

TOURISM DEVELOPMENT AUTHORITY OCCUPANCY TAX ALLOCATION

- **FY 2014-2015 Blowing Rock Tourism Authority - Town Allocation**
[\(Attachment 1\)](#)

**Town of Blowing Rock Tourism Development Authority
Financial Summary Information
In Preparation for Fiscal Year 2014-15 Budget Adoption**

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Adopted Budget	% of Budget	
10-3100-300	711,882	752,797	820,998	748,065	723,653	634,517	701,726	707,809	742,346	695,390	774,164	100.00%	Total Revenues
10-3400-381	679,891	718,967	777,956	725,075	663,305	609,590	683,304	701,783	736,155	693,890	772,664	99.81%	Occupancy Tax Receipts (net)
10-3400-329	4,000	26,120	22,432	22,990	24,285	22,630	16,380	-	-	-	-	0.00%	Lease Income
10-3400-335	2,194	7,711	18,495	-	4,172	955	461	427	201	500	500	0.06%	Interest Income
10-3100-100	140	-	2,116	-	1,518	1,342	1,581	5,599	5,990	1,000	1,000	0.13%	Miscellaneous Income
10-3100-100	22,657	-	-	-	-	-	-	-	-	-	-	0.00%	Transfer in from Town
10-3400-399	3,000	-	-	-	30,373	-	-	-	-	-	-	0.00%	Appropriated Fund Balance
EXPENDITURES:													
ADMINISTRATIVE	48,234	70,663	101,053	149,375	150,873	155,500	157,247	166,073	169,945	169,185	179,399	23.17%	Total Personnel
108,000,005	31,906	36,465	55,849	88,000	94,139	94,280	94,280	97,925	101,408	101,900	104,593	13.51%	Salaries
108,000,002	5,027	15,226	26,558	28,000	27,702	30,408	29,289	27,044	26,957	26,500	26,765	3.46%	Part-time Salaries
108,000,006	2,890	4,089	5,421	8,875	8,969	9,297	9,519	9,289	8,976	9,820	10,049	1.30%	FICA
108,000,007	1,598	2,223	3,121	5,370	5,730	5,751	7,434	8,010	7,953	8,530	8,754	1.13%	Retirement Benefit
108,000,008	1,649	6,012	5,623	10,920	6,774	7,606	8,251	10,881	13,063	12,400	15,000	1.94%	Employee Insurance Benefit
10-8000-015	-	-	-	880	1,879	1,886	1,958	1,958	1,978	2,035	2,092	0.27%	Unemployment Reimbursement
108,000,055	92	116	83	150	-	-	-	-	-	-	-	0.00%	401K Benefit
108,000,053	2,715	3,290	1,160	3,500	1,795	2,379	1,941	2,351	1,902	2,500	2,500	0.32%	Advertising
108,000,014	-	1,885	2,516	3,145	3,425	2,848	3,268	3,624	4,511	4,500	4,500	0.58%	Dues/Subscriptions
108,000,110	357	1,357	720	535	460	1,045	1,307	4,991	3,197	1,000	5,146	0.58%	Employee Development/Travel
												0.66%	Miscellaneous Expenses
CENTRAL SERVICES	8,928	16,855	17,027	20,800	17,271	16,082	15,504	17,589	15,711	17,150	17,000	2.20%	Total Administrative
108,000,003	1,428	-	-	1,500	-	-	-	-	-	500	-	0.00%	Legal Services
108,000,004	-	3,000	3,512	4,000	4,391	3,500	3,512	5,258	3,512	4,000	4,000	0.52%	Audit
108,000,054	-	8,855	5,515	6,800	4,380	4,082	3,492	3,831	3,699	4,150	4,500	0.58%	Prop, Worker's Comp and Liability Insurance
108,000,100	7,500	8,000	8,000	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	1.10%	Reimbursement - Town Overhead Costs
DIRECT TOURISM PROW	356,552	271,108	300,663	336,200	322,455	327,206	308,977	258,896	265,514	277,755	320,210	41.36%	Total Operating
108,000,010	1,876	5,370	5,036	6,500	4,745	4,398	4,616	582	-	-	-	0.00%	Utilities
108,000,500	27,449	53,796	55,200	55,200	55,200	55,200	55,200	29,250	39,000	39,000	39,000	5.04%	Building Lease
108,000,501	50,442	10,352	1,146	4,000	1,170	3,946	3,770	-	-	-	-	0.00%	Maintenance/Repairs to Building
108,000,016	-	3,740	5,064	6,000	9,954	9,229	7,790	5,715	6,435	9,000	7,000	0.90%	Equipment lease/maintenance
108,000,012	4,935	4,964	3,629	5,000	6,130	5,775	5,326	5,528	2,409	2,700	3,960	0.51%	Telephone
108,000,020	-	2,444	3,334	3,500	4,001	2,898	2,958	555	-	-	-	0.00%	Custodial Services
108,000,033	11,191	7,426	6,377	6,500	2,398	6,148	3,611	5,419	4,310	4,000	5,000	0.65%	Materials/Supplies
Advertising, Marketing, and PR													
108,200,050	46,482	80,750	106,782	120,000	116,969	105,288	104,021	97,912	108,116	102,805	125,000	16.15%	Advertising funds
108,200,010	1,500	7,835	2,431	7,500	8,095	4,590	2,044	1,117	675	4,000	12,500	1.61%	Website
108,200,100	-	3,585	4,785	6,000	6,138	7,745	5,513	7,611	5,410	6,000	12,000	1.55%	Creative
108,200,200	-	13,824	24,000	24,000	22,000	26,000	24,000	24,000	24,000	24,000	24,000	3.10%	PR Campaign/Media Relations
108,200,300	-	5,375	19,999	18,000	14,660	27,749	14,281	11,454	5,727	15,000	15,000	1.94%	Collateral
Support to Organized Groups/Events													
108,300,010	18,935	20,500	23,000	24,000	24,016	24,000	24,000	24,000	24,000	24,000	24,000	3.10%	Town P&R Special Events*
	-	-	-	-	-	-	-	-	-	-	15,000	1.94%	Support to Middle Fork Greenway Organization
TOURISM INFRASTRUCTURE	199,415	245,443	254,330	241,690	233,054	203,196	220,000	228,330	233,926	231,300	257,555	33.27%	Total 1/3 Proceeds (infrastructure, capital)
108,400,010	81,850	79,600	77,500	75,250	72,815	70,560	68,255	66,050	63,760	61,510	59,259	7.65%	Town Property Purchase (Park/Museum/Parking)
108,400,020	20,000	20,000	20,000	20,000	20,000	15,000	20,000	20,000	20,000	20,000	20,000	2.58%	Town Landscaping/Beautification (portion)
108,400,030	5,500	3,000	3,000	3,300	3,300	2,475	3,300	3,300	3,300	3,300	3,300	0.43%	Town Christmas Decorations
108,400,040	25,000	20,000	20,000	25,000	25,000	-	25,000	-	7,190	7,000	2,000	0.26%	Town Sidewalks
108,400,050	30,000	74,068	55,000	30,000	1,459	11,261	25,000	-	-	-	-	0.00%	Town Street Maintenance
108,400,060	6,215	6,000	6,000	7,055	6,000	4,500	6,000	6,000	6,000	6,000	6,000	0.78%	Town Memorial Park Maintenance/Clean-up Detail
108,400,070	10,000	5,000	5,000	5,000	-	-	-	-	-	-	8,667	1.12%	Town Park/Playground Renovation (portion)
108,400,080	15,000	5,000	-	-	-	-	-	-	-	-	-	0.00%	Town Tennis Courts Resurfacing (portion)
108,400,090	5,500	3,000	3,000	3,000	3,000	2,250	3,000	4,575	3,000	3,000	3,000	0.39%	Town Center Beautification
108,400,100	-	9,775	-	-	-	-	-	-	-	-	-	0.00%	Town Streetlights
108,400,110	-	10,000	13,500	15,000	5,000	-	-	-	-	-	-	0.00%	Directional signage for downtown
108,400,120	-	10,000	51,330	58,085	88,950	97,150	69,445	128,405	125,075	121,690	118,329	15.28%	Parking Facility American Legion
10-8500-900	-	-	-	-	7,530	-	-	-	-	8,800	30,000	3.88%	G.B. Wifi Connectivity
10-8600-000	-	-	-	-	-	-	-	-	-	-	7,000	0.90%	Town Parking Fund Interest
												0.00%	Support to Middle Fork Greenway Organization
10-8400-500	-	-	-	-	-	-	-	7,768	5,601	-	-	0.00%	Prior Yr. Rollover
TOTAL	613,129	604,069	673,073	748,065	723,653	701,984	701,728	678,656	685,096	695,390	774,164	100.00%	

SCHEDULE OF FEES/CHARGES

- **FY 2014-2015 Blowing Rock Schedule of Fees/Charges**
[\(Attachment 1\)](#)

Town of Blowing Rock

Schedule of Fees and Charges for Fiscal Year 2015 (Changes from Fiscal Year 2014 Shown in Red)

**Effective for Fiscal Year 2015
(July 1, 2014 – June 30, 2015)**

PLANNING AND INSPECTIONS

Zoning Permit Fees

Basic Zoning Permit Fee (minimum fee \$35.00)
New Construction Only \$0.10/square foot

Conditional Use Permit

Commercial	\$500.00
Subdivision (3 acres or less)	\$50.00 per lot
Subdivision (3 to 10 acres)	\$50.00 per lot
Subdivision (more than 10 acres)	\$50.00 per lot
Single-family in C.B. District	\$150.00
Multi-family (20 units or less)	\$30.00 per unit
Multi-family (more than 20 units)	\$30.00 per unit
Amendment of Conditional Use Permit	
Minor Amendment	\$100.00
Major Amendment	\$250.00
Extension of Conditional Use Permit	\$100.00
Commercial Exterior Change/Minor CUP	\$150.00

Minor Subdivision	\$50.00 per lot
Lot Line Revision/Combination Plat	\$35.00
Amendment to Zoning Map (Residential)	\$150.00
Amendment to Zoning Map (Commercial)	\$300.00
Amendment to Land Use Ordinance	\$150.00

Sign Permits

50 sq. ft. or less (non-illuminated)	\$ 45.00
More than 50 sq. ft. (non-illuminated)	\$ 55.00
50 sq. ft. or less (illuminated)	\$ 50.00
More than 50 sq. ft. (illuminated)	\$ 65.00
Master Sign Plan	\$ 80.00

Application for Exterior Change \$ 45.00

Variance \$100.00
Administrative Variance \$50.00

Appeal to Board of Adjustment \$100.00

Zoning Confirmation Letter \$25.00

Miscellaneous Zoning Permits

Wall/Fence permit	\$35.00
Deck, Poarch, Sunroom Addition	\$35.00
Grading Permit	\$35.00
Live Tree Removal & Clearing	\$35.00
Demolition permit	\$50.00

Building Permit Fees

New Construction

Basic Building Permit Fees	\$0.48/square foot – RES*
	\$0.68/square foot – COMM*
	*includes all trade fees

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

Basic Inspection Fees

Rough-In Inspection	\$25.00
Final Inspection	\$25.00
Additional Inspections	\$25.00
Reinspection Fee (1 st reinspection)	\$25.00
Reinspection Fee (2 nd reinspection)	\$50.00
Reinspection Fee (3 rd reinspection)	\$75.00

Additions & Renovations

Basic Building Permit Fees

Construction value up to \$500.00	\$40.00
Construction value from \$501 to \$15,000	\$50.00
Construction value over \$15,000	\$50.00 + \$3.00/thousand

Basic Inspection Fees

Rough-In Inspection	\$25.00
Final Inspection	\$25.00
Additional Inspections	\$25.00
Reinspection Fee (1 st reinspection)	\$25.00
Reinspection Fee (2 nd reinspection)	\$50.00
Reinspection Fee (3 rd reinspection)	\$75.00

Home Owners Recovery Fee (State)	\$10.00
applies to both new and renovations	

Changes to Existing Services

Electrical Service Change	\$75.00
HVAC Change	\$75.00
Water Heater Change Out	\$35.00
Deck up to \$15,000	\$75.00
Miscellaneous Permits	\$75.00

Other

Tent Permit	\$75.00
(per Section 3103, NC Building Code)	

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 \$4.75 → **\$5.00** per gallon/water & \$4.75 → **\$5.00** per gallon/sewer

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

In Lieu Parking Fee \$7,500.00* per required space

*(Note: This fee will revert to \$15,000.00 per required space February 1, 2016)

PARKS AND RECREATION

Resident Taxpayer Fee

Non-Taxpayer Fee

	Admission Cost + Travel*	Admission Cost + Travel* + \$5.00
Adult Field Trips		
<small>*Travel charge based on mileage & average attendance</small>		
Summer Day Camp	\$60.00	\$120.00
Kinder Programs	\$35.00	\$40.00
Jr. NBA	\$35.00	\$40.00
Dog Training	\$100.00	
Adult Art	\$100.00	
Aerobics Instruction	\$3/day or \$7/week	

Resident Taxpayer Fee

Non-Taxpayer Fee

Swimming Pool Fees

	Resident Taxpayer Fee	Non-Taxpayer Fee
Daily Pool Pass	\$ 3.00–12 & under/55 & older \$4.00 – all others	\$4.00–12 & under/55 & older \$5.00 – all others
Daily Non-Swimmer	\$2.00	\$2.00
Individual Pool Pass–Monthly	\$50.00	\$55.00 → \$60.00
Individual- Season/ Family of 4- Monthly	\$70.00	\$75.00 → \$80.00
Family of 4- Season/ Family of 5- Monthly	\$90.00	\$95.00 → \$100.00
Family of 6- Monthly	\$100.00	\$105.00 → \$110.00
Family of 5- Season*/ Family of 7- Monthly	\$110.00	\$115.00 → \$120.00
<small>* Additional \$10.00 per family member for families of 6 or more</small>		

Note: Pool recommended fee changes would not begin until the summer season in calendar year 2015. Registrations for the summer of calendar year 2014 would remain at current levels.

Hotel Passes – Season	\$10.00 per room
Swim Lessons	\$35.00 / passholders, \$55.00 non-passholders
- Private Lessons	\$100
Aquacise Class	\$2.00 – 12 & under/55 & older \$3.00 – all others
Pool Party	\$75.00 / 2 hours
Lockers	\$1.00/day–small → no longer available \$2.00/day–large

Facility Rental Fees**Resident Taxpayer Fee****Non-Taxpayer Fee**

American Legion	\$150.00 deposit/\$25.00 fee	\$150.00 deposit/\$250.00 fee
Broyhill Gazebo	\$150.00 deposit/\$25.00 fee	\$150.00 deposit/\$250.00 fee
Annie Cannon	\$150.00 deposit/\$25.00 fee	\$150.00 deposit/\$250.00 fee
Rotary Pavillion	\$50.00 deposit/\$25.00 fee	\$50.00 deposit/\$100.00 fee
Recreation Center	\$50.00 deposit/\$25.00 fee	\$50.00 deposit/\$100.00 fee
Ruritan Building	\$50.00 deposit/\$25.00 fee	\$ 50.00 deposit/\$100.00 fee

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

WATER AND SEWER

<u>New Account Meter Deposit Fee</u>	\$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

Water/Sewer Tap Fees

Water	Actual Costs - Time and Materials
Sewer	Actual Costs - Time and Materials

Water Fees – Bimonthly

Minimum Billing Fee (up to 5,000 Gallons)	\$37.00 → \$39.00
For Consumption Over 5,000 Gallons:	\$37.00 → \$39.00 + \$4.75 → \$5.00 per 1,000 gallons (after the initial 5,000)
NBU Fee (High Volume Users) *(in addition to minimum fee/consumption fee)	\$37.00* → \$0.00 (Fee Eliminated)
Non-Benefited Users (All users larger than 1" meter and/or compound meter)	
Water Interconnection Charge	\$2.00 bi-monthly billing → \$1.00 bi-monthly billing (\$1.00 per month) → \$0.50 per month

Sewer Fees – Bimonthly

Minimum Billing Fee (up to 5,000 Gallons)	\$37.00 → \$39.00
For Consumption Over 5,000 Gallons:	\$37.00 → \$39.00 + \$4.75 per 1,000 gallons → \$5.00 per 1,000 gallons (after the initial 5,000)
Minimum Late Fee	10% of balance due
Meter Cutoff Fee	\$50.00
Reconnection Fee	\$50.00 \$300.00 after 30 days
Additional Meter Reading Fee	\$5.00
Water Key	\$30.00
Meter Testing Fee	\$25.00

SOLID WASTE/RECYCLING

Commercial Solid Waste Fee Schedule – Monthly

Low Volume Trash Collection (1 can equivalent 3 times a week)	\$25.00
High Volume Trash Collection (3 cans equivalent 3 times a week)	\$30.00
2-Yard Dumpster	\$50.00
4-Yard Dumpster	\$100.00
6-Yard Dumpster	\$150.00
8-Yard Dumpster	\$200.00
(2) 4-Yard Dumpsters	\$200.00
(2) 6-Yard Dumpsters	\$300.00
Dumpster Split	\$30.00

Commercial Recycling Fee Schedule - Monthly

All Commercial Businesses**w/ Recycling	\$5.00
**(except Tanger/Restaurants who will contract directly with GDS for glass and cardboard recycling disposal)	

Residential Curbside Recycling Fee Schedule - Monthly

Residential Curbside Recycling Fee	\$3.00 (\$6.00 bi-monthly billing)
(applies to only residences that receive normal residential solid waste collection)	

CEMETERY

Woodlawn Cemetery Charges

	Resident Taxpayer Fee	Non Taxpayer Fee
Per Plot	\$250.00	\$1,250.00
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))
Book – Village Tapestry	\$16.00
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
Town Tag - Vanity Plate	\$5.00
Golf Cart Registration Fee	\$50.00/year
Notary Fees	\$2.00 per Notary Signature

