

# Proposed Town Budget

Fiscal Year 2025

Budget Workshop Held May 21, 2024

**Town of Blowing Rock  
Budget Summary**

| <b>Operating Budget Summary</b>         |                               |                                 |                               |                        |                 |
|---|-------------------------------|---------------------------------|-------------------------------|------------------------|-----------------|
| <b>Operating by Fund</b>                | <b>FY 2023-24<br/>Adopted</b> | <b>FY 2024-25<br/>Requested</b> | <b>FY 2024-25<br/>Adopted</b> | <b>\$ Change</b>       | <b>% Change</b> |
| General Fund                            | \$ 14,096,654                 | \$ 14,709,070                   | \$ -                          | \$ (14,096,654)        | -100.00%        |
| BRAAC Fund                              | 40,420                        |                                 | -                             | (40,420)               | -100.00%        |
| Water and Sewer Fund                    | 2,630,371                     | 2,826,411                       | -                             | (2,630,371)            | -100.00%        |
| <b>Total Expenditures and Transfers</b> | <b>\$ 16,767,445</b>          | <b>\$ 17,535,480</b>            | <b>\$ -</b>                   | <b>\$ (16,767,445)</b> | <b>-100.00%</b> |
|   |                               |                                 |                               |                        |                 |
| <b>Operating by Category</b>            | <b>FY 2023-24<br/>Adopted</b> |                                 | <b>FY 2024-25<br/>Adopted</b> | <b>\$ Change</b>       | <b>% Change</b> |
| Personnel                               | \$ 7,634,270                  | \$ 8,156,450                    | \$ -                          | \$ (7,634,270)         | -100.00%        |
| Operating & Maintenance*                | 6,052,167                     | 6,398,175                       | -                             | (6,052,167)            | -100.00%        |
| Capital Outlay & Transfers              | 701,415                       | 636,359                         | -                             | (701,415)              | -100.00%        |
| Debt Service                            | 2,379,593                     | 2,344,497                       | -                             | (2,379,593)            | -100.00%        |
| <b>Total Expenditures and Transfers</b> | <b>\$ 16,767,445</b>          | <b>\$ 17,535,480</b>            | <b>\$ -</b>                   | <b>\$ (16,767,445)</b> | <b>-100.00%</b> |

**GENERAL FUND EXPENDITURES**

**DESCRIPTION: EXPENDITURE SUMMARY**

| DESCRIPTION                             | 2023-24              | 2024-25              | 2024-25     | % Change     |
|---|----------------------|----------------------|-------------|--------------|
|   | Adopted              | Requested            | Adopted     |              |
| Full-Time Salaries                      | \$ 4,216,767         | \$ 4,482,036         | \$ -        | -100%        |
| Group Insurance                         | 624,634              | 672,400              | -           | -100%        |
| Other                                   | 1,606,681            | 1,724,045            | -           | -100%        |
| <b>Personnel Subtotal</b>               | <b>\$ 6,448,082</b>  | <b>\$ 6,878,481</b>  | <b>\$ -</b> | <b>-300%</b> |
| <b>Operating &amp; Maint Subtotal</b>   | <b>\$ 5,342,647</b>  | <b>\$ 5,681,075</b>  | <b>\$ -</b> | <b>-100%</b> |
| Capital Outlay                          | \$ 534,775           | \$ 405,359           | \$ -        | -100%        |
| Debt Service                            | \$ 1,771,150         | \$ 1,744,155         | \$ -        | -100%        |
| <b>Total Expenditures and Transfers</b> | <b>\$ 14,096,654</b> | <b>\$ 14,709,070</b> | <b>\$ -</b> | <b>-100%</b> |

**Town of Blowing Rock**  
**General Fund Summary**  
**Fiscal Year 2024-25 Adopted Budget**

| <b>REVENUES</b>   | <b>2023-24</b>       |               | <b>2024-25</b>       |                | <b>2024-25</b> |                |
|---|----------------------|---------------|----------------------|----------------|----------------|----------------|
| <b>Description</b>  | <b>Adopted</b>       | <b>%</b>      | <b>Requested</b>     | <b>Adopted</b> | <b>%</b>       |                |
| Property Taxes  | \$ 6,455,957         | 45.8%         | \$ 6,740,599         | \$ -           |                | #DIV/0!        |
| Occupancy Tax *   | 2,109,789            | 15.0%         | 2,400,000            | -              |                | #DIV/0!        |
| Local Sales Tax   | 3,146,090            | 22.3%         | 3,303,395            | -              |                | #DIV/0!        |
| State Collected (Utility Franchise,<br>Powell Bill, etc.) | 482,000              | 3.4%          | 495,500              | -              |                | #DIV/0!        |
| ABC Revenue   | 133,000              | 0.9%          | 133,000              | -              |                | #DIV/0!        |
| Solid Waste and Recycling                                 | 126,690              | 0.9%          | 131,000              | -              |                | #DIV/0!        |
| Park and Recreation Fees                                  | 138,085              | 1.0%          | 138,085              | -              |                |                |
| Blowing Rock Academy Fees                                 | 28,800               | 0.2%          | 45,000               | -              |                |                |
| Interest Income   | 30,000               | 0.2%          | 80,000               | -              |                |                |
| Other Revenue   | 578,687              | 4.1%          | 502,200              | -              |                | #DIV/0!        |
| Proceeds from Long-Term Debt                              | 534,775              | 3.8%          | 405,359              | -              |                |                |
| Fund Balance Appropriated                                 | 48,880               | 0.3%          | -                    | -              |                | #DIV/0!        |
| Interfund Transfers                                       | 283,901              | 2.0%          | 334,932              | -              |                | #DIV/0!        |
| <b>Total General Fund Revenues</b>                        | <b>\$ 14,096,654</b> | <b>100.0%</b> | <b>\$ 14,709,070</b> | <b>\$ -</b>    |                | <b>#DIV/0!</b> |

| <b>EXPENDITURES</b>                                      | <b>2023-24</b>       |               | <b>2024-25</b>       |                | <b>2024-25</b> |                |
|--|----------------------|---------------|----------------------|----------------|----------------|----------------|
| <b>Description</b>                                       | <b>Adopted</b>       | <b>%</b>      | <b>Requested</b>     | <b>Adopted</b> | <b>%</b>       |                |
| Governing Body   | \$ 56,720            | 0.4%          | \$ 87,790            | \$ -           |                | #DIV/0!        |
| Administrative/Finance                                   | 683,921              | 4.9%          | 861,159              | -              |                | #DIV/0!        |
| Central Government                                       | 4,211,069            | 29.9%         | 4,424,184            | -              |                | #DIV/0!        |
| IT   | 161,792              | 1.1%          | 220,652              | -              |                | #DIV/0!        |
| Public Buildings/Grounds                                 | 748,201              | 5.3%          | 722,112              | -              |                | #DIV/0!        |
| Police Department  | 2,287,053            | 16.2%         | 2,353,325            | -              |                | #DIV/0!        |
| Fire Department  | 1,591,705            | 11.3%         | 1,700,030            | -              |                | #DIV/0!        |
| Planning and Inspections                                 | 484,657              | 3.4%          | 496,030              | -              |                | #DIV/0!        |
| Street Department  | 1,611,009            | 11.4%         | 1,561,986            | -              |                | #DIV/0!        |
| Sanitation Department                                    | 397,926              | 2.8%          | 377,603              | -              |                | #DIV/0!        |
| Recreation Department                                    | 937,077              | 6.6%          | 907,043              | -              |                | #DIV/0!        |
| Landscaping  | 761,124              | 5.4%          | 808,966              | -              |                | #DIV/0!        |
| BR Academy   | 164,400              | 1.2%          | 188,191              | -              |                | #DIV/0!        |
| <b>Total General Fund Expenditures<br/>and Transfers</b> | <b>\$ 14,096,654</b> | <b>100.0%</b> | <b>\$ 14,709,070</b> | <b>\$ -</b>    |                | <b>#DIV/0!</b> |

GENERAL FUND REVENUE  
DESCRIPTION: REVENUE SUMMARY  
CODE: 10-3000

| ACCOUNT NUMBER                    | DESCRIPTION                                    | 2021-22 Adopted   | 2022-23 Adopted      | 2022-23 Actuals      | 2023-24 Adopted      | 2024-25 Requested    | 2024-25 Approved |
|-----------------------------------|--|-------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| 3100-301                          | Current Year Taxes                             | \$ 5,067,750      | \$ 6,022,722         | \$ 5,997,208         | \$ 6,352,471         | \$ 6,579,511         |                  |
| 3100-302                          | Prior Years Taxes                              | 21,000            | 21,000               | 13,513               | 21,000               | 25,000               |                  |
| 3100-303                          | Vehicle Taxes                                  | 100,699           | 67,356               | 113,648              | 72,486               | 121,088              |                  |
| 3100-317                          | Tax Penalties/Interest                         | 9,000             | 9,000                | 15,548               | 10,000               | 15,000               |                  |
|                                   | Property Tax Subtotal                          | \$ 5,198,450      | \$ 6,120,078         | \$ 6,139,917         | \$ 6,455,957         | \$ 6,740,599         | \$ -             |
| 3300-345                          | Ad Valorem Sales Tax                           | \$ 2,058,880      | \$ 2,507,507         | \$ 2,887,652         | \$ 3,146,090         | \$ 3,303,395         |                  |
|                                   | Sales Tax Subtotal                             | \$ 2,058,880      | \$ 2,507,507         | \$ 2,887,652         | \$ 3,146,090         | \$ 3,303,395         | \$ -             |
| 3300-337                          | Utility Franchise Tax                          | \$ 293,893        | \$ 316,842           | \$ 359,271           | \$ 340,000           | \$ 350,000           |                  |
| 3300-338                          | Telecommunications Tax                         | 19,500            | 18,516               | 17,596               | 15,500               | 16,500               |                  |
| 3300-341                          | Beer/Wine Tax                                  | 6,000             | 5,440                | 6,218                | 5,500                | 6,000                |                  |
| 3300-342                          | Solid Waste Disposal Tax                       | 1,000             | 518                  | 1,346                | 1,000                | 1,000                |                  |
| 3300-343                          | Powell Bill                                    | 70,000            | 75,000               | 82,524               | 82,500               | 85,000               |                  |
| 3300-347                          | Video Programming Tax                          | 37,000            | 37,484               | 36,566               | 37,500               | 37,000               |                  |
|                                   | State Collected Subtotal                       | \$ 427,393        | \$ 453,801           | \$ 503,521           | \$ 482,000           | \$ 495,500           | \$ -             |
| 3400-317                          | Solid Waste Fee                                | \$ -              | \$ 27,000            | \$ 32,273            | \$ 30,000            | \$ 32,000            |                  |
| 3400-318                          | Recycling Revenue                              | 3,510             | 3,690                | 3,910                | 3,690                | 4,000                |                  |
| 3400-319                          | Curbside Recycling                             | 89,854            | 91,800               | 98,013               | 93,000               | 95,000               |                  |
|                                   | Solid Waste & Recycling Subtotal               | \$ 93,364         | \$ 122,490           | \$ 134,196           | \$ 126,690           | \$ 131,000           | \$ -             |
| 3400-325                          | Schedule B License                             | \$ 975            | \$ 975               | \$ -                 | \$ 975               | \$ -                 |                  |
| 3400-326                          | Occupancy Tax                                  | 1,404,199         | 2,348,191            | 2,481,264            | 2,109,789            | 2,400,000            |                  |
| 3400-355                          | Building Permits                               | 95,500            | 95,500               | 107,297              | 80,000               | 110,000              |                  |
| 3400-366                          | Misc Zoning Permits                            | 12,000            | 12,000               | 18,060               | 12,000               | 12,000               |                  |
| 3400-200                          | FEMA/State Reimbursements                      | -                 | -                    | 19,746               | -                    | -                    |                  |
| 3400-329                          | Interest Income                                | 2,000             | 2,000                | 91,336               | 30,000               | 80,000               |                  |
| 3400-333                          | Proceeds-Long Term Debt                        | 389,316           | 492,965              | 475,600              | 534,775              | 405,359              |                  |
| 3400-335                          | Miscellaneous Income                           | 20,625            | 30,000               | 75,116               | 25,000               | 25,000               |                  |
| 3400-347                          | ABC Revenue                                    | 84,000            | 108,000              | 135,000              | 108,000              | 108,000              |                  |
| 3400-349                          | Grants (NON- Federal)                          | 15,000            | -                    | 3,928                | -                    | -                    |                  |
| 3400-351                          | ABC Law Enforcement Revenue                    | 5,000             | 25,000               | 10,284               | 25,000               | 25,000               |                  |
| 3400-352                          | Parking Ticket Fees                            | 1,000             | 2,000                | 2,765                | 2,000                | 2,000                |                  |
| 3400-353                          | Grants - State                                 | -                 | -                    | 88,500               | -                    | -                    |                  |
| 3400-358                          | Donations                                      | -                 | -                    | 12,124               | -                    | -                    |                  |
| 3400-359                          | Ice House Rental Revenue                       | 11,760            | 11,760               | 12,600               | 13,200               | 13,200               |                  |
| 3400-360                          | Electric Car Charging Station                  | -                 | 3,000                | 6,615                | 4,500                | 10,000               |                  |
| 3400-361                          | Cemetery                                       | 25,000            | 30,000               | 25,262               | 20,000               | 30,000               |                  |
| 3400-370                          | Lien Proceeds                                  | -                 | -                    | 6,135                | -                    | -                    |                  |
| 3400-375                          | Fire Dept. Contribution                        | 326,470           | 336,070              | 421,365              | 391,012              | 270,000              |                  |
| 3400-380                          | Park Lease                                     | 5,000             | 5,000                | 5,505                | 5,000                | 5,000                |                  |
| 3400-362                          | Parks & Recreation Instructional Classes       | -                 | -                    | 145                  | -                    | -                    |                  |
| 3400-363                          | Rentals  | 10,000            | 25,000               | 36,880               | 25,235               | 25,235               |                  |
| 3400-364                          | Day Camp                                       | 15,000            | 15,000               | 36,579               | 25,000               | 25,000               |                  |
| 3400-367                          | Pool   | 40,000            | 37,838               | 34,793               | 40,000               | 40,000               |                  |
| 3400-368                          | Concessions-Park                               | 600               | 600                  | 607                  | 650                  | 650                  |                  |
| 3400-369                          | County   | 12,000            | 12,000               | 12,000               | 12,000               | 12,000               |                  |
| 3400-371                          | Kinder Activities                              | 2,000             | 4,000                | 4,305                | 4,500                | 4,500                |                  |
| 3400-373                          | Sponsorships                                   | 500               | 800                  | 500                  | 700                  | 700                  |                  |
| 3400-374                          | Concessions-Pool                               | 115               | -                    | -                    | -                    | -                    |                  |
| 3400-375                          | After School Care Fees                         | -                 | 25,000               | 25,673               | 30,000               | 30,000               |                  |
| 3400-376                          | Blowing Rock Academy Fees                      | -                 | -                    | -                    | 28,800               | 45,000               |                  |
|                                   |  | \$ 2,478,060      | \$ 3,622,699         | \$ 4,149,984         | \$ 3,528,136         | \$ 3,678,644         | \$ -             |
| 3400-385                          | Reimbursement From DOT                         | 9,000             | 9,000                | -                    | 10,000               | 10,000               |                  |
| 3400-398                          | Sale of Fixed Assets                           | 10,000            | 10,000               | 295,706              | 15,000               | 15,000               |                  |
| 3400-399                          | Fund Balance Appropriated                      | -                 | 1,475                | -                    | 48,880               | -                    |                  |
| 3400-400                          | Capital Projects Transfer In                   | 60,000            | 60,000               | 60,000               | 60,000               | 60,000               |                  |
| 3400-402                          | BRAAC Transfer In (for Watering + Town Center) | 8,000             | 8,000                | 8,000                | 8,000                | 8,000                |                  |
| 3400-450                          | Management Allocation to Utility Fund          | 185,928           | 199,029              | 199,029              | 215,901              | 266,932              |                  |
|                                   |  | 272,928           | 287,504              | 562,735              | 357,781              | 359,932              | \$ -             |
| <b>Total General Fund Revenue</b> |  | <b>10,629,075</b> | <b>\$ 13,114,079</b> | <b>\$ 14,378,005</b> | <b>\$ 14,096,654</b> | <b>\$ 14,709,070</b> | <b>\$ -</b>      |

### Total Assessed Valuation by County

| Watauga<br>2023-24 Budget |               |       | Watauga<br>2024-25 Budget |               |       | \$ Change % Change |       |
|---------------------------|---------------|-------|---------------------------|---------------|-------|--------------------|-------|
| Real                      | 1,507,997,130 |       | Real                      | 1,519,555,870 |       | 11,558,740         | 0.8%  |
| Personal                  | 19,045,130    |       | Personal                  | 18,410,990    |       | (634,140)          | -3.3% |
| Motor Veh.                | 18,173,851    |       | Motor Veh.                | 29,927,838    |       | 11,753,987         | 64.7% |
|                           | 1,545,216,111 | 93.1% |                           | 1,567,894,698 | 92.9% | 22,678,587         | 1.5%  |

| Caldwell<br>2023-24 Budget |             |      | Caldwell<br>2024-25 Budget |             |      | \$ Change % Change |        |
|----------------------------|-------------|------|----------------------------|-------------|------|--------------------|--------|
| Real                       | 114,068,950 |      | Real                       | 119,313,150 |      | 5,244,200          | 4.6%   |
| Personal                   | 36,072      |      | Personal                   | 27,572      |      | (8,500)            | -23.6% |
| Motor Veh.                 | 600,000     |      | Motor Veh.                 | 650,000     |      | 50,000             | 8.3%   |
|                            | 114,705,022 | 6.9% |                            | 119,990,722 | 7.1% | 5,285,700          | 4.6%   |

| Total<br>2023-24 Budget |               |        | Total<br>2024-25 Budget |               |        | \$ Change % Change |       |
|-------------------------|---------------|--------|-------------------------|---------------|--------|--------------------|-------|
| Real                    | 1,622,066,080 |        | Real                    | 1,638,869,020 |        | 16,802,940         | 1.0%  |
| Personal                | 19,081,202    |        | Personal                | 18,438,562    |        | (642,640)          | -3.4% |
| Motor Veh.              | 18,773,851    |        | Motor Veh.              | 30,577,838    |        | 11,803,987         | 62.9% |
|                         | 1,659,921,133 | 100.0% |                         | 1,687,885,420 | 100.0% | 27,964,287         | 1.7%  |

