

**ORDINANCE NO. 2008-07  
BUDGET ORDINANCE  
For the Fiscal Year 2008-2009**

BE IT ORDAINED by the Town Council of the Town of Blowing Rock, North Carolina, that the following Revenues and Expenditures are hereby approved for the operation of the Town of Blowing Rock for the Fiscal Year beginning July 1, 2008 and ending on June 30, 2009:

**Section 1. General Fund Revenue**

Property Taxes	2,938,000
Occupancy Tax	342,865
Sales Tax	395,000
State Collected: Franchise/Telecom/Beer & Wine/Video Programming	213,300
ABC Revenue	122,500
Sales/Services	317,650
Powell Bill	85,000
Federal/State Grants	0
Other Revenue	206,500
Fund Balance Appropriated	75,000
Capitals Projects Transfer In	140,245
<b>TOTAL GENERAL FUND</b>	<b>\$4,836,060</b>

**Section 2. General Fund Appropriations**

Governing Body	\$49,795
Administration and Finance	336,935
Central Government	271,150
Public Buildings	734,250
Police Department	972,000
Emergency Services	394,000
Planning and Inspections	238,110
Street Department	896,990
Sanitation Department	316,995
Recreation Department	425,835
Transfer to W/S Capital Projects Fund	200,000
Transfer to Fund Balance	0
<b>TOTAL GENERAL FUND</b>	<b>\$4,836,060</b>

**Section 3. Water/Sewer Fund Revenue**

Interest Income	\$38,000
Miscellaneous Income	6,500
Charges for Water Service	675,000

Charges for Sewer Service	539,180
Interconnection Charge	126,000
Late Payment Fees	12,500
Taps and Connections	12,500
Water Impact Fee	45,000
Sewer Impact Fee	85,000
Reconnect Fee	1,200
Fund Balance Appropriated	0
<b>TOTAL WATER/SEWER FUND</b>	<b>\$1,540,880</b>

#### Section 4. Water/Sewer Appropriations

Administrative/Engineering/Billing	\$670,485
Water and Sewer Plant Operations	552,205
Water and Sewer Field Operations	288,190
Transfer to W/S Capital Projects Fund	30,000
<b>TOTAL WATER/SEWER FUND</b>	<b>\$1,540,880</b>

#### Section 5. General Capital Projects Fund Revenue

Transfer from GF	\$137,200
Blowing Rock Fire District – Emergency Services Building	50,000
North Caldwell District – Emergency Services Building	10,000
Interest Income	4,015
Prior Year Reserve	80,245
<b>TOTAL CAPITAL PROJECTS REVENUE</b>	<b>\$281,460</b>

#### Section 6. General Capital Projects Fund Appropriations

Transfer to General Fund	\$140,245
Parks/Recreation & Landscape Master Plan - Capital Projects	42,200
General Capital Projects - Sidewalks	10,000
General Capital Projects - Storm Water	29,015
General Capital Projects – Police Building Remodel	10,000
Future General Capital Projects - Reserve	50,000
<b>TOTAL CAPITAL PROJECTS APPROPRIATIONS</b>	<b>\$281,460</b>

**Section 7. Water and Sewer Capital Projects Fund Revenues**

Transfer from General Fund	\$200,000
Transfer from Water/Sewer Fund	30,000
Interest Income	0
<b>TOTAL CAPITAL PROJECTS REVENUE</b>	<b>\$230,000</b>

**Section 8. Water and Sewer Capital Projects Fund Appropriations**

Water Tank/Clearwell Maintenance	\$25,000
Water Field Projects	30,000
Sewer Line Extensions	100,000
Sewer Line – I/I Repair Program	75,000
<b>TOTAL W/S CAPITAL PROJECTS APPROPRIATIONS</b>	<b>\$230,000</b>

**Section 9. Levy of Taxes**

There is hereby levied, for Fiscal Year 2008-2009, the following ad valorem tax rate of 28.0¢ per one hundred dollar (\$100.00) valuation on taxable property as listed for taxes as of January 1, 2008 for the purpose of revenue as set forth in the foregoing estimates of revenue and in order to finance the foregoing appropriations:

This rate of tax is based on an estimated assessed valuation of \$1,050,976,450, excluding motor vehicles, with an estimated collection rate of 97.0%. Motor Vehicles are estimated with an assessed valuation of \$18,250,000.

**Section 10. Fees and Charges**

There is hereby established, for Fiscal Year 2008-2009, various fees and charges as contained in Attachment A located in the appendix section of this document.

**Section 11. Restrictions on Budget Officer**

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

**Section 12. 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 13. 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 2008-2009 fiscal year. The Budget Officer shall administer the Annual Operating Budget and shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget.


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

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

Adopted this 10th day of June, 2008.

  
\_\_\_\_\_  
J.B. Lawrence  
Mayor

ATTEST:

  
\_\_\_\_\_  
Sharon H. Greene  
Town Clerk