BUSINESS LICENSES

Schedule B License Fees – **only for Businesses with a physical location in Blowing Rock:**

\$25.00	Accommodations (Hotels, Motels, Bed & Breakfasts, etc)
\$25.00	Restaurants (0 - 4 Seats)
\$85.00	Restaurants (5 Seats and over)
\$45.00	Beer & Wine On Premises
\$15.00	Beer & Wine Off Premises
\$50.00	Chain Stores
\$25.00	Laundries/Laundromats
\$12.50	Automotive Service Stations
\$25.00	Motor Vehicle Dealers
\$10.00	Contractors & Construction
\$25.00	Plumbing, HVAC, Electrical, Fire System Contractors/Businesses
\$25.00	Roofing, Remodeling Contractors
\$5.00	Music Machines
\$4.00	Sundries
\$5.00	Electronic Video Games
\$2.50	Barber/Beauty Shops
\$25.00	Amusements Not Otherwise Taxed
\$25.00	General Business License
\$30.00	Other Business License
\$100.00	Itinerant Merchants

POSITION ALLOCATION/SALARY PLAN

- **Authorized Position Allocation Summary**
(Attachment 1)
- **Pay Plan and Salary Ranges**
(Attachment 2)

TOWN OF BLOWING ROCK AUTHORIZED POSITION ALLOCATION SUMMARY		
Department	Adopted FTE's FY 13-14	Adopted FTE's FY 14-15
Administrative	5	5 *
Public Buildings	0.5	0.5
Police	12 *	12 *
Fire	7 *	9 *
Planning/Inspections	3 *	3 *
Public Works - Streets	7	7
Public Works - Sanitation	4	4
Parks & Recreation	5 *	5 *
Water/Sewer - Administration	1	1
Water/Sewer - Operations	4	4
Water/Sewer - Plants	4	4
TOTAL FULL-TIME EQUIVALENTS:	52.5	54.5
<p>* Does not include the following part-time support: Water/Sewer Administration - Utility Billing Assistant Police - Reserve Officers & Parking Enforcement Fire - Part-time, Volunteer Fire/Rescue Members Planning/Inspections - Intern & Part-time Building Inspector Parks & Recreation - Park Staff, Summer Camp and Pool Staff</p>		

Town of Blowing Rock, North Carolina
Pay Plan and Salary Ranges
FY 2014-2015

Changes From the Previous Fiscal Year Shown in Red

Grade	Positions	2014-2015	
		Minimum	Maximum
Grade 1	Sanitation Collector Park Maintenance Assistant Custodian	\$20,070	\$27,155
Grade 2	Equipment Operator I	\$21,275	\$27,680
Grade 3	Equipment Operator II	\$21,690	\$29,930
Grade 4	Sanitation Equipment Operator Park Maintenance Technician	\$22,770	\$31,435
Grade 5	Light Equipment Operator Firefighter/EMT	\$23,910	\$33,000
Grade 6	Office Assistant Recreation Assistant/Program Director Heavy Equipment Operator Utility Plant Operator Landscape Specialist	\$25,105	\$34,655
Grade 7		\$26,360	\$36,390
Grade 8	Administrative Assistant Senior Utility Plant Operator	\$27,680	\$38,205

Grade	Positions	2014-2015	
		Minimum	Maximum
Grade 9	Engineer/Paramedic Fire Captain Police Officer I Payroll Administrator/Acct. Tech.	\$29,065	\$40,115
Grade 10	Police Officer II Fire Inspector/Marshal Fire Marshal	\$30,520	\$42,125
Grade 11	Parks/Recreation Director	\$32,045	\$44,230
Grade 12	Police Patrol Sergeant Town Clerk/Tax Collect./Utility Coord. ES Training Division Captain ES Support Services Captain Police Investigator Utility Plants Supervisor	\$33,645	\$46,440
Grade 13		\$35,335	\$48,770
Grade 14	Public Works and Utilities Superintendent Police Patrol Lieutenant ES Deputy Chief Fire Deputy Chief	\$37,090	\$51,200
Grade 15	Police Captain Director of Plant Operations Building Inspector	\$38,955	\$53,765
Grade 16	Finance Officer Director of Planning/Inspections Emergency Services Director Fire Chief	\$40,895	\$56,450
Grade 17		\$42,935	\$59,275

Grade	Positions	2014-2015	
		Minimum	Maximum
Grade 18	Police Chief Director of Public Works and Utilities	\$45,095	\$62,240
Grade 19		\$47,350	\$65,355
Grade 20		\$49,720	\$68,620
Grade 21		\$52,200	\$72,055

DEBT SERVICE

- **Debt Service Schedule**
(Attachment 1)

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

FY 2011 FY 2012 FY 2013 FY 2014 FY 2015 FY 2016 FY 2017 FY 2018 FY 2019 FY 2020

General Fund Debt Service Requirements

Police

2 Vehicles purchased 2013

Date: April 20, 2011

BB&T Bank

Acct # 99330000475-00003 Rate 1.49%

	Balance	32,200	42,400	21,336	49,500	24,887	-	-	-	-
Pay	Principal	15,769	21,064	21,336	24,613	24,887	-	-	-	-
Off In	Interest	1,062	659	386	645	371	-	-	-	-
FY 2015	Total	16,831	21,722	21,722	25,258	25,258	-	-	-	-

2 Ford Interceptor Vehicles purchased 2014

Date: Nov. 7, 2013

BB&T Bank

Acct # 99330000475-00004, Rate 1.68%

	Balance	18,109	16,431	42,280	21,272	37,700	18,796	-	-	-
Pay	Principal	18,109	16,431	21,008	21,272	18,904	18,796	-	-	-
Off In	Interest	590	400	543	279	641	323	-	-	-
FY 2016	Total	18,699	16,831	21,551	21,551	19,544	19,119	-	-	-

1 Police Sedan Replacement

Date: Funded as Part of FY 2015 Budget

Bank To Be Determined

Acct # 0000000000-00000, Rate 3.00%

	Balance	-	-	-	-	-	38,000	25,333	12,667	-
Pay	Principal	-	-	-	-	-	12,667	12,667	12,667	-
Off In	Interest	-	-	-	-	-	1,140	760	380	-
FY 2018	Total	-	-	-	-	-	13,807	13,427	13,047	-

Parks and Recreation

1 Truck to Replace 1995 BRAAC Truck

Date: Funded as Part of FY 2015 Budget

Bank To Be Determined

Acct # 0000000000-00000, Rate 3.00%

	Balance	-	-	-	-	-	24,000	16,000	8,000	-
Pay	Principal	-	-	-	-	-	8,000	8,000	8,000	-
Off In	Interest	-	-	-	-	-	720	480	240	-
FY 2018	Total	-	-	-	-	-	8,720	8,480	8,240	-

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

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Public Buildings/Grounds										
Tiller Property (BRAHM)										
Date: January 17, 2003										
Wachovia Bank, NA										
Acct #000-16-5991-1, Rate 4.35%										
	Balance	400,417	348,750	297,083	245,417	193,750	142,083	90,416	38,750	-
Pay	Principal	51,667	51,667	51,667	51,667	51,667	51,667	51,667	38,750	-
Off In	Interest	16,582	14,372	12,087	9,840	7,592	5,357	3,102	845	-
FY 2018	Total	68,249	66,038	63,754	61,506	59,259	57,024	54,768	39,595	-
Visitor Center Property										
Date: February 10, 2005										
RBC Centura Bank										
Acct # 2898837-102-000, Rate 3.79%										
	Balance	350,000	-	-	-	-	-	-	-	-
Pay	Principal	35,000	-	-	-	-	-	-	-	-
Off In	Interest	12,933	-	-	-	-	-	-	-	-
FY 2011	Total	47,933	-	-	-	-	-	-	-	-
Emergency Services Building Project										
Date: March 10, 2004										
PNC Bank										
Acct #605414014, Rate 4.22%										
	Balance	3,760,000	3,525,000	3,290,000	3,055,000	2,820,000	2,585,000	2,350,000	2,115,000	1,880,000
Pay	Principal	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000
Off In	Interest	158,672	148,755	138,838	128,921	119,004	109,087	99,170	89,253	79,336
FY 2026	Total	393,672	383,755	373,838	363,921	354,004	344,087	334,170	324,253	314,336
Parking Facility American Legion										
Date: April 7, 2008										
PNC Bank										
Acct #605414027, Rate 2.92%										
	Balance	574,857	459,886	344,914	229,943	114,971	-	-	-	-
Pay	Principal	114,971	114,971	114,971	114,971	114,971	-	-	-	-
Off In	Interest	16,786	13,429	10,099	6,714	3,357	-	-	-	-
FY 2015	Total	131,757	128,400	125,071	121,686	118,329	-	-	-	-
Paid with Occupancy Tax Infrastructure Funds										
Parking Facility BRAHM										
Date: August 25, 2009										
First Citizens Bank										
Acct #75-0703-01-9, Rate 4.08%										
	Balance	1,000,000	1,000,000	1,000,000	923,077	846,154	769,231	692,308	615,385	538,462
Pay	Principal	-	-	76,923	76,923	76,923	76,923	76,923	76,923	76,923
Off In	Interest	40,800	40,800	40,800	37,662	34,523	31,385	28,246	25,108	21,969
FY 2025	Total	40,800	40,800	117,723	114,585	111,446	108,308	105,169	102,031	98,892
Paid with Occupancy Tax Infrastructure Funds										
Public Works Shop and Site Improvements										
Date: Funded as Part of FY 2015 Budget										
Bank To Be Determined										
Acct # 000000000-00000, Rate 5.00%										
	Balance	-	-	-	-	-	1,200,000	1,080,000	960,000	840,000
Pay	Principal	-	-	-	-	-	120,000	120,000	120,000	120,000
Off In	Interest	-	-	-	-	-	60,000	54,000	48,000	42,000
FY 2025	Total	-	-	-	-	-	180,000	174,000	168,000	162,000

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

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Street Department										
Medium Truck purchased 2013										
Date: April 20, 2011										
BB&T Bank										
Acct # 99330000475-00003 Rate 1.49%										
	Balance	6,414	37,600	18,921	27,500	13,826	-	-	-	-
Pay	Principal	6,414	18,679	18,921	13,674	13,826	-	-	-	-
Off In	Interest	209	584	342	359	206	-	-	-	-
FY 2015	Total	6,623	19,263	19,263	14,032	14,032	-	-	-	-
Leafloader purchased 2014										
Date: Nov. 7, 2013										
BB&T Bank										
Acct # 99330000475-00004, Rate 1.68%										
	Balance	18,109	16,431	39,590	19,919	14,105	6,935	-	-	-
Pay	Principal	18,109	16,431	19,671	19,919	7,170	6,935	-	-	-
Off In	Interest	590	400	509	261	243	122	-	-	-
FY 2016	Total	18,699	16,831	20,180	20,180	7,413	7,057	-	-	-
2 Dumptrucks (\$50K Replace F550 VIN 0.7684; \$55K Replace Chevy Kodiak C-7500 VIN 0.7879)										
Date: Funded as Part of FY 2015 Budget										
Bank To Be Determined										
Acct # 0000000000-00000, Rate 3.00%										
	Balance	-	-	-	-	105,000	70,000	35,000	-	-
Pay	Principal	-	-	-	-	35,000	35,000	35,000	-	-
Off In	Interest	-	-	-	-	3,150	2,100	1,050	-	-
FY 2018	Total	-	-	-	-	38,150	37,100	36,050	-	-
Sanitation Department										
Garbage Truck purchased 2014										
Date: Nov. 7, 2013										
BB&T Bank										
Acct # 99330000475-00004, Rate 1.68%										
	Balance	-	-	-	79,660	40,549	-	-	-	-
Pay	Principal	-	-	-	39,111	40,549	-	-	-	-
Off In	Interest	-	-	-	1,325	668	-	-	-	-
FY 2016	Total	-	-	-	40,436	41,217	-	-	-	-
Gargage Truck (replace E-Z Pack/Rear 18Cu VIN 0.5098)										
Date: Funded as Part of FY 2015 Budget										
Bank To Be Determined										
Acct # 0000000000-00000, Rate 3.00%										
	Balance	-	-	-	-	90,000	60,000	30,000	-	-
Pay	Principal	-	-	-	-	30,000	30,000	30,000	-	-
Off In	Interest	-	-	-	-	2,700	1,800	900	-	-
FY 2018	Total	-	-	-	-	32,700	31,800	-	-	-
General Fund Note Balance	6,160,106	5,446,497	5,054,125	4,571,627	4,145,054	5,019,594	4,384,058	3,814,801	3,258,462	2,826,538
General Fund Payment Total	743,264	693,641	763,102	742,719	749,722	850,189	758,914	691,216	575,228	556,173
General Fund Principal	495,039	474,242	559,497	558,039	582,460	635,536	569,256	556,340	431,923	431,923
General Fund Interest	248,225	219,399	203,604	184,680	167,262	214,652	189,658	165,777	143,305	124,250
						Net increase expected in FY2016	100,467			
						+ Debt service portion being funded with Occupancy Tax Funds in FY 2015 completed in FY 2015	118,329			
						= additional total debt service to be paid for by Town funds in FY 2016	218,796			

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

Utility Fund Debt Service Requirements

WF Admin./Engineering/Billing
Water/Wastewater Improvements
 Date: April 7, 2008
 PNC Bank
 Acct#605414027, Rate 2.92

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Balance	916,796	743,828	565,809	382,637	194,072	-	-	-	-	-
Pay										
Principal	172,968	178,019	183,172	188,566	194,072	-	-	-	-	-
Off In										
Interest	26,770	21,720	16,567	11,173	5,667	-	-	-	-	-
FY 2015										
Total	199,739	199,739	199,739	199,739	199,739	-	-	-	-	-

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

Balance	-	756,480	718,656	680,832	643,008	605,184	567,360	529,536	491,712	453,888
Pay										
Principal	-	37,824	37,824	37,824	37,824	37,824	37,824	37,824	37,824	37,824
Off In										
Interest	-	-	-	-	-	-	-	-	-	-
FY 2031										
Total	-	37,824	37,824	37,824	37,824	37,824	37,824	37,824	37,824	37,824

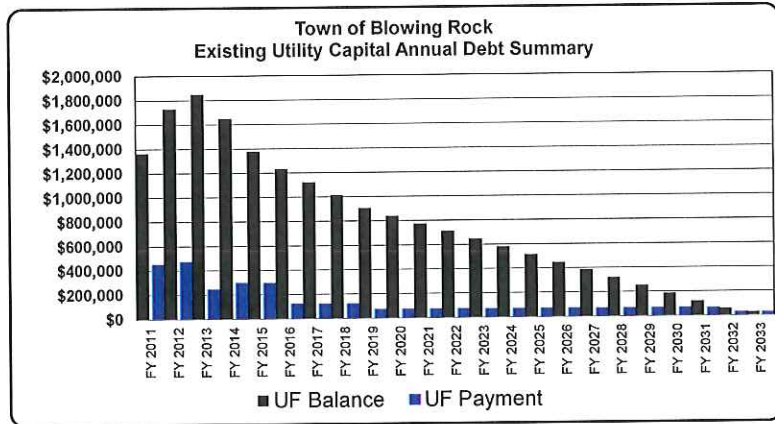
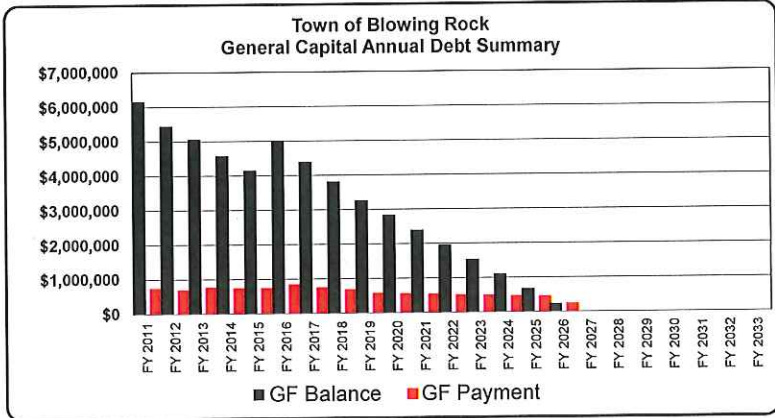
(\$30K from Blowing Rock Fire and Rescue in FY 2015 to pay off hydrant obligation that totaled \$50K)

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

Balance	415,000	210,000	550,398	550,398	522,878	495,358	467,838	440,318	412,799	385,279
Pay										
Principal	205,000	210,000	-	27,520	27,520	27,520	27,520	27,520	27,520	27,520
Off In										
Interest	13,385	6,825	-	16,351	12,784	12,112	11,439	10,768	10,093	9,420
FY 2033										
Total	218,385	216,825	-	43,871	40,304	39,631	38,959	38,286	37,613	36,940

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

FY 2011 FY 2012 FY 2013 FY 2014 FY 2015 FY 2016 FY 2017 FY 2018 FY 2019 FY 2020



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Town of Blowing Rock
Budget and Capital Improvement Plan Summary
In Whole Dollars
As of Fiscal Year 2015

Capital Projects	FY2015	FY2016-2025	Beyond FY2025	Total
General				
Public Facilities	1,318,921	911,100	-	2,230,021
Parks & Recreation	133,200	375,330	-	508,530
Roads & Sidewalks	-	8,705,424	-	8,705,424
Total General Capital	1,452,121	9,991,854	-	11,443,975
Utility				
Water	55,000	7,856,382	7,208,394	15,119,776
Sewer	40,000	196,161	6,454,667	6,690,828
Total Utility	95,000	8,052,543	13,663,061	21,810,604
Total Projects	1,547,121	18,044,397	13,663,061	33,254,579