### Total Assessed Valuation by Type of Property

| 2023-24 Budget |      |               | 2024-25 Budget |      |               | \$ Change % Change |      |
|----------------|------|---------------|----------------|------|---------------|--------------------|------|
| Watauga        | Real | 1,507,997,130 | Watauga        | Real | 1,519,555,870 | 11,558,740         | 0.8% |
| Caldwell       | Real | 114,068,950   | Caldwell       | Real | 119,313,150   | 5,244,200          | 4.6% |
|                |      | 1,622,066,080 |                |      | 1,638,869,020 | 16,802,940         | 1.0% |
|                |      | 97.7%         |                |      | 97.1%         |                    |      |

| 2023-24 Budget |          |            | 2024-25 Budget |          |            | \$ Change % Change |        |
|----------------|----------|------------|----------------|----------|------------|--------------------|--------|
| Watauga        | Personal | 19,045,130 | Watauga        | Personal | 18,410,990 | (634,140)          | -3.3%  |
| Caldwell       | Personal | 36,072     | Caldwell       | Personal | 27,572     | (8,500)            | -23.6% |
|                |          | 19,081,202 |                |          | 18,438,562 | (642,640)          | -3.4%  |
|                |          | 1.1%       |                |          | 1.1%       |                    |        |

| 2023-24 Budget |            |            | 2024-25 Budget |            |            | \$ Change % Change |       |
|----------------|------------|------------|----------------|------------|------------|--------------------|-------|
| Watauga        | Motor Veh. | 18,173,851 | Watauga        | Motor Veh. | 29,927,838 | 11,753,987         | 64.7% |
| Caldwell       | Motor Veh. | 600,000    | Caldwell       | Motor Veh. | 650,000    | 50,000             | 8.3%  |
|                |            | 18,773,851 |                |            | 30,577,838 | 11,803,987         | 62.9% |
|                |            | 1.1%       |                |            | 1.8%       |                    |       |

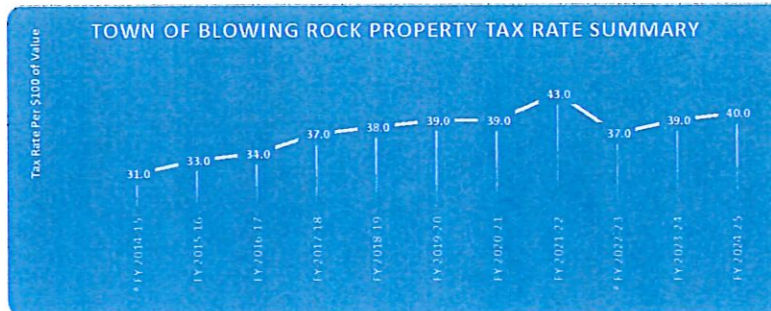
| Totals |  |               | Totals |  |               | \$ Change % Change |      |
|--------|--|---------------|--------|--|---------------|--------------------|------|
|        |  | 1,659,921,133 |        |  | 1,687,885,420 | 27,964,287         | 1.7% |
|        |  | 100.0%        |        |  | 100.0%        |                    |      |

### Total Levy

| 2023-24 Budget      |               | 2024-25 Budget      |               | \$ Change % Change |       |
|---------------------|---------------|---------------------|---------------|--------------------|-------|
| Motor Vehicles      | 18,773,851    | Motor Vehicles      | 30,577,838    | 11,803,987         | 62.9% |
|                     | x 0.39 cents  |                     | x 0.40 cents  |                    |       |
| Motor Vehicle Levy  | 73,218        | Motor Vehicle Levy  | 122,311       | 49,093             | 67.1% |
| @ 99.00% Collection | 72,486        | @ 99.00% Collection | 121,088       | 48,602             | 67.1% |
| Real/Personal       | 1,641,147,282 | Real/Personal       | 1,657,307,582 | 16,160,300         | 1.0%  |
|                     | x 0.39 cents  |                     | x 0.40 cents  |                    |       |
| Real/Personal Levy  | 6,400,474     | Real/Personal Levy  | 6,629,230     | 228,756            | 3.6%  |
| @ 99.25% Collection | 6,352,471     | @ 99.25% Collection | 6,579,511     | 227,040            | 3.6%  |
| Total Revenue       | 6,424,957     | Total Revenue       | 6,700,599     | 275,643            | 4.3%  |
| Revenue per penny = | 164,742       | Revenue per penny = | 171,810       | 7,068              | 4.3%  |

### Tax Rate History

|              |      |
|--------------|------|
| FY 1999-00   | 47.0 |
| FY 2000-01   | 47.0 |
| FY 2001-02   | 47.0 |
| ⊙ FY 2002-03 | 30.5 |
| FY 2003-04   | 29.5 |
| FY 2004-05   | 29.5 |
| FY 2005-06   | 29.5 |
| ⊙ FY 2006-07 | 28.0 |
| FY 2007-08   | 28.0 |
| FY 2008-09   | 28.0 |
| FY 2009-10   | 28.0 |
| FY 2010-11   | 28.0 |
| FY 2011-12   | 28.0 |
| FY 2012-13   | 28.0 |
| FY 2013-14   | 28.0 |
| ⊙ FY 2014-15 | 31.0 |
| FY 2015-16   | 33.0 |
| FY 2016-17   | 34.0 |
| FY 2017-18   | 37.0 |
| FY 2018-19   | 38.0 |
| FY 2019-20   | 39.0 |
| FY 2020-21   | 39.0 |
| FY 2021-22   | 43.0 |
| ⊙ FY 2022-23 | 37.0 |
| FY 2023-24   | 39.0 |
| FY 2024-25   | 40.0 |



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

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

| ACCOUNT NUMBER   | DESCRIPTION                 | 2022-23 Adopted  | 2022-23 Actuals  | 2023-2024 YTD Dec. | 2023-24 Adopted  | 2024-25 Requested | 2024-25 Approved |
|--|-----------------------------|------------------|------------------|--------------------|------------------|-------------------|------------------|
| 002  | Board Salaries              | \$ 17,489        | \$ 17,061        | \$ 8,531           | \$ 17,914        | \$ 18,362         |                  |
| 005  | FICA                        | 1,338            | 1,127            | 553                | 1,370            | 1,405             |                  |
| 006  | Group Insurance             | 29,196           | 28,638           | 13,276             | 28,686           | 32,273            |                  |
|  | Personnel Subtotal          | \$ 48,022        | \$ 46,826        | \$ 22,360          | \$ 47,970        | \$ 52,040         | \$ -             |
| 014  | Travel/Training             | \$ 8,000         | \$ 5,144         | \$ 3,524           | \$ 8,000         | \$ 10,000         |                  |
| 057  | Miscellaneous               | 750              | 72               | 1,655              | 750              | 750               |                  |
|  | Operating & Maint. Subtotal | \$ 8,750         | \$ 5,216         | \$ 5,179           | \$ 8,750         | \$ 10,750         | \$ -             |
| 500  | Capital Outlay              | \$ -             | \$ -             | \$ -               | \$ -             | \$ 25,000         | *                |
| <b>TOTAL EXPENDITURES</b>  |                             | <b>\$ 56,772</b> | <b>\$ 52,042</b> | <b>\$ 27,539</b>   | <b>\$ 56,720</b> | <b>\$ 87,790</b>  | <b>\$ -</b>      |
| * New audio and video for Council Chambers<br>2.5% increase proposed<br>increase in travel and training - \$2K |                             |                  |                  |                    |                  |                   |                  |

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

| ACCOUNT NUMBER            | DESCRIPTION                          | 2022-23 Adopted   | 2022-23 Actuals   | 2023-2024 YTD Dec. | 2023-24 Adopted   | 2024-25 Requested | 2024-25 Approved |
|---------------------------|--------------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|------------------|
| 002                       | Salaries                             | \$ 416,302        | \$ 397,878        | \$ 211,175         | \$ 461,040        | \$ 537,342        |                  |
| 003                       | Vehicle Allowance                    | 3,000             | 3,369             | 2,100              | 3,250             | -                 |                  |
| 004                       | Interim Town Manager Lodging/Mileage | -                 | 1,265             | -                  | -                 | -                 |                  |
| 204                       | Part-time Salaries                   | 5,000             | 510               | -                  | -                 | -                 |                  |
| 005                       | FICA Expense                         | 31,847            | 24,468            | 15,659             | 35,270            | 41,107            |                  |
| 006                       | Group Insurance                      | 39,202            | 48,333            | 20,278             | 48,524            | 61,301            |                  |
| 007                       | 401K                                 | 20,815            | 19,069            | 10,479             | 23,052            | 26,867            |                  |
| 008                       | Retirement                           | 75,226            | 65,804            | 40,775             | 77,685            | 90,542            |                  |
|                           | Personnel Subtotal                   | \$ 591,775        | \$ 560,696        | \$ 300,466         | \$ 648,821        | \$ 757,159        | \$ -             |
| 011                       | Telephone                            | \$ 4,100          | \$ 3,880          | \$ 1,636           | \$ 4,000          | \$ -              |                  |
| 012                       | Printing                             | 1,000             | 568               | -                  | 1,000             | 1,000             |                  |
| 014                       | Employee Development                 | 5,000             | 8,485             | 4,900              | 5,000             | 10,000            |                  |
| 016                       | Maintenance/Repair                   | 5,000             | 3,694             | 1,646              | 5,000             | 4,000             |                  |
| 033                       | Materials/Supplies                   | 15,000            | 12,281            | 5,228              | 19,100            | 18,000            |                  |
| 057                       | Miscellaneous                        | 3,000             | 2,241             | 279                | 1,000             | 1,000             |                  |
|                           | Operating & Maint. Subtotal          | \$ 33,100         | \$ 31,149         | \$ 13,689          | \$ 35,100         | \$ 34,000         | \$ -             |
| 500                       | Capital Outlay                       | \$ -              | \$ -              | \$ -               | \$ -              | \$ 70,000         | \$ - **          |
| <b>TOTAL EXPENDITURES</b> |                                      | <b>\$ 624,875</b> | <b>\$ 591,845</b> | <b>\$ 314,155</b>  | <b>\$ 683,921</b> | <b>\$ 861,159</b> | <b>\$ -</b>      |

\*\* Finance Software  
 Telephones moved to IT



GENERAL FUND EXPENDITURES

DESCRIPTION: CENTRAL GOVERNMENT  
 CODE: 10-00-4200

| ACCOUNT NUMBER            | DESCRIPTION                               | 2022-23 Adopted     | 2022-23 Actuals     | 2023-2024 YTD Dec.  | 2023-24 Adopted     | 2024-25 Requested   | 2024-25 Approved |
|---------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| 003                       | Legal Services                            | \$ 40,000           | \$ 97,227           | \$ 3,801            | \$ 30,000           | \$ 12,000           |                  |
| 004                       | Audit Fee                                 | 34,600              | 27,350              | 26,870              | 36,400              | 29,000              |                  |
| 010                       | Unemployment Reimb.                       | 3,500               | 3,366               | 1,450               | 3,000               | 3,000               |                  |
| 011                       | Postage/Mailing                           | 6,475               | 4,652               | 2,253               | 6,000               | 5,000               |                  |
| 012                       | Printing                                  | 5,000               | 4,413               | 2,192               | 5,000               | 5,000               |                  |
| 016                       | Software and Contracts                    | 31,050              | 30,517              | 13,614              | 25,500              | 25,500              |                  |
| 202                       | IT Salaries                               | 62,457              | -                   | -                   | -                   | -                   |                  |
| 205                       | FICA Expense- IT                          | 4,778               | -                   | -                   | -                   | -                   |                  |
| 206                       | Group Insurance- IT                       | 5,925               | -                   | 2,340               | -                   | -                   |                  |
| 207                       | 401K- IT                                  | 1,553               | -                   | -                   | -                   | -                   |                  |
| 208                       | Retirement- IT                            | 11,242              | -                   | -                   | -                   | -                   |                  |
| 216                       | Maint./Repair- IT                         | 6,400               | -                   | -                   | -                   | -                   |                  |
| 217                       | IT Licenses and Services Contracts        | 35,300              | 2,162               | -                   | -                   | -                   |                  |
| 233                       | Materials/Supplies- IT                    | 13,000              | -                   | -                   | -                   | -                   |                  |
| 025                       | Tax Releases                              | 2,500               | -                   | -                   | 2,500               | -                   |                  |
| 030                       | Community Library                         | 2,000               | 2,000               | -                   | 2,000               | 2,000               |                  |
| 053                       | Dues/Subscriptions                        | 5,000               | 4,598               | 1,660               | 5,000               | 4,000               |                  |
| 054                       | Insurance/Bonds                           | 140,000             | 134,123             | 146,718             | 151,875             | 160,000             |                  |
| 055                       | Advertising/Legal Notices                 | 10,000              | 11,787              | 2,462               | 10,000              | 10,000              |                  |
| 057                       | Miscellaneous                             | 19,000              | 21,236              | 15,346              | 19,000              | 15,000              |                  |
| 070                       | Election Expense                          | -                   | -                   | 3,732               | 9,000               | -                   |                  |
| 080                       | Engineering Services                      | 30,000              | 26,272              | 4,766               | 30,000              | 15,000              |                  |
| 326                       | Occupancy Tax Exp. to TDA^                | 1,755,000           | 1,705,065           | 840,765             | 1,518,636           | 1,800,000           |                  |
| 345                       | Watauga Co. Sales Tax Fee                 | 1,070,705           | 1,468,253           | 384,866             | 1,474,078           | 1,547,782           |                  |
| 403                       | Public Shuttle Svs. Trial- Apple Cart     | 15,000              | 5,800               | -                   | -                   | -                   |                  |
| 404                       | STR Helper Contract- Short Term Rental Re | 5,500               | 5,725               | -                   | 5,500               | -                   |                  |
| 406                       | Chetola Lake Dredging                     | -                   | 10,000              | -                   | -                   | -                   |                  |
| 407                       | Downtown Paid Parking                     | -                   | 12,480              | -                   | -                   | -                   |                  |
| 500                       | Comprehensive Plan                        | 50,000              | 50,000              | 25,000              | 38,200              | -                   |                  |
| 508                       | Manager's Discretionary Funds             | 25,000              | 16,013              | 2,889               | 15,000              | 15,000              |                  |
| 503                       | Employee Recog./Develop.                  | 12,000              | 11,830              | 8,894               | 12,000              | 12,000              |                  |
|                           | Operating & Maint. Subtotal               | \$ 3,402,985        | \$ 3,654,869        | \$ 1,489,618        | \$ 3,398,689        | \$ 3,660,282        | \$ -             |
| 505                       | Transfer to Capital Projects/Debt         | \$ 61,603           | \$ 72,603           | \$ -                | \$ 61,603           | \$ 29,675           |                  |
| 506                       | TDA Info. Kiosk                           | 15,000              | -                   | -                   | -                   | -                   |                  |
| 901                       | G.O. Bond Debt Service                    | 662,293             | 661,855             | 301,141             | 750,777             | 734,227             |                  |
| <b>TOTAL EXPENDITURES</b> |   | <b>\$ 4,141,881</b> | <b>\$ 4,389,327</b> | <b>\$ 1,790,759</b> | <b>\$ 4,211,069</b> | <b>\$ 4,424,184</b> | <b>\$ -</b>      |

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

**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: Information Technology (IT)**  
**CODE: 10-00-4250**

| ACCOUNT NUMBER | DESCRIPTION                              | 2022-23 Adopted   | 2022-23 Actuals   | 2023-2024 YTD Dec. | 2023-24 Adopted   | 2024-25 Requested | 2024-25 Approved |
|----------------|--|-------------------|-------------------|--------------------|-------------------|-------------------|------------------|
| 002            | IT Salaries                              | \$ 62,457         | \$ 64,532         | \$ 33,183          | \$ 67,475         | \$ 76,740         | \$ -             |
| 005            | IT- FICA Exp.                            | 4,778             | 4,270             | 2,490              | 5,162             | 5,871             | -                |
| 006            | Group Insurance- IT Dept.                | 5,925             | 7,815             | 1,550              | 8,111             | 9,274             | -                |
| 007            | 401K- IT Dept.                           | 1,553             | 2,910             | 1,652              | 3,374             | 3,837             | -                |
| 008            | Retirement- IT Dept.                     | 11,242            | 10,865            | 6,531              | 11,370            | 12,931            | -                |
|                | <b>Personnel Subtotal</b>                | <b>85,955</b>     | <b>90,392</b>     | <b>45,406</b>      | <b>95,492</b>     | <b>108,652</b>    | <b>-</b>         |
|                | Telephones                               | \$ -              | \$ -              | \$ -               | \$ -              | \$ 20,000         | \$ -             |
| 016            | Maint./Repair- IT                        | 1,400             | 1,083             | -                  | 1,000             | -                 | -                |
| 017            | IT Licenses/Contracts                    | 50,400            | 51,606            | 12,612             | 33,000            | 86,000            | -                |
| 033            | Materials/Supplies- IT                   | 8,000             | 3,973             | 1,205              | 10,000            | 6,000             | -                |
|                | <b>Operating &amp; Maint. Subtotal</b>   | <b>\$ 59,800</b>  | <b>\$ 56,662</b>  | <b>\$ 13,817</b>   | <b>\$ 44,000</b>  | <b>\$ 112,000</b> | <b>\$ -</b>      |
|                | Capital Outlay- IT                       | \$ -              | \$ -              | \$ 3,636           | \$ 22,300         | \$ -              | \$ -             |
| 509            | WiFi Expansion Exp.                      | 65,000            | 50,430            | 11,550             | -                 | -                 | -                |
|                | <b>Capital Subtotal</b>                  | <b>\$ 65,000</b>  | <b>\$ 50,430</b>  | <b>\$ 15,186</b>   | <b>\$ 22,300</b>  | <b>\$ -</b>       | <b>\$ -</b>      |
| 900            | Debt Service                             | -                 | -                 | -                  | -                 | -                 | -                |
|                | <b>TOTAL EXPENDITURES</b>                | <b>\$ 210,755</b> | <b>\$ 197,484</b> | <b>\$ 74,409</b>   | <b>\$ 161,792</b> | <b>\$ 220,652</b> | <b>\$ -</b>      |
|                | \$ 18,000 Regular monthly                |                   |                   |                    |                   |                   |                  |
|                | \$ 25,000 Cisco networking reup year     |                   |                   |                    |                   |                   |                  |
|                | \$ 10,000 New Website                    |                   |                   |                    |                   |                   |                  |
|                | \$ 5,000 Internet                        |                   |                   |                    |                   |                   |                  |
|                | \$ 5,000 Ridgeline                       |                   |                   |                    |                   |                   |                  |
|                | \$ 12,000 Cyber security - training, etc |                   |                   |                    |                   |                   |                  |
|                | \$ 11,000 Fire Dept, Microsoft, etc.     |                   |                   |                    |                   |                   |                  |
|                | <b>\$ 86,000</b>                         |                   |                   |                    |                   |                   |                  |

