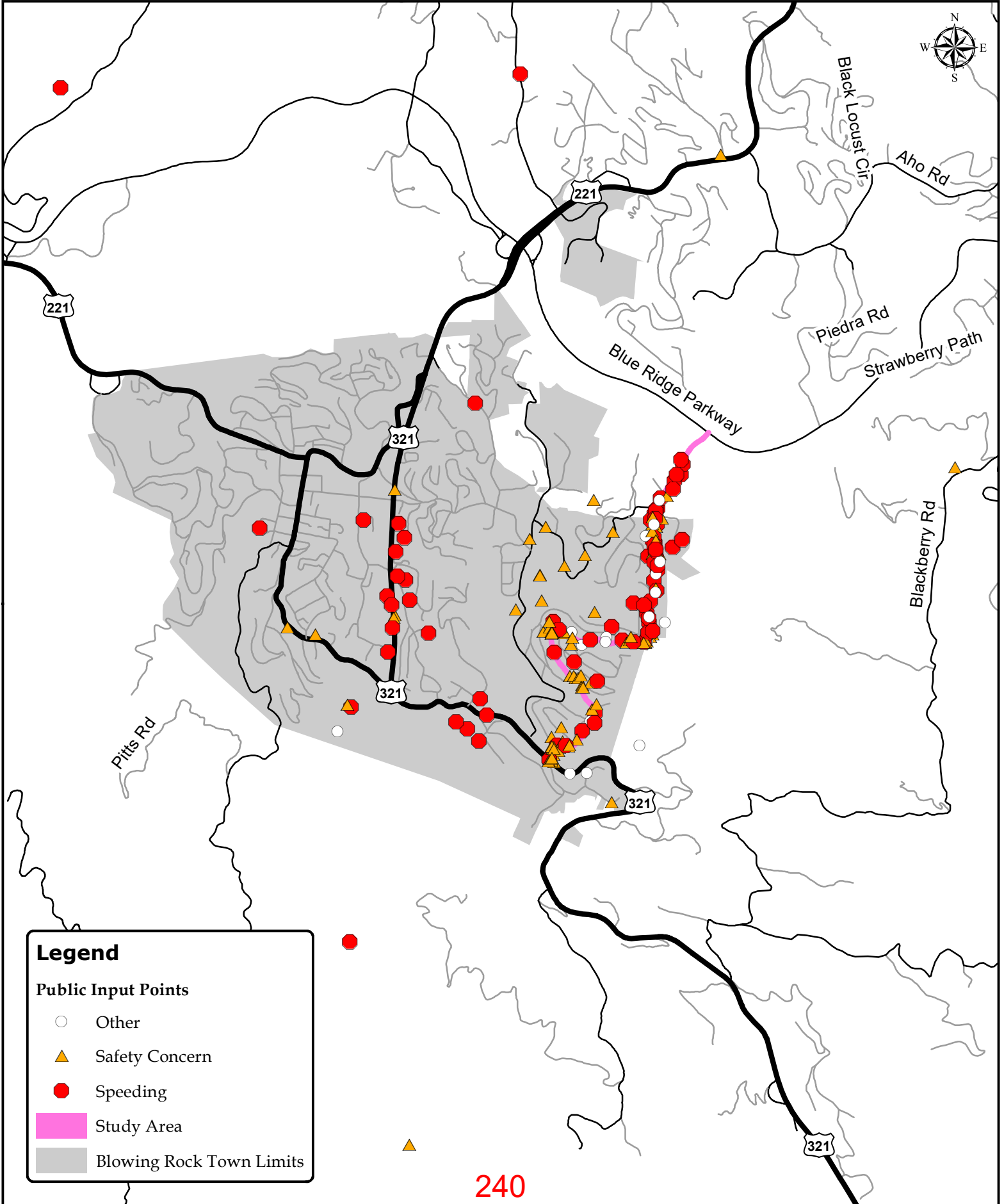
If a Stop Sign cannot be placed at the intersection of Wonderland and Green Hill Road a speed bump should be placed just inside the Town limits at the private Heather Ridge Road. Additional speed bumps should be used as needed."

"As long as I have been driving (long before I became a property owner in Blowing Rock), I have used Green Hill Rd as a bypass to Boone via the Parkway. It really isn't suitable for that and hopefully the new 5 lane will cut down on the volume of Green Hill traffic."

"From listening to Town meetings & some community member comments, it seems some pedestrians feel entitled to walk in a street made for vehicle use, & that they have an issue with vehicles using a street. I feel this is an unreasonable expectation. Streets are made for cars. There are miles of sidewalk around Town, hiking trails, lakes to walk around, & other places made for walking. I think complaints that walking is not safe in a road is shocking, slightly humorous (if we're being honest) & shows the unfortunate beliefs & mentality of some who reside here full time or part of the year. If we want to walk, we should do so somewhere we feel safe & somewhere meant for walking. Walking in the street and being upset that there are cars, is a little crazy. I think the Town should rely on data to make decisions on Green Hill Rd."

