

## Town of Blowing Rock Budget Summary

| Operating Budget Expenditure Summary    |                    |                    |                |             |
|---|--------------------|--------------------|----------------|-------------|
| Operating by Fund                       | FY 2015<br>Adopted | FY 2016<br>Adopted | \$ Change      | % Change    |
| General Fund                            | 6,168,338          | 6,800,712          | 632,374        | 10.3%       |
| BRAAC Fund                              | 21,850             | 33,850             | 12,000         | 54.9%       |
| Water and Sewer Fund                    | 1,697,292          | 1,683,024          | (14,268)       | -0.8%       |
| <b>Total Expenditures and Transfers</b> | <b>7,887,480</b>   | <b>8,517,586</b>   | <b>630,106</b> | <b>8.0%</b> |
| Operating by Category                   | FY 2015<br>Adopted | FY 2016<br>Adopted | \$ Change      | % Change    |
| Personnel                               | 3,167,829          | 3,557,977          | 390,148        | 12.3%       |
| Operating & Maintenance                 | 2,578,642          | 2,938,367          | 359,725        | 14.0%       |
| Capital Outlay & Transfers              | 1,096,581          | 874,135            | (222,446)      | -20.3%      |
| Debt Service                            | 1,044,428          | 1,147,107          | 102,679        | 9.8%        |
| <b>Total Expenditures and Transfers</b> | <b>7,887,480</b>   | <b>8,517,586</b>   | <b>630,106</b> | <b>8.0%</b> |

| Capital Budget Expenditure Summary |                    |                    |                  |               |
|------------------------------------|--------------------|--------------------|------------------|---------------|
| Capital by Category                | FY 2015<br>Adopted | FY 2016<br>Adopted | \$ Change        | % Change      |
| Public Facilities                  | 1,318,921          | 231,315            | (1,087,606)      | -82.5%        |
| Parks and Recreation               | 133,200            | 404,734            | 271,534          | 203.9%        |
| Roads and Sidewalks                | -                  | 3,098,761          | 3,098,761        | N/A           |
| Water                              | 55,000             | 566,667            | 511,667          | 930.3%        |
| Sewer                              | 40,000             | 685,417            | 645,417          | 1613.5%       |
| <b>Total Capital</b>               | <b>1,547,121</b>   | <b>4,986,894</b>   | <b>3,439,773</b> | <b>222.3%</b> |

| Total Budget Expenditure Summary |                    |                    |                  |              |
|----------------------------------|--------------------|--------------------|------------------|--------------|
|                                  | FY 2015<br>Adopted | FY 2016<br>Adopted | \$ Change        | % Change     |
| <b>Total Budget</b>              | <b>9,434,601</b>   | <b>13,504,480</b>  | <b>4,069,879</b> | <b>43.1%</b> |