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

| ACCOUNT NUMBER | DESCRIPTION                            | 2022-23 Adopted | 2022-23 Actuals   | 2023-2024 YTD Dec. | 2023-24 Adopted   | 2024-25 Requested | 2024-25 Approved |
|----------------|--|-----------------|-------------------|--------------------|-------------------|-------------------|------------------|
| 003            | Contracted Cleaning Service            | 10,000          | \$ 3,520          | \$ 1,440           | \$ 6,500          | \$ -              | \$ -             |
| 013            | Utilities                              | 12,500          | 14,987            | 4,921              | 15,550            | 12,000            | -                |
| 015            | Maintenance/Repair-Bldgs.              | 80,000          | 69,936            | 40,190             | 10,000            | 20,000            | - *              |
| 020            | 1868 & Edgewood Cottage Museum Expense | 28,500          | 26,247            | 5,509              | 2,000             | 2,000             | -                |
| 033            | Materials/Supplies-Bldgs.              | 10,000          | 24,048            | 7,468              | 16,000            | 16,000            | -                |
| 057            | Miscellaneous                          | 1,000           | 39                | -                  | 750               | 750               | -                |
|                | Operating & Maint. Subtotal            | 140,000         | \$ 138,777        | \$ 59,528          | \$ 50,800         | \$ 50,750         | \$ -             |
| 500            | Capital Outlay                         | -               | \$ -              | \$ -               | \$ -              | \$ 45,000         | \$ - **          |
| 502            | Transfer to Capital Projects           | -               | -                 | -                  | -                 | -                 | -                |
|                | Capital Subtotal                       | -               | -                 | -                  | -                 | 45,000            | -                |
| 900            | Debt Service                           | 712,862         | \$ 663,315        | \$ 567,694         | \$ 697,401        | \$ 626,362        | \$ -             |
|                | <b>TOTAL EXPENDITURES</b>              | <b>852,862</b>  | <b>\$ 802,092</b> | <b>\$ 627,222</b>  | <b>\$ 748,201</b> | <b>\$ 722,112</b> | <b>\$ -</b>      |

\* Gutters, Bathroom Door, Dutch Door, Painting of Town Hall  
 \*\* Heat Pump and Dual Fuel - Town Hall and P&R Building

Debt:  
 254,834 Emergency Service Building  
 200,000 Buxton Property Purchase  
 98,865 PW Shop (75%)  
 24,486 Installment Loans  
 48,177 NCDOT Property Purchase- Valley Blvd.  
626,362

**GENERAL FUND EXPENDITURES**

DESCRIPTION: POLICE

CODE: 10-10-4310

| ACCOUNT NUMBER | DESCRIPTION                                 | 2022-23 Adopted     | 2022-23 Actuals     | 2023-2024 YTD Dec.  | 2023-24 Adopted     | 2024-25 Requested   | 2024-25 Approved |
|----------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| 002            | Salaries                                    | \$ 798,611          | \$ 775,425          | \$ 404,024          | \$ 961,501          | \$ 978,259          | \$ -             |
| 003            | Overtime                                    | 10,250              | 5,109               | 7,000               | 8,000               | 10,000              | -                |
| 004            | Part-time Salaries                          | 10,000              | 23,379              | 9,742               | 15,000              | 15,000              | -                |
| 202            | Dispatch Salaries                           | 242,418             | 275,353             | 146,209             | 222,449             | 226,887             | -                |
| 203            | Dispatch Overtime                           | 1,000               | 2,435               | 3,366               | 1,000               | 1,000               | -                |
| 204            | Part-time Parking Salaries                  | 8,000               | 4,341               | 7,031               | 8,000               | 8,000               | -                |
| 205            | Part-time Parking FICA                      | 1,377               | -                   | -                   | -                   | 612                 | -                |
| 206            | Officers On-call Pay                        | 2,000               | 70                  | 1,667               | 2,000               | -                   | -                |
| 005            | FICA Expense                                | 80,576              | 70,740              | 43,989              | 93,173              | 94,167              | -                |
| 006            | Group Insurance                             | 153,818             | 158,444             | 71,056              | 158,699             | 169,183             | -                |
| 007            | 401K  | 53,100              | 10,196              | 5,652               | 59,698              | 60,247              | -                |
| 008            | State Retirement System- General (Dispatch) | 43,986              | 39,178              | 111,729             | -                   | 38,197              | -                |
| 009            | Retirement                                  | 151,793             | 176,588             | 21,554              | 215,255             | 197,652             | -                |
|                | <b>Personnel Subtotal</b>                   | <b>\$ 1,556,929</b> | <b>\$ 1,541,258</b> | <b>\$ 833,019</b>   | <b>\$ 1,744,775</b> | <b>\$ 1,799,004</b> | <b>\$ -</b>      |
| 011            | Telephone                                   | \$ 8,000            | \$ 10,277           | \$ 4,808            | \$ 8,500            | \$ -                | \$ -             |
| 013            | Utilities                                   | 8,100               | 6,726               | 2,384               | 7,500               | 6,800               | -                |
| 014            | Employee Development                        | 16,000              | 27,826              | 7,051               | 21,000              | 26,500              | -                |
| 016            | Maint./Repair-Bldg/Equip                    | 10,000              | 5,949               | 8,388               | 10,000              | 15,000              | -                |
| 017            | Maint./Repair-Vehicles                      | 20,000              | 12,413              | 4,154               | 20,000              | 18,000              | -                |
| 020            | Crimestoppers                               | 500                 | -                   | -                   | 500                 | 500                 | -                |
| 025            | Investigation Costs/Supp.                   | 2,000               | 1,028               | 343                 | 2,000               | 4,500               | -                |
| 026            | K-9 Expense                                 | -                   | -                   | 5,056               | 5,000               | 5,500               | -                |
| 031            | Gasoline                                    | 32,000              | 37,071              | 14,505              | 40,500              | 32,000              | -                |
| 033            | Materials and Supplies                      | 25,000              | 32,194              | 5,304               | 28,750              | 37,850              | -                |
| 034            | DARE Program                                | 1,500               | -                   | -                   | 1,500               | 500                 | -                |
| 036            | Uniforms                                    | 14,000              | 14,867              | 7,827               | 17,000              | 17,000              | -                |
| 037            | Grants                                      | -                   | 71,929              | -                   | -                   | -                   | -                |
| 057            | Medical Expenses                            | 2,000               | 1,564               | -                   | 2,000               | 4,000               | -                |
| 059            | Miscellaneous                               | 500                 | 23                  | (23)                | 500                 | 500                 | -                |
| 116            | Maintenance Contracts                       | 30,000              | 29,380              | 26,145              | 30,000              | 36,000              | -                |
|                | <b>Operating &amp; Maint. Subtotal</b>      | <b>\$ 169,600</b>   | <b>\$ 251,247</b>   | <b>\$ 85,942</b>    | <b>\$ 194,750</b>   | <b>\$ 204,650</b>   | <b>\$ -</b>      |
| 500            | Capital Outlay                              | \$ 301,915          | \$ 239,182          | \$ 224,714          | \$ 202,250          | \$ 127,359          | \$ -             |
| 501            | Capital Outlay - Dispatch                   | -                   | -                   | -                   | -                   | -                   | -                |
|                | <b>Capital Subtotal</b>                     | <b>\$ 301,915</b>   | <b>\$ 239,182</b>   | <b>\$ 224,714</b>   | <b>\$ 202,250</b>   | <b>\$ 127,359</b>   | <b>\$ -</b>      |
| 900            | Debt Service                                | \$ 98,880           | \$ 80,247           | \$ 159,999          | \$ 145,278          | \$ 222,312          | \$ -             |
|                | <b>TOTAL EXPENDITURES</b>                   | <b>\$ 2,127,324</b> | <b>\$ 2,111,934</b> | <b>\$ 1,303,674</b> | <b>\$ 2,287,053</b> | <b>\$ 2,353,325</b> | <b>\$ -</b>      |

**\* Capital for FY 2025:**

- \$ 84,687 Replaces 1 Police SUV with lights, graphics, and cameras
- \$ 24,622 New Sig Sauer P320, Lights, Optics, Holsters
- \$ 10,750 2-Johnson VP8000 Portable Radios
- \$ 7,300 Flock Safety LPR Cameras
- \$ 127,359 Total

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

| ACCOUNT NUMBER | DESCRIPTION                      | 2022-23 Adopted     | 2022-23 Actuals     | 2023-2024 YTD Dec. | 2023-24 Adopted     | 2024-25 Requested   | 2024-25 Approved |
|----------------|----------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|------------------|
| 002            | Fire Salaries                    | \$ 820,604          | \$ 825,230          | \$ 418,426         | \$ 986,428          | \$ 1,095,496        | \$ -             |
| 003            | Overtime                         | 36,900              | 19,158              | 15,214             | 20,000              | 20,000              | -                |
| 004            | Part-time Salaries               | 88,000              | 64,994              | 38,877             | 38,000              | 38,000              | -                |
| 005            | Part-time FICA Expense           | 6,732               | -                   | -                  | 2,907               | 2,907               | -                |
| 005            | FICA Expense                     | 65,599              | 57,707              | 35,715             | 76,992              | 85,335              | -                |
| 006            | Group Insurance                  | 133,176             | 130,683             | 56,470             | 155,054             | 166,806             | -                |
| 007            | 401K                             | 42,875              | 39,518              | 21,670             | 50,321              | 55,775              | -                |
| 008            | Retirement                       | 154,951             | 136,215             | 85,897             | 169,583             | 187,961             | -                |
|                | Personnel Subtotal               | \$ 1,348,837        | \$ 1,273,505        | \$ 672,269         | \$ 1,499,285        | \$ 1,652,280        | \$ -             |
| 011            | Telephone/IT                     | \$ 5,600            | \$ 5,645            | \$ 2,411           | \$ 6,000            | \$ -                | \$ -             |
| 016            | Maint./Repair Buildings/Equip.   | 25,000              | 27,812              | 4,391              | 25,000              | 20,000              | -                |
| 031            | Gasoline/Diesel                  | 11,000              | 11,881              | 4,664              | 14,000              | -                   | -                |
| 057            | Medical Expense (drug testing)   | 250                 | 130                 | -                  | 250                 | 250                 | -                |
| 213            | Utilities (Station #1- Hwy. 321) | 23,000              | 28,267              | 9,976              | 30,500              | 27,500              | -                |
|                | Operating & Maint. Subtotal      | \$ 64,850           | \$ 73,735           | \$ 21,442          | \$ 75,750           | \$ 47,750           | \$ -             |
| 500            | Capital Outlay                   | \$ -                | \$ -                | \$ 8,062           | \$ 16,670           | \$ -                | \$ -             |
|                | Capital Subtotal                 | \$ -                | \$ -                | \$ 8,062           | \$ 16,670           | \$ -                | \$ -             |
|                | <b>TOTAL EXPENDITURES</b>        | <b>\$ 1,413,687</b> | <b>\$ 1,347,240</b> | <b>\$ 701,773</b>  | <b>\$ 1,591,705</b> | <b>\$ 1,700,030</b> | <b>\$ -</b>      |

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

| ACCOUNT NUMBER | DESCRIPTION                            | 2022-23 Adopted   | 2022-23 Actuals   | 2023-2024 YTD Dec. | 2023-24 Adopted   | 2024-25 Requested | 2024-25 Approved |
|----------------|--|-------------------|-------------------|--------------------|-------------------|-------------------|------------------|
| 002            | Salaries                               | \$ 268,661        | \$ 270,125        | \$ 101,691         | \$ 290,089        | \$ 321,018        | \$ -             |
| 005            | FICA Expense                           | 20,553            | 17,038            | 7,731              | 22,192            | 24,558            | -                |
| 006            | Group Insurance                        | 23,692            | 35,617            | 11,895             | 32,796            | 37,477            | -                |
| 007            | 401K                                   | 13,433            | 13,120            | 5,193              | 14,504            | 16,051            | -                |
| 008            | Retirement                             | 48,547            | 44,676            | 20,200             | 48,880            | 54,092            | -                |
|                | <b>Personnel Subtotal</b>              | <b>\$ 374,885</b> | <b>\$ 380,576</b> | <b>\$ 146,710</b>  | <b>\$ 408,461</b> | <b>\$ 453,195</b> | <b>\$ -</b>      |
| 011            | Telephone                              | \$ 1,500          | \$ 1,458          | \$ 673             | \$ 1,500          | \$ -              | \$ -             |
| 012            | Printing                               | 500               | 363               | -                  | 500               | 500               | -                |
| 014            | Employee Development                   | 8,000             | 9,023             | 1,661              | 9,000             | 10,000            | -                |
| 017            | Maintenance/Repair-Veh.                | 1,200             | 466               | 60                 | 1,200             | 1,000             | -                |
| 031            | Gasoline                               | 2,000             | 2,074             | 777                | 2,500             | 2,000             | -                |
| 033            | Materials and Supplies                 | 6,500             | 2,015             | 1,436              | 6,500             | 6,000             | -                |
| 040            | Contracted Services                    | 15,000            | 8,167             | 2,325              | 10,000            | 12,000            | -                |
| 050            | Homeowners Recovery Fund               | 1,000             | 333               | -                  | 1,000             | 750               | -                |
| 057            | Miscellaneous                          | 750               | 444               | 602                | 750               | 800               | -                |
|                | <b>Operating &amp; Maint. Subtotal</b> | <b>\$ 36,450</b>  | <b>\$ 24,343</b>  | <b>\$ 7,534</b>    | <b>\$ 32,950</b>  | <b>\$ 33,050</b>  | <b>\$ -</b>      |
| 500            | Capital Outlay                         | -                 | -                 | 34,643             | 35,000            | -                 | -                |
| 900            | Debt Service                           | 8,246             | 1,621             | -                  | 8,246             | 9,785             | -                |
|                | <b>TOTAL EXPENDITURES</b>              | <b>\$ 419,581</b> | <b>\$ 406,540</b> | <b>\$ 188,887</b>  | <b>\$ 484,657</b> | <b>\$ 496,030</b> | <b>\$ -</b>      |

**\* Contracted Services:**

\$ 6,000 Engineering Plan Reviews (\$500/mo = \$6,000/year)  
 \$ 1,000 ARC GIS and COG  
\$ 5,000 Plan review and special consulting  
\$ 12,000 Subtotal Contracted Services

**\*\* Includes:**

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

| ACCOUNT NUMBER | DESCRIPTION                         | 2022-23 Adopted     | 2022-23 Actuals     | 2023-2024 YTD Dec. | 2023-24 Adopted     | 2024-25 Requested   | 2024-25 Approved |
|----------------|-------------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|------------------|
| 002            | Salaries                            | \$ 440,012          | \$ 460,316          | \$ 230,033         | \$ 496,937          | \$ 501,192          | \$ -             |
| 003            | Overtime                            | 12,813              | 16,516              | 3,851              | 12,500              | 10,000              | -                |
| 009            | Standby/Call Back Pay               | 9,100               | 14,984              | 7,509              | 9,100               | 15,000              | -                |
| 005            | FICA Expense                        | 35,337              | 31,849              | 18,748             | 39,668              | 40,254              | -                |
| 006            | Group Insurance                     | 63,486              | 77,133              | 31,397             | 65,470              | 74,897              | -                |
| 007            | 401K                                | 23,096              | 22,737              | 11,688             | 25,927              | 26,310              | -                |
| 008            | Retirement                          | 83,470              | 80,676              | 47,748             | 87,373              | 88,663              | -                |
|                | Personnel Subtotal                  | \$ 667,313          | \$ 704,211          | \$ 350,974         | \$ 736,975          | \$ 756,316          | \$ -             |
| 011            | Telephone                           | \$ 5,200            | \$ 4,930            | \$ 1,848           | \$ 5,000            | \$ -                | \$ -             |
| 013            | Street Lighting                     | 185,000             | 189,921             | 80,592             | 190,000             | 190,000             | -                |
| 014            | Employee Development                | 1,000               | 551                 | -                  | 1,000               | 1,000               | -                |
| 015            | Cemetery Maint/Repair               | 35,600              | 35,731              | 19,559             | 38,275              | 41,625              | -                |
| 016            | Maintenance/Repair-Equip.           | 23,000              | 10,807              | 7,050              | 23,000              | 23,000              | -                |
| 017            | Maintenance/Repair-Veh.             | 11,000              | 16,038              | 5,409              | 19,000              | 19,000              | -                |
| 018            | Vehicle Maintenance Contract        | 25,000              | 23,715              | 11,245             | 30,000              | 30,000              | -                |
| 030            | Materials and Supplies- Salt        | 65,000              | 35,913              | -                  | 70,000              | 75,000              | -                |
| 031            | Gasoline/Diesel                     | 20,000              | 19,608              | 7,583              | 23,500              | 23,000              | -                |
| 032            | Materials/Supplies- Street/Sidewalk | 27,000              | 20,436              | 12,737             | 30,000              | -                   | -                |
| 033            | Materials and Supplies              | 30,000              | 22,845              | 11,600             | 30,000              | 65,000              | -                |
| 034            | Safety Supplies                     | 5,000               | 2,204               | -                  | 5,000               | 5,000               | -                |
| 036            | Uniforms                            | 5,000               | 2,935               | 5,503              | 5,000               | 5,500               | -                |
| 040            | Contracted Services                 | 60,000              | 81,540              | 62,519             | 65,000              | 65,000              | -                |
| 052            | Physical Exams                      | 300                 | 65                  | -                  | 300                 | 300                 | -                |
| 057            | Miscellaneous                       | 4,000               | 2,790               | 402                | 4,000               | 4,000               | -                |
| 061            | Warehouse Utilities                 | 11,000              | 15,278              | 4,381              | 13,000              | 13,000              | -                |
| 062            | Warehouse Maint./Repair             | 5,000               | 3,505               | 974                | 5,000               | 5,000               | -                |
| 063            | Warehouse Mat./Supplies             | 5,000               | 6,155               | 4,412              | 8,000               | 8,000               | -                |
| 350            | Master Signage Maintenance          | 3,000               | 1,801               | 402                | 3,000               | 2,000               | -                |
| 351            | Road Repairs- Structural            | 12,000              | 3,338               | -                  | 12,000              | 12,000              | -                |
| 352            | Culvert Replacements                | 10,000              | 9,694               | -                  | 10,000              | 10,000              | -                |
| 353            | Ditchline Repairs                   | 5,000               | 5,206               | -                  | 5,000               | 5,000               | -                |
| 354            | Fire Hydrant/Valve Maint.           | 6,000               | 15,440              | -                  | 9,200               | -                   | -                |
| 333            | Sidewalks                           | 13,000              | -                   | -                  | 10,000              | 10,000              | -                |
|                | Operating & Maint. Subtotal         | \$ 572,100          | \$ 530,446          | \$ 236,216         | \$ 614,275          | \$ 612,425          | \$ -             |
| 500            | Capital Outlay                      | \$ 124,965          | \$ 170,631          | \$ 10,725          | \$ 121,920          | \$ 88,000           | \$ -             |
|                | Capital Subtotal                    | \$ 124,965          | \$ 170,631          | \$ 10,725          | \$ 121,920          | \$ 88,000           | \$ -             |
| 900            | Debt Service                        | \$ 114,492          | \$ 103,362          | \$ 134,924         | \$ 137,839          | \$ 105,245          | \$ -             |
|                | <b>TOTAL EXPENDITURES</b>           | <b>\$ 1,478,870</b> | <b>\$ 1,508,650</b> | <b>\$ 732,839</b>  | <b>\$ 1,611,009</b> | <b>\$ 1,561,986</b> | <b>\$ -</b>      |

