

TOWN OF BLOWING ROCK

ADOPTED
BUDGET



FOR FISCAL YEAR 2017
JULY 1, 2016-JUNE 30, 2017



Town of Blowing Rock

1036 Main Street ★ Post Office Box 47 ★ Blowing Rock, North Carolina

Adopted Budget Fiscal Year 2017

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Town of Blowing Rock Budget Summary

Operating Budget Summary				
Operating by Fund	FY 2016 Adopted	FY 2017 Adopted	\$ Change	% Change
General Fund	6,800,712	7,343,480	542,768	8.0%
BRAAC Fund	33,850	23,850	(10,000)	-29.5%
Water and Sewer Fund	1,683,024	1,570,869	(112,155)	-6.7%
Total Expenditures and Transfers	8,517,586	8,938,199	420,613	4.9%
Operating by Category	FY 2016 Adopted	FY 2017 Adopted	\$ Change	% Change
Personnel	3,557,977	3,971,948	413,971	11.6%
Operating & Maintenance	2,938,367	3,040,509	102,142	3.5%
Capital Outlay & Transfers	874,135	660,374	(213,761)	-24.5%
Debt Service	1,147,107	1,265,368	118,261	10.3%
Total Expenditures and Transfers	8,517,586	8,938,199	420,613	4.9%

Capital Budget Summary				
Capital by Category	FY 2016 Adopted *	FY 2017 Adopted	\$ Change	% Change
Public Facilities	231,315	177,597	(53,718)	-23.2%
Parks and Recreation	404,734	-	(404,734)	-100.0%
Roads and Sidewalks	3,098,761	70,000	(3,028,761)	-97.7%
Water	566,667	55,000	(511,667)	-90.3%
Sewer	685,417	20,000	(665,417)	-97.1%
Total Capital	4,986,894	322,597	(4,664,297)	-93.5%

* Note: FY 2016 included \$3.8 million of General Obligation Bond funded capital projects.

Total Budget Summary				
	FY 2016 Adopted	FY 2017 Adopted	\$ Change	% Change
Total Budget	13,504,480	9,260,796	(4,243,684)	-31.4%

**Town of Blowing Rock
General Fund Summary**

REVENUES														
Description	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Adopted	%	Adopted	%
Property Taxes	3,071,198	64.4%	3,133,325	67.7%	3,142,903	66.1%	3,240,093	54.0%	3,460,585	44.2%	3,694,439	54.3%	3,825,091	52.1%
Occupancy Tax	291,188	6.1%	300,436	6.5%	306,466	6.4%	321,368	5.4%	329,653	4.2%	332,056	4.9%	380,907	5.2%
Local Sales Tax	354,549	7.4%	302,429	6.5%	440,540	9.3%	1,215,947	20.3%	1,337,911	17.1%	1,355,941	19.9%	1,515,350	20.6%
State Collected (Utility Franchise, Powell Bill, etc.)	349,389	7.3%	315,011	6.8%	343,084	7.2%	330,120	5.5%	457,398	5.8%	310,600	4.6%	472,219	6.4%
ABC Revenue	124,297	2.6%	123,280	2.7%	63,422	1.3%	64,741	1.1%	65,837	0.8%	135,400	2.0%	116,600	1.6%
Solid Waste and Recycling	156,444	3.3%	151,837	3.3%	148,299	3.1%	140,619	2.3%	137,987	1.8%	131,000	1.9%	150,720	2.1%
Other Revenue	269,437	5.7%	177,734	3.8%	33,893	0.7%	567,302	9.5%	1,979,313	25.3%	778,276	11.4%	819,593	11.2%
Fund Balance Appropriated	-	0.0%	-	0.0%	135,000	2.8%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Interfund Transfers	149,470	3.1%	124,555	2.7%	143,840	3.0%	119,125	2.0%	63,000	0.8%	63,000	0.9%	63,000	0.9%
Total General Fund Revenues	4,765,972	100.0%	4,628,606	100.0%	4,757,448	100.0%	5,999,315	100.0%	7,831,684	100.0%	6,800,712	100.0%	7,343,480	100.0%
EXPENDITURES														
Description	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Adopted	%	Adopted	%
Governing Body	40,390	0.8%	46,963	0.9%	45,303	1.0%	45,027	0.8%	46,168	0.7%	45,453	0.7%	49,187	0.7%
Administrative/Finance	329,784	6.1%	329,357	6.6%	331,464	7.1%	359,850	6.6%	390,257	6.2%	420,506	6.2%	460,471	6.3%
Central Government	647,412	12.1%	680,914	13.6%	428,392	9.1%	1,112,103	20.3%	994,902	15.9%	1,536,707	22.6%	1,555,121	21.2%
Public Buildings/Grounds	1,064,831	19.8%	667,957	13.4%	741,788	15.8%	741,585	13.5%	802,214	12.8%	720,274	10.6%	779,064	10.6%
Police Department	946,409	17.6%	953,900	19.1%	940,053	20.0%	985,993	18.0%	1,067,740	17.1%	1,114,470	16.4%	1,146,913	15.6%
Fire Department	423,131	7.9%	460,005	9.2%	427,643	9.1%	482,734	8.8%	563,489	9.0%	658,732	9.7%	884,584	12.0%
Planning and Inspections	213,489	4.0%	210,129	4.2%	220,474	4.7%	221,937	4.1%	225,399	3.6%	241,472	3.6%	251,047	3.4%
Street Department	940,550	17.5%	941,596	18.8%	840,645	17.9%	776,259	14.2%	1,174,917	18.8%	1,052,634	15.5%	1,135,667	15.5%
Sanitation Department	325,017	6.1%	293,879	5.9%	324,253	6.9%	309,791	5.7%	366,163	5.9%	434,401	6.4%	393,937	5.4%
Recreation Department	433,519	8.1%	415,245	8.3%	401,212	8.5%	443,307	8.1%	618,721	9.9%	576,061	8.5%	687,489	9.4%
Transfers to Fund Balance											-	0.0%	-	0.0%
Total General Fund Expenditures and Transfers	5,364,532	100.0%	4,999,944	100.0%	4,701,227	100.0%	5,478,586	100.0%	6,249,970	100.0%	6,800,712	100.0%	7,343,480	100.0%

Town of Blowing Rock
Blowing Rock Appearance Advisory Commission Fund Summary

REVENUES										
Description	2012-2013		2013-2014		2014-2015		2015-2016		2016-2017	
	Actual	%	Actual	%	Actual	%	Adopted	%	Adopted	%
Donations - General	31,864	95.7%	18,760	79.9%	23,460	86.4%	30,000	88.6%	20,000	83.9%
Donations - Hanging Baskets	1,200	3.6%	2,300	9.8%	1,350	5.0%	1,700	5.0%	1,700	7.1%
Donations - Cemetery	245	0.7%	415	1.8%	280	1.0%	100	0.3%	100	0.0%
Miscellaneous Income	-	0.0%	2,000	0.0%	2,050	7.6%	2,050	6.1%	2,050	0.0%
Total BRAAC Revenues	33,309	100.0%	23,475	91.5%	27,140	100.0%	33,850	100.0%	23,850	100.0%
EXPENDITURES										
Description	2012-2013		2014-2015		2014-2015		2015-2016		2016-2017	
	Adopted	%	Actual	%	Actual	%	Adopted	%	Adopted	%
Plant/Landscaping Materials	7,880	27.4%	8,210	53.1%	12,391	36.8%	12,000	35.5%	10,000	41.9%
Contract Services/Labor	9,796	34.0%	440	2.8%	4,502	13.4%	10,000	29.5%	1,486	6.2%
Transfer to General Fund	9,796	34.0%	3,000	19.4%	3,000	8.9%	3,000	8.9%	3,000	14.0%
Other (Printing, PO Box, etc.)	1,316	4.6%	3,818	24.7%	13,802	41.0%	8,850	26.1%	9,364	39.3%
Total BRAAC Expenditures	28,788	100.0%	15,468	100.0%	33,695	100.0%	33,850	100.0%	23,850	101.4%

GENERAL FUND REVENUE							
DESCRIPTION: REVENUE SUMMARY							
CODE: 10-3000							
ACCOUNT NUMBER	DESCRIPTION	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
3100-301	Current Year Taxes	3,009,904	3,033,192	3,137,011	3,337,842	3,603,005	3,719,541
3100-302	Prior Years Taxes	60,776	48,774	28,418	56,370	25,000	31,594
3100-303	Vehicle Taxes	48,851	47,316	56,526	55,680	56,434	59,956
3100-311	Adjustments to Levy	-	-	-	-	-	-
3100-317	Tax Penalties/Interest	13,794	13,621	18,138	10,693	10,000	14,000
3100-319	Tax Releases	-	-	-	-	-	-
	Property Tax Subtotal	3,133,325	3,142,903	3,240,093	3,460,585	3,694,439	3,825,091
3300-345	Per Capita Sales Tax	293,881	382,365	443,176	464,447	493,774	522,950
3300-345	Ad Valorem Sales Tax	-	47,581	772,771	873,463	862,167	992,400
3300-346	Hold Harmless Sales Tax	8,548	10,594	-	-	-	-
	Sales Tax Subtotal	302,429	440,540	1,215,947	1,337,911	1,355,941	1,515,350
3300-337	Utility Franchise Tax	138,094	147,474	149,089	272,008	147,300	323,843
3300-338	Telecommunications Tax	48,646	47,630	43,186	41,384	43,000	22,970
3300-339	Intangibles Tax	-	-	-	-	-	-
3300-341	Beer/Wine Tax	5,403	5,055	5,625	6,128	5,100	6,055
3300-342	Solid Waste Disposal Tax	852	529	210	423	200	420
3300-343	Powell Bill	73,803	75,668	77,435	77,638	70,000	77,365
3300-347	Video Programming Tax	47,673	46,520	46,938	47,535	45,000	41,565
3300-349	Federal/State Grants	540	20,208	7,637	12,282	-	-
	State Collected Subtotal	315,011	343,084	330,120	457,398	310,600	472,219
3400-317	Solid Waste Fee	90,029	86,618	79,086	75,430	70,000	71,050
3400-318	Recycling Revenue	3,040	3,001	3,080	3,347	3,000	3,180
3400-319	Curbside Recycling	58,768	58,680	58,453	59,210	58,000	76,490
	Solid Waste & Recycling Subtotal	151,837	148,299	140,619	137,987	131,000	150,720
3400-325	Schedule B License	21,817	9,504	4,564	208	-	-
	Vehicle License Fee Revenue	-	-	-	-	-	-
3400-326	Occupancy Tax	300,436	306,466	321,368	329,653	332,056	380,907
3400-355	Building Permits	45,807	56,106	137,319	64,799	65,000	65,000
3400-356	Misc Zoning Permits	6,438	8,091	11,479	10,312	7,500	8,000
3300-350	Rural Center - Wine/Culinary	-	-	-	-	-	-
3400-200	FEMA/State Reimbursements	-	-	-	-	-	-
3400-329	Interest Income	4,451	3,222	3,001	3,228	2,500	2,500
3400-333	Proceeds-Long Term Debt	93,398	80,090	131,465	291,000	303,620	305,357
3400-335	Miscellaneous Income	31,714	38,972	59,406	17,778	20,000	10,000
3400-337	Cablevision Franchise	-	-	-	-	-	-
3400-347	ABC Revenue	123,280	60,000	60,000	60,400	130,400	111,600
3400-351	ABC Law Enforcement Revenue	-	3,422	4,741	5,437	5,000	5,000
3400-350	Confiscated Drug Funds	909	-	750	-	-	-
3400-352	Parking Ticket Fees	2,983	1,758	4,280	1,132	-	-
3400-358	Donations	2,596	3,714	7,283	13,046	-	-
3400-359	Book Sales	16	48	16	-	-	-
3400-361	Cemetery	18,988	22,563	7,200	35,210	20,000	20,000
3400-370	Proceeds-Demolition Lien	-	-	-	-	-	-
3400-375	Fire Dept. Contribution	47,000	47,000	75,000	29,000	92,664	152,500
3400-380	Park Lease	8,136	8,156	7,396	7,035	8,000	8,000
3400-381	Rental Income	-	-	-	75	-	-
3400-362	Parks & Recreation	379	137	172	10	200	150
3400-363	Rentals	4,413	6,102	3,865	4,281	3,000	4,500
3400-364	Day Camp	22,310	17,478	44,340	32,001	25,000	29,500
3400-365	Special Events	100	398	-	1,500	-	-
3400-366	Field Trips	1,669	1,094	-	-	-	-
3400-367	Pool	64,236	47,830	37,810	45,228	50,000	50,000
3400-368	Concessions-Park	6,504	4,896	5,597	5,584	6,000	6,000
3400-369	County	15,000	11,250	15,000	12,000	12,000	12,000
3400-371	Kinder Activities	3,080	2,495	2,210	2,435	3,000	2,750
3400-372	Athletic Activities	-	-	-	-	-	-
3400-373	Sponsorships	400	600	600	1,250	1,000	1,500
3400-374	Concessions-Pool	2,280	1,473	1,491	1,790	2,000	1,500
	Recreation Classes Subtotal	120,371	93,753	111,085	106,079	102,200	107,900
3400-385	Reimbursement From DOT	5,687	23,774	-	19,179	20,000	20,000
3400-398	Sale of Fixed Assets	18,420	75,566	7,058	25,408	10,000	15,000
3400-399	Fund Balance Appropriated	-	135,000	-	-	-	-
3400-400	Capital Projects Transfer In	124,555	143,840	116,125	60,000	60,000	60,000
3400-402	BRAAC Transfer In (for watering)	-	-	3,000	3,000	3,000	3,000
	Management Allocation to Utility Fund	-	-	-	79,767	126,792	105,337
3400-350	Confiscated Drug Funds	-	-	-	610	-	-
3400-332	Proceeds from Long-term Debt	-	-	-	1,275,447	-	-
	Revenue Proceed Adjustments	(250,997)	(438,423)	-	-	-	-
	Total Revenue	4,628,606	4,757,448	5,999,315	7,831,684	6,800,712	7,343,480

GENERAL FUND EXPENDITURES
DESCRIPTION: EXPENDITURE SUMMARY

DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
Salaries	1,591,592	1,621,825	1,520,310	1,592,654	1,743,055	1,877,319	1,956,425
Group Insurance	254,268	257,621	259,128	266,517	282,152	320,819	328,818
Other	537,798	508,516	443,547	478,231	586,100	673,889	975,494
Personnel Subtotal	2,383,659	2,387,961	2,222,985	2,337,402	2,611,307	3,260,737	3,260,737
Materials/Supplies	122,656	123,524	142,709	146,948	183,087	161,897	201,220
Vehicle Maintenance/Fuel	181,486	183,598	181,624	217,674	211,528	257,062	261,952
Other	1,048,593	1,088,228	1,140,265	1,841,101	1,610,607	1,908,958	1,973,740
Operating & Maint Subtotal	1,352,736	1,395,349	1,464,597	2,205,724	2,005,221	2,436,912	2,436,912
Capital Outlay	112,173	102,831	63,611	111,937	202,415	364,820	387,777
Other	264,837	257,500	166,529	80,805	685,973	291,815	247,597
Capital and Other Subtotal	377,010	360,331	230,140	192,742	888,389	635,374	635,374
Debt Service	1,067,128	698,329	785,116	742,719	745,053	944,133	994,820
Total Expenditures and Transfers	5,180,533	4,841,969	4,702,839	5,478,586	6,249,970	6,800,712	7,343,481

FUND: General Fund
DEPARTMENT: Governing Body

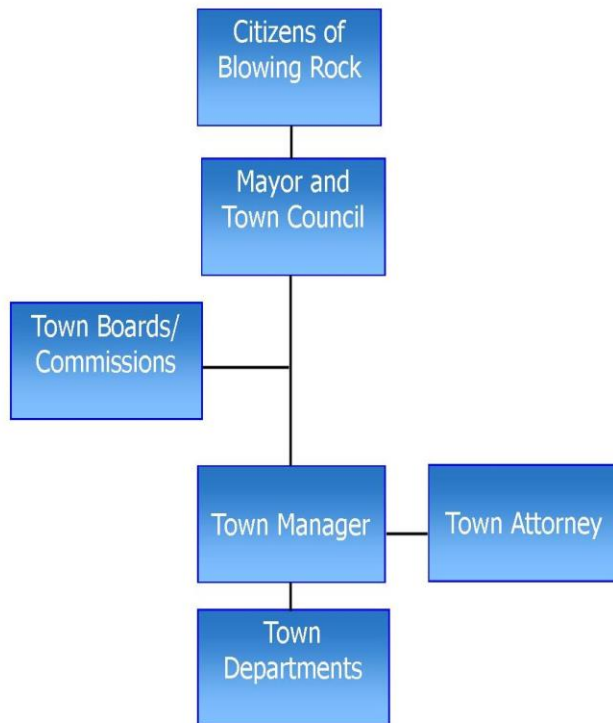
Description and Responsibilities

The Town of Blowing Rock operates under the Council/Manager form of government. Under the Council/Manager plan, the Town Council is the legislative body for the community. As the legislative body, the Council adopts ordinances and resolutions, adopts the annual budget, appoints the members of the Town’s advisory Boards and Commissions, appoints the Town Manager and the Town Attorney, and makes broad policy determinations.

The current members of the Town Council:

<u>Member</u>	<u>Current Term Expires</u>
Mayor - J.B. Lawrence	December, 2017
Mayor Pro-tem & Councilmember - Albert Yount	December, 2019
Councilmember - Doug Matheson	December, 2017
Councilmember - Ray Pickett	December, 2017
Councilmember - Sue Sweeting	December, 2017
Councilmember - Jim Steele	December, 2019

The following is an organizational chart that depicts the position and responsibility of the Town Council within the Town governmental structure:



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

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
002	Board Salaries	15,600	15,600	15,600	15,600	15,600	15,600	15,600
005	FICA	903	826	742	824	752	1,193	1,193
006	Group Insurance	20,019	19,898	21,264	21,815	21,790	21,160	24,894
	Personnel Subtotal	36,521	36,324	37,606	38,239	38,142	37,953	41,687
014	Travel	3,869	10,639	7,697	6,788	7,567	7,500	7,500
057	Miscellaneous	-	-	-	-	459	-	-
	Operating & Maint. Subtotal	3,869	10,639	7,697	6,788	8,026	7,500	7,500
500	Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES		40,390	46,963	45,303	45,027	46,168	45,453	49,187

FUND: General Fund
DEPARTMENT: Administration and Finance

Description and Responsibilities

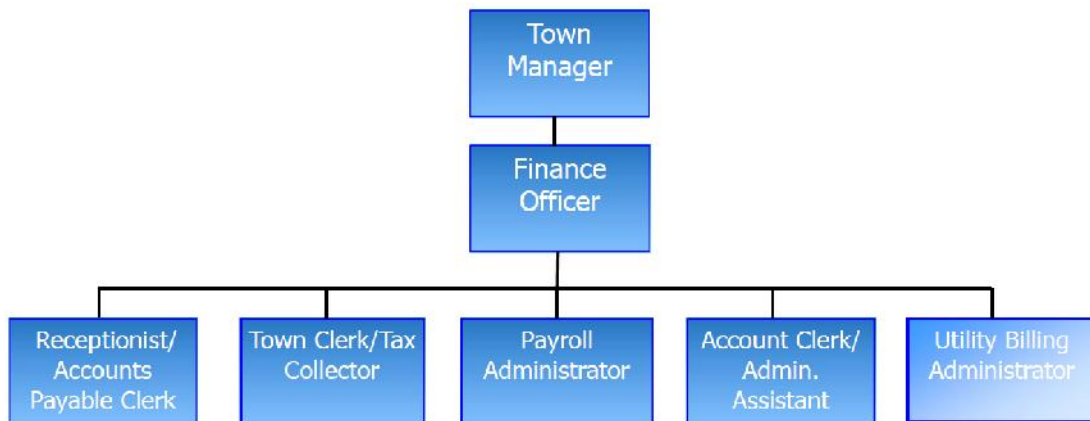
The Town of Blowing Rock operates under the Council/Manager form of government. Under the Council/Manager plan, the Town Council is the legislative body for the community and makes broad policy decisions. The Town Manager, who is appointed by the Council, is responsible for the day-to-day operations of the Town government. The Manager supervises all department heads and Town staff, prepares a recommended budget for the Council's consideration, serves as the chief adviser for the Council on policy and administrative matters, and implements the Council's policy decisions.

The Administration/Finance Department is responsible for the accounting of all revenues and expenses for the Town, including cash management. This department handles real estate tax billings and collections (approximately 3,034 accounts billed annually), utility billings and collections (approximately 2,187 accounts billed bi-monthly), occupancy tax collections (approximately 39 accounts collected monthly), and payroll (approximately 57 employees during winter and 85 during summer, each paid bi-weekly). In addition, this department maintains the accounting system and records, is the custodian of official Town records, maintains cemetery records, and provides secretarial support through the recording and preparation of all minutes for the Town Council.

Staffing and Schedule

The Administration and Finance Office has seven (7) full-time employees: Town Manager, Finance Officer, Town Clerk/Tax Collector, Payroll Administrator, Receptionist/Accounts Payable Clerk, Account Clerk/Office Assistant and the Utility Billing Administrator. The employees typically work a 40-hour schedule per week. The Town Hall is open from 8:00 a.m. to 5:00 p.m., Monday through Friday.

The chart below depicts the organization of the Administration and Finance Office:



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

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
002	Salaries	223,464	229,391	229,391	252,032	269,814	273,178	303,551 ^
003	Vehicle Allowance	-	-	-	-	-	-	-
004	Part-time Salaries	-	-	-	-	-	2,604	2,500 *
205	Part-time FICA	-	-	-	-	-	199	191
005	FICA Expense	16,249	15,481	15,078	17,246	18,444	20,898	23,222
006	Group Insurance	25,789	27,484	29,070	28,059	29,696	32,152	32,252
007	401K	4,631	4,513	4,557	4,628	7,795	10,927	15,178
008	Retirement	25,996	27,014	27,353	28,821	32,587	33,874	40,646
	Personnel Subtotal	296,129	303,883	305,448	330,787	358,336	373,832	417,539
011	Telephone	6,021	4,861	5,437	6,547	7,027	7,436	7,432
012	Printing	2,426	1,409	206	164	1,126	1,700	2,000
014	Employee Development	7,273	4,236	6,390	5,768	1,969	7,787	7,000
016	Maintenance/Repair	4,685	5,890	4,001	5,456	9,137	8,550	8,500
031	Gasoline	-	-	-	-	-	-	-
033	Materials/Supplies	7,110	5,242	4,883	6,972	9,190	9,200	11,000 **
057	Miscellaneous	368	20	24	112	3,472	12,000	7,000 ***
	Operating & Maint. Subtotal	27,884	21,658	20,942	25,020	31,922	46,674	42,932
500	Capital Outlay	5,772	3,816	5,074	4,044	-	-	-
TOTAL EXPENDITURES		329,784	329,357	331,464	359,850	390,257	420,506	460,471

* Includes part-time salaries for temp. agency support

** Materials/Supplies for 2016-17 includes \$3,850 for copier lease (shown in capital outlay in prior years) and \$1,000 for file cabinets (3) and \$800 for purchase of two office printers (one additional and one replacement).