**Town of Blowing Rock  
General Fund Summary**

| <b>REVENUE</b>   |                  |               |                  |               |                  |               |                  |               |                  |               |                  |               |
|--|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|
| <b>Description</b>                                     | <b>2010-2011</b> |               | <b>2011-2012</b> |               | <b>2012-2013</b> |               | <b>2013-2014</b> |               | <b>2014-2015</b> |               | <b>2015-2016</b> |               |
|  | <b>Actual</b>    | <b>%</b>      | <b>Actual</b>    | <b>%</b>      | <b>Actual</b>    | <b>%</b>      | <b>Actual</b>    | <b>%</b>      | <b>Adopted</b>   | <b>%</b>      | <b>Adopted</b>   | <b>%</b>      |
| Property Taxes   | 3,071,198        | 64.4%         | 3,133,325        | 67.7%         | 3,142,903        | 66.1%         | 3,240,093        | 54.0%         | 3,432,823        | 55.7%         | 3,694,439        | 54.3%         |
| Occupancy Tax  | 291,188          | 6.1%          | 300,436          | 6.5%          | 306,466          | 6.4%          | 321,368          | 5.4%          | 328,961          | 5.3%          | 332,056          | 4.9%          |
| Local Sales Tax  | 354,549          | 7.4%          | 302,429          | 6.5%          | 440,540          | 9.3%          | 1,215,947        | 20.3%         | 1,180,177        | 19.1%         | 1,355,941        | 19.9%         |
| State Collected (Utility Franchise, Powell Bill, etc.) | 349,389          | 7.3%          | 315,011          | 6.8%          | 343,084          | 7.2%          | 330,120          | 5.5%          | 318,810          | 5.2%          | 310,600          | 4.6%          |
| ABC Revenue  | 124,297          | 2.6%          | 123,280          | 2.7%          | 63,422           | 1.3%          | 64,741           | 1.1%          | 60,000           | 1.0%          | 135,400          | 2.0%          |
| Solid Waste and Recycling                              | 156,444          | 3.3%          | 151,837          | 3.3%          | 148,299          | 3.1%          | 140,619          | 2.3%          | 147,700          | 2.4%          | 131,000          | 1.9%          |
| Other Revenue  | 269,437          | 5.7%          | 177,734          | 3.8%          | 33,893           | 0.7%          | 567,302          | 9.5%          | 636,867          | 10.3%         | 778,276          | 11.4%         |
| Fund Balance Appropriated                              | -                | 0.0%          | -                | 0.0%          | 135,000          | 2.8%          | -                | 0.0%          | -                | 0.0%          | -                | 0.0%          |
| Interfund Transfers                                    | 149,470          | 3.1%          | 124,555          | 2.7%          | 143,840          | 3.0%          | 119,125          | 2.0%          | 63,000           | 1.0%          | 63,000           | 0.9%          |
| <b>Total General Fund Revenue</b>                      | <b>4,765,972</b> | <b>100.0%</b> | <b>4,628,606</b> | <b>100.0%</b> | <b>4,757,448</b> | <b>100.0%</b> | <b>5,999,315</b> | <b>100.0%</b> | <b>6,168,338</b> | <b>100.0%</b> | <b>6,800,712</b> | <b>100.0%</b> |
| <b>EXPENDITURES</b>                                    |                  |               |                  |               |                  |               |                  |               |                  |               |                  |               |
| <b>Description</b>                                     | <b>2010-2011</b> |               | <b>2011-2012</b> |               | <b>2012-2013</b> |               | <b>2013-2014</b> |               | <b>2014-2015</b> |               | <b>2015-2016</b> |               |
|  | <b>Actual</b>    | <b>%</b>      | <b>Actual</b>    | <b>%</b>      | <b>Actual</b>    | <b>%</b>      | <b>Actual</b>    | <b>%</b>      | <b>Adopted</b>   | <b>%</b>      | <b>Adopted</b>   | <b>%</b>      |
| Governing Body   | 40,390           | 0.8%          | 46,963           | 0.9%          | 45,303           | 1.0%          | 45,027           | 0.8%          | 45,150           | 0.7%          | 45,453           | 0.7%          |
| Administrative/Finance                                 | 329,784          | 6.1%          | 329,357          | 6.6%          | 331,464          | 7.1%          | 359,850          | 6.6%          | 385,307          | 6.2%          | 420,506          | 6.2%          |
| Central Government                                     | 647,412          | 12.1%         | 680,914          | 13.6%         | 428,392          | 9.1%          | 1,112,103        | 20.3%         | 886,137          | 14.4%         | 1,536,707        | 22.6%         |
| Public Buildings/Grounds                               | 1,064,831        | 19.8%         | 667,957          | 13.4%         | 741,788          | 15.8%         | 741,585          | 13.5%         | 836,359          | 13.6%         | 720,274          | 10.6%         |
| Police Department                                      | 946,409          | 17.6%         | 953,900          | 19.1%         | 940,053          | 20.0%         | 985,993          | 18.0%         | 1,058,168        | 17.2%         | 1,114,470        | 16.4%         |
| Fire Department  | 423,131          | 7.9%          | 460,005          | 9.2%          | 427,643          | 9.1%          | 482,734          | 8.8%          | 556,796          | 9.0%          | 658,732          | 9.7%          |
| Planning and Inspections                               | 213,489          | 4.0%          | 210,129          | 4.2%          | 220,474          | 4.7%          | 221,937          | 4.1%          | 232,985          | 3.8%          | 241,472          | 3.6%          |
| Street Department                                      | 940,550          | 17.5%         | 941,596          | 18.8%         | 840,645          | 17.9%         | 776,259          | 14.2%         | 1,053,919        | 17.1%         | 1,052,634        | 15.5%         |
| Sanitation Department                                  | 325,017          | 6.1%          | 293,879          | 5.9%          | 324,253          | 6.9%          | 309,791          | 5.7%          | 467,705          | 7.6%          | 434,401          | 6.4%          |
| Recreation Department                                  | 433,519          | 8.1%          | 415,245          | 8.3%          | 401,212          | 8.5%          | 443,307          | 8.1%          | 645,812          | 10.5%         | 576,061          | 8.5%          |
| Transfers to Fund Balance                              |                  |               |                  |               |                  |               |                  |               |                  |               | -                | 0.0%          |
| <b>Total General Fund Expenditures and Transfers</b>   | <b>5,364,532</b> | <b>100.0%</b> | <b>4,999,944</b> | <b>100.0%</b> | <b>4,701,227</b> | <b>100.0%</b> | <b>5,478,586</b> | <b>100.0%</b> | <b>6,168,338</b> | <b>100.0%</b> | <b>6,800,712</b> | <b>100.0%</b> |

