

Town of Blowing Rock Budget Summary

| Operating Budget Summary | | | | |
|---|-----------------------|-----------------------|------------------|--------------|
| Operating by Fund | FY 2022-23 Adopted | FY 2023-24 Adopted | \$ Change | % Change |
| General Fund | 13,114,079 | 14,096,654 | 982,575 | 7.49% |
| BRAAC Fund | 39,900 | 40,420 | 520 | 1.30% |
| Water and Sewer Fund | 2,491,515 | 2,630,371 | 138,856 | 5.57% |
| Total Expenditures and Transfers | 15,645,494 | 16,767,444 | 1,121,950 | 7.17% |
| Operating by Category | FY 2022-23 Adopted | FY 2023-24 Adopted | \$ Change | % Change |
| Personnel | 6,795,545 | 7,075,271 | 279,725 | 4.12% |
| Operating & Maintenance* | 5,948,880 | 5,546,014 | (402,866) | -6.77% |
| Capital Outlay & Transfers | 901,397 | 679,253 | (222,145) | -24.64% |
| Debt Service | 1,999,671 | 2,379,592 | 379,921 | 19.00% |
| Total Expenditures and Transfers | 15,645,493 | 15,680,129 | 34,636 | 0.22% |

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

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

| Total Budget Summary | | | | |
|----------------------|-----------------------|-----------------------|------------------|--------------|
| Total Budget | FY 2022-23 Adopted | FY 2023-24 Adopted | \$ Change | % Change |
| Total Budget | 15,705,494 | 16,827,444 | 1,121,950 | 7.14% |

GENERAL FUND EXPENDITURES
DESCRIPTION: EXPENDITURE SUMMARY

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|
| DESCRIPTION | Adopted | Adopted | Adopted | Adopted | Adopted |
| Salaries | 2,617,000 | 3,043,033 | 3,273,932 | 3,963,372 | 4,367,618 |
| Group Insurance | 381,783 | 413,000 | 470,445 | 541,376 | 624,634 |
| Other | 708,117 | 841,608 | 967,886 | 1,176,338 | 1,462,331 |
| Personnel Subtotal | 3,706,900 | 4,297,641 | 4,712,263 | 5,681,085 | 6,454,582 |
| Materials/Supplies | 246,077 | 238,800 | 222,700 | 274,000 | 317,950 |
| Vehicle Maintenance/Fuel | 117,493 | 137,100 | 133,200 | 167,200 | 206,200 |
| Other* | 3,398,636 | 2,535,690 | 3,606,638 | 4,652,130 | 4,750,394 |
| Operating & Maint Subtotal | 3,762,206 | 2,911,590 | 3,962,538 | 5,093,330 | 5,274,544 |
| Capital Outlay | 250,026 | 191,261 | 417,145 | 650,880 | 534,775 |
| Other | 587,393 | - | - | 76,603 | 61,603 |
| Capital and Other Subtotal | 837,419 | 191,261 | 417,145 | 727,483 | 596,378 |
| Debt Service | 1,242,301 | 685,145 | 1,437,409 | 1,612,180 | 1,771,150 |
| Total Expenditures and Tra | 9,548,826 | 8,085,637 | 10,529,355 | 13,114,079 | 14,096,654 |

Town of Blowing Rock General Fund Summary

| REVENUES | 2020-21 | | 2021-22 | | 2022-23 | | 2023-24 | |
|--|------------------|---------------|-------------------|---------------|-------------------|---------------|----------------------|---------------|
| Description | Adopted | % | Adopted | % | Adopted | % | Adopted | % |
| Property Taxes | 4,476,178 | 51.9% | 5,198,450 | 49.4% | 6,120,078 | 46.7% | \$ 6,455,957 | 45.8% |
| Occupancy Tax * | 421,127 | 4.9% | 1,404,199 | 13.3% | 2,348,191 | 17.9% | \$ 2,109,789 | 15.0% |
| Local Sales Tax | 1,821,594 | 21.1% | 2,058,880 | 19.6% | 2,507,507 | 19.1% | \$ 3,146,090 | 22.3% |
| State Collected (Utility Franchise, Powell Bill, etc.) | 457,200 | 5.3% | 427,393 | 4.1% | 453,801 | 3.5% | \$ 482,000 | 3.4% |
| ABC Revenue | 85,000 | 1.0% | 89,000 | 0.8% | 133,000 | 1.0% | \$ 133,000 | 0.9% |
| Solid Waste and Recycling | 151,025 | 1.8% | 93,364 | 0.9% | 122,490 | 0.9% | \$ 126,690 | 0.9% |
| Other Revenue | 862,543 | 10.0% | 1,004,140 | 9.5% | 1,160,508 | 8.8% | \$ 1,310,347 | 9.3% |
| Fund Balance Appropriated | 120,000 | 1.4% | 0 | 0.0% | 1,475 | 0.0% | \$ 48,880 | 0.3% |
| Interfund Transfers | 223,409 | 2.6% | 253,928 | 2.4% | 267,029 | 2.0% | \$ 283,901 | 2.0% |
| Total General Fund Revenues | 8,618,077 | 100.0% | 10,529,354 | 100.0% | 13,114,079 | 100.0% | \$ 14,096,654 | 100.0% |

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

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

Town of Blowing Rock
Blowing Rock Appearance Advisory Commission Fund Summary

| REVENUES | | | | | | | | |
|-----------------------------|----------------|---------------|----------------|--------------|----------------|---------------|----------------|---------------|
| Description | 2020-21 | | 2021-22 | | 2022-23 | | 2023-24 | |
| | Adopted | % | Adopted | % | Adopted | % | Adopted | % |
| Donations - General | 23,570 | 63.5% | 26,020 | 59.7% | 26,350 | 66.0% | 26,870 | 66% |
| Donations - Hanging Baskets | 3,000 | 8.1% | 8,500 | 19.5% | 8,500 | 21.3% | 8,500 | 21.0% |
| Donations - Cemetery | 500 | 1.3% | 2,000 | 4.6% | 2,000 | 5.0% | 2,000 | 4.9% |
| Appropriated Fund Balance | 10,000 | | 7,000 | | 3,000 | 7.5% | 3,000 | 7.4% |
| Miscellaneous Income | 50 | 0.1% | 50 | 0.1% | 50 | 0.1% | 50 | 0.1% |
| Total BRAAC Revenues | 25,050 | 100.0% | 43,570 | 83.9% | 39,900 | 100.0% | 40,420 | 100.0% |

| EXPENDITURES | | | | | | | | |
|---------------------------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|
| Description | 2019-20 | | 2020-21 | | 2022-23 | | 2023-24 | |
| | Adopted | % | Adopted | % | Adopted | % | Adopted | % |
| Plant/Landscaping Materials | 15,000 | 40.4% | 26,000 | 59.7% | 26,000 | 65.2% | 26,000 | 64.3% |
| Contract Services/Labor | 4,000 | 10.8% | 4,000 | 9.2% | 0 | 0.0% | - | 0.0% |
| Transfer to General Fund | 13,000 | 35.0% | 8,000 | 18.4% | 8,000 | 20.1% | 8,000 | 19.8% |
| Other (Printing, PO Box, etc.) | 5,120 | 13.8% | 5,570 | 12.8% | 5,900 | 14.8% | 6,420 | 15.9% |
| Total BRAAC Expenditures | 37,120 | 100.0% | 43,570 | 100.0% | 39,900 | 100.0% | 40,420 | 100.0% |

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

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

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