

**ORDINANCE #**

**TOWN OF BOONE, NORTH CAROLINA  
2016-2017 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, 2016 and ending June 30, 2017.

|   |              |
|---|--------------|
| <b>GENERAL FUND</b>                                 |              |
| CURRENT YEAR TAXES                                  | \$ 5,811,610 |
| PRIOR YEAR TAXES                                    | \$ 45,000    |
| TAX PENALTIES & INTEREST                            | \$ 15,000    |
| NCVTS TAXES   | \$ 180,000   |
| TAX REFUNDS   | \$ (1,000)   |
| GROSS RECEIPTS TAX                                  | \$ 30,000    |
| PRIOR YEAR TAX REFUNDS                              | \$ (500)     |
| MUNICIPAL VEHICLE TAX                               | \$ 80,000    |
| LOCAL SALES TAX 1%                                  | \$ 1,139,500 |
| LOCAL SALES TAX 1/2% (40)                           | \$ 477,330   |
| LOCAL SALES TAX 1/2% (42)                           | \$ 561,500   |
| LOCAL SALES TAX 1/4% (44)                           | \$ 500       |
| LOCAL SALES TAX 1/4% (14) MEDICAID HOLD HARMLESS    | \$ 365,000   |
| SOLID WASTE DISPOSAL TAX                            | \$ 11,250    |
| ROOM OCCUPANCY TAX                                  | \$ 375,000   |
| ROOM OCCUPANCY TAX - ADMIN                          | \$ 32,750    |
| LOCAL VIDEO PROGRAMMING REVENUE                     | \$ 162,500   |
| UTILITIES FRANCHISE TAX                             | \$ 785,500   |
| TELECOMMUNICATIONS SALES TAX                        | \$ 230,000   |
| BEER & WINE TAX                                     | \$ 92,500    |
| ABC REVENUES  | \$ 475,000   |
| ABC BOARD - LAW ENFORCEMENT                         | \$ 24,000    |
| STATE FUNDS - POWELL BILL                           | \$ 440,000   |
| PYMT IN LIEU OF TAXES - APPALACHIAN STUDENT HOUSING | \$ 129,220   |
| BUILDING & SIGN PERMIT FEES                         | \$ 185,000   |
| COURT COSTS, FEES & CHARGES                         | \$ 1,000     |
| PARKING VIOLATION PENALTIES                         | \$ 325,000   |
| PENALTIES - PLANNING & INSPECTIONS                  | \$ 5,000     |
| POLICE FEES   | \$ 15,000    |
| SCHOOL RESOURCE OFFICER                             | \$ 68,260    |
| FIRE PROTECTION CHARGES - ASU                       | \$ 198,000   |
| FIRE DEPARTMENT - MISC. FEES/PERMITS                | \$ 35,000    |
| RECYCLING REVENUE                                   | \$ 500       |
| INTEREST EARNED ON INVESTMENTS                      | \$ 23,284    |
| INTEREST EARNED ON POWELL BILL                      | \$ 500       |
| LIBRARY LOT PARKING                                 | \$ 4,500     |
| TRACY CIRCLE PARKING                                | \$ 4,500     |