**BRAAC  
FUND REVENUES**

| Description                 | 2012-2013     |          | 2013-2014     |              | 2013-2014     |              | 2014-2015     |               | 2015-2016     |               |
|-----------------------------|---------------|----------|---------------|--------------|---------------|--------------|---------------|---------------|---------------|---------------|
|                             | Actual        | %        | Adopted       | %            | Actual        | %            | Adopted       | %             | Adopted       | %             |
| Donations - General         | 31,864        | -        | 19,500        | 90.7%        | 18,760        | 79.9%        | 20,000        | 91.5%         | 30,000        | 88.6%         |
| Donations - Hanging Baskets | 1,200         | -        | 1,700         | 7.9%         | 2,300         | 9.8%         | 1,700         | 7.8%          | 1,700         | 5.0%          |
| Donations - Cemetery        | 245           | -        | 200           | 0.9%         | 415           | 1.8%         | 100           | 0.0%          | 100           | 0.0%          |
| Miscellaneous Income        | -             | -        | 100           | 0.0%         | 2,000         | 0.0%         | 50            | 0.0%          | 2,050         | 0.0%          |
| <b>Total BRAAC Revenue:</b> | <b>33,309</b> | <b>-</b> | <b>21,500</b> | <b>99.5%</b> | <b>23,475</b> | <b>91.5%</b> | <b>21,850</b> | <b>100.0%</b> | <b>33,850</b> | <b>100.0%</b> |

**BRAAC  
FUND EXPENDITURES**

| Description                      | 2012-2013     |          | 2013-2014     |               | 2014-2015     |               | 2014-2015     |               | 2015-2016     |               |
|----------------------------------|---------------|----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                  | Adopted       | %        | Adopted       | %             | Actual        | %             | Adopted       | %             | Adopted       | %             |
| Plant/Landscaping Materials      | 7,880         | -        | 10,600        | 49.3%         | 8,210         | 53.1%         | 11,000        | 50.3%         | 12,000        | 35.5%         |
| Contract Services/Labor          | 9,796         | -        | 3,000         | 14.0%         | 440           | 2.8%          | 3,000         | 13.7%         | 10,000        | 29.5%         |
| Transfer to General Fund         | 9,796         | -        | 3,000         | 14.0%         | 3,000         | 19.4%         | 3,000         | 14.0%         | 3,000         | 14.0%         |
| Other (Printing, PO Box, etc.)   | 1,316         | -        | 4,900         | 22.8%         | 3,818         | 24.7%         | 4,850         | 22.2%         | 8,850         | 26.1%         |
| <b>Total BRAAC Expenditures:</b> | <b>28,788</b> | <b>-</b> | <b>21,500</b> | <b>100.0%</b> | <b>15,468</b> | <b>100.0%</b> | <b>21,850</b> | <b>100.3%</b> | <b>33,850</b> | <b>105.1%</b> |

