

TOWN OF BOONVILLE 2022-2023 BUDGET ORDINANCE

BE IT ORDAINED by the Governing Board of the Town of Boonville, North Carolina that the FY 2022-2023 Budget Ordinance be hereby adopted as follows:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of town government and its activities for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	\$54,280
Administrative Department	138,025
Law Enforcement	409,000
Street Department	226,950
Powell Bill	40,805
Sanitation	119,360
Parks and Recreation	12,206
Non-Departmental	28,675
Zoning	835
Total	\$1,030,136

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Taxes Advalorem – Current Year	\$322,345
Taxes Advalorem – 1 st Prior Year	5,000
Taxes Advalorem – 2 nd Prior Year	2,000
Taxes Advalorem – 3 rd Prior Year	1,000
Taxes Advalorem – 4 th Prior & Older	2,000
DMV Collections – Current Year	37,000
DMV Collections – 1 st Prior Year	100
DMV Collections – 2 nd Prior & Older	100
DMV Collections – 3 rd Prior & Older	100
DMV Collections – 4 th Prior & Older	100
Tax Discounts	(1,750)
DMV Discounts	(1,900)
Yadkin County Tax Collect Fees	(4,000)
Tax Penalties & Interest	200
Interest on Investments	500
Court Officer Fees	100
Miscellaneous Revenue	200
Yard Sale Permit	300
Parks and Rec Fees	100
Parks and Rec Donations	4,500
Zoning Fees	1,500
Utility Franchise Tax	111,000
Alcohol/Beverage Tax	5,000

Powell Bill Allocation	40,805
Local Option Sales Tax	236,000
Solid Waste Disposal Tax	1,000
Landfill Tipping Fees	85,000
Sales Tax Refund	2,500
Due from ARPA Act Special Rev	17,900
Beginning Fund Balance – Powell Bill	0
Beginning Fund Balance – General Fund	161,436
Total	\$1,030,136

Section 3: There is hereby levied a tax at the rate of forty-nine cents (.49) per one hundred dollars (\$100) valuation of property as listed for taxes as of June 09, 2022, for the purpose of raising the revenue listed as “Taxes Advalorem – Current Year” in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purposes of taxation of \$74,233,738.92 and an estimated rate of collection of 97%. The estimated rate of collections is based on the anticipated fiscal 2021-2022 collection rate of 97%.

Section 4: The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the water and sewer utilities for the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore approved for the Town:

Water Department	\$337,919
Sewer Department	198,640
Sewer Plant Department	133,196
Total	\$669,755

Section 5: It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023:

Interest on Investments	\$100
Miscellaneous Revenue	200
Charges for Utilities - Water	338,010
Charges for Utilities - Sewer	254,990
Charges for Utilities – Water Bulk	500
Taps and Connection Fees	2,500
Penalties	11,000
Reconnection Fees	7,200
Sales Tax Refund	3,200
Due from ARPA Act Special Rev	33,400
Due from ARPA State Recovery	0
Beginning Fund Balance	18,655
Total	\$ 669,755

Section 6: The Town of Boonville Fee Schedule, dated July 1, 2022, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2022. There is a possibility for a mid-year water/sewer rate increase after the fiscal year 2021-2022 audit is finalized and all numbers can be re-evaluated.

Section 7: Full Time employees, shall be given a 4% COLA, starting with the first full pay period in July. Full Time employees on probation will not receive their COLA until their 6 month probationary period is over.


Section 8: The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

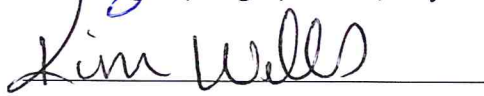
- a. He/She may transfer amounts between line item expenditures within a department without limitations and without a report being required. These changes should not result in increases in recurring obligations such as salaries.
- b. He/She may transfer amounts up to \$1,000 between departments, including contingency appropriations, within the same fund. He/She must make an official report on such transfers at the next regular meeting of the Governing Board.
- c. He/She may not transfer any appropriated amounts between funds, except as approved by the Governing Board in the Budget Ordinance as amended.

Section 9: The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be reported to the Governing Board.

Section 10: This Ordinance and Budget Document shall be the basis for the financial plan for the Town of Boonville during the 2022-2023 fiscal year. The Budget Officer shall administer the budget and shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section shall establish record which is in consonance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

ADOPTED THIS THE 28th DAY OF JUNE, 2022 AT BOONVILLE, N.C.


R. Devaughn (Vaughn) Benton, Mayor


Kim Wells, Finance Officer/Town Clerk