

FISCAL  
YEAR 2025

# TOWN OF BLOWING ROCK APPROVED BUDGET



*Crown of the Blue Ridge*

# Town of Blowing Rock



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# Town of Blowing Rock



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# 2024-2025 Budget Message

TOWN OF BLOWING ROCK, NC  
Shane Fox, Town Manager

[www.townofblowingrocknc.gov](http://www.townofblowingrocknc.gov) | 1036 MAIN STREET, BLOWING  
ROCK, NC 28605



## Town of Blowing Rock, NC

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

### MEMORANDUM

TO: Town of Blowing Rock, Town Council

FROM: Shane Fox, Town Manager

SUBJECT: 2024 - 2025 Budget Message

DATE: May 29, 2024

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Town Council,

Please find enclosed the proposed budget for the Town of Blowing Rock for the fiscal year beginning July 1, 2024, and ending June 30, 2025 (FY2025).

The budget message brings the reader into the Town's 2025 budget development experience by sharing the data points that influenced decision-making. While current national economic concerns fueled by the impact of inflation dominate the headlines, Blowing Rock's local economy remains strong. More importantly, our commitment to providing excellent service is unwavering. The FY 2025 budget maintains Blowing Rock's high-quality services and makes future-focused investments in priority areas. By focusing on a structurally balanced and priority-based budget objective, the Town can provide the highest quality and efficient services to all stakeholders. The Town staff develops the budget with a complete focus on meeting the needs of our citizens and stakeholders while achieving the goals of our Elected Officials.

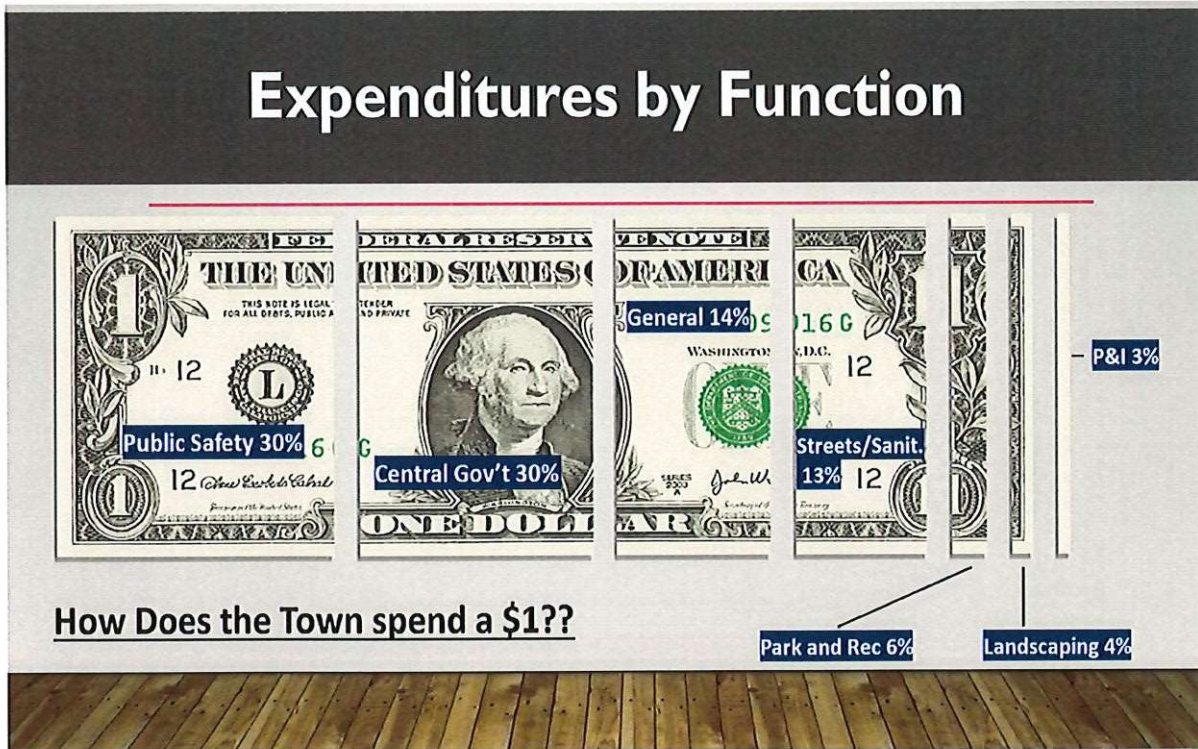
Blowing Rock employs a "rolling budget" process which utilizes budget review monthly and allows for Town Staff to maintain the budget process throughout the year. Planning and development of the following year's budget also occurs year-round with finalization of the recommended operating and capital budgets taking place between January and April. The recommended budget is presented to the Council for consideration in May, with adoption occurring at the Council meeting in June. The new budget takes effect, in accordance with state law, on July 1. The Town Manager reviews the materials and incorporates adjustments to form the Manager's Recommended Budget presented in this document and submits them to the Town Council for consideration.

## Proposed General Fund Budget and Water and Sewer Budget

The proposed General Fund budget for the Town of Blowing Rock for fiscal year 2024-2025 totals \$14,709,070, which represents 4.3% over the 2023-2024 General Fund Budget. The Water and Sewer Budget totals \$2,826,411, an increase of 7.5% from 2023-2024.

Revenue highlights in the 2024-2025 budget include a proposed 1-cent property tax increase to a proposed rate of .40 per \$100 of value, and modest increases in both Sales Tax Revenue and in the TDA. Building Permits continue to increase as the Town sees ongoing growth in renovations and in new construction. On the expenditures side, highlights include a 2.5% COLA for all general employees, a 10% salary increase for all Public Safety employees, including Fire and Police, a refocused capital plan, and reserves for future debt service as the Town looks toward additional debt needs. In the Water and Sewer Fund, a proposed rate increase of 5% is included due to ongoing debt service needs.

Overall, the Town expends monies based on the following functions:



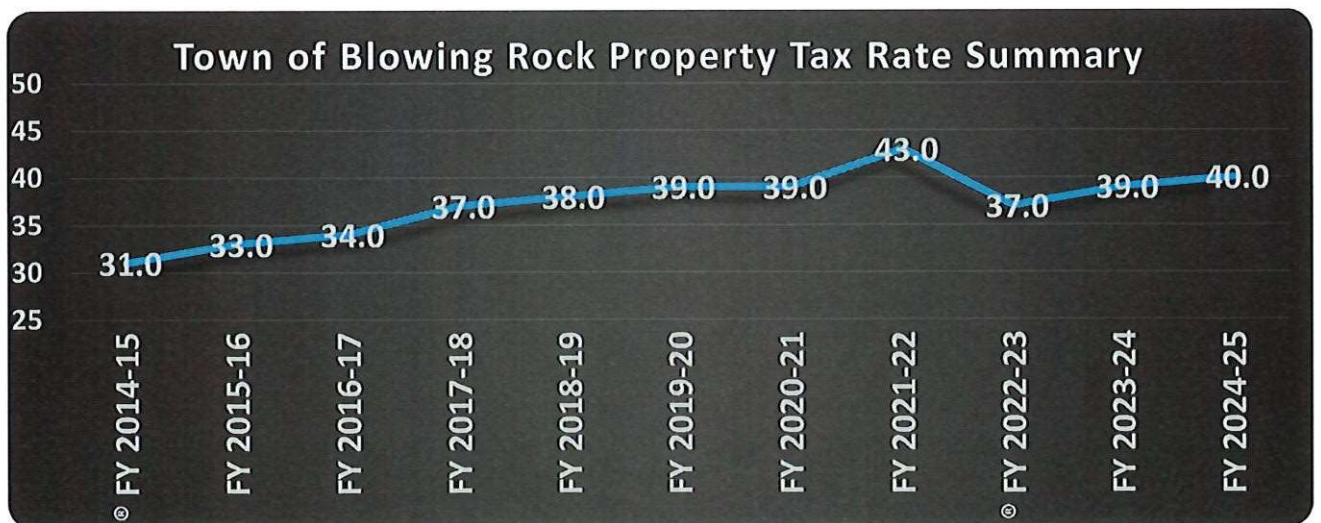
All funds are balanced and represent a fiscally responsible and conservative approach to budgeting. Several areas of the budget are highlighted below and demonstrate these objectives.

### Property Taxes

The General Fund budget includes a Town-Wide property tax rate of .40 cent per \$100 of value, which represents a 1-cent increase from fiscal year 2023-2024. The current property tax base for Town of Blowing Rock is at \$1,687,885,420, a 1.7% increase over the prior year. The tax levy for the fiscal year 2024-2025 is proposed at \$6,740,599 and represents 46% of the overall General Fund Budget. One cent on the tax rate represents \$172,000 to the General Fund budget for the Town. The total tax base for the Town has increased 2.2% over the past two fiscal years while the value of 1-cent has increased from \$162,000 to \$172,000.

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
<b>Total Tax Base</b>	<b>\$1.652 Billion</b>	<b>\$1.660 Billion</b>	<b>\$1.688 Billion</b>
<b>Tax Rate</b>	<b>37 cents</b>	<b>39 cents</b>	<b>40 cents</b>
<b>Value of Penny</b>	<b>\$162k</b>	<b>\$165k</b>	<b>\$172k</b>

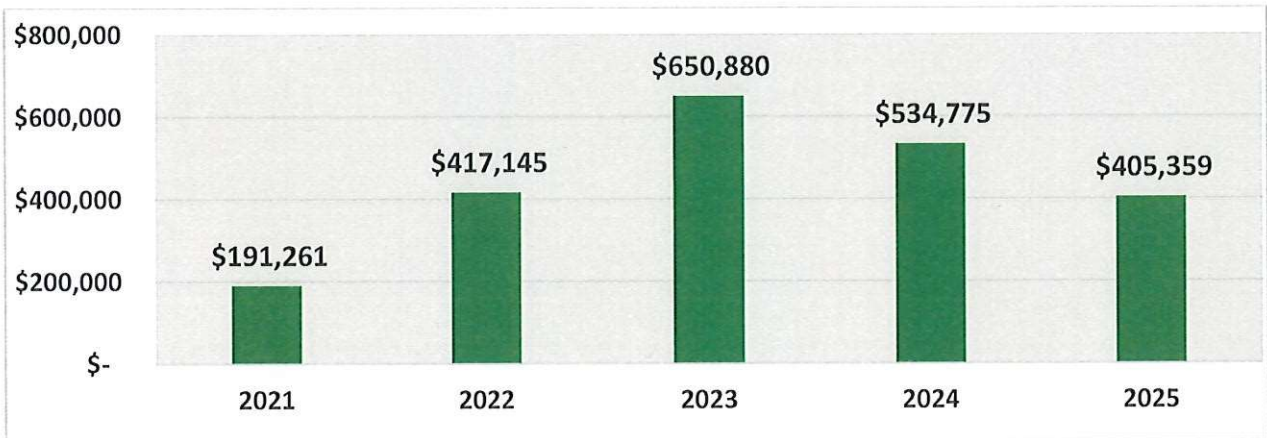
With the voter approved 2014 Bond issuance, the Town anticipated a 10-cent tax rate increase with the issuance of the Bonds in 2014. However, due to favorable interest rates, property tax reevaluation, and cost-effective decisions, the tax rate has only increased 9-cent over the last eleven fiscal years. The Town Property Tax Rate since 2014-2015:



### Capital Outlay Requests

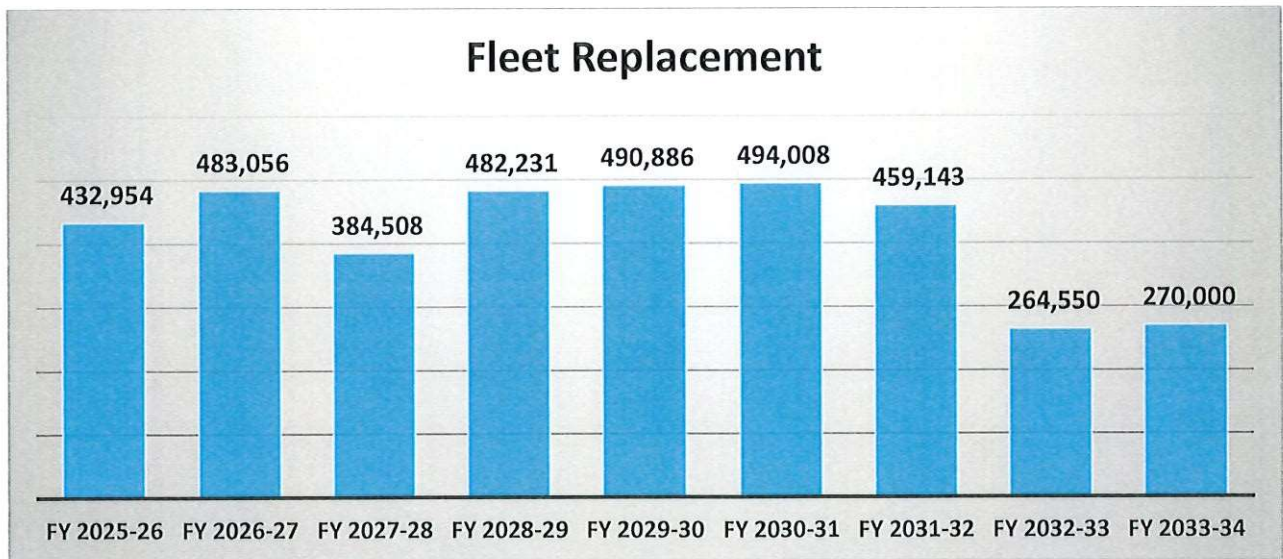
Capital Outlay proposed in the General Fund is \$405,359 which is a decrease of \$129,416 from fiscal year 2023-2024. The Town continues to place an emphasis to fund those items that were deemed critical to life safety, infrastructure maintenance, or continuity of operations for the Town. Capital outlay included in the budget for fiscal year 2024-2025 includes much needed IT upgrades and a new Financial Software package, new HVAC units at several Town-owned buildings, one new police cruiser with equipment, replacement of a landscape truck and two pieces of equipment in our streets department.

Here is a chart that shows the Capital Spending since fiscal year 2020-2021 to 2024-2025:



The Town has developed a Capital Outlay Fleet Plan that attempts to “smooth-out” the annual capital spending to approx. \$400-500K per year in future years.

