

**ORDINANCE #**

**TOWN OF BOONE, NORTH CAROLINA  
2010-2011 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, 2010 and ending June 30, 2011.

<b>GENERAL FUND</b>	
CURRENT YEAR TAXES	\$ 4,863,864
PRIOR YEAR TAXES	\$ 35,000
TAX PENALTIES & INTEREST	\$ 10,000
TAX REFUNDS	\$ (1,000)
GROSS RECEIPTS TAX	\$ 17,164
PRIOR YEAR TAX REFUNDS	\$ (1,500)
MUNICIPAL VEHICLE TAX	\$ 24,905
LOCAL SALES TAX 1%	\$ 1,591,030
LOCAL SALES TAX 1/2% (40)	\$ 525,000
LOCAL SALES TAX 1/2% (42)	\$ 525,000
LOCAL SALES TAX 1/4% (44)	\$ (7,500)
LOCAL SALES TAX 1/4% (14) MEDICAID HOLD HARMLESS	\$ 525,000
BUSINESS LICENSE	\$ 44,000
SOLID WASTE DISPOSAL TAX	\$ 5,000
ROOM OCCUPANCY TAX	\$ 327,680
ROOM OCCUPANCY TAX - ADMIN	\$ 30,709
CABLEVISION FRANCHISE REVENUE	\$ 15,000
LOCAL VIDEO PROGRAMMING REVENUE	\$ 135,000
UTILITIES FRANCHISE TAX	\$ 520,000
TELECOMMUNICATIONS SALES TAX	\$ 250,000
BEER & WINE TAX	\$ 22,000
ABC REVENUES	\$ 475,000
ABC BOARD - LAW ENFORCEMENT	\$ 15,000
STATE FUNDS - POWELL BILL	\$ 347,330
PYMT IN LIEU OF TAXES - APPALACHIAN STUDENT HOUSING	\$ 119,268
FEMA REIMBURSEMENT	\$ 100,000
BUILDING & SIGN PERMIT FEES	\$ 125,000
COURT COSTS, FEES & CHARGES	\$ 1,000
PARKING VIOLATION PENALTIES	\$ 115,000
POLICE FEES	\$ 15,000
SCHOOL RESOURCE OFFICER	\$ 53,214
FIRE PROTECTION CHARGES - WATAUGA COUNTY	\$ 19,000
FIRE PROTECTION CHARGES - ASU	\$ 189,532
FIRE DEPARTMENT - MISC. FEES/PERMITS	\$ 25,000
RECYCLING REVENUE	\$ 100
INTEREST EARNED ON INVESTMENTS	\$ 40,000
INTEREST EARNED ON POWELL BILL	\$ 300
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	\$ 10,000
PARKING METERS	\$ 34,000
SALE OF SURPLUS PROPERTY	\$ 7,500
CONTRIBUTIONS/DONATIONS	\$ 500
RENTAL INCOME	\$ 30,650
RENTAL - JONES HOUSE	\$ 750
MISCELLANEOUS REVENUE	\$ 25,000
TRANSFER FROM E-911	\$ 18,605
TRANSFER FROM WATER & SEWER FUND (REPAYMENT LAND)	\$ 45,000
TRANSFER FROM SEPARATION ALLOWANCE TRUST	\$ 238,739
TRANSFER FROM TOB RURAL FIRE TAX	\$ 378,143
APPROPRIATED FUND BALANCE	\$ 1,164,000
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 13,148,783</b>
<b>EMERGENCY TELEPHONE SYSTEM</b>	
E-911 SERVICE CHARGE	\$ 158,000
<b>TOTAL EMERGENCY TELEPHONE SYSTEM REVENUE</b>	<b>\$ 158,000</b>
<b>NARCOTICS ENFORCEMENT</b>	
APPROPRIATED FUND BALANCE	\$ 24,100
<b>TOTAL NARCOTICS ENFORCEMENT</b>	<b>\$ 24,100</b>
<b>WATER &amp; SEWER FUND</b>	
INTEREST EARNED ON INVESTMENTS	\$ 12,500
WATER SALES	\$ 2,989,883
SEWER CHARGES	\$ 2,958,045
WATER - LABOR & MATERIAL CHARGES	\$ 10,000
SEWER - LABOR & MATERIAL CHARGES	\$ 5,500
CONNECTION/RECONNECTION/DISCONNECTION FEES	\$ 15,000
SEPTIC TANK DISCHARGE FEE	\$ 55,000
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	\$ 55,000
SEWER CAPITAL RESERVE CONTRIBUTION	\$ 50,000
<b>TOTAL WATER &amp; SEWER FUND REVENUE</b>	<b>\$ 6,403,928</b>
<b>HEALTH INSURANCE FUND</b>	
INSURANCE REVENUE - COBRA	\$ 2,500
INSURANCE REVENUE - RETIREE %	\$ 50,000