\* Capital for FY 2025:  
 IP \$53,000 New cap and chassis to replace 2015 Dodge 5500  
 IP \$35,000 Dingo  
 \$88,000 Total

GENERAL FUND EXPENDITURES  
 DESCRIPTION: PUBLIC WORKS - SANITATION & RECYCLING DIVISION  
 CODE: 10-30-4700

| ACCOUNT NUMBER | DESCRIPTION                 | 2022-23 Adopted   | 2022-23 Actuals   | 2023-2024 YTD Dec. | 2023-24 Adopted   | 2024-25 Requested | 2024-25 Approved |
|----------------|-----------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|------------------|
| 002            | Salaries                    | \$ 124,609        | \$ 133,050        | \$ 51,473          | \$ 128,348        | \$ 129,406        | \$ -             |
| 003            | Overtime                    | 3,075             | 4,831             | 1,014              | 3,000             | 3,000             | -                |
| 005            | FICA Expense                | 9,768             | 9,812             | 3,878              | 10,048            | 10,129            | -                |
| 006            | Group Insurance             | 30,916            | 33,106            | 11,059             | 24,131            | 28,241            | -                |
| 007            | 401K                        | 6,384             | 7,376             | 2,584              | 6,567             | 6,620             | -                |
| 008            | Retirement                  | 23,073            | 24,446            | 10,346             | 22,132            | 22,310            | -                |
|                | Personnel Subtotal          | \$ 197,825        | \$ 212,621        | \$ 80,354          | \$ 194,226        | \$ 199,707        | \$ -             |
| 017            | Maintenance/Repair-Veh.     | \$ 13,000         | \$ 3,753          | \$ 5,599           | \$ 13,000         | \$ 23,000         | \$ -             |
| 031            | Gasoline/Diesel             | 15,000            | 19,167            | 6,390              | 22,500            | 20,000            | -                |
| 033            | Materials and Supplies      | -                 | 231               | -                  | 1,000             | -                 | -                |
| 034            | Safety Supplies             | 500               | 541               | -                  | 600               | 500               | -                |
| 036            | Uniforms                    | 2,000             | 1,118             | 3,295              | 2,200             | 2,000             | -                |
| 057            | Miscellaneous               | 500               | 316               | -                  | 500               | 200               | -                |
| 100            | Curbside Recycling          | 74,500            | 87,216            | 40,957             | 78,730            | 78,730            | -                |
| 118            | Landfill Fees               | 55,000            | 36,639            | 19,047             | 55,000            | 45,000            | -                |
|                | Operating & Maint. Subtotal | \$ 160,500        | \$ 148,981        | \$ 75,288          | \$ 173,530        | \$ 169,430        | \$ -             |
| 500            | Capital Outlay              | \$ -              | \$ -              | \$ 10,005          | \$ 30,170         | \$ -              | \$ -             |
| 900            | Debt Service                | \$ -              | \$ -              | \$ -               | \$ -              | \$ 8,466          | \$ -             |
|                | <b>TOTAL EXPENDITURES</b>   | <b>\$ 358,325</b> | <b>\$ 361,602</b> | <b>\$ 165,647</b>  | <b>\$ 397,926</b> | <b>\$ 377,603</b> | <b>\$ -</b>      |



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

| ACCOUNT NUMBER | DESCRIPTION                                   | 2022-23 Adopted  | 2022-23 Actuals     | 2023-2024 YTD Dec. | 2023-24 Adopted   | 2024-25 Requested | 2024-25 Approved |
|----------------|---|------------------|---------------------|--------------------|-------------------|-------------------|------------------|
| 002            | Salaries                                      | 473,071          | \$ 449,096          | \$ 112,795         | \$ 287,043        | \$ 284,378        | \$ -             |
| 204            | Seasonal Salaries- Park Attendants            | -                | 27,000              | 23,486             | 27,000            | 32,000            | -                |
| 205            | Seasonal Salaries- Pool                       | -                | 67,000              | 42,095             | 67,000            | 72,000            | -                |
| 206            | Seasonal salaries- Summer Day Camp            | -                | 35,000              | 20,043             | 35,000            | 38,000            | -                |
| 207            | Seasonal Salaries- Afterschool Program        | -                | 35,000              | 22,499             | 35,000            | 38,000            | -                |
| 208            | Seasonal Salaries- Kinder Sports              | -                | 2,000               | 1,212              | 2,000             | 2,500             | -                |
| 005            | FICA Expense                                  | 36,955           | 36,898              | 22,032             | 21,959            | 21,755            | -                |
| 205            | Seasonal Salaries (FICA)                      | 8,415            | 5,745               | -                  | 12,699            | 13,961            | -                |
| 006            | Group Insurance                               | 61,964           | 71,620              | 15,532             | 51,648            | 37,354            | -                |
| 007            | 401K  | 23,654           | 21,796              | 8,959              | 14,352            | 14,219            | -                |
| 008            | Retirement                                    | 85,484           | 72,915              | 33,476             | 48,367            | 47,918            | -                |
|                | <b>Personnel Subtotal</b>                     | <b>689,542</b>   | <b>\$ 824,070</b>   | <b>\$ 302,129</b>  | <b>\$ 602,058</b> | <b>\$ 602,085</b> | <b>\$ -</b>      |
| 010            | Contracted Services (HWY 321 Landscaping)     | 290,000          | \$ 291,617          | \$ -               | \$ -              | \$ -              | \$ -             |
| 011            | Telephone                                     | 2,050            | 1,863               | 644                | 2,000             | -                 | -                |
| 013            | Utilities                                     | 8,200            | 13,811              | 3,575              | 14,200            | 10,000            | -                |
| 014            | Employee Development                          | 4,000            | 861                 | 960                | 2,000             | 4,000             | -                |
| 015            | Maint/Repair-Park                             | 12,000           | 13,992              | 15,468             | 12,000            | 12,000            | -                |
| 016            | Maint/Repair-Office                           | 3,000            | 5,390               | 228                | 3,000             | 3,000             | -                |
| 017            | Maintenance/Repair-Veh/Equip                  | 12,000           | 10,760              | 86                 | 2,000             | 2,000             | -                |
| 018            | Parks & Rec Credit Card Fees                  | 2,500            | 2,372               | 1,120              | 2,700             | 2,700             | -                |
| 031            | Gasoline                                      | 5,000            | 7,796               | 832                | 3,000             | 2,000             | -                |
| 033            | Materials/Supp.-Park/Office                   | 32,000           | 27,655              | 12,546             | 32,000            | 32,000            | -                |
| 036            | Uniforms                                      | 5,500            | 3,745               | -                  | 2,000             | 2,000             | -                |
| 055            | Advertising                                   | 500              | 1,025               | -                  | 1,500             | 1,500             | -                |
| 056            | Special Events                                | 66,300           | 75,583              | 60,152             | 72,000            | 80,000            | -                |
| 057            | Miscellaneous                                 | 1,000            | 463                 | 26                 | 1,000             | 1,000             | -                |
| 059            | Athletic Programs                             | 2,000            | 1,970               | 402                | 2,000             | 2,000             | -                |
| 070            | American Legion                               | 12,000           | 12,727              | 1,486              | 12,000            | 8,000             | -                |
| 071            | American Legion Utilities                     | 6,000            | 7,399               | 2,080              | 6,000             | 6,000             | -                |
| 080            | Contracted Services (Legacy Garden)           | 8,000            | 6,613               | -                  | -                 | -                 | -                |
| 133            | Materials/Supp.-Day Camp                      | 5,000            | 3,707               | 1,612              | 5,000             | 5,000             | -                |
| 135            | Materials/Supplies- After School Care Program | 5,000            | 7,710               | 3,079              | 10,000            | 10,000            | -                |
| 158            | Field Trips                                   | 10,000           | 9,551               | 6,706              | 10,000            | 10,000            | -                |
| 215            | Maint/Repair-Grounds                          | 10,000           | 5,071               | -                  | -                 | -                 | -                |
| 233            | Material/Supplies-Grounds                     | 20,000           | 21,699              | -                  | -                 | -                 | -                |
| 253            | Glen Burney Trail Maint.                      | 24,000           | 20,283              | 1,800              | 24,000            | 24,000            | -                |
| 313            | Utilities - Clubhouse                         | 2,200            | 1,874               | -                  | -                 | -                 | -                |
| 333            | Material/Supp/Clubhouse                       | 1,000            | 123                 | -                  | -                 | -                 | -                |
| 315            | Maintenance/Repair- Club House                | 2,000            | 542                 | 23                 | -                 | -                 | -                |
| 413            | Utilities-Pool                                | 14,000           | 23,636              | 11,147             | 23,000            | 23,000            | -                |
| 416            | Maint/Repair-Bldg/Pool                        | 25,000           | 14,780              | 1,668              | 10,000            | 10,000            | -                |
| 433            | Materials/Supplies-Pool                       | 7,000            | 5,557               | 3,894              | 7,000             | 17,000            | -                |
|                | <b>Operating &amp; Maint. Subtotal</b>        | <b>597,250</b>   | <b>\$ 600,175</b>   | <b>\$ 129,534</b>  | <b>\$ 258,400</b> | <b>\$ 267,200</b> | <b>\$ -</b>      |
| 500            | Capital Outlay                                | 148,000          | \$ 103,862          | \$ 46,847          | \$ 45,000         | \$ -              | \$ -             |
| 501            | CIP Projects                                  | 76,000           | 37,641              | -                  | -                 | -                 | -                |
|                | <b>Capital Subtotal</b>                       | <b>224,000</b>   | <b>\$ 141,503</b>   | <b>\$ 46,847</b>   | <b>\$ 45,000</b>  | <b>\$ -</b>       | <b>\$ -</b>      |
| 900            | Debt Service                                  | 15,407           | \$ 8,226            | \$ 26,527          | \$ 31,609         | \$ 37,758         | \$ -             |
|                | <b>TOTAL EXPENDITURES</b>                     | <b>1,526,199</b> | <b>\$ 1,573,974</b> | <b>\$ 505,037</b>  | <b>\$ 937,077</b> | <b>\$ 907,043</b> | <b>\$ -</b>      |

\* Capital for FY 2025:

IP \$ - None

T TDA Contributes towards.

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

| ACCOUNT NUMBER | DESCRIPTION                            | 2022-23 Adopted | 2022-23 Actuals   | 2023-2024 YTD Dec. | 2023-24 Adopted   | 2024-25 Requested | 2024-25 Approved |
|----------------|--|-----------------|-------------------|--------------------|-------------------|-------------------|------------------|
| 002            | Salaries                               | \$ -            | \$ -              | \$ 38,722          | \$ 82,000         | \$ 96,703         | \$ - *           |
| 203            | Part-time                              | -               | 3,125             | -                  | 20,000            | 25,000            | -                |
| 003            | Overtime                               | -               | -                 | -                  | 1,000             | -                 | -                |
| 005            | FICA Expense                           | -               | -                 | 2,958              | 7,880             | 9,310             | -                |
| 006            | Group Insurance                        | -               | -                 | 7,609              | 17,034            | 18,548            | -                |
| 007            | 401K                                   | -               | -                 | 1,969              | 4,500             | 4,835             | -                |
| 008            | Retirement                             | -               | -                 | 7,667              | 13,986            | 16,294            | -                |
|                | <b>Personnel Subtotal</b>              | <b>\$ -</b>     | <b>\$ 3,125</b>   | <b>\$ 58,925</b>   | <b>\$ 146,400</b> | <b>\$ 170,691</b> | <b>\$ -</b>      |
| 011            | Telephone                              | \$ 2,050        | \$ -              | \$ -               | \$ 1,000          | \$ 500            | \$ -             |
| 013            | Utilities- Club House                  | 2,200           | -                 | 629                | 4,000             | 4,000             | -                |
| 014            | Employee Development                   | -               | 78                | 1,492              | 2,000             | 3,000             | -                |
| 015            | Main/Repair                            | -               | -                 | 947                | 2,000             | 1,000             | -                |
| 033            | Materials/Supp.                        | -               | 4,983             | 9,325              | 8,000             | 8,000             | -                |
| 057            | Miscellaneous                          | -               | 171               | -                  | 1,000             | 1,000             | -                |
|                | <b>Operating &amp; Maint. Subtotal</b> | <b>\$ 4,250</b> | <b>\$ 5,232</b>   | <b>\$ 12,393</b>   | <b>\$ 18,000</b>  | <b>\$ 17,500</b>  | <b>\$ -</b>      |
| 500            | Capital Outlay                         | \$ -            | \$ 103,920        | \$ 31,956          | \$ -              | \$ -              | \$ - **          |
|                | <b>Capital Subtotal</b>                | <b>\$ -</b>     | <b>\$ 103,920</b> | <b>\$ 31,956</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>      |
| 900            | Debt Service                           | \$ -            | \$ -              | \$ -               | \$ -              | \$ -              | \$ -             |
|                | <b>TOTAL EXPENDITURES</b>              | <b>\$ 4,250</b> | <b>\$ 112,277</b> | <b>\$ 103,274</b>  | <b>\$ 164,400</b> | <b>\$ 188,191</b> | <b>\$ -</b>      |

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

| ACCOUNT NUMBER | DESCRIPTION   | 2022-23 Adopted | 2022-23 Actuals | 2023-2024 YTD Dec. | 2023-24 Adopted   | 2024-25 Requested | 2024-25 Approved |
|----------------|---|-----------------|-----------------|--------------------|-------------------|-------------------|------------------|
| 002            | Salaries  | -               | \$ -            | \$ 93,863          | \$ 215,543        | \$ 216,453        | \$ -             |
| 202            | Part-time Mowing                                    | 10,000          | -               | 6,177              | 10,000            | 10,000            | -                |
| 005            | FICA Expense  | -               | -               | 2,977              | 16,489            | 16,559            | -                |
| 006            | Group Insurance                                     | -               | 2,340           | 15,502             | 34,481            | 37,046            | -                |
| 007            | 401K  | -               | -               | 1,489              | 10,777            | 10,823            | -                |
| 008            | Retirement  | -               | -               | 7,466              | 36,319            | 36,472            | -                |
|                | Personnel Subtotal                                  | 10,000          | \$ 2,340        | \$ 127,474         | \$ 323,609        | \$ 327,353        | \$ -             |
| 010            | Contracted Services (HWY 321 Landscaping)           | -               | \$ -            | \$ 148,320         | \$ 295,800        | \$ 345,363        | \$ -             |
| 011            | Telephone   | -               | 15              | 134                | 2,000             | -                 | -                |
| 013            | Utilities   | -               | -               | 906                | 2,000             | 3,000             | -                |
| 014            | Employee Development                                | -               | -               | -                  | 2,000             | 2,000             | -                |
| 015            | Main/Repair-Grounds                                 | -               | -               | 1,041              | 15,000            | 15,000            | -                |
| 017            | Maintenance/Repair-Veh/Equip                        | -               | -               | 1,193              | 10,000            | 10,000            | -                |
| 031            | Gasoline  | -               | -               | 2,785              | 5,000             | 6,500             | -                |
| 033            | Material/Supplies-Grounds                           | 20,000          | -               | 16,474             | 30,000            | 30,000            | -                |
| 036            | Uniforms  | -               | -               | 3,072              | 5,000             | 5,000             | -                |
| 055            | Advertising   | -               | -               | -                  | 250               | 250               | -                |
| 057            | Miscellaneous                                       | -               | -               | 33                 | 1,000             | 1,500             | -                |
| 080            | Contracted Services (Legacy Garden and Laurel Lane) | 8,000           | -               | 1,387              | 8,000             | 13,000            | -                |
|                | Operating & Maint. Subtotal                         | 28,000          | \$ 15           | \$ 175,345         | \$ 376,050        | \$ 431,613        | \$ -             |
| 500            | Capital Outlay                                      | -               | \$ -            | \$ 20,700          | \$ 61,465         | \$ 50,000         | \$ -             |
|                | Capital Subtotal                                    | -               | \$ -            | \$ 20,700          | \$ 61,465         | \$ 50,000         | \$ -             |
| 900            | Debt Service  | -               | \$ -            | \$ -               | \$ -              | \$ -              | \$ -             |
|                | <b>TOTAL EXPENDITURES</b>                           | <b>38,000</b>   | <b>\$ 2,355</b> | <b>\$ 323,519</b>  | <b>\$ 761,124</b> | <b>\$ 808,966</b> | <b>\$ -</b>      |

\* Capital for FY 2025:

IP \$ 50,000 Truck to replace Tundra  
 \$ 50,000

**Town of Blowing Rock**  
**Water and Sewer Fund Summary**  
**Fiscal Year 2024-25 Adopted Budget**

| <b>REVENUES</b>                   | <b>2023-24</b>      |             | <b>2024-25</b>      |                | <b>2024-2025</b> |  |
|-----------------------------------|---------------------|-------------|---------------------|----------------|------------------|--|
| <b>Description</b>                | <b>Adopted</b>      | <b>%</b>    | <b>Requested</b>    | <b>Adopted</b> | <b>%</b>         |  |
| Water Charges                     | \$ 1,262,064        | 46.7%       | \$ 1,325,167        | \$ -           | #DIV/0!          |  |
| Sewer Charges                     | 1,104,550           | 40.9%       | 1,161,244           | -              | #DIV/0!          |  |
| Interconnection Charge            | 13,500              | 0.5%        | 13,500              | -              | #DIV/0!          |  |
| Interest Income                   | 6,000               | 0.0%        | 17,500              | -              | #DIV/0!          |  |
| Taps & Connections                | 7,000               | 0.2%        | 20,000              | -              | #DIV/0!          |  |
| Water Impact Fees                 | 27,000              | 1.2%        | 32,500              | -              | #DIV/0!          |  |
| Sewer Impact Fees                 | 30,000              | 1.4%        | 35,000              | -              | #DIV/0!          |  |
| Re-connect Fee                    | 500                 | 0.0%        | 500                 | -              | #DIV/0!          |  |
| Miscellaneous Income (Proceeds)   | 160,294             | 8.5%        | 211,000             | -              | #DIV/0!          |  |
| Fund Balance Appropriated         | 9,463               | 0.0%        | -                   | -              | #DIV/0!          |  |
| Late Payment Fees                 | 10,000              | 0.5%        | 10,000              | -              | #DIV/0!          |  |
| <b>Total Water/Sewer Revenues</b> | <b>\$ 2,630,371</b> | <b>100%</b> | <b>\$ 2,826,411</b> | <b>\$ -</b>    | <b>#DIV/0!</b>   |  |

| <b>EXPENDITURES</b>                   | <b>2023-24</b>      |               | <b>2024-25</b>      |                | <b>2024-2025</b> |  |
|---------------------------------------|---------------------|---------------|---------------------|----------------|------------------|--|
| <b>Description</b>                    | <b>Adopted</b>      | <b>%</b>      | <b>Adopted</b>      | <b>Adopted</b> | <b>%</b>         |  |
| Administrative / Billing              | \$ 1,022,532        | 38.9%         | \$ 1,191,951        | \$ -           | #DIV/0!          |  |
| Plant Operations                      | 960,920             | 36.5%         | 994,934             | -              | #DIV/0!          |  |
| Field Operations                      | 646,919             | 24.6%         | 639,526             | -              | #DIV/0!          |  |
| <b>Total Water/Sewer Expenditures</b> | <b>\$ 2,630,371</b> | <b>100.0%</b> | <b>\$ 2,826,411</b> | <b>0</b>       | <b>0%</b>        |  |