Here is a chart that identifies the anticipated future capital fleet costs to the Town:



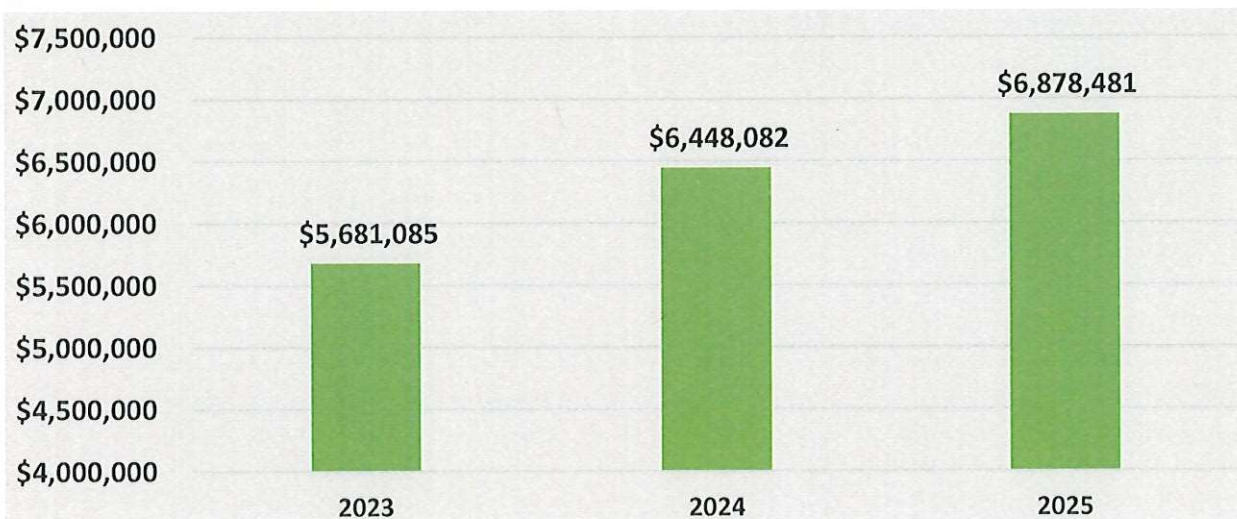


## Personnel Changes and Benefits

The Town of Blowing Rock utilizes a combination of regional and state-wide data for market information for employee compensation. Utilizing this information on an annual basis allows for the Town to stay competitive with salaries and benefits, which in turn reduces turnover and improves our ability to recruit. The proposed 2024-2025 budget includes an across the board 2.5% Cost of Living increase for all employees, along with a special focus on Public Safety, including Fire and Police. Given the market fluctuation and demand for public safety employees, the budget includes a 10% increase for all public safety employees to stay competitive in the market.

- No new full-time positions are included in the budget.
- One PT position at the Water-Treatment plant is included.
- Overall employee salaries and benefits continue to be the highest expenditure of the Town as the Town employees are the Town's number one asset. Health insurance costs continue to rise and are projected at a 15% increase for the 2024-2025 fiscal year.
- The budget includes the continuation of the Town's longevity program, along with the 5% 401K match, and civic time allowance.

Including the COLA, a continued focus on public safety, and increases in health insurance, the total Salaries and Benefits for the Town are \$6,878,481 for the 2024-2025 fiscal year, an increase of 6.7% overall from 2023-2024.





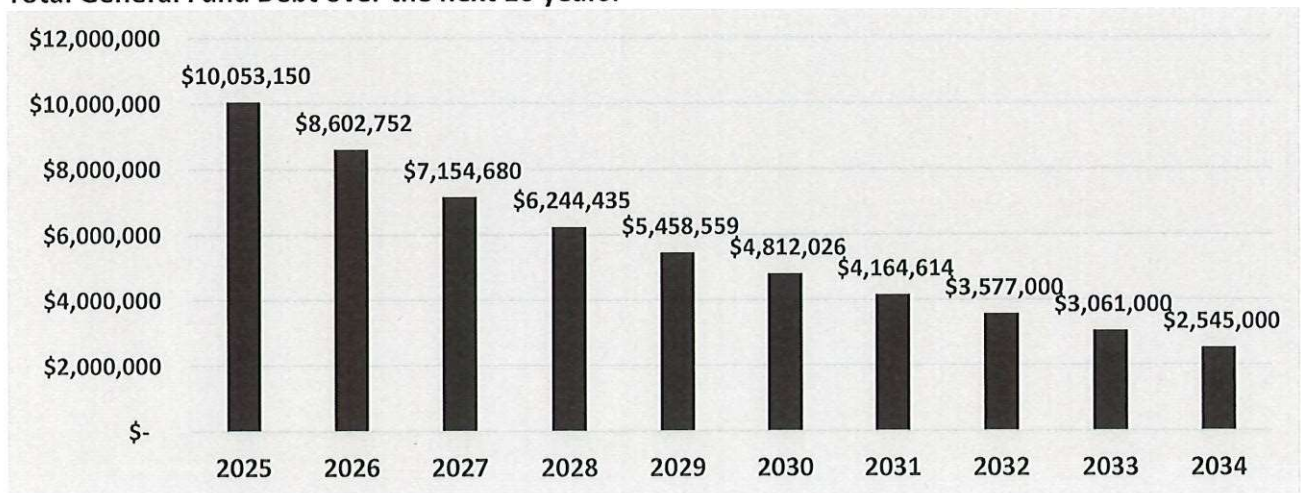
### Blowing Rock Academy

In March 2024, the Town of Blowing Rock opened its doors to a state-of-the-art childcare center for Town of Blowing Rock Employees. The Town Council approved this revolutionary idea in 2023 and work began to transform the underutilized Town Community Building into the Academy. The Academy began as an idea during the COVID pandemic when many of the areas' childcare centers were closed due to Federal and State restrictions, forcing many of the Town employees to struggle to find childcare options. The Academy is not open to the public and is just available to Town of Blowing Rock employees at a market-friendly rate of \$400 monthly. The Blowing Rock Academy includes over 1,750 square feet of indoor area, and can serve a maximum of 30 children. It is open Monday-Friday from 6:30am – 5:30pm and is available to children from 6 weeks old to 5 years old. The Blowing Rock Academy mission is to strive to provide an affordable, high-quality, on-site childcare option for the full and part-time employees of the Town of Blowing Rock.

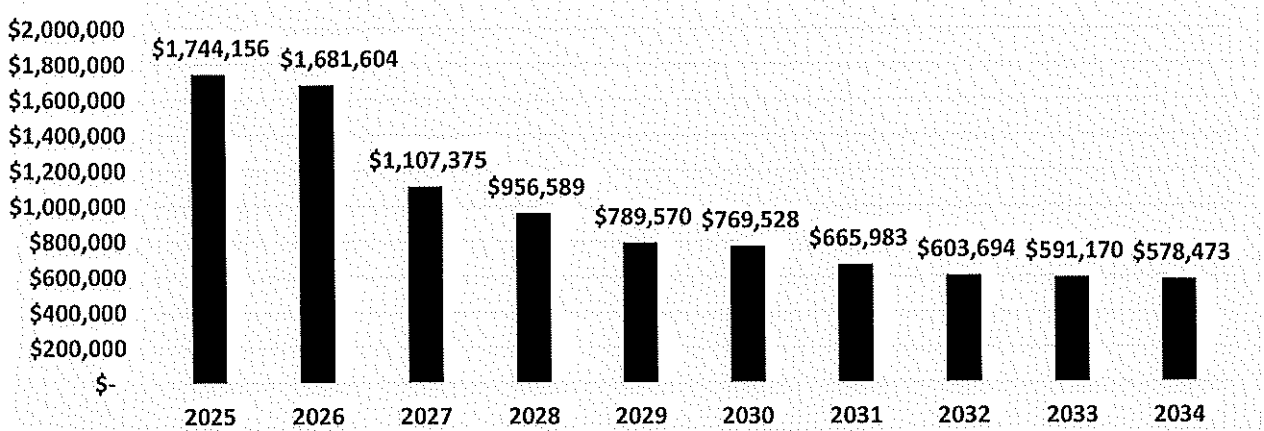
### Debt Service – GF and W/S Funds

The Town of Blowing Rock maintains a debt portfolio to assist the Town in providing the services necessary to function, including buildings, capital and fleet, and general obligation bonds approved in 2014. By NC State law, local governments may issue debt totaling 8% of the total assessed value of its property tax base. The Town of Blowing Rock's legal debt margin for the 2024-2025 fiscal year is \$135,000,000. Currently the Town has an outstanding debt balance in the General Fund of \$10,053,150 and a total debt balance in the water and sewer fund of \$4,279,822. Of the GF Debt balance of \$10M, the General Obligation Bonds approved in 2014 represent \$7.2M and of the \$4.3M in the water and sewer fund, General Obligation Bonds represent \$2.2M of the total debt. See below for some additional data on the Town's debt portfolio and annual debt requirements over the next 10 years.

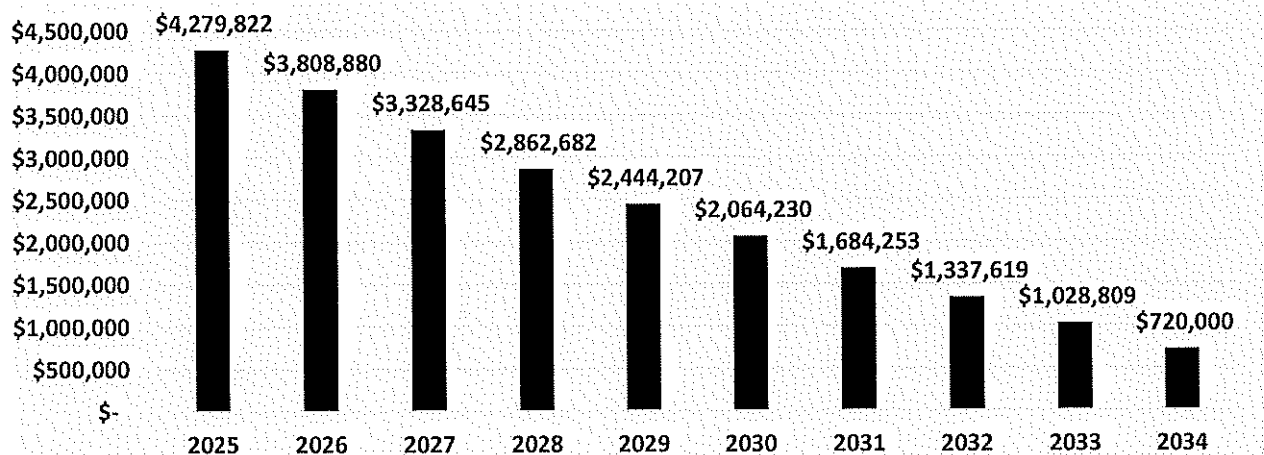
#### Total General Fund Debt over the next 10 years:



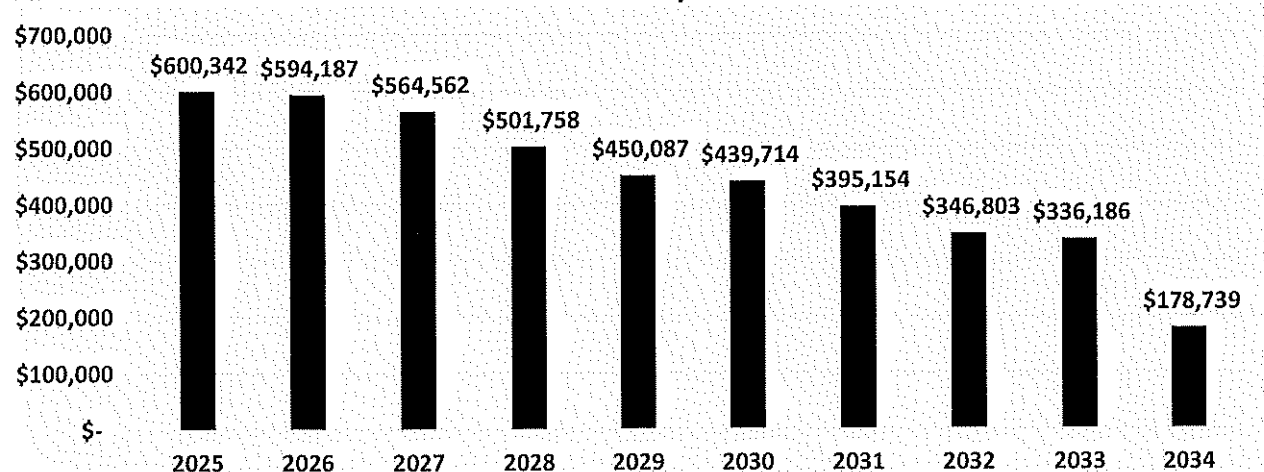
**Total General Fund Debt Service over the next 10 years:**



**Total Water and Sewer Debt over the next 10 years:**



**Total Water and Sewer Debt Service over the next 10 years:**



### Utilities Rate Changes

The Town of Blowing Rock is proposing a 5% increase in its water volume rate and a 5% increase in the sewer volume rate for FY 2024-25 effective July 1, 2024. The 5% proposed increase in both water and sewer is due to ongoing increased cost in material, supplies, and debt service requirements. In fiscal year 2023-2024 the town installed all new water meters utilizing the latest AMI technology that has resulted in a more transparent, user friendly, and efficient water metering system, which uses real-time data. The town is moving forward with accepting an offer letter from the USDA to begin much needed upgrades to both the Water Treatment Plant and the Wastewater Treatment Plant, along with replacement of the Mayview Lift Station. Debt service on the approximate \$4.5M loan will begin in future fiscal years and will be secured utilizing a Revenue Bond.

The 5% increase on an average water/sewer bill with usage of 5,500 gallon would result in a \$3.75 monthly increase.

### In Closing

The FY 2025 budget presented in this document is balanced in accordance with state law and sets a strong foundation for the new fiscal year. Our rolling budget process sets the Town of Blowing Rock up to quickly adjust should the economic picture shift. Staff will bring monthly revenue and expenditure updates to the Council, and we will adjust revenues and/or expenditures as circumstances warrant. This budget document would not be possible without the tireless work of many members of the Town Staff, specifically department heads and every member of our departmental teams. Producing this Recommended Budget document requires the dedication and coordination of the Finance team led by Tasha Brown, whose efforts were instrumental in leading the preparation of many of these documents, meetings, calculations and processes. I look forward to working with the Town Council to complete the adoption of the FY 2025 Budget. The Town of Blowing Rock is a community like no other, and the work facilitated through this budget continues to move this great community forward and continue to make Blowing Rock the "Crown of the Blue Ridge".

