

Town of Boonville
June 30, 2025, Recessed Minutes
Harvey E. Smith Municipal Building

The following were in attendance at the 6/30/25 recessed meeting: Mayor Vaughn Benton, Mayor Pro-Tem Tim Driver, Commissioners Monica Craver, Zane Green, Kristin Johnson, and Greg Wagoner. Also in attendance were Finance Officer/Town Clerk Kim Wells, Police Chief Jeff Hobson, and Interim Public Works Director Jackson Craver.

Mayor Benton called the meeting to order at 5:30 p.m.

Mayor Benton opened the Public Hearing for the Fiscal Year 2025-2026 Budget Ordinance at 5:30 p.m. No comments were voiced.

Commissioner Wagoner motioned to close the Public Hearing. Commissioner Green seconded, and the motion passed unanimously at 5:45 p.m with a 5-0 vote.

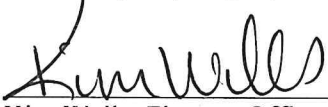
Commissioner Craver motioned to adopt the Fiscal Year 2025-2026 Budget Ordinance with Schedule of Fees (dated July 1, 2025) and supporting Capital Improvement Plans. Mayor Pro-tem Driver seconded, and the motion passed unanimously with a 5-0 vote.

Finance Officer/Town Clerk Wells presented proposed budget amendments dated 6/30/25. Commissioner Green motioned to accept the proposed budget amendments for Fiscal Year end 2025. Commissioner Wagoner seconded, and the motion passed unanimously with a 5-0 vote.

Commissioner Johnson motioned to adjourn. Commissioner Wagoner seconded, and the motion passed unanimously at 5:52 p.m with a 5-0 vote.



R. Devaughn (Vaughn) Benton, Mayor



Kim Wells, Finance Officer/Town Clerk

TOWN OF BOONVILLE 2025-2026 BUDGET ORDINANCE

BE IT ORDAINED by the Governing Board of the Town of Boonville, North Carolina that the FY 2025-2026 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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	\$65,750
Administrative Department	150,200
Law Enforcement	528,413
Street Department	210,925
Powell Bill	48,925
Sanitation	157,450
Parks and Recreation	24,306
Non-Departmental	39,800
Zoning	3,475
Total	\$1,229,244

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Taxes Advalorem – Current Year	\$452,317
Taxes Advalorem – 1 st Prior Year	4,000
Taxes Advalorem – 2 nd Prior Year	1,000
Taxes Advalorem – 3 rd Prior Year	1,000
Taxes Advalorem – 4 th Prior & Older	1,000
DMV Collections – Current Year	55,000
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	300
Tax Discounts	(6,500)
DMV Discounts	(1,300)
Yadkin County Tax Collect Fees	(10,000)
Tax Penalties & Interest	3,500
Interest on Investments	2,200
Court Officer Fees	500
Parking Ticket Fines	500
Miscellaneous Revenue	200
Yard Sale Permit	300
Parks and Rec Fees	100
Zoning Fees	2,500
BIG Proceeds	15,000
Utility Franchise Tax	120,000

Alcohol/Beverage Tax	5,000
Powell Bill Allocation	48,925
Local Option Sales Tax	290,000
Solid Waste Disposal Tax	1,000
Landfill Tipping Fees	130,000
Sales Tax Refund	3,500
Beginning Fund Balance – Powell Bill	0
Beginning Fund Balance – General Fund	108,902
Total	\$1,229,244

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 May 1, 2025, 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 \$88,698,307 and an estimated rate of collection of 97%. The estimated rate of collections is based on the anticipated fiscal 2024-2025 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, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore approved for the Town:

Water Department	\$405,400
Sewer Department	226,760
Sewer Plant Department	114,046
Total	\$746,206

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, 2025, and ending June 30, 2026:

Interest on Investments	\$500
Miscellaneous Revenue	200
Recycling Proceeds	200
Charges for Utilities - Water	363,033
Charges for Utilities - Sewer	285,241
Charges for Utilities – Water Bulk	3,000
Taps and Connection Fees	5,000
Penalties	10,000
Reconnection Fees	10,000
Sales Tax Refund	6,000
Beginning Fund Balance	63,032
Total	\$ 746,206

Section 6: The Town of Boonville Fee Schedule, dated July 1, 2025, as attached, is hereby incorporated into this annual budget ordinance, and such fees shall become effective on July 1, 2025.

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

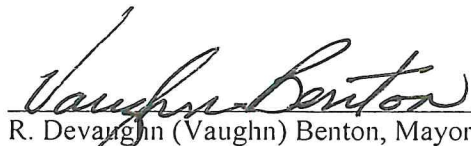
Section 8: The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- 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.