|   |           |                   |
|---|-----------|-------------------|
| HORN IN THE WEST PARKING                        | \$        | 45,000            |
| JONES HOUSE PARKING                             | \$        | 7,000             |
| QUEEN STREET PARKING                            | \$        | 40,000            |
| BOOT FEES                                       | \$        | 1,500             |
| PARKING METERS                                  | \$        | 445,000           |
| SALE OF SURPLUS PROPERTY                        | \$        | 25,000            |
| CONTRIBUTIONS/DONATIONS                         | \$        | 5,400             |
| RENTAL INCOME                                   | \$        | 96,500            |
| RENTAL - JONES HOUSE                            | \$        | 500               |
| CULTURAL RESOURCES REVENUE                      | \$        | 40,000            |
| MISCELLANEOUS REVENUE                           | \$        | 94,394            |
| LOAN PROCEEDS                                   | \$        | 473,578           |
| TRANSFER FROM E-911                             | \$        | 19,633            |
| TRANSFER FROM SEPARATION ALLOWANCE TRUST        | \$        | 129,834           |
| TRANSFER FROM MUNICIPAL SERVICE DISTRICT        | \$        | 39,740            |
| TRANSFER FROM TOB RURAL FIRE TAX                | \$        | 602,571           |
| APPROPRIATED FUND BALANCE                       | \$        | 436,000           |
|   |           |                   |
| <b>TOTAL GENERAL FUND REVENUE</b>               | <b>\$</b> | <b>14,828,854</b> |
|   |           |                   |
| <b>EMERGENCY TELEPHONE SYSTEM</b>               |           |                   |
| E-911 SERVICE CHARGE                            | \$        | 120,629           |
| INTEREST EARNED ON INVESTMENTS                  | \$        | 100               |
| APPROPRIATED FUND BALANCE                       | \$        | 83,087            |
|   |           |                   |
| <b>TOTAL EMERGENCY TELEPHONE SYSTEM REVENUE</b> | <b>\$</b> | <b>203,816</b>    |
|   |           |                   |
| <b>NARCOTICS ENFORCEMENT</b>                    |           |                   |
| APPROPRIATED FUND BALANCE                       | \$        | 26,500            |
|   |           |                   |
| <b>TOTAL NARCOTICS ENFORCEMENT</b>              | <b>\$</b> | <b>26,500</b>     |
|   |           |                   |
| <b>WATER &amp; SEWER FUND</b>                   |           |                   |
| CIVIL PENALTIES                                 | \$        | 4,000             |
| INTEREST EARNED ON INVESTMENTS                  | \$        | 1,500             |
| WATER SALES                                     | \$        | 3,499,240         |
| SEWER CHARGES                                   | \$        | 3,525,705         |
| WATER - LABOR & MATERIAL CHARGES                | \$        | 25,000            |
| SEWER - LABOR & MATERIAL CHARGES                | \$        | 15,000            |
| CONNECTION/RECONNECTION/DISCONNECTION FEES      | \$        | 20,000            |
| SEPTIC TANK DISCHARGE FEE                       | \$        | 60,000            |
| IMPACT/AVAILABILITY FEES - WATER                | \$        | 75,000            |
| IMPACT/AVAILABILITY FEES - SEWER                | \$        | 75,000            |
| NSF/RETURNED CHECK CHARGES                      | \$        | 500               |
| LATE PAYMENT PENALTIES                          | \$        | 60,000            |
| MISCELLANEOUS REVENUES                          | \$        | 31,058            |
| LOAN PROCEEDS                                   | \$        | 71,334            |
| WATER CAPITAL RESERVE CONTRIBUTION              | \$        | 100,000           |
| SEWER CAPITAL RESERVE CONTRIBUTION              | \$        | 375,000           |

|  |                      |
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| <b>TOTAL WATER &amp; SEWER FUND REVENUE</b>      | <b>\$ 7,938,337</b>  |
| <b>HEALTH INSURANCE FUND</b>                     |                      |
| INSURANCE REVENUE - COBRA                        | \$ 5,000             |
| INSURANCE REVENUE - RETIREE %                    | \$ 62,000            |
| INSURANCE REVENUE - GENERAL FUND TRANS           | \$ 1,275,000         |
| INSURANCE REVENUE - WATER/SEWER FUND TRANS       | \$ 420,000           |
| INTEREST EARNED ON INVESTMENTS                   | \$ 500               |
| MISCELLANEOUS REVENUE                            | \$ 3,000             |
| <b>TOTAL HEALTH INSURANCE FUND REVENUE</b>       | <b>\$ 1,765,500</b>  |
| <b>MUNICIPAL SERVICE DISTRICT</b>                |                      |
| CURRENT YEAR TAXES                               | \$ 116,193           |
| PRIOR YEAR TAXES                                 | \$ 350               |
| NCVTS TAXES                                      | \$ 956               |
| LOCAL SALES TAX 1%                               | \$ 22,000            |
| LOCAL SALES TAX 1/2% (40)                        | \$ 9,400             |
| LOCAL SALES TAX 1/2% (42)                        | \$ 11,200            |
| LOCAL SALES TAX 1/4% (44)                        | \$ -                 |
| LOCAL SALES TAX 1/4% (14) MEDICAID HOLD HARMLESS | \$ 4,800             |
| INTEREST EARNED ON INVESTMENTS                   | \$ 100               |
| <b>TOTAL MUNICIPAL SERVICE DISTRICT REVENUE</b>  | <b>\$ 164,999</b>    |
| <b>RURAL FIRE SERVICE DISTRICT</b>               |                      |
| CURRENT YEAR TAXES                               | \$ 880,931           |
| PRIOR YEAR TAXES                                 | \$ 5,000             |
| TAX PENALTIES & INTEREST                         | \$ 1,000             |
| TAX REFUNDS                                      | \$ 1,000             |
| NCVTS TAXES                                      | \$ 58,570            |
| LOCAL SALES TAX 1%                               | \$ 80,850            |
| LOCAL SALES TAX 1/2% (40)                        | \$ 34,650            |
| LOCAL SALES TAX 1/2% (42)                        | \$ 39,050            |
| LOCAL SALES TAX 1/4% (44)                        | \$ -                 |
| LOCAL SALES TAX 1/4% (14) MEDICAID HOLD HARMLESS | \$ -                 |
| INTEREST EARNED ON INVESTMENTS                   | \$ -                 |
| <b>TOTAL RURAL FIRE SERVICE DISTRICT</b>         | <b>\$ 1,101,051</b>  |
| <b>GRAND TOTAL - ALL REVENUE</b>                 | <b>\$ 26,029,057</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, 2016 and ending June 30, 2017.