**WATER AND SEWER FUND REVENUES**  
**DESCRIPTION: WATER AND SEWER REVENUE SUMMARY**  
**CODE: 30-3400**

| <b>ACCOUNT NUMBER</b> | <b>DESCRIPTION</b>         | <b>2022-23 Adopted</b> | <b>2022-23 Actuals</b> | <b>2023-24 Adopted</b> | <b>2024-25 Requested</b> | <b>2024-25 Approved</b> |
|-----------------------|----------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| 3400-329              | Interest Income            | \$ 250                 | \$ 20,879              | \$ 6,000               | \$ 17,500                |                         |
| 3400-331              | Transfer In - W/S Capital  | 24,324                 | 24,324                 | 37,824                 | -                        |                         |
| 3400-333              | Proceeds from Debt         | 187,179                | 133,906                | 121,970                | 211,000                  |                         |
| 3400-335              | Miscellaneous Income       | 500                    | 754                    | 500                    | 500                      |                         |
| 3400-371              | Charges for Water Service  | 1,163,351              | 1,203,671              | 1,262,064              | 1,325,167                |                         |
| 3400-372              | Charges for Sewer Service  | 1,018,410              | 980,853                | 1,104,550              | 1,161,244                |                         |
| 3400-378              | Interconnection Charge     | 13,500                 | 14,125                 | 13,500                 | 13,500                   |                         |
| 3400-377              | Late Payment Fees          | 13,000                 | 5,695                  | 10,000                 | 10,000                   |                         |
| 3400-373              | Meter Taps and Connections | 5,000                  | 32,100                 | 7,000                  | 20,000                   |                         |
| 3400-374              | Water Impact Fee           | 30,000                 | 52,662                 | 27,000                 | 32,500                   |                         |
| 3400-375              | Sewer Impact Fee           | 35,000                 | 51,839                 | 30,000                 | 35,000                   |                         |
| 3400-376              | Re-connect Fee             | 1,000                  | 50                     | 500                    | 500                      |                         |
| 3400-398              | Sale of Fixed Assets       | -                      | -                      | -                      | -                        |                         |
| 3400-399              | Fund Balance Appropriated  | -                      | -                      | 9,463                  | -                        |                         |
| <b>TOTAL REVENUE</b>  |                            | <b>\$ 2,491,515</b>    | <b>\$ 2,520,858</b>    | <b>\$ 2,630,371</b>    | <b>\$ 2,826,911</b>      |                         |

**WATER AND SEWER EXPENDITURES**  
**DESCRIPTION: ADMINISTRATIVE/ENGINEERING/BILLING**  
**CODE: 30-91-7110**

| ACCOUNT NUMBER | DESCRIPTION                             | 2022-23 Adopted   | 2022-23 Actuals   | 2023-2024 YTD Dec. | 2023-24 Adopted     | 2024-25 Requested   | 2024-25 Approved |
|----------------|---|-------------------|-------------------|--------------------|---------------------|---------------------|------------------|
| 002            | Salaries                                | \$ 103,608        | \$ 95,018         | \$ 45,965          | \$ 112,729          | \$ 120,177          | \$ -             |
| 005            | FICA Expense                            | 7,926             | 6,317             | 3,480              | 8,624               | 9,194               | -                |
| 006            | Group Insurance                         | 18,927            | 19,478            | 7,657              | 17,246              | 18,548              | -                |
| 007            | 401K                                    | 5,180             | 4,613             | 2,338              | 5,636               | 6,009               | -                |
| 008            | Retirement                              | 18,720            | 23,757            | 9,041              | 19,029              | 20,250              | -                |
| 009            | Management Allocation from General Fund | 199,029           | 199,029           | -                  | 215,900             | 266,932             | -                |
|                | <b>Personnel Subtotal</b>               | <b>\$ 353,391</b> | <b>\$ 348,212</b> | <b>\$ 68,481</b>   | <b>\$ 379,164</b>   | <b>\$ 441,109</b>   | <b>\$ -</b>      |
| 010            | Unemployment Reimb.                     | \$ 1,000          | \$ 1,738          | \$ 967             | \$ 2,000            | \$ 2,000            | \$ -             |
| 011            | Postage/Mailing                         | 8,000             | 8,255             | 3,818              | 8,000               | 8,000               | -                |
| 012            | Printing                                | 2,000             | 2,459             | 1,168              | 3,000               | 3,000               | -                |
| 054            | Property & Equip Insurance              | 95,000            | 87,414            | 93,825             | 95,000              | 115,000             | -                |
| 057            | Miscellaneous                           | 9,500             | 4,468             | 1,372              | 6,000               | 4,000               | -                |
| 508            | Manager's Discretionary Fund            | 60,000            | -                 | 15,115             | 25,000              | 15,000              | -                |
|                | <b>Operating &amp; Maint. Subtotal</b>  | <b>\$ 175,500</b> | <b>\$ 104,334</b> | <b>\$ 116,265</b>  | <b>\$ 139,000</b>   | <b>\$ 147,000</b>   | <b>\$ -</b>      |
| 502            | Capital Outlay                          | \$ -              | \$ -              | \$ -               | \$ -                | \$ -                | \$ -             |
| 721            | Engineering Services                    | 5,000             | 3,119             | 1,235              | 5,000               | 3,500               | -                |
|                | <b>Capital Subtotal</b>                 | <b>\$ 5,000</b>   | <b>\$ 3,119</b>   | <b>\$ 1,235</b>    | <b>\$ 5,000</b>     | <b>\$ 3,500</b>     | <b>\$ -</b>      |
| 900            | Debt Service                            | \$ 106,403        | \$ 106,403        | \$ 20,027          | \$ 270,942          | \$ 376,216          | \$ -             |
| 505            | Transfer to Water/Sewer Capital Fund    | 152,563           | 152,563           | -                  | -                   | -                   | -                |
| 901            | G.O. Bond Debt Service                  | 172,013           | 172,013           | 66,125             | 228,426             | 224,126             | -                |
|                | <b>Debt Service Subtotal</b>            | <b>\$ 430,979</b> | <b>\$ 430,979</b> | <b>\$ 86,152</b>   | <b>\$ 499,368</b>   | <b>\$ 600,342</b>   | <b>\$ -</b>      |
|                | <b>TOTAL EXPENDITURES</b>               | <b>\$ 964,870</b> | <b>\$ 886,644</b> | <b>\$ 272,133</b>  | <b>\$ 1,022,532</b> | <b>\$ 1,191,951</b> | <b>\$ -</b>      |

WATER AND SEWER FUND  
 DESCRIPTION: WATER AND SEWER EXPENDITURES  
 CODE: 30-91-7120

| ACCOUNT NUMBER               | DESCRIPTION                                  | 2022-23 Adopted   | 2022-23 Actuals   | 2023-2024 YTD Dec. | 2023-24 Adopted   | 2024-25 Requested | 2024-25 Approved |
|------------------------------|--|-------------------|-------------------|--------------------|-------------------|-------------------|------------------|
| <b>Plant Operations 7120</b> |  |                   |                   |                    |                   |                   |                  |
| 002                          | Salaries                                     | \$ 303,802        | \$ 327,120        | \$ 160,788         | \$ 341,145        | \$ 339,988        | \$ -             |
| 003                          | Overtime                                     | 15,375            | 18,384            | 10,744             | 10,000            | 10,000            | -                |
| 004                          | Part-Time                                    | -                 | -                 | -                  | -                 | 20,000            | -                |
| 005                          | FICA Expense                                 | 24,417            | 19,796            | 20,793             | 26,863            | 28,304            | -                |
| 006                          | Group Insurance                              | 38,844            | -                 | 19,360             | 40,542            | 46,370            | -                |
| 007                          | 401K   | 15,959            | 15,550            | 13,200             | 17,557            | 17,499            | -                |
| 008                          | Retirement                                   | 57,675            | 101,072           | 54,102             | 59,273            | 58,973            | -                |
|                              | Personnel Subtotal                           | \$ 458,072        | \$ 481,902        | \$ 278,987         | \$ 495,380        | \$ 521,134        | \$ -             |
| 011                          | Telephone                                    | \$ 18,000         | \$ 35,019         | \$ 2,647           | \$ 2,000          | \$ -              | \$ -             |
| 013                          | Utilities                                    | 127,500           | 127,471           | 54,864             | 125,000           | 125,000           | -                |
| 014                          | Employee Development                         | 2,800             | 2,138             | 720                | 2,800             | 2,800             | -                |
| 016                          | Maintenance/Repair-Equip                     | 30,000            | 1,496             | 1,280              | 25,000            | 25,000            | -                |
| 017                          | Maintenance/Repair-Equip- Service Contracts  | 20,000            | 15,298            | 14,623             | 25,000            | 85,000            | -                |
| 031                          | Gasoline                                     | 5,000             | 6,745             | 2,524              | 7,500             | 6,000             | -                |
| 033                          | Materials and Supplies                       | 30,000            | 33,089            | 10,815             | 42,500            | 35,000            | -                |
| 034                          | Sludge Processing                            | 30,000            | 7,612             | 2,960              | 15,000            | 10,000            | -                |
| 036                          | Uniforms                                     | 3,500             | 951               | 1,895              | 5,000             | 3,500             | -                |
| 053                          | Permits & Dues                               | 3,500             | 2,315             | 3,132              | 4,000             | 5,000             | -                |
| 057                          | Miscellaneous                                | 5,500             | 3,629             | 332                | 5,500             | 2,500             | -                |
| 104                          | Lab Contract                                 | 30,000            | 24,229            | 10,294             | 30,000            | 30,000            | -                |
| 333                          | Chemicals                                    | 50,000            | 74,584            | 35,577             | 80,000            | 80,000            | -                |
|                              | Operating & Maint. Subtotal                  | \$ 355,800        | \$ 334,576        | \$ 141,683         | \$ 389,300        | \$ 409,800        | \$ -             |
| 500                          | Capital Outlay                               | \$ -              | \$ 73,355         | \$ 32,537          | \$ 19,670         | \$ 64,000         | \$ -             |
| 505                          | Transfer to Capital Projects                 | -                 | -                 | -                  | -                 | -                 | -                |
|                              | Capital Subtotal                             | \$ -              | \$ 73,355         | \$ 32,537          | \$ 19,670         | \$ 64,000         | \$ -             |
| 900                          | Debt Service                                 | \$ 76,570         | \$ 76,570         | \$ 4,324           | \$ 76,570         | \$ -              | \$ -             |
|                              | <b>SUBTOTAL - PLANT OPERATIONS</b>           | <b>\$ 888,442</b> | <b>\$ 966,403</b> | <b>\$ 457,511</b>  | <b>\$ 960,920</b> | <b>\$ 994,934</b> | <b>\$ -</b>      |
|                              | \$ 14,000 New Mower                          |                   |                   |                    |                   |                   |                  |
|                              | \$ 50,000 New Valves - High Service Pumps    |                   |                   |                    |                   |                   |                  |
|                              | \$ 64,000                                    |                   |                   |                    |                   |                   |                  |
|                              | * Capital for FY 2025:                       |                   |                   |                    |                   |                   |                  |
| IP                           | Tank Contract                                |                   |                   |                    |                   |                   |                  |
| <b>Field Operations 7120</b> |  |                   |                   |                    |                   |                   |                  |
| 202                          | Salaries                                     | 167,259           | 166,169           | 91,812             | 196,360           | 195,880           | -                |
| 203                          | Overtime                                     | 10,250            | 9,974             | 2,723              | 11,000            | 11,000            | -                |
| 209                          | On Call/Standby Pay                          | 10,000            | 16,984            | 8,889              | 10,000            | 10,000            | -                |
| 205                          | FICA Expense                                 | 13,579            | 14,279            | 15,988             | 15,863            | 15,826            | -                |
| 206                          | Group Insurance                              | 31,680            | 22,930            | 15,988             | 33,051            | 37,816            | -                |
| 207                          | 401K   | 8,875             | 29,166            | -                  | 10,368            | 10,344            | -                |
| 208                          | Retirement                                   | 32,076            | -                 | -                  | 35,002            | 34,859            | -                |
|                              | Personnel Subtotal                           | 273,720           | 259,502           | 119,412            | 311,644           | 315,726           | -                |
| 214                          | Employee Development                         | 2,000             | 232               | -                  | 2,000             | 1,500             | -                |
| 216                          | Maintenance/Repair-Equip                     | 10,000            | 4,562             | 6,354              | 10,000            | 10,000            | -                |
| 217                          | Maintenance/Repair-Lift Station              | 13,000            | 1,316             | 1,828              | 13,000            | 10,000            | -                |
| 231                          | Diesel/Gasoline                              | 8,500             | 8,359             | 3,858              | 9,500             | 9,000             | -                |
| 233                          | Materials and Supplies                       | 85,000            | 27,342            | 28,551             | 120,000           | 120,000           | -                |
| 235                          | Safety Supplies                              | 1,800             | 1,451             | -                  | 1,800             | 1,800             | -                |
| 236                          | Uniforms                                     | 2,500             | 888               | 3,044              | 2,500             | 2,500             | -                |
| 257                          | Miscellaneous                                | 2,000             | 5,270             | 1,047              | 2,000             | 2,000             | -                |
|                              | Operating & Maint. Subtotal                  | 124,800           | 49,420            | 44,692             | 160,800           | 156,800           | -                |
| 502                          | Capital Outlay                               | 187,179           | 184,403           | 9,137              | 121,970           | 147,000           | -                |
| 503                          | Water Line Replacements/Repairs- Reserve     | 10,000            | -                 | -                  | 10,000            | 10,000            | -                |
| 504                          | Sewer Line I&I Replacements/Repairs- Reserve | 10,000            | 500               | 6,841              | 10,000            | 10,000            | -                |
|                              | Capital Subtotal                             | 207,179           | 184,903           | 15,778             | 141,970           | 167,000           | -                |
| 950                          | Debt Service                                 | 32,505            | 32,505            | 83,274             | 32,505            | -                 | -                |
|                              | <b>SUBTOTAL - FIELD OPERATIONS</b>           | <b>638,203</b>    | <b>526,330</b>    | <b>263,156</b>     | <b>646,919</b>    | <b>639,526</b>    | <b>-</b>         |
|                              | * Capital for FY 2025:                       |                   |                   |                    |                   |                   |                  |
| IP                           | \$ 67,000 Utility Truck                      |                   |                   |                    |                   |                   |                  |
| IP                           | \$ 20,000 Push Camera                        |                   |                   |                    |                   |                   |                  |
| IP                           | \$ 60,000 Shoring boxes                      |                   |                   |                    |                   |                   |                  |
|                              | \$ 147,000                                   |                   |                   |                    |                   |                   |                  |

| Description   | Estimated Cost   | FY 2024-25     | FY 2025-26     | FY 2026-27     | FY 2027-28     | FY 2028-29     | FY 2029-30     | FY 2030-31     | FY 2031-32     | FY 2032-33     | FY 2033-34 |
|---|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
|   |                  |                |                |                |                |                |                |                |                |                |            |
| <b>General Capital Equipment Projects</b>   |                  |                |                |                |                |                |                |                |                |                |            |
| <b>Police</b>   |                  |                |                |                |                |                |                |                |                |                |            |
| Ford 2013 Interceptor AWD ,SUV w/ camera, VIN# 0.6192                               | 61,000           | -              | -              | -              | -              | -              | -              | -              | 75,030         | -              | -          |
| Ford 2014 Interceptor AWD ,SUV w/ camera, VIN# 0.8454, Call# 312 Sell in FY 21-22   | 59,305           | -              | -              | -              | -              | -              | 69,485         | -              | -              | -              | -          |
| Ford 2014 Interceptor AWD ,SUV w/ camera, VIN# 0.8455, Call# 309                    | 60,000           | -              | -              | -              | -              | -              | -              | 71,706         | -              | -              | -          |
| Ford 2014 Interceptor AWD ,Sedan w/ camera, VIN# 0.4691, Call# 305 Sell in FY 21-22 | 59,305           | -              | -              | -              | -              | -              | 69,485         | -              | -              | -              | -          |
| Ford 2014 Interceptor AWD ,Sedan w/ camera, VIN# 0.8288, Call# 308                  | 60,000           | -              | -              | -              | -              | -              | -              | -              | 73,800         | -              | -          |
| Ford 2015 Interceptor AWD ,Sedan w/ camera, VIN# 0.9142, Call# 306                  | 60,000           | -              | -              | -              | -              | -              | -              | 71,706         | -              | -              | -          |
| 2016 EZ Go VIN# 0.7353  | 15,000           | 15,918         | -              | -              | -              | -              | -              | -              | -              | 18,750         | -          |
| Ford 2016 Interceptor AWD, SUV w/ camera, VIN# 0.5103                               | 60,000           | 63,672         | -              | -              | -              | -              | -              | -              | -              | 75,000         | -          |
| Ford 2016 Interceptor AWD, SUV w/ camera, VIN# 0.5104                               | 60,000           | -              | 64,946         | -              | -              | -              | -              | -              | -              | -              | -          |
| Ford 2017 Interceptor AWD, SUV w/camera, VIN# 0.7835                                | 60,000           | -              | -              | 66,245         | -              | -              | -              | -              | -              | -              | -          |
| Ford 2018 Interceptor AWD, SUV, VIN# 0.6554   | 65,000           | -              | 70,358         | -              | -              | -              | -              | -              | -              | -              | -          |
| Ford 2018 Interceptor AWD, SUV, VIN# 0.6552   | 65,000           | -              | -              | -              | -              | 74,665         | -              | -              | -              | -              | -          |
| Ford 2018 F150 4 WD Pickup VIN# 0.2174  | 70,000           | -              | -              | -              | -              | 80,408         | -              | -              | -              | -              | -          |
| Ford 2019 Interceptor AWD, SUV VIN# 0.9763  | 70,000           | -              | -              | 77,286         | -              | -              | -              | -              | -              | -              | -          |
| Ford 2020 Interceptor AWD, SUV VIN# 0.0410  | 70,000           | -              | -              | -              | 78,831         | -              | -              | -              | -              | -              | -          |
| Ford 2020 Interceptor AWD, SUV VIN# 0.0411 (Lemon Vehicle- Ford Bought Back)        | 70,000           | -              | -              | -              | 78,831         | -              | -              | -              | -              | -              | -          |
| Ford 2021 Interceptor SUV Hybrid VIN# 0.0972  | 70,000           | -              | -              | -              | -              | 80,408         | -              | -              | -              | -              | -          |
| Ford 2021 Interceptor SUV Hybrid VIN# 0.2917  | 70,000           | -              | -              | -              | -              | -              | 82,016         | -              | -              | -              | -          |
| Ford 2021 Interceptor SUV VIN# 0.2922   | 70,000           | -              | -              | -              | -              | -              | -              | -              | 83,658         | -              | -          |
| Ford 2022 Interceptor SUV VIN# 0.6561   | 70,000           | -              | -              | -              | -              | -              | -              | -              | -              | -              | -          |
| <b>Police Subtotal</b>  | <b>1,234,610</b> | <b>143,262</b> | <b>135,304</b> | <b>143,531</b> | <b>157,662</b> | <b>235,481</b> | <b>220,985</b> | <b>143,412</b> | <b>232,486</b> | <b>168,750</b> | <b>-</b>   |
| <b>Planning and Inspections</b>   |                  |                |                |                |                |                |                |                |                |                |            |
| 2019 Toyota Tacoma 4 WD, Truck, VIN# 0.5617   | 35,000           | -              | -              | -              | -              | -              | 41,300         | -              | -              | -              | -          |
| 2020 Ford Explorer 4WD, SUV VIN#1FMSK8DHXLGCT4217                                   | 35,000           | -              | -              | -              | -              | -              | -              | -              | -              | -              | 45,500     |
| <b>Planning and Inspections Subtotal</b>  | <b>35,000</b>    | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>41,300</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>   |