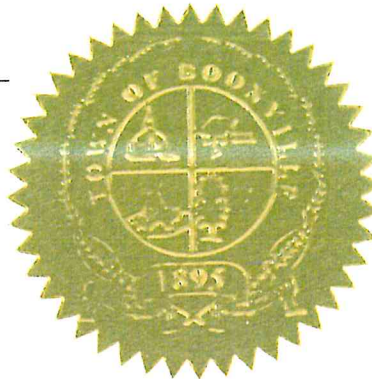
Section 9: The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Governing Board. Any advances that extend beyond 60 days must be reported to the Governing Board.

Section 10: This Ordinance and Budget Document shall be the basis for the financial plan for the Town of Boonville during the 2025-2026 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 30th DAY OF JUNE, 2025 AT BOONVILLE, N.C.


R. Devaughn (Vaughn) Benton, Mayor


Kim Wells, Finance Officer/Town Clerk



Schedule of Fees July 1, 2025

The Town Board shall have the authority to set any fee not otherwise listed and shall have the authority to make changes to these fees throughout the year.

Administration

Copies (per page)	\$0.10
Late Fee – Taxes	2% January; .75% February-December
Late Fee – Utilities	10%
Reconnect Fee ***	\$50.00
Return Check Fee **	\$25.00
Tax Advertising Fee	\$5.00
Tax Discount (paid in August)	2%
Tax Rate	0.49/\$100 assessed value

Public Works Sanitation Division

Trash fee (monthly)	
- Residential -	\$13.70
- Commercial -	\$18.70
- Out of Town (optional) -	\$20.00
Recycling (monthly)	
- Residential –	\$5.80
- Commercial-	\$33.71
Equipment use Fee	\$100.00/hour
Truck Rental Fee (if truck is available)	\$100.00 plus landfill cost

Police Division

Officer Fee	\$50.00/hour
Parking Ticket	\$5.00

Public Works Street Division

Mowing of private lots	\$75.00/hour; minimum cost of \$150.00
Cleaning of private lots	\$75.00/hour; minimum cost of \$150.00 plus landfill cost

Public Works Water/Sewer Division

Deposit:	
In Town Owner	\$50.00
Out of Town Owner	\$60.00
All Renters	\$150.00
All Businesses	\$60.00

Water & Sewer Rates (based off actual consumption):

In Town Pricing

<u>Gallons</u>	<u>Water Fee</u>	<u>Sewer Fee</u>
0-2000	29.25	29.25
Next 2000	4.41/1000	11.70/1000
Next 2000	4.41/1000	11.70/1000
Next 2000	4.41/1000	11.70/1000
Next 2000	4.41/1000	11.70/1000
Next 10000	4.41/1000	11.70/1000
Next 30000	4.41/1000	11.70/1000
Next 50000	4.41/1000	11.70/1000

Out of Town Pricing

<u>Gallons</u>	<u>Water</u>	<u>Sewer</u>
0-2000	58.50	58.50
Next 2000	8.82/1000	23.40/1000
Next 2000	8.82/1000	23.40/1000
Next 2000	8.82/1000	23.40/1000
Next 2000	8.82/1000	23.40/1000
Next 10000	8.82/1000	23.40/1000
Next 30000	8.82/1000	23.40/1000
Next 50000	8.82/1000	23.40/1000

Master Meter for a Multi-home Complex

- Base Rate will be computed at the Residential Base Rate x number of homes in the complex
- Base consumption will be computed at the Residential Base Consumption of 2,000 x number of homes in the complex
- Consumption over the computed base consumption amount will be calculated at the normal residential tier system stated above

Bulk Water Sales

- Will be computed using the Out of Town Pricing
- \$800 Bulk Water deposit for any company wishing to keep the meter for extended periods of time. Deposit will be refundable if the meter is returned undamaged.

Taps:	
Water	
In Town	\$2,000.00 (¾”)
Out of Town	\$2,500.00 (¾”)
Commercial	At Cost
Any taps over ¾” is at cost	
Sewer	
All Sewer Taps	
	At Cost
Boring Fee/Crossing Paved Right-a-way	
Town Owed Streets	\$800.00 (¾ ”)
Any bores over ¾” is at cost	
State Owed Streets	At Cost + 2% Admin Cost
Rock Blasting	Cost plus 10%
Extension of Service Water Line	Cost plus tap fee
Labor Rate – Regular business hours	\$35.00 hr per employee
After business hours	\$50.00 hr per employee
Meter Set Fee	At Cost
Meter Tampering	Will be criminally charged
Meter Tampering Damage	At Cost + Labor
Reconnect Fee - Administration Fee***	\$50.00

Zoning

Administrative Appeal	\$175
Rezoning Request	\$175
Special Use Permit	\$175
Subdivision:	
Minor	\$50.00
Major	\$150.00
Variance	\$175.00
Zoning Permit	\$50.00