Respectfully Submitted,



Shane Fox  
Town Manager

**Town of Blowing Rock  
Budget Summary**

<b>Operating Budget Summary</b>				
<b>Operating by Fund</b>	<b>FY 2023-24 Adopted</b>	<b>FY 2024-25 Adopted</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund	\$ 14,096,654	\$ 14,709,070	\$ 612,416	4.34%
BRAAC Fund	40,420	40,420	-	0.00%
Water and Sewer Fund	2,630,371	2,826,911	196,540	7.47%
<b>Total Expenditures and Transfers</b>	<b>\$ 16,767,445</b>	<b>\$ 17,576,401</b>	<b>\$ 808,956</b>	<b>4.82%</b>
<b>Operating by Category</b>	<b>FY 2023-24 Adopted</b>	<b>FY 2024-25 Adopted</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel	\$ 7,634,270	\$ 8,156,450	\$ 522,180	6.84%
Operating & Maintenance	6,052,167	6,435,595	383,428	6.34%
Capital Outlay & Transfers	701,415	639,859	(61,556)	-8.78%
Debt Service	2,379,593	2,344,497	(35,096)	-1.47%
<b>Total Expenditures and Transfers</b>	<b>\$ 16,767,445</b>	<b>\$ 17,576,401</b>	<b>\$ 808,956</b>	<b>4.82%</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>	
Description	Adopted	%	Adopted	%
Property Taxes	\$ 6,455,957	45.8%	\$ 6,740,599	45.8%
Occupancy Tax *	2,109,789	15.0%	2,400,000	16.3%
Local Sales Tax	3,146,090	22.3%	3,303,395	22.5%
State Collected (Utility Franchise, Powell Bill, etc.)	482,000	3.4%	495,500	3.4%
ABC Revenue	133,000	0.9%	133,000	0.9%
Solid Waste and Recycling	126,690	0.9%	131,000	0.9%
Park and Recreation Fees	138,085	1.0%	-	0.0%
Blowing Rock Academy Fees	28,800	0.2%	-	0.0%
Interest Income	30,000	0.2%	-	0.0%
Other Revenue	578,687	4.1%	1,170,644	8.0%
Proceeds from Long-Term Debt	534,775	3.8%	-	0.0%
Fund Balance Appropriated	48,880	0.3%	-	0.0%
Interfund Transfers	283,901	2.0%	334,932	2.3%
<b>Total General Fund Revenues</b>	<b>\$ 14,096,654</b>	<b>100.0%</b>	<b>\$ 14,709,070</b>	<b>100.0%</b>

<b>EXPENDITURES</b>	<b>2023-24</b>		<b>2024-25</b>	
Description	Adopted	%	Adopted	%
Governing Body	\$ 56,720	0.4%	\$ 87,790	0.6%
Administrative/Finance	683,921	4.9%	861,159	5.9%
Central Government	4,211,069	29.9%	4,424,184	30.1%
IT	161,792	1.1%	220,652	1.5%
Public Buildings/Grounds	748,201	5.3%	722,112	4.9%
Police Department	2,287,053	16.2%	2,353,325	16.0%
Fire Department	1,591,705	11.3%	1,700,030	11.6%
Planning and Inspections	484,657	3.4%	496,030	3.4%
Street Department	1,611,009	11.4%	1,561,986	10.6%
Sanitation Department	397,926	2.8%	377,603	2.6%
Recreation Department	937,077	6.6%	907,043	6.2%
Landscaping	761,124	5.4%	808,966	5.5%
BR Academy	164,400	1.2%	188,191	1.3%
<b>Total General Fund Expenditures and Transfers</b>	<b>\$ 14,096,654</b>	<b>100.0%</b>	<b>\$ 14,709,070</b>	<b>100.0%</b>

**Town of Blowing Rock**  
**Blowing Rock Appearance Advisory Commission Fund Summary**

<b>REVENUES</b>				
<b>Description</b>	<b>2023-24 Adopted</b>	<b>%</b>	<b>2024-25 Adopted</b>	<b>%</b>
Donations - General	26,870	66.5%	26,870	66.5%
Donations - Hanging Baskets	8,500	21.0%	8,500	21.0%
Donations - Cemetery	2,000	4.9%	2,000	4.9%
Appropriated Fund Balance	3,000	7.4%	3,000	7.4%
Miscellaneous Income	50	0.1%	50	0.1%
<b>Total BRAAC Revenues</b>	<b>40,420</b>	<b>100.0%</b>	<b>40,420</b>	<b>100.0%</b>
<b>EXPENDITURES</b>				
<b>Description</b>	<b>2023-24 Adopted</b>	<b>%</b>	<b>2024-25 Adopted</b>	<b>%</b>
Plant/Landscaping Materials	26,000	64.3%	26,000	64.3%
Contract Services/Labor	0	0.0%	-	0.0%
Transfer to General Fund	8,000	19.8%	8,000	19.8%
Other (Printing, PO Box, etc.)	6,420	15.9%	6,420	15.9%
<b>Total BRAAC Expenditures</b>	<b>40,420</b>	<b>100.0%</b>	<b>40,420</b>	<b>100.0%</b>

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

<b>REVENUES</b>	<b>2023-24</b>		<b>2024-2025</b>	
<b>Description</b>	<b>Adopted</b>	<b>%</b>	<b>Adopted</b>	<b>%</b>
Water Charges	\$ 1,262,064	46.7%	\$ 1,325,167	46.9%
Sewer Charges	1,104,550	40.9%	1,161,244	41.1%
Interconnection Charge	13,500	0.5%	13,500	0.5%
Interest Income	6,000	0.0%	17,500	0.6%
Taps & Connections	7,000	0.2%	20,000	0.7%
Water Impact Fees	27,000	1.2%	32,500	1.1%
Sewer Impact Fees	30,000	1.4%	35,000	1.2%
Re-connect Fee	500	0.0%	500	0.0%
Miscellaneous Income (Proceeds)	160,294	8.5%	211,500	7.5%
Fund Balance Appropriated	9,463	0.0%	-	0.0%
Late Payment Fees	10,000	0.5%	10,000	0.4%
<b>Total Water/Sewer Revenues</b>	<b>\$ 2,630,371</b>	<b>100%</b>	<b>\$ 2,826,911</b>	<b>100%</b>

<b>EXPENDITURES</b>	<b>2023-24</b>		<b>2024-25</b>	
<b>Description</b>	<b>Adopted</b>	<b>%</b>	<b>Adopted</b>	<b>%</b>
Administrative / Billing	\$ 1,022,532	38.9%	\$ 1,191,951	42.2%
Plant Operations	960,920	36.5%	995,434	35.2%
Field Operations	646,919	24.6%	639,526	22.6%
<b>Total Water/Sewer Expenditures</b>	<b>\$ 2,630,371</b>	<b>100.0%</b>	<b>2,826,911</b>	<b>100%</b>



## Total Assessed Valuation by County

Watauga				Watauga				\$ Change		% Change	
2023-24 Budget				2024-25 Budget							
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				Caldwell				\$ Change		% Change	
2023-24 Budget				2024-25 Budget							
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				Total				\$ Change		% Change	
2023-24 Budget				2024-25 Budget							
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

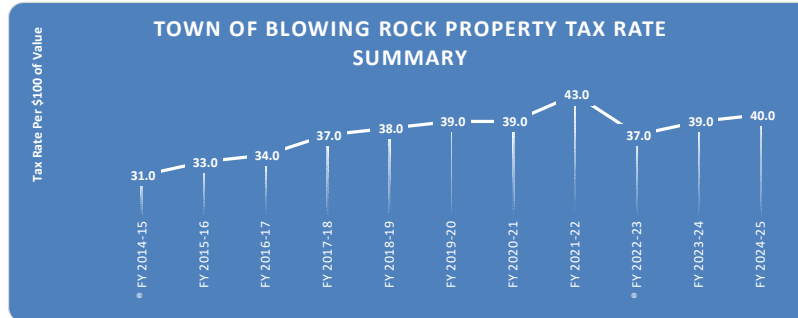
2023-24 Budget				2024-25 Budget				\$ Change		% Change	
Watauga	Real	1,507,997,130		Watauga	Real	1,519,555,870		11,558,740		0.8%	
Caldwell	Real	114,068,950		Caldwell	Real	119,313,150		5,244,200		4.6%	
		1,622,066,080	97.7%			1,638,869,020	97.1%	16,802,940		1.0%	
2023-24 Budget				2024-25 Budget				\$ 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	1.1%			18,438,562	1.1%	(642,640)		-3.4%	
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	1.1%			30,577,838	1.8%	11,803,987		62.9%	
<b>Totals</b>		<b>1,659,921,133</b>	<b>100.0%</b>	<b>Totals</b>		<b>1,687,885,420</b>	<b>100.0%</b>	<b>27,964,287</b>		<b>1.7%</b>	

## 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%	
	<i>x 0.39 cents</i>				<i>x 0.40 cents</i>						
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%	
	<i>x 0.39 cents</i>				<i>x 0.40 cents</i>						
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%	
<b>Total Revenue</b>	<b>6,424,957</b>			<b>Total Revenue</b>	<b>6,700,599</b>			<b>275,643</b>		<b>4.3%</b>	
Revenue per penny =	<b>164,742</b>			Revenue per penny =	<b>171,810</b>			<b>7,068</b>		<b>4.3%</b>	

### 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 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	\$ 6,579,511
3100-302	Prior Years Taxes	21,000	21,000	13,513	21,000	25,000	25,000
3100-303	Vehicle Taxes	100,699	67,356	113,648	72,486	121,088	121,088
3100-317	Tax Penalties/Interest	9,000	9,000	15,548	10,000	15,000	15,000
	Property Tax Subtotal	\$ 5,198,450	\$ 6,120,078	\$ 6,139,917	\$ 6,455,957	\$ 6,740,599	\$ 6,740,599
3300-345	Ad Valorem Sales Tax	\$ 2,058,880	\$ 2,507,507	\$ 2,887,652	\$ 3,146,090	\$ 3,303,395	\$ 3,303,395
	Sales Tax Subtotal	\$ 2,058,880	\$ 2,507,507	\$ 2,887,652	\$ 3,146,090	\$ 3,303,395	\$ 3,303,395
3300-337	Utility Franchise Tax	\$ 293,893	\$ 316,842	\$ 359,271	\$ 340,000	\$ 350,000	\$ 350,000
3300-338	Telecommunications Tax	19,500	18,516	17,596	15,500	16,500	16,500
3300-341	Beer/Wine Tax	6,000	5,440	6,218	5,500	6,000	6,000
3300-342	Solid Waste Disposal Tax	1,000	518	1,346	1,000	1,000	1,000
3300-343	Powell Bill	70,000	75,000	82,524	82,500	85,000	85,000
3300-347	Video Programming Tax	37,000	37,484	36,566	37,500	37,000	37,000
	State Collected Subtotal	\$ 427,393	\$ 453,801	\$ 503,521	\$ 482,000	\$ 495,500	\$ 495,500
3400-317	Solid Waste Fee	\$ -	\$ 27,000	\$ 32,273	\$ 30,000	\$ 32,000	\$ 32,000
3400-318	Recycling Revenue	3,510	3,690	3,910	3,690	4,000	4,000
3400-319	Curbside Recycling	89,854	91,800	98,013	93,000	95,000	95,000
	Solid Waste & Recycling Subtotal	\$ 93,364	\$ 122,490	\$ 134,196	\$ 126,690	\$ 131,000	\$ 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	2,400,000
3400-355	Building Permits	95,500	95,500	107,297	80,000	110,000	110,000
3400-356	Misc Zoning Permits	12,000	12,000	18,060	12,000	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	80,000
3400-333	Proceeds-Long Term Debt	389,316	492,965	475,600	534,775	405,359	405,359
3400-335	Miscellaneous Income	20,625	30,000	75,116	25,000	25,000	25,000
3400-347	ABC Revenue	84,000	108,000	135,000	108,000	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	25,000
3400-352	Parking Ticket Fees	1,000	2,000	2,765	2,000	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	13,200
3400-360	Electric Car Charging Station	-	3,000	6,615	4,500	10,000	10,000
3400-361	Cemetery	25,000	30,000	25,262	20,000	30,000	30,000
3400-370	Lien Proceeds	-	-	6,135	-	-	-
3400-375	Fire Dept. Contribution	326,470	336,070	421,365	391,012	270,000	270,000
3400-380	Park Lease	5,000	5,000	5,505	5,000	5,000	5,000
3400-362	Parks & Recreation Instructional Classes	-	-	145	-	-	-
3400-363	Rentals	10,000	25,000	36,880	25,235	25,235	25,235
3400-364	Day Camp	15,000	15,000	36,579	25,000	25,000	25,000
3400-367	Pool	40,000	37,838	34,793	40,000	40,000	40,000
3400-368	Concessions-Park	600	600	607	650	650	650
3400-369	County	12,000	12,000	12,000	12,000	12,000	12,000
3400-371	Kinder Activities	2,000	4,000	4,305	4,500	4,500	4,500
3400-373	Sponsorships	500	800	500	700	700	700
3400-374	Concessions-Pool	115	-	-	-	-	-
3400-375	After School Care Fees	-	25,000	25,673	30,000	30,000	30,000
3400-376	Blowing Rock Academy Fees	-	-	-	28,800	45,000	45,000
		\$ 2,478,060	\$ 3,622,699	\$ 4,149,984	\$ 3,528,136	\$ 3,678,644	\$ 3,678,644
3400-385	Reimbursement From DOT	9,000	\$ 9,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
3400-398	Sale of Fixed Assets	10,000	10,000	295,706	15,000	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	60,000
3400-402	BRAAC Transfer In (for Watering + Town Center)	8,000	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	266,932
		272,928	\$ 287,504	\$ 562,735	\$ 357,781	\$ 359,932	\$ 359,932
	<b>Total General Fund Revenue</b>	<b>10,529,075</b>	<b>\$ 13,114,079</b>	<b>\$ 14,378,005</b>	<b>\$ 14,096,654</b>	<b>\$ 14,709,070</b>	<b>\$ 14,709,070</b>

**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: EXPENDITURE SUMMARY**

DESCRIPTION	2023-24	2024-25	% Change
	Adopted	Adopted	
Full-Time Salaries	\$ 4,216,767	\$ 4,482,036	6%
Group Insurance	624,634	672,400	8%
Other	1,606,681	1,724,045	7%
<b>Personnel Subtotal</b>	<b>\$ 6,448,082</b>	<b>\$ 6,878,481</b>	<b>21%</b>
<b>Operating &amp; Maint Subtotal</b>	<b>\$ 5,342,647</b>	<b>\$ 5,681,075</b>	<b>6%</b>
Capital Outlay	\$ 534,775	\$ 405,359	-24%
Debt Service	\$ 1,771,150	\$ 1,744,155	-2%
<b>Total Expenditures and Transfers</b>	<b>\$ 14,096,654</b>	<b>\$ 14,709,070</b>	<b>4%</b>

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

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2022-23 Adopted</b>	<b>2022-23 Actuals</b>	<b>2023-2024 YTD Dec.</b>	<b>2023-24 Adopted</b>	<b>2024-25 Requested</b>	<b>2024-25 Approved</b>
002	Board Salaries	\$ 17,489	\$ 17,061	\$ 8,531	\$ 17,914	\$ 18,362	\$ 18,362
005	FICA	1,338	1,127	553	1,370	1,405	1,405
006	Group Insurance	29,196	28,638	13,276	28,686	32,273	32,273
	<b>Personnel Subtotal</b>	<b>\$ 48,022</b>	<b>\$ 46,826</b>	<b>\$ 22,360</b>	<b>\$ 47,970</b>	<b>\$ 52,040</b>	<b>\$ 52,040</b>
014	Travel/Training	\$ 8,000	\$ 5,144	\$ 3,524	\$ 8,000	\$ 10,000	\$ 10,000
057	Miscellaneous	750	72	1,655	750	750	750
	<b>Operating &amp; Maint. Subtotal</b>	<b>\$ 8,750</b>	<b>\$ 5,216</b>	<b>\$ 5,179</b>	<b>\$ 8,750</b>	<b>\$ 10,750</b>	<b>\$ 10,750</b>
500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 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>\$ 87,790</b>