**WATER/SEWER FUND REVENUES**

| Description                       | 2011-2012        |              | 2012-2013        |              | 2013-2014        |               | 2014-2015        |               | 2015-2016        |               |
|-----------------------------------|------------------|--------------|------------------|--------------|------------------|---------------|------------------|---------------|------------------|---------------|
|                                   | Actual           | %            | Actual           | %            | Actual           | %             | Adopted          | %             | Adopted          | %             |
| Water Charges                     | 680,709          | 51.8%        | 705,849          | 51.0%        | 732,109          | 49.1%         | 749,549          | 44.2%         | 787,500          | 46.8%         |
| Sewer Charges                     | 540,582          | 41.1%        | 574,228          | 41.5%        | 584,216          | 39.2%         | 597,119          | 35.2%         | 630,000          | 37.4%         |
| Interconnection Charge            | 51,872           | 3.9%         | 25,234           | 1.8%         | 25,113           | 1.7%          | 12,900           | 0.8%          | 12,900           | 0.8%          |
| Interest Income                   | 772              | 0.0%         | 367              | 0.0%         | 60               | 0.0%          | 500              | 0.0%          | 500              | 0.0%          |
| Taps & Connections                | -                | 0.0%         | 1,490            | 0.0%         | 2,649            | 0.2%          | 5,000            | 0.0%          | 5,000            | 0.0%          |
| Water Impact Fees                 | 5,897            | 0.0%         | 12,000           | 0.9%         | 17,500           | 1.2%          | 7,000            | 0.0%          | 7,000            | 0.0%          |
| Sewer Impact Fees                 | 16,730           | 1.3%         | 39,395           | 2.8%         | 16,314           | 1.1%          | 15,000           | 0.9%          | 15,000           | 0.9%          |
| ReConnect Fee                     | 15               | 0.0%         | -                | 0.0%         | -                | 0.0%          | -                | 0.0%          | -                | 0.0%          |
| Miscellaneous Income              | 2,655            | 0.0%         | 9,423            | 0.7%         | 97,283           | 6.5%          | 230,224          | 13.6%         | 210,124          | 12.5%         |
| Fund Balance Appropriated         | -                | 0.0%         | -                | 0.0%         | -                | 0.0%          | 65,000           | 3.8%          | -                | 0.0%          |
| Late Payment Fees                 | 14,688           | 1.1%         | 16,694           | 1.2%         | 16,078           | 1.1%          | 15,000           | 0.9%          | 15,000           | 0.9%          |
| <b>Total Water/Sewer Revenue:</b> | <b>1,313,919</b> | <b>99.3%</b> | <b>1,384,680</b> | <b>99.9%</b> | <b>1,491,321</b> | <b>100.0%</b> | <b>1,697,292</b> | <b>100.0%</b> | <b>1,683,024</b> | <b>100.0%</b> |

**WATER/SEWER FUND EXPENDITURES**

| Description                            | 2011-2012        |               | 2012-2013        |               | 2013-2014        |               | 2014-2015        |               | 2015-2016        |               |
|--|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|
|  | Actual           | %             | Actual           | %             | Actual           | %             | Adopted          | %             | Adopted          | %             |
| Administrative / Billing               | 576,044          | 42.7%         | 549,417          | 41.1%         | 559,317          | 40.9%         | 528,836          | 31.2%         | 507,987          | 30.2%         |
| Plant Operations                       | 547,255          | 40.6%         | 533,658          | 39.9%         | 550,436          | 40.3%         | 656,579          | 38.7%         | 686,951          | 40.8%         |
| Field Operations                       | 225,257          | 16.7%         | 253,271          | 19.0%         | 257,788          | 18.9%         | 511,877          | 30.2%         | 488,086          | 29.0%         |
| <b>Total Water/Sewer Expenditures:</b> | <b>1,348,556</b> | <b>100.0%</b> | <b>1,336,346</b> | <b>100.0%</b> | <b>1,367,541</b> | <b>100.0%</b> | <b>1,697,292</b> | <b>100.0%</b> | <b>1,683,024</b> | <b>100.0%</b> |