*** Miscellaneous:

1,500	Two replacement desks (Clerk and Utility Billing Administrator)	^	12,000	Offset provided by
5,000	Accounts receivable software upgrade and/or work orders			
500	Credit card processing equipment and monthly filing fees (credit card fees to be charged to customers)			
<u>7,000</u>				

FUND: General Fund
DEPARTMENT: Central Government

Description

Expenditures assigned to Central Government are those that generally benefit many or all departments, not just a single department. Examples include legal services, audit services, General Fund engineering services, General Fund property and liability insurance, election expenses, the general government portion of the main computer system, etc. This section also includes major capital interfund transfers to the appropriate General or Water/Sewer Capital Funds.

GENERAL FUND EXPENDITURES
DESCRIPTION: CENTRAL GOVERNMENT
CODE: 10-00-4200

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
003	Legal Services	12,363	12,856	15,479	17,755	24,648	19,000	19,000
004	Audit Fee	22,169	22,173	22,173	22,169	27,671	23,000	23,000
005	Triple Tree Land Purchase	-	8,250	-	-	-	-	-
006	Insurance Reimbursement	-	-	-	-	-	-	-
010	Unemployment Reimb.	5,440	87	7,620	17,308	13,910	9,000	9,000
011	Postage/Mailing	3,554	3,854	3,574	4,468	4,800	5,600	6,000
012	Printing	2,322	2,863	3,448	2,842	3,079	5,000	5,750
016	Maintenance and Repair	16,926	13,511	18,563	27,974	20,713	20,000	21,300
017	IT Support Services	-	-	-	-	30,321	57,552	60,000
025	Tax Releases	2,547	1,564	425	1,863	565	2,500	2,500
030	Community Library	2,000	2,000	2,000	2,000	2,000	2,000	2,000
053	Dues/Subscriptions	4,878	4,854	4,553	3,360	3,415	5,000	3,800
054	Insurance/Bonds	94,975	106,162	110,475	110,673	137,315	138,863	150,000
055	Advertising/Legal Notices	3,909	3,919	8,358	6,818	6,493	8,800	8,800
057	Miscellaneous	13,948	30,896	15,406	25,745	13,044	10,000	10,000
070	Election Expense	-	3,567	-	5,588	-	6,000	-
080	Engineering Services	30,820	38,975	31,733	38,577	38,912	32,000	32,000
081	Capital Planning Study	-	-	-	19,600	-	-	-
100	Transfer to Fund Balance	-	-	-	-	-	-	-
200	Prin/Int - Installment Loan	76,629	93,398	-	188,465	932	-	-
345	Watauga Co. Sales Tax Fee	-	-	71,371	463,663	472,988	517,300	595,440
350	Wine/Culinary - Grant Proceeds	2,000	-	-	-	-	-	-
401	2013 Classification & Pay Study	-	-	-	8,945	-	-	-
402	2014 Supervisory Training	-	-	-	-	138	-	-
500	Comprehensive Plan	-	-	-	67,948	6,593	-	-
501	Transfer to W/S Cap. Proj.	160,000	150,000	100,000	65,000	-	115,834	75,000
502	Transfer to Water Fund	-	-	-	-	-	60,000	-
	TDA \$ Support for Middle Fork Grnwy	-	-	-	-	22,000	25,000	25,000
507	Stormwater System Inventory Mapping	-	-	-	-	-	-	2,494
503	Employee Recog./Develop.	8,933	24,011	13,214	11,342	8,802	16,875	5,700
	Operating & Maint. Subtotal	463,413	522,939	428,392	1,112,103	838,340	1,079,324	1,056,784
505	Transfer to Capital Projects	-	-	-	-	156,562	286,315	247,597
901	G.O. Bond Debt Service	-	-	-	-	-	171,069	250,740
TOTAL EXPENDITURES		463,413	522,939	428,392	1,112,103	994,902	1,536,707	1,555,121

* includes solution specific software maintenance contracts (financial package, work order system, etc.)

** includes IT Support Services reflecting contracted services and responsibilities related to computer servers, software, routers, etc.

*** includes \$6,000 for Town/TDA Calendar

**** includes Customer Service Initiative Funding

@ Transfer to Capital Projects Detailed below:

21,931 TDA infrastructure funds transferred from the TDA through the Town to go toward the Town Gateway project (included under account 505 above)
Incremental sales tax revenue being transferred for capital projects
396,960 Net incremental sales tax revenue above per capita amount
(75,000) Transferred to water/sewer project capital under account 501 above
225,666 (225,666) Transferred to general capital projects
(96,009) Designated to fund one-time investments within various general fund departments
- 285 Amount remaining from net incremental sales tax revenue utilized for general fund expense contribution

247,597 Total Transfer to General Capital Projects under account 505 above

Stormwater System Inventory Mapping by High Country Council of Governments grant match approved by Council 2/9/16 for FY2016-2017 funding & implementation.

Debt service payment (principal and interest) associated with borrowing \$3.5M of general obligation bonds approved by voters in November, 2014

FUND: General Fund
DEPARTMENT: Public Buildings & Grounds

Description and Responsibilities

The appropriations within this department provide funds to cover public building and grounds expenses, including general maintenance, repair and operations, as well as Town property debt service. The department also provides funding for the Town's 1888 Pictorial Museum and Main Street Christmas decorations.

Contracted custodial services are assigned to this department. The contracted service covers the cleaning and care of the Town Hall, Police Department, Fire/Rescue Building, Recreation Building, American Legion Building and the Blowing Rock Club House.

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

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
002	Salaries	7,373	7,701	7,379	7,393	402	-	-
003	Contracted Cleaning Service	-	-	-	-	14,833	20,034	24,000
004	Seasonal Salaries	-	-	-	-	-	-	-
005	FICA Expense	585	579	563	567	41	-	-
006	Group Insurance	-	-	-	-	-	-	-
008	Retirement	-	-	-	-	-	-	-
202	FEMA - Labor/FICA	-	-	-	-	-	-	-
	Personnel Subtotal	7,958	8,280	7,942	7,960	15,276	20,034	24,000
013	Utilities	23,292	21,440	23,566	24,079	21,989	26,000	20,000
015	Maintenance/Repair-Bldgs.	11,042	8,985	2,881	17,035	8,632	13,020	12,000 *
020	1888 Museum Expense	941	924	1,424	1,828	1,871	1,250	6,911
033	Materials/Supplies-Bldgs.	3,916	4,605	4,640	8,597	10,570	10,500	16,970
057	Miscellaneous	-	6	198	95	580	2,030	7,000 ^^
113	Trail Maintenance Contract	-	-	-	-	-	-	-
206	FEMA - Debris Removal	-	-	-	-	-	-	-
215	Maintenance/Repair-Grounds	-	-	-	-	10,771	11,500	2,960 **
233	Materials/Supplies-Grounds	2,050	-	250	2,520	882	6,000	7,000 @
	Operating & Maint. Subtotal	41,242	35,960	32,959	54,154	55,295	70,300	72,841
250	Principal - Visitor Center	-	-	-	-	-	-	-
251	Interest - Visitor Center	-	-	-	-	-	-	-
060	Principal - Tiller Property	-	-	-	-	-	-	-
061	Interest - Tiller Property	-	-	-	-	-	-	-
500	Capital Outlay	12,175	4,724	20,501	17,773	4,130	-	70,000 #
502	Transfer to Capital Projects	-	-	-	-	88,921	-	-
501	Capital Outlay - Visitor Center	-	-	-	-	-	-	-
	Capital Subtotal	12,175	4,724	20,501	17,773	93,051	-	70,000
900	Debt Service	1,003,457	618,993	680,386	661,698	638,592	629,941	612,223 ^
	TOTAL EXPENDITURES	1,064,831	667,957	741,788	741,585	802,214	720,274	779,064
* Maintenance/Repair-Buildings Includes:								
	5,000	Carpet Replacement/Repair/Maint. In Town Hall		^^	3,300 TDA Infrastructure Support for Christmas Decorations, this line includes \$5,000 for			
	5,000	Total						
				#	Capital Outlay Funded with TDA Infrastructure Funding			
					30,000 Electronic Kiosk			
					30,000 Electronic Parking Space Counter System			
					10,000 Wi-Fi Expansion Downtown			
					70,000 Capital Outlay Total			
** Maintenance/Repair-Grounds:								
	1,460	Garland & Light for Sunset Dr.						
	1,000	Annual allotment to replace bows in Main Street decorations						
	500	Town Hall Christmas outdoor decorations						
	2,960	Total						
@ Materials/Supplies-Grounds:								
	7,000	Tree planting program and mulching						
	7,000	Total						
^ Includes:								
	54,768	Tiller Property (BRAHM Land) Debt Service Funded by TDA Infrastructure Allocation						
	105,169	BRAHM Parking Facility Debt Service Funded by TDA Infrastructure Allocation						
	159,937	Total						

FUND: General Fund
DEPARTMENT: Police Department

Description and Responsibilities

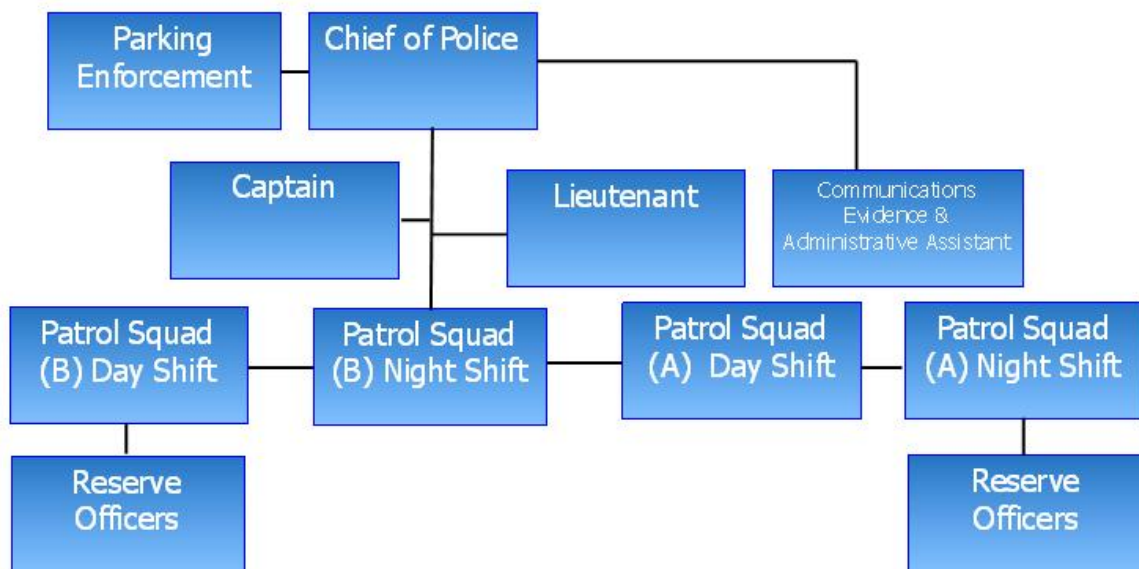
The mission of the Blowing Rock Police Department is to partner with residents, merchants and visitor to provide a consistently, safe environment through citizen and police interaction. The primary responsibilities of the Blowing Rock Police Department are the preservation of peace and the enforcement of the laws of the State of North Carolina and the local ordinances of the Town of Blowing Rock. The department operates 24 hours per day, 365 days per year. Although it is most visible through the use of uniformed patrol officers, other employees are assigned specific tasks as needed. Examples are a local ABC enforcement attendant and a parking enforcement officer. The department also conducts a Drug Abuse Resistance Education (DARE) program for the fifth graders at Blowing Rock School and a School Safety Patrol and property checks. The department also participates in a drug disposal program for the community. The department utilizes 12 hour shifts for the Patrol Division. In addition to vehicle patrol, foot patrol is also utilized.

On July 1, 2012, the Police Department Telecommunications Division was consolidated with the Watauga County Telecommunications Center.

Staffing and Schedules

The authorized full-time positions include the Police Chief, a Captain, a Lieutenant, eight (8) Patrol Officers among the sworn positions, and a Communications, Evidence and Administrative Assistant position. The department also includes several part-time positions - three (3) Reserve Officers, and a Parking Enforcement Attendant. The Police Chief and Captain typically work a standard 40-hour workweek (5 days per week, 8 hours per day). Sworn officers typically work 12-hour shifts and average 42 hours per workweek.

The following chart depicts the organization of the Police Department:



Police Department Measures of Activity

Category	2012	2013	2014	2015
Total Calls/Responses**	7,206	5,482	5,243	9,874
Traffic Accidents**	113	82	150	150
DWI	60	20	8	7
Speeding	174	91	62	Included in Traffic
All Other Traffic	454	269	143	188
Incidents & Investigations	131	159	134	116
Arrests	121	60	83	47
Foot Patrols**	183*	359	1,013	1,286
Parking Enforcement***	91	248	235	252

*Lower figure due to change in communication logging. Number, in actuality, was greater than 2011.

**Numbers according to the Watauga County Communications Center.

***Parking Tickets & Warnings

GENERAL FUND EXPENDITURES

DESCRIPTION: POLICE

CODE: 10-10-4310

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
002	Salaries	505,560	486,580	416,341	409,515	445,637	464,616	475,356
003	Overtime	7,631	8,198	4,088	3,637	1,228	1,500	1,500
004	Part-time Salaries	19,018	29,948	5,671	9,657	17,235	13,000	13,000
204	Part-time Parking Salaries	-	-	-	-	-	5,400	6,552
005	Part-time FICA Expense	-	-	-	-	-	1,408	1,496
005	FICA Expense	40,939	38,516	31,439	31,357	34,767	35,658	36,479
006	Group Insurance	78,355	71,860	65,401	67,538	67,480	83,265	82,380
007	401K	2,602	2,182	659	663	1,037	695	1,857
008	State Retirement System	58,519	56,685	49,019	50,719	56,610	58,498	67,427
009	Officers Retirement	19,527	18,107	18,722	18,396	20,290	23,306	21,986
	Personnel Subtotal	732,151	712,075	591,339	591,480	644,284	687,344	708,033
010	Lease on DCI	372	660	1,980	2,340	600	2,700	2,700
011	Telephone	6,743	7,533	9,587	13,422	14,360	14,370	18,054
013	Utilities	10,621	10,700	9,556	8,818	9,764	9,500	10,000
014	Employee Development	4,496	5,962	7,213	5,115	11,331	10,000	14,000
016	Maint./Repair-Bldg/Equip	2,320	6,429	9,543	4,566	18,098	7,000	13,000
017	Maint./Repair-Vehicles	11,129	14,400	10,996	11,323	11,302	9,000	9,000
020	Crimestoppers	500	500	500	0	500	500	500
025	Investigation Costs/Supp.	1,506	1,788	1,694	4,557	67	1,000	1,000
031	Gasoline	36,924	41,031	33,120	37,482	25,632	40,000	35,000
033	Materials and Supplies	5,997	5,707	11,944	14,653	22,399	8,000	15,200 **
034	DARE Program	2,085	854	601	1,738	439	2,000	2,000
035	Laundry Allowance	2,520	2,520	3,000	2,460	2,400	3,300	3,300
036	Uniforms	6,684	8,303	4,745	4,962	16,901	6,500	8,500
057	Medical Expenses	650	2,060	1,045	574	884	2,000	2,000
058	E-911 Expenses	23,242	22,273	171,508	167,655	178,431	171,188	174,612
116	Maintenance Contracts	11,210	15,208	9,015	19,537	10,795	12,230	12,352
	Operating & Maint. Subtotal	127,000	145,927	286,047	299,204	323,904	299,288	321,218
500	Capital Outlay	51,728	57,346	608	41,000	51,017	94,920	90,057 *
600	Grant Expense	-	-	20,398	7,500	3,844	5,500	-
800	Transfer to Segway	-	-	-	-	-	-	-
801	Transfer to Smart Board	-	-	-	-	-	-	-
	Capital Subtotal	51,728	57,346	21,006	48,500	54,861	100,420	90,057
900	Debt Service	35,530	38,553	43,273	46,809	44,691	27,419	27,604
	TOTAL EXPENDITURES	946,409	953,900	941,666	985,993	1,067,740	1,114,470	1,146,913

* Capital for FY 2017:

IP	41,729	Police replacement of 2008 Crown Victoria with Ford Interceptor, includes dual band radio & Equipment (Installment Purchase Financing)
IP	41,729	Police replacement of 2011 Crown Victoria with Ford Interceptor, includes dual band radio & Equipment (Installment Purchase Financing)
	6,600	Speed enforcement and recording system
	90,057	Total

** Materials and Supplies for FY 2017:

Increasing \$7,200 to pay for 4 new radar units. The old ones will no longer be on the State's approved list for radars.

FUND: General Fund
DEPARTMENT: Fire

Description and Responsibilities

The appropriations within the Fire Department provide financial assistance from the Town of Blowing Rock to Blowing Rock Fire & Rescue.

Blowing Rock Fire & Rescue is chartered as a private organization distinct and separate from the Town. However, in recognition of the vital public importance of the organization, the Town has maintained a close working relationship and has provided annual financial assistance in support of their activities. The Town owns the centrally located Station #1 in which Blowing Rock Fire & Rescue is housed; and also holds title to and insures fire and rescue vehicles that were purchased by the fire department. Blowing Rock Fire & Rescue owns a sub-station located west of the Town on US 221, which is operated and fully funded by the volunteer organization. Blowing Rock Fire & Rescue is also beginning construction of a second sub-station, which will serve the eastern portions of their district.

The Fire Department funds career staff that supplements about 30 volunteers and part-time staff of Blowing Rock Fire & Rescue, and provides fire inspections, public education programs, and emergency response of all types with 24-hour coverage. With the ability to transport as needed, the medical response is normally initial treatment at the paramedic level of care. The roster has many certified Rescue Technicians, certified Firefighters, EMT's and Paramedics. Blowing Rock Fire & Rescue provides fire and rescue service to the Town of Blowing Rock, the Blowing Rock Fire District and the North Caldwell Fire District.

The Property Protection Class rating is a Class 4 in the city limits and for any property in the district that is within five miles of a station and within 1,000 feet of a rated water supply. Properties in the rural district that are within 5 miles of a fire station are rated as Class 9S. Blowing Rock also provides a 9E rating for properties located more than five but less than six miles from a station. The entire Blowing Rock District is 54 square miles and includes areas in both Watauga and Caldwell County.

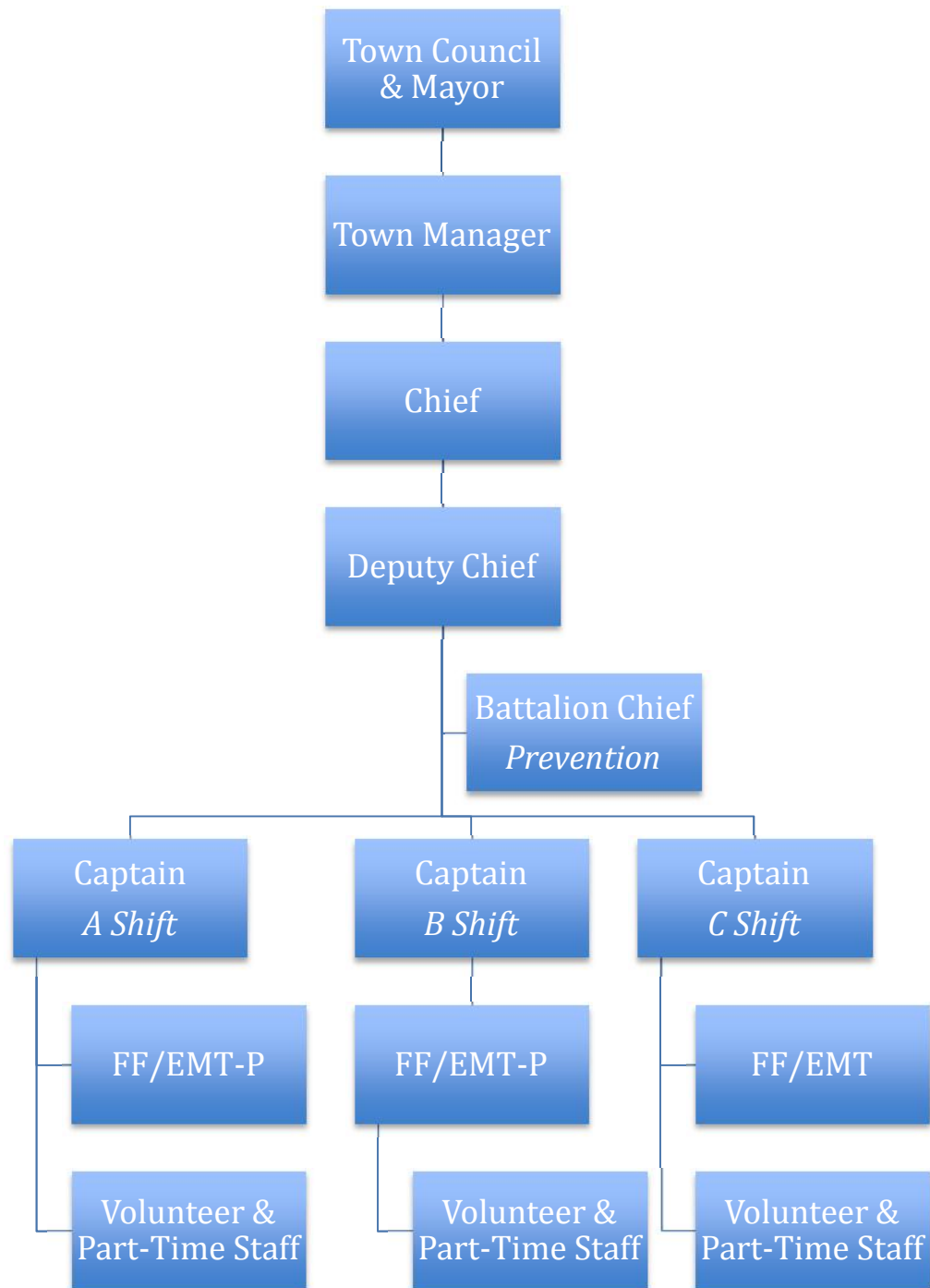
Staffing and Schedules

The Town currently employs nine individuals on a full-time basis within the Fire Department – a Chief, Deputy Chief, Prevention & Training Battalion Chief, three Captain / Paramedics, and three Firefighter/EMTs. All individuals provide response for fire, rescue and EMS calls throughout all three coverage areas.

