

BUDGET ORDINANCE
For the Fiscal Year 2013-2014
Ordinance #2013-07

BE IT ORDAINED by the Town Council of the Town of Blowing Rock, North Carolina, that the following Revenues and Expenditures are hereby approved for the operation of the Town of Blowing Rock for the Fiscal Year beginning July 1, 2013 and ending on June 30, 2014:

Section 1. General Fund Revenue

Property Taxes	\$3,108,020
Occupancy Tax	303,410
Sales Tax	305,000
State Collected: Franchise/Telecom/Beer & Wine/Video Programming	249,350
ABC Revenue	65,000
Sales/Services	386,700
Powell Bill	74,000
Other Revenue	160,895
Fund Balance Appropriated	100,000
Interfund Transfers	119,125
TOTAL GENERAL FUND	\$4,871,500

Section 2. General Fund Appropriations

Governing Body	\$47,295
Administration and Finance	344,800
Central Government	251,670
Public Buildings & Grounds	728,640
Police Department	1,002,585
Emergency Services	465,375
Planning and Inspections	221,650
Street Department	983,220
Sanitation & Recycling	343,575
Parks/Recreation & Landscape Department	417,690
Transfer to W/S Capital Projects Fund	65,000
TOTAL GENERAL FUND	\$4,871,500

Section 3. BRAAC Fund Revenue

Donations - General	\$19,500
Donations - Hanging Baskets	1,700
Donations - Cemetery	200

Miscellaneous Income	100
TOTAL WATER/SEWER FUND	\$21,500

Section 4. BRAAC Fund Appropriations

Plant/Landscaping Materials	\$10,600
Contract Services/Labor	3,000
Operations	4,900
Transfer to General Fund	3,000
TOTAL WATER/SEWER FUND	\$21,500

Section 5. Water/Sewer Fund Revenue

Interest Income	\$500
Miscellaneous Income	29,200
Charges for Water Service	726,500
Charges for Sewer Service	589,000
Interconnection Charge	25,800
Late Payment Fees	18,000
Taps and Connections	13,000
Water Impact Fee	15,000
Sewer Impact Fee	22,000
TOTAL WATER/SEWER FUND	\$1,439,000

Section 6. Water/Sewer Fund Appropriations

Administrative/Engineering/Billing	\$581,645
Water and Sewer Plant Operations	575,010
Water and Sewer Field Operations	282,345
TOTAL WATER/SEWER FUND	\$1,439,000

Section 7. General Capital Projects Fund Revenue

Transfer from General Fund	\$73,305
Blowing Rock Fire District – Emergency Services Building	50,000
North Caldwell District – Emergency Services Building	10,000
Appropriated Fund Balance (formerly Prior Years Surplus)	56,125
TDA	15,900
TOTAL CAPITAL PROJECTS REVENUE	\$205,330

Section 8. General Capital Projects Fund Appropriations

Transfer to General Fund	\$116,125
General Capital Projects - Sidewalks	50,000
General Capital Projects - Recreation	13,305
General Capital Projects - Storm Water	10,000
HWY 321 Betterments	15,900
TOTAL CAPITAL PROJECTS APPROPRIATIONS	\$205,330

Section 9. Water and Sewer Capital Projects Fund Revenues

Transfer from General Fund	\$65,000
Transfer from Water/Sewer Fund	155,000
Appropriated Fund Balance (formerly Prior Years Surplus)	24,200
TOTAL CAPITAL PROJECTS REVENUE	\$244,200

Section 10. Water and Sewer Capital Projects Fund Appropriations

Water Tank/Clearwell Maintenance	\$5,000
Handheld Meter Readers/Water Meters	10,000
Sewer Line Extensions	40,000
Sewer Interceptor	125,000
Sewer Line – I/I Repair Program	40,000
Transfer to W/S Fund	24,200
TOTAL W/S CAPITAL PROJECTS APPROPRIATIONS	\$244,200

Section 11. Levy of Taxes

There is hereby levied, for Fiscal Year 2013-2014, the following ad valorem tax rate of 28.0¢ per one hundred dollar (\$100.00) valuation on taxable property as listed for taxes as of January 1, 2013 for the purpose of revenue as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriations:

This rate of tax is based on an estimated assessed valuation of \$1,105,101,720, excluding motor vehicles, with a collection rate of 97.50%. Motor Vehicles are estimated with an assessed valuation of \$18,734,730, with a collection rate of 95.50%.

For Fiscal Year 2013-2014, properties located in Caldwell County were revalued in conjunction with their county-wide revaluation process. Based upon estimates to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no revaluation had occurred, the resulting revenue-neutral tax rate for the Town of Blowing Rock is 28.0¢ per one hundred dollar (\$100.00) valuation of taxable property.

Section 12. Fees and Charges

There is hereby established, for Fiscal Year 2013-2014, various fees and charges as contained in Attachment A located in the appendix section of this document.

Section 13. Restrictions on Budget Officer

Interfund and interdepartmental money transfers, except as noted in Section 12 (B), shall be accomplished only with specific advanced approval of the Blowing Rock Town Council.

Section 14. 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 15. 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 2013-2014 fiscal year. The Budget Officer shall administer the Annual Operating Budget and shall insure 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 14th day of June, 2013.



ATTEST:

Sharon H. Greene
Sharon H. Greene
Town Clerk

J.B. Lawrence

J.B. Lawrence
Mayor