Miscellaneous

Business License Permits	\$5.00 annually
Peddler Permit for 3 days – limit to 1 per year	\$10.00
Park Shelter Rental	
In Town Residents	\$25.00 rental plus \$50.00 refundable deposit
Out of Town Residents	\$50.00 rental plus \$50.00 refundable deposit
Non-Profits	\$50.00 refundable deposit
Yardsale Permit for 2 days – limit 3 per year	\$10.00

* **THE TOWN OF BOONVILLE DOES NOT ACCEPT TWO PARTY CHECKS.**

** **RETURN CHECK POLICY**

Beginning 1/2/2001, the Town of Boonville will not accept checks for a period of 24 months from an individual/business who has had two checks returned to us for NSF.

*** **ADMINISTRATIVE FEE (CUTOFF FEE)**

ALL previous month balances are due by the 14th at 5PM. For payments made after 5PM, there is automatically an Administrative fee assigned to those accounts and water WILL be disconnected on the 15th for non-payment.

SERVICE (ADMINISTRATIVE) FEE FOR RETURNED CHECKS

If a check is returned for any reason to the Town of Boonville and the payment was for reconnection of water service, the water will be cut off again and another service (administrative) fee will be accessed if the return check is not taken care of in a timely manner.

Town of Boonville - Police Capital Improvement Plan

Updated 4/14/25

Item	FY2025 - 2026	FY2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2031 & Beyond	Totals
New Police Car - replace 2022 Dodge Police Truck						\$60,000.00	\$60,000.00
New Police Car - replace 2022 Dodge Police Truck						\$60,000.00	\$60,000.00
New Police Car - replace 2016 Ford Explorer						\$60,000.00	\$60,000.00
New Police Car- replace Chevy Police Truck						\$60,000.00	\$60,000.00
New Police Car- replace chief crown vic				\$60,000.00			\$60,000.00
Viper Radios	\$15,000.00	\$15,000.00					\$30,000.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
CIP Expenditures per year:	\$15,000.00	\$15,000.00	\$0.00	\$60,000.00	\$0.00	\$240,000.00	
Accumulative CIP/Projects	\$15,000.00	\$30,000.00	\$30,000.00	\$90,000.00	\$90,000.00	\$330,000.00	\$330,000.00

Financing Sources

Operating Revenues							
Fund Balance	\$15,000.00	\$15,000.00	\$0.00	\$60,000.00	\$0.00	\$240,000.00	\$330,000.00
Capital Reserves							\$0.00
General Obligation bonds/debt							\$0.00
Other Bonds or Debt							\$0.00
Impact/development Fees							\$0.00
Grants							\$0.00
Other							\$0.00
Total Financing Sources:							\$330,000.00

Town of Boonville - Streets System Capital Improvement Plan

updated 4/14/25

Item	FY2025 - 2026	FY2026 - 2027	FY2027 - 2028	2028 - 2029	2029 - 2030	2031 & Beyond	Totals
<u>Streets</u>							
<u>Sidewalks</u>							\$0.00
							\$0.00
							\$0.00
<u>Equipment</u>							\$0.00
Service Truck		\$37,500.00					\$37,500.00
Skid Steer - used	\$5,000.00						\$5,000.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
CIP Expenditures per year:	\$5,000.00	\$37,500.00	\$0.00	\$0.00	\$0.00	\$0.00	
Accumulative CIP/Projects	\$5,000.00	\$42,500.00	\$42,500.00	\$42,500.00	\$42,500.00	\$42,500.00	\$42,500.00

Financing Sources

Operating Revenues	\$5,000.00	\$37,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,500.00
Fund Balance							\$0.00
Capital Reserves							\$0.00
General Obligation bonds/debt							\$0.00
Other Bonds or Debt							\$0.00
Impact/Development Fees							\$0.00
Grants							\$0.00
Other							\$0.00
Total Financing Sources:	\$5,000.00	\$37,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,500.00

Town of Boonville - Sewer System Capital Improvement Plan

updated 4/14/25

Item	FY 2025 & 2026	FY 2026 & 2027	FY 2027 & 2028	2028 - 2029	2029 - 2030	2031 & Beyond	Totals
Equipment							
Service Truck		\$18,750.00					\$18,750.00
Skid Steer - used	\$5,000.00						\$5,000.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
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Collection System							
							\$0.00
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							\$0.00
							\$0.00
							\$0.00
CIP Expenditures funded in Loan							
CIP Expenditures per year:	\$5,000.00	\$18,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,750.00
Total CIP Expenditures	\$5,000.00	\$23,750.00	\$23,750.00	\$23,750.00	\$23,750.00	\$0.00	\$23,750.00