Station #1, located on Valley Boulevard, is staffed 24 hours per day. The three Captains and Firefighter/EMTs work a 24hr-on/48hr-off shift. The Chief and Deputy Chief are typically scheduled from 8 a.m. until 5 p.m., Monday through Friday. The Battalion Chief typically works an 8 a.m. to 5 p.m., Monday through Friday schedule, and occasionally works a sliding schedule to provide volunteer and public program availability. All schedules remain flexible for emergency response and seasonal peak call-volumes.

Eight-Year History Comparison

	Call Volume	Value Involved	Total Fire Loss	Total Saved	Inspections	Consults	Plan Reviews	Training Hours
2008	617	\$1,600,000	\$500,000	\$1,100,000	112	32	18	6501
Town	59%							
Rural	41%							
2009	491	\$2,400,000	\$522,000	\$1,878,000	110	19	21	2130
Town	56%							
Rural	44%							
2010	687	\$2,310,200	\$186,750	\$2,123,450	152	42	34	1820
Town	56%							
Rural	44%							
2011	837	\$36,674,649	\$230,450	\$36,444,199	263	46	50	3890
Town	63%							
Rural	37%							
2012	887	\$8,188,175	\$68,550	\$8,119,625	225	22	19	5985
Town	54%							
Rural	46%							
2013	856	\$5,085,600	\$186,920	\$4,898,680	100	18	12	3225
Town	49%							
Rural	51%							
2014	1003	\$5,297,299	\$159,950	\$5,137,349	131	14	8	4152
Town	62%							
Rural	38%							
2015	1108	\$955,850	\$464,800	\$491,050	233	12	4	1994
Town	64%							
Rural	36%							



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

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
002	Firemen Compensation							
002	Fire Salaries	236,597	293,472	256,890	304,773	338,817	356,013	363,315
003	Overtime	8,181	7,343	7,625	13,409	25,123	10,000	10,000
004	Part-time Salaries	35,752	7,076	14,712	11,534	20,246	67,500	255,458
005	Part-time FICA Expense	-	-	-	-	28,383	5,164	19,542
005	FICA Expense	20,689	21,572	20,150	23,876	-	28,000	28,559
006	Group Insurance	30,006	37,182	35,309	41,493	49,354	56,820	56,431
007	401K	5,066	5,807	5,175	6,075	10,580	14,641	18,666
008	Retirement	28,447	34,426	31,052	37,838	44,225	45,386	49,987
	Personnel Subtotal	364,737	406,878	370,913	438,998	516,728	583,523	801,958
011	Telephone	5,286	4,307	3,847	2,106	2,006	3,017	3,634
013	Utilities	-	-	-	-	-	-	-
014	Employee Development	2,745	78	133	154	-	-	-
016	Maint./Repair Buildings/Equip.	144	675	235	175	-	16,792	28,592 *
017	Maint./Repair Vehicles	28	-	9	-	-	-	-
031	Gasoline/Diesel	17,139	16,877	17,749	6,321	9,623	20,000	15,000
033	Materials and Supplies	82	-	-	-	-	-	-
036	Uniforms	600	700	700	600	-	-	-
050	Contribution to Fire Dept.	-	-	-	-	-	-	-
057	Medical Expense (drug testing)	85	260	180	0	-	400	400
213	Utilities (New Building)	32,284	30,230	33,878	34,379	35,132	35,000	35,000
250	Contribution to Rescue Sq.	-	-	-	-	-	-	-
	Operating & Maint. Subtotal	58,394	53,127	56,730	43,736	46,761	75,209	82,626
500	Capital Outlay	-	-	-	-	-	-	-
505	Transfer to Capital Reserve	-	-	-	-	-	-	-
	Capital Subtotal	-	-	-	-	-	-	-
	TOTAL EXPENDITURES	423,131	460,005	427,643	482,734	563,489	658,732	884,584

* Fire Station Building and Equipment Maintenance
600 Speaker system maintenance
500 Alarm system maintenance
2,400 HVAC maintenance
2,639 Air cleaning specialist annual maintenance service plan
965 Generator maintenance
1,688 Floor maintenance
8,000 Garage door system maintenance (issues recently)
3,800 Current lighting lamp and ballast changes
8,000 Lighting change to more energy efficient / lower maintenance fixtures
28,592

FUND: General Fund
DEPARTMENT: Planning and Inspections

Description and Responsibilities

The Planning and Inspections Department is responsible for promoting the health, safety, and welfare of property owners and the general public through long-range and strategic planning, issuance of zoning and building permits, inspections, and code enforcement.

The Director of Planning and Inspections is responsible for review and analysis of sign permits, site plans, and conditional use permits, including the coordination of input from other Town departments. The Director is extensively involved in the review and revision of the Town's land use controls (Comprehensive Plan, Land Use Code, subdivision and sign regulations, etc.), as well as code enforcement, and updates and maintains the Town's Geographic Information System (GIS) mapping database.

The Zoning Support Specialist acts as Secretary to the Planning Board and Board of Adjustment, and provides additional support in regard to the processing of zoning and sign permits and code enforcement.

The Building Inspector's responsibilities include the administration and enforcement of the NC State Building Code, including general construction, plumbing, gas, electric, accessibility, mechanical, and minimum housing codes.

The Planning and Inspections Department provides administrative assistance for the Planning Board and Board of Adjustment. This department also administers the federal flood damage protection regulations in association with the NFIP (National Flood Insurance Program).

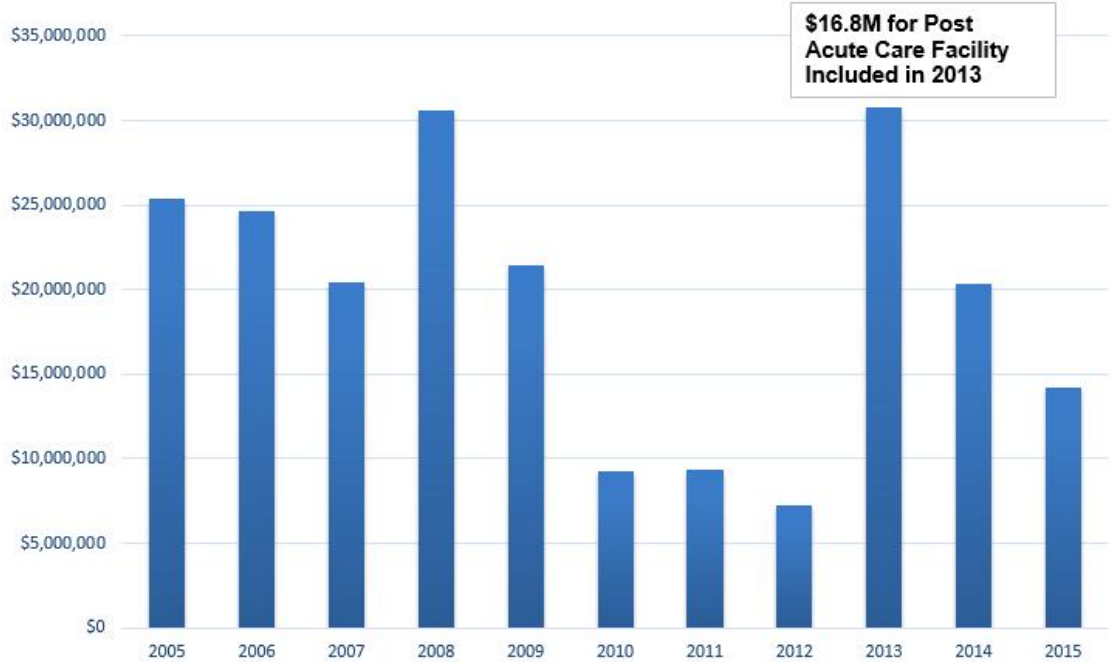
Staffing and Schedules

The Planning and Inspections Department currently has three (3) full-time positions: the Director, the Building Inspector, and the Zoning Support Specialist. All three (3) employees work a standard 40-hour workweek, plus any required night meetings. In addition, the department utilizes planning internships during the year. The budget also includes funding for a part-time building inspector during the peak season, June through September.

Measures of Activity

Although the value of new construction, the number of permits, and the number of related inspections conducted by the department are not a total measurement of the entire activity of the department, they are indicative of the level of construction activity. The chart on the next page reflects one of those measures, the total value of new construction, and shows how that value has changed over the last 10 years.

Town of Blowing Rock
Value of New Construction By Calendar Year



Construction Activity Comparison

Activity	2012	2013	2014	2015
Building Permit Applications	321	288	315	298
New Homes	3	8	12	3
Home Additions/Renovations	180	158	216	214
Multi-Family	0	0	0	0
New Commercial Buildings	2	2	2	5
Commercial Additions/Renovations	83	90	85	79
Zoning Permit Applications	39	58	73	68
Conditional Use Permit Applications	1	4	4	4
Construction Value	\$7,282,812	\$30,761,222	\$20,318,433	\$14,209,352

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

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
002	Salaries	139,468	138,689	138,360	137,787	145,379	149,948	154,813
004	Intern/Part-time Salaries	1,830	3,895	3,870	5,601	2,763	5,000	5,000
	Part-time FICA Expense	-	-	-	-	-	383	383
005	FICA Expense	10,628	9,906	10,086	10,287	10,569	11,471	11,843
006	Group Insurance	16,343	16,572	16,897	17,758	18,095	19,420	19,217
007	401K	2,916	2,721	2,619	2,747	4,361	5,998	7,741
008	Retirement	16,370	16,283	15,720	17,106	18,232	18,593	20,729
	Personnel Subtotal	187,555	188,066	187,553	191,286	199,399	210,812	219,726
011	Telephone	1,174	1,212	1,174	1,230	1,200	1,560	1,571
012	Printing	393	132	134	117	119	500	500
014	Employee Development	2,233	1,888	6,323	4,714	6,322	6,000	6,000
017	Maintenance/Repair-Veh.	140	241	815	48	1,501	2,000	2,000
031	Gasoline	1,430	972	1,217	1,283	1,230	1,800	1,500
033	Materials and Supplies	2,116	1,969	686	1,686	3,547	3,500	3,500
040	Contracted Services	10,194	8,044	17,214	7,982	11,272	14,050	15,000 *
050	Homeowners Recovery Fund	450	531	369	540	432	750	750
057	Miscellaneous	200	398	200	100	377	500	500
355	Building Permit Refunds	-	70	-	-	-	-	-
356	Zoning Permit Refunds	-	-	-	-	-	-	-
400	Ordinance Enforcement/Dem.	-	-	-	-	-	-	-
	Operating & Maint. Subtotal	18,330	15,455	28,132	17,701	26,000	30,660	31,321
500	Capital Outlay	7,605	6,608	4,790	12,950	-	-	-
TOTAL EXPENDITURES		213,489	210,129	220,474	221,937	225,399	241,472	251,047

* 9,000 Contracted Services: Engineering Plan Reviews (\$750/mo = \$9,000/year)
6,000 Plan review and special consulting
15,000 Subtotal Contracted Services

FUND: General Fund

DEPARTMENT: Street Division (Public Works and Utilities Department)

Description and Responsibilities

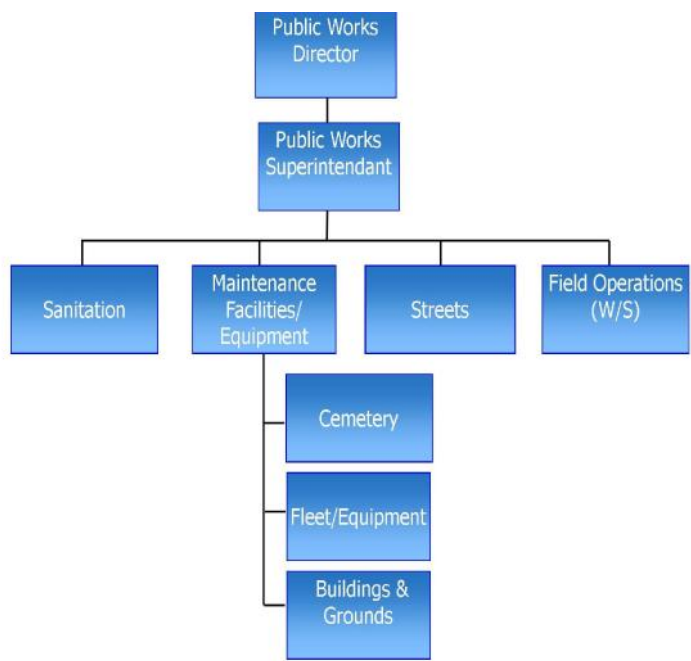
The Street Division is one of the operating divisions of the Public Works and Utilities Department. The division is primarily responsible for the maintenance of the Town street system. Typical work activities include street maintenance, painting and striping, sidewalk maintenance, cleaning of ditches, right-of-way clearing, sweeping of Main Street and Sunset Drive, patching pot holes, adding gravel to unpaved streets, snow removal, and leaf removal.

The division maintains over 31.18 miles of road surface. The division also has a contract with the North Carolina Department of Transportation to provide snow removal and surface treatment for another 4.2 miles of roadway, for which the Town is reimbursed.

Street Division employees also assist with solid waste collection, mowing of Town property, concrete finishing, installation and maintenance of the water distribution system and the wastewater collection system, and various other activities as required. This division also maintains Woodlawn Cemetery.

Staffing and Schedules

The Street Division is under the direction of the Director of Public Works and Utilities. Eight (8) full-time positions are assigned to this division, including the Director of Public Works and Utilities, a Public Works Superintendent, a Fleet Mechanic, two (2) Equipment Operator II's, and three (3) Equipment Operator I's. This budget also includes funding for contract service labor for assistance in areas such as leaf collection, right of way clearing, tree trimming, etc.



GENERAL FUND EXPENDITURES
DESCRIPTION: PUBLIC WORKS - STREET DIVISION
CODE: 10-20-4500
Recommended total at rates of \$17.50 and \$35.00

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
002	Salaries	230,637	222,692	222,008	229,189	258,394	309,968	317,217
003	Cemetery Contract	-	-	-	-	-	-	-
003	Overtime	2,792	2,037	1,596	3,266	2,348	3,000	5,000
004	Seasonal Salaries	9,857	4,928	2,100	-	-	-	-
005	FICA Expense	19,169	16,988	16,814	17,169	19,518	23,942	24,650
006	Group Insurance	37,062	37,541	40,458	41,101	42,837	51,354	51,124
007	401K	4,770	4,474	4,448	4,636	7,811	12,519	16,111
008	Retirement	27,017	26,777	26,705	28,871	32,654	38,808	43,145
	Personnel Subtotal	331,305	315,437	314,129	324,232	363,563	439,591	457,246
011	Telephone	710	787	806	579	594	952	3,003
013	Street Lighting	116,701	118,655	119,221	121,142	122,365	125,000	155,415 #
014	Employee Development	2,300	619	120	812	1,049	2,000	2,000
015	Cemetery Maint/Repair	765	1,535	622	6,105	2,097	6,000	6,000
016	Maintenance/Repair-Equip.	17,243	17,502	14,499	8,312	13,963	20,000	20,000
017	Maintenance/Repair-Veh.	14,642	8,839	8,469	10,003	18,439	15,000	15,000
018	Vehicle Maintenance Contract	8,758	16,799	15,411	15,225	14,552	15,000	15,000
031	Gasoline/Diesel	19,472	20,934	24,906	29,251	20,192	30,000	25,000
033	Materials and Supplies	70,221	78,156	91,210	82,470	97,550	84,000	90,550 *
034	Safety Supplies	-	-	-	-	3,780	2,500	4,500
036	Uniforms	4,929	3,623	2,940	3,922	6,817	4,000	5,000
040	Contracted Services	30,848	18,263	29,150	45,977	37,518	55,000	60,000
052	Physical Exams	100	515	160	-	108	800	800
057	Miscellaneous	18,208	17,350	3,418	8,754	(366)	11,000	11,000
060	Warehouse Expense	10,105	9,880	6,118	5,321	4,312	5,000	-
061	Warehouse Utilities	6,049	8,490	5,611	7,185	4,137	5,000	10,000
062	Warehouse Maint./Repair	-	-	-	-	-	-	5,000
063	Warehouse Mat./Supplies	-	-	-	-	-	-	3,000
133	Parking Lots	-	-	-	-	-	-	-
New	Master Signage Maintenance	-	-	-	-	-	5,000	5,000 **
333	Sidewalks	-	-	-	-	-	-	-
New	Median Maintenance	-	-	-	-	-	-	-
	Operating & Maint. Subtotal	321,049	321,946	322,661	345,058	347,107	386,252	436,268
500	Capital Outlay	28,736	27,450	18,851	12,757	139,467	185,500	172,720 ***
501	Transfer - Sidewalk Projects	50,000	50,000	50,000	50,000	-	-	-
502	Transfer - Storm Water	10,000	10,000	10,000	10,000	-	-	-
503	Transfer - Parking Facility	-	-	-	-	-	-	-
505	Transfer - Land Purchase	-	-	-	-	-	-	-
570	Powell Bill	76,945	72,500	74,000	-	155,073	-	-
571	Special Paving	115,892	125,000	10,343	-	148,373	-	-
	Capital Subtotal	281,573	284,950	163,194	72,757	442,913	185,500	172,720
900	Debt Service	6,623	19,263	40,661	34,212	21,334	41,291	69,433
	TOTAL EXPENDITURES	\$940,550	\$941,596	\$840,645	\$776,259	\$1,174,917	\$1,052,634	\$1,135,667

Street Lighting: 23,415 This amount is the incremental increase expected due to the new lights being installed with the 321 widening project. Light installation is expected to start in the fall of 2016 and all lights are expected to be in by March, 2017. The amount will total almost \$47K once all 185 coach lights and 19 tall intersection lights are operational for a full twelve months.

* Materials and Supplies Includes the following for the Fleet Mechanic
600 Workbench
2,000 Plasma cutter
200 Welding helmet
450 Cordless band saw
1,800 Truck transmission jack
1,500 Tool box
6,550

** 5,000 TDA Master Signage Plan Funding

*** Capital outlay:
IP 59,160 Replace 2008 Dump Truck Ford F550 w/ plow VIN# 0.2763
IP 28,560 Replace 1988 Morbark Eager Beaver Chipper
IP 60,000 Replace Street Sweeper Vehicle with a Used Street Sweeper.
5,000 NC Vehicle Safety Inspection Computer
IP 20,000 Small Storage Building @ the Town Stock Yard
172,720 Total

IP = funded with installment purchase financing

FUND: General Fund

DEPARTMENT: Sanitation & Recycling Division (Public Works Department)

Description and Responsibilities

The Sanitation & Recycling Division is responsible for the collection of solid waste from all residences and many commercial properties in Blowing Rock. Residential pick-up is once per week (Monday or Tuesday) and is collected curbside. Commercial service is offered on Monday, Wednesday and Friday. General weekend pick-up is also provided along Main Street and in Memorial Park.

The solid waste is hauled to a transfer station at the Watauga County Landfill in Boone. Watauga County charges the Town a tipping fee of \$49.00 for each ton of commercial solid waste that is delivered to the landfill. The County does not charge a tipping fee for residential solid waste because each residential property owner is assessed an annual disposal fee on the County property tax bills. Based upon a study that was conducted, approximately 76% of the solid waste generated by the Town is commercial solid waste, and the remaining 24% is residential solid waste.

The Town charges a solid waste fee for commercial establishments to cover the tipping fees that the Town pays for the disposal of commercial solid waste. The disposal fee assessed to each business is based on the size or type of solid waste container for that business. The disposal fee is intended to reimburse the Town for the commercial tipping fees that are assessed by the County.

The Town also contracts with Republic, Inc. for residential curbside recycling to better serve our residents and further encourage recycling. The program collects recyclables (paper, plastic, glass and aluminum/steel cans) on a weekly basis, with the Town furnishing the recycling container. Cardboard pick-up is not provided, but it can be dropped off at the Watauga County Convenience Center located on US 221 or the Aho site on US 321.

Within the Town of Blowing Rock, it is mandatory that businesses participate in the recycling program. The Sanitation Division collects recyclable cardboard on a Wednesday-only schedule from small volume businesses, and then hauls the recyclable materials to the Watauga County Recycling Center. Large volume businesses must privately contract for cardboard and glass recycling dispensers.

Staffing and Schedules

The salaries of four employees are charged to the budget for the Sanitation & Recycling Division: one (1) Sanitation Equipment Operator and three (3) Sanitation Collectors. As noted previously, however, several employees from the Street Division do perform work as needed within the Sanitation & Recycling Division. However, no portion of their salaries is charged to the Sanitation & Recycling Division.

The following table reflects the scheduling of the sanitation crews and routes:

	Monday	Tuesday	Wednesday	Thursday	Friday
Winter					
Residential	3 person crew	3 person crew			
Commercial	3 person crew		3 person crew		3 person crew
			Recycling		
Summer					
Residential	3 person crew	3 person crew 3 person crew (4 hrs)			
Commercial	3 person crew		3 person crew	Recycling	3 person crew

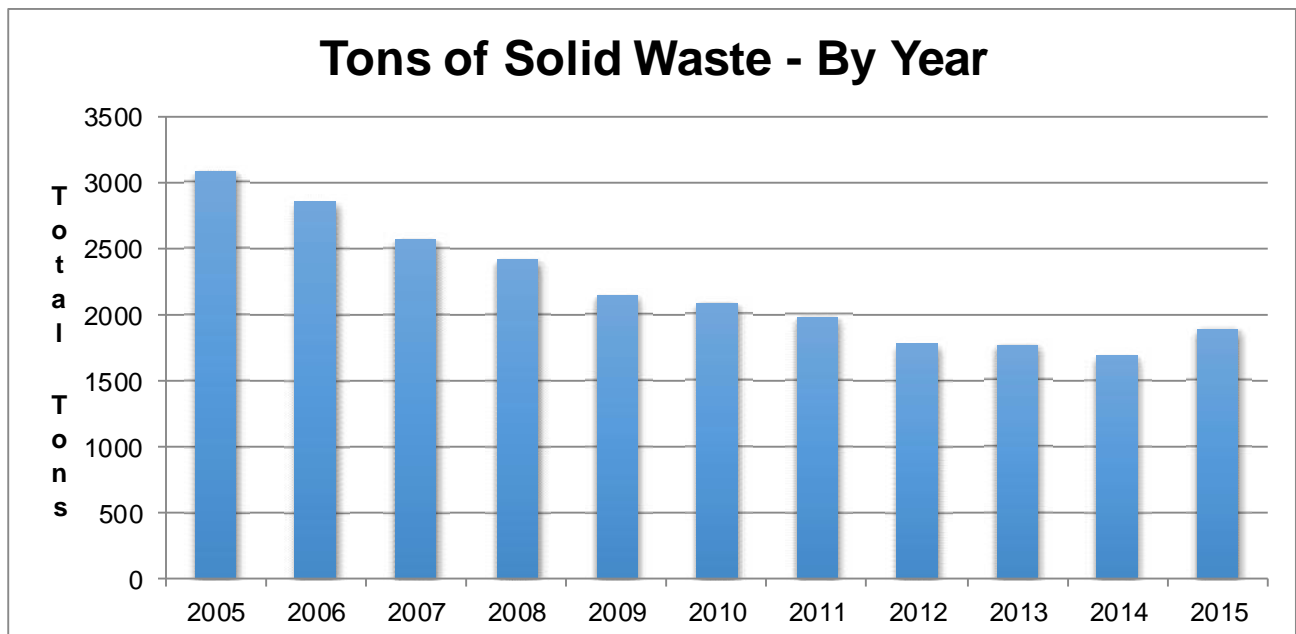
The Sanitation & Recycling Division employees typically work a 40-hour week (Monday through Friday, from 7:00 a.m. to 3:30 p.m.).