INSURANCE REVENUE - GENERAL FUND TRANS	\$ 1,250,000
INSURANCE REVENUE - WATER/SEWER FUND TRANS	\$ 410,000
INTEREST EARNED ON INVESTMENTS	\$ 2,000
MISCELLANEOUS REVENUE	\$ 2,500
<b>TOTAL HEALTH INSURANCE FUND REVENUE</b>	<b>\$ 1,717,000</b>
<b>MUNICIPAL SERVICE DISTRICT</b>	
CURRENT YEAR TAXES	\$ 110,510
PRIOR YEAR TAXES	\$ 350
TAX PENALTIES & INTEREST	\$ 250
INTEREST EARNED ON INVESTMENTS	\$ 200
<b>TOTAL MUNICIPAL SERVICE DISTRICT REVENUE</b>	<b>\$ 111,310</b>
<b>RURAL FIRE SERVICE DISTRICT</b>	
CURRENT YEAR TAXES	\$ 536,397
PRIOR YEAR TAXES	\$ 2,000
TAX PENALTIES & INTEREST	\$ 500
TAX REFUNDS	\$ (3,000)
INTEREST EARNED ON INVESTMENTS	\$ 1,000
MISCELLANEOUS REVENUE	\$ 150
<b>TOTAL RURAL FIRE SERVICE DISTRICT</b>	<b>\$ 537,047</b>
<b>GRAND TOTAL - ALL REVENUE</b>	<b>\$ 22,100,168</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, 2010 and ending June 30, 2011.

<b>GENERAL FUND</b>	
GOVERNING BODY	\$ 99,278
ADMINISTRATION	\$ 786,955
FINANCE	\$ 383,363
TAX COLLECTIONS	\$ 103,552
LEGAL	\$ 135,200
FIRE STATION # 1	\$ 20,183
BLOWING ROCK ROAD BUILDING	\$ 50,437
BROWN BUILDING	\$ 74,369
JONES HOUSE	\$ 87,826
TOWN HALL BUILDING	\$ 65,382
SPECIAL PROGRAMS & PROJECTS	\$ 756,551
SUBSIDIES & ALLOCATIONS	\$ 109,936
PROFESSIONAL MEMBERSHIPS	\$ 18,452
GIS	\$ 153,376
FIRE STATION #2	\$ 30,795
DOWNTOWN POST OFFICE BUILDING	\$ 471,520
NON-DEPARTMENTAL/DEBT SERVICE	\$ 74,714
POLICE DEPARTMENT	\$ 2,857,990

COMMUNICATIONS	\$ 498,479
FIRE DEPARTMENT	\$ 1,373,387
PLANNING & INSPECTIONS	\$ 738,696
PUBLIC SERVICES & ENGINEERING	\$ 292,018
STREET DEPARTMENT	\$ 1,924,201
POWELL BILL	\$ 347,330
FLEET MAINTENANCE	\$ 320,547
FACILITIES MAINTENANCE	\$ 1,048,819
SANITATION	\$ 144,317
RECYCLING	\$ 181,110
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$ 13,148,783</b>
<b>EMERGENCY TELEPHONE SYSTEM</b>	
E-911	\$ 158,000
<b>TOTAL EMERGENCY TELEPHONE SYSTEM APPROPRIATIONS</b>	<b>\$ 158,000</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)	\$ 287,820
WATER OPERATIONS	\$ 761,845
SEWER OPERATIONS	\$ 748,871
WATER TREATMENT PLANT	\$ 864,018
WASTE WATER TREATMENT PLANT	\$ 1,342,454
UTILITY BILLING & COLLECTIONS	\$ 224,420
NON-DEPARTMENTAL/DEBT SERVICE	\$ 2,174,500
<b>TOTAL WATER &amp; SEWER FUND APPROPRIATIONS</b>	<b>\$ 6,403,928</b>
<b>HEALTH INSURANCE FUND</b>	
HEALTH INSURANCE	\$ 1,717,000
<b>TOTAL HEALTH INSURANCE FUND APPROPRIATIONS</b>	<b>\$ 1,717,000</b>
<b>MUNICIPAL SERVICE DISTRICT</b>	
MUNICIPAL SERVICE DISTRICT	\$ 111,310
<b>TOTAL MUNICIPAL SERVICE DISTRICT APPROPRIATIONS</b>	<b>\$ 111,310</b>
<b>RURAL FIRE SERVICE DISTRICT</b>	
RURAL FIRE SERVICE DISTRICT	\$ 537,047
<b>TOTAL RURAL FIRE SERVICE DISTRICT APPROPRIATIONS</b>	<b>\$ 537,047</b>
<b>GRAND TOTAL - ALL APPROPRIATIONS</b>	<b>\$ 22,100,168</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, 2010 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 \$1,355,214,129 assessment ratio of 100% of the appraised value. The collection rate of 97% is reflected in the budget. The FY 2010-2011 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, 2010 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 \$54,391,722 assessment ratio of 100% of the appraised value. The collection rate of 96.75% is reflected in the budget. The FY 2010-2011 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 17th day of June, 2010 by the Town Council of the Town of Boone, North Carolina.

---

**Mayor**

**ATTEST:**

---

**Town Clerk**

**TOWN OF BOONE  
WATER AND SEWER ORDINANCE  
EFFECTIVE 07/01/2010**

<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	\$	5.90
5,000 to 9,999 Gallons	\$	6.15
10,000 to 14,999 Gallons	\$	6.40
15,000 to 19,999 Gallons	\$	6.65
Over 20,000 Gallons	\$	6.90
<b>Consumption - Sewer:</b>		
<b>(Outside City Limits Consumption is Double Rates Listed Below)</b>		
Over 2,000 per 1,000 Gallons - Residential	\$	5.25
Over 2,000 per 1,000 Gallons - Commercial	\$	5.50