|  |                      |
|--|----------------------|
| <b>GENERAL FUND</b>                                    |                      |
| GOVERNING BODY   | \$ 149,033           |
| ADMINISTRATION   | \$ 908,225           |
| FINANCE  | \$ 461,202           |
| TAX COLLECTIONS  | \$ 121,985           |
| LEGAL  | \$ 225,200           |
| ELECTIONS  | \$ -                 |
| FIRE STATION # 1                                       | \$ 34,450            |
| BLOWING ROCK ROAD BUILDING                             | \$ 46,025            |
| BROWN BUILDING   | \$ 83,445            |
| JONES HOUSE  | \$ 37,536            |
| TOWN HALL BUILDING                                     | \$ 68,800            |
| SPECIAL PROGRAMS & PROJECTS                            | \$ 373,000           |
| SUBSIDIES & ALLOCATIONS                                | \$ 115,000           |
| PROFESSIONAL MEMBERSHIPS                               | \$ 30,587            |
| GIS  | \$ 173,455           |
| FIRE STATION #2  | \$ 16,850            |
| DOWNTOWN POST OFFICE BUILDING                          | \$ 30,650            |
| CULTURAL RESOURCES                                     | \$ 327,777           |
| FIRE STATION #3  | \$ 10,575            |
| NON-DEPARTMENTAL/DEBT SERVICE                          | \$ 210,037           |
| POLICE DEPARTMENT                                      | \$ 3,155,595         |
| COMMUNICATIONS   | \$ 621,643           |
| FIRE DEPARTMENT  | \$ 2,193,547         |
| PLANNING & INSPECTIONS                                 | \$ 748,764           |
| PUBLIC SERVICES & ENGINEERING                          | \$ 354,147           |
| STREET DEPARTMENT                                      | \$ 1,990,695         |
| POWELL BILL  | \$ 440,000           |
| FLEET MAINTENANCE                                      | \$ 355,187           |
| FACILITIES MAINTENANCE                                 | \$ 1,188,570         |
| SANITATION   | \$ 158,877           |
| RECYCLING  | \$ 197,997           |
|  |                      |
| <b>TOTAL GENERAL FUND APPROPRIATIONS</b>               | <b>\$ 14,828,854</b> |
|  |                      |
| <b>EMERGENCY TELEPHONE SYSTEM</b>                      |                      |
| E-911  | \$ 203,816           |
|  |                      |
| <b>TOTAL EMERGENCY TELEPHONE SYSTEM APPROPRIATIONS</b> | <b>\$ 203,816</b>    |
|  |                      |
| <b>NARCOTICS ENFORCEMENT DIVISION</b>                  |                      |
| ENFORCEMENT  | \$ 26,500            |
|  |                      |
| <b>TOTAL NARCOTICS ENFORCEMENT APPROPRIATIONS</b>      | <b>\$ 26,500</b>     |
|  |                      |
| <b>WATER &amp; SEWER FUND</b>                          |                      |
| PUBLIC UTILITIES (ADMIN)                               | \$ 662,422           |
| WATER OPERATIONS                                       | \$ 1,069,737         |
| SEWER OPERATIONS                                       | \$ 1,139,887         |

