

**ORDINANCE #**

**TOWN OF BOONE, NORTH CAROLINA  
2011-2012 BUDGET ORDINANCE**

**BE IT ORDAINED** by the Town Council of the Town of Boone, North Carolina that:

**SECTION 1:** It is established that the following revenues will be available in each fund listed for the operation of the Town of Boone government and its activities for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

<b>GENERAL FUND</b>	
CURRENT YEAR TAXES	\$ 4,860,472
PRIOR YEAR TAXES	\$ 35,000
TAX PENALTIES & INTEREST	\$ 10,000
TAX REFUNDS	\$ (1,000)
GROSS RECEIPTS TAX	\$ 22,500
PRIOR YEAR TAX REFUNDS	\$ (1,000)
MUNICIPAL VEHICLE TAX	\$ 24,905
LOCAL SALES TAX 1%	\$ 1,627,500
LOCAL SALES TAX 1/2% (40)	\$ 555,000
LOCAL SALES TAX 1/2% (42)	\$ 702,500
LOCAL SALES TAX 1/4% (44)	\$ (5,000)
LOCAL SALES TAX 1/4% (14) MEDICAID HOLD HARMLESS	\$ 377,500
BUSINESS LICENSE	\$ 45,000
SOLID WASTE DISPOSAL TAX	\$ 7,500
ROOM OCCUPANCY TAX	\$ 329,500
ROOM OCCUPANCY TAX - ADMIN	\$ 30,500
LOCAL VIDEO PROGRAMMING REVENUE	\$ 135,000
UTILITIES FRANCHISE TAX	\$ 531,270
TELECOMMUNICATIONS SALES TAX	\$ 255,000
BEER & WINE TAX	\$ 60,000
ABC REVENUES	\$ 400,000
ABC BOARD - LAW ENFORCEMENT	\$ 16,000
STATE FUNDS - POWELL BILL	\$ 347,000
PYMT IN LIEU OF TAXES - APPALACHIAN STUDENT HOUSING	\$ 119,268
FEMA REIMBURSEMENT	\$ 38,000
BUILDING & SIGN PERMIT FEES	\$ 130,000
COURT COSTS, FEES & CHARGES	\$ 1,000
PARKING VIOLATION PENALTIES	\$ 150,000
POLICE FEES	\$ 15,250
SCHOOL RESOURCE OFFICER	\$ 59,258
FIRE PROTECTION CHARGES - WATAUGA COUNTY	\$ 19,000
FIRE PROTECTION CHARGES - ASU	\$ 189,532
FIRE DEPARTMENT - MISC. FEES/PERMITS	\$ 25,000
RECYCLING REVENUE	\$ 500
INTEREST EARNED ON INVESTMENTS	\$ 40,000
INTEREST EARNED ON POWELL BILL	\$ 250
LIBRARY LOT PARKING	\$ 6,600
TRACY CIRCLE PARKING	\$ 3,800
JONES HOUSE PARKING	\$ 5,400