\* New audio and video for Council Chambers  
 2.5% increase proposed  
 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	\$ 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	41,107
006	Group Insurance	39,202	48,333	20,278	48,524	61,301	61,301
007	401K	20,815	19,069	10,479	23,052	26,867	26,867
008	Retirement	75,226	65,804	40,775	77,685	90,542	90,542
	Personnel Subtotal	\$ 591,775	\$ 560,696	\$ 300,466	\$ 648,821	\$ 757,159	\$ 757,159
011	Telephone	\$ 4,100	\$ 3,880	\$ 1,636	\$ 4,000	\$ -	\$ -
012	Printing	1,000	568	-	1,000	1,000	1,000
014	Employee Development	5,000	8,485	4,900	5,000	10,000	10,000
016	Maintenance/Repair	5,000	3,694	1,646	5,000	4,000	4,000
033	Materials/Supplies	15,000	12,281	5,228	19,100	18,000	18,000
057	Miscellaneous	3,000	2,241	279	1,000	1,000	1,000
	Operating & Maint. Subtotal	\$ 33,100	\$ 31,149	\$ 13,689	\$ 35,100	\$ 34,000	\$ 34,000
500	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 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>\$ 861,159</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	\$ 12,000
004	Audit Fee	34,600	27,350	26,870	36,400	29,000	29,000
010	Unemployment Reimb.	3,500	3,366	1,450	3,000	3,000	3,000
011	Postage/Mailing	6,475	4,652	2,253	6,000	5,000	5,000
012	Printing	5,000	4,413	2,192	5,000	5,000	5,000
016	Software and Contracts	31,050	30,517	13,614	25,500	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	2,000
053	Dues/Subscriptions	5,000	4,598	1,660	5,000	4,000	4,000
054	Insurance/Bonds	140,000	134,123	146,718	151,875	160,000	160,000
055	Advertising/Legal Notices	10,000	11,787	2,462	10,000	10,000	10,000
057	Miscellaneous	19,000	21,236	15,346	19,000	15,000	15,000
070	Election Expense	-	-	3,732	9,000	-	-
080	Engineering Services	30,000	26,272	4,766	30,000	15,000	15,000
326	Occupancy Tax Exp. to TDA^	1,755,000	1,705,065	840,765	1,518,636	1,800,000	1,800,000
345	Watauga Co. Sales Tax Fee	1,070,705	1,468,253	384,866	1,474,078	1,547,782	1,547,782
403	Public Shuttle Svs. Trial- Apple Cart	15,000	5,800	-	-	-	-
404	STR Helper Contract- Short Term Rental R	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	15,000
503	Employee Recog./Develop.	12,000	11,830	8,894	12,000	12,000	12,000
Operating & Maint. Subtotal		\$ 3,402,985	\$ 3,654,869	\$ 1,489,618	\$ 3,398,689	\$ 3,660,282	\$ 3,660,282
505	Transfer to Capital Projects/Debt	\$ 61,603	\$ 72,603	\$ -	\$ 61,603	\$ 29,675	\$ 29,675
506	TDA Info. Kiosk	15,000	-	-	-	-	-
901	G.O. Bond Debt Service	662,293	661,855	301,141	750,777	734,227	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>\$ 4,424,184</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	\$ 76,740
005	IT- FICA Exp.	4,778	4,270	2,490	5,162	5,871	5,871
006	Group Insurance- IT Dept.	5,925	7,815	1,550	8,111	9,274	9,274
007	401K- IT Dept.	1,553	2,910	1,652	3,374	3,837	3,837
008	Retirement- IT Dept.	11,242	10,865	6,531	11,370	12,931	12,931
	Personnel Subtotal	85,955	90,392	45,406	95,492	108,652	108,652
	Telephones	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 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	86,000
033	Materials/Supplies- IT	8,000	3,973	1,205	10,000	6,000	6,000
	Operating & Maint. Subtotal	\$ 59,800	\$ 56,662	\$ 13,817	\$ 44,000	\$ 112,000	\$ 112,000
500	Capital Outlay- IT	\$ -	\$ -	\$ 3,636	\$ 22,300	\$ -	\$ -
509	WIFI Expansion Exp.	65,000	50,430	11,550	-	-	-
	Capital Subtotal	\$ 65,000	\$ 50,430	\$ 15,186	\$ 22,300	\$ -	\$ -
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>\$ 220,652</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.
- \$ 86,000**

**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	12,000
015	Maintenance/Repair-Bldgs.	80,000	69,936	40,190	10,000	20,000	20,000 *
020	1888 & Edgewood Cottage Museum Expense	26,500	26,247	5,509	2,000	2,000	2,000
033	Materials/Supplies-Bldgs.	10,000	24,048	7,468	16,000	16,000	16,000
057	Miscellaneous	1,000	39	-	750	750	750
	Operating & Maint. Subtotal	140,000	\$ 138,777	\$ 59,528	\$ 50,800	\$ 50,750	\$ 50,750
500	Capital Outlay	-	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000 **
502	Transfer to Capital Projects	-	-	-	-	-	-
	Capital Subtotal	-	-	-	-	45,000	45,000
900	Debt Service	712,862	\$ 663,315	\$ 567,694	\$ 697,401	\$ 626,362	\$ 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>\$ 722,112</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	\$ 978,259
003	Overtime	10,250	5,109	7,000	8,000	10,000	10,000
004	Part-time Salaries	10,000	23,379	9,742	15,000	15,000	15,000
202	Dispatch Salaries	242,418	275,353	146,209	222,449	226,687	226,687
203	Dispatch Overtime	1,000	2,435	3,366	1,000	1,000	1,000
204	Part-time Parking Salaries	8,000	4,341	7,031	8,000	8,000	8,000
205	Part-time Parking FICA	1,377	-	-	-	612	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	94,167
006	Group Insurance	153,818	158,444	71,056	158,699	169,183	169,183
007	401K	53,100	10,196	5,652	59,698	60,247	60,247
008	State Retirement System- General (Dispatch)	43,986	39,178	111,729	-	38,197	38,197
009	Retirement	151,793	176,588	21,554	215,255	197,652	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>\$ 1,799,004</b>
011	Telephone	\$ 8,000	\$ 10,277	\$ 4,808	\$ 8,500	\$ -	\$ -
013	Utilities	8,100	6,726	2,384	7,500	6,800	6,800
014	Employee Development	16,000	27,826	7,051	21,000	26,500	26,500
016	Maint./Repair-Bldg/Equip	10,000	5,949	8,388	10,000	15,000	15,000
017	Maint./Repair-Vehicles	20,000	12,413	4,154	20,000	18,000	18,000
020	Crimestoppers	500	-	-	500	500	500
025	Investigation Costs/Supp.	2,000	1,028	343	2,000	4,500	4,500
026	K-9 Expense	-	-	5,056	5,000	5,500	5,500
031	Gasoline	32,000	37,071	14,505	40,500	32,000	32,000
033	Materials and Supplies	25,000	32,194	5,304	28,750	37,850	37,850
034	DARE Program	1,500	-	-	1,500	500	500
036	Uniforms	14,000	14,867	7,827	17,000	17,000	17,000
037	Grants	-	71,929	-	-	-	-
057	Medical Expenses	2,000	1,564	-	2,000	4,000	4,000
059	Miscellaneous	500	23	(23)	500	500	500
116	Maintenance Contracts	30,000	29,380	26,145	30,000	36,000	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>\$ 204,650</b>
500	Capital Outlay	\$ 301,915	\$ 239,182	\$ 224,714	\$ 202,250	\$ 127,359	\$ 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>\$ 127,359</b>
900	Debt Service	\$ 98,880	\$ 80,247	\$ 159,999	\$ 145,278	\$ 222,312	\$ 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>\$ 2,353,325</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
<u>\$ 127,359</u>	Total

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

<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>2022-23 Adopted</b>	<b>2022-23 Actuals</b>	<b>2023-2024 YTD Dec.</b>	<b>2023-24 Adopted</b>	<b>2024-25 Requested</b>	<b>2024-25 Approved</b>
002	Fire Salaries	\$ 820,604	\$ 825,230	\$ 418,426	\$ 986,428	\$ 1,095,496	\$ 1,095,496
003	Overtime	36,900	19,158	15,214	20,000	20,000	20,000
004	Part-time Salaries	88,000	64,994	38,877	38,000	38,000	38,000
005	Part-time FICA Expense	6,732	-	-	2,907	2,907	2,907
005	FICA Expense	65,599	57,707	35,715	76,992	85,335	85,335
006	Group Insurance	133,176	130,683	56,470	155,054	166,806	166,806
007	401K	42,875	39,518	21,670	50,321	55,775	55,775
008	Retirement	154,951	136,215	85,897	169,583	187,961	187,961
	<b>Personnel Subtotal</b>	<b>\$ 1,348,837</b>	<b>\$ 1,273,505</b>	<b>\$ 672,269</b>	<b>\$ 1,499,285</b>	<b>\$ 1,652,280</b>	<b>\$ 1,652,280</b>
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	20,000
031	Gasoline/Diesel	11,000	11,881	4,664	14,000	-	-
057	Medical Expense (drug testing)	250	130	-	250	250	250
213	Utilities (Station #1- Hwy. 321)	23,000	28,267	9,976	30,500	27,500	27,500
	<b>Operating &amp; Maint. Subtotal</b>	<b>\$ 64,850</b>	<b>\$ 73,735</b>	<b>\$ 21,442</b>	<b>\$ 75,750</b>	<b>\$ 47,750</b>	<b>\$ 47,750</b>
500	Capital Outlay	\$ -	\$ -	\$ 8,062	\$ 16,670	\$ -	\$ -
	<b>Capital Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,062</b>	<b>\$ 16,670</b>	<b>\$ -</b>	<b>\$ -</b>
	<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>\$ 1,700,030</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	\$ 321,018
005	FICA Expense	20,553	17,038	7,731	22,192	24,558	24,558
006	Group Insurance	23,692	35,617	11,895	32,796	37,477	37,477
007	401K	13,433	13,120	5,193	14,504	16,051	16,051
008	Retirement	48,547	44,676	20,200	48,880	54,092	54,092
	Personnel Subtotal	\$ 374,885	\$ 380,576	\$ 146,710	\$ 408,461	\$ 453,195	\$ 453,195
011	Telephone	\$ 1,500	\$ 1,458	\$ 673	\$ 1,500	\$ -	\$ -
012	Printing	500	363	-	500	500	500
014	Employee Development	8,000	9,023	1,661	9,000	10,000	10,000
017	Maintenance/Repair-Veh.	1,200	466	60	1,200	1,000	1,000
031	Gasoline	2,000	2,074	777	2,500	2,000	2,000
033	Materials and Supplies	6,500	2,015	1,436	6,500	6,000	6,000
040	Contracted Services	15,000	8,167	2,325	10,000	12,000	12,000
050	Homeowners Recovery Fund	1,000	333	-	1,000	750	750
057	Miscellaneous	750	444	602	750	800	800
	Operating & Maint. Subtotal	\$ 36,450	\$ 24,343	\$ 7,534	\$ 32,950	\$ 33,050	\$ 33,050
500	Capital Outlay	-	-	34,643	35,000	-	-
900	Debt Service	8,246	1,621	-	8,246	9,785	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>\$ 496,030</b>
<b>* Contracted Services:</b>							
\$ 6,000	Engineering Plan Reviews (\$500/mo = \$6,000/year)						
\$ 1,000	ARC GIS and COG						
\$ 5,000	Plan review and special consulting						
<u>\$ 12,000</u>	Subtotal Contracted Services						
<b>** Includes:</b>							