| Description  | Estimated Cost   | FY 2024-25     | FY 2025-26     | FY 2026-27    | FY 2027-28     | FY 2028-29     | FY 2029-30     | FY 2030-31    | FY 2031-32     | FY 2032-33    | FY 2033-34     |
|--|------------------|----------------|----------------|---------------|----------------|----------------|----------------|---------------|----------------|---------------|----------------|
| <b>Streets</b>   |                  |                |                |               |                |                |                |               |                |               |                |
| 2003 Dingo TX 420 Utility Loader VIN# 0.0345   | 15,000           | 35,000         | -              | -             | -              | -              | -              | -             | -              | -             | -              |
| 2003 Trailer UNK Triten GU8 VIN# 0.079   | 6,000            | -              | -              | -             | -              | -              | -              | 10,000        | -              | -             | -              |
| 2003 Trailer UNK Triten GU8 VIN# 0.079   | 32,050           | -              | -              | -             | -              | -              | -              | -             | -              | -             | 55,000         |
| 2009 Sidewalk Tractor Kubota Tractor 3030HSDC VIN# NA                                  | 58,400           | 55,000         | -              | -             | -              | -              | -              | -             | -              | -             | -              |
| 2009 Utility Truck Ford F450 VIN# 0.1169 (Replace Cab & Chassey & Build Bed)           | 60,000           | -              | -              | -             | -              | -              | -              | -             | -              | -             | -              |
| 2013 Isuzu NPRGD Vin# 0.0352   | 75,000           | -              | 120,000        | -             | -              | -              | -              | -             | -              | -             | -              |
| 2014 International Durastar Dump Truck VIN# 0.9747                                     | 60,000           | 53,000         | -              | -             | -              | -              | -              | -             | -              | -             | -              |
| 2015 Dodge 5500 4X4 Dump - PWD4- VIN# 0.2087 (Put a Leafbox on this truck & New Hoist) | 34,120           | -              | 50,000         | -             | -              | -              | -              | -             | -              | -             | -              |
| 2015 John Deere 5075E Tractor- E03- VIN# 0.5726  | 4,900            | -              | -              | -             | -              | -              | -              | -             | -              | -             | -              |
| Buffalo turbine blower for leaf and debris clearing VIN# .4410                         | 13,305           | -              | -              | -             | -              | 25,000         | -              | -             | -              | -             | -              |
| Mohawk 2 Post 12,000 pound lift for Public Works Facility New 2015                     | 66,650           | -              | -              | 90,000        | -              | -              | -              | -             | -              | -             | -              |
| 2015 John Deere 50G Excavator HH60 Hydraulic Hammer/VIN# 0.3370                        | 35,000           | -              | -              | -             | 70,000         | -              | -              | -             | -              | -             | -              |
| 2015 M12R Morbark Chipper VIN# 0.2224  | 35,000           | -              | -              | -             | -              | -              | 50,000         | -             | -              | -             | -              |
| 2017 John Deere Tractor 3039R VIN# 0.1390  | 94,000           | -              | -              | -             | -              | 125,000        | -              | -             | -              | -             | -              |
| 2018 CAT 908M Wheeled Loader VIN# 0.4570   | 42,000           | -              | -              | -             | 50,000         | -              | -              | -             | -              | -             | -              |
| 2018 Chevrolet 1500 VIN# 0.0398  | 160,000          | -              | 50,000         | -             | -              | -              | -              | -             | -              | -             | -              |
| 2008 Dodge 5500 Bucket Truck VIN# 0.9267   | 36,000           | -              | -              | -             | -              | -              | -              | 50,000        | -              | -             | -              |
| (3) Western Ice Breaker Salt Spreaders   | 48,000           | -              | -              | -             | -              | -              | 65,000         | -             | -              | -             | -              |
| 2018 John Deere 5075E Tractor VIN# 0.4757  | 35,500           | -              | -              | -             | 45,000         | -              | -              | -             | -              | -             | -              |
| 2019 Chevrolet 5500 VIN# 0.9556  | 27,000           | -              | -              | -             | -              | -              | -              | -             | -              | -             | 40,000         |
| 2019 Rol Mol VIN# 0.1875   | 32,000           | -              | -              | -             | -              | 45,000         | -              | -             | -              | -             | -              |
| 2019 Toyota Tacoma SR Double Cab VIN# 0.3142   | 6,200            | -              | -              | -             | -              | -              | -              | 10,000        | -              | -             | -              |
| Hunter Balancer @ Shop   | 14,140           | -              | -              | -             | -              | -              | -              | -             | -              | -             | 25,000         |
| Rotary 4 Post Lift @ Shop  | 67,951           | -              | -              | -             | -              | -              | -              | -             | 85,000         | -             | -              |
| 2022 John Deere S100M VIN# 0.0796  | 40,000           | -              | -              | -             | -              | -              | -              | -             | 50,000         | -             | -              |
| 2021 John Deere 35G VIN# 0.3333  | 29,997           | -              | -              | -             | -              | -              | 45,000         | -             | -              | -             | -              |
| 2019 Kubota LX3310 VIN# 0.1441   | 27,000           | -              | -              | -             | -              | -              | -              | -             | -              | 45,000        | -              |
| 2022 F-550 Dump Truck (Chipper Truck) VIN# 0.9045                                      | 66,975           | -              | -              | -             | -              | -              | -              | -             | -              | -             | 65,000         |
| 2022 Carlton 1712 Chipper VIN# 0.7784  | 36,050           | -              | -              | -             | -              | -              | -              | 45,000        | -              | -             | -              |
| 2023 Toyota Tacoma VIN# 0.9997   | 39,900           | -              | -              | -             | -              | -              | -              | -             | -              | -             | -              |
| 2 Wannco Messago Boards VIN# 0.3761 & 0.8400   | 32,000           | -              | -              | -             | -              | -              | 45,000         | -             | -              | -             | -              |
| 2020 Toyota Extended Cab. VIN# 0.3210  |                  |                |                |               |                |                |                |               |                |               |                |
| <b>Streets Subtotal</b>  | <b>1,330,138</b> | <b>143,000</b> | <b>220,000</b> | <b>90,000</b> | <b>165,000</b> | <b>195,000</b> | <b>205,000</b> | <b>65,000</b> | <b>185,000</b> | <b>45,000</b> | <b>205,000</b> |

| Description   | Estimated Cost   | FY 2024-25     | FY 2025-26     | FY 2026-27     | FY 2027-28     | FY 2028-29     | FY 2029-30     | FY 2030-31     | FY 2031-32     | FY 2032-33     | FY 2033-34     |
|---|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Sanitation</b>   |                  |                |                |                |                |                |                |                |                |                |                |
| 2016 Freightliner Garbage Truck- PW17- VIN# 0.9805  | 150,000          | -              | -              | 225,000        | -              | -              | -              | -              | -              | -              | -              |
| 2018 Garbage Truck Freightliner M2106 VIN# 0.9121   | 150,000          | -              | -              | -              | -              | -              | -              | 265,000        | -              | -              | -              |
| <b>Sanitation Subtotal</b>  | <b>300,000</b>   | <b>-</b>       | <b>-</b>       | <b>225,000</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>265,000</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>Parks and Recreation</b>   |                  |                |                |                |                |                |                |                |                |                |                |
| 2016 Chevrolet Silverado 2500 FWD VIN# 0.1755   | 40,000           | -              | -              | -              | 45,046         | -              | -              | -              | -              | -              | -              |
| 2023 Club Car Cushman Hauler SN# .6078  | 13,000           | -              | -              | -              | -              | -              | -              | -              | 15,990         | -              | -              |
| <b>Parks &amp; Rec Subtotal</b>   | <b>53,000</b>    | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>45,046</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>15,990</b>  | <b>-</b>       | <b>-</b>       |
| <b>Landscaping</b>  |                  |                |                |                |                |                |                |                |                |                |                |
| Toyota 2007 Tundra, Pickup Truck VIN# 0.5536 (Transferred from PD- Replace with 2500 Chevrolet Silverado) | 19,400           | 50,000         | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 2005 Trailer LINK Abby Flatbed VIN# 0.6342  | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 2012 Skidsteer Bob Cat ID# 0.6786   | 50,000           | -              | -              | -              | -              | -              | -              | -              | -              | -              | 65,000         |
| 2015 Dingo - Toro Kohler Engine ID#0.5271   | 15,000           | -              | -              | 16,350         | -              | -              | -              | -              | -              | -              | -              |
| 2015 Sod Cutter (ID#0.5068)   | 5,000            | -              | -              | -              | 5,600          | -              | -              | -              | -              | -              | -              |
| 2016 Ferris Zero Turn Riding Mower ID#0.1279  | 11,000           | -              | -              | -              | -              | -              | -              | 13,910         | -              | -              | -              |
| 2017 Toro 09120 8000 Vacuum Mower VIN# 0.0295   | 20,000           | -              | -              | -              | -              | -              | 23,600         | -              | -              | -              | -              |
| 1990 Suzuki Mini Truck VIN# 0.8308  | 7,500            | -              | -              | 8,176          | -              | -              | -              | -              | -              | -              | -              |
| 1999 Suzuki Mini Truck VIN# 0.4907  | 8,900            | -              | 9,434          | -              | -              | -              | -              | -              | -              | -              | -              |
| 2005 Haul Trailer VIN# 0.4223   | 4,000            | -              | 4,240          | -              | -              | -              | -              | -              | -              | -              | -              |
| 2022 Toro Proline Mower VIN# 0.0678   | 5,528            | -              | -              | -              | -              | -              | -              | 6,886          | -              | -              | -              |
| 2023 John Deere 35G Mini Excavator VIN# 0.0905  | 40,000           | -              | -              | -              | -              | -              | -              | -              | -              | 50,800         | -              |
| 2018 Chevrolet Silverado 3500 FWD VIN# 0.2080   | 45,000           | -              | -              | -              | -              | 51,750         | -              | -              | -              | -              | -              |
| 2018 Club Car Cushman Hauler ID#0.2910  | 8,468            | -              | 8,976          | -              | -              | -              | -              | -              | -              | -              | -              |
| 2018 Club Car   | 10,000           | -              | -              | -              | 11,200         | -              | -              | -              | -              | -              | -              |
| 2022 Greenworks 82V Optimus 18KW Battery Mower  | 20,699           | -              | -              | -              | -              | -              | -              | -              | 25,667         | -              | -              |
| <b>Landscaping Subtotal</b>   | <b>270,493</b>   | <b>50,000</b>  | <b>22,650</b>  | <b>24,525</b>  | <b>16,800</b>  | <b>51,750</b>  | <b>23,600</b>  | <b>20,596</b>  | <b>25,667</b>  | <b>50,800</b>  | <b>65,000</b>  |
| <b>Total General Capital Equipment</b>  | <b>3,223,241</b> | <b>336,262</b> | <b>377,954</b> | <b>483,056</b> | <b>384,508</b> | <b>482,231</b> | <b>490,886</b> | <b>494,008</b> | <b>459,143</b> | <b>264,550</b> | <b>270,000</b> |

| Description  | Estimated Cost   | FY 2024-25     | FY 2025-26     | FY 2026-27     | FY 2027-28     | FY 2028-29     | FY 2029-30     | FY 2030-31     | FY 2031-32     | FY 2032-33     | FY 2033-34     |
|--|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>Utility Capital Equipment</b>   |                  |                |                |                |                |                |                |                |                |                |                |
| <b>Utility Field Operations</b>  |                  |                |                |                |                |                |                |                |                |                |                |
| 2007 Sewer Jet Vac Harben Trailer/Sewer Jet VIN# 0.2029                                      | 45,000           | -              | -              | -              | 60,000         | -              | -              | -              | -              | -              | -              |
| 2002 EZ Go Workhorse VIN# 0.2386 (transferred from P&R)                                      | 13,000           | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 2023 John Deere Front End Loader VIN# 0.5123   | 187,179          | -              | -              | -              | -              | -              | -              | -              | -              | -              | 225,000        |
| Valve Insertion Machine (AVT)  | 60,000           | -              | -              | -              | -              | -              | -              | 80,000         | -              | -              | -              |
| 2015 Enviro Sight Sewer Camera   | 70,340           | -              | -              | -              | -              | -              | -              | -              | 100,000        | -              | -              |
| 2016 Kaufman Tandem Tilt Top Trailer VIN# 0.1851   | 10,000           | -              | -              | -              | -              | 15,000         | -              | -              | -              | -              | -              |
| 2015 Mongoose Sewer Jetter- VIN# 6800  | 46,662           | -              | -              | -              | -              | -              | -              | -              | -              | 100,000        | -              |
| 2014 John Deere 310SK Backhoe- E02- VIN# 0.9920  | 78,351           | -              | 162,000        | -              | -              | -              | -              | -              | -              | -              | -              |
| 1999 Service Utility EZ-GO EZ-GO Workhorse VIN# 0.3761 (Transfer from P&R For Meter Reading) | 12,000           | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 2016 Chevrolet 2500HD Utility Truck- PW07- VIN# 0.4324                                       | 35,500           | 67,000         | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 2016 Chevrolet 2500 HD Utility Truck- PW06- VIN# 0.4447                                      | 35,500           | -              | -              | 70,000         | -              | -              | -              | -              | -              | -              | -              |
| 2017 Ford F550 VIN # 0.5980  | 35,500           | -              | -              | -              | 75,000         | -              | -              | -              | -              | -              | -              |
| Stanley Hydraulic Power Pack (2020)  | 14,000           | -              | -              | -              | -              | -              | -              | 25,000         | -              | -              | -              |
| 2019 Sewer Camera Van Ford Transit Van VIN# 0.5826   | 75,000           | -              | -              | -              | -              | -              | 100,000        | -              | -              | -              | -              |
| <b>Utility Field Operations Subtotal</b>   | <b>718,032</b>   | <b>67,000</b>  | <b>162,000</b> | <b>70,000</b>  | <b>135,000</b> | <b>15,000</b>  | <b>100,000</b> | <b>105,000</b> | <b>100,000</b> | <b>100,000</b> | <b>225,000</b> |
| <b>Utility Plant Operations</b>  |                  |                |                |                |                |                |                |                |                |                |                |
| 2015 Chevrolet 1500 VIN# 0.4385  | 35,500           | -              | 50,000         | -              | -              | -              | -              | -              | -              | -              | -              |
| John Deere Z930 54' MOD Riding Mower   | 9,750            | 14,000         | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| 2019 Toyota Tacoma SR EX Cab VIN# 0.5598   | 36,000           | -              | -              | -              | 50,000         | -              | -              | -              | -              | -              | -              |
| 2020 Freightliner: WWTP Sewer Tanker/Sludge Truck VIN# .4865                                 | 120,000          | -              | -              | -              | -              | -              | -              | -              | -              | 200,000        | -              |
| <b>Utility Plant Operations Subtotal</b>   | <b>201,250</b>   | <b>14,000</b>  | <b>50,000</b>  | <b>-</b>       | <b>50,000</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>200,000</b> | <b>-</b>       |
| <b>Total Water / Sewer Capital Equipment</b>   | <b>919,282</b>   | <b>81,000</b>  | <b>212,000</b> | <b>70,000</b>  | <b>185,000</b> | <b>15,000</b>  | <b>100,000</b> | <b>105,000</b> | <b>100,000</b> | <b>300,000</b> | <b>225,000</b> |
| <b>Total General and Utility Capital Equipment</b>   | <b>4,142,523</b> | <b>417,262</b> | <b>589,954</b> | <b>553,056</b> | <b>569,508</b> | <b>497,231</b> | <b>590,886</b> | <b>599,008</b> | <b>559,143</b> | <b>564,550</b> | <b>495,000</b> |

**TOWN OF BLOWING ROCK  
AUTHORIZED POSITION ALLOCATION SUMMARY**

| Department                          | Adopted FTE's<br>FY 24-25 |
|-------------------------------------|---------------------------|
| Administration/Finance              | 6                         |
| Central Government                  | 0                         |
| IT                                  | 1                         |
| Public Buildings                    | 0                         |
| Police                              | 19                        |
| Fire                                | 18                        |
| Planning/Inspections                | 4                         |
| Public Works - Streets              | 8                         |
| Public Works - Sanitation           | 3                         |
| Parks & Recreation                  | 5                         |
| Landscaping                         | 4                         |
| BR Academy                          | 2                         |
| Water/Sewer - Administration        | 2                         |
| Water/Sewer - Operations            | 4                         |
| Water/Sewer - Plants                | 5                         |
| <b>TOTAL FULL-TIME EQUIVALENTS:</b> | <b>81</b>                 |
|                                     |                           |