Vehicles / Equipment	FY2015	FY2016-2025	Total	Average Per Year
General				
Police	38,000	745,486	783,486	71,226
Planning and Inspections	-	53,560	53,560	4,869
Streets	130,000	904,114	1,034,114	94,010
Sanitation	90,000	341,971	431,971	39,270
Parks and Recreation	24,000	207,146	231,146	21,013
Total General Capital	282,000	2,252,277	2,534,277	230,389
Utility				
Field Operations	205,050	609,809	814,859	74,078
Plant Operations	-	74,307	74,307	6,755
Total Utility	205,050	684,115	889,165	80,833
Total Vehicles / Equipment	487,050	2,936,393	3,423,443	311,222

Grand Total	2,034,171	20,980,790	36,678,022
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CAPITAL IMPROVEMENT PLANS

- **Capital and Vehicle and Equipment Summary**
(Attachment 1)
- **Water and Sewer Capital Plan**
(Attachment 2)
- **General Capital Plan**
(Attachment 3)
- **Vehicle and Equipment Plan**
(Attachment 4)

Town of Blowing Rock
Water and Sewer Capital Project Budget and Plan
For the Fiscal Year 2015 Budget and Ten Year Plan
In Whole Dollars

Description	FY 2015 Cost	Year of Plan	100%	102%	104%	106%	108%	110%	113%	115%	117%	120%	122%	124%	Inflation
			1	2	3	4	5	6	7	8	9	10	11	12	Totals with Inflation Impact
			FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Beyond	
WATER TREATMENT PLANT															
1 Pump and Piping Improvements	880,950	2	-	299,523	305,513	311,624	-	-	-	-	-	-	-	-	916,660
2 Sediment Basin Cleaning Equipment	384,300	6	-	-	-	-	-	212,149	216,392	-	-	-	-	-	426,541
Interconnection Reserve	30,000	1	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000
3 Small Capital Improvements	75,000	1	25,000	25,500	26,530	-	-	-	-	-	-	-	-	-	77,030
Water Treatment Plant Subtotal	1,370,250		55,000	325,023	332,044	311,624	-	212,149	216,392	-	-	-	-	-	1,452,232
WASTEWATER TREATMENT PLANT															
1 Small Capital Improvements	120,000	1	40,000	40,800	42,448	-	-	-	-	-	-	-	-	-	123,248
VALLEY BLVD WATER AND SEWER															
1 Valley Blvd Water & Sewer Line Improvements (to be paid in 3 annual installments after project completion)	603,407	3	-	-	201,136	201,136	201,136	-	-	-	-	-	-	-	603,407
WATER DISTRIBUTION SYSTEM															
* Priority 1 Water Main Replacement Program costs spread over 10 years															
1 Priority 1 Water Main Replacement Program *	4,668,450	2	-	476,182	485,706	495,420	505,328	515,435	525,743	536,258	546,983	557,923	569,081	580,463	5,794,522
2 Priority 2 Water Main Replacement Program	1,551,000	12	-	-	-	-	-	-	-	-	-	-	-	1,928,474	1,928,474
3 Priority 3 Water Main Replacement Program	1,087,400	12	-	-	-	-	-	-	-	-	-	-	-	1,352,045	1,352,045
4 Priority 4 Water Main Replacement Program	2,642,200	12	-	-	-	-	-	-	-	-	-	-	-	3,285,244	3,285,244
3 Water Meter Replacement Program	550,000		-	51,000	52,020	53,060	54,122	55,204	56,308	57,434	58,583	59,755	60,950	62,169	620,604
Water Distribution System Subtotal	10,499,050		-	527,182	537,726	548,480	559,450	570,639	582,051	593,692	605,566	617,678	630,031	7,208,394	12,980,889
SEWER COLLECTION SYSTEM															
1 Sewer System Infiltration/Inflow Study	60,000	2	-	61,200	-	-	-	-	-	-	-	-	-	-	61,200
Sewer Line Replacement Program															
Main Outfall to Sunset	720,000	12	-	-	-	-	-	-	-	-	-	-	-	895,230	895,230
Main Outfall - Sunset to Ransom	887,500	12	-	-	-	-	-	-	-	-	-	-	-	1,103,495	1,103,495
Cornish/Main Street	258,750	12	-	-	-	-	-	-	-	-	-	-	-	321,723	321,723
Sunset Drive	383,750	12	-	-	-	-	-	-	-	-	-	-	-	477,145	477,145
Ransom St/BR Elementary	325,000	12	-	-	-	-	-	-	-	-	-	-	-	404,097	404,097
Broyhill Lake to Old Stable Lane	717,500	12	-	-	-	-	-	-	-	-	-	-	-	892,121	892,121
US 221/Green St	191,250	12	-	-	-	-	-	-	-	-	-	-	-	237,795	237,795
Outfall to Town Shop	450,000	12	-	-	-	-	-	-	-	-	-	-	-	559,518	559,518
Country Club Outfalls	1,057,500	12	-	-	-	-	-	-	-	-	-	-	-	1,314,868	1,314,868
New Sewer Lines															
Gideon Ridge Road Sewer	180,000	12	-	-	-	-	-	-	-	-	-	-	-	223,807	223,807
Sewer Pump Replacements	100,000	N/A	-	20,400	-	21,224	-	22,082	-	22,974	-	23,902	24,380	24,867	159,829
Sewer Collection System Subtotal	5,331,250		-	81,600	-	21,224	-	22,082	-	22,974	-	23,902	24,380	6,454,667	6,650,828
Water and Sewer Fund Subtotal	17,923,957		95,000	974,605	1,113,353	1,082,464	760,585	804,869	798,444	616,666	605,566	641,579	654,411	13,663,061	21,810,604

Town of Blowing Rock
General Capital Project Budget and Plan
For the Fiscal Year 2015 Budget and Ten Year Plan
In Whole Dollars

		<div style="display: flex; justify-content: space-between; font-size: small;"> 100% 102% 104% 106% 108% 110% 113% 115% 117% 120% 122% 124% </div>												Totals with Inflation Impact		
	FY 2015 Cost	Year of Plan	1	2	3	4	5	6	7	8	9	10	11		12	Beyond
			FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
PUBLIC FACILITIES																
POLICE DEPARTMENT																
1	Upgrades Upper and Limited Lower	260,000	5	-	-	-	-	281,432	-	-	-	-	-	-	-	281,432
PUBLIC WORKS DEPARTMENT																
1	Public Works Site and Building Improvements	1,200,000	1	1,200,000	-	-	-	-	-	-	-	-	-	-	-	1,200,000
RECREATION DEPARTMENT																
1	Upgrades Upper Level	350,000	4	-	-	-	371,423	-	-	-	-	-	-	-	-	371,423
2	Minimal Lower Level Improvements	60,000	3	-	-	62,424	-	-	-	-	-	-	-	-	-	62,424
3	New Roof	35,000	2	-	35,700	-	-	-	-	-	-	-	-	-	-	35,700
	Broyhill Lake Subtotal	445,000		-	35,700	62,424	371,423	-	-	-	-	-	-	-	-	469,547
CLUBHOUSE (RURITAN)																
1	New HVAC	12,000	2	-	12,240	-	-	-	-	-	-	-	-	-	-	12,240
TECHNOLOGY INFRASTRUCTURE																
1	Phase 1 - Infrastructure (routers and licenses)	29,188	1	29,188	-	-	-	-	-	-	-	-	-	-	-	29,188
1	Phase 1 - Streaming Meetings & Video on Website	8,000	1	8,000	-	-	-	-	-	-	-	-	-	-	-	8,000
1	Phase 1 - Wireless	27,321	1	27,321	-	-	-	-	-	-	-	-	-	-	-	27,321
1	Phase 1 - Servers	54,412	1	54,412	-	-	-	-	-	-	-	-	-	-	-	54,412
2	Phase 2 - Desktop Replacement	49,315	2	-	50,302	-	-	-	-	-	-	-	-	-	-	50,302
2	Phase 3 - Phone System	93,791	3	-	-	97,580	-	-	-	-	-	-	-	-	-	97,580
	Technology Infrastructure Subtotal	262,027		118,921	50,302	97,580	-	-	-	-	-	-	-	-	-	266,802
Public Facilities Total		2,179,027		1,318,921	98,242	160,004	371,423	281,432	-	-	-	-	-	-	-	2,230,021

Town of Blowing Rock
General Capital Project Budget and Plan
For the Fiscal Year 2015 Budget and Ten Year Plan
 In Whole Dollars

PARKS AND RECREATION		FY 2015 Cost	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Beyond	
DAVANT FIELD															
1	Pave track, pave gravel parking, and improve drainage	112,100	2	-	114,342	-	-	-	-	-	-	-	-	-	114,342
BROYHILL LAKE															
1	Dredge Lake	50,000	7	-	51,000	-	-	-	-	56,308	-	-	-	-	107,308
2	Repair Drain Pipe under walk near Laurel Lane	5,000	1	5,000	-	-	-	-	-	-	-	-	-	-	5,000
	Broyhill Lake Subtotal	55,000		5,000	51,000	-	-	-	-	56,308	-	-	-	-	112,308
MEMORIAL PARK															
1	Tennis Court Repair / Adjacent Parking Retaining Walls	56,400	1	56,400	-	-	-	-	-	-	-	-	-	-	56,400
2	Additional Swings (8 more located in already mulched area)	5,000	1	5,000	-	-	-	-	-	-	-	-	-	-	5,000
2	New Stairways and Sidewalk from Wallingford to Gazebo area	52,100	3	-	-	54,205	-	-	-	-	-	-	-	-	54,205
3	Upper Basketball Court - repair cracks and replace fence	18,500	2	-	18,870	-	-	-	-	-	-	-	-	-	18,870
4	Lower Basketball Court - replace	49,800	2	-	50,796	-	-	-	-	-	-	-	-	-	50,796
5	Memorial Park Entrance Improvements	66,800	1	66,800	-	-	-	-	-	-	-	-	-	-	66,800
6	Pave base of picnic shelter	8,000	2	-	8,160	-	-	-	-	-	-	-	-	-	8,160
7	Town Hall Retaining Wall	20,000	5	-	-	-	-	21,649	-	-	-	-	-	-	21,649
	Memorial Park Subtotal	276,600		128,200	77,826	54,205	-	21,649	-	-	-	-	-	-	281,879
Parks and Recreation Total		443,700		133,200	243,168	54,205	-	21,649	-	56,308	-	-	-	-	508,530

Town of Blowing Rock
General Capital Project Budget and Plan
For the Fiscal Year 2015 Budget and Ten Year Plan
 In Whole Dollars

ROADS AND SIDEWALKS		FY 2015 Cost		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Beyond	
DITCHLINES, ROAD REPAIRS, AND CULVERTS																
1	Road Failure Repairs	379,000	2	-	251,580	140,454	-	-	-	-	-	-	-	-	-	392,034
2	Ditchline Repairs	482,000	2	-	163,880	170,501	180,937	-	-	-	-	-	-	-	-	515,318
3	Culvert Replacements	77,000	2	-	78,540	-	-	-	-	-	-	-	-	-	-	78,540
	Ditchlines, Road Repairs, and Culverts Subtotal	938,000		-	494,000	310,955	180,937	-	-	-	-	-	-	-	-	985,892
PAVING																
1	Repaving all Town Streets (pace to repave every 10 years)	3,500,000	1	-	357,000	364,140	371,423	378,851	386,428	394,157	402,040	410,081	418,282	426,648	435,181	4,344,231
1	Main Street Phase 5 - East Side from Morris to US 221	374,620	2	-	382,112	-	-	-	-	-	-	-	-	-	-	382,112
2	Main Street Phase 6 - West Side from US 221 to Memorial Park	270,810	3	-	-	281,751	-	-	-	-	-	-	-	-	-	281,751
3	Sunset Drive - Main to US 321	787,350	4	-	-	-	835,542	-	-	-	-	-	-	-	-	835,542
4	Main Street Underground Utilities Study	42,000	2	-	42,840	-	-	-	-	-	-	-	-	-	-	42,840
5	Sunset Drive Underground Utilities Study	22,500	2	-	22,950	-	-	-	-	-	-	-	-	-	-	22,950
	Streetscape Subtotal	1,497,280		-	447,902	281,751	835,542	-	-	-	-	-	-	-	-	1,565,195
VALLEY BLVD IMPROVEMENTS																
1	Valley Blvd Black Aluminum Fencing (to be paid in 3 annual installments after project completion)	210,000		-	-	70,000	70,000	70,000	-	-	-	-	-	-	-	210,000
	Streetscape Subtotal	210,000		-	-	70,000	70,000	70,000	-	-	-	-	-	-	-	210,000
SIDEWALKS AND PEDESTRIAN																
1	US 221 - Main Street to Bass Lake	1,133,480	5	-	-	-	-	1,226,915	-	-	-	-	-	-	-	1,226,915
2	Laurel Lane Sidewalk Replacement (Main to Wallingford-south side)	99,030	3	-	-	103,031	-	-	-	-	-	-	-	-	-	103,031
3	Morris Street Sidewalk (BR Elementary to Chestnut - east side)	181,440	2	-	185,069	-	-	-	-	-	-	-	-	-	-	185,069
4	Chestnut Street Sidewalk (Morris to Main - south side)	432,780	6	-	-	-	-	-	477,824	-	-	-	-	-	-	477,824
5	Carriage Trail Paving	40,000	4	-	-	-	42,448	-	-	-	-	-	-	-	-	42,448
	Sidewalks & Pedestrian Subtotal	1,886,730		-	185,069	103,031	42,448	1,226,915	477,824	-	-	-	-	-	-	2,035,287
	Roads and Sidewalks Total	8,032,010		-	1,483,971	1,129,876	1,500,350	1,675,766	864,252	394,157	402,040	410,081	418,282	426,648		8,705,424
	GENERAL CAPITAL PROJECT TOTAL	10,654,737		1,452,121	1,825,381	1,344,085	1,871,773	1,978,847	864,252	450,465	402,040	410,081	418,282	426,648		11,443,975

**Town of Blowing Rock
Capital Vehicle and Equipment List
For the Fiscal Year 2015 Budget and Ten Year Plan**

Description	FY 2015 Cost	100%	102%	104%	106%	108%	110%	113%	115%	117%	120%	122%	Total of the 10 Year CIP with Inflation Impact
		1	2	3	4	5	6	7	8	9	10	11	
General Capital Equipment Projects													
Police													
Ford 2008 Crown Victoria ,Sedan w/ camera, VIN# 0.4682, Call# 302	38,000	38,000	-	-	-	-	-	-	43,650	-	-	-	81,650
Ford 2010 Crown Victoria ,Sedan w/ camera, VIN# 0.8762, Call# 308	38,000	-	38,760	-	-	-	-	-	-	44,523	-	-	83,283
Ford 2010 Crown Victoria ,Sedan w/ camera, VIN# 0.8763, Call# 306	38,000	-	38,760	-	-	-	-	-	-	44,523	-	-	83,283
Ford 2011 Crown Victoria ,Sedan w/ camera, VIN# 0.3624, Call# 307	38,000	-	-	39,535	-	-	-	-	-	-	45,414	-	84,949
Chevrolet 2011 Tahoe AWD ,SUV w/ camera, VIN# 0.3731, Call# 310	38,000	-	-	39,535	-	-	-	-	-	-	45,414	-	84,949
Ford 2013 Interceptor AWD ,SUV w/ camera, VIN# 0.6191, Call# N/A	38,000	-	-	-	40,326	-	-	-	-	-	-	46,322	86,648
Ford 2013 Interceptor AWD ,SUV w/ camera, VIN# 0.6192, Call# 301	38,000	-	-	-	40,326	-	-	-	-	-	-	46,322	86,648
Ford 2014 Interceptor AWD ,SUV w/ camera, VIN# 0.8454, Call# 312	38,000	-	-	-	-	41,132	-	-	-	-	-	-	41,132
Ford 2014 Interceptor AWD ,SUV w/ camera, VIN# 0.8455, Call# 309	38,000	-	-	-	-	41,132	-	-	-	-	-	-	41,132
Ford 2014 Interceptor AWD ,Sedan w/ camera, VIN# 0.4691, Call# 305	38,000	-	-	-	-	-	41,955	-	-	-	-	-	41,955
Ford 2014 Interceptor AWD ,Sedan w/ camera, VIN# 0.8288, Call# 311	38,000	-	-	-	-	-	41,955	-	-	-	-	-	41,955
Haulin 2005 Checkpoint Trailer ,Trailer, VIN# 0.4223, Call# N/A	23,000	-	-	-	-	-	-	25,902	-	-	-	-	25,902
Police Subtotal	441,000	38,000	77,520	79,070	80,652	82,265	83,910	25,902	43,650	89,046	90,827	92,644	783,486
Planning and Inspections													
2005 Ford Explorer SUV 4x4 VIN# 0.7444	27,000	-	-	28,091	-	-	-	-	-	-	-	-	28,091
2008 Ford Ranger 4X4 Ext. Cab Truck VIN# 0.1107	24,000	-	-	-	25,469	-	-	-	-	-	-	-	25,469
Planning and Inspections Subtotal	51,000	-	-	28,091	25,469	-	-	-	-	-	-	-	53,560
Streets													
2001 Medium Truck Ford F550 VIN# 0.7684	50,000	50,000	-	-	-	-	-	-	-	-	59,755	-	109,755
2003 Dump Truck Chevrolet Kodiak C-7500 VIN# 0.7879	55,000	55,000	-	-	-	-	-	-	-	-	65,730	-	120,730
1997 Heavy Truck Chevrolet Dump Truck VIN# 0.5935	25,000	25,000	-	-	-	-	-	-	-	-	29,877	-	54,877
1997 Street Sweeper Tennant* Model 830 VIN# 0.2502	25,000	-	25,500	-	-	-	-	-	-	-	-	30,475	55,975
2002 Tractor Kubota M-9000DTC VIN# 0.7124	55,000	-	56,100	-	-	-	-	-	-	-	-	67,045	123,145
2005 Mini-Excavator John Deere 35D Mini-Excavator VIN# 0.4569	23,000	-	23,460	-	-	-	-	-	-	-	-	28,037	51,497
2006 Ext. Cab Truck Chevrolet Colorado 4X4 VIN# 0.5344	25,500	-	-	26,530	-	-	-	-	-	-	-	-	26,530
2008 Dump Truck Ford F550 w/ plow VIN# 0.2763	58,000	-	-	60,343	-	-	-	-	-	-	-	-	60,343
1988 Chipper Morbark Eager Beaver VIN# 0.3691	28,000	-	-	29,131	-	-	-	-	-	-	-	-	29,131
2009 Ext. Cab Truck Ford Ranger 4X4 VIN# 0.14388	23,000	-	-	-	24,408	-	-	-	-	-	-	-	24,408
2010 Tractor New Holland T4030 w/ Cab VIN# 0.7295	55,000	-	-	-	58,366	-	-	-	-	-	-	-	58,366
2011 Ext. Cab Truck Ford F150 4X4 VIN# 0.9705	26,000	-	-	-	-	28,143	-	-	-	-	-	-	28,143
2009 Sidewalk Tractor Kubota Tractor 3030HSDC VIN# NA	22,500	-	-	-	-	24,355	-	-	-	-	-	-	24,355
2012 Backhoe John Deere 310SJ VIN# 0.6309	85,000	-	-	-	-	-	93,847	-	-	-	-	-	93,847
2013 Medium Truck Chevrolet 3500HD Diesel 4X4 VIN# 0.5225	44,000	-	-	-	-	-	48,580	-	-	-	-	-	48,580
2013 Leaf Loader Old Dominion LCT600 VIN# 0.8221	25,000	-	-	-	-	-	-	28,154	-	-	-	-	28,154
2005 Chipper Morbark Brush Chipper VIN# Z161	33,000	-	-	-	-	-	-	-	37,907	-	-	-	37,907
1975 Trailer Hammon Trailer VIN# 0.1945	8,000	-	-	-	-	-	-	-	-	9,373	-	-	9,373
2000 Chipper Truck GMC Truck VIN# 0.04 (Old Asplundh)	35,000	-	-	-	-	-	-	-	-	-	41,828	-	41,828
2005 Trailer UNK Abby Flatbed VIN# 0.6342	3,000	-	-	-	-	-	-	-	-	-	3,585	-	3,585
2003 Trailer UNK Triton GU8 VIN# 0.079	3,000	-	-	-	-	-	-	-	-	-	3,585	-	3,585
Streets Subtotal	707,000	130,000	105,060	116,005	82,774	52,498	142,426	28,154	37,907	9,373	204,361	125,556	1,034,114