Measures of Activity

The most significant activities that affect the Sanitation & Recycling Division's budget are the collection and disposal of solid waste.

- Over the years there has been a seasonal fluctuation in the solid waste that is collected, with the months of May through October being the higher months. The lower months, are December through April.
- The recently instituted residential curbside recycling program has aided in the reduced solid waste tonnage.

The following chart reflects the total amount of solid waste collected during the last ten calendar years:



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

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
002	Salaries	96,807	88,185	94,273	97,590	105,368	114,451	112,031
003	Overtime	4,037	467	1,290	1,337	1,130	3,000	3,000
004	Contracted Hauling -Container	402	-	-	-	-	3,000	3,000
005	FICA Expense	8,009	6,495	7,172	7,238	7,823	8,985	8,953
006	Group Insurance	21,348	21,634	22,615	22,462	23,823	25,142	24,963
007	401K	2,212	1,870	1,905	1,974	3,189	4,698	5,852
008	Retirement	11,640	10,434	11,433	12,247	13,331	14,564	15,670
	Personnel Subtotal	144,455	129,084	138,687	142,848	154,663	173,840	173,468
017	Maintenance/Repair-Veh.	3,659	5,550	10,516	8,615	17,283	10,000	15,000
031	Gasoline/Diesel	15,436	14,269	15,086	14,542	11,143	16,400	15,000
033	Materials and Supplies	1,385	-	482	1,460	1,539	8,197	8,200 * ^
034	Safety Supplies	-	-	-	-	-	-	1,000
036	Uniforms	2,782	2,848	2,313	2,213	3,776	2,000	3,500
057	Miscellaneous	1,250	839	1,652	54	-	1,000	1,000
100	Curbside Recycling	52,404	48,647	64,984	61,009	62,233	61,950	61,950
118	County Landfill Fees	82,129	71,124	69,735	68,991	74,436	80,000	80,000
	Operating & Maint. Subtotal	159,044	143,276	164,768	156,885	170,409	179,547	185,650
500	Capital Outlay	-	-	-	10,059	654	6,600	-
900	Debt Service	21,518	21,518	20,797	-	40,436	74,414	34,819
	TOTAL EXPENDITURES	325,017	293,879	324,253	309,791	366,163	434,401	393,937

Materials and Supplies
* 2,500 Routine materials and supplies
2,500

Materials and Supplies
^ 3,000 TDA funding for Town Center beautification

FUND: General Fund

DEPARTMENT: Parks & Recreation/Landscape Department

Description and Responsibilities

The Parks and Recreation/Landscape Department provides a year-round program for various age groups to enhance the life of Blowing Rock citizens and visitors. Included in the recreation activities and events are a summer day camp, park activities, youth and adult programs, a gym program, a pool program, and other related activities.

The summer day camp was established in 1987. Historically, day camp has had an attendance of approximately 60-70 children per week. Although many of the day camp activities are conducted at the Town's park facilities (Memorial Park, the swimming pool, Davant Field, etc.), local field trips are also scheduled to take advantage of area recreational opportunities.

In addition to the day camp, the department also has summer park activities which include tennis, basketball, volleyball, playground activities, family fun activities, as well as special events and tournaments. The goals of the programs include participation, sportsmanship, and fun.

Blowing Rock is the only recreation facility offering youth programs for children ages 3-5 in Watauga County. Kinder programs include Basketball, Soccer and T-ball. Other program offerings include: senior tennis and bridge.

The Robbins Memorial Pool at Broyhill Park is the only outdoor, public-use, swimming pool in Watauga County. The facility, renovated in 2010, includes one (1) large heated multi-use pool, which includes zero entry and splash play features. The pool facility also includes shower and dressing facilities, restrooms, and a concession area with snack and drink machines. The surrounding area includes a picnic shelter with grill, playground area and public restrooms.

The Parks and Recreation/Landscape Department also coordinates and oversees the Town's landscaping responsibilities. These responsibilities include the overall landscape planning of Town-owned properties and specifically - Broyhill Park, Annie Cannon Gardens, Memorial Park, Davant Field and other Town-maintained planting areas. The Town staff works very closely with the Blowing Rock Appearance Advisory Commission (BRAAC) and the Blowing Rock Garden Club.

The Town also owns and operates the Blowing Rock Clubhouse, located at Broyhill Park, and the American Legion Building, located on Wallingford Street.

A primary goal of this department is to develop, beautify, conserve, and maintain a system of parks which will assure quality leisure opportunities for all that reside in and visit Blowing Rock.

Staffing and Schedules

The Parks and Recreation/Landscape Department includes five (5) full-time employees - Director of Parks and Recreation, an Assistant Director, a Maintenance Technician, a Landscape Specialist and a Maintenance/Landscape Assistant, as well as seasonal staffing.

<u>Park Program</u>	3 Park Attendants
<u>Pool Program</u>	13 Lifeguards
	2 Cashiers
<u>Day Camp</u>	6 Counselors (FT) and 2 Counselors (PT)
<u>Kinder Programs</u>	3 Coaches

Measures of Activity

2015 Program Review and Participation Survey

Youth Programs	Total Participants	In-Town	County	Out of Town %
Kinder Soccer	19	2	17	89%
Kinder Basketball	24	5	19	79%
Kinder T-Ball	16	4	12	75%
Summer Day Camp	180	142	38	21%

Adult Programs	Total Participants	In-Town	County	Out of Town %
Adult Bridge	8-25			

Swimming Pool	Total Participants	In-Town	County	Out of Town %
Pool Passes	244	73	171	70%
Swimming Lessons	35	6	29	83%
Average Daily Attendance*	84	16	68	81%

Tennis Courts	Total Participants	In-Town	County	Out of Town %
Senior Tennis	11	6	5	45%
Open Play				

Facility Rental	Total Participants	In-Town	County	Out of Town %
Broyhill Gazebo	18	3	15	83%
Rotary Pavilion	14	6	8	57%
Recreation Building	1	0	1	100%
Blowing Rock Club House	8	3	5	63%
Annie Cannon	1	0	1	100%
American Legion Building^	26	11	15	58%

^ Civic and non-profit groups are not included in the facility figures above.

2015 Special Events Open to the Public

Golden Easter Egg Hunt

July Fourth Festival & Parade

Halloween Festival

Christmas in the Park & Parade

Monday Night Concert Series

Memorial & Veteran's Day

Movies in the Park

* does not include summer camp attendees - Blowing Rock Parks & Recreation, or Blowing Rock First Baptist Church, or use by Watauga Opportunities, Inc.

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

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED	
002	Salaries	136,086	139,516	140,068	138,775	163,644	173,512	214,542	*
202	Seasonal Salaries (Pool/Camp)	85,306	88,217	66,635	71,618	85,259	91,360	101,360	
003	Overtime	41	66	-	-	-	-	-	
004	Contracted Services	-	-	-	-	-	-	-	
005	FICA Expense	10,057	9,746	9,891	9,616	11,286	13,274	16,412	
205	Seasonal Salaries (FICA)	7,500	6,322	5,107	5,305	6,271	6,989	7,754	
006	Group Insurance	25,346	25,450	28,115	26,291	29,077	31,507	37,556	
007	401K	2,988	2,723	2,792	2,763	4,901	6,940	10,727	
008	Retirement	15,526	15,895	16,760	17,204	20,478	21,515	28,727	
	Personnel Subtotal	282,849	287,935	269,367	271,572	320,916	345,097	417,079	
011	Telephone	3,619	2,596	2,724	3,798	4,318	4,493	5,032	
012	Printing	-	-	65	-	-	-	-	
013	Utilities	17,622	14,334	14,353	13,203	10,938	15,000	14,500	
014	Employee Development	3,518	1,374	892	2,069	4,214	4,000	9,000	^^
015	Maint/Repair-Park	8,497	6,079	9,732	8,330	16,690	11,700	11,700	^
016	Maint/Repair-Office	879	1,978	1,353	3,213	2,193	2,000	4,000	
017	Maintenance/Repair-Veh/Equip	1,390	1,320	683	2,172	3,060	3,000	10,100	@
031	Gasoline	3,175	3,417	3,055	2,699	3,048	4,000	4,000	
033	Materials/Supp.-Park/Office	10,850	10,912	11,235	10,807	13,776	11,000	23,800	**
036	Uniforms	1,855	1,318	1,471	1,610	2,210	1,500	2,500	
048	Concessions-Park/Office	5,594	5,196	4,776	3,383	3,504	4,000	4,000	
055	Advertising	262	415	245	1,215	-	500	500	
056	Special Events	20,058	21,794	13,015	19,852	26,570	24,000	29,800	^^^
057	Miscellaneous	1,532	1,170	2,276	324	29	500	500	
059	Athletic Programs	1,013	813	782	1,023	794	1,500	1,500	
060	Broyhill Lake Fountain	1,968	2,361	1,812	1,944	1,672	2,000	2,000	
070	American Legion	3,000	6,009	4,933	2,448	10,655	10,471	7,000	
	American Legion Utilities	-	-	-	-	-	-	5,000	
	Contracted Services (Legacy Garde	-	-	-	-	-	-	8,000	
133	Materials/Supp.-Day Camp	3,163	3,267	2,673	2,864	2,821	3,000	3,500	
158	Field Trips	2,639	3,018	2,349	3,531	2,866	4,000	5,000	
175	Adult Trips	-	-	-	-	-	-	-	
215	Maint/Repair-Grounds	-	-	-	21,250	43	-	-	
233	Material/Supplies-Grounds	8,911	7,328	8,369	9,611	15,294	12,000	15,000	^
250	Trail Maintenance Contract	-	-	-	-	-	-	-	
313	Utilities - Clubhouse	1,541	1,709	2,866	2,288	1,687	1,500	2,600	
333	Material/Supp/Clubhouse	17	387	45	477	546	500	500	
315	Maintenance/Repair- Club House	-	-	-	-	-	-	3,740	****
413	Utilities-Pool	18,948	18,537	14,653	18,338	18,898	22,000	16,000	
416	Maint/Repair-Bldg/Pool	3,798	1,222	4,660	3,061	5,621	3,000	3,000	
433	Materials/Supplies-Pool	6,839	5,951	6,292	4,831	4,972	6,000	6,000	
448	Concessions-Pool	1,825	1,916	961	737	1,039	1,500	1,500	
	Operating & Maint. Subtotal	132,513	124,422	116,269	145,076	157,458	153,164	199,772	
500	Capital Outlay	6,157	2,889	13,787	13,354.75	7,147	77,800	55,000	***
501	Transfer - Pool	-	-	-	-	-	-	-	
502	Transfer - Capital Projects	12,000	-	1,788	13,305	133,200	-	-	
	Capital Subtotal	18,157	2,889	15,575	26,660	140,347	77,800	55,000	
900	Debt Service	-	-	-	-	-	-	15,638	
	TOTAL EXPENDITURES	433,519	415,245	401,212	443,307	618,721	576,061	687,489	

* 3,000 Included for Watering paid for by BRAAC

** Includes:

1,300 Bucket & Tool for Dingo
4,000 Shop Tools
3,500 200 Gallon Pesticide Sprayer
8,800

Vehicle Repair and Maintenance

@ Includes \$3,000 to repair and touch up paint on the passenger van
Includes \$3,100 to repair and touch up paint on the Ford F-350 with service bed

*** Capital Outlay

IP 35,000 Service truck replacement
IP 10,000 EZ Go Utility Vehicle replacement
IP 9,180 Riding Mower to replace current riding mower
820 Two push mowers to replace current mowers
55,000

^ Includes: \$20,801 TDA Infrastructure Funding for Town Landscaping/Beautification
^^ Includes: \$6,000 TDA Infrastructure Funding for Memorial Park Maintenance
^^^ Includes: \$28,443 TDA P&R Special Event Funding

****: 3,740 Included for painting & pressure washing the Club House

BRAAC FUND REVENUESDESCRIPTION: **BRAAC FUND REVENUE**

CODE: 15-00-3400

ACCOUNT NUMBER	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
3400-329	Interest Income	-	-	-	50	50
3400-350	Donations - General	31,864	18,760	23,460	30,000	20,000
3400-351	Donations - Hanging Baskets	1,200	2,300	1,350	1,700	1,700
3400-352	Donations - Cemetery	245	415	280	100	100
3400-333	Miscellaneous	-	-	50	-	-
3400-360	Grants	-	2,000	2,000	2,000	2,000
TOTAL REVENUE		33,309	23,475	27,140	33,850	23,850

BRAAC FUND EXPENDITURESDESCRIPTION: **BRAAC FUND EXPENDITURES**

CODE: 15-00-6100

ACCOUNT NUMBER	DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
002	Intern Salary	-	-	2,186	1,857	1,857
005	Intern FICA	-	-	167	142	142
501	Picnic Shelter Project	-	-	5,000	-	-
504	Davant Field Project	-	-	-	-	-
510	Bank Service Charges	-	-	-	-	-
515	Clean-Up Day	175	72	160	250	250
520	Flowers/Landscaping	7,880	8,210	12,391	12,000	10,000
057	Miscellaneous	1,125	545	-	500	500
537	PO Box Rental	-	106	-	110	115
540	Printing	-	2,577	2,993	3,500	3,500
545	Maintenance/Repair - Vehicles	16	518	3,296	2,491	3,000
500	Transfer to General Fund	-	3,000	3,000	3,000	3,000 *
502	Contract Services	9,796	440	4,502	10,000	1,486 **
TOTAL EXPENDITURES		18,992	15,468	33,695	33,850	23,850

* 3,000 Watering services by Town Staff

** FY 2016 Included funding for Legacy garden annual contracted maintenace costs estimated at \$8,000. This is being recommended to be funded by the Town (Parks & Recreation Department) in FY 2017.

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

CODE: 30-3400

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
3400-200	FEMA/State Reimbursements	-	-	-	-	-	-	-
3400-329	Interest Income	2,474	772	367	60	84	500	500
3400-331	Transfer In - W/S Capital	6,730	-	6,730	97,067	299,873	24,924	24,924 *
3400-333	Proceeds from Debt	-	2,400	-	-	-	125,000	-
3400-300	Water Conservation Equip.	-	-	-	-	-	-	-
3400-335	Miscellaneous Income	6,462	255	150	216	306	200	200
3400-330	Transfer - General Fund	-	-	-	-	-	60,000	-
3400-371	Charges for Water Service	668,440	680,709	705,849	732,109	750,125	787,500	819,645
3400-372	Charges for Sewer Service	530,484	540,582	574,228	584,216	618,769	630,000	675,700
3400-378	Interconnection Charge	99,297	51,872	25,234	25,113	13,007	12,900	12,900
3400-377	Late Payment Fees	14,691	14,688	16,694	16,078	10,843	15,000	10,000
3400-373	Taps and Connections	11,712	-	1,490	2,649	5,668	5,000	5,000
3400-374	Water Impact Fee	2,250	5,897	12,000	17,500	19,500	7,000	7,000
3400-375	Sewer Impact Fee	7,684	16,730	39,395	16,314	23,290	15,000	15,000
3400-376	ReConnect Fee	-	15	-	-	100	-	-
3400-398	Sale of Fixed Assets	-	-	2,543	-	-	-	-
3400-399	Fund Balance Appropriated	-	-	-	-	-	-	-
TOTAL REVENUE		1,350,224	1,313,919	1,384,680	1,491,321	1,741,565	1,683,024	1,570,869

FUND: Water and Sewer Fund

DEPARTMENT: Administrative/Engineering/Billing

Description and Responsibilities

This particular department has been established within the accounting system for the purpose of tracking administrative and engineering expenditures related to the water and sewer systems. Such expenditures include items such as postage, insurance, printing, the payment of principal and interest on water or sewer debt, the water/sewer portion of the main computer system and the payment for Water & Sewer Fund engineering services.

Staffing and Schedules

For accounting purposes, the salary and benefits for the Receptionist/Accounts Payable Clerk and a Customer Service Representative/Utility Billing Coordinator, who work in the Finance Department, are charged to this department.

WATER AND SEWER EXPENDITURESDESCRIPTION: **ADMINISTRATIVE/ENGINEERING/BILLING**

CODE: 30-91-7110

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
002	Salaries	29,963	27,368	27,529	34,037	31,557	68,786	71,185
005	FICA Expense	1,904	1,882	1,859	2,375	2,767	5,262	5,446
004	Part-time Salaries	-	-	-	-	6,683	-	2,500
205	Part-time FICA	-	-	-	-	-	-	191
006	Group Insurance	5,354	5,369	5,617	5,727	5,852	12,602	12,517
007	401K	649	546	539	663	930	2,751	3,559
008	Retirement	3,644	3,271	3,241	4,130	1,717	8,529	9,532
	Management Allocation from General Fund	-	-	-	-	79,767	126,792	105,337 *
	Personnel Subtotal	41,514	38,436	38,784	46,932	129,272	224,723	210,268
010	Unemployment Reimb.	-	-	-	1,751	-	1,000	1,000
011	Postage/Mailing	7,498	8,058	8,107	9,949	7,435	9,000	9,000
012	Printing	1,503	297	1,462	887	1,789	2,000	3,500
033	Materials and Supplies	-	-	-	-	-	-	-
054	Property & Equip Insurance	44,860	40,754	51,892	51,779	64,759	61,000	61,000
057	Miscellaneous	1,518	1,403	1,403	1,475	1,500	2,800	3,236
300	Water Conservation Equip.	-	-	-	-	-	-	-
374	Water Impact Fee Refund	-	-	-	-	-	-	-
375	Sewer Impact Fee Refund	-	-	-	-	-	-	-
	Operating & Maint. Subtotal	55,379	50,512	62,863	65,841	75,483	75,800	77,736
502	Capital Outlay	-	-	-	-	-	-	-
505	Transfer to W/S Capital	-	-	150,000	155,000	-	-	-
510	Water Interconnection Project - Transfer	96,477	-	-	-	-	-	-
631	Contrib to Fund Bal/Contingency	-	-	-	-	-	-	-
721	Engineering Services	25,432	32,709	24,104	11,242	6,972	25,000	25,000
721	Engineering Services	-	-	-	-	-	7,500	-
722	Water Capital Reserve	-	-	-	-	7,115	-	-
723	Sewer Capital Reserve	-	-	-	-	-	-	-
	Capital Subtotal	121,909	32,709	174,104	166,242	14,087	32,500	25,000
081	Principal on Water Debt	-	-	-	-	-	-	-
082	Interest on Water Debt	-	-	-	-	-	-	-
083	Principal on Sewer Debt	205,000	210,000	-	-	-	-	-
084	Interest on Sewer Debt	13,385	6,825	-	-	-	-	-
200	Principal/Interest-Installment	-	-	-	-	-	-	-
900	Debt Service	199,740	237,563	273,665	280,302	18,882	117,629	116,155
950	Pension Expense	-	-	-	-	2,398	-	-
505	Transfer to Water/Sewer Capital Fund	-	-	-	-	456,000	-	-
901	G.O. Bond Debt Service	-	-	-	-	-	57,335	77,980
	Debt Service Subtotal	418,125	454,388	273,665	280,302	477,280	174,964	194,135
	TOTAL EXPENDITURES	636,927	576,044	549,417	559,317	696,121	507,987	507,139

* 105,337 Allocation of personnel costs from General Fund including management, supervision, customer service, accounting, payroll processing, etc.

FUND: Water and Sewer Fund

DEPARTMENT: Water and Sewer Plant and Field Operations

Description and Responsibilities

The Public Works and Utilities Department is responsible for the operation of a Water Treatment Plant, the operation and maintenance of the water distribution system, the operation of a Wastewater Treatment Plant, and the operation and maintenance of the wastewater collection system.

Water Plant

The 1.000 million gallons per day (MGD) Water Treatment Plant (expandable to 2.000 MGD) was constructed in 1978 and receives water from the Town's 45-47 million gallon pond on Brickhouse Creek, with Chetola Lake having the capability to serve as a backup water source during times of drought. In addition, in 2008, the Town executed a water agreement with the Town of Boone for water system interconnection that can be used in emergency situations. The interconnection project was completed in 2011 and allows water to be transferred between Blowing Rock, Boone and Appalachian State University water systems.

The Blowing Rock Water Plant is located along U.S. Highway 321 just south of the Blue Ridge Parkway. The facility is a traditional treatment process including alum addition, flocculation, disinfection, settling and filtration. Corrosion control is also utilized prior to distribution to the residents using orthophosphate.

The Town's service area is predominantly south of the Water Treatment Plant. Finished water is pumped to a high elevation, and then allowed to gravity feed into the service area. The Green Hill tank, capacity 3.000 MGD, is the means of control at the highest point of the system. A number of pressure reducing valves have been placed in the system to control pressures for the residents.

Wastewater Treatment Plant

The Town of Blowing Rock operates a Wastewater Treatment Plant very near the Water Treatment Plant and utilizes a discharge to the Middle Fork of the New River. The plant is rated for capacity of 0.800 MGD, but could be expanded to a service capacity of 1.200 MGD. The original plant was constructed in 1960, expanded in 1989, and refurbished in 2013. The facility is fed by four (4) sewer system lift stations that handle the wastewater generated by the community. The facility is of concrete construction and is set up for extended aeration treatment. The plant operators sample the water discharge everyday and also send samples out three times per week to an independent testing lab to ensure environmental compliance.

Water & Sewer Field Operations Division

The Field Operations division is responsible for all water and sewer taps, leak repair and water line installation. This department is also responsible for all water meter reading in the town on a bi-monthly basis. In addition, this department maintains the water distribution system and the wastewater collection system.