Financing Sources							
Operating Revenues	\$5,000.00	\$18,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,750.00
Fund Balance							\$0.00
Capital Reserves							\$0.00
Clean Water State Revolving Fund							\$0.00
Other Bonds or Debt							\$0.00
Impact/Development Fees							\$0.00
Grants							\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Financing Sources:	\$5,000.00	\$18,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,750.00

Proposed Budget Amendments - June 30, 2025

By Kim Wells, Finance Officer

General Fund		Account Number	Description	Current Budget \$	Amendment	Ending Budget \$
Revenues						
	100 - 400 - 40001 -	30000	Taxes Adv	427,218	39,000	466,218
	100 - 400 - 40001 -	30001	Taxes Adv 1st	4,000	7,300	11,300
	100 - 400 - 40001 -	30002	Taxes Adv 2nd	1,000	2,000	3,000
	100 - 400 - 40001 -	30010	DMV COLLECT - CURRENT	50,000	7,800	57,800
	100 - 402 - 40002 -	31100	Tax Discounts	(6,000)	(300)	(6,300)
	100 - 402 - 40002 -	31103	Tax Collect Fees	(8,000)	(400)	(8,400)
	100 - 404 - 40004 -	31700	Tax Penalty and Interest	1,500	2,000	3,500
	100 - 406 - 40006 -	33500	Misc Revenue	4,560	1,000	5,560
	100 - 406 - 40006 -	33505	Zoning Fees	1,000	1,500	2,500
	100 - 406 - 40006 -	34600	Solid Waste Disposal Tax	1,000	400	1,400
	100 - 406 - 40006 -	34700	Landfill Tipping fees	105,000	15,000	120,000
	100 - 406 - 40006 -	39901	Powell Beg Fund Balance	15,991	83,450	99,441
	100 - 406 - 40006 -	39904	Damage Reimbursement	-	19,155	19,155
	100 - 407 - 40007 -	33700	Utility Fran Tax	111,000	39,000	150,000
	100 - 408 - 40857 -	34300	Powell Bill Allocation	44,409	4,500	48,909
	100 - 409 - 40009 -	34500	Local Option Sales Tax	250,000	69,000	319,000
	100 - 422 - 40022 -	39910	Beginning Fund Balance	256,125.00	(161,355)	94,770.00
					129,050	
Expenses						
Gov Body	100 - 410 - 50100 -	40004	Professional Services	34,000	20,000	54,000
Police	100 - 510 - 50000 -	40002	Salaries	286,707	5,000	291,707
	100 - 510 - 50000 -	40006	Salaries part time	7,000	7,500	14,500
	100 - 510 - 50000 -	40009	Separation Allowance	13,818	500	14,318
	100 - 510 - 50000 -	40225	Overtime	-	500	500
	100 - 510 - 50200 -	40005	FICA	23,750	500	24,250
	100 - 510 - 50300 -	40007	Retirement	40,500	750	41,250
Streets	100 - 560 - 50000 -	40002	Salaries	70,150	1,500	71,650
	100 - 560 - 50400 -	40013	Utilites	20,000	7,500	27,500
Powell	100 - 570 - 50400 -	40033	Supplies and Materials	3,000	(3,000)	-
	100 - 570 - 50400 -	40145	Right of Way Spraying	1,000	(1,000)	-
	100 - 570 - 50400 -	40573	Maint of Streets	56,100	92,000	148,100

100 - 570 - 50400 - 41116 Snow Removal	-	800	800	Ties to actual	36
Sanitation	18,200	(3,500)	14,700	Ties to actual	37
100 - 580 - 50000 - 40002 Salaries	18,200	(3,500)	14,700	Ties to actual	38
		129,050			39
					40

Enterprise Fund

Revenues

300 - 406 - 40006 -	33500	Misc Revenue	200	4,500	4,700	Adj to actual
300 - 411 - 40011 -	37100	Charges Utilities - Water	352,832	5,000	357,832	Projected for year end
300 - 411 - 40011 -	37105	Charges Utilities - Sewer	266,171	25,000	291,171	Projected for year end
300 - 411 - 40011 -	37106	Charges Utilities - Bulk	500	2,500	3,000	Projected for year end
300 - 412 - 40012 -	37500	Penalties	13,000	6,700	19,700	Projected for year end
300 - 414 - 40014 -	39903	Insurance Reimb	-	1,200	1,200	Adj to actual
300 - 422 - 40022 -	39910	Beginning Fund Balance	146,441.00	(41,200)	105,241.00	To balance budget
				3,700		

Expenses

Sewer Plant	300 - 830 - 50100 -	40004	Professional Services	1,200	1,200	Projected for year end
	300 - 830 - 50400 -	40013	Utilities	2,500	17,500	Adj to actual
				3,700		

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