|   |                      |
|---|----------------------|
| WATER TREATMENT PLANT                                   | \$ 941,733           |
| WASTE WATER TREATMENT PLANT                             | \$ 1,590,937         |
| UTILITY BILLING & COLLECTIONS                           | \$ 285,652           |
| NON-DEPARTMENTAL/DEBT SERVICE                           | \$ 2,248,469         |
|   |                      |
| <b>TOTAL WATER &amp; SEWER FUND APPROPRIATIONS</b>      | <b>\$ 7,938,837</b>  |
|   |                      |
| <b>HEALTH INSURANCE FUND</b>                            |                      |
| HEALTH INSURANCE  | \$ 1,765,500         |
|   |                      |
| <b>TOTAL HEALTH INSURANCE FUND APPROPRIATIONS</b>       | <b>\$ 1,765,500</b>  |
|   |                      |
| <b>MUNICIPAL SERVICE DISTRICT</b>                       |                      |
| MUNICIPAL SERVICE DISTRICT                              | \$ 164,999           |
|   |                      |
| <b>TOTAL MUNICIPAL SERVICE DISTRICT APPROPRIATIONS</b>  | <b>\$ 164,999</b>    |
|   |                      |
| <b>RURAL FIRE SERVICE DISTRICT</b>                      |                      |
| RURAL FIRE SERVICE DISTRICT                             | \$ 1,101,051         |
|   |                      |
| <b>TOTAL RURAL FIRE SERVICE DISTRICT APPROPRIATIONS</b> | <b>\$ 1,101,051</b>  |
|   |                      |
| <b>GRAND TOTAL - ALL APPROPRIATIONS</b>                 | <b>\$ 26,029,557</b> |

**SECTION 3:** There is hereby levied a tax rate of forty one cents (\$0.41) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2016 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 \$1,439,049,151 assessment ratio of 100% of the appraised value. The collection rate of 98.5% is reflected in the budget. The FY 2016-2017 operating budget follows the general reappraisal of real property for the Town of Boone. The Municipal Vehicle tax is levied at \$20.00 per registered vehicle.

**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, 2015 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 \$56,284,400 assessment ratio of 100% of the appraised value. The collection rate of 99% is reflected in the budget. The FY 2016-2017 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 19th day of June, 2016 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 07/01/2016**

|   |
|---|
| <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              | \$ | 15.75 |
| Minimum Residential 3/4" Includes 1,001 - 2,000 Gallons             | \$ | 17.25 |
| Minimum Commercial 3/4" Includes First 2,000 Gallons                | \$ | 23.00 |
| Minimum Commercial 1" Includes First 2,000 Gallons                  | \$ | 28.00 |
| Minimum Commercial 1 1/2" Includes First 2,000 Gallons              | \$ | 33.00 |
| Minimum Commercial 2" Includes First 2,000 Gallons                  | \$ | 33.00 |
| Minimum Commercial 3" Includes First 2,000 Gallons                  | \$ | 43.00 |
| Minimum Commercial 4" Includes First 2,000 Gallons                  | \$ | 53.00 |
| Minimum Commercial 6" Includes First 2,000 Gallons                  | \$ | 73.00 |
| Minimum Commercial 8" Includes First 2,000 Gallons                  | \$ | 93.00 |

|   |    |      |
|---|----|------|
| <b>Consumption - Water:</b>   |    |      |
| <b>(Outside City Limits Consumption is Double Rates Listed Below)</b> |    |      |
| 2,001 to 4,999 Gallons  | \$ | 6.90 |
| 5,000 to 9,999 Gallons  | \$ | 7.15 |
| 10,000 to 14,999 Gallons  | \$ | 7.40 |
| 15,000 to 19,999 Gallons  | \$ | 7.65 |
| Over 20,000 Gallons   | \$ | 7.90 |

|   |    |      |
|---|----|------|
| <b>Consumption - Sewer:</b>   |    |      |
| <b>(Outside City Limits Consumption is Double Rates Listed Below)</b> |    |      |
| Over 2,000 per 1,000 Gallons - Residential                            | \$ | 6.25 |
| Over 2,000 per 1,000 Gallons - Commercial                             | \$ | 6.50 |