There are approximately 2,186 water meters and 1,745 sewer taps in the system. The water distribution system consists of approximately 22.02 miles of lines. The wastewater collection system consists of approximately 16.07 miles of gravity sewer lines and 3.59 miles of pressure sewer. There are four (4) wastewater lift-stations: Mayview, Chetola, Chestnut and Quail Hollow.

Staffing and Schedules

A Utility Plant Supervisor and four Utility Plant Operators are assigned to the Water Plant and Wastewater Plant Divisions. The personnel work a varied schedule to meet the service demands of the utility.

A Heavy Equipment Operator, a Light Equipment Operator and two (2) Equipment Operator II's are assigned to the Water & Sewer - Field Operations Division. The division uses other employees, as needed, for the reading of water meters. The personnel work a standard 40 hour week schedule and are on call for emergency repairs.

Measures of Activity

2014-2015 Wastewater Plant – Average Daily Flow

Month	2014 Average Daily (.800 MGD capacity)	2015 Average Daily (.800 MGD capacity)
January	.322	.215
February	.250	.162
March	.239	.156
April	.283	.278
May	.278	.196
June	.264	.203
July	.315	.247
August	.305	.272
September	.306	.253
October	.322	.449
November	.197	.477
December	.274	.492
Monthly Avg	.274	.283
Total Year	100.010 MG	104.550 MG
Daily Avg	.279	.286

2014-2015 Water Plant - Total Water Treated

Month	2014 Total Water Treated (Million Gallons)	2015 Total Water Treated (Million Gallons)
January	19.8840	13.8900
February	12.7740	13.4380
March	13.6970	10.5850
April	13.2580	7.9920
May	13.2360	9.3250
June	14.2240	12.6570
July	17.1970	14.6380
August	12.1300	12.0710
September	11.4900	12.0870
October	12.0530	11.9970
November	9.2690	11.0760
December	13.2530	11.6350
Total Year	162.4750	141.3910
Monthly Avg	13.5387	11.7830
Daily Avg	.445	.387

WATER AND SEWER FUND

DESCRIPTION: WATER AND SEWER EXPENDITURES

CODE: 30-91-7120

ACCOUNT NUMBER	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ADOPTED	2016-2017 ADOPTED
Plant Operations 7120								
002	Salaries	158,765	163,587	157,925	144,681	164,406	195,948	210,659
003	Overtime	1,701	5,875	4,006	24,804	21,942	3,000	10,000
005	FICA Expense	11,675	11,610	11,360	11,908	13,035	15,220	16,880
006	Group Insurance	21,483	21,537	22,599	19,654	18,091	31,557	31,369
007	401K	3,288	3,314	3,261	3,397	5,492	7,958	11,033
008	Retirement	18,464	19,836	19,576	21,152	10,135	24,670	29,546
	Personnel Subtotal	215,376	225,759	218,726	225,597	233,101	278,351	309,487
011	Telephone	1,920	2,088	2,050	2,124	2,240	2,250	2,762
013	Utilities	135,895	145,521	156,252	159,422	136,183	140,000	145,000
014	Employee Development	200	420	260	254	773	1,500	2,000
016	Maintenance/Repair-Equip	57,593	35,448	29,046	37,206	24,860	45,000	45,000
031	Gasoline	3,556	3,749	3,099	1,994	2,989	4,000	4,000
033	Materials and Supplies	16,076	20,763	12,285	11,535	19,637	25,000	25,000
034	Sludge Processing	32,400	41,640	39,120	33,842	72,155	80,000	80,000
036	Uniforms	2,992	1,590	1,354	1,542	2,934	2,100	2,500
053	Permits & Dues	3,035	3,035	3,200	2,790	2,710	4,250	4,250
057	Miscellaneous	-	420	716	1,190	220	500	500
104	Lab Contract	23,073	18,179	23,007	21,978	20,292	24,000	24,000
333	Chemicals	33,993	48,642	29,118	50,963	41,937	50,000	50,000
	Operating & Maint. Subtotal	310,732	321,495	299,506	324,839	326,930	378,600	385,012
500	Capital Outlay	2,051	-	15,426	-	-	30,000	-
505	Transfer to Capital Projects	-	-	-	-	65,000	-	-
	Capital Subtotal	2,051	-	15,426	-	65,000	30,000	-
900	Debt Service	-	-	-	-	-	-	2,196
	SUBTOTAL - PLANT OPERATIONS	528,159	547,255	533,658	550,436	625,031	686,951	696,695
Field Operations 7120								
202	Salaries	105,519	108,063	100,096	104,591	108,691	121,858	127,812
203	Overtime	3,386	4,148	3,826	3,400	2,871	5,000	4,000
205	FICA Expense	8,895	8,266	7,721	7,744	8,381	9,705	10,084
206	Group Insurance	21,413	19,342	21,625	23,761	23,742	25,508	25,321
207	401K	2,342	2,175	2,094	2,117	3,432	5,074	6,591
208	Retirement	13,143	13,019	12,575	13,232	6,334	15,730	17,650
	Personnel Subtotal	154,698	155,014	147,936	154,845	153,451	182,876	191,456
211	Telephone	-	-	-	-	-	-	-
213	Utilities	-	-	-	-	-	-	-
214	Employee Development	1,350	2,309	2,200	2,184	2,150	3,400	3,000
216	Maintenance/Repair-Equip	9,322	7,285	13,865	9,927	24,709	12,000	10,000
217	Maintenance/Repair-Lift Station	-	-	-	-	1,141	15,000	15,000
231	Diesel/Gasoline	3,914	4,243	3,752	-	(8)	10,800	-
233	Materials and Supplies	55,910	43,807	62,803	55,951	60,787	75,000	80,000 *
235	Safety Supplies	-	-	-	-	-	-	3,000
236	Uniforms	2,199	1,871	1,541	1,936	2,952	2,000	3,000
257	Miscellaneous	1,419	2,379	3,884	175	4,333	4,000	3,000
	Operating & Maint. Subtotal	74,115	61,893	88,046	70,173	96,064	122,200	117,000
502	Capital Outlay	-	8,350	10,000	8,982	39	155,000	-
505	Transfer to Capital Projects	-	-	-	-	-	-	-
	Capital Subtotal	-	8,350	10,000	8,982	39	155,000	-
950	Debt Service	13,635	-	7,289	23,788	-	28,010	58,579
	SUBTOTAL - FIELD OPERATIONS	242,448	225,257	253,271	257,788	249,554	488,086	367,035
* Includes: 5,000 2 Surface Pro 2 units								
	TOTAL EXPENDITURES	770,607	772,512	786,929	808,224	874,585	1,175,037	1,063,730

FY 2017 Capital Project Allocations Summary: General Fund

Project Description	FY 2017 Allocation
Funding Summary	
Transfer from General Fund (sales tax proceeds)	225,666
Transfer from General Fund (TDA)	21,931
E.S. Building- BR Fire District	50,000
E.S. Building- Caldwell Fire District	10,000
Revenue Total:	307,597
Expenditure Allocation Summary	
Transfer to General Fund (for E.S. Building Debt Service)	60,000
Expand Wi-Fi along Main St. from 221 to Edgewood Cottage & Other Technology Capacity Improvements	20,000
General Government Capital Improvements	95,666
Valley Blvd. Black Aluminum Fencing 2nd of 3 Installments	70,000
Town Gateways	21,931
Fire House Economic Development Initiative	40,000
Expenditure Total:	307,597

FY 2017 Capital Project Allocations Summary: Water/Sewer Fund	
Project Description	FY 2017 Allocation
Funding Summary	
Transfer from General Fund (sales tax proceeds)	75,000
Revenue Total:	75,000
Expenditure Allocation Summary	
Transfer to Water/Sewer Fund	24,924
Water Treatment Plant: Small Capital Improvements	20,000
Wastewater Treatment Plant: Small Capital Improvements	20,000
Interconnection- Reserve (to help fund Interconnect Debt Service)	(24,924)
Water Valve & Hydrant Maintenance Program	35,000
Expenditure Total:	75,000

Town of Blowing Rock
Utility Capital Budget Summary For Fiscal Year 2017

DESCRIPTION: WATER/SEWER CAPITAL FUND REVENUES CODE: 50-00-5000									
ACCOUNT NUMBER	DESCRIPTION	FY2016 ADOPTED	FY2016 CHANGES	CURRENT BUDGET	PROJECT TO DATE REV./EXP.	CURRENT BALANCE	FY2017 ADOPTED INC./ (DEC.)	ADJUSTED BUDGET AFTER ADOPTED	ADJUSTED BALANCE AFTER ADOPTED
50-91-3400-329	Interest Income	50,245	-	50,245	51,649	(1,404)	-	50,245	(1,404)
50-91-3400-331	Transfer from General Fund	402,755	-	402,755	286,921	115,834	75,000	477,755	190,834
50-91-3400-332	Transfer from Water/Sewer Fund	1,131,186	186,413	1,317,599	1,318,355	(756)	-	1,317,599	(756)
50-91-3400-335	Miscellaneous Income	-	-	-	-	-	-	-	-
50-91-3400-405	Public Contributions	-	-	-	8,844	(8,844)	-	-	(8,844)
50-91-3400-406	Sewer Impact - Quail Hollow	33,750	-	33,750	250	33,500	-	33,750	33,500
50-91-3400-590	Phase II - SRF Loan	13,155	(13,155)	-	-	-	-	-	-
50-91-3400-600	Appropriated Fund Balance	24,200	-	24,200	-	24,200	-	24,200	24,200
50-91-3400-605	NC DOT - Blue Ridge Vistas	11,000	-	11,000	6,600	4,400	-	11,000	4,400
50-91-3400-701	ARC Grant	-	-	-	(1)	1	-	-	1
50-91-3400-704	Fire Hydrant Rev. - Interconnect	40,000	-	40,000	50,000	(10,000)	-	40,000	(10,000)
50-91-3400-800	ARHS - Golden Leaf	100,000	-	100,000	-	100,000	-	100,000	100,000
50-91-3400-801	ARHS - NC Rural Center	585,495	-	585,495	-	585,495	-	585,495	585,495
50-91-3400-704	ARHS - ARHS Funds	426,945	-	426,945	425,146	1,799	-	426,945	1,799
50-91-3400-600	Appropriated Fund Balance	-	-	-	-	-	-	-	-
50-60-3400-500	PW Facility Loan Proceeds (25% of Facility)	425,145	-	425,145	-	425,145	-	425,145	425,145
50-91-3400-000	G.O. Water Bond Authority	471,250	-	471,250	-	471,250	-	471,250	471,250
50-91-3400-200	G.O. Sewer Bond Authority	665,000	-	665,000	-	665,000	-	665,000	665,000
50-91-3400-325	Series 2016 G.O. Bond Account Int. (Water)	-	2	2	-	2	-	2	2
50-91-3400-326	Series 2016 G.O. Bond Account Int. (Sewer)	-	3	3	-	3	-	3	3
TOTAL REVENUES		4,380,126	173,263	4,553,389	2,147,765	2,405,624	75,000	4,628,389	2,480,624
DESCRIPTION: WATER/SEWER CAPITAL FUND EXPENDITURES CODE: 50-00-5000									
ACCOUNT NUMBER	DESCRIPTION	FY2016 ADOPTED	FY2016 CHANGES	CURRENT BUDGET	PROJECT TO DATE REV./EXP.	CURRENT BALANCE	FY2017 ADOPTED INC./ (DEC.)	ADJUSTED BUDGET AFTER ADOPTED	ADJUSTED BALANCE AFTER ADOPTED
50-91-4000-400	Arch./Engineering- Horse Show	8,500	-	8,500	-	8,500	-	8,500	8,500
50-91-5000-300	Transfer to Water/Sewer Fund	62,584	-	62,584	88,178	(25,594)	24,924	87,508	(670)
50-91-5000-406	Sewer Impact - Quail Hollow Reimb.	33,750	-	33,750	-	33,750	-	33,750	33,750
50-91-5000-525	Water Plant Projects	20,417	-	20,417	-	20,417	20,000	40,417	40,417
50-91-5000-526	Water Treatment Plant Filter Media	49,454	-	49,454	49,454	0	-	49,454	0
50-91-5000-540	Water Line Extensions	-	-	-	-	-	-	-	-
50-91-5000-545	Sewer Line Extensions	86,858	(56,334)	30,524	480	30,044	-	30,524	30,044
50-91-5000-546	Blackberry Ridge Sewer System	10,000	-	10,000	10,000	-	-	10,000	-
50-91-5000-547	Coutry Club Sewer	-	50,168	50,168	61,383	(11,215)	-	50,168	(11,215)
50-91-5000-550	Wastewater Plant Projects	70,343	-	70,343	-	70,343	20,000	90,343	90,343
50-91-5000-551	Wastewater Plant Screening	861	-	861	-	861	-	861	861
50-91-5000-575	Sewer Field Projects	303,590	(287,967)	15,623	5,937	9,686	-	15,623	9,686
50-91-5000-576	Sewer Interceptor	650,517	-	650,517	22,144	628,373	-	650,517	628,373
50-91-5000-594	G.O. Water Line on 321	93,300	-	93,300	-	93,300	-	93,300	93,300
50-91-5000-595	Tanger Water Line- Construction	50,000	-	50,000	-	50,000	-	50,000	50,000
50-91-5000-596	Tanger Water Line- Engineering	10,000	-	10,000	8,309	1,691	-	10,000	1,691
50-91-5000-597	Chetola Lake Emergency Water	200,000	-	200,000	200,000	-	-	200,000	-
50-91-5000-600	Water Field Projects	45,186	(41,700)	3,486	-	3,486	-	3,486	3,486
50-91-5000-602	Wonderland Trail Water Eng.	8,000	-	8,000	-	8,000	-	8,000	8,000
50-91-5000-610	Handheld Meter Readers/Water Meters	20,331	-	20,331	-	20,331	-	20,331	20,331
50-91-5000-800	ARHS - Construction	885,900	-	885,900	336,431	549,469	-	885,900	549,469
50-91-5000-801	ARHS - Contingency	88,590	-	88,590	-	88,590	-	88,590	88,590
50-91-5000-802	ARHS - Design Engineering	80,000	-	80,000	77,970	2,030	-	80,000	2,030
50-91-5000-803	ARHS - Construction Administration	66,500	-	66,500	25,207	41,293	-	66,500	41,293
50-91-5000-804	ARHS - Funding Assistance	50,000	-	50,000	44,144	5,856	-	50,000	5,856
50-91-5000-805	ARHS- Pump Station	-	186,000	186,000	10,500	175,500	-	186,000	175,500
50-91-5000-605	Blue Ridge Vistas - Design	11,000	-	11,000	7,480	3,520	-	11,000	3,520
50-91-5000-700	Horse Show Grounds- Sewer	24,690	-	24,690	-	24,690	-	24,690	24,690
50-91-4000-705	Interconnection - Reserve*	362,076	-	362,076	-	362,076	(24,924)	337,152	337,152
50-91-5000-590	Phase II - Construction	(4,868)	4,868	-	-	-	-	-	-
50-91-5000-591	Phase II - Engineering	6,575	(6,575)	-	-	-	-	-	-
50-91-5000-592	Phase II - Loan Administration	2	(2)	-	-	-	-	-	-
50-91-5000-593	Phase II - Construction Administration	11,449	(11,449)	-	-	-	-	-	-
50-91-5808-045	Water Tank/Clearwell Maint.	23,540	-	23,540	-	23,540	-	23,540	23,540
50-91-6008-050	Repair I&I Collection System	87,786	1	87,787	-	87,787	-	87,787	87,787
50-60-5000-500	PW Facility Construction	425,145	(62,425)	362,720	1,063	361,658	-	362,720	361,658
50-60-5000-496	PW Facility- Equipment	-	6,250	6,250	3,300	2,950	-	6,250	2,950
50-60-5000-497	PW Facility- Contingency	-	18,750	18,750	-	18,750	-	18,750	18,750
50-60-5000-498	PW Facility- Closing Costs	-	300	300	-	300	-	300	300
50-60-5000-499	PW Facility- Engineering	-	37,125	37,125	5,307	31,818	-	37,125	31,818
50-91-5000-451	G.O. Chestnut Drive Sewer Extension	55,000	-	55,000	57,312	(2,312)	-	55,000	(2,312)
50-91-5000-401	G.O. Water Valve and Hydrant Maintenance Program	75,000	-	75,000	30,318	44,682	35,000	110,000	79,682
50-91-5000-402	G.O. Green Hill Road Water Line Replacement	312,500	-	312,500	-	312,500	-	312,500	312,500
50-91-5000-452	G.O. Sewer System Inflow/Infiltration Study	60,000	-	60,000	-	60,000	-	60,000	60,000
50-91-5000-400	G.O. Bond Issuance Costs- Water	23,750	(15,023)	8,727	8,201	526	-	8,727	526
50-91-5000-450	G.O. Bond Issuance Costs- Sewer	11,800	418	12,218	10,858	1,360	-	12,218	1,360
50-91-5000-403	G.O. Suset Dr. Water	-	15,000	15,000	-	15,000	-	15,000	15,000
50-91-5000-404	G.O. Other Lines/Repairs- Water	-	41,725	41,725	-	41,725	-	41,725	41,725
50-91-5000-453	G.O. Other Lines/Repairs- Sewer	-	259,133	259,133	-	259,133	-	259,133	259,133
50-91-5000-454	G.O. Sunset Dr.- Sewer	-	35,000	35,000	-	35,000	-	35,000	35,000
TOTAL EXPENDITURES		4,380,126	173,263	4,553,389	1,063,975	3,489,414	75,000	4,628,389	3,564,414

TOURISM DEVELOPMENT AUTHORITY OCCUPANCY TAX ALLOCATION

- **FY 2017 Blowing Rock Tourism Authority - Town Allocation**
[\(Attachment 1\)](#)

TDA Annual Budget/Actual Worksheet: FY 2010-2017

		2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Actual as of 3/13/2015	2015-2016 Adopted	2016-2017 Adopted		% of Budget
REVENUE:	REVENUE:											
10-3100-300	Occupancy Tax Receipts (net)	609,590	683,304	701,783	736,155	774,793	772,664	569,935	825,555	929,907		99.91%
10-3400-381	Lease income	22,630	16,380	-	-	-	-	-	-	-		0.00%
10-3400-329	Interest Income	955	461	427	201	314	500	-	250	250		0.03%
10-3400-335	Miscellaneous Income	1,342	1,581	5,599	5,990	1,677	1,000	278	500	500		0.06%
10-3100-100	Transfer in from Town	-	-	-	-	-	-	-	-	-		0.00%
10-3400-399	Appropriated Fund Balance	-	-	-	-	-	-	-	-	-		0.00%
		634,517	701,726	707,809	742,346	776,784	774,164	570,214	826,305	930,657		100.00%
	EXPENDITURES:											
EXPENDITURES:												
PERSONNEL	PERSONNEL	155,500	157,247	166,073	169,945	164,992	179,399	120,802	192,195	200,000	#	23.26%
10-8000-005	Salaries	94,280	94,280	97,925	101,408	100,748	104,593	72,316	107,730	115,589		13.04%
10-8000-002	Part-time Salaries	30,408	29,289	27,044	26,957	22,714	26,765	18,643	28,000	28,000		3.39%
10-8000-006	FICA	9,297	9,519	9,289	8,976	9,324	10,049	6,873	10,383	10,985		1.26%
10-8000-007	Retirement Benefit	5,751	7,434	8,010	7,953	10,448	8,754	6,053	11,850	9,883		1.43%
10-8000-008	Employee Insurance Benefit	7,606	8,251	10,881	13,063	11,533	15,000	10,831	13,405	13,765		1.62%
10-8000-009	Unemployment Reimbursement	-	-	-	-	-	-	-	-	-		0.00%
10-8000-015	401K Benefit	1,886	1,958	1,958	1,978	2,015	2,092	1,446	4,309	5,779		0.52%
10-8000-009	Relocation Benefit											0.00%
10-8000-055	Advertising	-	-	-	-	-	-	-	-	-		0.00%
10-8000-053	Dues/Subscriptions	2,379	1,941	2,351	1,902	2,686	2,500	1,852	4,000	4,000		0.48%
10-8000-014	Employee Development/Travel	2,848	3,268	3,624	4,511	3,882	4,500	2,685	6,000	7,000		0.73%
10-8000-110	Miscellaneous Expenses	1,045	1,307	4,991	3,197	1,642	5,146	102	6,517	5,000		0.79%
CENTRAL SERVICES	CENTRAL SERVICES	16,082	15,504	17,589	15,711	16,303	17,000	11,919	20,810	21,800	#	2.52%
10-8000-003	Legal Services	-	-	-	-	-	-	-	-	-		0.00%
10-8000-004	Audit	3,500	3,512	5,258	3,512	3,750	4,000	6,010	6,010	6,000		0.73%
10-8000-054	Prop, Worker's Comp and Liability insurance	4,082	3,492	3,831	3,699	4,053	4,500	3,784	3,800	3,800		0.46%
10-8000-100	Reimbursement - Town Overhead Costs	8,500	8,500	8,500	8,500	8,500	8,500	2,125	11,000	12,000	*	1.33%
DIRECT TOURISM PROMC Operations	DIRECT TOURISM PROMOTIONS OPERATIONS	327,206	308,977	258,896	265,514	276,299	320,210	154,183	338,115	398,887	#	40.92%
10-8000-010	Utilities	4,398	4,616	582	-	-	-	-	-	-		0.00%
10-8000-500	Building Lease	55,200	55,200	29,250	39,000	38,990	39,000	26,000	39,000	20,076		4.72%
10-8000-501	Maintenance/Repairs to Building	3,946	3,770	-	-	-	-	-	-	-		0.00%
10-8000-016	Equipment lease/maintenance	9,229	7,790	5,715	6,435	5,264	7,000	3,701	6,500	3,000		0.79%
10-8000-012	Telephone	5,775	5,326	5,528	2,409	2,349	3,960	1,696	3,000	4,000		0.36%
10-8000-020	Custodial Services	2,898	2,958	555	-	-	-	-	-	-		0.00%
10-8000-033	Materials/Supplies	6,148	3,611	5,419	4,310	3,103	5,000	2,384	10,000	7,000		1.21%