**Town of Blowing Rock
Capital Vehicle and Equipment List
For the Fiscal Year 2015 Budget and Ten Year Plan**

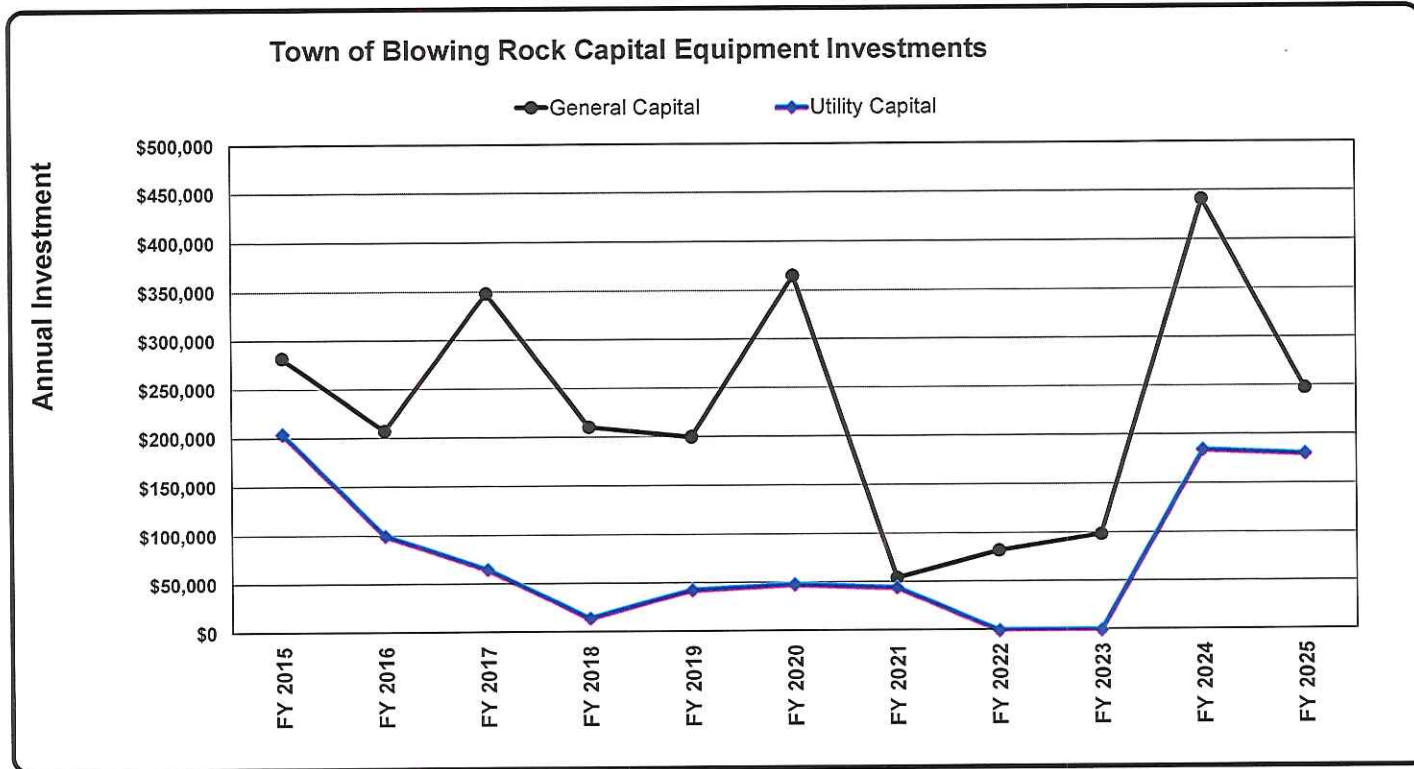
Description	FY 2015 Cost	100%	102%	104%	106%	108%	110%	113%	115%	117%	120%	122%	Total of the 10 Year CIP with Inflation Impact
		1	2	3	4	5	6	7	8	9	10	11	
Sanitation													
2006 Garbage Truck Freightliner E-Z Pack/Rear 18Cu VIN# 0.5098	90,000	90,000	-	-	-	-	-	-	-	-	107,558	-	197,558
2008 Garbage Truck Ford F750 VIN# 0.56111	110,000	-	-	114,444	-	-	-	-	-	-	-	-	114,444
2014 Garbage Truck Isuzu NRR VIN# 0.0834	100,000	-	-	-	-	-	110,408	-	-	-	-	-	110,408
2004 Trailer Haulrite VIN# 0.9935	8,000	-	-	-	-	-	-	-	-	-	9,561	-	9,561
Sanitation Subtotal	308,000	90,000	-	114,444	-	-	110,408	-	-	-	117,119	-	431,971
Parks and Recreation													
1995 Light Truck GMC BRAAC VIN# 0.8558	24,000	24,000	-	-	-	-	-	-	-	-	28,682	-	52,682
2000 Light Truck Ford F150 VIN# 0.0057	24,000	-	24,480	-	-	-	-	-	-	-	-	29,256	53,736
2002 Service Utility EZ-GO EZ-GO Workhorse VIN# 0.2386	10,000	-	-	10,404	-	-	-	-	-	-	-	-	10,404
2003 Dingo TX 420 Utility Loader VIN# 0.0345	20,000	-	-	-	21,224	-	-	-	-	-	-	-	21,224
2002 15 Passenger Van VIN# 0.701 - Replace with Mini-Bus	60,000	-	-	-	-	64,946	-	-	-	-	-	-	64,946
2004 Ext. Cab Truck Ford F150 VIN# 0.6563	25,500	-	-	-	-	-	28,154	-	-	-	-	-	28,154
Parks and Recreation Subtotal	163,500	24,000	24,480	10,404	21,224	64,946	28,154	-	-	-	28,682	29,256	231,146
Total General Capital Equipment	1,670,500	282,000	207,060	348,014	210,119	199,709	364,899	54,056	81,557	98,419	440,989	247,456	2,534,277
Average Cost Per Year of the Plan =	230,389												
Revenue General Capital Equipment													
Transfer from General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Installment Purchase Financing		282,000	207,060	348,014	210,119	199,709	364,899	54,056	81,557	98,419	440,989	247,456	2,534,277
Total Revenue General Capital Equipment		282,000	207,060	348,014	210,119	199,709	364,899	54,056	81,557	98,419	440,989	247,456	2,534,277
Estimated Cumulative New General Equip Debt		-	28,200	48,906	83,707	104,719	124,690	161,180	166,586	174,741	184,583	228,682	

**Town of Blowing Rock
Capital Vehicle and Equipment List
For the Fiscal Year 2015 Budget and Ten Year Plan**

Description	FY 2015 Cost	100%	102%	104%	106%	108%	110%	113%	115%	117%	120%	122%	Total of the 10 Year CIP with inflation Impact
		1	2	3	4	5	6	7	8	9	10	11	
Utility Capital Equipment													
Utility Field Operations													
Sewer Camera (replaces irreparable 2007 sewer camera)	75,000	75,000	-	-	-	-	-	-	-	-	89,632	-	164,632
1996 Backhoe Ford Tractor/Loader VIN# 0.8534	55,050	55,050	-	-	-	-	-	-	-	-	65,790	-	120,840
2004 Pick-up Truck Ford F150 VIN# 0.1752	25,000	25,000	-	-	-	-	-	-	-	-	29,877	-	54,877
2004 Rescue Truck for Field Operations (used from Fire Dept)	50,000	50,000	-	-	-	-	-	-	-	-	-	60,950	110,950
2004 Utility Truck Ford F350 VIN# 0.4273	36,000	-	36,720	-	-	-	-	-	-	-	-	43,884	80,604
2007 Sewer Jet Vac Harben Trailer/Sewer Jet VIN# 0.2029	40,000	-	40,800	-	-	-	-	-	-	-	-	48,760	89,560
2009 Utility Truck Ford F450 VIN# 0.1169	40,000	-	-	41,616	-	-	-	-	-	-	-	-	41,616
1995 Air Compressor Ingersoll Rand 185 VIN# NA	14,000	-	-	-	14,857	-	-	-	-	-	-	-	14,857
2012 Skid Steer Loader Bobcat S650 VIN# 0.6786	40,000	-	-	-	-	43,297	-	-	-	-	-	-	43,297
2013 Medium Truck Chevrolet 3500HD Diesel 4X4 VIN# 0.5096	44,000	-	-	-	-	-	48,580	-	-	-	-	-	48,580
2001 Sewer Jet/Trailer UNK 747-FR2000 VIN# 0.2073	40,000	-	-	-	-	-	-	45,046	-	-	-	-	45,046
Utility Field Operations Subtotal	459,050	205,050	77,520	41,616	14,857	43,297	48,580	45,046	-	-	185,299	153,593	814,859
Utility Plant Operations													
1994 Light Truck Chevrolet S-10 VIN# 0.0555	22,500	-	22,950	-	-	-	-	-	-	-	-	27,427	50,377
2008 Ext. Cab Truck Ford Ranger 4X4 VIN# 0.1106	23,000	-	-	23,929	-	-	-	-	-	-	-	-	23,929
Utility Plant Operations Subtotal	45,500	-	22,950	23,929	-	-	-	-	-	-	-	27,427	74,307
Total Water / Sewer Capital Equipment	504,550	205,050	100,470	65,545	14,857	43,297	48,580	45,046	-	-	185,299	181,021	889,165
Average Cost Per Year of the Plan =	80,833												
Revenue Water / Sewer Capital Equipment													
Transfer from Utility Fund		75,000	-	-	-	-	-	-	-	-	-	-	75,000
Installment Purchase Financing		130,050	100,470	65,545	14,857	43,297	48,580	45,046	-	-	185,299	181,021	814,165
Total Revenue Water/Sewer Capital Equipment		205,050	100,470	65,545	14,857	43,297	48,580	45,046	-	-	185,299	181,021	889,165
Estimated Cumulative New Utility Equip Debt		-	13,005	23,052	29,607	31,092	35,422	40,280	44,785	44,785	44,785	63,314	81,417
Total General and Utility Capital Equipment	2,175,050	487,050	307,530	413,559	224,976	243,006	413,478	99,102	81,557	98,419	626,288	428,477	3,423,443

**Town of Blowing Rock
Capital Vehicle and Equipment List
For the Fiscal Year 2015 Budget and Ten Year Plan**

Description	FY 2015 Cost	100%	102%	104%	106%	108%	110%	113%	115%	117%	120%	122%	Total of the 10 Year CIP with Inflation Impact
	1	2	3	4	5	6	7	8	9	10	11		
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025		



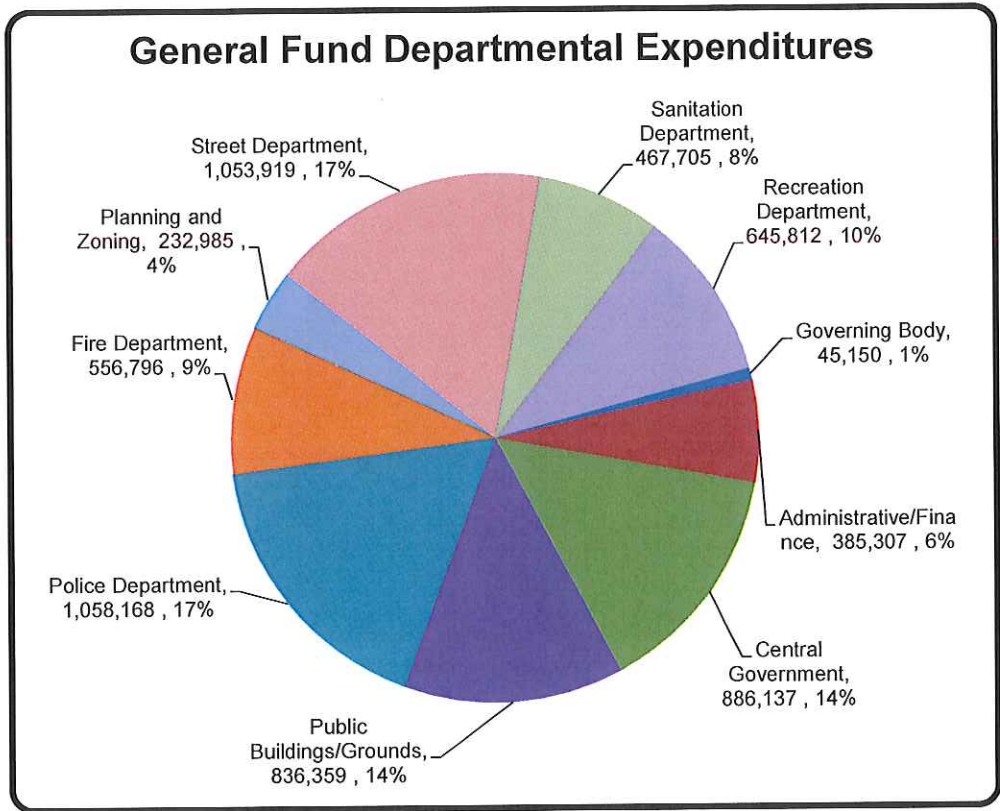
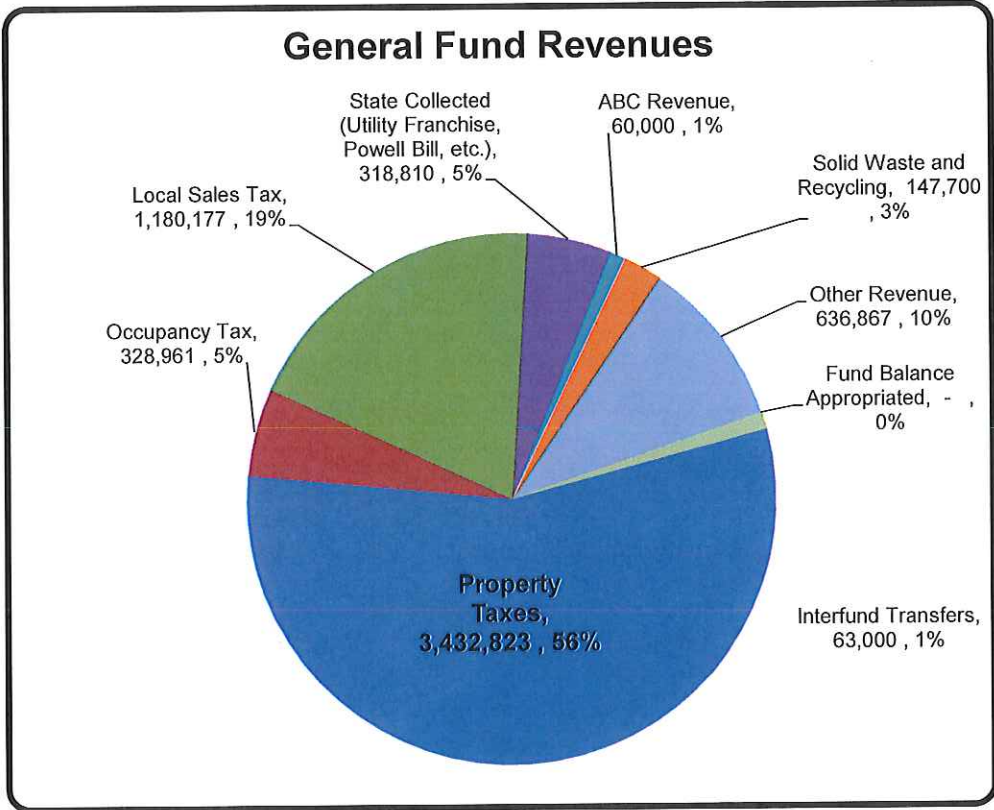
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BUDGET SUMMARY GRAPHS

