



# Town of Blowing Rock

1036 Main Street ★ Post Office Box 47 ★ Blowing Rock, North Carolina 28605

To: Scott Fogleman, Mayor Lawrence, and Members of Town Council  
From: Nicole Norman, Finance Officer  
Subject: Budget Amendment Ordinance to Account for Various Items  
(Ordinance #2016-21)  
Date: June 14, 2016

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Enclosed please find a Budget Amendment Ordinance for the fiscal year 2015-2016 for your consideration.

**Section 1 (General Fund)** allocates funds as follows:

- Reallocates existing budget authority and appropriates additional funding expected to be received from Sales Tax proceeds (\$50,000) and Utility Franchise Tax (\$10,000) to adjust departmental budgets per end of year expenditure forecasts.
- Allocates Special Event revenue via Movies in the Park sponsorships (\$1,950) towards Movies in the Park.
- Allocates fund balance (\$10,000) towards the Watershed Plan document complete in this fiscal year (FY 2016) that fell to fund balance at the end of year as funds were allocated in FY 2015, but payment did not take place until the current year. This amendment will pull these funds back out of fund balance to cover the expense that fell in this fiscal year due to timing.
- Allocated funds donated towards a bench in Memorial Park (\$1,400).
- Allocates a donation (\$500) received from Marcia Quinn to purchase a shutter for placement between the kitchen and the social space in the American Legion building.
- Allocated fund balance (\$35,000) towards the current website redesign project approved at the January 2016 Town Council retreat meeting.
- Allocates fund balance (\$49,430) towards Ice House renovations including contingency.
- Allocates additional funding expected to be received from Utility Franchise Tax (\$6,900) towards Hwy. 321 Median Improvements.
- Allocates additional funding expected to be received from Utility Franchise Tax (\$2,710) towards Legacy Garden maintenance.

- Allocates proceeds from the Sale of Fixed Assets (\$7,900) towards the purchase of a dump bed with box and tailgate unibody hoist for placement on the Street department leaf truck.
- Transfers remaining G.O. Bond debt service funds (\$123,271) towards G.O. Repaving of Town Streets project.

**Section 2 (General Capital Projects Fund)** allocates funds as follows:

- Breaks out G.O. Broyhill Park Drainage Pipe Repair project elements as approved at the April 2016 Town Council meeting. Note: The remaining project funds of \$13,540 will be placed in a holding account for the project.
- Completes the allocation of fund balance (\$49,430) towards Ice House renovations including contingency.
- Completes the allocation of fund balance (\$35,000) towards the current website redesign project approved at the January 2016 Town Council retreat meeting.
- Completes the allocation of additional funding expected to be received from Utility Franchise Tax (\$6,900) towards Hwy. 321 Median Improvements.

**Section 3 (Water/Sewer Fund)** allocates funds as follows:

- Reallocates existing budget authority and appropriates additional funding expected to be received from Charges for Sewer (\$7,500), Water Impact Fees (\$15,500) and Sewer Impact Fees (\$7,000) to adjust departmental budgets per end of year expenditure forecasts.
- Transfers remaining G.O. Bond debt service funds (\$56,915) towards G.O. Other Lines/Repairs- Water and G.O. Other Lines/Repairs- Sewer.

**Section 4 (Water/Sewer Capital Projects Fund)** allocates funds as follows:

- Reclassifies G.O. projects funds (\$244,067) allocated in the Sewer Interceptor (HWY 321) account towards a new line item labeled G.O. 321 Sewer Line to better track G.O. projects expense allocations.
- Completes the transfer of remaining G.O. Bond debt service funds (\$56,915) towards G.O. Other Lines/Repairs- Water and G.O. Other Lines/Repairs- Sewer.

Please let me know if you need further details on the proposed amendments.