CITY HALL LOT PARKING	\$	50,000
QUEEN STREET PARKING	\$	34,000
BOOT FEES	\$	5,000
PARKING METERS	\$	34,000
SALE OF SURPLUS PROPERTY	\$	7,500
CONTRIBUTIONS/DONATIONS	\$	1,000
RENTAL INCOME	\$	40,500
RENTAL - JONES HOUSE	\$	750
MISCELLANEOUS REVENUE	\$	26,514
TRANSFER FROM E-911	\$	19,120
TRANSFER FROM WATER & SEWER FUND (REPAYMENT LAND)	\$	45,000
TRANSFER FROM SEPARATION ALLOWANCE TRUST	\$	263,224
TRANSFER FROM MUNICIPAL SERVICE DISTRICT	\$	29,365
TRANSFER FROM TOB RURAL FIRE TAX	\$	333,070
APPROPRIATED FUND BALANCE	\$	1,668,000
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$</b>	<b>13,725,048</b>
<b>EMERGENCY TELEPHONE SYSTEM</b>		
E-911 SERVICE CHARGE	\$	131,717
<b>TOTAL EMERGENCY TELEPHONE SYSTEM REVENUE</b>	<b>\$</b>	<b>131,717</b>
<b>NARCOTICS ENFORCEMENT</b>		
APPROPRIATED FUND BALANCE	\$	24,100
<b>TOTAL NARCOTICS ENFORCEMENT</b>	<b>\$</b>	<b>24,100</b>
<b>WATER &amp; SEWER FUND</b>		
INTEREST EARNED ON INVESTMENTS	\$	12,500
WATER SALES	\$	3,042,906
SEWER CHARGES	\$	3,045,498
WATER - LABOR & MATERIAL CHARGES	\$	15,000
SEWER - LABOR & MATERIAL CHARGES	\$	5,500
CONNECTION/RECONNECTION/DISCONNECTION FEES	\$	15,000
SEPTIC TANK DISCHARGE FEE	\$	50,000
IMPACT/AVAILABILITY FEES - WATER	\$	75,000
IMPACT/AVAILABILITY FEES - SEWER	\$	75,000
NSF/RETURNED CHECK CHARGES	\$	500
METER CHECK/METER RE-READ CHARGES	\$	17,500
LATE PAYMENT PENALTIES	\$	65,000
MISCELLANEOUS REVENUES	\$	20,000
WATER CAPITAL RESERVE CONTRIBUTION	\$	200,000
SEWER CAPITAL RESERVE CONTRIBUTION	\$	341,000
<b>TOTAL WATER &amp; SEWER FUND REVENUE</b>	<b>\$</b>	<b>6,980,404</b>
<b>HEALTH INSURANCE FUND</b>		
INSURANCE REVENUE - COBRA	\$	5,000
INSURANCE REVENUE - RETIREE %	\$	50,000

INSURANCE REVENUE - GENERAL FUND TRANS	\$ 1,275,000
INSURANCE REVENUE - WATER/SEWER FUND TRANS	\$ 420,000
INTEREST EARNED ON INVESTMENTS	\$ 500
MISCELLANEOUS REVENUE	\$ 2,750
<b>TOTAL HEALTH INSURANCE FUND REVENUE</b>	<b>\$ 1,753,250</b>
<b>MUNICIPAL SERVICE DISTRICT</b>	
CURRENT YEAR TAXES	\$ 110,703
PRIOR YEAR TAXES	\$ 350
INTEREST EARNED ON INVESTMENTS	\$ 200
<b>TOTAL MUNICIPAL SERVICE DISTRICT REVENUE</b>	<b>\$ 111,253</b>
<b>RURAL FIRE SERVICE DISTRICT</b>	
CURRENT YEAR TAXES	\$ 546,116
PRIOR YEAR TAXES	\$ 10,000
TAX PENALTIES & INTEREST	\$ 1,000
TAX REFUNDS	\$ (1,000)
<b>TOTAL RURAL FIRE SERVICE DISTRICT</b>	<b>\$ 556,116</b>
<b>GRAND TOTAL - ALL REVENUE</b>	<b>\$ 23,281,888</b>

**SECTION 2:** The following amounts are hereby appropriated in each fund listed for the operation of the Town of Boone government and its activities for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

<b>GENERAL FUND</b>	
GOVERNING BODY	\$ 113,131
ADMINISTRATION	\$ 891,487
FINANCE	\$ 393,718
TAX COLLECTIONS	\$ 103,575
LEGAL	\$ 160,200
ELECTIONS	\$ 25,000
FIRE STATION # 1	\$ 17,125
BLOWING ROCK ROAD BUILDING	\$ 86,960
BROWN BUILDING	\$ 75,365
JONES HOUSE	\$ 87,849
TOWN HALL BUILDING	\$ 70,910
SPECIAL PROGRAMS & PROJECTS	\$ 1,019,556
SUBSIDIES & ALLOCATIONS	\$ 113,234
PROFESSIONAL MEMBERSHIPS	\$ 18,645
GIS	\$ 157,620
FIRE STATION #2	\$ 50,060
DOWNTOWN POST OFFICE BUILDING	\$ 1,066,570
NON-DEPARTMENTAL/DEBT SERVICE	\$ 126,286
POLICE DEPARTMENT	\$ 2,976,517
COMMUNICATIONS	\$ 480,049
FIRE DEPARTMENT	\$ 1,374,465