- **General Fund**
(Attachment 1)
- **Water & Sewer Fund**
(Attachment 2)

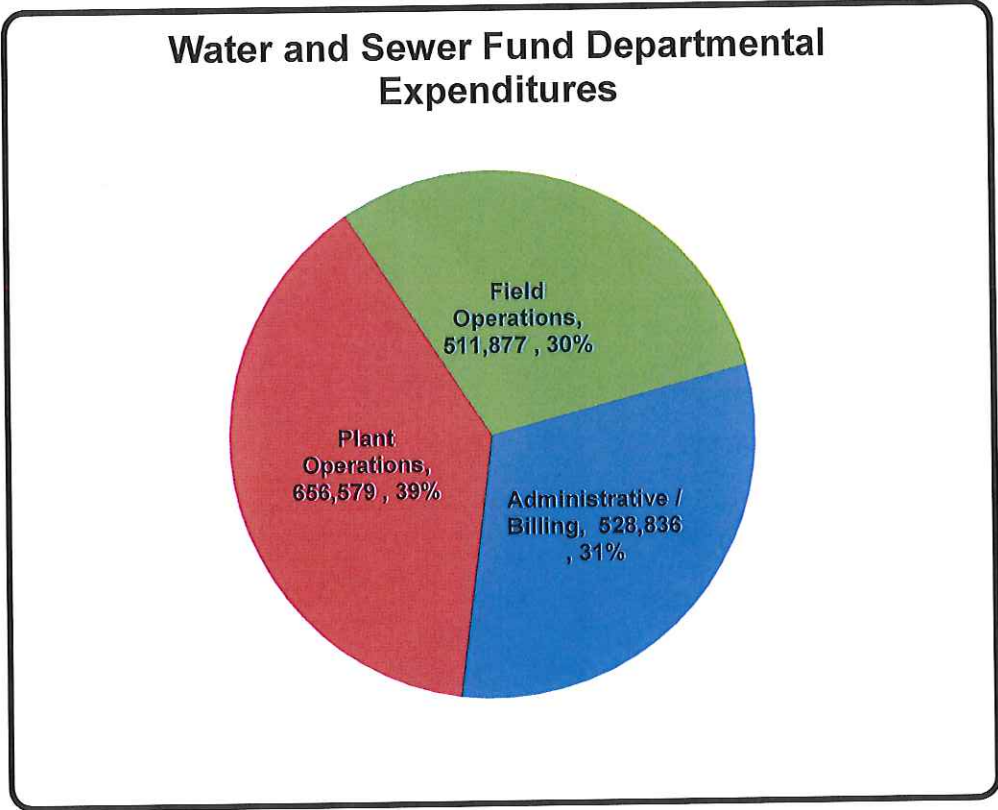
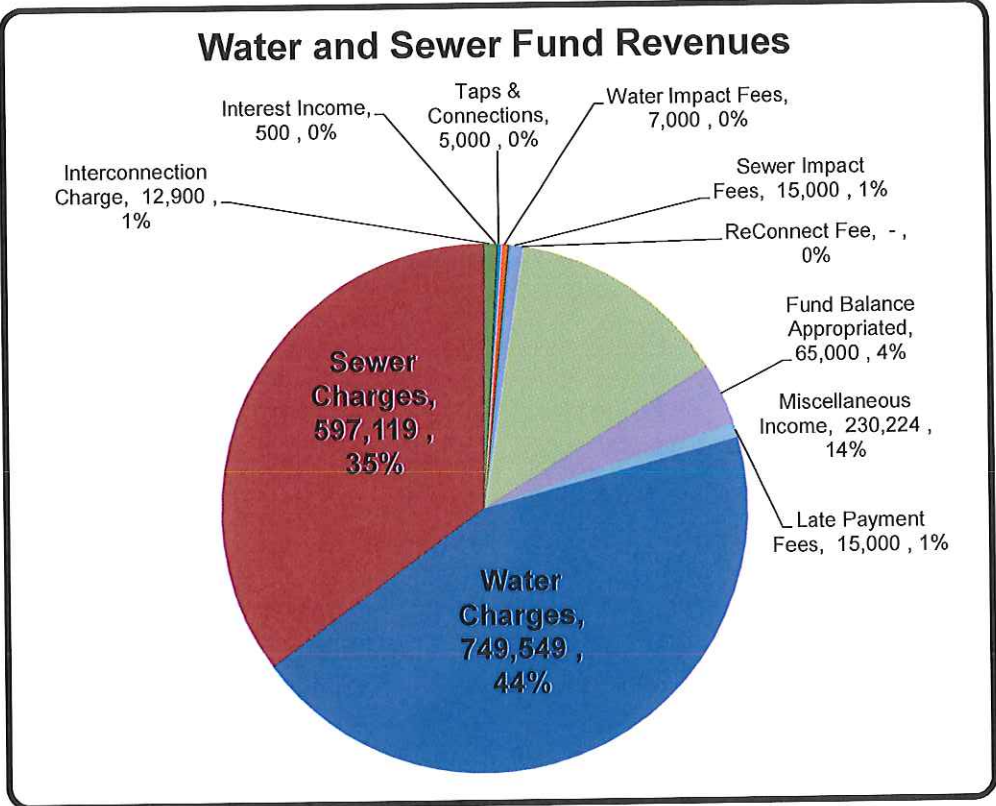
Town of Blowing Rock
General Fund Summary
 Fiscal Year 2014-2015 Adopted Budget

Appendix 6
 Attachment 1



Town of Blowing Rock
Water and Sewer Fund Summary
 Fiscal Year 2014-2015 Adopted Budget

Appendix 6
 Attachment 2



FY 2014-2015 BUDGET ORDINANCE

- **FY 2014-2015 Budget Ordinance**
(Attachment 1)

**Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2014-2015
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 approved for the operation of the Town of Blowing Rock for the Fiscal Year beginning July 1, 2014 and ending on June 30, 2015:

Section 1A. General Fund Revenue

Property Taxes	3,432,823
Occupancy Tax	328,961
Sales Tax	1,180,177
State Collected: Franchise/Telecom/Beer & Wine/Video Programming	247,810
ABC Revenue	60,000
Solid Waste and Recycling	147,700
Powell Bill	71,000
Other Revenue	699,867
Fund Balance Appropriated	-
Interfund Transfers	-
TOTAL GENERAL FUND REVENUES	6,168,338

Section 1B. General Fund Appropriations

Governing Body	45,150
Administration and Finance	385,307
Central Government	886,137
Public Buildings & Grounds	836,359
Police Department	1,058,168
Emergency Services	556,796
Planning and Inspections	232,985
Street Department	1,053,919
Sanitation & Recycling	467,705
Parks and Recreation	645,812
Transfer to General Capital Project Fund	-
Transfer to fund balance	-
TOTAL GENERAL FUND APPROPRIATIONS	6,168,338

**Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2014-2015
In Whole Dollars**

Section 2A. Blowing Rock Appearance Advisory Commission Fund Revenues

Donations - General	20,000
Donations - Hanging Baskets	1,700
Donations - Cemetery	100
Miscellaneous Income	50
TOTAL BRAAC FUND REVENUES	21,850

Section 2A. Blowing Rock Appearance Advisory Commission Appropriations

Plant/Landscaping Materials	11,000
Contract Services/Labor	3,000
Operations	4,850
Transfer to General Fund	3,000
TOTAL BRAAC FUND APPROPRIATIONS	21,850

Section 3A. Water/Sewer Fund Revenues

Interest Income	500
Miscellaneous Income	230,224
Charges for Water Service	749,549
Charges for Sewer Service	597,119
Interconnection Charge	12,900
Late Payment Fees	15,000
Taps and Connections	5,000
Water Impact Fee	7,000
Sewer Impact Fee	15,000
Transfer from Water/Sewer Fund Balance	65,000
TOTAL WATER/SEWER FUND REVENUES	1,697,292

Section 3B. Water/Sewer Fund Appropriations

Administrative/Engineering/Billing	528,836
Water and Sewer Plant Operations	656,579
Water and Sewer Field Operations	511,877
TOTAL WATER/SEWER FUND APPROPRIATIONS	1,697,292

**Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2014-2015
In Whole Dollars**

Section 4A. General Capital Fund Revenues

Transfer from General Fund	213,454
Watauga County Fire District Contribution	50,000
Caldwell County Fire District Contribution	10,000
Installment Purchase Financing	1,200,000
TDA Infrastructure Support Transfer In	38,667
TOTAL GENERAL CAPITAL REVENUES	1,512,121

Section 4B. General Capital Fund Appropriations

Transfer to General Fund	60,000
Public Facilities	1,318,921
Parks and Recreation	133,200
Roads and Sidewalks	-
GENERAL CAPITAL APPROPRIATIONS	1,512,121

Section 5A. Water and Sewer Capital Fund Revenues

Transfer from General Fund	-
Fire Hydrant Rev. - Interconnect	30,000
Transfer from Water/Sewer Fund	65,000
TOTAL WATER AND SEWER CAPITAL REVENUES	95,000

Section 5B. Water and Sewer Capital Fund Appropriations

Interconnection Reserve	5,076
Transfer to Water/Sewer Fund	24,924
Water Plant Small Capital Improvements	25,000
Sewer Plant Small Capital Improvements	40,000
TOTAL WATER AND SEWER CAPITAL APPROPRIATIONS	95,000

Section 6. Levy of Taxes

There is hereby levied, for Fiscal Year 2014-2015, the ad valorem tax rate of 31 cents per one hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2014 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 2014-2015, various fees and charges as contained in Attachment A.

**Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2014-2015
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.

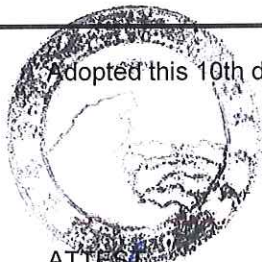
Section 10. Utilization of Budget Ordinance/Distribution

This ordinance shall be the basis of the financial plan for the Town of Blowing Rock municipal government during the 2014-2015 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 10th day of June, 2014.



ATTEST:

Sharon H. Greene

Sharon H. Greene
Town Clerk

J.B. Lawrence

J.B. Lawrence
Mayor

FY 2014-2015 BUDGET ORDINANCE

- **Account Code Detailed Descriptions**
(Attachment 1)

ACCOUNT CODES - DETAIL

GENERAL FUND REVENUE – 10-

00-3100-301 (PROPERTY TAXES - CURRENT) -- This tax is levied upon the assessed value of real property (land and buildings), personal property (boats, tractors, and business personal property), and the property owned by public utilities. The assessed value is determined by a professional appraisal of the property conducted under the authority of the Tax Assessors of Watauga County and Caldwell County. State law requires an assessed real property revaluation every eight years. Blowing Rock is located within the jurisdictions of Watauga and Caldwell County. Property taxes are due by September 1st of each calendar year, although penalties are not assessed, pursuant to state statute, until January 5th of the following year.

00-3100-302 (PROPERTY TAXES - PRIOR YEARS) -- This is revenue from prior year taxes owed and collected during the current fiscal year.

00-3100-303 (VEHICLE TAX) -- The North Carolina Department of Motor Vehicles, upon renewal of a vehicle registration, notifies the respective county of the existence of that vehicle. The county then sends out a tax notice for the personal property tax on that vehicle. That tax must be paid before the DMV will issue a new registration sticker next year. The Town's portion of the personal property tax collected by the county is distributed to the Town on a monthly basis. Effective July 1, 2013 this tax will be collected by the State and remitted to counties, with the counties then remitting appropriate amounts to municipalities.

00-3100-317 (PENALTIES/INTEREST) -- Revenues from late penalties and interest due on current and prior year tax payments received after January 5th of the year due.

00-3300-337 (UTILITY FRANCHISE TAX) -- This tax is collected by the state and is distributed based upon the gross receipts from electricity sales (3.09%) within the Town. The receipts are distributed in quarterly installments (September, December, March, and June) as part of the Utility Tax Distributions. It is received one quarter in arrears.

00-3300-338 (TELECOMMUNICATIONS TAX) -- This tax is collected by the state and is equal to 8% of gross receipts on telecommunication services. The receipts are distributed in quarterly installments (September, December, March, and June). One quarter appears as part of the Utility Tax Distributions.

00-3300-341 (BEER AND WINE TAX) -- This revenue is derived from an excise tax levied by the state on beer and wine. The money is distributed to counties and municipalities where the sale of malt beverages and wine is permitted based on population. The funds are distributed annually at the end of May.

00-3300-342 (SOLID WASTE DISPOSAL TAX) -- Under Article 9, Chapter 130A of the N.C.G.S revenues may be derived from a solid waste disposal tax imposed on the disposal of municipal solid waste and construction and demolition debris in a landfill permitted and on the transfer of such waste and debris to a transfer station for disposal outside the State. The North Carolina Secretary of Revenue must credit or distribute solid waste disposal taxes received, less the costs of collection (not to exceed \$225,000) as follows: (1) 50% to the Inactive Hazardous Sites Cleanup Fund established by G.S. 130A-310; (2) 37.5% to cities and counties in this State on a per capita basis and 18.75% to counties in this State on a per capita basis; (3) 12.5% to the Solid Waste Management Trust Fund established by G.S. 130A-309.12. The funds distributed to cities and counties must be used for solid waste management programs and services. Distributions are made quarterly.

20-3300-343 (POWELL BILL REVENUE) -- This allocation is received from the State for maintaining, repairing, constructing, reconstructing, or widening streets; including drainage improvements, curb and gutter improvements, and bikeways. The allocation is based on miles of eligible streets and population. This allocation is received semi-annually.

00-3300-345 (LOCAL SALES TAX) -- The state collects sales tax, distributing the revenues from to the county, which further distribute revenues to the municipalities located within the county. The county determines the distribution method on those funds – either per capita or ad valorem levy. The revenues are received monthly, with a two-month lag.

00-3300-346 (HOLD HARMLESS PAYMENT) -- The State allows counties and municipalities to receive a hold-harmless payment for the loss of state reimbursements. Article 44 of the N.C.G.S. denotes that hold-harmless payments will discontinue when sales tax proceeds equal prior reimbursement levels.

00-3300-347 (VIDEO PROGRAMMING TAX - FORMERLY CABLEVISION FRANCHISE) -- Effective January 1, 2007, revenues to be paid to the town are collected by the state on the gross receipts of local video programming services (Cable TV and satellite telecommunication services). The receipts are distributed in quarterly installments (September, December, March, and June) one quarter in arrears.

00-3300-349 (FEDERAL/STATE GRANTS) -- These revenues reflect any state or federal grants.

30-3400-317 (SOLID WASTE FEE) -- A fee is charged to commercial solid waste customers to cover the tipping fees assessed at the Watauga County transfer station for commercial solid waste. No tipping fees are assessed for residential solid waste because each residential property owner in the County pays an annual fee for solid waste disposal.

30-3400-318 (RECYCLING REVENUE) -- Revenues derived from any sale of recyclable materials, as identified and collected by the Town. In addition, the Town charges for businesses that receive recycling pick-up.

30-3400-319 (RESIDENTIAL CURBSIDE RECYCLING REVENUE) -- Revenues derived from residential curbside recycling pickup for approximately 1570 homes. This service is provided by private contractors, Garbage Disposal Services (GDS).

00-3400-325 (SCHEDULE B - PRIVILEGE LICENSE) -- This revenue source is a local license tax on businesses, trades, professions, and occupations operating within the Town. The privilege license tax is due by July 1st.

00-3400-326 (OCCUPANCY TAX) -- Revenues from the Blowing Rock Tourism Development Authority. Revenues are received in quarterly payments and are used to cover tourism-related expenditures. This revenue includes administrative/collection costs and Town staff support reimbursement costs.

00-3400-329 (INTEREST INCOME) -- Revenues derived from interest that the Town earns on its checking account or through the investment of its cash reserves.

60-3400-333 (PROCEEDS FROM LONG TERM DEBT) -- This line item represents proceeds that are received from any loans issued for long term debt.

00-3400-335 (MISCELLANEOUS INCOME) -- Revenues collected from miscellaneous sources during the year, including officer fees from Watauga County Clerk of Court. In addition, revenues are derived from reimbursements -- i.e. reimbursements from individuals, BREMCO capital credits, and other miscellaneous revenue.

00-3400-347 (ABC REVENUE) -- This revenue is the local share of State tax on the local sale of alcoholic beverages.

10-3400-351 (ABC LAW ENFORCEMENT REVENUE) -- This line item represents funds contributed to the Police Department from the ABC Store other than the local share of State tax and officer fees, such as donations to Town projects or Police Department grant funds.

10-3400-350 (CONFISCATED DRUG FUNDS) -- Revenues received from State and Federal agencies, due to funds seized in drug related arrests by the Town's Police Department. These revenues can only be used for law enforcement specific purchases.

10-3400-352 (PARKING FINES) -- Fines for parking tickets issued by the Blowing Rock Police Department.

40-3400-355 (BUILDING PERMITS) -- Fees collected for the issuance of building permits, reviewing plans to ensure compliance with the State Building Codes for new construction and renovation.

40-3400-356 (MISC ZONING FEES) -- Fees collected for zoning reviews, sign permits, for review of plans to insure compliance with Town Codes, and CUP applications.

00-3400-358 (DONATIONS) -- Includes any donations given to the Town. This may include donations given to specific departments.

80-3400-359 (BOOK SALES) -- Revenues derived from the sale of books.

00-3400-361 (CEMETERY REVENUE) -- Revenues derived from cemetery plot openings and sales, or amounts given for the upkeep of the cemetery.