2015-2016 Fiscal Year  
Budget Amendment Ordinance 2016-21

Be it ordained by the Board of Commissioners of the Town of Blowing Rock, North Carolina, that the following amendment be made to the annual budget ordinance for the fiscal year ending June 30, 2016:

**Section 1. To amend the General Fund, the appropriations are to be changed as follows:**

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
10-00-4200-506	Watershed Plan	\$ -	\$ -	\$ 10,000	\$ 10,000
10-20-4500-500	Capital Outlay (Street)	\$ 153,836	\$ -	\$ 7,900	\$ 161,736
10-20-4500-040	Contracted Services (Street)	\$ 55,000	\$ 10,500	\$ -	\$ 44,500
10-30-4700-031	Gasoline/Diesel (Sanitation)	\$ 11,700	\$ 10,000	\$ -	\$ 1,700
10-00-4200-345	Watauga Co. Sales Tax Fee (Central Government)	\$ 517,300	\$ -	\$ 70,500	\$ 587,800
10-80-6100-017	Maintenance/Repair- Vehicles (Parks & Rec.)	\$ 3,000	\$ -	\$ 5,000	\$ 8,000
10-80-6100-016	Maintenance/Repair- Office (Parks & Rec.)	\$ 2,000	\$ -	\$ 5,000	\$ 7,000
10-80-6100-033	Materials/Supplies- Park Office	\$ 11,000	\$ -	\$ 1,400	\$ 12,400
10-80-6100-070	American Legion	\$ 10,471	\$ -	\$ 500	\$ 10,971
10-80-6100-252	Legacy Garden Maintenance	\$ -	\$ -	\$ 2,710	\$ 2,710
10-00-4200-901	G.O. Bond Debt Service	\$ 122,021	\$ 122,021	\$ -	\$ -
10-00-4200-505	Transfer to Capital Projects	\$ 335,363	\$ -	\$ 213,351	\$ 548,714
10-80-6100-056	Special Events (Parks & Rec.)	\$ 27,500	\$ -	\$ 1,950	\$ 29,450
			<u>\$ 142,521</u>	<u>\$ 318,311</u>	

This will result in a net increase of \$175,790 in the appropriations of the General Fund. To allocate the revenue for the above, the following revenue will be increased. This revenue has been or will be received.

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
10-00-3400-358	Donations	\$ 10,000	\$ -	\$ 1,900	\$ 11,900
10-00-3400-399	Fund Balance Appropriated	\$ 53,578	\$ -	\$ 94,430	\$ 148,008
10-00-3400-398	Sale of Fixed Assets	\$ 10,000	\$ -	\$ 7,900	\$ 17,900
10-00-3300-345	Sales Tax	\$ 1,355,941	\$ -	\$ 50,000	\$ 1,405,941
10-00-3300-337	Utility Franchise Tax	\$ 150,300	\$ -	\$ 19,610	\$ 169,910
10-80-3400-365	Recreation Special Events	\$ -	\$ -	\$ 1,950	\$ 1,950
			<u>\$ -</u>	<u>\$ 175,790</u>	

**Section 2. To amend the General Capital Projects Fund, the appropriations are to be changed as follows:**

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
20-00-5000-560	Ice House Renovations	\$ -	\$ -	\$ 44,430	\$ 44,430
20-00-5000-561	Ice House Renovations Contingency	\$ -	\$ -	\$ 5,000	\$ 5,000
20-00-5000-100	Website Re-Design	\$ -	\$ -	\$ 35,000	
20-80-5000-404	G.O. Broyhill Park Drainage Pipe Repair- Construction & Testing	\$ 125,665	\$ 36,915	\$ -	\$ 88,750
20-80-5000-440	G.O. Broyhill Park Drainage Pipe Repair- Contingency	\$ -	\$ -	\$ 8,375	\$ 8,375
20-80-5000-441	G.O. Broyhill Park Drainage Pipe Repair- Design/ Construction Admin.	\$ -	\$ -	\$ 15,000	\$ 15,000
20-80-5000-442	G.O. Broyhill Park Drainage Pipe Repair- Remainder	\$ -	\$ -	\$ 13,540	\$ 13,540
20-20-5000-405	G.O. Repaving of Town Streets	\$ 745,881	\$ -	\$ 123,271	\$ 869,152
20-20-5000-601	HWY 321 Median Improvements	\$ -	\$ -	\$ 6,900	\$ 6,900
			<u>\$ 36,915</u>	<u>\$ 251,516</u>	

This will result in a net increase of \$214,601 in the appropriations of the General Capital Projects Fund. To allocate the revenue for the above, the following revenue will be increased. This revenue has been or will be received.