**General Fund Debt**

|                                    | 24-25        | 25-26        | 26-27      | 27-28      | 28-29      | 29-30      | 30-31     | 31-32 | 32-33 | 33-34 |
|------------------------------------|--------------|--------------|------------|------------|------------|------------|-----------|-------|-------|-------|
| <b>Installment Loans:</b>          |              |              |            |            |            |            |           |       |       |       |
| Installment Loan Balance           | \$ 2,845,150 | \$ 1,921,752 | \$ 995,680 | \$ 602,435 | \$ 333,559 | \$ 203,026 | \$ 71,614 | \$ -  | \$ -  | \$ -  |
| Annual Debt Payments - Installment | \$ 1,009,929 | \$ 970,296   | \$ 418,886 | \$ 285,768 | \$ 137,418 | \$ 135,011 | \$ 48,178 | \$ -  | \$ -  | \$ -  |

|                                 | 24-25        | 25-26        | 26-27        | 27-28        | 28-29        | 29-30        | 30-31        | 31-32        | 32-33        | 33-34        |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>GF GO Bond Debt:</b>         |              |              |              |              |              |              |              |              |              |              |
| GO Debt Balance                 | \$ 7,208,000 | \$ 6,681,000 | \$ 6,159,000 | \$ 5,642,000 | \$ 5,125,000 | \$ 4,609,000 | \$ 4,093,000 | \$ 3,577,000 | \$ 3,061,000 | \$ 2,545,000 |
| Annual Debt Payments - GO Bonds | \$ 734,227   | \$ 711,308   | \$ 688,490   | \$ 670,821   | \$ 652,152   | \$ 634,516   | \$ 617,805   | \$ 603,694   | \$ 591,170   | \$ 578,473   |

|                                 | 24-25         | 25-26        | 26-27        | 27-28        | 28-29        | 29-30        | 30-31        | 31-32        | 32-33        | 33-34        |
|---------------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Total General Fund Debt:</b> |               |              |              |              |              |              |              |              |              |              |
| Total General Fund Debt Balance | \$ 10,053,150 | \$ 8,602,752 | \$ 7,154,680 | \$ 6,244,435 | \$ 5,458,559 | \$ 4,812,026 | \$ 4,164,614 | \$ 3,577,000 | \$ 3,061,000 | \$ 2,545,000 |
| Total GF Annual Debt Payments   | \$ 1,744,156  | \$ 1,681,604 | \$ 1,107,375 | \$ 956,589   | \$ 789,570   | \$ 769,528   | \$ 665,983   | \$ 603,694   | \$ 591,170   | \$ 578,473   |

**Water and Sewer Fund:**

|                                    | 24-25        | 25-26        | 26-27        | 27-28        | 28-29      | 29-30      | 30-31      | 31-32      | 32-33      | 33-34 |
|------------------------------------|--------------|--------------|--------------|--------------|------------|------------|------------|------------|------------|-------|
| <b>Installment Loans:</b>          |              |              |              |              |            |            |            |            |            |       |
| Installment Loan Balance           | \$ 2,080,822 | \$ 1,770,880 | \$ 1,456,645 | \$ 1,156,682 | \$ 904,207 | \$ 691,230 | \$ 478,253 | \$ 293,619 | \$ 146,809 | \$ -  |
| Annual Debt Payments - Installment | \$ 376,216   | \$ 370,159   | \$ 345,733   | \$ 288,128   | \$ 240,656 | \$ 234,598 | \$ 200,399 | \$ 157,320 | \$ 152,065 | \$ -  |

|                                 | 24-25        | 25-26        | 26-27        | 27-28        | 28-29        | 29-30        | 30-31        | 31-32        | 32-33      | 33-34      |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|
| <b>GF GO Bond Debt:</b>         |              |              |              |              |              |              |              |              |            |            |
| GO Debt Balance                 | \$ 2,199,000 | \$ 2,038,000 | \$ 1,872,000 | \$ 1,706,000 | \$ 1,540,000 | \$ 1,373,000 | \$ 1,206,000 | \$ 1,044,000 | \$ 882,000 | \$ 720,000 |
| Annual Debt Payments - GO Bonds | \$ 224,127   | \$ 224,028   | \$ 218,829   | \$ 213,630   | \$ 209,431   | \$ 205,116   | \$ 194,754   | \$ 189,483   | \$ 184,121 | \$ 178,739 |

|  | 24-25        | 25-26        | 26-27        | 27-28        | 28-29        | 29-30        | 30-31        | 31-32        | 32-33        | 33-34      |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|
| <b>Total Water and Sewer Debt:</b>         |              |              |              |              |              |              |              |              |              |            |
| Total Water and Sewer Debt Balance         | \$ 4,279,822 | \$ 3,808,880 | \$ 3,328,645 | \$ 2,862,682 | \$ 2,444,207 | \$ 2,064,230 | \$ 1,684,253 | \$ 1,337,619 | \$ 1,028,809 | \$ 720,000 |
| Total Water and Sewer Annual Debt Payments | \$ 600,342   | \$ 594,187   | \$ 564,562   | \$ 501,758   | \$ 450,087   | \$ 439,714   | \$ 395,154   | \$ 346,803   | \$ 336,186   | \$ 178,739 |

|                                | 24-25         | 25-26         | 26-27         | 27-28        | 28-29        | 29-30        | 30-31        | 31-32        | 32-33        | 33-34        |
|--------------------------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Total Town Debt Balance</b> | \$ 14,332,972 | \$ 12,411,632 | \$ 10,483,325 | \$ 9,107,117 | \$ 7,902,765 | \$ 6,876,256 | \$ 5,848,867 | \$ 4,914,619 | \$ 4,089,809 | \$ 3,265,000 |

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

FY 24-25      FY 25-26      FY 26-27      FY 27-28      FY 28-29      FY 29-30      FY 30-31      FY 31-32      FY 32-33      FY 33-34

**General Fund Debt Service Requirements**

Police

2 Ford Interceptor Vehicles purchased 2023

Date: Nov. 2, 2022

First Citizens Bank

Acct # , Rate 4.53%

|          |           |         |         |        |   |   |   |   |   |   |
|----------|-----------|---------|---------|--------|---|---|---|---|---|---|
|          | Balance   | 198,803 | 137,552 | 73,526 | - | - | - | - | - | - |
| Pay      | Principal | 61,251  | 64,026  | 66,926 | - | - | - | - | - | - |
| Off In   | Interest  | 8,707   | 5,932   | 3,032  | - | - | - | - | - | - |
| FY 26-27 | Total     | 69,958  | 69,958  | 69,958 | - | - | - | - | - | - |

2 Police SUVs (lights, camera and graphics included), 2 VP900 Portable Radios, Traffic Cameras, Defibrulators and Accessories and Communications Equipment) (FY 21-22)

Date: 2021

BB&T Bank

Acct # 0000000000-00000, Rate 1.19%

|          |           |         |        |   |   |   |   |   |   |   |
|----------|-----------|---------|--------|---|---|---|---|---|---|---|
|          | Balance   | 100,563 | 57,513 | - | - | - | - | - | - | - |
| Pay      | Principal | 43,050  | 43,566 | - | - | - | - | - | - | - |
| Off In   | Interest  | 1,034   | 518    | - | - | - | - | - | - | - |
| FY 25-26 | Total     | 44,084  | 44,084 | - | - | - | - | - | - | - |

2 Replacement Dual Band Radios, 5 Body/Vehicle Cameras, 1 Ford Interceptor, Dispatch Radio/Phone Recorder & Communications Equipment (FY 20-21)

Date: October 10, 2020

BB&T Bank

Acct # 0000000000-00000, Rate 1.6%

|          |           |        |   |   |   |   |   |   |   |   |
|----------|-----------|--------|---|---|---|---|---|---|---|---|
|          | Balance   | 25,667 | - | - | - | - | - | - | - | - |
| Pay      | Principal | 25,667 | - | - | - | - | - | - | - | - |
| Off In   | Interest  | 1,643  | - | - | - | - | - | - | - | - |
| FY 24-25 | Total     | 27,310 | - | - | - | - | - | - | - | - |

2 Dual Band Radios & Replacement Body/Vehicle Cameras (FY 19-20)

Date: October 8, 2019

United Community Bank

Acct # 5115219391, Rate 1.82%

|          |           |   |   |   |   |   |   |   |   |   |
|----------|-----------|---|---|---|---|---|---|---|---|---|
|          | Balance   | - | - | - | - | - | - | - | - | - |
| Pay      | Principal | - | - | - | - | - | - | - | - | - |
| Off In   | Interest  | - | - | - | - | - | - | - | - | - |
| FY 23-24 | Total     | - | - | - | - | - | - | - | - | - |

4 Ford Police Cars, Radios, and Green Hill Comms

Date: October 12, 2023

Loan # #### 4.85%

|          |           |         |         |         |        |   |   |   |   |   |
|----------|-----------|---------|---------|---------|--------|---|---|---|---|---|
|          | Balance   | 287,355 | 221,095 | 150,858 | 77,215 | - | - | - | - | - |
| Pay      | Principal | 66,260  | 70,237  | 73,643  | 77,215 | - | - | - | - | - |
| Off In   | Interest  | 14,700  | 10,729  | 7,317   | 3,745  | - | - | - | - | - |
| FY 27-28 | Total     | 80,960  | 80,960  | 80,960  | 80,960 | - | - | - | - | - |

|                                 |  |                |                |                |               |   |   |   |   |   |
|---------------------------------|--|----------------|----------------|----------------|---------------|---|---|---|---|---|
| <b>Police Department Total:</b> |  | <b>222,312</b> | <b>195,002</b> | <b>150,918</b> | <b>80,960</b> | - | - | - | - | - |
|---------------------------------|--|----------------|----------------|----------------|---------------|---|---|---|---|---|

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

|   |           | FY 24-25       | FY 25-26       | FY 26-27       | FY 27-28       | FY 28-29       | FY 29-30       | FY 30-31       | FY 31-32       | FY 32-33       | FY 33-34       |
|---|-----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| General Fund Bond- Series 2016            |           |                |                |                |                |                |                |                |                |                |                |
| March 2016 Closing                        |           |                |                |                |                |                |                |                |                |                |                |
| Account # 000000000000, Rate 2.00%        |           |                |                |                |                |                |                |                |                |                |                |
| Pay                                       | Balance   | 2,060,000      | 1,880,000      | 1,705,000      | 1,530,000      | 1,355,000      | 1,180,000      | 1,005,000      | 830,000        | 655,000        | 480,000        |
| Off In                                    | Principal | 180,000        | 175,000        | 175,000        | 175,000        | 175,000        | 175,000        | 175,000        | 175,000        | 175,000        | 175,000        |
| FY 35-36                                  | Interest  | 44,803         | 41,203         | 37,703         | 34,203         | 30,703         | 27,203         | 23,703         | 20,028         | 16,090         | 11,978         |
|   | Total     | 224,803        | 216,203        | 212,703        | 209,203        | 205,703        | 202,203        | 198,703        | 195,028        | 191,090        | 186,978        |
| General Fund Bond- Series 2018            |           |                |                |                |                |                |                |                |                |                |                |
| March 2018 Closing                        |           |                |                |                |                |                |                |                |                |                |                |
| Account # 000000000000, Rate Est. @ 2.94% |           |                |                |                |                |                |                |                |                |                |                |
| Pay                                       | Balance   | 1,200,000      | 1,110,000      | 1,020,000      | 935,000        | 850,000        | 765,000        | 680,000        | 595,000        | 510,000        | 425,000        |
| Off In                                    | Principal | 90,000         | 90,000         | 85,000         | 85,000         | 85,000         | 85,000         | 85,000         | 85,000         | 85,000         | 85,000         |
| FY 37-38                                  | Interest  | 36,850         | 34,150         | 31,450         | 28,900         | 26,350         | 23,800         | 21,250         | 18,700         | 16,150         | 13,600         |
|   | Total     | 126,850        | 124,150        | 116,450        | 113,900        | 111,350        | 108,800        | 106,250        | 103,700        | 101,150        | 98,600         |
| General Fund Bond- Series 2020            |           |                |                |                |                |                |                |                |                |                |                |
| January 2020 Closing                      |           |                |                |                |                |                |                |                |                |                |                |
| Account # 000000000000, Rate Est. @ 2.95% |           |                |                |                |                |                |                |                |                |                |                |
| Pay                                       | Balance   | 2,950,000      | 2,765,000      | 2,580,000      | 2,395,000      | 2,210,000      | 2,025,000      | 1,840,000      | 1,655,000      | 1,470,000      | 1,285,000      |
| Off In                                    | Principal | 185,000        | 185,000        | 185,000        | 185,000        | 185,000        | 185,000        | 185,000        | 185,000        | 185,000        | 185,000        |
| FY 39-40                                  | Interest  | 92,740         | 83,490         | 74,240         | 64,990         | 55,740         | 46,490         | 38,165         | 32,615         | 28,915         | 25,215         |
|   | Total     | 277,740        | 268,490        | 259,240        | 249,990        | 240,740        | 231,490        | 223,165        | 217,615        | 213,915        | 210,215        |
| General Fund Bond- Series 2023            |           |                |                |                |                |                |                |                |                |                |                |
| 2023 Closing                              |           |                |                |                |                |                |                |                |                |                |                |
| JP Morgan Chase Bank                      |           |                |                |                |                |                |                |                |                |                |                |
| Account # 000000000000, Rate Est. @ 3.29% |           |                |                |                |                |                |                |                |                |                |                |
| Pay                                       | Balance   | 998,000        | 926,000        | 854,000        | 782,000        | 710,000        | 639,000        | 568,000        | 497,000        | 426,000.00     | 355,000.00     |
| Off In                                    | Principal | 72,000         | 72,000         | 72,000         | 72,000         | 71,000         | 71,000         | 71,000         | 71,000         | 71,000.00      | 71,000.00      |
| FY 37-38                                  | Interest  | 32,834         | 30,465         | 28,097         | 25,728         | 23,359         | 21,023         | 18,687         | 16,351         | 14,015.40      | 11,679.50      |
|   | Total     | 104,834        | 102,465        | 100,097        | 97,728         | 94,359         | 92,023         | 89,687         | 87,351         | 85,015.40      | 82,679.50      |
| <b>Central Government Total:</b>          |           | <b>734,227</b> | <b>711,308</b> | <b>688,490</b> | <b>670,821</b> | <b>652,152</b> | <b>634,516</b> | <b>617,805</b> | <b>603,694</b> | <b>591,170</b> | <b>578,473</b> |

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

|  | FY 24-25  | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 | FY 30-31 | FY 31-32 | FY 32-33 | FY 33-34 |
|--|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Fire - Green Hill Comms<br>Date: October 12, 2023  |           |          |          |          |          |          |          |          |          |          |
| Acct ##### 4.85%   |           |          |          |          |          |          |          |          |          |          |
|  | Balance   | 19,670   | 15,134   | 10,326   | 5,285    | -        | -        | -        | -        | -        |
| Pay  | Principal | 4,536    | 4,908    | 5,041    | 5,285    | -        | -        | -        | -        | -        |
| Off In   | Interest  | 1,006    | 734      | 501      | 257      | -        | -        | -        | -        | -        |
| FY 27-28   | Total     | 5,542    | 5,542    | 5,542    | 5,542    | -        | -        | -        | -        | -        |
| Landscaping - Skid Steer and Electric Mower<br>Date: October 12, 2023  |           |          |          |          |          |          |          |          |          |          |
| Acct ##### 4.85%   |           |          |          |          |          |          |          |          |          |          |
|  | Balance   | 67,240   | 51,735   | 35,300   | 18,068   | -        | -        | -        | -        | -        |
| Pay  | Principal | 15,505   | 16,435   | 17,232   | 18,068   | -        | -        | -        | -        | -        |
| Off In   | Interest  | 3,439    | 2,509    | 1,712    | 876      | -        | -        | -        | -        | -        |
| FY 27-28   | Total     | 18,944   | 18,944   | 18,944   | 18,944   | -        | -        | -        | -        | -        |
| Emergency Services Building Project<br>Date: March 10, 2004<br>PNC Bank<br>Acct #605414014, Rate 4.22%                       |           |          |          |          |          |          |          |          |          |          |
|  | Balance   | 470,000  | 235,000  | -        | -        | -        | -        | -        | -        | -        |
| Pay  | Principal | 235,000  | 235,000  | -        | -        | -        | -        | -        | -        | -        |
| Off In   | Interest  | 19,834   | 9,917    | -        | -        | -        | -        | -        | -        | -        |
| FY 25-26   | Total     | 254,834  | 244,917  | -        | -        | -        | -        | -        | -        | -        |
| Public Works Shop and Site Improvements (75%)<br>Date: April, 2015<br>BB&T Bank<br>Acct # 9933000475-000006, Rate 2.83%      |           |          |          |          |          |          |          |          |          |          |
|  | Balance   | 510,174  | 425,145  | 340,116  | 255,087  | 170,058  | 85,029   | -        | -        | -        |
| Pay  | Principal | 85,029   | 85,029   | 85,029   | 85,029   | 85,029   | 85,029   | -        | -        | -        |
| Off In   | Interest  | 13,836   | 11,430   | 9,024    | 6,617    | 4,211    | 1,805    | -        | -        | -        |
| FY 29-30   | Total     | 98,865   | 96,459   | 94,053   | 91,646   | 89,240   | 86,834   | -        | -        | -        |
| HWY 321 Barry Buxton Property Purchase<br>Date: December 2021<br>Owner Funded: Barry Buxton<br>Rate 0%                       |           |          |          |          |          |          |          |          |          |          |
|  | Balance   | 400,000  | 200,000  | -        | -        | -        | -        | -        | -        | -        |
| Pay  | Principal | 200,000  | 200,000  | -        | -        | -        | -        | -        | -        | -        |
| Off In   | Interest  | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| FY 25-26   | Total     | 200,000  | 200,000  | -        | -        | -        | -        | -        | -        | -        |
| NCDOT Property Purchase- Valley Blvd.<br>Date: January 2021<br>United Community Bank<br>Acct # 9933000475-000006, Rate 1.99% |           |          |          |          |          |          |          |          |          |          |
|  | Balance   | 337,131  | 294,963  | 251,972  | 208,156  | 163,501  | 117,997  | 71,614   | -        | -        |
| Pay  | Principal | 42,167   | 42,992   | 43,816   | 44,855   | 45,504   | 46,383   | 47,272   | -        | -        |
| Off In   | Interest  | 6,010    | 5,186    | 4,362    | 3,522    | 2,674    | 1,795    | 906      | -        | -        |
| FY 30-31   | Total     | 48,178   | 48,178   | 48,178   | 48,178   | 48,178   | 48,178   | 48,178   | -        | -        |
| <b>Public Buildings and Grounds Total:</b>   |           |          |          |          |          |          |          |          |          |          |
|  |           | 626,363  | 614,040  | 166,717  | 164,310  | 137,418  | 135,011  | 48,178   | -        | -        |