00-3400-370 (PROCEEDS-DEMOLITION LIEN) -- Proceeds from the demolition of property for which the Town has a lien.

80-3400-362 (RECREATION - INSTRUCTIONAL) -- Fees paid for classes held by the Parks and Recreation Department.

80-3400-363 (RECREATION - RENTALS) -- Fees paid for the use of park facilities such as the Pavilion, Davant picnic area, Blowing Rock Club House, American Legion building and ball fields. The county also reimburses the Town for some of the expenditures related to the maintenance and operation of Davant Field as part of their rental agreement.

80-3400-364 (RECREATION - DAY CAMP) -- Revenues derived from the Parks and Recreation Department's summer day camp.

80-3400-365 (RECREATION - SPECIAL EVENTS) -- Fees paid for participation in special events such as the July 4th, Christmas, Easter, Halloween, and Monday Night Concert Series events.

80-3400-366 (RECREATION - FIELD TRIPS) -- Revenues reflect the charges for field trips conducted by the Parks and Recreation Department for Summer Day Camp.

80-3400-367 (RECREATION - POOL) -- Revenues generated from the operation of the Town's swimming pool.

80-3400-368 (RECREATION - CONCESSIONS) -- Revenues generated concessions and drink machines. This does not include any revenues from concessions or machines at the Town pool.

80-3400-369 (RECREATION - COUNTY CONTRIBUTION) -- This revenue represents an appropriation from Watauga County to support Parks & Recreation programs.

80-3400-371 (RECREATION - KINDER ACTIVITIES) -- This revenue represents fees paid to participate in the Kinder sport programs.

80-3400-372 (RECREATION - ATHLETIC ACTIVITIES) -- This revenue represents fees paid to participate in Youth Basketball, and other programs.

80-3400-373 (RECREATION - SPONSORSHIPS) -- This revenue represents fees paid by businesses to sponsor one of the teams in the athletic activities.

80-3400-374 (RECREATION - POOL CONCESSIONS) -- Revenues generated from concessions and the drink machines at the pool.

10-3400-375 (VOL CONTRIBUTION – ES) -- This line item represents revenue received from Blowing Rock Fire & Rescue for their reimbursement for utility costs for the Fire/Rescue Building and an additional Fire Department position of Training Captain.

80-3400-380 (PARK LEASE) -- These revenues are generated from fees paid by exhibitors for the privilege of participating in Art-in-the-Park which runs May to October and the Fresh Market which runs May to December. The Chamber collects fees and \$10 per exhibitor per date for Art in the Park events and \$2 per exhibitor per date for Fresh Market events is paid to the Town to offset associated costs. Funds paid by the Blowing Rock Chamber for use of the Maple St. parking lot during Wine Festival are also budgeted here.

80-3400-381 (RENTAL INCOME) -- These revenues are from agreements for long term use of Town buildings or property by contract such as the Maple Street Ice House and can include others.

20-3400-385 (SNOW REIMBURSEMENT) -- This line item reflects the reimbursement that the Town receives from the North Carolina Department of Transportation for the snow removal that the Town performs on state-maintained roads.

00-3400-398 (SALE OF FIXED ASSETS) -- Funds received any time a General Fund fixed asset (land, vehicles, or equipment) is surplus and sold.

00-3400-399 (FUND BALANCE APPROPRIATED) -- This amount, if any, is budgeted from the Town's cash reserves to balance the budget in a given year. It may also represent re-appropriations from a prior budget year.

00-3400-400 (TRANSFER FROM CAPITAL FUND) -- This amount is placed in the General account from the Capital account to allocate capital reserve funds for projects such as Parking and Fire Department projects, etc.

80-3400-402 (TRANSFER FROM BRAAC) -- This amount is placed in the General account from the BRAAC fund to allocate funds towards Parks & Recreation salaries for the watering of flowers and hanging baskets.

GENERAL FUND APPROPRIATIONS

GOVERNING BODY – 10-00-4110

00-4110-002 (BOARD COMPENSATION) -- This line item represents the compensation that is paid to the Mayor and the Council. This is paid out quarterly.

00-4110-005 (FICA) -- Represents the Town's portion of Social Security and Medicare coverage.

00-4110-006 (GROUP INSURANCE) -- The Town offers medical, dental, and life insurance coverage to the Mayor and Town Council (6 total) through the Town's group insurance program. Some members decline coverage or are instead reimbursed for their own plans up to the cost of coverage under the State Health Plan which the Town's utilizes.

00-4110-014 (TRAVEL/DEVELOPMENT) -- This line item covers expenditures related to the annual Council retreat, conferences, or out-of-town meetings attended by the Mayor and Council Members. This line pays all retreat expenditures for employees attending the retreat or other Council related training. This line item also covers intergovernmental meetings attended by council.

ADMINISTRATIVE/FINANCE – 10-00-4130

00-4130-002 (SALARIES) -- There are five full-time positions charged to this line item: the Town Manager, the Finance Officer, the Town Clerk/Tax Collector/Billing Coordinator, the Account Clerk/Office Assistant and the Payroll Administrator/Accounting Technician.

00-4130-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

00-4130-006 (GROUP INSURANCE) -- For health, dental and life insurance premiums through the Town's policy for the employees (5) within this area.

00-4130-007 (401K SUPPLEMENT) -- The Town makes a contribution for a percent of an employee's salary toward the N.C. 401K Supplemental Retirement System.

00-4130-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System.

00-4130-011 (TELEPHONE) -- This line item covers the expenditures for phone and modem lines in Town Hall and additional cell phone stipends.

00-4130-012 (PRINTING) -- For business cards, letterhead, envelopes, and other forms used by the Admin./Finance Department.

00-4130-014 (EMPLOYEE DEVELOPMENT) -- This line item is to cover any necessary expenditures related to conferences, workshops, and other training for the Administrative and Finance employees.

00-4130-016 (MAINT/REPAIR EQUIPMENT) -- This line item covers the maintenance agreement for the copy machine and other office equipment.

00-4130-033 (MATERIALS/SUPPLIES) -- General office supplies are charged to this line item.

00-4130-057 (MISCELLANEOUS) -- Miscellaneous expenditures for administrative/finance work are appropriated here.

00-4130-500 (CAPITAL OUTLAY) -- Miscellaneous computer upgrades and copier lease contract costs are charged here.

CENTRAL GOVERNMENT – 10-00-4200

00-4200-003 (LEGAL SERVICES) -- This appropriation covers the legal services provided by the Town Attorney or contract attorneys.

00-4200-004 (AUDIT FEE) -- This line item represents the fee for the annual audit of the Town's accounts as well as costs associated with any required annual actuarial studies.

00-4200-010 (UNEMPLOYMENT REIMBURSEMENT) -- This line represents funds billed by the Employment Security Commission annually for unemployment claims paid against the Town for the prior year. State legislation effective in FY 2013-2014 now requires a reserve equal to 1% of total unemployment insurance taxable wages paid or \$214 per employee to be paid quarterly to the NC Unemployment Agency.

00-4200-011 (POSTAGE/MAILING) -- This appropriation represents the postage and mailing costs that are incurred by the General Fund departments. Cost for the postage machine lease is divided with the Water Fund postage account.

00-4200-012 (PRINTING) -- For printing of the Town newsletter, tax notices and accounts payable checks.

00-4200-016 (MAINTENANCE AND REPAIR) -- This appropriation covers the maintenance agreement on the Town Hall computers, the software maintenance agreement for the accounting systems, and repairs to the Council Chambers.

00-4200-025 (TAX RELEASES/REFUNDS) -- To fund payment of tax releases or refunds for current and prior years property and vehicle taxes.

00-4200-030 (COMMUNITY LIBRARY) -- Contribution to a community organization sponsoring the Town Library.

00-4200-053 (DUES & SUBSCRIPTIONS) -- This line item covers dues and subscriptions to the NC League of Municipalities (including Municipal Environmental Assessment Coalition Participation), the Institute of Government, the High Country Council of Governments, newspapers, and various professional associations deemed appropriate for the Town to join.

00-4200-054 (INSURANCE/BONDS) -- This account is for the payment of General Fund premiums for the Town's property and liability insurance coverage. It also includes premiums for the General Fund's Workers Compensation coverage. Property & Liability coverage is administered by Dal Snipes Insurance and workers compensation coverage is provided through the pool insurance program administered by the North Carolina League of Municipalities. Costs from Savers Marketing for administration of our dental insurance and flexible health spending programs are charged here for General Fund employees and group member such as ABC and TDA.

00-4200-055 (ADVERTISING/LEGAL NOTICES) --This line is for public hearing notices, legally required advertising, CUP filing fees, and some employment notices.

00-4200-057 (MISCELLANEOUS) -- This line item includes funds for the printing of the community calendar, Town license plates, receptions hosted by the Town, benevolence flowers, and other items of a similar nature.

00-4200-070 (ELECTION EXPENSE) -- This line item includes the expenditures for the elections conducted within the Town. Local Town elections are administered by the Watauga County Board of Elections.

00-4200-080 (ENGINEERING SERVICES) -- This appropriation represents the engineering costs that are incurred for the General Fund not otherwise budgeted. Engineering costs for specific projects are appropriated directly against those projects.

00-4200-100 (TRANSFER TO FUND BALANCE) -- This appropriation places revenue into the General Fund Balance of the Town.

60-4200-200 (PRIN/INT - LONG TERM DEBT) -- This line item represents expenditures on funds received from any loans issued for long term debt.

00-4200-500 (TRANSFER TO FIRE/RESCUE BUILDING DEBT SERVICE) -- This appropriation transfers the funds received from property tax dedicated to the new Fire/Rescue building to the General Capital Project line funding debt service.

00-4200-501 (TRANSFER TO WATER/SEWER CAPITAL PROJECTS) -- This line item is a transfer to the Water/Sewer Capital Projects Fund for improvements.

00-4200-502 (TRANSFER TO WATER/SEWER FUND) -- This line item is a transfer to the Water/Sewer Fund.

00-4200-503 (EMPLOYEE RECOGNITION AND DEVELOPMENT) -- This appropriation is for the employee Christmas dinner, the employee recognition programs, employee service awards, and related items. This line item also covers the department wide Customer Service Initiative including consulting costs.

00-4200-505 (TRANSFER TO CAPITAL PROJECTS) -- This appropriation places revenue into the General Capital Project Fund for various capital needs.

PUBLIC BUILDINGS – 10-00-4260

00-4260-002 (SALARIES) -- This line item covers the salary for part-time custodial services.

00-4260-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage.

00-4260-013 (UTILITIES) -- This line item covers Town Hall power, security lights on Chestnut Street around Town buildings, Town Hall, Edgewood Cottage and 75% of the heating fuel bill for the Memorial Park restrooms.

00-4260-015 (MAINT/REPAIR BUILDINGS) -- General repair items for Town Hall and other general public buildings charged here.

80-4260-020 (MUSEUM EXPENSE) -- Expenditures for one telephone line and utilities for the building on Main Street used currently by the Historical Society.

00-4260-033 (MATERIAL/SUPPLIES BUILDING) -- Charges for work on Town Hall, and other miscellaneous supplies here.

00-4260-057 (MISCELLANEOUS) -- Miscellaneous and non-capital Christmas expenditures for public buildings are appropriated here.

00-4260-233 (MATERIAL/SUPPLIES PUBLIC GROUNDS) -- Appropriations for tree replacement on public grounds.

00-4260-500 (CAPITAL OUTLAY) -- Items will include long term Christmas Decorations and major maintenance and repairs to Town property not otherwise listed.

00-4260-900 (DEBT SERVICE) -- This appropriation covers the debt service costs associated with Town purchases.

POLICE – 10-10-4310

10-4310-002 (SALARIES) -- The salaries for the department's 12 full-time positions (Police Chief, Captain, Lieutenant, 8 Patrol Officers and an Administrative Assistant) are charged to this line item. Retirement separation allowance is paid here also.

10-4310-003 (OVERTIME) -- All police department overtime expenditures charged here.

10-4310-004 (PART-TIME SALARIES) -- Salaries for all part-time positions are charged to this line item.

10-4310-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

10-4310-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

10-4310-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary (non-sworn officer) toward the N.C. 401K Supplemental Retirement System.

10-4310-008 (STATE RETIREMENT SYSTEM) -- The Town contributes 12.68% of salaries for the Officers and 12.47% of salaries of other full-time employees to the state retirement system, which also covers retiree's health insurance benefits through the State Health Plan.

10-4310-009 (OFFICERS 401K SUPPLEMENT) -- Sworn officers receive a 5% contribution of the officers' salaries toward 401K Supplemental Retirement System.

10-4310-010 (LEASE ON DCI) -- The terminal location fees for the link to the information sources available through the NC SBI are charged to this line item.

10-4310-011 (TELEPHONE) -- Charges for phone and modem lines, cell phone stipends and monthly costs associated with MDT units incurred by the department are charged to this line item.

10-4310-013 (UTILITIES) -- Charges for electrical services for the Police Department are booked to this line item. This line also covers the rescue portion of the utility costs of the vacated fire/rescue building.

10-4310-014 (EMPLOYEE DEVELOPMENT) -- Expenses related to conferences, workshops, and training.

10-4310-016 (MAINT/REPAIR-BLDG/EQUIP) -- General maintenance and repair items for the Police Department.

10-4310-017 (MAINT/REPAIR-VEHICLES) -- General maintenance and repair items for Police Department vehicles.

10-4310-020 (CRIMESTOPPERS) -- Contribution to assist in gathering information on crimes in the area.

10-4310-025 (INVESTIGATION COSTS/SUPPLIES) -- This line item covers the costs of investigation.

10-4310-031 (GASOLINE) -- Gasoline costs for Police vehicles.

10-4310-033 (MATERIALS/SUPPLIES) -- This line item covers materials and supplies used by the Police Department.

10-4310-034 (DARE PROGRAM) -- Materials and supplies used in drug awareness training in Blowing Rock.

10-4310-035 (LAUNDRY ALLOWANCE) -- This line item covers the annual laundry allowance. Paid semi-annually.

10-4310-036 (UNIFORMS) -- This line covers uniforms, handcuffs, and accessories for the Police Department.

10-4310-057 (MEDICAL) -- This line item covers physical examinations for new police personnel, any required immunizations, and DOT required random drug testing.

10-4310-058 (E-911 EXPENSE) -- This appropriation covers funds paid to Watauga county to provide consolidated emergency dispatch services to the Town.

10-4310-116 (MAINTENANCE CONTRACTS) -- This appropriation covers contracts for the base radio, mobile radios, portable radios, the recording system, computer, and copier.

10-4310-500 (CAPITAL OUTLAY) -- This appropriation covers capital purchases.

10-4310-600 (GRANT EXPENSE - PD) -- This line item covers reimbursable expenses associated with grants awarded to the Police Department.

10-4310-800 (TRANSFER TO SEGWAY UNIT) -- This line item transfers funds to the general capital fund for the purchase of a segway unit.

10-4310-801 (TRANSFER TO SMART BOARD) -- This line item transfers funds to the general capital fund to be collected for the purchase of a smart board.

10-4310-900 (DEBT SERVICE) -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

FIRE – 10-10-4340

10-4340-002 (SALARIES) -- The salaries for the Emergency Services Director, 3 Engineer/Paramedics, an Assistant Chief- Operations, a Support Services Captain and a Training Division Captain are charged to this line item.

10-4340-003 (CALLBACK TIME) -- This line item covers the salary expenses for staff returning during off time for emergency calls.

10-4340-004 (PART-TIME SALARIES) -- This line item covers part-time staffing.

10-4340-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

10-4340-006 (GROUP INSURANCE) -- For employee's health, dental, and life insurance premiums through the Town's policy.

10-4340-007 (401K SUPPLEMENT) -- The Town contributes a percent of an employee's salary toward the N.C. 401K Supplemental Retirement System.

10-4340-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

10-4340-011 (TELEPHONE) -- This line item covers the expenditures for phone and modem lines.

10-4340-014 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for the department. The volunteer department pays for a portion of employee development through their budget.

10-4340-016 (MAINT/REPAIR-BLDG/EQUIP) -- General maintenance and repair items for the Emergency Services Department are charged here.

10-4340-017 (MAINT/REPAIR-VEHICLES) -- General maintenance and repair items for department vehicles are charged here.

10-4340-031 (GASOLINE/DIESEL) -- Diesel and gasoline costs for emergency vehicles.

10-4340-033 (MATERIALS/SUPPLIES) -- This line item covers paper products, other materials, and office supplies.

10-4340-036 (UNIFORMS) -- This line item covers the uniforms for the paid staff.

10-4340-050 (CONTRIBUTION TO FIRE DEPARTMENT) -- This line contributed funds to the Volunteer Fire department to offset a portion of the operating costs in prior years. Per consent of the Blowing Rock Fire & Rescue, this line was discontinued as the Town absorbed the personnel costs.

10-4340-057 (MEDICAL) -- This line item covers physical examinations for new personnel, any required immunizations, and DOT required random drug testing.

10-4340-213 (UTILITIES) -- Charges for electrical services for the Fire/Rescue Building are booked to this line item.

10-4340-250 (CONTRIBUTION TO RESCUE SQUAD) -- Formerly contributed by the Town to assist with the operating costs of the Volunteer Rescue Squad, the Town currently insures vehicles for the rescue squad in lieu of this contribution.

10-4340-500 (CAPITAL OUTLAY) -- This appropriation covers the purchase of capital items.

PLANNING & INSPECTIONS – 10-40-4350

40-4350-002 (SALARIES) -- There are three full-time positions charged to this line item: the Planning and Zoning Director, the Building Inspector, and the Administrative Assistant/Code Enforcement Officer.

40-4350-004 (INTERN/PART-TIME SALARIES) -- Planning interns are used to assist with research and other work as needed and may or may not be paid, based on agreements. This line item also covers the salary of part-time inspection services.

40-4350-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

40-4350-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

40-4350-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

40-4350-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

40-4350-011 (TELEPHONE) -- This line item covers the expenditures for phone lines, fax lines and cell phone stipends.