**GENERAL FUND EXPENDITURES**  
**DESCRIPTION: PUBLIC WORKS - STREET DIVISION**  
**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	\$ 501,192
003	Overtime	12,813	16,516	3,851	12,500	10,000	10,000
009	Standby/Call Back Pay	9,100	14,984	7,509	9,100	15,000	15,000
005	FICA Expense	35,337	31,849	18,748	39,668	40,254	40,254
006	Group Insurance	63,486	77,133	31,397	65,470	74,897	74,897
007	401K	23,096	22,737	11,688	25,927	26,310	26,310
008	Retirement	83,470	80,676	47,748	87,373	88,663	88,663
	<b>Personnel Subtotal</b>	<b>\$ 667,313</b>	<b>\$ 704,211</b>	<b>\$ 350,974</b>	<b>\$ 736,975</b>	<b>\$ 756,316</b>	<b>\$ 756,316</b>
011	Telephone	\$ 5,200	\$ 4,930	\$ 1,848	\$ 5,000	\$ -	\$ -
013	Street Lighting	185,000	189,921	80,592	190,000	190,000	190,000
014	Employee Development	1,000	551	-	1,000	1,000	1,000
015	Cemetery Maint/Repair	35,600	35,731	19,559	38,275	41,625	41,625
016	Maintenance/Repair-Equip.	23,000	10,807	7,050	23,000	23,000	23,000
017	Maintenance/Repair-Veh.	11,000	16,038	5,409	19,000	19,000	19,000
018	Vehicle Maintenance Contract	25,000	23,715	11,245	30,000	30,000	30,000
030	Materials and Supplies- Salt	65,000	35,913	-	70,000	75,000	75,000
031	Gasoline/Diesel	20,000	19,608	7,583	23,500	23,000	23,000
032	Materials/Supplies- Street/Sidewalk Repairs	27,000	20,436	12,737	30,000	-	-
033	Materials and Supplies	30,000	22,845	11,600	30,000	65,000	65,000
034	Safety Supplies	5,000	2,204	-	5,000	5,000	5,000
036	Uniforms	5,000	2,935	5,503	5,000	5,500	5,500
040	Contracted Services	60,000	81,540	62,519	65,000	65,000	65,000
052	Physical Exams	300	65	-	300	300	300
057	Miscellaneous	4,000	2,790	402	4,000	4,000	4,000
061	Warehouse Utilities	11,000	15,278	4,381	13,000	13,000	13,000
062	Warehouse Maint./Repair	5,000	3,505	974	5,000	5,000	5,000
063	Warehouse Mat./Supplies	5,000	6,155	4,412	8,000	8,000	8,000
350	Master Signage Maintenance	3,000	1,801	402	3,000	2,000	2,000
351	Road Repairs- Structural	12,000	3,338	-	12,000	12,000	12,000
352	Culvert Replacements	10,000	9,694	-	10,000	10,000	10,000
353	Ditchline Repairs	5,000	5,206	-	5,000	5,000	5,000
354	Fire Hydrant/Valve Maint.	6,000	15,440	-	9,200	-	-
333	Sidewalks	13,000	-	-	10,000	10,000	10,000
	<b>Operating &amp; Maint. Subtotal</b>	<b>\$ 572,100</b>	<b>\$ 530,446</b>	<b>\$ 236,216</b>	<b>\$ 614,275</b>	<b>\$ 612,425</b>	<b>\$ 612,425</b>
500	Capital Outlay	\$ 124,965	\$ 170,631	\$ 10,725	\$ 121,920	\$ 88,000	\$ 88,000
	<b>Capital Subtotal</b>	<b>\$ 124,965</b>	<b>\$ 170,631</b>	<b>\$ 10,725</b>	<b>\$ 121,920</b>	<b>\$ 88,000</b>	<b>\$ 88,000</b>
900	Debt Service	\$ 114,492	\$ 103,362	\$ 134,924	\$ 137,839	\$ 105,245	\$ 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>\$ 1,561,986</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	\$ 129,406
003	Overtime	3,075	4,831	1,014	3,000	3,000	3,000
005	FICA Expense	9,768	9,812	3,878	10,048	10,129	10,129
006	Group Insurance	30,916	33,106	11,059	24,131	28,241	28,241
007	401K	6,384	7,376	2,584	6,567	6,620	6,620
008	Retirement	23,073	24,446	10,346	22,132	22,310	22,310
	<b>Personnel Subtotal</b>	<b>\$ 197,825</b>	<b>\$ 212,621</b>	<b>\$ 80,354</b>	<b>\$ 194,226</b>	<b>\$ 199,707</b>	<b>\$ 199,707</b>
017	Maintenance/Repair-Veh.	\$ 13,000	\$ 3,753	\$ 5,599	\$ 13,000	\$ 23,000	\$ 23,000
031	Gasoline/Diesel	15,000	19,167	6,390	22,500	20,000	20,000
033	Materials and Supplies	-	231	-	1,000	-	-
034	Safety Supplies	500	541	-	600	500	500
036	Uniforms	2,000	1,118	3,295	2,200	2,000	2,000
057	Miscellaneous	500	316	-	500	200	200
100	Curbside Recycling	74,500	87,216	40,957	78,730	78,730	78,730
118	Landfill Fees	55,000	36,639	19,047	55,000	45,000	45,000
	<b>Operating &amp; Maint. Subtotal</b>	<b>\$ 160,500</b>	<b>\$ 148,981</b>	<b>\$ 75,288</b>	<b>\$ 173,530</b>	<b>\$ 169,430</b>	<b>\$ 169,430</b>
500	Capital Outlay	\$ -	\$ -	\$ 10,005	\$ 30,170	\$ -	\$ -
900	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 8,466	\$ 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>\$ 377,603</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	\$ 284,378
204	Seasonal Salaries- Park Attendants	-	27,000	23,486	27,000	32,000	32,000
209	Seasonal Salaries- Pool	-	67,000	42,095	67,000	72,000	72,000
206	Seasonal salaries- Summer Day Camp	-	35,000	20,043	35,000	38,000	38,000
207	Seasonal Salaries- Afterschool Program	-	35,000	22,499	35,000	38,000	38,000
208	Seasonal Salaries- Kinder Sports	-	2,000	1,212	2,000	2,500	2,500
005	FICA Expense	36,955	36,898	22,032	21,959	21,755	21,755
005	Seasonal Salaries (FICA)	8,415	5,745	-	12,699	13,961	13,961
006	Group Insurance	61,964	71,620	15,532	51,648	37,354	37,354
007	401K	23,654	21,796	8,959	14,352	14,219	14,219
008	Retirement	85,484	72,915	33,476	48,367	47,918	47,918
<b>Personnel Subtotal</b>		<b>689,542</b>	<b>\$ 824,070</b>	<b>\$ 302,129</b>	<b>\$ 602,068</b>	<b>\$ 602,085</b>	<b>\$ 602,085</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	10,000
014	Employee Development	4,000	861	960	2,000	4,000	4,000
015	Maint/Repair-Park	12,000	13,992	15,468	12,000	12,000	12,000
016	Maint/Repair-Office	3,000	5,390	228	3,000	3,000	3,000
017	Maintenance/Repair-Veh/Equip	12,000	10,760	86	2,000	2,000	2,000
018	Parks & Rec Credit Card Fees	2,500	2,372	1,120	2,700	2,700	2,700
031	Gasoline	5,000	7,796	832	3,000	2,000	2,000
033	Materials/Supp.-Park/Office	32,000	27,655	12,546	32,000	32,000	32,000
036	Uniforms	5,500	3,745	-	2,000	2,000	2,000
055	Advertising	500	1,025	-	1,500	1,500	1,500
056	Special Events	66,300	75,583	60,152	72,000	80,000	80,000
057	Miscellaneous	1,000	463	26	1,000	1,000	1,000
059	Athletic Programs	2,000	1,970	402	2,000	2,000	2,000
070	American Legion	12,000	12,727	1,486	12,000	8,000	8,000
071	American Legion Utilities	6,000	7,399	2,080	6,000	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	5,000
135	Materials/Supplies- After School Care Program	5,000	7,710	3,079	10,000	10,000	10,000
158	Field Trips	10,000	9,551	6,706	10,000	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	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	23,000
416	Maint/Repair-Bldg/Pool	25,000	14,780	1,668	10,000	10,000	10,000
433	Materials/Supplies-Pool	7,000	5,557	3,894	7,000	17,000	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>\$ 267,200</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	\$ 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>\$ 907,043</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	\$ 96,703	*
203	Part-time	-	3,125	-	20,000	25,000	25,000	
003	Overtime	-	-	-	1,000	-	-	
005	FICA Expense	-	-	2,958	7,880	9,310	9,310	
006	Group Insurance	-	-	7,609	17,034	18,548	18,548	
007	401K	-	-	1,969	4,500	4,835	4,835	
008	Retirement	-	-	7,667	13,986	16,294	16,294	
	Personnel Subtotal	\$ -	\$ 3,125	\$ 58,925	\$ 146,400	\$ 170,691	\$ 170,691	
011	Telephone	\$ 2,050	\$ -	\$ -	\$ 1,000	\$ 500	\$ 500	
013	Utilities- Club House	2,200	-	629	4,000	4,000	4,000	
014	Employee Development	-	78	1,492	2,000	3,000	3,000	
015	Maint/Repair	-	-	947	2,000	1,000	1,000	
033	Materials/Supp.	-	4,983	9,325	8,000	8,000	8,000	
057	Miscellaneous	-	171	-	1,000	1,000	1,000	
	Operating & Maint. Subtotal	\$ 4,250	\$ 5,232	\$ 12,393	\$ 18,000	\$ 17,500	\$ 17,500	
500	Capital Outlay	\$ -	\$ 103,920	\$ 31,956	\$ -	\$ -	\$ -	**
	Capital Subtotal	\$ -	\$ 103,920	\$ 31,956	\$ -	\$ -	\$ -	
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>\$ 188,191</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	\$ 216,453
202	Part-time Mowing	10,000	-	6,177	10,000	10,000	10,000
005	FICA Expense	-	-	2,977	16,489	16,559	16,559
006	Group Insurance	-	2,340	15,502	34,481	37,046	37,046
007	401K	-	-	1,489	10,777	10,823	10,823
008	Retirement	-	-	7,466	36,319	36,472	36,472
	<b>Personnel Subtotal</b>	<b>10,000</b>	<b>\$ 2,340</b>	<b>\$ 127,474</b>	<b>\$ 323,609</b>	<b>\$ 327,353</b>	<b>\$ 327,353</b>
010	Contracted Services (HWY 321 Landscaping)	-	\$ -	\$ 148,320	\$ 295,800	\$ 345,363	\$ 345,363
011	Telephone	-	15	134	2,000	-	-
013	Utilities	-	-	906	2,000	3,000	3,000
014	Employee Development	-	-	-	2,000	2,000	2,000
015	Maint/Repair-Grounds	-	-	1,041	15,000	15,000	15,000
017	Maintenance/Repair-Veh/Equip	-	-	1,193	10,000	10,000	10,000
031	Gasoline	-	-	2,785	5,000	6,500	6,500
033	Material/Supplies-Grounds	20,000	-	16,474	30,000	30,000	30,000
036	Uniforms	-	-	3,072	5,000	5,000	5,000
055	Advertising	-	-	-	250	250	250
057	Miscellaneous	-	-	33	1,000	1,500	1,500
080	Contracted Services (Legacy Garden and Laurel Lane)	8,000	-	1,387	8,000	13,000	13,000
	<b>Operating &amp; Maint. Subtotal</b>	<b>28,000</b>	<b>\$ 15</b>	<b>\$ 175,345</b>	<b>\$ 376,050</b>	<b>\$ 431,613</b>	<b>\$ 431,613</b>
500	Capital Outlay	-	\$ -	\$ 20,700	\$ 61,465	\$ 50,000	\$ 50,000
	<b>Capital Subtotal</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 20,700</b>	<b>\$ 61,465</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
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>\$ 808,966</b>

\* Capital for FY 2025:  
 IP \$ 50,000 Truck to replace Tundra  
 \$ 50,000



**BRAAC FUND REVENUES**DESCRIPTION: **BRAAC FUND REVENUE**

CODE: 15-00-3400

ACCOUNT NUMBER	DESCRIPTION	2022-23 Adopted	2022-23 Actuals	2023-2024 YTD Dec.	2023-24 Adopted	2024-25 Requested	2024-25 Approved
3400-329	Interest Income	50	0		50	50	50
3400-350	Donations - General	26,350	25,930		26,870	26,870	26,870
3400-351	Donations - Hanging Baskets	8,500	11,775		8,500	8,500	8,500
3400-352	Donations - Cemetery	2,000	4,070		2,000	2,000	2,000
3400-333	Miscellaneous	-	-		-	-	-
	Appropriated Fund Balance	3,000	-		3,000	3,000	3,000
<b>TOTAL REVENUE</b>		<b>39,900</b>	<b>41,775</b>		<b>40,420</b>	<b>40,420</b>	<b>40,420</b>

**BRAAC FUND EXPENDITURES**DESCRIPTION: **BRAAC FUND EXPENDITURES**

CODE: 15-00-6100

ACCOUNT NUMBER	DESCRIPTION	2022-23 Adopted	2022-23 Actuals	2023-2024 YTD Dec.	2023-24 Adopted	2024-25 Requested	2024-25 Approved
515	Clean-Up Day	750	-	-	750	750	750
520	Flowers/Landscaping	26,000	21,332	1,840	26,000	26,000	26,000
057	Miscellaneous	500	-	-	500	500	500
537	PO Box Rental	150	170	186	170	170	170
540	Printing	3,500	4,119	4,156	4,000	4,000	4,000
545	Water Truck Operating Costs	1,000	300	-	1,000	1,000	1,000 **
500	Transfer to General Fund	8,000	8,000	-	8,000	8,000	8,000 *
502	Contract Services	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>39,900</b>	<b>33,921</b>	<b>6,182</b>	<b>40,420</b>	<b>40,420</b>	<b>40,420</b>
*	3,000	Watering services by Town Staff					
*	5,000	Town Center Beautification					
**	1,000	Operating Costs of Watering Truck					

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

CODE: 30-3400

<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	\$ 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	211,000
3400-335	Miscellaneous Income	500	754	500	500	500
3400-371	Charges for Water Service	1,163,351	1,203,671	1,262,064	1,325,167	1,325,167
3400-372	Charges for Sewer Service	1,018,410	980,853	1,104,550	1,161,244	1,161,244
3400-378	Interconnection Charge	13,500	14,125	13,500	13,500	13,500
3400-377	Late Payment Fees	13,000	5,695	10,000	10,000	10,000
						-
3400-373	Meter Taps and Connections	5,000	32,100	7,000	20,000	20,000
3400-374	Water Impact Fee	30,000	52,662	27,000	32,500	32,500
3400-375	Sewer Impact Fee	35,000	51,839	30,000	35,000	35,000
						-
3400-376	Re-connect Fee	1,000	50	500	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>	<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	\$ 120,177
005	FICA Expense	7,926	6,317	3,480	8,624	9,194	9,194
006	Group Insurance	18,927	19,478	7,657	17,246	18,548	18,548
007	401K	5,180	4,613	2,338	5,636	6,009	6,009
008	Retirement	18,720	23,757	9,041	19,029	20,250	20,250
009	Management Allocation from General Fund	199,029	199,029	-	215,900	266,932	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>\$ 441,109</b>
010	Unemployment Reimb.	\$ 1,000	\$ 1,738	\$ 967	\$ 2,000	\$ 2,000	\$ 2,000
011	Postage/Mailing	8,000	8,255	3,818	8,000	8,000	8,000
012	Printing	2,000	2,459	1,168	3,000	3,000	3,000
054	Property & Equip Insurance	95,000	87,414	93,825	95,000	115,000	115,000
057	Miscellaneous	9,500	4,468	1,372	6,000	4,000	4,000
508	Manager's Discretionary Fund	60,000	-	15,115	25,000	15,000	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>\$ 147,000</b>
502	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
721	Engineering Services	5,000	3,119	1,235	5,000	3,500	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>\$ 3,500</b>
900	Debt Service	\$ 106,403	\$ 106,403	\$ 20,027	\$ 270,942	\$ 376,216	\$ 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	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>\$ 600,342</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>\$ 1,191,951</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	\$ 339,988
003	Overtime	15,375	18,364	10,744	10,000	10,000	10,000
004	Part-Time	-	-	-	-	20,000	20,000
005	FICA Expense	24,417	19,796	20,793	26,863	28,304	28,304
006	Group Insurance	38,844	-	19,360	40,542	46,370	46,370
007	401K	15,959	15,550	13,200	17,557	17,499	17,499
008	Retirement	57,675	101,072	54,102	59,273	58,973	58,973
	Personnel Subtotal	\$ 456,072	\$ 481,902	\$ 278,987	\$ 495,380	\$ 521,134	\$ 521,134
011	Telephone	\$ 18,000	\$ 35,019	\$ 2,647	\$ 2,000	\$ -	\$ -
013	Utilities	127,500	127,471	54,864	125,000	125,000	125,000
014	Employee Development	2,800	2,138	720	2,800	2,800	2,800
016	Maintenance/Repair-Equip	30,000	1,496	1,280	25,000	25,000	25,000
017	Maintenance/Repair-Equip- Service Contracts	20,000	15,298	14,623	25,000	85,000	85,000 *
031	Gasoline	5,000	6,745	2,524	7,500	6,000	6,000
033	Materials and Supplies	30,000	33,089	10,815	42,500	35,000	35,000
034	Sludge Processing	30,000	7,612	2,960	15,000	10,000	10,000
036	Uniforms	3,500	951	1,895	5,000	3,500	3,500
053	Permits & Dues	3,500	2,315	3,132	4,000	5,000	5,000
057	Miscellaneous	5,500	3,629	332	5,500	3,000	3,000
104	Lab Contract	30,000	24,229	10,294	30,000	30,000	30,000
333	Chemicals	50,000	74,584	35,577	80,000	80,000	80,000
	Operating & Maint. Subtotal	\$ 355,800	\$ 334,576	\$ 141,663	\$ 369,300	\$ 410,300	\$ 410,300
500	Capital Outlay	\$ -	\$ 73,355	\$ 32,537	\$ 19,670	\$ 64,000	\$ 64,000
505	Transfer to Capital Projects	-	-	-	-	-	-
	Capital Subtotal	\$ -	\$ 73,355	\$ 32,537	\$ 19,670	\$ 64,000	\$ 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>\$ 995,434</b>	<b>\$ 995,434</b>
	\$ 14,000	New Mower					
	\$ 50,000	New Valves - High Service Pumps					
	\$ 64,000						
	* Capital for FY 2025:						
IP							
*	Tank Contract						
<b>Field Operations 7130 *NEW Coding</b>							
002	Salaries	\$ 167,259	\$ 166,169	\$ 91,812	\$ 196,360	\$ 195,880	\$ 195,880
003	Overtime	10,250	9,974	2,723	11,000	11,000	11,000
009	On Call/Standby Pay	10,000	16,984	8,889	10,000	10,000	10,000
005	FICA Expense	13,579	14,279	-	15,863	15,826	15,826
006	Group Insurance	31,680	22,930	15,988	33,051	37,816	37,816
007	401K	8,875	29,166	-	10,368	10,344	10,344
008	Retirement	32,076	-	-	35,002	34,859	34,859
	Personnel Subtotal	\$ 273,720	\$ 259,502	\$ 119,412	\$ 311,644	\$ 315,726	\$ 315,726
014	Employee Development	\$ 2,000	\$ 232	\$ -	\$ 2,000	\$ 1,500	\$ 1,500
016	Maintenance/Repair-Equip	10,000	4,562	6,364	10,000	10,000	10,000
017	Maintenance/Repair-Lift Station	13,000	1,316	1,828	13,000	10,000	10,000
031	Diesel/Gasoline	8,500	8,359	3,858	9,500	9,000	9,000
033	Materials and Supplies	85,000	27,342	28,551	120,000	120,000	120,000
035	Safety Supplies	1,800	1,451	-	1,800	1,800	1,800
036	Uniforms	2,500	888	3,044	2,500	2,500	2,500
057	Miscellaneous	2,000	5,270	1,047	2,000	2,000	2,000
	Operating & Maint. Subtotal	\$ 124,800	\$ 49,420	\$ 44,692	\$ 160,800	\$ 156,800	\$ 156,800
502	Capital Outlay	\$ 187,179	\$ 184,403	\$ 9,137	\$ 121,970	\$ 147,000	\$ 147,000
503	Water Line Replacements/Repairs- Reserve	10,000	-	-	10,000	10,000	10,000
504	Sewer Line I&I Replacements/Repairs- Reserve	10,000	500	6,641	10,000	10,000	10,000
	Capital Subtotal	\$ 207,179	\$ 184,903	\$ 15,778	\$ 141,970	\$ 167,000	\$ 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>\$ 639,526</b>
	* Capital for FY 2025:						
IP	\$ 67,000	Utility Truck					
IP	\$ 20,000	Push Camera					
IP	\$ 60,000	Shoring boxes					
	\$ 147,000						