TDA Annual Budget/Actual Worksheet: FY 2010-2017

		2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Actual as of 3/13/2015	2015-2016 Adopted	2016-2017 Adopted		% of Budget
Advertising, Marketing	ADVERTISING, MARKETING & PR											
10-8200-050	Advertising funds	105,288	104,021	97,912	108,116	96,676	125,000	51,009	140,000	193,368		16.94%
10-8200-020	Promotional TDA/Town Calendars	7,500	7,504	7,500	7,500	7,500	6,000	1,500	6,000	6,000	*	0.73%
10-8000-011	Postage/Mailing Fulfillment	5,405	4,756	5,087	4,954	4,233	4,500	2,906	6,000	6,000		0.73%
10-8200-010	Website	4,590	2,044	1,117	675	4,955	12,500	11,597	12,000	12,000		1.45%
10-8200-100	Creative	7,745	5,513	7,611	5,410	5,675	12,000	9,745	12,000	12,000		1.45%
10-8200-200	PR Campaign/Media Relations	26,000	24,000	24,000	24,000	24,000	24,000	18,000	24,000	24,000		2.90%
10-8200-300	Collateral	27,749	14,281	11,454	5,727	22,951	15,000	1,947	15,000	18,000		1.82%
10-8200-400	Client Entertainment	2,128	2,781	1,181	2,316	2,575	2,500	1,316	2,500	3,000		0.30%
10-8200-500	Purchased Services	1,008	924	1,585	1,662	2,412	2,000	501	1,500	4,000		0.18%
10-8200-600	Middle Fork Greenway Support	-	-	-	-	-	3,000	-	-	-		0.00%
10-8200-700	Kiosk Maintenance	-	-	-	-	-	-	2,130	3,000	3,000		0.36%
NEW	Electronic Kiosk #2	-	-	-	-	-	-	-	-	30,000		0.00%
10-8100-020	TDA - Master Signage Plan	15,000	15,000	15,000	15,000	15,000	-	-	5,000	5,000	*	0.61%
10-8100-030	Tourism Marketing Survey	5,000	11,599	-	-	2,616	-	-	5,000	-		0.61%
10-8300-050	Events Support	8,199	9,283	15,400	14,000	14,000	19,750	10,000	20,000	20,000		2.42%
Support to Organized Groups	SUPPORT TO ORGANIZED GROUPS/EVENTS											
10-8300-010	Town P&R Special Events*	24,000	24,000	24,000	24,000	24,000	24,000	6,000	27,615	28,443	*	3.34%
	Support to Middle Fork Greenway	-	-	-	-	-	15,000	3,750	-	-	*	0.00%

TDA Annual Budget/Actual Worksheet: FY 2010-2017

		2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Actual as of 3/13/2015	2015-2016 Adopted	2016-2017 Adopted		% of Budget
TOURISM INFRASTRUCTURE	TOURISM INFRASTRUCTURE	203,196	220,000	228,330	233,926	248,447	257,555	64,389	275,185	309,969	@	33.30%
10-8400-010	Town Property Purchase (Park/Museum/Parking)	70,560	68,255	66,050	63,760	61,510	59,259	14,815	57,025	54,768		6.90%
10-8400-020	Town Landscaping/Beautification (portion)	15,000	20,000	20,000	20,000	20,000	20,000	5,000	20,195	20,801		2.44%
10-8400-030	Town Christmas Decorations	2,475	3,300	3,300	3,300	3,300	3,300	825	3,300	3,300		0.40%
10-8400-040	Town Sidewalks	-	25,000	-	7,190	7,000	2,000	500	2,000	-		0.24%
10-8400-050	Town Street Maintenance	11,261	25,000	-	-	6,000	-	-	-	-		0.00%
10-8400-060	Town Memorial Park Maintenance/Clean-up Detail	4,500	6,000	6,000	6,000	-	6,000	1,500	6,000	6,000		0.73%
10-8400-070	Town Park/Playground Renovation (portion)	-	-	-	-	-	8,667	2,167	8,665	-		1.05%
10-8400-080	Town Tennis Courts Resurfacing (portion)	-	-	-	-	-	-	-	-	-		0.00%
10-8400-090	Town Center Beautification (Sanitation)	2,250	3,000	4,575	3,000	3,000	3,000	750	3,000	3,000		0.36%
10-8400-100	Town Streetlights	-	-	-	-	-	-	-	-	-		0.00%
10-8400-110	Directional signage for Downtown	-	-	-	-	-	-	-	-	-		0.00%
10-8400-120	Parking Facility American Legion	97,150	69,445	128,405	125,075	121,690	118,329	29,582	-	-		0.00%
10-8400-121	Parking Facility BRAHM	-	-	-	-	8,800	-	-	-	105,169		0.00%
10-8400-101	Support for Town Gateways	-	-	-	-	-	-	-	150,000	21,931		18.15%
NEW	Electronic Kiosk #1	-	-	-	-	-	-	-	-	30,000		
NEW	Electronic Parking Space Counter System	-	-	-	-	-	-	-	-	30,000		
10-8500-900	Town Parking Fund Interest	-	-	-	-	-	-	-	-	-		0.00%
10-8600-000	Contingency	-	-	-	-	-	-	-	-	-		0.00%
10-8400-130	General Business Wifi Connectivity	-	-	-	-	17,147	30,000	7,500	-	10,000		0.00%
10-8400-140	Support to Middle Fork Greenway Organization	-	-	-	-	-	7,000	1,750	25,000	25,000		3.03%
		701,984	701,728	678,656	685,096	706,041	774,164	351,292	826,305	930,657		100.00%

SCHEDULE OF FEES/CHARGES

- **FY 2017 Blowing Rock Schedule of Fees/Charges**
[\(Attachment 1\)](#)

Town of Blowing Rock

Schedule of Fees and Charges for Fiscal Year 2017 (Changes from Fiscal Year 2016 Shown in Red)

**Effective for Fiscal Year 2017
(July 1, 2016 – June 30, 2017)**

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 ~~\$5.25~~ → **\$5.50** per gallon/water & ~~\$5.25~~ → **\$5.50** per gallon/sewer

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

In Lieu Parking Fee \$15,500.00* per required space

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	\$70.00	\$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

Daily Pool Pass	\$4.00 12 & under/55 & older \$4.00 – all others	\$5.00 12 & under/55 & older \$5.00 – all others
Daily Non-Swimmer	\$2.00	\$2.00
Individual Pool Pass–Monthly	\$50.00	\$60.00
Individual- Season/ Family of 4- Monthly	\$70.00	\$80.00
Family of 5- Monthly	\$80.00	\$90.00
Family of 4- Season/ Family of 6- Monthly	\$90.00	\$100.00
Family of 5- Season Family of 7- Monthly	\$100.00	\$110.00
Family of 6- Season*/ Family of 8- Monthly	\$110.00	\$120.00

* Additional \$10.00 per family member for families of 6 or more

Hotel Passes – Season	\$10.00 per room	
Swim Lessons	\$40.00 / passholders, \$60.00 non-passholders	
- Private Lessons	\$100	
Aquacise Class	\$2.00 – 12 & under/55 & older \$3.00 – all others	
Pool Party	\$75.00 / 2 hours	

Facility Rental Fees

Broyhill Gazebo
Annie Cannon
Rotary Pavillion
Recreation Center
Ruritan Building
American Legion

Resident Taxpayer Fee

\$150.00 deposit/\$25.00 fee
\$150.00 deposit/\$25.00 fee
\$50.00 deposit/\$25.00 fee
\$50.00 deposit//25.00 fee
\$50.00 deposit/\$25.00 fee
\$150.00 deposit/\$25.00 fee-
half day (\$50.00 full-day)

Non-Taxpayer Fee

\$150.00 deposit/\$250.00 fee
\$150.00 deposit/\$250.00 fee
\$50.00 deposit/\$100.00 fee
\$50.00 deposit/\$100.00 fee
\$50.00 deposit/\$100.00 fee
\$150.00 deposit/\$100.00 fee-
half day (\$200.00 full-day)

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

New Account Meter Deposit Fee

\$100.00 3/4" Meter
\$150.00 1" Meter
\$200.00 1 1/4" Meter
\$260.00 1 1/2" Meter
\$500.00 2" Meter
\$1,500.00 2" Compound Meter
\$700.00 3" Meter

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) ~~\$41.00~~ → **\$43.00**

For Consumption Over 5,000 Gallons: ~~\$41.00~~ → **\$43.00** + ~~\$5.25~~ → **\$5.50** per 1,000 gallons
(after the initial 5,000)

Water Interconnection Charge \$1.00 bi-monthly billing (\$0.50 per month)

Sewer Fees – Bimonthly

Minimum Billing Fee (up to 5,000 Gallons)	\$41.00 → \$43.00
For Consumption Over 5,000 Gallons:	\$41.00 → \$43.00 + \$5.25 → \$5.50 per 1,000 gallons (after the initial 5,000)
Minimum Late Fee	10% of balance due
Meter Cutoff Fee (non-payment)	\$50.00
Reconnection Fee (voluntary)	\$50.00 if less than 30 days \$300.00 if 30 days or longer
Additional Meter Reading Fee	\$5.00
Water Key	\$30.00
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 Republic for glass and cardboard recycling disposal)

Residential Curbside Recycling Fee Schedule - Monthly

Residential Curbside Recycling Fee \$3.00 → **\$4.00** (~~\$6.00~~ → **\$8.00** 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))
Beer & Wine On Premises	\$45.00
Beer & Wine Off Premises	\$15.00
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

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 Changes from Previous Fiscal Year Shown in Red		
Department	Ending FTE's FY 16	Adopted FTE's FY 17
Administration/Finance	5	6 *
Public Buildings	0	0
Police	12 *	12 *
Fire	9 *	9 *
Planning/Inspections	3 *	3 *
Public Works - Streets	8	8
Public Works - Sanitation	4	4
Parks & Recreation	5 *	6 *
Water/Sewer - Administration	2	2
Water/Sewer - Operations	4	4
Water/Sewer - Plants	5	5
TOTAL FULL-TIME EQUIVALENTS:	57	59
<p>* Does not include the following part-time support: Finance/Administration- Intern 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> <p>FY 2017 Adopted Changes: Administrative: (+1) Administrative Assistant- Grade 8 Parks & Recreation: (+1) Landscape Assistant- Grade 4</p>		

**Town of Blowing Rock, North Carolina
Pay Plan and Salary Ranges
FY 2017**

Changes from the Previous Fiscal Year Shown in Red

Grade	Positions	2017	
		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 Landscape Assistant	\$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 Utility Billing Administrator	\$27,680	\$38,205

Grade	Positions	2017	
		Minimum	Maximum
Grade 9	Fire Captain Police Officer I Payroll Administrator/Acct. Tech.	\$29,065	\$40,115
Grade 10	Police Officer II	\$30,520	\$42,125
Grade 11	Parks/Recreation Director	\$32,045	\$44,230
Grade 12	Police Patrol Sergeant Town Clerk/Tax Collect./Utility Coord. Police Investigator Utility Plants Supervisor Battalion Chief - Training / Prevention	\$33,645	\$46,440
Grade 13		\$35,335	\$48,770
Grade 14	Public Works and Utilities Superintendent Police Patrol Lieutenant Fire Deputy Chief	\$37,090	\$51,200
Grade 15	Police Captain Building Inspector	\$38,955	\$53,765
Grade 16	Finance Officer Director of Planning/Inspections Fire Chief	\$40,895	\$56,450
Grade 17		\$42,935	\$59,275

Grade	Positions	2017	
		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

U:\Scott\Manager\Manager (Budget)\2017 Budget Folder\Adopted\Set to Distribute\Appendix\Budget - Salary Range

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 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund Debt Service Requirements												
Police												
2 Vehicles purchased 2013												
Date: April 20, 2011												
BB&T Bank												
Acct # 99330000475-00003 Rate 1.49%												
	Balance	49,500	24,887	-	-	-	-	-	-	-	-	-
Pay	Principal	24,613	24,887	-	-	-	-	-	-	-	-	-
Off In	Interest	645	371	-	-	-	-	-	-	-	-	-
FY 2015	Total	25,258	25,258	-	-	-	-	-	-	-	-	-
2 Ford Interceptor Vehicles purchased 2014												
Date: Nov. 7, 2013												
BB&T Bank												
Acct # 99330000475-00004, Rate 1.68%												
	Balance	21,272	37,700	18,796	-	-	-	-	-	-	-	-
Pay	Principal	21,272	18,904	18,796	-	-	-	-	-	-	-	-
Off In	Interest	279	641	323	-	-	-	-	-	-	-	-
FY 2016	Total	21,551	19,544	19,119	-	-	-	-	-	-	-	-
1 Police Sedan Replacement of VIN#0.4682												
Date: December 18, 2014												
BB&T Bank												
Acct # 0000000000-00000, Rate 1.46%												
	Balance	-	-	32,252	24,360	16,414	8,352	-	-	-	-	-
Pay	Principal	-	-	7,892	7,946	8,062	8,352	-	-	-	-	-
Off In	Interest	-	-	407	353	237	119	-	-	-	-	-
FY 2019	Total	-	-	8,299	8,299	8,299	8,471	-	-	-	-	-
2 Ford Police Interceptor Replacements purchased 2015												
Date: September 30, 2015												
First Citizens Bank												
Acct # 0000000000-00000, Rate 1.51%												
	Balance	-	-	-	74,368	56,253	37,775	19,026	-	-	-	-
Pay	Principal	-	-	-	18,115	18,478	18,750	19,026	-	-	-	-
Off In	Interest	-	-	-	1,191	827	556	280	-	-	-	-
FY 2020	Total	-	-	-	19,305	19,305	19,305	19,306	-	-	-	-
Police Debt Service Payment Subtotal		46,809	44,802	27,419	27,604	27,604	27,777	19,306	-	-	-	-

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

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Emergency Services Building Project													
Date: March 10, 2004													
PNC Bank													
Acct #605414014, Rate 4.22%													
	Balance	3,055,000	2,820,000	2,585,000	2,350,000	2,115,000	1,880,000	1,645,000	1,410,000	1,175,000	940,000	705,000	470,000
Pay	Principal	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000
Off In	Interest	128,921	119,004	109,087	99,170	89,253	79,336	69,419	59,502	49,585	39,668	29,751	19,834
FY 2026	Total	363,921	354,004	344,087	334,170	324,253	314,336	304,419	294,502	284,585	274,668	264,751	254,834
Parking Facility American Legion													
Date: April 7, 2008													
PNC Bank													
Acct #605414027, Rate 2.92%													
	Balance	229,943	114,971	-	-	-	-	-	-	-	-	-	-
Pay	Principal	114,971	114,971	-	-	-	-	-	-	-	-	-	-
Off In	Interest	6,714	3,357	-	-	-	-	-	-	-	-	-	-
FY 2015	Total	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	923,077	846,154	769,231	692,308	615,385	538,462	461,538	384,615	307,692	230,769	153,846	76,923
Pay	Principal	76,923	76,923	76,923	76,923	76,923	76,923	76,923	76,923	76,923	76,923	76,923	76,923
Off In	Interest	37,662	34,523	31,385	28,246	25,108	21,969	18,831	15,692	12,554	9,415	6,277	3,139
FY 2025	Total	114,585	111,446	108,308	105,169	102,031	98,892	95,754	92,615	89,477	86,338	83,200	80,062
Paid with Occupancy Tax Infrastructure Funds Starting in FY 2017													
Public Works Shop and Site Improvements (75%)													
Date: April, 2015													
BB&T Bank													
Acct # 9933000475-000006, Rate 2.83%													
	Balance	-	-	1,275,435	1,190,406	1,105,377	1,020,348	935,319	850,290	765,261	680,232	595,203	510,174
Pay	Principal	-	-	85,029	85,029	85,029	85,029	85,029	85,029	85,029	85,029	85,029	85,029
Off In	Interest	-	-	35,493	33,087	30,681	28,274	25,868	23,462	21,055	18,649	16,243	13,836
FY 2030	Total	-	-	120,522	118,116	115,710	113,303	110,897	108,491	106,084	103,678	101,272	98,865
Public Buildings/Grounds Debt Service Subtotal													
		661,698	643,038	629,941	612,223	581,590	526,531	511,070	495,608	480,146	464,684	449,223	433,761

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

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Medium Truck purchased 2013												
Date: April 20, 2011												
BB&T Bank												
Acct # 99330000475-00003 Rate 1.49%												
	Balance	27,500	13,826	-	-	-	-	-	-	-	-	-
Pay	Principal	13,674	13,826	-	-	-	-	-	-	-	-	-
Off In	Interest	359	206	-	-	-	-	-	-	-	-	-
FY 2015	Total	14,032	14,032	-	-	-	-	-	-	-	-	-
Leafloader purchased 2014												
Date: Nov. 7, 2013												
BB&T Bank												
Acct # 99330000475-00004, Rate 1.68%												
	Balance	19,919	14,105	6,935	-	-	-	-	-	-	-	-
Pay	Principal	19,919	7,170	6,935	-	-	-	-	-	-	-	-
Off In	Interest	261	243	122	-	-	-	-	-	-	-	-
FY 2016	Total	20,180	7,413	7,057	-	-	-	-	-	-	-	-
2 Dumptrucks (\$50K Replace F550 VIN 0.7684; \$55K Replace Chevy Kodiak C-7500 VIN 0.7879)												
Date: December 18, 2014												
BB&T Bank												
Acct # 0000000000-00000, Rate 1.46%												
	Balance	-	-	129,667	97,112	64,335	31,079	-	-	-	-	-
Pay	Principal	-	-	32,555	32,778	33,256	31,079	-	-	-	-	-
Off In	Interest	-	-	1,680	1,457	978	493	-	-	-	-	-
FY 2019	Total	-	-	34,234	34,234	34,234	31,572	-	-	-	-	-
Leafloader Repairs, Utility Tractor, Mini Excavator, Salt Spreaders, Etc.												
Date: September 30, 2015												
First Citizens Bank												
Acct # 0000000000-00000, Rate 1.51%												
	Balance	-	-	-	135,406	102,456	68,820	34,670	-	-	-	-
Pay	Principal	-	-	-	32,950	33,637	34,150	34,670	-	-	-	-
Off In	Interest	-	-	-	2,249	1,563	1,049	529	-	-	-	-
FY 2020	Total	-	-	-	35,199	35,199	35,199	35,199	-	-	-	-
Street Department Debt Service Subtotal												
		34,212	21,446	41,291	69,433	69,433	66,771	35,199	-	-	-	-
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	-	-	-	-	-	-	-	-
Garbage Truck (replace E-Z Pack/Rear 18Cu VIN 0.5098)												
Date: December 18, 2014												
BB&T Bank												
Acct # 0000000000-00000, Rate 1.46%												
	Balance	-	-	129,084	97,516	65,732	33,483	-	-	-	-	-
Pay	Principal	-	-	31,568	31,784	32,248	33,483	-	-	-	-	-
Off In	Interest	-	-	1,629	1,413	949	478	-	-	-	-	-
FY 2019	Total	-	-	33,197	33,197	33,197	33,961	-	-	-	-	-

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

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Model 600+ Cart Lifter												
Date: September 30, 2015												
First Citizens Bank												
Acct # 0000000000-00000, Rate 1.51%												
Balance	-	-	-	6,170	4,681	3,151	1,591	-	-	-	-	-
Pay Principal	-	-	-	1,489	1,530	1,560	1,591	-	-	-	-	-
Off In Interest	-	-	-	132	92	62	31	-	-	-	-	-
FY 2020 Total	-	-	-	1,622	1,622	1,622	1,622	-	-	-	-	-
Sanitation Department Debt Service Subtotal	-	40,436	74,414	34,819	34,819	35,582	1,622	-	-	-	-	-
Parks & Recreation Department												
2015 Chevrolet Silverado, Toro Dingo & Jr. Sod Cutter												
Date: September 30, 2015												
First Citizens Bank												
Acct # 0000000000-00000, Rate 1.51%												
Balance	-	-	-	60,175	45,529	30,581	15,406	-	-	-	-	-
Pay Principal	-	-	-	14,646	14,949	15,175	15,406	-	-	-	-	-
Off In Interest	-	-	-	992	689	463	233	-	-	-	-	-
FY 2020 Total	-	-	-	15,638	15,638	15,638	15,639	-	-	-	-	-
Parks & Recreation Department Debt Service Subtotal	-	-	-	15,638	15,638	15,638	15,639	-	-	-	-	-
General Fund Note Balance	4,571,627	4,145,054	5,129,032	8,318,238	7,549,911	9,542,050	8,685,050	11,649,905	10,747,953	9,846,001	8,944,049	8,042,097
General Fund Payment Total	742,719	749,722	773,065	1,010,458	979,087	1,192,043	1,098,484	1,374,072	1,346,221	1,310,097	1,273,973	1,238,557
General Fund Principal	558,039	582,460	586,913	768,327	757,862	857,000	785,144	901,952	901,952	901,952	901,952	901,952
General Fund Interest	184,680	167,262	186,151	242,131	221,225	335,042	313,340	472,120	444,269	408,145	372,021	336,605
				237,394								
				250,740								
				105,169								
				60,000								
				845,289								
				82,150								
				16,140								

Net increase from FY2016 to FY2017
Increase due to GO Debt
BRAHM debt service paid with TDA funds
Fire Station 1 debt service paid by Rural Fire Department funds
Remaining debt service paid by Town of Blowing Rock
Annual Debt Svcs. for 305,357 FY 2017 Capital Equipment @ 3.00% for 4 yrs.
Annual Debt Svcs. for 60,000 FY 2017 Street Sweeper @ 3.00% for 4 yrs. (contemplating using Local Vehicle Fee to help fund D.S)