40-4350-012 (PRINTING) -- Allocation for printing forms used by planning department and building code excerpt books.

40-4350-014 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for the planning and inspection employees.

40-4350-017 (MAINT/REPAIR-VEHICLES) -- General maintenance and repair items for Planning Department vehicles are charged here.

40-4350-031 (GASOLINE) -- Diesel and gasoline costs for Planning Department vehicles.

40-4350-033 (MATERIALS/SUPPLIES) -- This line item covers paper products, other materials, and office supplies used by the department.

40-4350-040 (CONTRACTED SERVICES) -- Costs for contractual reviews of all plans for Planning Board and Board of Adjustment meetings. Charges for contracted comprehensive plan surveys are also charged here (completed every 10 years).

40-4350-050 (HOMEOWNERS RECOVERY FUND) -- Fee paid to NC Licensing Board for General Contractors per state mandate, calculated by permits issued.

40-4350-057 (MISCELLANEOUS) -- Boot allowance for Director and Building Inspector and other miscellaneous expenditures are appropriated here.

40-4350-355 (BUILDING PERMIT REFUNDS) -- This line item is used to cover refunds of building permits if permit fees were originally collected in the previous fiscal year. This line item runs at a zero budget as a refund such as this is rare.

40-4350-356 (ZONING FEE REFUNDS) -- This line item is used to cover refunds of zoning fees if zoning fees were originally collected in the previous fiscal year. This line item runs at a zero budget as a refund such as this is rare.

40-4350-400 (ORDINANCE ENFORCEMENT/DEMOLITION) -- This line item covers demolition costs associated with ordinance enforcement.

40-4350-500 (CAPITAL OUTLAY) -- This appropriation covers the Geographic Information System (GIS) contracted costs for maintenance and updates and other capital items as needed.

PUBLIC WORKS - STREETS – 10-20-4500

20-4500-002 (SALARIES) -- Seven full-time positions are charged to this line item: the Director of Public Works, a Superintendent of Public Works, three (3) Equipment Operator I and two (2) Equipment Operator II.

20-4500-003 (OVERTIME) -- Street department overtime expenditures charged here.

20-4500-004 (STREET SEASONAL SALARIES) -- This line formerly covered charges for a contracted licensed ORC are charged here (note: FY 2013-2014 Budget no longer funds this position).

20-4500-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

20-4500-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

20-4500-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

20-4500-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

20-4500-011 (TELEPHONE) -- This line item covers the expenditures for phone lines in the warehouse and cell phone stipends.

20-4500-013 (STREET LIGHTING) -- This figure reflects the charges received by the Town from Blue Ridge Electric for the streetlights in the Town system.

20-4500-014 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for Street Department classes.

20-4500-015 (CEMETERY MAINTENANCE AND REPAIR) -- This amount is appropriated for the ongoing maintenance of Woodlawn Cemetery.

20-4500-016 (MAINT/REPAIR-EQUIPMENT) -- General maintenance and repair items for street equipment are charged here.

20-4500-017 (MAINT/REPAIR-VEHICLES) -- General maintenance and repair items/parts for Street Department vehicles are charged here.

20-4500-018 (VEHICLE MAINTENANCE-CONTRACT) -- General maintenance and annual inspections for all Town vehicles are charged here.

20-4500-031 (GASOLINE/DIESEL) -- Diesel and gasoline costs for street vehicles.

20-4500-033 (MATERIALS/SUPPLIES) -- This line item covers road salt, gravel, asphalt, concrete and other materials.

20-4500-036 (UNIFORMS) -- Costs for gloves, shirts, pants, boots, overalls and jackets for street employees appropriated here.

20-4500-040 (CONTRACTED SERVICES) -- Contract costs for private labor to assist the Town with right of way clearing, tree and leaf removal, etc...

20-4500-052 (PHYSICAL EXAMS) -- Exams are required once every 2 years by the Town. Also covers required DOT random drug testing.

20-4500-057 (MISCELLANEOUS) -- This line covers various miscellaneous expenditures. Also includes funds for the Master Signage Plan.

20-4500-060 (WAREHOUSE EXPENSE) -- Motor oil, oil dry, degreaser, parts cleaner, paper products and other supplies used at the warehouse are appropriated here.

20-4500-061 (WAREHOUSE UTILITIES) -- This line item covers the utilities for the warehouse.

20-4500-333 (SIDEWALKS) -- For the construction and repair of sidewalks, used in addition to capital project funds.

20-4500-500 (CAPITAL OUTLAY) -- This appropriation covers capital purchases.

20-4500-501 (TRANSFER - CAPITAL PROJECTS, SIDEWALKS) -- This transfer is for sidewalk capital projects.

20-4500-502 (TRANSFER – STORM WATER) -- This transfer is for storm water improvement projects.

20-4500-503 (TRANSFER – PARKING FACILITIES) -- This transfer is for future parking facilities.

20-4500-505 (TRANSFER – CAPITAL PROJECTS, LAND PURCHASE) -- This appropriation is for the future purchase of cemetery land and a Town repair shop.

20-4500-570 (POWELL BILL) -- Allocation from the State of North Carolina for maintaining, repairing, constructing, reconstructing, or widening streets. The allocation may also be used for drainage improvements, curb and gutter improvements, and bikeways.

20-4500-571 (SPECIAL PAVING) -- This appropriation is for paving beyond that which is funded out of the Powell Bill allocation per the master paving plan.

20-4500-900 (DEBT SERVICE) -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

PUBLIC WORKS - SANITATION – 10-30-4700

30-4700-002 (SALARIES) -- Four full-time positions are charged to this line item: one (1) Sanitation Equipment Operator and three (3) Sanitation Collectors.

30-4700-003 (OVERTIME) -- Sanitation overtime expenditures are charged here.

30-4700-004 (CONTRACTED HAULING - CONTAINERS) -- Expenditures for GDS hauling is charged here, including additional charges on business recycling.

30-4700-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

30-4700-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

30-4700-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

30-4700-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

30-4700-017 (MAINT/REPAIR-VEHICLES) -- General maintenance and repair items for sanitation vehicles are charged here.

30-4700-031 (GASOLINE/DIESEL) -- Diesel and gasoline costs for sanitation vehicles.

30-4700-033 (MATERIALS/SUPPLIES) -- This line item covers materials used by this department.

30-4700-036 (UNIFORMS) -- Costs for gloves, shirts, pants, boots, overalls and jackets for sanitation employees appropriated here.

30-4700-057 (MISCELLANEOUS) -- Miscellaneous expenditures for sanitation work are appropriated here, such as trash cans and bags, dumpster repair, etc.

30-4700-100 (RESIDENTIAL CURBSIDE RECYCLEING) -- This line item is used to pay a private contractor for the residential curbside recycling pickup for approximately 1570 homes weekly for a charge of \$3.00 per month or \$6.00 bi-monthly per home.

30-4700-118 (COUNTY LANDFILL FEES) -- Covers costs associated with commercial landfill tipping fees.

30-4700-500 (CAPITAL OUTLAY) -- This appropriation covers capital purchases for this area.

30-4700-900 (DEBT SERVICE) -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

PARKS AND RECREATION – 10-80-6100

80-6100-002 (SALARIES) -- The salaries for the Director, Assistant Director, Maintenance Technician, Landscape Specialist and Park Maintenance/Landscape Assistant are charged to this line item. Note: Beginning FY 12-13 contributions from the Blowing Rock Appearance Advisory Commission were made here to supplement a portion of the Landscape Specialist's salary to cover salary expenses involved with water flowers/hanging baskets.

80-6100-202 (SALARIES-SEASONAL) -- This line covers temporary pool, park, day camp, and kinder program staff.

80-6100-003 (OVERTIME) -- P&R department overtime expenditures charged here.

80-6100-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

80-6100-205 (FICA EXPENSE-SEASONAL) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

80-6100-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

80-6100-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

80-6100-008 (RETIREMENT) -- All perm full-time positions are covered under the NC Local Gov't Emp Ret System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

80-6100-011 (TELEPHONE) -- This line item covers the expenditures for phone and DSL lines and cell phone stipends.

80-6100-012 (PRINTING) -- Allocation for printed forms used by department and any advertising items printed, such as posters or flyers.

80-6100-013 (UTILITIES-PARK/OFFICE) -- This line item covers the utilities for specified park lights and the parks and recreation building. This line will also cover the fire portion of the utility costs of the vacated fire/rescue building. This line item also covers 25% of the heating fuel bill for the Memorial Park restrooms.

80-6100-014 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for landscape and park employees.

80-6100-015 (MAINT/REPAIR-PARK) -- General maintenance and repair items for parks and outside areas are charged here.

80-6100-016 (MAINT/REPAIR-OFFICE) -- General maintenance and repair items for the office and the building are charged here.

80-6100-017 (MAINT/REPAIR-VEHICLES) -- Repair items for department's vehicles are charged here.

80-6100-031 (GASOLINE) -- Diesel and gasoline costs for this department's vehicles.

80-6100-033 (MATERIALS/SUPPLIES) -- This line item covers paper products, other materials, and office supplies.

80-6100-036 (UNIFORMS) -- Costs for the boot allowances, gloves, shirts and jackets are appropriated here.

80-6100-048 (CONCESSIONS-PARK) -- Costs for stocking park vending machines charged here.

80-6100-055 (ADVERTISING) -- Ads for department employment opportunities and other departmentally specific ads.

80-6100-056 (SPECIAL EVENTS) -- Events include, but are not limited to, July 4th, Monday Night Concert Series, Halloween, Christmas in the Park and Parade, and Golden Egg Hunt.

80-6100-057 (MISCELLANEOUS) -- Miscellaneous expenditures not otherwise designated are appropriated here, as well as DOT required random drug testing.

80-6100-059 (ATHLETIC PROGRAMS) -- Costs for Youth Basketball, Kinder T-Ball, Kinder Soccer, and Kinder Basketball, and gym equipment are charged here.

80-6100-060 (BRAAC) -- Funds for BRAAC to use in beautifying Blowing Rock and covers utility cost for the BRAAC Fountain in Broyhill Lake.

80-6100-070 (AMERICAN LEGION) -- Costs to operate and maintain the American Legion Building.

80-6100-133 (MATERIALS/SUPPLIES-DAY CAMP) -- This line item covers snacks, paper products, materials, and office supplies used for day camp.

80-6100-158 (FIELD TRIPS) -- Expenditures for trips for day camper and other appropriate groups.

80-6100-175 (FIELD TRIPS - ADULT) -- Expenditures for trips for adult groups. Tickets and any other trip costs included here.

80-6100-215 (MAINT/REPAIRS-GROUNDS) -- Charges to maintain equipment used for grounds maintenance; primarily around public buildings.

80-6100-233 (MATERIAL/SUPPLIES-GROUNDS) -- Charges for plants, flowers, mulch, and supplies. Includes Mayview Lake pond maintenance contract.

80-6100-250 (TRAIL MAINTENANCE CONTRACT) -- This line item previously paid for contracted maintenance of the Glen Burney Trail, the care taker of the trail is now paid from the parks and recreation seasonal salaries line.

80-6100-313 (UTILITIES- CLUB HOUSE) -- This line item covers the utilities (electric and gas) for the Blowing Rock Club House (formerly known as the Ruritan building).

80-6100-333 (MATERIALS/SUPPLIES- CLUB HOUSE) -- This line item covers paper products and other materials used at the Blowing Rock Club House (formerly known as the Ruritan building).

80-6100-413 (UTILITIES/POOL AREA) -- This line item covers the utilities for the pool area.

80-6100-416 (MAINT/REPAIR-POOL) -- General maintenance and repair items for the pool area are charged here.

80-6100-433 (MATERIALS/SUPPLIES-POOL) -- This line item covers paper products, chemicals, and office supplies used for pool operations.

80-6100-448 (CONCESSIONS-POOL) -- Costs for pool vending machines, drinks and snacks, are charged here.

80-6100-500 (CAPITAL OUTLAY) -- This appropriation covers capital purchases for this area.

80-6100-501 (TRANSFER TO POOL) -- Transfer to General Capital Projects to set aside funds for major pool renovations and repairs.

80-6100-502 (TRANSFER TO CAPITAL PROJECTS) -- Transfer to General Capital Projects to fund projects land per the Town Parks, Recreation, and Landscaping Master Plan.

80-6100-900 (DEBT SERVICE) -- This covers debt payments for this department.

BLOWING ROCK APPEARANCE ADVISORY COMMISSION (BRAAC) REVENUE ACCOUNTS – 15-

00-3400-329 (INTEREST INCOME) -- This line item represents the interest that this Fund earns on its investments.

00-3400-350 (DONATIONS- GENERAL) -- This line items represents general donations/contributions made to BRAAC.

00-3400-351 (DONATIONS- HANGING BASKETS) -- This line item represents donations made towards memorial/honorary hanging baskets.

00-3400-352 (DONATIONS- CEMETERY) -- This line item represents donations/contributions made by citizens for maintenance of the entry of Woodlawn Cemetery.

00-3400-333 (MISCELLANEOUS) -- This line item represents proceeds from miscellaneous sources during the year.

00-3400-360 (GRANTS) -- This line item represents grant income from grants awarded to the commission via the Town.

APPROPRIATIONS – 15-

00-6100-501 (PICNIC SHELTER PROJECT) -- Funds in this line item have been allocated towards landscape/planting initiatives at the pool picnic shelter.

00-6100-504 (DAVANT FIELD PROJECT) -- Funds in this line item have been allocated towards landscape/planting initiatives at Davant Field.

00-6100-510 (BANK SERVICE CHARGES) -- This line item covers bank service charges associated with the operating account (note: these funds are pro-rated out based on budget percentage, as the Town operates using a central bank account for all funds).

00-6100-515 (CLEAN-UP DAY) -- Expenses associated with the annual Town Clean-up Day are charged to this account.

00-6100-520 (FLOWERS/LANDSCAPING) -- This line item covers costs of flowers and landscaping.

00-6100-057 (MISCELLANEOUS) -- This line item covers miscellaneous expenditures not otherwise classified.

00-6100-537 (P.O. BOX RENTAL) -- This line item covers the rental fee of the BRAAC P.O. Box.

00-6100-540 (PRINTING) -- Printing expenses associated with the annual BRAAC donation letter are charged to this line item.

00-6100-545 (MAINTENANCE/REPAIR-VEHICLES) -- This line item covers charges for maintenance and repair of vehicles.

00-6100-500 (TRANSFER TO GENERAL FUND) -- This line item transfers an allocation towards the Parks & Recreation Landscape Specialists salary for watering of flowers and BRAAC hanging baskets.

00-6100-502 (CONTRACTED SERVICES) -- This line item covers contacted labor used in accomplishing BRAAC initiatives/projects.

GENERAL FUND CAPITAL PROJECTS REVENUE ACCOUNTS – 20-

00-3400-329 (INTEREST INCOME) -- This line item represents the interest that the Town earns on its checking account or through the investment of its cash reserves.

00-3400-331 (TRANSFER FROM GENERAL FUND) -- Any funds transferred from General Fund Appropriations to specific projects are credited here.

00-3400-333 (TRANSFER FROM GENERAL FUND – 3.75 CENT) -- Formerly funds transferred from General Fund Appropriations for the Fire/Rescue Building reserve now being funded in the General fund as debt service.

00-3400-335 (MISCELLANEOUS INCOME) -- This line item represents proceeds from miscellaneous sources during the year.

00-3400-336 (PARKING FACILITIES – IN LIEU FEE) -- Funds received from private sources due to in-lieu fees.

00-3400-337 (PUBLIC CONTRIBUTIONS) -- Funds received from the public towards Town projects such as sidewalks, etc...

00-3400-341 (FEDERAL AND/OR STATE GRANTS) -- Any federal or state grant funds received for projects are credited here.

00-3400-350 (TDA PARKING CONTINGENCY) -- This line item represents funds contributed towards the construction of a parking facility paid from the TDA to the Town.

10-3400-200 (FIRE/RESCUE BUILDING – BR FIRE DIST) -- Funds received due to agreement with the Blowing Rock Fire Department (BR Fire District) to assist in funding debt service on the new Fire/Rescue building project.

10-3400-300 (FIRE/RESCUE BUILDING – CALDWELL FIRE DIST) -- Funds received due to agreement with the Blowing Rock Fire Department (North Caldwell Fire District) to assist in funding debt service on the new Fire/Rescue building project.

30-3400-340 (STORM WATER CONNECTIONS) -- Any funds received from the public to fund storm water projects.

10-3400-600 (PRIOR YR. RESERVE) -- This line item has been used to transfer funds needed to pay debt service on capital items to the General Fund.

20-3400-500 (STREETSCAPE PHASE III- NCDOT) -- This line item represents funds reimbursed by the NC Department of Transportation towards a portion of Phase III of the downtown Streetscape project.

APPROPRIATIONS – 20-

00-5000-331 (TRANSFER TO GENERAL FUND) -- Transfer to the General account for projects such as parking, fire department, etc...

10-5000-512 (FIRE/RESCUE BUILDING PROJECT RESERVE) -- Appropriated to fund excess debt service and cost overruns on new Fire/Rescue Building.

10-5000-600 (SEGWAY RESERVE) -- Appropriated to fund the purchase of a segway vehicle for use in the police department.

10-5000-610 (VIDEO SURVEILLANCE- RESERVE) -- Appropriated to fund the purchase of video surveillance equipment to be used by the police department.

10-5000-620 (RADAR BOX RESERVE) -- Funds are reserved here for the purchase of a radar box in the Police Department.

10-5000-650 (SMART BOARD- RESERVE) -- Appropriated to fund the purchase of a smart board for use by the Police Department.

00-5000-504 (LAND PURCHASE) -- Appropriated to purchase land at cemetery or for a building for Public Works Department or Warehouse Facility.