# TOURISM DEVELOPMENT AUTHORITY OCCUPANCY TAX ALLOCATION

- **FY 2024-25 Blowing Rock Tourism Authority - Town Allocation**  
[\(Attachment 1\)](#)

**Blowing Rock TDA - Budget Workbook**

		<b>FY 22-23 Adopted</b>	<b>FY 22-23 Actuals</b>	<b>FY 23-24 Adopted</b>	<b>FY 24-25 Adopted</b>
<b>REVENUE:</b>					
10-3100-300	Occupancy Tax Receipts (net)	\$ 1,779,574	\$ 1,702,462	\$ 1,518,636	\$ 1,800,000
10-3400-329	Interest Income	400	3,453	500	2,000
	<b>Total Revenues</b>	<b>\$ 1,779,974</b>	<b>\$ 1,705,915</b>	<b>\$ 1,519,136</b>	<b>\$ 1,802,000</b>

**EXPENDITURES:****PERSONNEL**

10-8000-005	Salaries	\$ 265,525	\$ 273,347	\$ 268,440	\$ 290,927
10-8000-002	Part-time Salaries	-	-	-	-
10-8000-006	FICA	20,313	20,287	20,536	22,256
10-8000-007	Retirement Benefit	42,484	31,672	34,495	37,384
10-8000-008	Employee Insurance Benefit	34,000	34,850	41,000	52,320
10-8000-015	401K Benefit	13,276	13,070	13,422	14,546
10-8000-053	Dues/Subscriptions	3,750	4,243	3,750	3,800
10-8000-014	Employee Development/Travel	16,000	15,732	16,000	18,000
10-8000-110	Miscellaneous Expenses	5,000	2,761	6,000	5,000
	Personnel subtotal	\$ 400,348	\$ 395,962	\$ 403,643	\$ 444,233

**CENTRAL SERVICES**

10-8000-003	Legal Services	\$ -	\$ -	\$ -	\$ -
10-8000-004	Audit	7,500	7,805	8,000	8,300
10-8000-054	Prop, Worker's Comp and Liability insurance	4,500	4,153	4,500	4,000
10-8000-100	Reimbursement - Town Overhead Costs	12,000	12,000	25,000	25,000
	Central Services Subtotal	\$ 24,000	\$ 23,958	\$ 37,500	\$ 37,300

**DIRECT TOURISM PROMOTIONS****OPERATIONS**

10-8000-500	Building Lease	\$ 38,350	\$ 38,340	\$ 38,350	\$ 44,400
10-8000-505	Capital Outlay	-	-	-	-
10-8000-016	Equipment lease/maintenance	9,850	7,291	9,850	11,050

**Blowing Rock TDA - Budget Workbook**

		<b>FY 22-23 Adopted</b>	<b>FY 22-23 Actuals</b>	<b>FY 23-24 Adopted</b>	<b>FY 24-25 Adopted</b>
10-8000-012	Telephone	2,500	1,980	2,500	2,800
10-8000-033	Materials/Supplies	7,000	2,246	12,000	12,000
10-8000-050	Contingency	50,300	5,125	72,507	47,464
	Operations Subtotal	\$ 108,000	\$ 54,982	\$ 135,207	\$ 117,714

**ADVERTISING, MARKETING & PR**

10-8200-050	Advertising funds	\$ 150,000	\$ 174,257	\$ 150,000	\$ 200,000
10-8200-020	Promotional TDA/Town Calendars	5,000	5,000	6,000	6,500
10-8000-011	Postage/Mailing Fulfillment	4,000	2,556	4,500	4,000
10-8200-010	Website	12,000	2,456	12,000	57,145
10-8200-100	Creative	50,000	5,519	20,000	20,000
10-8200-200	PR Campaign/Media Relations	-	-	51,402	15,000
10-8200-300	Collateral	35,000	25,181	27,000	30,000
10-8200-400	Client Entertainment	5,000	2,580	8,000	6,000
10-8200-500	Purchased Services	190,435	36,770	85,173	22,542
10-8200-700	Kiosk Maintenance	16,500	4,062	16,000	18,000
10-8100-020	TDA - Master Signage Plan	78,000	40,700	-	100,000
10-8100-030	Tourism Marketing - Branding Study	-	-	8,000	75,000
10-8300-050	Events Support	20,000	45,000	20,000	20,000
	Marketing and PR Subtotal	\$ 565,935	\$ 344,081	\$ 408,075	\$ 574,187

**SUPPORT TO ORGANIZED GROUPS/EVENTS**

10-8300-010	Town P&R Special Events*	\$ 28,500	\$ 28,500	\$ 28,500	\$ 28,500
10-8300-015	Horseshow 100 Year Anniversary Promo	40,000	1,750	-	-
10-8300-016	History Walk	10,000	10,000	-	-
10-8300-017	Postcard Selfie Spot Relocation	10,000	-	-	-
10-8200-600	Support to Middle Fork Greenway	-	-	-	-
	Support to Groups/Events Subtotal	\$ 88,500	\$ 40,250	\$ 28,500	\$ 28,500
	<b>Total Direct Tourism Promotion</b>	<b>\$ 762,435</b>	<b>\$ 439,313</b>	<b>\$ 571,782</b>	<b>\$ 720,401</b>
	<b>Total 2/3rd Expenditures</b>	<b>\$ 1,186,783</b>	<b>\$ 859,233</b>	<b>\$ 1,012,925</b>	<b>\$ 1,201,934</b>

**Blowing Rock TDA - Budget Workbook**

		<b>FY 22-23 Adopted</b>	<b>FY 22-23 Actuals</b>	<b>FY 23-24 Adopted</b>	<b>FY 24-25 Adopted</b>
<b><u>TOURISM RELATED EXPENDITURES</u></b>					
10-8400-015	Park restroom Attendant (portion)	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
10-8400-020	Town Landscaping/Beautification (portion)	20,000	20,000	20,000	20,000
10-8400-030	Town Christmas Decorations	20,000	20,000	20,000	30,000
10-8400-040	Town Sidewalks	13,000	13,000	13,000	13,000
10-8400-050	Town Street Maintenance	15,000	15,000	15,000	15,000
10-8400-055	Hwy 321 Landscaping (1/2 of cost)	145,000	145,000	149,350	175,000
10-8400-060	Town Memorial Park Maintenance/supplies	12,000	12,000	12,000	12,000
10-8400-090	Town Center Beautification (Sanitation)	5,000	5,000	5,000	84,000
10-8400-091	Memorial Park Maintenance	6,000	6,000	6,000	20,000
10-8400-094	Town Capital Projects	60,000	60,000	-	100,000
10-8400-100	Town Streetlights	46,250	46,250	46,250	51,066
10-8400-110	Directional signage for Downtown	61,603	61,603	61,603	-
10-8400-121	Parking Facility BRAHM	86,338	86,338	83,200	-
10-8400-150	Kiosks	15,000	15,000	-	-
10-8400-103	Special Event	3,000	3,000	4,808	-
10-8400-102	Downtown Shuttle Trial	15,000	15,000	-	-
10-8600-000	Contingency	-	-	-	10,000
Tourism Related Town Expenditures Subtotal and 1/3rd		\$ 593,191	\$ 593,191	\$ 506,211	\$ 600,066
<b>Expenditure Total</b>		<b>\$ 1,779,974</b>	<b>\$ 1,452,424</b>	<b>\$ 1,519,136</b>	<b>\$ 1,802,000</b>



## SCHEDULE OF FEES/CHARGES

- **FY 2024-25 Blowing Rock Schedule of Fees/Charges**  
([Attachment 1](#))

# **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 <b>\$100.00</b>
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 <del>Conditional</del> 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
<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
<b>Annexation</b>	\$350.00
<b>Sign Permits</b>	
Non-illuminated	\$75.00
Illuminated	\$100.00
Master Sign Plan	\$125.00
<b>Application for Exterior Change</b>	\$75.00
<b>Variance</b>	\$400.00 <b>\$500.00</b>
<b>Appeal to Board of Adjustment</b>	\$400.00
<b>Zoning Confirmation Letter</b>	\$40.00
<b>Miscellaneous Zoning Permits</b>	
Wall/Fence permit	\$50.00
Deck, Porch, Sunroom Addition	\$50.00 <b>\$75.00</b>
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

<b>Home Owners Recovery Fee (State) (Residential)</b>	\$10.00
Applies to both new and renovations	

<b>Trades Permit (E, P, HVAC, Gas)</b>	<b>\$100.00</b>
--	-----------------

**Other**

Tent Permit (per Section 3103, NC Building Code)	\$100.00
<b>Deck Permit</b>	<b>\$150.00</b>

**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**

Adult Field Trips	Admission Cost + Travel*	Admission Cost + Travel* + \$5.00
<small>*Travel charge based on mileage &amp; average attendance</small>		
Summer Day Camp	\$100.00	\$125.00
Kinder Programs	\$35.00	\$45.00

<u><b>Swimming Pool Fees</b></u>	<u><b>Resident Taxpayer Fee</b></u>	<u><b>Non-Taxpayer Fee</b></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**

	<b>Tax Payer Fees</b>		<b>Non Tax Payer Fees</b>	
	Rental Fee		Rental Fee	
	Sunday - Saturday (7 Days a Week)		Sunday - Saturday (7 Days a Week)	
<b>Facility</b>	*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

<b><u>New Account Meter Deposit Fee</u></b>	\$100.00	¾" Meter
	\$150.00	1" Meter
	\$200.00	1 ¼" Meter
	\$260.00	1 ½" 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 \$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 <b>\$150.00</b> per load
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### Commercial Recycling Fee Schedule - Monthly

All Commercial Businesses**w/ Recycling	\$5.50 <b>\$6.00</b>
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\*\* (except Tanger/Restaurants who will contract directly with Republic for glass and cardboard recycling disposal)

### Residential Curbside Recycling Fee Schedule - Monthly

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

## CEMETERY

### Woodlawn Cemetery Charges

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

## EMERGENCY SERVICES

### HAZARDOUS MATERIALS CHARGES AND FEES

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

### MINIMUM CHARGE WILL BE FOR ONE HOUR

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

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

## MISCELLANEOUS

Returned Check Fee	\$25.00 (per NCGS 25-3-506)
Returned Check Fee (Property Taxes)	\$25.00 or 10% of check (per NCGS 105-357(b))
Beer & Wine On Premises	\$45.00
Beer & Wine Off Premises	\$15.00
Book - 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 <b>\$4.00</b>
Town Tag - Vanity Plate	\$5.00
Golf Cart Registration Fee	\$50.00/year
Notary Fees	\$5.00 per Notary Signature <b>\$10.00</b>



# POSITION ALLOCATION SUMMARY

## Fiscal Year 2024-25

- **Authorized Position Allocation Summary**  
[\(Attachment 1\)](#)

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

# DEBT SERVICE

## Fiscal Year 2024-25

- **Debt Service Summary**  
[\(Attachment 1\)](#)
- **Debt Service Schedule**  
[\(Attachment 2\)](#)

**General Fund Debt**

<b>Installment Loans:</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>	<b>29-30</b>	<b>30-31</b>	<b>31-32</b>	<b>32-33</b>	<b>33-34</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	\$ -	\$ -	\$ -

<b>GF GO Bond Debt:</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>	<b>29-30</b>	<b>30-31</b>	<b>31-32</b>	<b>32-33</b>	<b>33-34</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

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

**Water and Sewer Fund:**

<b>Installment Loans:</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>	<b>29-30</b>	<b>30-31</b>	<b>31-32</b>	<b>32-33</b>	<b>33-34</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	\$ -

<b>GF GO Bond Debt:</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>	<b>29-30</b>	<b>30-31</b>	<b>31-32</b>	<b>32-33</b>	<b>33-34</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

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

	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>	<b>28-29</b>	<b>29-30</b>	<b>30-31</b>	<b>31-32</b>	<b>32-33</b>	<b>33-34</b>
<b>Total Town Debt Balance</b>	<b>\$ 14,332,972</b>	<b>\$ 12,411,632</b>	<b>\$ 10,483,325</b>	<b>\$ 9,107,117</b>	<b>\$ 7,902,765</b>	<b>\$ 6,876,256</b>	<b>\$ 5,848,867</b>	<b>\$ 4,914,619</b>	<b>\$ 4,089,809</b>	<b>\$ 3,265,000</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>General Fund Debt Service Requirements</b>											
<b>Police</b>											
<b>2 Ford Interceptor Vehicles purchased 2023</b>											
Date: Nov. 2, 2022											
First Citizens Bank											
Acct # , Rate 4.53%											
	Balance	198,803	137,552	73,526	-	-	-	-	-	-	-
<b>Pay</b>	Principal	61,251	64,026	66,926	-	-	-	-	-	-	-
<b>Off In</b>	Interest	8,707	5,932	3,032	-	-	-	-	-	-	-
<b>FY 26-27</b>	Total	69,958	69,958	69,958	-	-	-	-	-	-	-
<b>2 Police SUVs (lights, camera and graphics included), 2 VP900 Portable Radios, Traffic Cameras, Defibrulators and Accessories and Communications Equipment) (FY 21-22)</b>											
Date: 2021											
BB&T Bank											
Acct # 0000000000-00000, Rate 1.19%											
	Balance	100,563	57,513	-	-	-	-	-	-	-	-
<b>Pay</b>	Principal	43,050	43,566	-	-	-	-	-	-	-	-
<b>Off In</b>	Interest	1,034	518	-	-	-	-	-	-	-	-
<b>FY 25-26</b>	Total	44,084	44,084	-	-	-	-	-	-	-	-
<b>2 Replacement Dual Band Radios, 5 Body/Vehicle Cameras, 1 Ford Interceptor, Dispatch Radio/Phone Recorder &amp; Communications Equipment (FY 20-21)</b>											
Date: October 10, 2020											
BB&T Bank											
Acct # 0000000000-00000, Rate 1.6%											
	Balance	25,667	-	-	-	-	-	-	-	-	-
<b>Pay</b>	Principal	25,667	-	-	-	-	-	-	-	-	-
<b>Off In</b>	Interest	1,643	-	-	-	-	-	-	-	-	-
<b>FY 24-25</b>	Total	27,310	-	-	-	-	-	-	-	-	-
<b>2 Dual Band Radios &amp; Replacement Body/Vehicle Cameras (FY 19-20)</b>											
Date: October 8, 2019											
United Community Bank											
Acct # 5115219391, Rate 1.82%											
	Balance	-	-	-	-	-	-	-	-	-	-
<b>Pay</b>	Principal	-	-	-	-	-	-	-	-	-	-
<b>Off In</b>	Interest	-	-	-	-	-	-	-	-	-	-
<b>FY 23-24</b>	Total	-	-	-	-	-	-	-	-	-	-
<b>4 Ford Police Cars, Radios, and Green Hill Comms</b>											
Date: October 12, 2023											
Loan # ##### 4.85%											
	Balance	287,355	221,095	150,858	77,215	-	-	-	-	-	-
<b>Pay</b>	Principal	66,260	70,237	73,643	77,215	-	-	-	-	-	-
<b>Off In</b>	Interest	14,700	10,723	7,317	3,745	-	-	-	-	-	-
<b>FY 27-28</b>	Total	80,960	80,960	80,960	80,960	-	-	-	-	-	-
<b>Police Department Total:</b>		222,312	195,002	150,918	80,960	-	-	-	-	-	-