PLANNING & INSPECTIONS	\$ 765,171
PUBLIC SERVICES & ENGINEERING	\$ 297,834
STREET DEPARTMENT	\$ 1,180,184
POWELL BILL	\$ 347,000
FLEET MAINTENANCE	\$ 325,747
FACILITIES MAINTENANCE	\$ 1,067,416
SANITATION	\$ 147,862
RECYCLING	\$ 185,512
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$ 13,725,048</b>
<b>EMERGENCY TELEPHONE SYSTEM</b>	
E-911	\$ 131,717
<b>TOTAL EMERGENCY TELEPHONE SYSTEM APPROPRIATIONS</b>	<b>\$ 131,717</b>
<b>NARCOTICS ENFORCEMENT DIVISION</b>	
ENFORCEMENT	\$ 24,100
<b>TOTAL NARCOTICS ENFORCEMENT APPROPRIATIONS</b>	<b>\$ 24,100</b>
<b>WATER &amp; SEWER FUND</b>	
PUBLIC UTILITIES (ADMIN)	\$ 616,145
WATER OPERATIONS	\$ 790,966
SEWER OPERATIONS	\$ 981,716
WATER TREATMENT PLANT	\$ 822,806
WASTE WATER TREATMENT PLANT	\$ 1,334,334
UTILITY BILLING & COLLECTIONS	\$ 240,173
NON-DEPARTMENTAL/DEBT SERVICE	\$ 2,194,264
<b>TOTAL WATER &amp; SEWER FUND APPROPRIATIONS</b>	<b>\$ 6,980,404</b>
<b>HEALTH INSURANCE FUND</b>	
HEALTH INSURANCE	\$ 1,753,250
<b>TOTAL HEALTH INSURANCE FUND APPROPRIATIONS</b>	<b>\$ 1,753,250</b>
<b>MUNICIPAL SERVICE DISTRICT</b>	
MUNICIPAL SERVICE DISTRICT	\$ 111,253
<b>TOTAL MUNICIPAL SERVICE DISTRICT APPROPRIATIONS</b>	<b>\$ 111,253</b>
<b>RURAL FIRE SERVICE DISTRICT</b>	
RURAL FIRE SERVICE DISTRICT	\$ 556,116
<b>TOTAL RURAL FIRE SERVICE DISTRICT APPROPRIATIONS</b>	<b>\$ 556,116</b>
<b>GRAND TOTAL - ALL APPROPRIATIONS</b>	<b>\$ 23,281,888</b>

**SECTION 3:** There is hereby levied a tax rate of thirty seven cents (\$0.37) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2011 for the purpose of raising the revenues listed "Current Year Taxes" in the General Fund in Section 1 of this Ordinance. This rate is based on an estimated total valuation of property for the purpose of taxation of \$1,340,450,000 assessment ratio of 100% of the appraised value. The collection rate of 98% is reflected in the budget. The FY 2011-2012 operating budget follows the general reappraisal of real property for the Town of Boone.

**SECTION 3 (a):** There is hereby levied a tax rate of twenty one cents (\$0.21) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2011 for the purpose of raising the revenues listed "Current Year Taxes" in the Downtown Municipal Service District in Section 1 of this Ordinance. This rate is based on an established taxation of \$54,486,722 assessment ratio of 100% of the appraised value. The collection rate of 96.75% is reflected in the budget. The FY 2011-2012 operating budget follows the general reappraisal of real property for the Downtown Municipal Service District.