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

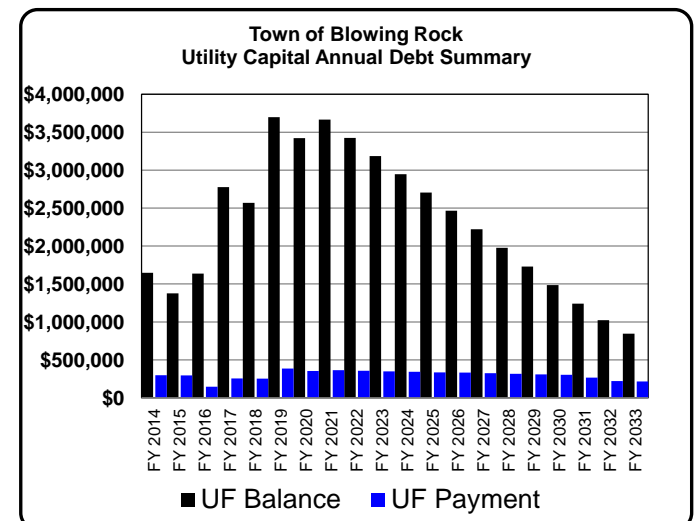
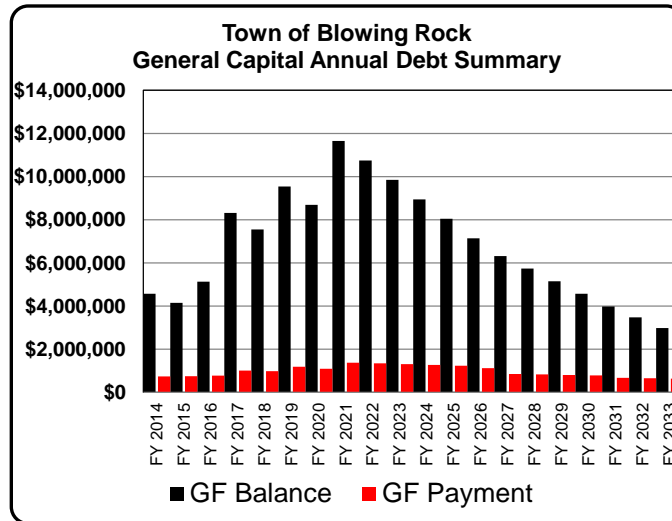
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<u>Utility Fund Debt Service Requirements</u>													
WS Admin./Engineering/Billing													
Water/Wastewater Improvements													
Date: April 7, 2008													
PNC Bank													
Acct#605414027, Rate 2.92													
	Balance	382,637	194,072	-	-	-	-	-	-	-	-	-	
Pay	Principal	188,566	194,072	-	-	-	-	-	-	-	-	-	
Off In	Interest	11,173	5,667	-	-	-	-	-	-	-	-	-	
FY 2015	Total	199,739	199,739	-	-	-	-	-	-	-	-	-	
Water Interconnection													
Date: Feb. 28, 2011													
Fed. Revolving Loan													
State Project #H-ARRA-09-1067, Rate 0%													
	Balance	680,832	643,008	605,184	567,360	529,536	491,712	453,888	416,064	378,240	340,416	302,592	264,768
Pay	Principal	37,824	37,824	37,824	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	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	550,398	522,878	495,358	467,838	440,318	412,799	385,279	357,759	330,239	302,719	275,199	247,679
Pay	Principal	27,520	27,520	27,520	27,520	27,520	27,520	27,520	27,520	27,520	27,520	27,520	27,520
Off In	Interest	16,351	12,784	12,112	11,439	10,766	10,093	9,420	8,747	8,074	7,401	6,729	6,056
FY 2033	Total	43,871	40,304	39,631	38,959	38,286	37,613	36,940	36,267	35,594	34,921	34,249	33,576
Public Works Shop and Site Improvements (25%)													
Date: April, 2015													
BB&T Bank													
Acct # 9933000475-000006, Rate 2.83%													
	Balance	-	-	425,145	396,802	368,459	340,116	311,773	283,430	255,087	226,744	198,401	170,058
Pay	Principal	-	-	28,343	28,343	28,343	28,343	28,343	28,343	28,343	28,343	28,343	28,343
Off In	Interest	-	-	11,831	11,029	10,227	9,425	8,623	7,821	7,018	6,216	5,414	4,612
FY 2030	Total	-	-	40,174	39,372	38,570	37,768	36,966	36,164	35,361	34,559	33,757	32,955
Water/Sewer Fund Bond- Series 2016													
March 2016 Closing													
TBD													
Account # 00000000000000, Rate 2.00%													
	Balance	-	-	-	1,135,000	1,080,000	1,025,000	970,000	915,000	860,000	805,000	750,000	695,000
Pay	Principal	-	-	-	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Off In	Interest	-	-	-	22,980	22,810	21,710	20,610	19,510	18,410	17,310	16,210	15,110
FY 2038	Total	-	-	-	77,980	77,810	76,710	75,610	74,510	73,410	72,310	71,210	70,110
Water/Sewer Fund Bond- Series 2018 & 2020													
TBD- March 2018 & March 2020													
TBD													
	Account # (Balance	-	-	-	-	-	1,334,450	1,267,728	1,693,505	1,602,158	1,510,810	1,419,463	1,328,115
Pay	Principal	-	-	-	-	-	66,723	66,723	91,348	91,348	91,348	91,348	91,348
Off In	Interest	-	-	-	-	-	65,917	65,678	86,746	82,911	78,115	73,320	68,715
FY 2040	Total	-	-	-	-	-	132,640	132,400	178,094	174,259	169,463	164,667	160,062
WS Admin./Engineering/Billing Debt Service Subtotal		281,434	277,867	117,629	194,135	192,490	322,555	319,740	362,859	356,448	349,077	341,707	334,527

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

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
WS Plant Operations												
John Deere Z930 Riding Mower												
Date: September 30, 2015												
First Citizens Bank												
Acct # 0000000000-00000, Rate 1.51%												
	Balance	-	-	8,466	6,402	4,299	2,165	-	-	-	-	-
Pay	Principal	-	-	2,063	2,104	2,134	2,165	-	-	-	-	-
Off In	Interest	-	-	132	92	62	31	-	-	-	-	-
FY 2020	Total	-	-	2,196	2,196	2,196	2,196	-	-	-	-	-
WS Plant Operations Debt Service Subtotal												
		-	-	2,196	2,196	2,196	2,196	-	-	-	-	-
WS Field Operations												
Utility Truck Purchased 2008												
Date: October 15, 2008												
RBC Bank												
Acct #230 000-863-6, Rate 3.26%												
	Balance	-	-	-	-	-	-	-	-	-	-	-
Pay	Principal	-	-	-	-	-	-	-	-	-	-	-
Off In	Interest	-	-	-	-	-	-	-	-	-	-	-
FY 2011	Total	-	-	-	-	-	-	-	-	-	-	-
Medium Truck purchased 2013												
Date: March 29, 2012												
BB&T Bank												
Acct # 9933000475-00003, Rate 1.49%												
	Balance	33,000	16,592	-	-	-	-	-	-	-	-	-
Pay	Principal	16,408	16,592	-	-	-	-	-	-	-	-	-
Off In	Interest	430	247	-	-	-	-	-	-	-	-	-
FY 2015	Total	16,839	16,839	-	-	-	-	-	-	-	-	-
1 Pickup Truck (Replaces VIN# 1752) +1 Backhoe												
Ford Tractor/Loader (Replace VIN# 8534)												
Date: December 18, 2014												
BB&T Bank												
Acct # 0000000000-00000, Rate 1.46%												
	Balance	-	-	109,998	83,362	56,544	29,335	-	-	-	-	-
Pay	Principal	-	-	26,636	26,818	27,210	29,335	-	-	-	-	-
Off In	Interest	-	-	1,374	1,192	800	478	-	-	-	-	-
FY 2019	Total	-	-	28,010	28,010	28,010	29,813	-	-	-	-	-
2- 2015 Chevrolet Silverados & Mongoose Sewer Jet												
Date: September 30, 2015												
First Citizens Bank												
Acct # 0000000000-00000, Rate 1.51%												
	Balance	-	-	-	117,680	89,029	59,793	30,118	-	-	-	-
Pay	Principal	-	-	-	28,651	29,236	29,674	30,118	-	-	-	-
Off In	Interest	-	-	-	1,918	1,333	895	451	-	-	-	-
FY 2020	Total	-	-	-	30,569	30,569	30,569	30,569	-	-	-	-
WS Field Operations Debt Service Subtotal												
		16,839	16,839	28,010	58,579	58,579	60,382	30,569	-	-	-	-

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

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Water Fund Note Balance	1,646,867	1,376,549	1,635,685	2,776,508	2,570,289	3,697,503	3,420,950	3,665,758	3,425,723	3,185,689	2,945,655	2,705,620
Water Fund Payment Total	298,273	294,706	145,639	254,909	253,264	385,132	352,505	362,859	356,448	349,077	341,707	334,527
Water Fund Principal	270,318	276,007	120,322	206,219	207,237	276,552	247,693	240,034	240,034	240,034	240,034	240,034
Water Fund Interest	27,955	18,698	25,317	48,690	46,028	108,580	104,813	122,824	116,413	109,043	101,672	94,493
General Fund Payment Total	742,719	749,722	773,065	1,010,458	979,087	1,192,043	1,098,484	1,374,072	1,346,221	1,310,097	1,273,973	1,238,557
Water Fund Payment Total	298,273	294,706	145,639	254,909	253,264	385,132	352,505	362,859	356,448	349,077	341,707	334,527
Town Payment Total	1,040,991	1,044,427	918,704	1,265,368	1,232,351	1,577,175	1,450,989	1,736,931	1,702,669	1,659,174	1,615,680	1,573,084



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
Budget and Capital Improvement Plan Summary
In Whole Dollars**

Capital Projects	FY2016 Adopted	FY2017 Adopted	\$ Change	% Change	Bond Projects in FY 2016	% GO Funding in FY 2016
General						
Public Facilities	231,315	177,597	(53,718)	-23%	-	0%
Parks & Recreation	404,734	-	(404,734)	-100%	404,734	100%
Roads & Sidewalks	3,098,761	70,000	(3,028,761)	N/A	3,028,761	98%
Total General Capital	3,734,810	247,597	(3,487,213)	-93%	3,433,495	92%
Utility						
Water	566,667	55,000	(511,667)	-90%	471,250	83%
Sewer	685,417	20,000	(665,417)	-97%	665,000	97%
Total Utility	1,252,084	75,000	(1,177,084)	-94%	1,136,250	91%
Total Projects	4,986,894	322,597	(4,664,297)	-94%	4,569,745	92%

Vehicles / Equipment	FY2016 Adopted	FY2017 Adopted	\$ Change	% Change
General				
Police	77,520	83,457	5,937	8%
Planning and Inspections	-	-	-	N/A
Streets	155,500	147,720	(7,780)	-5%
Sanitation	6,600	-	(6,600)	-100%
Parks and Recreation	64,000	54,180	(9,820)	-15%
Total General Capital	303,620	285,357	(18,263)	-6%
Utility				
Field Operations	155,000	-	(155,000)	-100%
Plant Operations	30,000	-	(30,000)	N/A
Total Utility	185,000	-	(185,000)	-100%
Total Vehicles / Equipment	488,620	285,357	(203,263)	-41.6%

Grand Total	5,475,514	607,954	(4,867,560)	-89%
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Town of Blowing Rock
Water and Sewer Capital Project Budget and Plan
For the Fiscal Year 2017 Budget and Ten Year Plan
 In Whole Dollars

	Funding	1	2	3	4	5	6	7	8	9	10	11
Description		FY 2016 Actual	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
WATER TREATMENT PLANT												
1	Small Capital Improvements	Sales Tax	20,417	20,000	-	-	-	-	-	-	-	-
WASTEWATER TREATMENT PLANT												
2	Small Capital Improvements	Sales Tax	20,417	20,000	-	-	-	-	-	-	-	-
VALLEY BLVD WATER AND SEWER												
3	Valley Blvd Water & Sewer Line Improvements (to be paid in 3 annual installments after project completion) Note: Total project cost is estimated to be \$725,556. With \$388,189 already funded, the remaining funding needed is \$337,367.		337,367	-	-	-	-	-	-	-	-	-
4	Sewer Portion	GO	244,067	-	-	-	-	-	-	-	-	-
5	Water Portion	GO	93,300	-	-	-	-	-	-	-	-	-
WATER DISTRIBUTION SYSTEM												
6	Valve and Hydrant Maintenance Program	Sales Tax	75,000	35,000	-	-	-	-	-	-	-	-
7	Maple Street Water Line	GO	-	-	-	-	106,250	-	-	-	-	-
8	Sunset Drive Water Line	GO	-	-	157,500	-	-	-	-	-	-	-
9	Sourwood	GO	-	-	300,000	-	-	-	-	-	-	-
10	Other Lines/Repairs	GO	41,700	-	-	-	-	-	-	-	-	-
11	Sourwood Galvanized	GO	-	-	121,250	-	-	-	-	-	-	-
12	Goforth	GO	-	-	-	-	468,750	-	-	-	-	-
13	West Green Hill	GO	-	-	-	-	268,750	-	-	-	-	-
14	Greenhill	GO	312,500	-	-	-	-	-	-	-	-	-
15	Goforth Galvanized	GO	-	-	-	-	106,250	-	-	-	-	-
16	Bond Counsel + Interest	GO	23,750	-	-	-	-	-	-	-	-	-
17	Water Distribution System Subtotal		452,950	35,000	578,750	-	950,000	-	-	-	-	-
SEWER COLLECTION SYSTEM												
18	Chestnut Drive Sewer Extension	GO	55,000	-	-	-	-	-	-	-	-	-
19	Other Lines/Repairs	GO	294,133	-	-	-	-	-	-	-	-	-
20	Sewer System Infiltration/Inflow Study	GO	60,000	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
21	Sunset Drive	GO	-	-	335,000	-	-	-	-	-	-	-
22	Bond Counsel and Interest	GO	11,800	-	-	-	-	-	-	-	-	-
23	Sewer Collection System Subtotal		420,933	-	385,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Water and Sewer Fund Subtotal			1,252,084	75,000	963,750	50,000	1,000,000	50,000	50,000	50,000	50,000	50,000
Less Portion to be Funded by GO Sewer			665,000	-	385,000	50,000	50,000	-	-	-	-	-
Less Portion to be Funded by GO Water			471,250	-	578,750	-	950,000	-	-	-	-	-
Less Portion to be Funded with Sales Tax Proceeds			115,834	75,000	-	-	-	-	-	-	-	-
Equals Total Funding Identified			1,252,084	75,000	963,750	50,000	1,000,000	-	-	-	-	50,000

Town of Blowing Rock
General Capital Project Budget and Plan
For the Fiscal Year 2017 Budget and Ten Year Plan
 In Whole Dollars

ROADS AND SIDEWALKS			FY 2016 Actual	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
DITCHLINES, ROAD REPAIRS, AND CULVERTS													
1	Road Failure Repairs	GO	473,565	-	-	-	-	-	-	-	-	-	-
2	Ditchline Repairs	GO	462,216	-	-	-	-	-	-	-	-	-	-
3	Culvert Replacements	GO	101,317	-	-	-	-	-	-	-	-	-	-
4	Greenway Court Drainage (Area Near Back of Homestead Inn)	GO	100,000	-	-	-	-	-	-	-	-	-	-
	Ditchlines, Road Repairs, and Culverts Subtotal		1,137,098	-	-	-	-	-	-	-	-	-	-
PAVING													
1	Repaving all Town Streets (goal to repave every 10 years)	GO	839,233	-	1,126,836	-	2,035,190	-	-	-	-	-	-
1	Main Street Phase 5 - East Side from Morris to US 221	GO	383,700	-	-	-	-	-	-	-	-	-	-
2	Main Street Phase 6 - West Side from US 221 to Memorial Park	GO	281,940	-	-	-	-	-	-	-	-	-	-
3	Sunset Drive - Main to US 321	GO	80,000	-	755,260	-	-	-	-	-	-	-	-
4	Main Street Underground Utilities Study	GO	42,840	-	-	-	-	-	-	-	-	-	-
5	Sunset Drive Underground Utilities Study	GO	22,950	-	-	-	-	-	-	-	-	-	-
	Streetscape Subtotal		811,430	-	755,260	-	-	-	-	-	-	-	-
VALLEY BLVD IMPROVEMENTS													
6	Valley Blvd Black Aluminum Fencing (to be paid in 3 annual installments after project completion)	Sales Tax	70,000	70,000	70,000	-	-	-	-	-	-	-	-
	Streetscape Subtotal		70,000	70,000	70,000	-	-	-	-	-	-	-	-
SIDEWALKS, PARKING AND PEDESTRIAN													
7	US 221 - Main Street to Bass Lake	GO	-	-	-	-	1,226,876	-	-	-	-	-	-
8	Laurel Lane Sidewalk Replacement (Main to Wallingford-south side)	GO	103,000	-	-	-	-	-	-	-	-	-	-
9	Morris Street Sidewalk (BR Elementary to Chestnut - east side)	GO	-	-	185,070	-	-	-	-	-	-	-	-
10	Chestnut Street Sidewalk (Morris to Main - south side)	GO	-	-	-	-	477,820	-	-	-	-	-	-
11	Carriage Trail Paving	GO	-	-	42,448	-	-	-	-	-	-	-	-
12	Bond Counsel and Issuance Costs	GO	138,000	-	-	-	10,114	-	-	-	-	-	-
	Sidewalks & Pedestrian Subtotal		241,000	-	227,518	-	1,714,810	-	-	-	-	-	-
	Roads and Sidewalks Total		3,098,761	70,000	2,179,614	-	3,750,000	-	-	-	-	-	-
GENERAL CAPITAL PROJECT TOTAL			3,734,810	247,597	2,740,000	-	3,750,000	-	-	-	-	-	-
	Less Portion to be Funded with TDA Cash		-	21,931	-	-	-	-	-	-	-	-	-
	Less Portion to be Funded with Fire Department Contribution		15,000	-	-	-	-	-	-	-	-	-	-
	Less Portion to be Funded with Sales Tax Proceeds		136,315	225,666	70,000	-	-	-	-	-	-	-	-
	Less Portion to be Funded with Transportation GO Bond		3,028,761	-	2,109,614	-	3,750,000	-	-	-	-	-	-
	Less Portion to be Funded with Park GO Bond		404,734	-	560,386	-	-	-	-	-	-	-	-
	Equals Total Funding Identified		3,584,810	247,597	2,740,000	-	3,750,000	-	-	-	-	-	-

Note: \$60,000 from the Rural Fire Department contributed towards Fire Station #1 debt service is not included on this schedule. It is shown as a contribution into and out of the General Capital Fund to the General Fund where the debt service is paid.

U:\Scott\Manager\Manager (Budget)\2017 Budget Folder\Adopted\Capital\Blowing Rock Capital.xlsx\Summary

**Town of Blowing Rock
Capital Vehicle and Equipment List
For the Fiscal Year 2017 Budget and Ten Year Plan**

	1	2	3	4	5	6	7	8	9	10	11	Total of the 10 Year CIP with Inflation Impact
Description	FY 2016 Actual	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Streets												
1997 Heavy Truck Chevrolet Dump Truck VIN# 0.5935 (Repairs done in FY 2016)	9,125	-	-	-	62,781	-	-	-	-	-	-	71,906
2 10' HC Gas Salt Spreaders w/Honda Engine for Dodge 5500	25,810	-	-	-	-	-	29,066	-	-	-	-	54,876
Buffalo turbine blower for leaf and debris clearing	4,900	-	-	-	-	-	-	-	-	5,856	-	10,756
Mohawk 2 Post 12,000 pound lift for Public Works Facility	13,305	-	-	-	-	-	-	-	-	15,901	-	29,206
John Deere 50G Compact Excavator w/John Deere HH60 Hydraulic Hammer	66,650	-	-	-	-	-	-	-	-	79,653	-	146,303
Streetsweeper to Replace existing 30 year old model	-	60,000	-	-	-	-	-	-	-	-	73,140	133,140
2008 Dump Truck Ford F550 w/ plow VIN# 0.2763	-	59,160	-	-	-	-	-	-	-	-	70,702	129,862
New Knuckleboom Truck for Yard Debris Pickup	-	-	124,848	-	-	-	-	-	-	-	-	124,848
2006 Ext. Cab Truck Chevrolet Colorado 4X4 VIN# 0.5344	-	-	26,530	-	-	-	-	-	-	-	-	26,530
1988 Chipper Morbark Eager Beaver VIN# 0.3691	-	28,560	-	-	-	-	-	-	-	-	34,132	62,692
2010 Tractor New Holland T4030 w/ Cab VIN# 0.7295	-	-	-	58,366	-	-	-	-	-	-	-	58,366
2011 Ext. Cab Truck Ford F150 4X4 VIN# 0.9705	-	-	-	-	28,143	-	-	-	-	-	-	28,143
2009 Sidewalk Tractor Kubota Tractor 3030HSDC VIN# NA	-	-	-	-	24,355	-	-	-	-	-	-	24,355
2012 Backhoe John Deere 310SJ VIN# 0.6309	-	-	-	-	-	93,847	-	-	-	-	-	93,847
2013 Medium Truck Chevrolet 3500HD Diesel 4X4 VIN# 0.5225	-	-	-	-	-	48,580	-	-	-	-	-	48,580
2013 Leaf Loader Old Dominion LCT600 VIN# 0.8221	-	-	-	-	-	-	28,154	-	-	-	-	28,154
2005 Chipper Morbark Brush Chipper VIN# Z161	-	-	-	-	-	-	-	37,907	-	-	-	37,907
1975 Trailer Hammon Trailer VIN# 0.1945	-	-	-	-	-	-	-	-	9,373	-	-	9,373
2001 Medium Truck Ford F550 VIN# 0.7684 (replaced FY2015; need update)	-	-	-	-	-	-	-	-	-	59,755	-	59,755
2003 Dingo TX 420 Utility Loader VIN# 0.0345	-	-	-	-	-	-	-	17,230	-	-	-	17,230
2000 Chipper Truck GMC Truck VIN# 0.04 (Old Asplundh)	-	-	-	-	-	-	-	40,204	-	-	-	40,204
2005 Trailer UNK Abby Flatbed VIN# 0.6342	-	-	-	-	-	-	-	-	-	3,585	-	3,585
2003 Trailer UNK Triton GU8 VIN# 0.079	-	-	-	-	-	-	-	-	-	3,585	-	3,585
2015 Dodge 5500 4X4 Dump - PW04- VIN# 0.2087	-	-	-	-	-	-	-	-	64,202	-	-	64,202
2015 John Deere 5075E Tractor- E03- VIN# 0.5726	34,120	-	-	-	-	-	-	-	-	40,777	-	74,897
Streets Subtotal	153,910	147,720	151,378	58,366	115,279	142,426	57,220	95,341	73,576	209,111	177,973	1,382,301