**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>General Fund Bond- Series 2016</b>											
March 2016 Closing											
Account # 0000000000000, Rate 2.00%											
<b>Pay</b>	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
<b>Off In</b>	Principal	180,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
<b>FY 35-36</b>	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
<b>General Fund Bond- Series 2018</b>											
March 2018 Closing											
Account # 0000000000000, Rate Est. @ 2.94%											
<b>Pay</b>	Balance	1,200,000	1,110,000	1,020,000	935,000	850,000	765,000	680,000	595,000	510,000	425,000
<b>Off In</b>	Principal	90,000	90,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
<b>FY 37-38</b>	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
<b>General Fund Bond- Series 2020</b>											
January 2020 Closing											
Account # 0000000000000, Rate Est. @ 2.95%											
<b>Pay</b>	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
<b>Off In</b>	Principal	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000
<b>FY 39-40</b>	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
<b>General Fund Bond- Series 2023</b>											
2023 Closing											
JP Morgan Chase Bank											
Account # 0000000000000, Rate Est. @ 3.29%											
<b>Pay</b>	Balance	998,000	926,000	854,000	782,000	710,000	639,000	568,000	497,000	426,000.00	355,000.00
<b>Off In</b>	Principal	72,000	72,000	72,000	72,000	71,000	71,000	71,000	71,000	71,000.00	71,000.00
<b>FY 37-38</b>	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>		734,227	711,308	688,490	670,821	652,152	634,516	617,805	603,694	591,170	578,473

**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>Fire - Green Hill Comms</b>										
Date: October 12, 2023										
Acct ##### 4.85%										
	Balance	19,670	15,134	10,326	5,285	-	-	-	-	-
<b>Pay</b>	Principal	4,536	4,808	5,041	5,285	-	-	-	-	-
<b>Off In</b>	Interest	1,006	734	501	257	-	-	-	-	-
<b>FY 27-28</b>	Total	5,542	5,542	5,542	5,542	-	-	-	-	-
<b>Landscaping - Skid Steer and Electric Mower</b>										
Date: October 12, 2023										
Acct ##### 4.85%										
	Balance	67,240	51,735	35,300	18,068	-	-	-	-	-
<b>Pay</b>	Principal	15,505	16,435	17,232	18,068	-	-	-	-	-
<b>Off In</b>	Interest	3,439	2,509	1,712	876	-	-	-	-	-
<b>FY 27-28</b>	Total	18,944	18,944	18,944	18,944	-	-	-	-	-
<b>Emergency Services Building Project</b>										
Date: March 10, 2004										
PNC Bank										
Acct #605414014, Rate 4.22%										
	Balance	470,000	235,000	-	-	-	-	-	-	-
<b>Pay</b>	Principal	235,000	235,000	-	-	-	-	-	-	-
<b>Off In</b>	Interest	19,834	9,917	-	-	-	-	-	-	-
<b>FY 25-26</b>	Total	254,834	244,917	-	-	-	-	-	-	-
<b>Public Works Shop and Site Improvements (75%)</b>										
Date: April, 2015										
BB&T Bank										
Acct # 9933000475-000006, Rate 2.83%										
	Balance	510,174	425,145	340,116	255,087	170,058	85,029	-	-	-
<b>Pay</b>	Principal	85,029	85,029	85,029	85,029	85,029	85,029	-	-	-
<b>Off In</b>	Interest	13,836	11,430	9,024	6,617	4,211	1,805	-	-	-
<b>FY 29-30</b>	Total	98,865	96,459	94,053	91,646	89,240	86,834	-	-	-
<b>HWY 321 Barry Buxton Property Purchase</b>										
Date: December 2021										
Owner Funded: Barry Buxton										
Rate 0%										
	Balance	400,000	200,000	-	-	-	-	-	-	-
<b>Pay</b>	Principal	200,000	200,000	-	-	-	-	-	-	-
<b>Off In</b>	Interest	-	-	-	-	-	-	-	-	-
<b>FY 25-26</b>	Total	200,000	200,000	-	-	-	-	-	-	-
<b>NCDOT Property Purchase- Valley Blvd.</b>										
Date: January 2021										
United Community Bank										
Acct # 9933000475-000006, Rate 1.99%										
	Balance	337,131	294,963	251,972	208,156	163,501	117,997	71,614	-	-
<b>Pay</b>	Principal	42,167	42,992	43,816	44,655	45,504	46,383	47,272	-	-
<b>Off In</b>	Interest	6,010	5,186	4,362	3,522	2,674	1,795	906	-	-
<b>FY 30-31</b>	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>											
<b>Ford Explorer</b>											
Date: October 12, 2023											
Acct ##### 4.85%											
<b>Pay</b>	Balance	34,730	26,722	18,233	9,332	-	-	-	-	-	-
<b>Off In</b>	Principal	8,008	8,489	8,901	9,332	-	-	-	-	-	-
<b>FY 27-28</b>	Interest	1,777	1,296	884	453	-	-	-	-	-	-
	Total	9,785	9,785	9,785	9,785	-	-	-	-	-	-
<b>Planning and Inspections Total:</b>		9,785	9,785	9,785	9,785	-	-	-	-	-	-
<b>Street Department</b>											
<b>Chipper, Toyota Tacoma &amp; 2 Traffic Message Boards</b>											
Date: Nov. 2, 2022											
First Citizens Bank											
Acct # , Rate 4.53%											
	Balance	106,218	72,368	36,986	-	-	-	-	-	-	-
<b>Pay</b>	Principal	33,849	35,383	36,986	-	-	-	-	-	-	-
<b>Off In</b>	Interest	4,812	3,278	1,675	-	-	-	-	-	-	-
<b>FY 15-16</b>	Total	38,661	38,661	38,661	-	-	-	-	-	-	-
<b>FL 60, Tractor, Dump Truck, 3500HD Truck, Tire Balancer &amp; 4 Post Lift</b>											
Date: 2021											
BB&T Bank											
Acct # 0000000000-00000, Rate 1.19%											
	Balance	113,082	56,877	-	-	-	-	-	-	-	-
<b>Pay</b>	Principal	56,205	56,877	-	-	-	-	-	-	-	-
<b>Off In</b>	Interest	1,349	677	-	-	-	-	-	-	-	-
<b>FY 25-26</b>	Total	57,554	57,554	-	-	-	-	-	-	-	-
<b>Portable radios and Green Hill Comms</b>											
Date: October 12, 2023											
Acct ##### 4.85%											
<b>Pay</b>	Balance	32,050	24,660	16,826	8,612	-	-	-	-	-	-
<b>Off In</b>	Principal	7,390	7,834	8,214	8,612	-	-	-	-	-	-
<b>FY 27-28</b>	Interest	1,640	1,196	816	418	-	-	-	-	-	-
	Total	9,030	9,030	9,030	9,030	-	-	-	-	-	-
<b>Street Department Total:</b>		105,245	105,245	47,691	9,030	-	-	-	-	-	-



**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>Sanitation Department</b>											
<b>Portable radios and Green Hill Comms</b>											
Date: October 12, 2023											
Acct ##### 4.85%											
	Balance	30,050	23,121	15,776	8,075	-	-	-	-	-	-
<b>Pay</b>	Principal	6,929	7,345	7,701	8,075	-	-	-	-	-	-
<b>Off In</b>	Interest	1,537	1,121	765	391	-	-	-	-	-	-
<b>FY 27-28</b>	Total	8,466	8,466	8,466	8,466	-	-	-	-	-	-
<b>Sanitation Department Total:</b>		8,466	8,466	8,466	8,466	-	-	-	-	-	-

**Parks & Recreation Department**

<b>Pool Marcite Coating and Mini Excavator</b>											
Date: November 2, 2022											
First Citizens Bank											
Acct # , Rate 4.53%											
	Balance	60,696	41,353	21,135							
<b>Pay</b>	Principal	19,342	20,219	21,135							
<b>Off In</b>	Interest	2,750	1,873	957							
<b>FY 26-27</b>	Total	22,092	22,092	22,092							

<b>Service Utility EZ-Go Workhorse</b>											
Date: October 8, 2019											
United Community Bank											
Acct # 5115219391, Rate 1.82%											
	Balance	4,812	2,420	-	-	-	-	-	-	-	-
<b>Pay</b>	Principal	2,392	2,420	-	-	-	-	-	-	-	-
<b>Off In</b>	Interest	57	29	-	-	-	-	-	-	-	-
<b>FY 25-26</b>	Total	2,449	2,449	-	-	-	-	-	-	-	-

<b>Rec. Building Roof Replacement &amp; Restroom Heater</b>											
Date: October 8, 2019											
United Community Bank											
Acct # 5115219391, Rate 1.82%											
	Balance	-	-	-	-	-	-	-	-	-	-
<b>Pay</b>	Principal	-	-	-	-	-	-	-	-	-	-
<b>Off In</b>	Interest	-	-	-	-	-	-	-	-	-	-
<b>FY 23-24</b>	Total	-	-	-	-	-	-	-	-	-	-

<b>Van</b>											
Date: October 12, 2023											
Acct ##### 4.85%											
	Balance	46,910	36,093	24,627	12,605	-	-	-	-	-	-
<b>Pay</b>	Principal	10,817	11,466	12,022	12,605	-	-	-	-	-	-
<b>Off In</b>	Interest	2,400	1,751	1,195	612	-	-	-	-	-	-
<b>FY 27-28</b>	Total	13,217	13,217	13,217	13,217	-	-	-	-	-	-

<b>Parks &amp; Recreation Department Total:</b>		37,758	37,758	35,309	13,217	-	-	-	-	-	-
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**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>	<b>10,053,150</b>	<b>8,602,752</b>	<b>7,154,680</b>	<b>6,244,435</b>	<b>5,458,559</b>	<b>4,812,026</b>	<b>4,164,614</b>	<b>3,577,000</b>	<b>3,061,000</b>	<b>2,545,000</b>
<b>Grand Total General Fund Payment:</b>	<b>1,744,156</b>	<b>1,681,604</b>	<b>1,107,375</b>	<b>956,589</b>	<b>789,570</b>	<b>769,528</b>	<b>665,983</b>	<b>603,694</b>	<b>591,170</b>	<b>578,473</b>
<b>Grand total General Fund Principal Payment:</b>	<b>1,450,398</b>	<b>1,434,125</b>	<b>903,645</b>	<b>785,876</b>	<b>646,533</b>	<b>647,412</b>	<b>563,272</b>	<b>516,000</b>	<b>516,000</b>	<b>516,000</b>

**Utility Fund Debt Service Requirements**

WS Admin./Engineering/Billing

**AMI Meter System 2022**

Date: 4/19/2023

Key Government Finance

Rate 3.833%

Balance	1,080,000	960,000	840,000	720,000	600,000	480,000	360,000	240,000	120,000	
<b>Pay</b>	Principal	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
<b>Off In</b>	Interest	41,396	36,797	32,197	27,598	22,998	18,398	13,799	9,199	4,600.00
<b>FY 32-33</b>	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%

Balance	264,768	226,944	189,120	151,296	113,472	75,648	37,824	-	-	-
<b>Pay</b>	Principal	37,824	37,824	37,824	37,824	37,824	37,824	-	-	-
<b>Off In</b>	Interest	-	-	-	-	-	-	-	-	-
<b>FY 30-31</b>	Total	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%

Balance	241,287	214,478	187,668	160,858	134,049	107,239	80,429	53,619	26,809	-
<b>Pay</b>	Principal	26,810	26,810	26,810	26,810	26,810	26,810	26,810	26,809	-
<b>Off In</b>	Interest	5,899	5,244	4,588	3,933	3,277	2,622	1,967	1,311	656
<b>FY 32-33</b>	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%

Balance	170,058	141,715	113,372	85,029	56,686	28,343	-	-	-	-
<b>Pay</b>	Principal	28,343	28,343	28,343	28,343	28,343	-	-	-	-
<b>Off In</b>	Interest	4,612	3,810	3,008	2,206	1,404	602	-	-	-
<b>FY 29-30</b>	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
<b>Water/Sewer Fund Bond- Series 2016</b>											
March 2016 Closing											
TBD											
Account # 0000000000000, Rate. 2.00%											
<b>Pay</b>	Balance	695,000	640,000	580,000	520,000	460,000	400,000	340,000	280,000	220,000	160,000
<b>Off In</b>	Principal	55,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
<b>FY 35-36</b>	Interest	15,110	14,010	12,810	11,610	10,410	9,210	8,010	6,750	5,400	3,990
	Total	70,110	74,010	72,810	71,610	70,410	69,210	68,010	66,750	65,400	63,990

<b>Water/Sewer Fund Bond- Series 2018</b>											
TBD- 2018											
TBD 2.94%											
Account # 000001 Balance											
<b>Pay</b>	Principal	380,000	350,000	320,000	290,000	260,000	230,000	200,000	175,000	150,000	125,000
<b>Off In</b>	Interest	30,000	30,000	30,000	30,000	30,000	30,000	25,000	25,000	25,000	25,000
<b>FY 37-38</b>	Total	41,650	40,750	39,850	38,950	38,050	37,150	31,250	30,500	29,750	29,000

<b>Water/Sewer Fund Bond- Series 2020</b>											
TBD- March 2020											
TBD 2.95%											
Account # 000001 Balance											
<b>Pay</b>	Principal	540,000	505,000	470,000	435,000	400,000	365,000	330,000	295,000	260,000	225,000
<b>Off In</b>	Interest	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
<b>FY 39-40</b>	Total	52,153	50,403	48,653	46,903	45,153	44,320	42,440	40,560	38,680	36,840

<b>Water/Sewer Fund Bond- Series 2023</b>											
March 15, 2023											
JP Morgan Chase Bank Account # 0000000000000, Rate Est. @ 3.29%											
	Balance	584,000	543,000	502,000	461,000	420,000	378,000	336,000	294,000	252,000	210,000
<b>Pay</b>	Principal	41,000	41,000	41,000	41,000	42,000	42,000	42,000	42,000	42,000	42,000
<b>Off In</b>	Interest	19,214	17,865	16,516	15,167	13,818	12,436	11,054	9,673	8,291	6,909
<b>FY 37-38</b>	Total	60,214	58,865	57,516	56,167	55,818	54,436	53,054	51,673	50,291	48,909

<b>W/S Admin./Engineering/Billing Total:</b>		489,011	482,855	471,599	460,343	450,087	439,714	395,154	346,803	336,186	178,739
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**Green Hill Comms.**  
Date: October 12, 2023