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

|   |           | FY 24-25       | FY 25-26       | FY 26-27      | FY 27-28     | FY 28-29 | FY 29-30 | FY 30-31 | FY 31-32 | FY 32-33 | FY 33-34 |
|---|-----------|----------------|----------------|---------------|--------------|----------|----------|----------|----------|----------|----------|
| <b>Planning and Inspections Debt Service Subtotal</b>   |           |                |                |               |              |          |          |          |          |          |          |
| Ford Explorer<br>Date: October 12, 2023   |           |                |                |               |              |          |          |          |          |          |          |
| Acct #### 4.85%   |           |                |                |               |              |          |          |          |          |          |          |
| Pay   | Balance   | 34,730         | 26,722         | 18,233        | 9,332        | -        | -        | -        | -        | -        | -        |
| Off In  | Principal | 8,008          | 8,489          | 8,901         | 9,332        | -        | -        | -        | -        | -        | -        |
| FY 27-28  | Interest  | 1,777          | 1,296          | 884           | 453          | -        | -        | -        | -        | -        | -        |
|   | Total     | 9,785          | 9,785          | 9,785         | 9,785        | -        | -        | -        | -        | -        | -        |
| <b>Planning and Inspections Total:</b>  |           | <b>9,785</b>   | <b>9,785</b>   | <b>9,785</b>  | <b>9,785</b> | -        | -        | -        | -        | -        | -        |
| <b>Street Department</b>  |           |                |                |               |              |          |          |          |          |          |          |
| Chipper, Toyota Tacoma & 2 Traffic Message Boards<br>Date: Nov. 2, 2022<br>First Citizens Bank<br>Acct # , Rate 4.53%                   |           |                |                |               |              |          |          |          |          |          |          |
| Pay   | Balance   | 106,218        | 72,368         | 36,986        | -            | -        | -        | -        | -        | -        | -        |
| Off In  | Principal | 33,849         | 35,383         | 36,986        | -            | -        | -        | -        | -        | -        | -        |
| FY 15-16  | Interest  | 4,812          | 3,278          | 1,675         | -            | -        | -        | -        | -        | -        | -        |
|   | Total     | 38,661         | 38,661         | 38,661        | -            | -        | -        | -        | -        | -        | -        |
| FL 60, Tractor, Dump Truck, 3500HD Truck, Tire Balancer & 4 Post Lift<br>Date: 2021<br>BB&T Bank<br>Acct # 0000000000-00000, Rate 1.19% |           |                |                |               |              |          |          |          |          |          |          |
| Pay   | Balance   | 113,082        | 56,877         | -             | -            | -        | -        | -        | -        | -        | -        |
| Off In  | Principal | 56,205         | 56,877         | -             | -            | -        | -        | -        | -        | -        | -        |
| FY 25-26  | Interest  | 1,349          | 677            | -             | -            | -        | -        | -        | -        | -        | -        |
|   | Total     | 57,554         | 57,554         | -             | -            | -        | -        | -        | -        | -        | -        |
| Portable radios and Green Hill Comms<br>Date: October 12, 2023  |           |                |                |               |              |          |          |          |          |          |          |
| Acct #### 4.85%   |           |                |                |               |              |          |          |          |          |          |          |
| Pay   | Balance   | 32,050         | 24,660         | 16,826        | 8,612        | -        | -        | -        | -        | -        | -        |
| Off In  | Principal | 7,390          | 7,834          | 8,214         | 8,612        | -        | -        | -        | -        | -        | -        |
| FY 27-28  | Interest  | 1,640          | 1,196          | 816           | 418          | -        | -        | -        | -        | -        | -        |
|   | Total     | 9,030          | 9,030          | 9,030         | 9,030        | -        | -        | -        | -        | -        | -        |
| <b>Street Department Total:</b>   |           | <b>105,245</b> | <b>105,245</b> | <b>47,691</b> | <b>9,030</b> | -        | -        | -        | -        | -        | -        |



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

|  | FY 24-25   | FY 25-26  | FY 26-27  | FY 27-28  | FY 28-29  | FY 29-30  | FY 30-31  | FY 31-32  | FY 32-33  | FY 33-34  |
|--|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>Grand Total General Fund Balance:</b>           | 10,053,150 | 8,602,752 | 7,154,680 | 6,244,435 | 5,458,559 | 4,812,026 | 4,164,614 | 3,577,000 | 3,061,000 | 2,545,000 |
| <b>Grand Total General Fund Payment:</b>           | 1,744,156  | 1,681,604 | 1,107,375 | 956,589   | 789,570   | 769,528   | 665,983   | 603,694   | 591,170   | 578,473   |
| <b>Grand Total General Fund Principal Payment:</b> | 1,450,398  | 1,434,125 | 903,645   | 785,876   | 646,533   | 647,412   | 563,272   | 516,000   | 516,000   | 516,000   |

Utility Fund Debt Service Requirements

WS Admin./Engineering/Billing

AMI Meter System 2022  
 Date: 4/19/2023  
 Key Government Finance  
 Rate 3.833%

|          |           | FY 24-25  | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 | FY 30-31 | FY 31-32 | FY 32-33 | FY 33-34 |
|----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
|          | Balance   | 1,080,000 | 960,000  | 840,000  | 720,000  | 600,000  | 480,000  | 360,000  | 240,000  | 120,000  |          |
| Pay      | Principal | 120,000   | 120,000  | 120,000  | 120,000  | 120,000  | 120,000  | 120,000  | 120,000  | 120,000  |          |
| Off In   | Interest  | 41,396    | 36,797   | 32,197   | 27,598   | 22,998   | 18,398   | 13,799   | 9,199    | 4,600.00 |          |
| FY 32-33 | Total     | 161,396   | 156,797  | 152,197  | 147,598  | 142,998  | 138,398  | 133,799  | 129,199  | 124,600  | -        |

Water Interconnection  
 Date: Feb. 28, 2011  
 Fed. Revolving Loan  
 State Project #H-ARRA-09-1067, Rate 0%

|          |           | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 | FY 30-31 | FY 31-32 | FY 32-33 | FY 33-34 |
|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
|          | Balance   | 264,768  | 226,944  | 189,120  | 151,296  | 113,472  | 75,648   | 37,824   | -        | -        | -        |
| Pay      | Principal | 37,824   | 37,824   | 37,824   | 37,824   | 37,824   | 37,824   | 37,824   | -        | -        | -        |
| Off In   | Interest  | -        | -        | -        | -        | -        | -        | -        | -        | -        | -        |
| FY 30-31 | Total     | 37,824   | 37,824   | 37,824   | 37,824   | 37,824   | 37,824   | 37,824   | -        | -        | -        |

2012 WWTP Improvements- State Revolving Loan  
 Balance \$550,398  
 NC DENR, Rate: 2.445%

|          |           | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 | FY 30-31 | FY 31-32 | FY 32-33 | FY 33-34 |
|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
|          | Balance   | 241,287  | 214,478  | 187,668  | 160,858  | 134,049  | 107,239  | 80,429   | 53,619   | 26,809   | -        |
| Pay      | Principal | 26,810   | 26,810   | 26,810   | 26,810   | 26,810   | 26,810   | 26,810   | 26,810   | 26,809   | -        |
| Off In   | Interest  | 5,899    | 5,244    | 4,588    | 3,933    | 3,277    | 2,622    | 1,967    | 1,311    | 656      | -        |
| FY 32-33 | Total     | 32,709   | 32,054   | 31,398   | 30,743   | 30,087   | 29,432   | 28,776   | 28,121   | 27,465   | -        |

Public Works Shop and Site Improvements (25%)  
 Date: April, 2015  
 BB&T Bank  
 Acct # 9933000475-000006, Rate 2.83%

|          |           | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 | FY 30-31 | FY 31-32 | FY 32-33 | FY 33-34 |
|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
|          | Balance   | 170,058  | 141,715  | 113,372  | 85,029   | 56,686   | 28,343   | -        | -        | -        | -        |
| Pay      | Principal | 28,343   | 28,343   | 28,343   | 28,343   | 28,343   | 28,343   | -        | -        | -        | -        |
| Off In   | Interest  | 4,612    | 3,810    | 3,008    | 2,206    | 1,404    | 602      | -        | -        | -        | -        |
| FY 29-30 | Total     | 32,955   | 32,153   | 31,351   | 30,549   | 29,747   | 28,945   | -        | -        | -        | -        |



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

FY 24-25      FY 25-26      FY 26-27      FY 27-28      FY 28-29      FY 29-30      FY 30-31      FY 31-32      FY 32-33      FY 33-34

**WS Field Operations**

Front End Loader  
 Date: November 2, 2022  
 First Citizens  
 Acct #, Rate 4.53%

|          |           |         |        |        |   |   |   |   |   |
|----------|-----------|---------|--------|--------|---|---|---|---|---|
|          | Balance   | 141,623 | 96,491 | 49,314 | - | - | - | - | - |
| Pay      | Principal | 45,132  | 47,177 | 49,314 | - | - | - | - | - |
| Off In   | Interest  | 6,416   | 4,371  | 2,234  | - | - | - | - | - |
| FY 26-27 | Total     | 51,548  | 51,548 | 51,548 | - | - | - | - | - |

Green Hill Comms and Grandfather Lift Station and Radios, Trailer  
 Date: October 12, 2023

Acct ##### 4.85%

|          |           |         |        |        |        |   |   |   |   |
|----------|-----------|---------|--------|--------|--------|---|---|---|---|
|          | Balance   | 127,325 | 97,966 | 66,845 | 34,214 | - | - | - | - |
| Pay      | Principal | 29,359  | 31,121 | 32,631 | 34,214 | - | - | - | - |
| Off In   | Interest  | 6,514   | 4,752  | 3,242  | 1,659  | - | - | - | - |
| FY 31-32 | Total     | 35,873  | 35,873 | 35,873 | 35,873 | - | - | - | - |

Medium 3500HD Truck & Push Camera

Date: 2021  
 BB&T Bank  
 Acct # 0000000000-00000, Rate 1.19%

|          |           |        |        |   |   |   |   |   |   |
|----------|-----------|--------|--------|---|---|---|---|---|---|
|          | Balance   | 36,090 | 18,152 | - | - | - | - | - | - |
| Pay      | Principal | 17,938 | 18,152 | - | - | - | - | - | - |
| Off In   | Interest  | 431    | 216    | - | - | - | - | - | - |
| FY 25-26 | Total     | 18,368 | 18,368 | - | - | - | - | - | - |

Sewer Camera Van  
 Date: October 8, 2019  
 United Community Bank  
 Acct # 5115219391, Rate 1.82%

|          |           |   |   |   |   |   |   |   |   |
|----------|-----------|---|---|---|---|---|---|---|---|
|          | Balance   | - | - | - | - | - | - | - | - |
| Pay      | Principal | - | - | - | - | - | - | - | - |
| Off In   | Interest  | - | - | - | - | - | - | - | - |
| FY 23-24 | Total     | - | - | - | - | - | - | - | - |

|                             |  |                |                |               |               |   |   |   |   |
|-----------------------------|--|----------------|----------------|---------------|---------------|---|---|---|---|
| <b>WS Field Ops. Total:</b> |  | <b>105,789</b> | <b>105,789</b> | <b>87,421</b> | <b>35,873</b> | - | - | - | - |
|-----------------------------|--|----------------|----------------|---------------|---------------|---|---|---|---|

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

|                            | FY 24-25   | FY 25-26   | FY 26-27   | FY 27-28  | FY 28-29  | FY 29-30  | FY 30-31  | FY 31-32  | FY 32-33  | FY 33-34  |
|----------------------------|------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Water Fund Note Balance    | 4,279,822  | 3,808,880  | 3,328,645  | 2,862,682 | 2,444,207 | 2,064,230 | 1,684,253 | 1,337,619 | 1,028,809 | 720,000   |
| Water Fund Payment Total   | 600,342    | 594,187    | 564,562    | 501,758   | 450,087   | 439,714   | 395,154   | 346,803   | 336,186   | 178,739   |
| Water Fund Principal       | 437,047    | 444,306    | 428,291    | 378,977   | 379,977   | 379,977   | 346,634   | 308,810   | 308,809   | 162,000   |
| Water Fund Interest        | 129,400    | 113,952    | 98,599     | 83,283    | 70,110    | 59,738    | 48,520    | 37,993    | 27,377    | 16,739    |
| General Fund Payment Total | 1,744,156  | 1,681,604  | 1,107,375  | 956,589   | 789,570   | 769,528   | 665,983   | 603,694   | 591,170   | 578,473   |
| Water Fund Payment Total   | 600,342    | 594,187    | 564,562    | 501,758   | 450,087   | 439,714   | 395,154   | 346,803   | 336,186   | 178,739   |
| Town Payment Total         | 2,344,498  | 2,275,791  | 1,671,937  | 1,458,347 | 1,239,657 | 1,209,242 | 1,061,137 | 950,497   | 927,356   | 757,212   |
| Total Debt                 | 14,332,972 | 12,411,632 | 10,483,325 | 9,107,117 | 7,902,765 | 6,876,256 | 5,848,867 | 4,914,619 | 4,089,809 | 3,265,000 |

## **Town of Blowing Rock**

### **Schedule of Fees and Charges for Fiscal Year 2024-25**

**Effective for Fiscal Year 2024-25  
(July 1, 2024 – June 30, 2025)**

**Changes in Red for 2024-2025**

## PLANNING AND INSPECTIONS

### Zoning Permit Fees

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

### Building Permit Fees



## New Construction

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

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

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

## Additions & Renovations

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

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

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

## Other

|   |          |
|---|----------|
| Tent Permit<br>(per Section 3103, NC Building Code) | \$100.00 |
|---|----------|

## Availability Fee

Residential: # of Bedrooms x \$750.00 each for Water and Sewer  
Example: 3 bedroom house = \$2,250.00 Water + \$2,250.00 Sewer = \$4,500.00 Total  
Other Uses: Total Gallons x \$7.50 per gallon/water & \$7.50 per gallon/sewer

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

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

## PARKS AND RECREATION

### Resident Taxpayer Fee

### Non-Taxpayer Fee

|  | Admission Cost + Travel* | Admission Cost + Travel* + \$5.00 |
|--|--------------------------|-----------------------------------|
| Adult Field Trips                                    |                          |                                   |
| *Travel charge based on mileage & average attendance |                          |                                   |
| Summer Day Camp                                      | \$100.00                 | \$125.00                          |
| Kinder Programs                                      | \$35.00                  | \$45.00                           |

| <u>Swimming Pool Fees</u> | <u>Resident Taxpayer Fee</u> | <u>Non-Taxpayer Fee</u> |
|---------------------------|------------------------------|-------------------------|
| Daily Pool Pass           | \$4.00**                     | \$8.00                  |
| Pool Season Pass          | \$35.00/person               | \$55.00/person          |

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

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

|                       |  |
|-----------------------|--|
| Hotel Passes – Season | \$5.00 per room                                  |
| Swim Lessons          | \$45.00 / pass-holders, \$65.00 non-pass-holders |
| - Private Lessons     | \$110.00   |

Facility Rental Fees

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

**\* Half Day Rentals By Request Only**

**No Deposits / Cleaning Fee included in price**

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

Cancellation Policy:

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

Blowing Rock Academy (only available to employees)

|               |                |
|---------------|----------------|
| Employee Cost | \$400.00/Month |
|---------------|----------------|

## WATER AND SEWER

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

### Water/Sewer Tap Fees

|       |  |                |
|-------|--|----------------|
| Water | 3/4" Meter \$2,000 (Domestic/Irrigation) | <b>\$2,500</b> |
|       | 1" Meter \$2,300 (Domestic/Irrigation)   | <b>\$2,800</b> |
|       | 2" Meter \$4,450 (Domestic/Irrigation)   | <b>\$5,000</b> |
|       | Other: At Quoted Cost                    |                |
| Sewer | 4" Gravity Sewer \$1,600                 | <b>\$2,000</b> |
|       | 2" Pressure Sewer \$2,100                | <b>\$2,500</b> |
|       | Other: At Quoted Cost                    |                |

### Water Fees – Bimonthly

|   |  |   |
|---|--|---|
| Minimum Billing Fee (up to 3,000 Gallons) | \$56.20                                      | <b>\$59.00</b>  |
| For Consumption Over 3,000 Gallons:       | \$56.20                                      | <b>\$59.00</b> + \$7.50 <b>\$7.88</b> per 1,000 gallons (after the initial 3,000) |
| Water Interconnection Charge              | \$1.00 bi-monthly billing (\$0.50 per month) |   |

### Sewer Fees – Bimonthly

|   |         |   |
|---|---------|---|
| Minimum Billing Fee (up to 3,000 Gallons) | \$56.20 | <b>\$59.00</b>  |
| For Consumption Over 3,000 Gallons:       | \$56.20 | <b>\$59.00</b> + \$7.50 <b>\$7.88</b> per 1,000 gallons (after the initial 3,000) |

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

|                                |   |
|--------------------------------|---|
| Minimum Late Fee               | 10% of balance due  |
| Meter Cutoff Fee (non-payment) | \$50.00   |
| Reconnection Fee (voluntary)   | \$50.00 if less than 30 days<br>\$300.00 if 30 days or longer |
| Additional Meter Reading Fee   | \$5.00  |
| Water Key                      | \$30.00 <b>\$35.00</b>  |
| Meter Testing Fee              | \$25.00 <b>\$225 per hour</b>                                 |

## SOLID WASTE/RECYCLING

Additional Brush Pick Up \$100.00 ~~\$150.00~~ per load

### Commercial Recycling Fee Schedule - Monthly

All Commercial Businesses\*\*w/ Recycling \$5.50 ~~\$6.00~~

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

### Residential Curbside Recycling Fee Schedule - Monthly

Residential Curbside Recycling Fee \$4.50 ~~\$5.00~~ (\$9.00 ~~\$10.00~~ bi-monthly billing)  
(applies only to residences that receive normal residential solid waste collection)

## CEMETERY

### Woodlawn Cemetery Charges

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

## EMERGENCY SERVICES

### HAZARDOUS MATERIALS CHARGES AND FEES

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

### MINIMUM CHARGE WILL BE FOR ONE HOUR

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

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

## MISCELLANEOUS

|  |  |
|--|--|
| Returned Check Fee                     | \$25.00 (per NCGS 25-3-506)                    |
| Returned Check Fee (Property Taxes)    | \$25.00 or 10% of check (per NCGS 105-357(b))  |
| Beer & Wine On Premises                | \$45.00  |
| Beer & Wine Off Premises               | \$15.00  |
| Book - Postcards                       | \$20.00  |
| Copies of Accident Reports             | \$2.00 per page                                |
| Copies of Public Records               | \$0.10 per page                                |
| Downtown Business Directory Sign       | Actual Cost                                    |
| Zoning Map                             | \$5.00   |
| Town Code Book - Chapters 1-15         | \$20.00  |
| Town Land Use Code Book-Chapters 16-17 | \$30.00  |
| Town Tag - Crown of the Blue Ridge     | \$2.00 <del>\$4.00</del>                       |
| Town Tag - Vanity Plate                | \$5.00   |
| Golf Cart Registration Fee             | \$50.00/year                                   |
| Notary Fees                            | \$5.00 per Notary Signature <del>\$10.00</del> |