# Green Hill Road Traffic Study

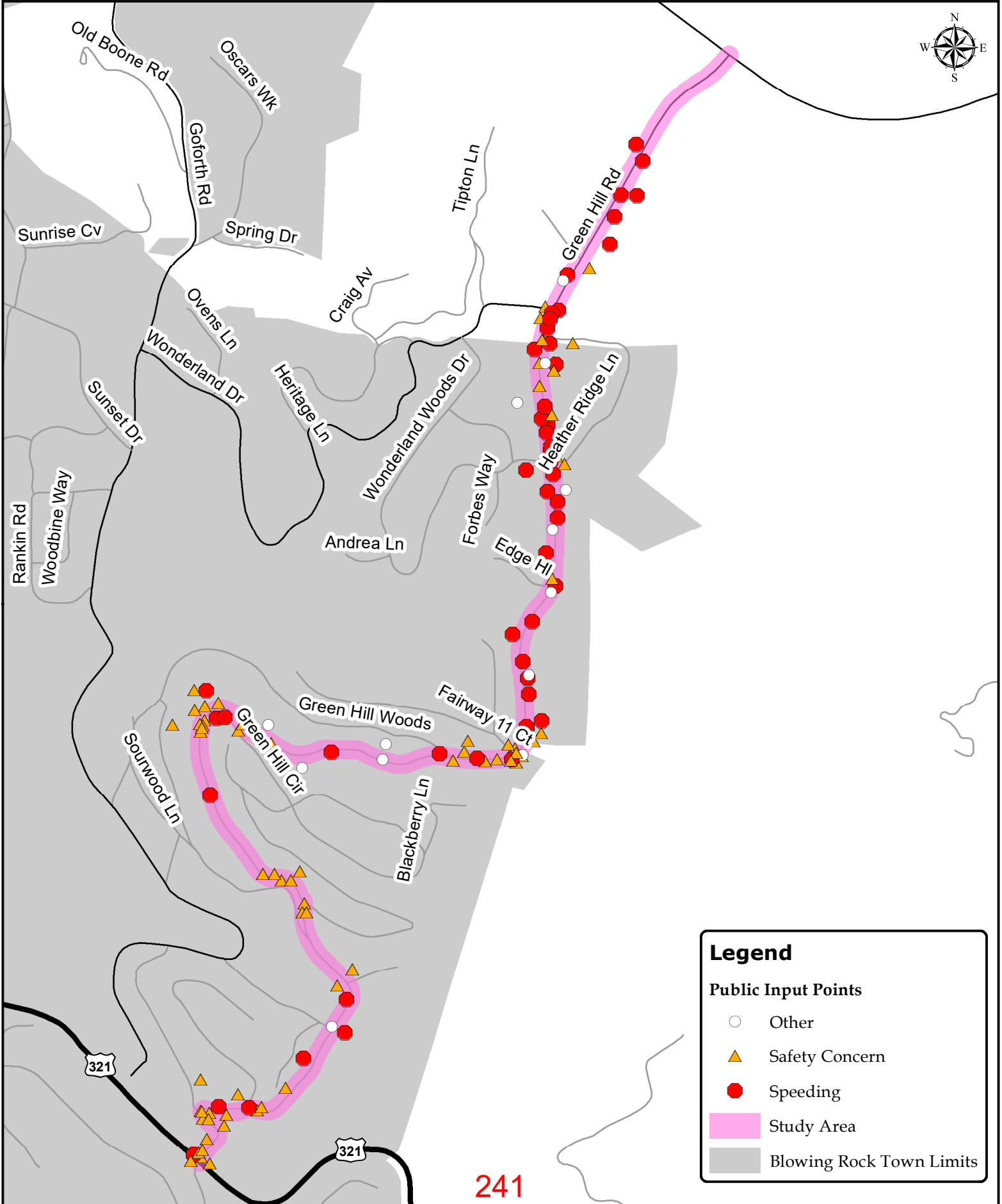
Public Interactive Map Points - All





# Green Hill Road Traffic Study

Public Interactive Map Points - Study Area Only



**Legend**

**Public Input Points**

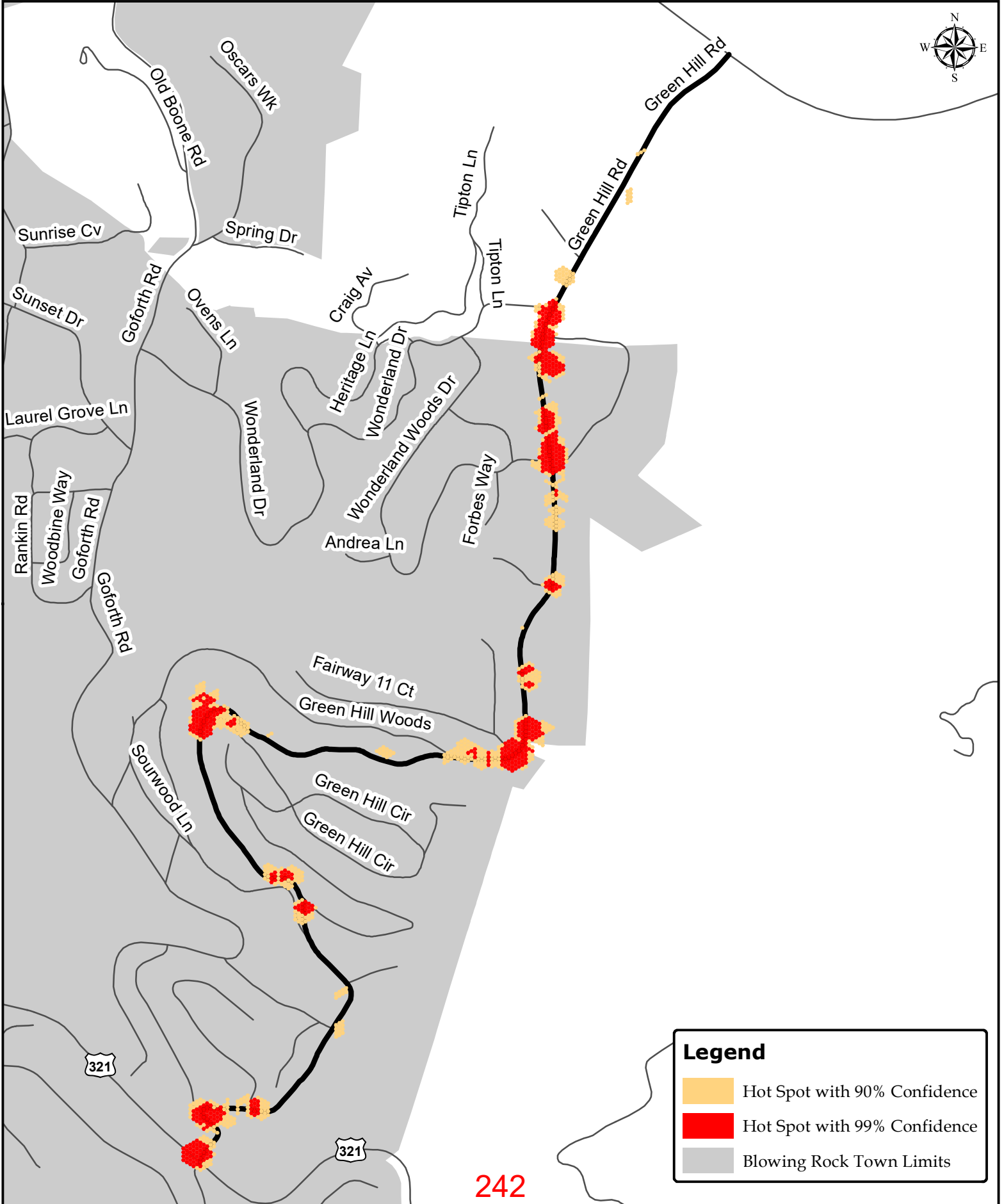
- Other
- ▲ Safety Concern
- Speeding

Study Area

Blowing Rock Town Limits

# Green Hill Road Traffic Study

Public Interactive Map Points - Study Area Only



## **Regular Agenda - Staff Report**

**To: Mayor Charlie Sellers and the Blowing Rock Town Council**

**From: Shane Fox, Town Manager**

**Subject: 2022 Winter Retreat**

**Date: November 9, 2021**

### **Information:**

The Town of Blowing Rock typically holds a three-day long retreat during the month of January to set priorities for the upcoming year(s). For the past two years the Winter Retreat has been held in Blowing Rock, in 2019 at BRAHM and in 2020 at Town Hall.

### **Request:**

To discuss the retreat location and the retreat dates. Town staff would like to recommend the dates of January 24, 25, and 26<sup>th</sup> to be held within the Town of Blowing Rock.

**Staff Report – Regular Agenda Item**

**To: Mayor Charlie Sellers and the Blowing Rock Town Council**

**From: Shane Fox, Town Manager**

**Subject: COVID Update**

**Date: November 9, 2021**

**Request:** Mrs. Jennifer Greene, Appalachian Health Director will provide an update to Town Council related to COVID. This update will allow Council to discuss current restrictions and any additional restrictions or amendments to current restrictions.

**Attachments:** None