Loan ##### 4.85%

<b>Pay</b>	Balance	19,670	15,134	10,326	5,285	-	-	-	-	-	-
<b>Off In</b>	Principal	4,536	4,808	5,041	5,285	-	-	-	-	-	-
<b>FY 22-23</b>	Interest	1,006	734	501	257	-	-	-	-	-	-
	Total	5,542	5,542	5,542	5,542	-	-	-	-	-	-

<b>W/S Plant Ops. Total:</b>		5,542	5,542	5,542	5,542	-	-	-	-	-	-
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**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>WS Field Operations</b>										
<b>Front End Loader</b>										
Date: November 2, 2022										
First Citizens										
Acct #, Rate 4.53%										
	Balance	141,623	96,491	49,314	-	-	-	-	-	-
<b>Pay</b>	Principal	45,132	47,177	49,314	-	-	-	-	-	-
<b>Off In</b>	Interest	6,416	4,371	2,234	-	-	-	-	-	-
<b>FY 26-27</b>	Total	51,548	51,548	51,548	-	-	-	-	-	-
<b>Green Hill Comms and Grandfather Lift Station and Radios, Trailer</b>										
Date: October 12, 2023										
Acct ##### 4.85%										
	Balance	127,325	97,966	66,845	34,214	-	-	-	-	-
<b>Pay</b>	Principal	29,359	31,121	32,631	34,214	-	-	-	-	-
<b>Off In</b>	Interest	6,514	4,752	3,242	1,659	-	-	-	-	-
<b>FY 31-32</b>	Total	35,873	35,873	35,873	35,873	-	-	-	-	-
<b>Medium 3500HD Truck &amp; Push Camera</b>										
Date: 2021										
BB&T Bank										
Acct # 0000000000-00000, Rate 1.19%										
	Balance	36,090	18,152	-	-	-	-	-	-	-
<b>Pay</b>	Principal	17,938	18,152	-	-	-	-	-	-	-
<b>Off In</b>	Interest	431	216	-	-	-	-	-	-	-
<b>FY 25-26</b>	Total	18,368	18,368	-	-	-	-	-	-	-
<b>Sewer Camera Van</b>										
Date: October 8, 2019										
United Community Bank										
Acct # 5115219391, Rate 1.82%										
	Balance	-	-	-	-	-	-	-	-	-
<b>Pay</b>	Principal	-	-	-	-	-	-	-	-	-
<b>Off In</b>	Interest	-	-	-	-	-	-	-	-	-
<b>FY 23-24</b>	Total	-	-	-	-	-	-	-	-	-
<b>WS Field Ops. Total:</b>		105,789	105,789	87,421	35,873	-	-	-	-	-

**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>Water Fund Note Balance</b>	<b>4,279,822</b>	<b>3,808,880</b>	<b>3,328,645</b>	<b>2,862,682</b>	<b>2,444,207</b>	<b>2,064,230</b>	<b>1,684,253</b>	<b>1,337,619</b>	<b>1,028,809</b>	<b>720,000</b>
<b>Water Fund Payment Total</b>	<b>600,342</b>	<b>594,187</b>	<b>564,562</b>	<b>501,758</b>	<b>450,087</b>	<b>439,714</b>	<b>395,154</b>	<b>346,803</b>	<b>336,186</b>	<b>178,739</b>
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
<b>General Fund Payment Total</b>	<b>1,744,156</b>	<b>1,681,604</b>	<b>1,107,375</b>	<b>956,589</b>	<b>789,570</b>	<b>769,528</b>	<b>665,983</b>	<b>603,694</b>	<b>591,170</b>	<b>578,473</b>
<b>Water Fund Payment Total</b>	<b>600,342</b>	<b>594,187</b>	<b>564,562</b>	<b>501,758</b>	<b>450,087</b>	<b>439,714</b>	<b>395,154</b>	<b>346,803</b>	<b>336,186</b>	<b>178,739</b>
<b>Town Payment Total</b>	<b>2,344,498</b>	<b>2,275,791</b>	<b>1,671,937</b>	<b>1,458,347</b>	<b>1,239,657</b>	<b>1,209,242</b>	<b>1,061,137</b>	<b>950,497</b>	<b>927,356</b>	<b>757,212</b>
<b>Total Debt</b>	<b>14,332,972</b>	<b>12,411,632</b>	<b>10,483,325</b>	<b>9,107,117</b>	<b>7,902,765</b>	<b>6,876,256</b>	<b>5,848,867</b>	<b>4,914,619</b>	<b>4,089,809</b>	<b>3,265,000</b>

# **CAPITAL EQUIPMENT PROJECTS**

## **Fiscal Year 2024-25**

- **10 Year General & Utility Capital Equipment Projects**  
[\(Attachment 1\)](#)

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	63,672	-	-	-	-	-	-	-	75,000	-
Ford 2017 Interceptor AWD, SUV w/camera, VIN# 0.7835	60,000	-	64,946	-	-	-	-	-	-	-	-
Ford 2018 Interceptor AWD, SUV, VIN# 0.0554	60,000	-	-	66,245	-	-	-	-	-	-	-
Ford 2018 Interceptor AWD, SUV, VIN# 0.6652	65,000	-	70,358	-	-	-	-	-	-	-	-
Ford 2018 F150 4 WD Pickup VIN# 0.2174	65,000	-	-	-	-	74,665	-	-	-	-	-
Ford 2019 Interceptor AWD, SUV VIN# 0.9763	70,000	-	-	-	-	80,408	-	-	-	-	-
Ford 2020 Interceptor AWD, SUV VIN# 0.0410	70,000	-	-	77,286	-	-	-	-	-	-	-
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	-	-	-	78,831	-	-	-	-	-	-
Ford 2021 Interceptor SUV Hybrid VIN# 0.2917	70,000	-	-	-	-	80,408	-	-	-	-	-
Ford 2021 Interceptor SUV VIN# 0.2922	70,000	-	-	-	-	-	82,016	-	-	-	-
Ford 2022 Interceptor SUV VIN# 0.6561	70,000	-	-	-	-	-	-	-	83,656	-	-
<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>220,986</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#1FMSK8DHLGC74217	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 Triton GU8 VIN# 0.079	6,000	-	-	-	-	-	-	10,000	-	-	-
2009 Sidewalk Tractor Kubota Tractor 3030HSDC VIN# NA	32,050	-	-	-	-	-	-	-	-	-	55,000
2009 Utility Truck Ford F450 VIN# 0.1169 (Replace Cab & Chassey & Build Bed)	58,400	-	55,000	-	-	-	-	-	-	-	-
2013 Isuzu NPRGD Vin# 0.0352	60,000	-	-	-	-	-	-	-	-	-	-
2014 International Durastar Dump Truck VIN# 0.9747	75,000	-	120,000	-	-	-	-	-	-	-	-
2015 Dodge 5500 4X4 Dump - PW04- VIN# 0.2087 (Put a Leafbox on this truck & New Hoist)	60,000	53,000	-	-	-	-	-	-	-	-	-
2015 John Deere 5075E Tractor- E03- VIN# 0.5726	34,120	-	50,000	-	-	-	-	-	-	-	-
Buffalo turbine blower for leaf and debris clearing VIN# .4410	4,900	-	-	-	-	-	-	-	-	-	-
Mohawk 2 Post 12,000 pound lift for Public Works Facility New 2015	13,305	-	-	-	-	25,000	-	-	-	-	-
2015 John Deere 50G Excavator HH60 Hydraulic HammerVIN# 0.3370	66,650	-	-	90,000	-	-	-	-	-	-	-
2015 M12R Morbark Chipper VIN# 0.2224	35,000	-	-	-	70,000	-	-	-	-	-	-
2017 John Deere Tractor 3039R VIN# 0.1390	35,000	-	-	-	-	-	50,000	-	-	-	-
2018 CAT 908M Wheeled Loader VIN# 0.4570	94,000	-	-	-	-	125,000	-	-	-	-	-
2018 Chevrolet 1500 VIN# 0.0398	42,000	-	-	-	50,000	-	-	-	-	-	-
2008 Dodge 5500 Bucket Truck VIN# 0.9267	160,000	-	50,000	-	-	-	-	-	-	-	-
(3) Western Ice Breaker Salt Spreaders	36,000	-	-	-	-	-	-	-	50,000	-	-
2018 John Deere 5075E Tractor VIN# 0.4757	48,000	-	-	-	-	-	65,000	-	-	-	-
2019 Chevrolet 5500 VIN# 0.9556	35,500	-	-	-	45,000	-	-	-	-	-	-
2019 Rol Mol VIN# 0.1875	27,000	-	-	-	-	-	-	-	-	-	40,000
2019 Toyota Tacoma SR Double Cab VIN# 0.3142	32,000	-	-	-	-	45,000	-	-	-	-	-
Hunter Balancer @ Shop	6,200	-	-	-	-	-	-	10,000	-	-	-
Rotary 4 Post Lift @ Shop	14,140	-	-	-	-	-	-	-	-	-	25,000
2022 John Deere 5100M VIN# 0.0798	67,951	-	-	-	-	-	-	-	85,000	-	-
2021 John Deere 35G VIN# 0.3333	40,000	-	-	-	-	-	-	-	50,000	-	-
2019 Kubota LX3310 VIN# 0.1441	29,997	-	-	-	-	-	45,000	-	-	-	-
2022 F-550 Dump Truck (Chipper Truck) VIN# 0.9045	27,000	-	-	-	-	-	-	-	-	45,000	-
2022 Carlton 1712 Chipper VIN# 0.7784	66,975	-	-	-	-	-	-	-	-	-	85,000
2023 Toyota Tacoma VIN# 0.9997	36,050	-	-	-	-	-	-	45,000	-	-	-
2 Wannco Message Boards VIN# 0.3761 & 0.8400	39,900	-	-	-	-	-	-	-	-	-	-
2020 Toyota Extended Cab. VIN# 0.3210	32,000	-	-	-	-	-	45,000	-	-	-	-
<b>Streets Subtotal</b>	<b>1,330,138</b>	<b>88,000</b>	<b>275,000</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 UNK 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# 0.6306	7,500	-	-	8,175	-	-	-	-	-	-	-
1993 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	5,526	-	-	-	-	-	-	6,686	-	-	-
2023 John Deere 35G Mini Excavator VIN# 0.0905	40,000	-	-	-	-	-	-	-	-	50,800	-
2016 Chevrolet Silverado 3500 FWD VIN# 0.2080	45,000	-	-	-	-	51,750	-	-	-	-	-
2016 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>281,262</b>	<b>432,954</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 Hydolic 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>362,262</b>	<b>644,954</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>

## FY 2024-25 BUDGET ORDINANCE

- **FY 2024-25 Budget Ordinance**  
[\(Attachment 1\)](#)

**Town of Blowing Rock  
Budget Ordinance  
For Fiscal Year 2024-25 Adopted Budget  
In Whole Dollars**

BE IT ORDAINED by the Town Council of the Town of Blowing Rock, North Carolina, that the following operating and capital revenues and appropriations are hereby adopted for the operation of the Town of Blowing Rock for the Fiscal Year beginning July 1, 2024 and ending on June 30, 2025:

**Section 1A. General Fund Revenue**

Property Taxes	6,740,599
Occupancy Tax	2,400,000
Sales Tax	3,303,395
State Collected: Franchise/Telecom/Beer & Wine/Video Programming	410,500
Fees and Services	183,085
ABC Revenue	133,000
Solid Waste and Recycling	131,000
Powell Bill	85,000
Other Revenue	582,200
Proceeds from Debt	405,359
Fund Balance Appropriated	-
Interfund Transfers	334,932
<b>TOTAL GENERAL FUND REVENUES</b>	<b>14,709,070</b>

**Section 1B. General Fund Appropriations**

Governing Body	87,790
Administration and Finance	861,159
Central Government	4,424,184
IT	220,652
Public Buildings & Grounds	722,112
Police Department	2,353,325
Fire Department	1,700,030
Planning and Inspections	496,030
Street Department	1,561,986
Sanitation & Recycling	377,602
Parks and Recreation	907,043
Landscaping	808,966
BR Academy	188,191
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>14,709,070</b>

**Town of Blowing Rock  
Budget Ordinance  
For Fiscal Year 2024-25 Adopted Budget  
In Whole Dollars**

**Section 2A. Blowing Rock Appearance Advisory Commission Fund Revenues**

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

**Section 2A. Blowing Rock Appearance Advisory Commission Appropriations**

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

**Section 3A. Water/Sewer Fund Revenues**

Charges for Water Service	1,325,167
Charges for Sewer Service	1,161,244
Interconnection Charge	13,500
Late Payment Fees	10,500
Taps and Connections	20,000
Water Impact Fee	32,500
Sewer Impact Fee	35,000
Interest Income	17,500
Proceeds from Debt	211,000
Transfer from Water/Sewer Fund Balance	-
<b>TOTAL WATER/SEWER FUND REVENUES</b>	<b>2,826,411</b>

**Section 3B. Water/Sewer Fund Appropriations**

Administrative/Engineering/Billing	1,191,951
Water and Sewer Plant Operations	994,934
Water and Sewer Field Operations	639,526
<b>TOTAL WATER/SEWER FUND APPROPRIATIONS</b>	<b>2,826,411</b>

**Town of Blowing Rock  
Budget Ordinance  
For Fiscal Year 2024-25 Adopted Budget  
In Whole Dollars**

**Section 4A. General Capital Fund Revenues**

ES Building- BR Fire Dist.	50,000
ES Building- Caldwell Fire Dist.	10,000
Transfer from TDA	29,675
<b>TOTAL GENERAL CAPITAL REVENUES</b>	<b>89,675</b>

**Section 4B. General Capital Fund Appropriations**

Transfer to General Fund (For ES Building Debt Svs.)	60,000
Wayfinding Signage Infrastructure	29,675
<b>GENERAL CAPITAL APPROPRIATIONS</b>	<b>89,675</b>

**Section 6. Levy of Taxes**

There is hereby levied, for Fiscal Year 2024-25, the ad valorem tax rate of 40 cents per one hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2024 for the purpose of revenue as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriations.

**Section 7. Fees and Charges**

There is hereby established, for Fiscal Year 2024-25, various fees and charges as contained in Attachment A.

**Town of Blowing Rock  
Budget Ordinance  
For Fiscal Year 2024-25 Adopted Budget  
In Whole Dollars**

**Section 8. Restrictions on Budget Officer**

Interfund and interdepartmental money transfers shall be accomplished only with specific advanced approval of the Blowing Rock Town Council.

**Section 9. Special Authorizations of the Budget Officer**

- A. The Budget Officer shall be authorized to reallocate any appropriations within departments.
- B. The Budget Officer shall be authorized to execute interfund and interdepartmental transfers in emergency situations. Notification of all such transfers shall be made to the Town Council at its next meeting following the transfer.

**Section 10. Utilization of Budget Ordinance/Distribution**

This ordinance shall be the basis of the financial plan for the Town of Blowing Rock municipal government during the 2024-25 fiscal year. The Budget Officer shall administer the Annual Operating Budget and shall ensure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget.

The Finance Director shall establish and maintain all records, consistent with this ordinance, and the appropriate state statutes of the State of North Carolina.

A copy of this ordinance shall be furnished to the Town Manager and the Finance Director of the Town of Blowing Rock to be kept on file for direction in the disbursement of funds.

Adopted this 11th day of June, 2024.

\_\_\_\_\_  
Charles Sellers  
Mayor

ATTEST:

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