20-5000-511 (STREETSCAPE PHASE I- CONTINGENCY) -- Appropriated to fund contingency costs of Phase I of the Streetscape Improvements.

20-5000-514 (STREETSCAPE PHASE II- CONTINGENCY) -- Appropriated to fund contingency costs of Phase II of the Streetscape Improvements.

20-5000-520 (MISC SIDEWALK PROJECTS) -- Appropriated to fund sidewalk repairs and projects. Larger projects may have separate appropriation created.

20-5000-521 (SPECIAL PAVING RESERVE) -- Funds are reserved here towards special paving.

30-5000-550 (STORM WATER PROJECTS) -- Appropriated to fund storm water projects that are separate from other building projects.

00-5000-575 (PARK AVENUE BUILDING RENOVATIONS) -- Appropriated to fund reserve to renovate the Police/Parks and Recreation building.

20-5000-580 (PARKING FACILITIES) -- Appropriated to fund to fund parking facility debt service.

20-5000-582 (PARKING FACILITY LOAN) -- Appropriations to fund the construction of the American Legion parking facility.

80-5000-521 (POOL PAVILION- DESIGN/CONSTRUCTION) -- Appropriated to fund the construction and design of a pavilion at Robbins Pool.

80-5000-535 (RECREATION/CAPITAL PROJECTS) -- Appropriated to fund major repairs and renovations to Parks and Recreation facilities and land per the Town Parks, Recreation, and Landscaping Master Plan.

80-5000-540 (HORSE SHOW) -- Appropriated to assist with major renovations planned at Horse Show grounds. To be released when construction begins.

20-5000-600 (HWY. 321 BETTERMENTS) -- This line item reserves appropriations to be used to fund HWY. 321 betterments associated with the NCDOT road widening project.

WATER AND SEWER FUND

REVENUE – 30-91-3400

91-3400-300 (WATER CONSERVATION EQUIPMENT SALES) -- This line items represents proceeds from the sale of water conservation equipment made available to residents by the Town in times of drought or when water conservation is necessary (e.g. rain barrels). Equipment is typically sold to consumers at the cost to the Town. This line item is a zero based budget line.

91-3400-329 (INTEREST INCOME) -- This line item represents the interest that the Town earns on its investments.

91-3400-331 (TRANSFER IN FROM WATER/SEWER CAPITAL PROJECTS) -- This line item transfers funds into the water/sewer fund from the water/sewer capital fund.

91-3400-333 (PROCEEDS FROM LONG TERM DEBT) -- This line item represents proceeds that are received from any loans issued for long-term debt.

91-3400-335 (MISCELLANEOUS INCOME) -- This line item represents proceeds from miscellaneous sources during the year, including surplus equipment, etc...

91-3400-371 (CHARGES FOR WATER SERVICE) -- Revenue billed on water service customers as detailed in fee/rate schedule.

91-3400-372 (CHARGES FOR SEWER SERVICE) -- Revenue billed on sewer service customers as detailed in fee/rate schedule.

91-3400-377 (LATE PAYMENT FEES) -- Fee is a percent of past due balance on water and sewer service.

91-3400-373 (TAPS/CONNECTIONS) -- Water taps and sewer taps are done by Town employees with customer charged for actual material costs and labor.

91-3400-374 (WATER IMPACT FEES) -- Fee charged for water use, on a per bedroom basis for residential customers and on a flow/usage formula for commercial customers. Exact charges are detailed in the fee/rate schedule.

91-3400-375 (SEWER IMPACT FEES) -- Fee charged for sewer use, on a per bedroom basis for residential customers and on a flow/usage formula for commercial customers. Exact charges are detailed in the fee/rate schedule.

91-3400-376 (RECONNECT FEE) -- A fee charged for customers who disconnect and reconnect water/sewer services. Exact charges are detailed in the fee/rate schedule.

91-3400-378 (WATER INTERCONNECTION CHARGE) -- A fee charged to cover the debt service on the proposed Boone-Blowing Rock interconnection. Exact charges are detailed in the fee/rate schedule.

91-3400-398 (SALE OF FIXED ASSETS) -- Funds received any time a Water/Sewer Fund fixed asset (land, vehicles, or equipment) is surplus and sold.

WATER AND SEWER FUND APPROPRIATIONS ADMINISTRATIVE – 30-91-7110

91-7110-002 (SALARIES) -- The salary for the Receptionist/Accounts Payable Clerk is charged to this line item.

91-7110-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

91-7110-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

91-7110-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

91-7110-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

91-7110-010 (UNEMPLOYMENT REIMBURSEMENT) -- This line represents funds billed by the Employment Security Commission annually for unemployment claims paid against the Town for the prior year.

91-7110-011 (POSTAGE) -- Postage for water billings and half of lease on postage machine.

91-7110-012 (PRINTING) -- Allocation for printing forms and bills used by water department.

91-7110-054 (INSURANCE) -- This account is for the payment of Water Fund premiums for the Town's property and liability insurance coverage. It also includes premiums for the Water Fund's Workers Compensation coverage.

91-7110-057 (MISCELLANEOUS EXPENSE) -- Miscellaneous expenditures not otherwise designated are appropriated here.

91-7110-083 (PRINCIPAL ON SEWER DEBT) -- This line item formerly covered the principal portion of annual sewer bond debt payment. Bond was retired in FY 2011-2012.

91-7110-084 (INTEREST ON SEWER DEBT) -- This line item formerly covered the interest portion of semi-annual sewer bond debt payment. Bond was retired in FY 2011-2012.

91-7110-300 (WATER CONSERVATION EQUIPMENT) -- This line items represents expenses associated with water conservation equipment made available to residents by the Town in times of drought or when water conservation is necessary (e.g. rain barrels). Equipment is typically sold to consumers at the cost to the Town.

91-7110-502 (CAPITAL OUTLAY) -- This appropriation covers capital purchases and may include charges for GIS services to list water and sewer line locations.

91-7110-510 (WATER INTERCONNECTION PROJECT) -- This appropriation covers the debt service payment on the Boone-Blowing Rock interconnection.

91-7110-631 (CONTINGENCY) -- Used to allow for previously unappropriated expenditures.

91-7110-721 (ENGINEERING SERVICES) -- This appropriation represents the engineering costs that are incurred by the Water Fund departments. Engineering costs for specific projects are appropriated directly against those projects.

91-7110-000 (DEPRECIATION) -- **For auditor use only.** Used to record depreciation expense on Water Fund assets.

91-7110-505 (TRANSFER TO W/S CAP PROJECTS) -- Transfer to Water/Sewer Cap Projects for major projects on water or sewer lines, lift stations, and other water fund operations per the Water and Sewer System Capital Improvement Plan.

91-7110-900 (DEBT SERVICE) -- This appropriation covers debt payments.

60-7110-200 (PRIN./INT.- INSTALLMENT LOAN) -- This line item is used for expenses funded by any loans issued for long term debt such as capital equipment or vehicles.

WATER AND SEWER FUND – PLANT OPERATIONS – 30-91-7120

91-7120-002 (SALARIES) -- The salaries for the Director of Plant Operations, two Senior Plant Operators, and a Plant Operator are charged to this line item.

91-7120-003 (OVERTIME) -- Plant operation overtime expenditures are charged here.

91-7120-005 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

91-7120-006 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

91-7120-007 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

91-7120-008 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

91-7120-011 (TELEPHONE) -- This line item covers the expenditures for phone lines and DSL/dial-up internet lines. This line item also covers phone/alarm lines and cell phone stipends.

91-7120-013 (UTILITIES) -- The electricity and propane for the lift stations, water treatment plant, and wastewater treatment plant as well as the Water Interconnect Pump Station are charged to this line item.

91-7120-014 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for plant operation employees.

91-7120-016 (MAINT/REPAIR-EQUIPMENT) -- General maintenance and repair items for plant and lift station equipment are charged here.

91-7120-031 (GASOLINE) -- Gasoline costs for plant operation vehicles.

91-7120-033 (MATERIALS AND SUPPLIES) -- This line would include cleaning products, office supplies, dumpster rental, and other miscellaneous expenditures.

91-7120-034 (SLUDGE COMPOSTING) -- The Town contracts sludge hauling for a fee. Specific cost and details are laid out in the contract.

91-7120-036 (UNIFORMS) -- Costs for the boot allowance, gloves, shirts, and jackets for plant operation employees appropriated here.

91-7120-053 (PERMITS AND DUES) -- This line covers costs for required permits for the Town water and wastewater systems.

91-7120-057 (MISCELLANEOUS) -- Miscellaneous expenditures not otherwise designated are appropriated here, as well as DOT required random drug testing.

91-7120-104 (LAB CONTRACT) -- This line item covers laboratory services that are necessary to meet system testing requirements.

91-7120-333 (CHEMICALS) -- Chemicals that are used in the processing of water and wastewater are charged to this line item.

91-7120-500 (CAPITAL OUTLAY) -- This appropriation covers capital purchases for this area.

91-7120-900 (DEBT SERVICE) -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

WATER AND SEWER FUND - FIELD OPERATIONS – 30-91-7120

91-7120-202 (SALARIES) -- The salaries for one (1) Heavy Equipment Operators, one (1) Light Equipment Operator and two (2) Equipment Operator II are charged to this line item.

91-7120-203 (OVERTIME) -- Field operation overtime expenditures are charged here.

91-7120-205 (FICA EXPENSE) -- Represents the Town's portion of Social Security and Medicare coverage. They equal 7.65% of the gross wages paid.

91-7120-206 (GROUP INSURANCE) -- For employee's health, dental and life insurance premiums through the Town's policy.

91-7110-207 (401K SUPPLEMENT) -- The Town contributes a percentage of an employee's salary toward the N.C. 401K Supplemental Retirement System.

91-7120-208 (RETIREMENT) -- All permanent full-time positions with the Town are covered under the NC Local Government Employees Retirement System. The rate of contribution also covers retiree's health insurance benefits through the State Health Plan.

91-7120-214 (EMPLOYEE DEVELOPMENT) -- This line item covers training and travel expenditures for field operation employees.

91-7120-216 (MAINT/REPAIR-EQUIPMENT) -- General maintenance and repair items for field operation equipment are charged here.

91-7120-231 (GASOLINE/DIESEL) -- Diesel and gasoline costs for field operation vehicles.

91-7120-233 (MATERIALS AND SUPPLIES) -- This line item would include items such as repairs to handhelds, water and sewer pipe, fill, and gravel used in the field.

91-7120-236 (UNIFORMS) -- Costs for the boot allowance, gloves, shirts, and jackets for field operation employees appropriated here.

91-7120-257 (MISCELLANEOUS) -- Miscellaneous expenditures not otherwise designated are appropriated here, as well as DOT required random drug testing.

91-7120-502 (CAPITAL OUTLAY) -- This appropriation covers capital purchases for this area.

91-7120-505 (TRANSFER TO CAPITAL PROJECTS) -- Formerly used to Transfer to Water/Sewer Cap Projects for major projects on water or sewer lines, lift stations, and other water fund operations per the Water and Sewer System Capital Improvement Plan. (Note: Account # 30-91-7110-505 has replaced this line item)

91-7120-950 (DEBT SERVICE) -- This appropriation covers debt payments for vehicles and other capital purchases for this department.

WATER FUND CAPITAL PROJECTS REVENUE ACCOUNTS – 50-

91-3400-329 (INTEREST INCOME) -- This line item represents the interest that the Town earns on its checking account or through the investment of its cash reserves.

91-3400-331 (TRANSFER FROM GENERAL FUND) -- Any funds transferred from General Fund Appropriations are credited here.

91-3400-332 (TRANSFER FROM WATER/SEWER FUND) -- Any funds transferred from Water Fund Appropriations are credited here.

91-3400-335 (MISCELLANEOUS INCOME) -- This line item represents proceeds from miscellaneous sources during the year.

91-3400-405 (PUBLIC CONTRIBUTIONS) -- This line item represents contributions made by the public for water/sewer capital projects, such as water/sewer line extensions. (E.g. Granville Petrie contribution for Quail Hollow extension)

91-3400-406 (SEWER IMPACT FEES- QUAIL HOLLOW) -- This line item represents sewer impact fees collected from citizens, with property on Quail Hollow Drive, which are connecting to sewer service. Funds received are to be distributed quarterly, as received to Granville Petrie, to reimburse him for amounts paid by him for sewer availability along Quail Hollow Drive.

91-3300-701 (ARC GRANT) -- This line item represents proceeds from an Appalachian Regional Commission grant, to fund a portion of the Boone/Blowing Rock water interconnection.

91-3400-704 (FIRE HYDRANT REVENUE- INTERCONNECT) -- This line item represents funds reimbursed to the Town for Fire Hydrant additions with the construction of the waterline to Boone.

91-3400-590 (W/WW IMP.- PHASE II-SRF LOAN PROCEEDS) -- This line item represents SRF Loan proceeds related to Phase II of the W/WW Improvement Project.

91-3400-605 (BLUE RIDGE VISTAS PROJECT-NCDOT) -- This line item represents cost participation by the NCDOT associated with the Blue Ridge Vistas sewer line extension.

91-3400-800 (ARHS UTILITY- GOLDEN LEAF FOUNDATION GRANT) -- This line item represents grant funds from the Golden Leaf Foundation towards the Appalachian Regional Healthcare System Hospital Utility Services project.

91-3400-801 (ARHS UTILITY- NC RURAL CENTER GRANT) -- This line item represents grant funds from the NC Rural Center towards the Appalachian Regional Healthcare System Hospital Utility Services project.

91-3400-802 (ARHS UTILITY- ARHS FUNDS) -- This line item represents Appalachian Regional Healthcare System cost participation for the Appalachian Regional Healthcare System Hospital Utility Services project.

APPROPRIATIONS – 50-

91-4000-705 (RESERVE- INTERCONNECTION) -- Appropriated to create a reserve for the Boone/ Blowing Rock water interconnection project.

91-5000-300 (TRANSFER TO WATER/SEWER FUND) -- This line item is a transfer to the Water/Sewer Fund.

91-5000-406 (SEWER IMPACT FEE REIMBURSEMENTS - QUAIL HOLLOW) -- Appropriated to fund reimbursements to Granville Petrie of sewer impact fees collected for those connecting to sewer service on Quail Hollow Drive. Payments to Mr. Petrie will be made on a quarterly basis, as sewer impact fees are collected.

91-5000-525 (WATER PLANT PROJECTS) -- Appropriated to fund improvements and major repairs to Water Plant property and operations.

91-5000-550 (WASTEWATER TREATMENT PLANT) -- Appropriated to fund improvements and major repairs to Wastewater Treatment Plant property and operations.

91-5000-540 (WATER LINE EXTENSIONS) -- Appropriated to fund miscellaneous water line extensions.

91-5000-545 (SEWER LINE EXTENSIONS) -- Appropriated to fund miscellaneous sewer line extensions.

91-5000-551 (WASTEWATER TREATMENT PLANT SCREENING) -- Appropriations here were to fund the purchase of screening for the wastewater treatment plant.

91-5000-575 (SEWER FIELD PROJECTS) -- Appropriated to fund miscellaneous sewer line repairs and improvements.

91-5000-591 (ARCH./ENGINEERING FEES - WATER/WASTEWATER IMPROVEMENTS - PHASE I) -- Appropriated to fund architect and engineering fees for Phase I water/sewer capital improvements.

91-5000-600 (WATER FIELD PROJECTS) -- Appropriated to fund water line and meter repairs and improvements.

91-5000-602 (WONDERLAND TRAIL WATER EXTENSION- ENGINEERING) -- This appropriation is to fund engineering expenses related to the Wonderland Trail water extension project.

91-5000-610 (HANDHELD METER READERS/METERS) -- This line item represents appropriations for the purchase/upgrade of handheld meter reading equipment and water meters.

91-5808-045 (WATER TANK/CLEARWELL MAINTENANCE) -- Appropriated to fund maintenance to the Clearwell and water tank.

91-6008-050 (REPAIR I & I COLLECTION SYSTEM) -- Appropriated to fund repair to the inflow infiltration system.

91-5000-576 (SEWER INTERCEPTOR (HWY. 321)) -- This line item allocates funds towards the purchase of a Sewer Interceptor associated with the HWY. 321 widening project.

91-5000-560 (ARHS ENG./PROF. SVS.) -- This line item represents engineering/professional services associated with the Appalachian Regional Healthcare System Hospital Utility Services project.

91-5000-800 (ARHS UTILITY- CONSTRUCTION) -- This line item covers construction costs associated with the Appalachian Regional Healthcare System Hospital Utility Services project.

91-5000-801 (ARHS UTILITY- CONTINGENCY) -- This line item represents a construction contingency associated with the Appalachian Regional Healthcare System Hospital Utility Services project.

91-5000-802 (ARHS UTILITY- DESIGN ENGINEERING) -- This line item covers design engineering costs associated with the Appalachian Regional Healthcare System Hospital Utility Services project.

91-5000-803 (ARHS UTILITY- CONSTRUCTION ADMIN.) -- This line item covers construction administration costs associated with the Appalachian Regional Healthcare System Hospital Utility Services project.

91-5000-804 (ARHS UTILITY- FUNDING ASSISTANCE) -- This line item covers grant funding/administration assistance costs associated with the Appalachian Regional Healthcare System Hospital Utility Services project grant sources.

91-5000-605 (BLUE RIDGE VISTAS-DESIGN) – Allotted to cover design costs for the Blue Ridge Vistas sewer line extension.

91-5000-590 (W/WW IMP.- PHASE II SRF LOAN) -- This line item represents SRF Loan funds related to Phase II of the W/WW Improvement Project.

91-5000-592 (W/WW IMPROVEMENTS - PHASE II SRF LOAN FEE) -- This line item represents SRF Loan fees related to Phase II of the W/WW Improvement Project.

91-5000-593 (W/WW IMPROVEMENTS - PHASE II- CONSTRUCTION) -- This line item represents construction costs associated with Phase II of the W/WW Improvement Project.