**SECTION 4:** The Budget Officer is hereby authorized to transfer appropriations within a Fund as contained herein under the following conditions:

**A.** He may transfer amounts between objects of expenditure within a Department to a maximum of the budgeted amount per Department. Transfers shall be filed with the Finance Department for public and Town Council inspection. Town Council shall approve transfers in excess of the limitation.

**B.** He may transfer available funds between departments of the same fund with an official report of such transfer on file with the Finance Department for inspection by the general public and the Town Council.

**C.** He may not transfer any amounts between Funds.

**D.** Town Council shall establish, by governing body procedure, the purchasing mechanism for large capital items (e.g. vehicle purchases). Such procedures shall not be in conflict with NCGS 143-129.

**SECTION 5:** The rates for water and sewer shall be established as set forth in Exhibit A, which is an attachment to this Ordinance. These rates will remain in effect until subsequently repealed or modified by the Town Council.

**SECTION 6:** Copies of this Budget Ordinance shall be furnished to the Finance Director and to the Budget Officer of the Town of Boone to be kept on file by them for their direction in the disbursement of funds.

**ADOPTED** this the 21stth day of June, 2011 by the Town Council of the Town of Boone, North Carolina.

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**Mayor**

**ATTEST:**

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**Town Clerk**

**TOWN OF BOONE  
WATER AND SEWER ORDINANCE  
EFFECTIVE 07/01/2011**

<b>Late Penalty Charge:</b> \$10.00
<b>Meter Re-read Charge:</b> \$10.00
<b>Meter Connect/Disconnect/Reconnect (Each):</b> \$20.00
<b>Returned Check Charge:</b> \$25.00
<b>Septic Disposal Fees (Per 100 Gallons):</b> \$7.00 Residential; \$10.00 Commercial
<b>Availability Fees (Per Gallon):</b> \$3.75 Water; \$4.50 Sewer

<b>Deposits (Outside City Limits Deposits are Double Rates Listed Below):</b>		
Residential	\$	125.00
Commercial	\$	225.00
<b>Construction (Temporary):</b>		
3/4"	\$	200.00
2" or 3"	\$	800.00

<b>Minimum Fees Each - Water &amp; Sewer:</b>		
<b>(Outside City Limits Minimums are Double Rates Listed Below)</b>		
Minimum Residential 3/4" Includes 0 - 1,000 Gallons or	\$	14.25
Minimum Residential 3/4" Includes 1,001 - 2,000 Gallons	\$	15.75
Minimum Commercial 3/4" Includes First 2,000 Gallons	\$	21.50
Minimum Commercial 1" Includes First 2,000 Gallons	\$	26.50
Minimum Commercial 1 1/2" Includes First 2,000 Gallons	\$	31.50
Minimum Commercial 2" Includes First 2,000 Gallons	\$	31.50
Minimum Commercial 3" Includes First 2,000 Gallons	\$	41.50
Minimum Commercial 4" Includes First 2,000 Gallons	\$	51.50
Minimum Commercial 6" Includes First 2,000 Gallons	\$	71.50
Minimum Commercial 8" Includes First 2,000 Gallons	\$	91.50

<b>Consumption - Water:</b>		
<b>(Outside City Limits Consumption is Double Rates Listed Below)</b>		
2,001 to 4,999 Gallons	\$	6.15
5,000 to 9,999 Gallons	\$	6.40
10,000 to 14,999 Gallons	\$	6.65
15,000 to 19,999 Gallons	\$	6.90
Over 20,000 Gallons	\$	7.15
<b>Consumption - Sewer:</b>		
<b>(Outside City Limits Consumption is Double Rates Listed Below)</b>		
Over 2,000 per 1,000 Gallons - Residential	\$	5.50
Over 2,000 per 1,000 Gallons - Commercial	\$	5.75