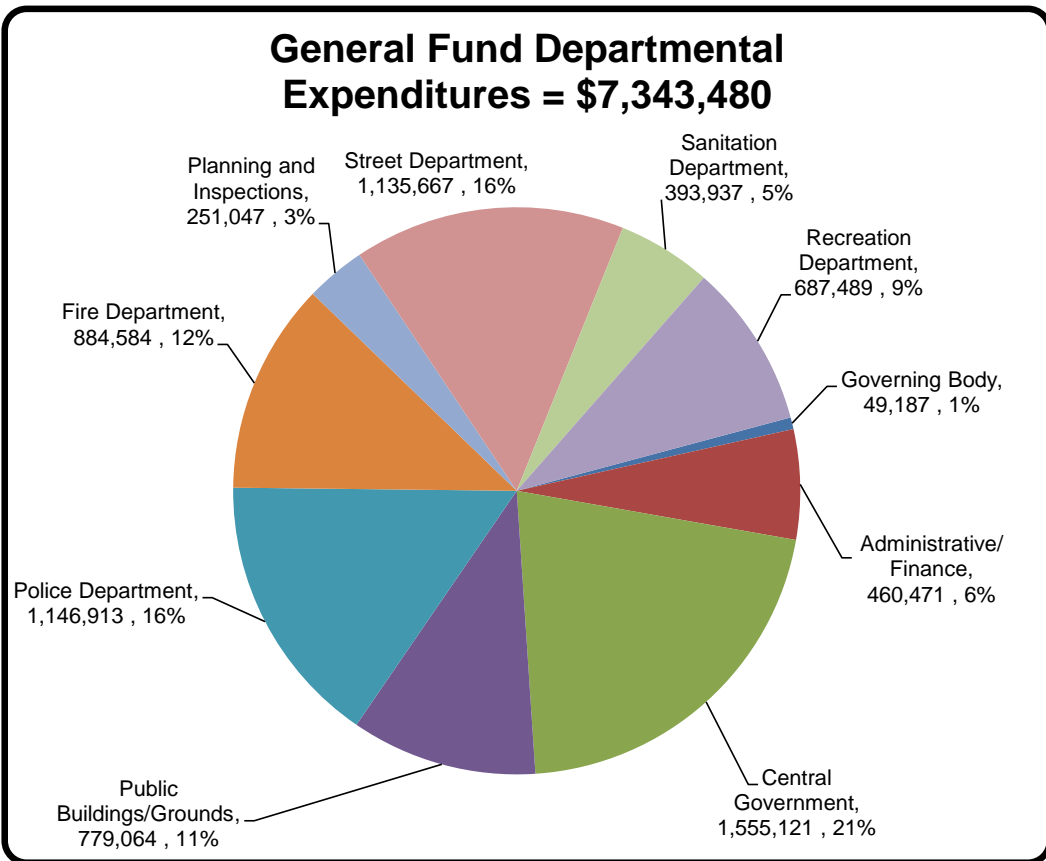
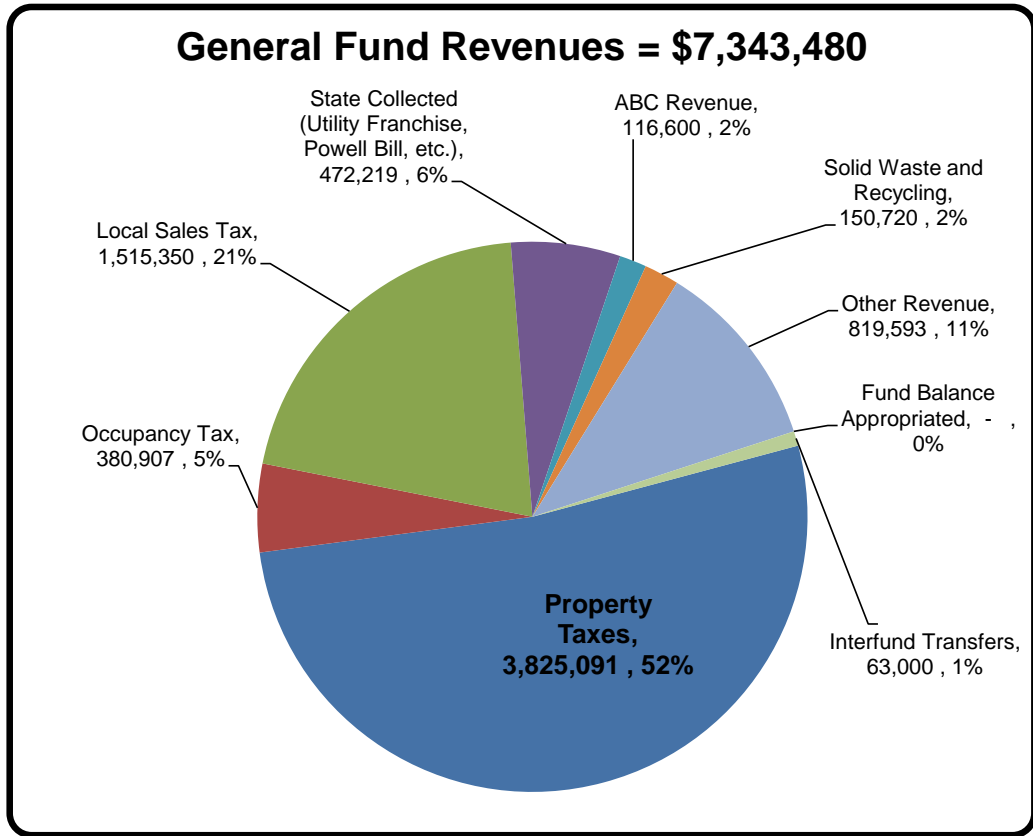
Town of Blowing Rock
Capital Vehicle and Equipment List
For the Fiscal Year 2017 Budget and Ten Year Plan

	1	2	3	4	5	6	7	8	9	10	11	Total of the 10 Year CIP with Inflation Impact
Description	FY 2016 Actual	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Utility Capital Equipment												
Utility Field Operations												
2007 Sewer Jet Vac Harben Trailer/Sewer Jet VIN# 0.2029	-	-	-	-	48,709	-	-	-	-	-	54,855	103,564
Valve Insertion Machine (allows valves to be installed in water lines under pressure - no service disruption)	60,000	-	-	-	-	-	-	-	-	-	-	60,000
2009 Utility Truck Ford F450 VIN# 0.1169	-	-	-	42,448	-	-	-	-	-	-	-	42,448
1995 Air Compressor Ingersoll Rand 185 VIN# NA	-	-	-	-	15,154	-	-	-	-	-	-	15,154
2012 Skid Steer Loader Bobcat S650 VIN# 0.6786	-	-	-	-	43,297	-	-	-	-	-	-	43,297
2013 Medium Truck Chevrolet 3500HD Diesel 4X4 VIN# 0.5096	-	-	-	-	-	34,944	-	-	-	-	-	34,944
Sewer Camera (replaces irreparable 2007 sewer camera)	-	-	-	-	-	-	79,214	-	-	-	-	79,214
2015 Mongoose Sewer Jetter- VIN# 0.1800	46,662	-	-	-	-	-	-	-	-	55,765	-	102,427
2015 John Deere 310SK Backhoe- E02- VIN# 0.9920	-	-	-	-	-	-	-	90,001	-	-	-	90,001
2015 Chevrolet 2500HD Utility Truck- PW07- VIN# 0.4324	35,500	-	-	-	-	-	-	-	-	42,426	-	77,926
2015 Chevrolet 2500 HD Utility Truck- PW06- VIN# 0.4447	35,500	-	-	-	-	-	-	-	-	-	43,274	78,774
Utility Field Operations Subtotal	177,662	-	-	42,448	107,161	34,944	79,214	90,001	-	98,191	98,129	727,750
Utility Plant Operations												
John Deere Z930 54' MOD Riding Mower	8,466	-	-	-	-	-	-	-	-	-	10,320	18,785
2009 Ext. Cab Truck Ford Ranger 4X4 VIN# 0.14388	-	-	-	24,408	-	-	-	-	-	-	-	24,408
2008 Ext. Cab Truck Ford Ranger 4X4 VIN# 0.1106	-	-	24,408	-	-	-	-	-	-	-	-	24,408
Utility Plant Operations Subtotal	8,466	-	24,408	24,408	-	-	-	-	-	-	10,320	67,601
Total Water / Sewer Capital Equipment	186,127	-	24,408	66,856	107,161	34,944	79,214	90,001	-	98,191	108,449	795,351
Average Cost Per Year of the Plan =												
Total General and Utility Capital Equipment	482,896	285,357	254,262	304,203	442,668	309,261	371,692	273,232	322,601	386,057	546,681	3,978,910

BUDGET SUMMARY GRAPHS

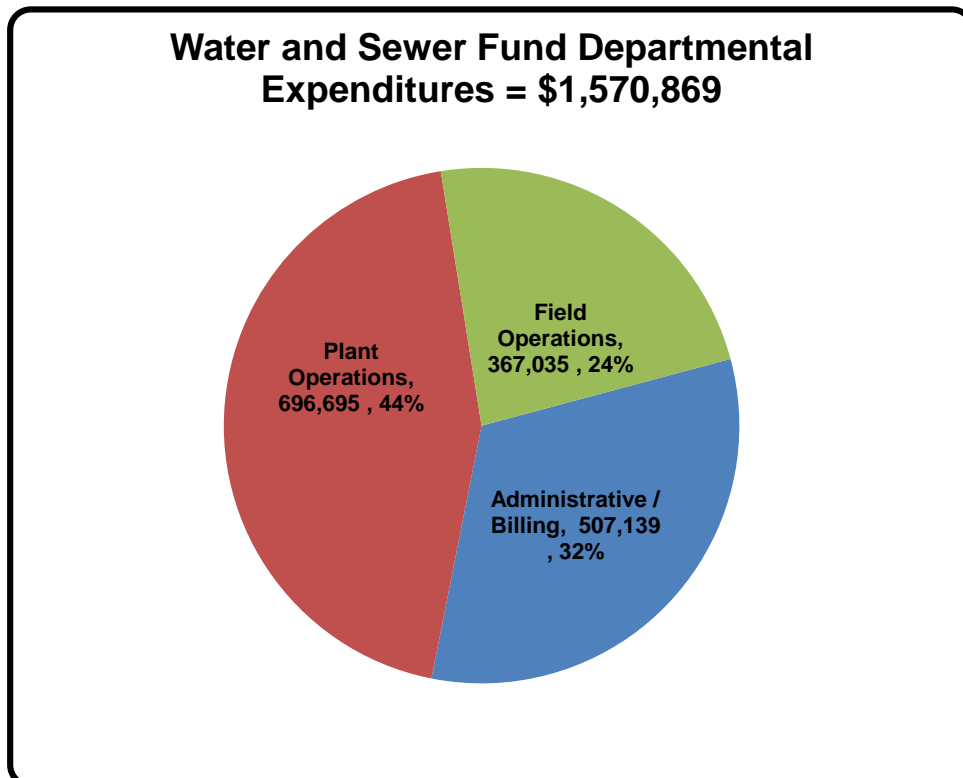
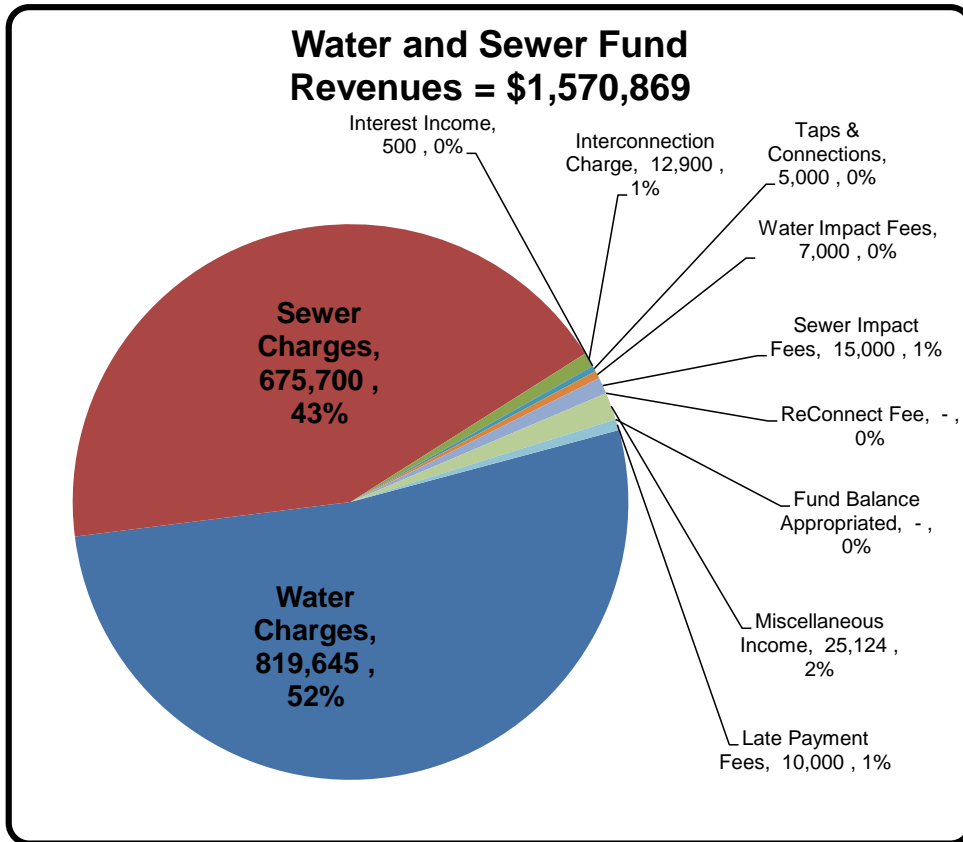
- **General Fund**
[\(Attachment 1\)](#)
- **Water & Sewer Fund**
[\(Attachment 2\)](#)

Town of Blowing Rock
General Fund Summary
 Fiscal Year 2016-2017 Adopted Budget



Town of Blowing Rock
Water and Sewer Fund Summary
 Fiscal Year 2016-2017 Adopted Budget

Appendix 6
 Attachment 2



FY 2017 BUDGET ORDINANCE

- **FY 2017 Budget Ordinance**
[\(Attachment 1\)](#)

Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2016-2017 Adopted Budget
In Whole Dollars

BE IT ORDAINED by the Town Council of the Town of Blowing Rock, North Carolina, that the following operating and capital revenues and appropriations are hereby recommended for the operation of the Town of Blowing Rock for the Fiscal Year beginning July 1, 2016 and ending on June 30, 2017:

Section 1A. General Fund Revenue

Property Taxes	3,825,091
Occupancy Tax	380,907
Sales Tax	1,515,350
State Collected: Franchise/Telecom/Beer & Wine/Video Programming	394,854
ABC Revenue	116,600
Solid Waste and Recycling	150,720
Powell Bill	77,365
Other Revenue	882,593
Fund Balance Appropriated	-
Interfund Transfers	-
TOTAL GENERAL FUND REVENUES	7,343,480

Section 1B. General Fund Appropriations

Governing Body	49,187
Administration and Finance	460,471
Central Government	1,555,121
Public Buildings & Grounds	779,064
Police Department	1,146,913
Fire Department	884,584
Planning and Inspections	251,047
Street Department	1,135,667
Sanitation & Recycling	393,937
Parks and Recreation	687,489
Transfer to General Capital Project Fund	-
Transfer to fund balance	-
TOTAL GENERAL FUND APPROPRIATIONS	7,343,480

Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2016-2017 Adopted Budget
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	2,050
TOTAL BRAAC FUND REVENUES	23,850

Section 2A. Blowing Rock Appearance Advisory Commission Appropriations

Plant/Landscaping Materials	10,000
Contract Services/Labor	1,486
Other	9,364
Transfer to General Fund	3,000
TOTAL BRAAC FUND APPROPRIATIONS	23,850

Section 3A. Water/Sewer Fund Revenues

Interest Income	500
Miscellaneous Income	25,124
Charges for Water Service	819,645
Charges for Sewer Service	675,700
Interconnection Charge	12,900
Late Payment Fees	10,000
Taps and Connections	5,000
Water Impact Fee	7,000
Sewer Impact Fee	15,000
Transfer from Water/Sewer Fund Balance	-
TOTAL WATER/SEWER FUND REVENUES	1,570,869

Section 3B. Water/Sewer Fund Appropriations

Administrative/Engineering/Billing	507,139
Water and Sewer Plant Operations	696,695
Water and Sewer Field Operations	367,035
TOTAL WATER/SEWER FUND APPROPRIATIONS	1,570,869

**Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2016-2017 Adopted Budget
In Whole Dollars**

Section 4A. General Capital Fund Revenues

Transfer from General Fund (Sales Tax)	225,666
Transfer from General Fund (TDA)	21,931
Transportation General Obligation Bond Funding	-
Parks & Recreation General Obligation Bond Funding	-
Fire Department Funding	60,000
TOTAL GENERAL CAPITAL REVENUES	307,597

Section 4B. General Capital Fund Appropriations

Public Facilities	237,597
Parks and Recreation	-
Roads and Sidewalks	70,000
GENERAL CAPITAL APPROPRIATIONS	307,597

Section 5A. Water and Sewer Capital Fund Revenues

Water General Obligation Bond Funding	-
Sewer General Obligation Bond Funding	-
Transfer from General Fund (Sales Tax)	75,000
TOTAL WATER AND SEWER CAPITAL REVENUES	75,000

Section 5B. Water and Sewer Capital Fund Appropriations

Water Related Capital Projects and Improvements	55,000
Sewer Related Capital Projects and Improvements	20,000
TOTAL WATER AND SEWER CAPITAL APPROPRIATIONS	75,000

Section 6. Levy of Taxes

There is hereby levied, for Fiscal Year 2016-2017, the ad valorem tax rate of 34 cents per one hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2016 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 2016-2017, various fees and charges as contained in Attachment A.

Town of Blowing Rock
Budget Ordinance
For Fiscal Year 2016-2017 Adopted Budget
In Whole Dollars

Section 8. Restrictions on Budget Officer

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

Section 9. Special Authorizations of the Budget Officer

A. The Budget Officer shall be authorized to reallocate any appropriations within departments.

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

Section 10. Utilization of Budget Ordinance/Distribution

This ordinance shall be the basis of the financial plan for the Town of Blowing Rock municipal government during the 2016-2017 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 14th day of June, 2016.

FY 2017 ACCOUNT CODE DETAIL DESCRIPTIONS

- **Account Code Detail 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 was a local license tax on businesses, trades, professions, and occupations operating within the Town. Authority to charge the privilege license tax was eliminated by the NC General Assembly as of July 1, 2015.

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. A 6% occupancy tax is charged by hoteliers in Blowing Rock.

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. These funds are remitted quarterly as received to Watauga County per North Carolina General Statutes require.

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 selected operating costs.

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.

00-4130-004 (PART-TIME SALARIES) – Funds allocated here cover temporary part-time support to the administration/finance department. (1/2 General Fund and 1/2 Water/Sewer Fund)

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.

00-4130-205 (PART-TIME FICA) – Funds allocated here cover the Town's portion of Social Security and Medicare coverage for temporary part-time support to the administration/finance department. (1/2 General Fund and 1/2 Water/Sewer Fund)

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 required Local Governments to build 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. Having met reserve requirements in FY 2014, unemployment expenditures will now be on a reimbursement bases as they are incurred with unemployment charges.

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.

00-4200-017 (IT SUPPORT SERVICES) – This appropriation covers monthly contracted Technology support service costs for Town technological equipment also including monthly general business district Wi-Fi service costs.

- 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.
- 00-4200-345 (WATUAGA COUNTY SALES TAX FEE)** -- This line item represents the fee payable to Watauga Co. in the amount of 60% of the increase in Sales Tax disbursement due to the change in disbursement method to ad valorem effective in FY 2014.
- 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.
- 00-4200-507 (STORMWATER SYSTEM INVENTORY MAPPING)** -- This appropriation covers a Stormwater System Inventory Mapping by High Country Council of Governments grant match.
- 00-4200-901 (G.O. BOND DEBT SERVICE)** -- This appropriation covers the debt service costs associated with Series 2016 General Obligation Bond projects.

PUBLIC BUILDINGS – 10-00-4260

- 00-4260-002 (SALARIES)** -- This line item formerly covered the salary for part-time custodial services.-This line item is no longer used.
- 00-4260-005 (FICA EXPENSE)** -- Represents the Town's portion of Social Security and Medicare coverage.- This line item is no longer used.

00-4260-003 (CONTRACTED CLEANING SERVICES) -- This line item covers costs associated with contracted cleaning services for all Town buildings including (Town Hall, Police Department, Parks & Recreation Buildings (American Legion, Club House & Recreation Center) and Fire Station.

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.

00-4260-215 (MAINTENANCE/REPAIR- GROUNDS) -- Appropriations for landscape maintenance and repair on public grounds.

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.

00-4260-502 (TRANSFER TO CAPITAL PROJECTS FUND) -- Transfers funds from the General Fund to the General Capital Projects Fund.

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.

10-4310-204 (PART-TIME PARKING SALARIES) -- Salaries for part-time parking enforcement are 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.
- 10-4310-900 (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.

20-4500-034 (SAFETY SUPPLIES) -- This line item covers safety supplies for the department.

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 prior to employment with 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.

20-4500-062 (WAREHOUSE MAINTENANCE/REPAIR) – This line item covers maintenance and repair costs associated with the Public Works warehouse on Cone Rd.

20-4500-063 (WAREHOUSE MATERIALS/SUPPLIES) – This line item covers materials and supplies for the warehouse such as paper products, soap, writing utensils, etc.

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.

20-4500-505 (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.

30-4700-034 (SAFETY SUPPLIES) -- This line item covers safety supplies for the 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.

- 80-6100-073 (AMERICAN LEGION- UTILITIES)** – Utility costs to operate 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.
- 80-6100-150 (Contracted Services- Legacy Garden)** – Covers charges for contracted maintenance, repairs and improvements to the Legacy Garden.
- 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.
- 80-6100-315 (MAINTENANCE/REPAIR- CLUB HOUSE)** – This line item covers maintenance and repairs to the Club House building.
- 80-6100-333 (MATERIALS/SUPPLIES- CLUB HOUSE)** -- This line item covers paper products and other materials used at the Blowing Rock Club House.
- 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.

00-6100-502 (INTERN SALARY) – BRAAC intern support salary costs are charged here.

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

00-6100-505 (INTERN FICA) – BRAAC's portion of Social Security and Medicare coverage associated with Intern support. They equal 7.65% of the gross wages paid.

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 & WATER/SEWER FUND CAPITAL PROJECTS

For Revenue and Expenditure account details see the General Capital and Utility Capital Fund Revenue and Expenditures section of the Budget document as well as Appendix 5 Capital Improvements Plan section.

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.

91-3400-330 (TRANSFER IN- GENERAL FUND) -- This line item transfers funds into the water/sewer fund from the general fund.

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.

60-3400-500 (PUBLIC WORKS FACILITY FINANCING (25% OF FACILITY)) -- This line item represents installment loan proceeds to fund the Public Works warehouse contraction. 25% of the project has been appropriated here as this amount of its functionality will be Water/Sewer Fund related, with the remaining 75% being General Fund related.

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.

91-7110-004 (PART-TIME SALARIES) -- Funds allocated here cover temporary part-time support to the administration/finance department. (1/2 General Fund and 1/2 Water/Sewer Fund)

91-7110-205 (PART-TIME FICA) -- Funds allocated here cover the Town's portion of Social Security and Medicare coverage for temporary part-time support to the administration/finance department. (1/2 General Fund and 1/2 Water/Sewer Fund)

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.

60-7110-901 (G.O. BOND DEBT SERVICE) -- This appropriation covers the debt service costs associated with Series 2016 General Obligation Bond projects.

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.

91-7120-217 (MAINTENANCE/REPAIR- LIFT STATION) -- General maintenance and repair items related to the sewer lift stations.

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.

91-7120-235 (SAFETY SUPPLIES) -- This line item covers safety supplies for the department.

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.