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
20-20-3400-000	Transportation G.O. Bond Authority	\$ 3,060,386	\$ 386	\$ -	\$ 3,060,000
20-80-3400-000	Parks G.O. Bond Authority	\$ 439,614	\$ -	\$ 386	\$ 440,000
20-00-3400-331	Transfer From General Fund	\$ 1,146,405	\$ -	\$ 214,601	\$ 1,361,006
			<u>\$ 386</u>	<u>\$ 214,987</u>	

2015-2016 Fiscal Year  
Budget Amendment Ordinance 2016-21

Section 3. To amend the Water/Sewer Fund, the appropriations are to be changed as follows:

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
30-91-7120-016	Maint./Repair (W/S Plant Operations)	\$ 45,000	\$ 10,000	\$ -	\$ 35,000
30-91-7120-202	Salaries (W/S Field Operations)	\$ 121,858	\$ 10,000	\$ -	\$ 111,858
30-91-7120-217	Maint./Repair Lift Station (W/S Field Operations)	\$ 15,000	\$ 10,000	\$ -	\$ 5,000
30-91-7110-054	Property & Equipment Insurance (W/S Admin.)	\$ 61,000	\$ -	\$ 15,000	
30-91-7110-721	Engineering Services (W/S Admin.)	\$ 32,500	\$ -	\$ 45,000	\$ 77,500
30-91-7110-901	G.O. Bond Debt Service	\$ 56,915	\$ 56,915	\$ -	\$ -
30-91-7110-505	Transfer to Water Sewer Capital	\$ 71,165	\$ -	\$ 56,915	\$ 128,080
			<u>\$ 86,915</u>	<u>\$ 116,915</u>	

This will result in a net increase of \$30,000 in the appropriations of the Water/Sewer Fund. To allocate the revenue for the above, the following revenue will be increased. This revenue has been or will be received.

<u>Acct. No.</u>		<u>Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Appropriation</u>
30-91-3400-375	Charges For Sewer	\$ 630,000	\$ -	\$ 7,500	\$ 637,500
30-91-3400-374	Water Impact Fees	\$ 7,000	\$ -	\$ 15,500	\$ 22,500
30-91-3400-375	Sewer Impact Fees	\$ 15,000	\$ -	\$ 7,000	\$ 22,000
			<u>\$ -</u>	<u>\$ 30,000</u>	

Section 4. To amend the Water/Sewer Capital Projects Fund, the appropriations are to be changed as follows:

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
50-91-5000-576	Sewer Interceptor (HWY 321)	\$ 650,517	\$ 244,067	\$ -	\$ 406,450
50-91-5000-455	G.O. 321 Sewer Line	\$ -	\$ -	\$ 244,067	\$ 244,067
50-91-5000-404	G.O. Other Lines/Repairs- Water	\$ 41,725	\$ -	\$ 27,835	\$ 69,560
50-91-5000-453	G.O. Other Lines/Repairs- Sewer	\$ 259,133	\$ -	\$ 27,835	\$ 286,968
			<u>\$ 244,067</u>	<u>\$ 299,737</u>	

This will result in a net increase of \$55,670 in the appropriations of the Water/Sewer Capital Projects Fund. To allocate the revenue for the above, the following revenue will be increased. This revenue has been or will be received.

<u>Acct. No.</u>		<u>Current Appropriation</u>	<u>Decrease</u>	<u>Increase</u>	<u>Proposed Appropriation</u>
50-91-3400-332	Transfer from Water/Sewer Fund	\$ 1,388,344	\$ -	\$ 56,920	\$ 1,445,264
50-91-3400-000	G.O. Water Bond Authority	\$ 471,250	\$ 1,250	\$ -	\$ 470,000
			<u>\$ 1,250</u>	<u>\$ 56,920</u>	

Section 5. Copies of this budget amendment shall be furnished to the Clerk to the Board of Commissioners and to the Finance Officer for their implementation.

Adopted this 24th day of May, 2016.

Attested by:

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JB Lawrence, Mayor

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Sharon Greene, Town Clerk