

**CITY OF CONOVER, NORTH CAROLINA  
BUDGET ORDINANCE 29-14  
FISCAL YEAR JULY 1, 2014- JUNE 30, 2015**

BE IT ORDAINED BY THE CITY COUNCIL OF CONOVER, NORTH CAROLINA:

Section 1. That the following accounts are hereby appropriated for the operation of the government of the City of Conover and its activities for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015.

Operating Budget

<u>Fund</u>	<u>Estimated Revenue</u>	<u>Fund Balance Appropriated</u>	<u>Total Budget</u>	<u>Appropriated</u>
General	8,116,248	647,038	8,763,286	8,763,286
Water/ Sewer	4,102,755	186,822	4,289,577	4,289,577
<b>Total</b>	<b><u>\$12,219,003</u></b>	<b><u>\$833,860</u></b>	<b><u>\$13,052,863</u></b>	<b><u>\$13,052,863</u></b>

Capital Budget

<u>Capital Project Funds</u>	<u>Estimated Revenue</u>	<u>Fund Balance Appropriated</u>	<u>Total Budget</u>	<u>Appropriated</u>
General	646,705	-0-	646,705	646,705
Water/ Sewer	804,863	350,535	1,155,398	1,155,398
<b>Total</b>	<b><u>\$1,451,568</u></b>	<b><u>\$350,535</u></b>	<b><u>\$1,802,103</u></b>	<b><u>\$1,802,103</u></b>

Total Operating and Capital Budget

	<u>\$13,670,571</u>	<u>1,184,395</u>	<u>14,854,966</u>	<u>14,854,966</u>
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Capital Reserve Budget

<u>Fund</u>	<u>Estimated Revenue</u>	<u>Fund Balance Appropriated</u>	<u>Total Budget</u>	<u>Appropriated</u>
General Capital Reserve	408,675	342,075	750,750	750,750
Solid Waste Capital Res.	260,740	310,260	571,000	571,000
Water/Sewer Capital Res.	530,900	593,796	1,124,696	1,124,696
<b>Total</b>	<b><u>\$1,200,315</u></b>	<b><u>\$1,246,131</u></b>	<b><u>\$2,446,446</u></b>	<b><u>\$2,446,446</u></b>

Special Revenue Budget

<u>Fund</u>	<u>Estimated Revenue</u>	<u>Fund Balance Appropriated</u>	<u>Total Budget</u>	<u>Appropriated</u>
Facilities Maintenance Special Revenue Fund	3,005	-0-	3,005	3,005
Total	<u>\$3,005</u>	<u>\$-0-</u>	<u>\$3,005</u>	<u>\$3,005</u>

Internal Service Fund

Health/Dental Insurance	\$976,931	\$82,000	\$1,058,931	\$1,058,931
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Section 2. That for said Fiscal Year there is hereby appropriated as expenditures of the General Fund the following:

<u>Department</u>	<u>Appropriation</u>
Mayor and City Council	\$ 106,168
Administration	365,534
Planning	243,341
Information Technology	273,682
City Attorney	31,413
City Hall	77,885
Conover Station	96,530
Police	2,196,802
Fire	1,484,953
Fleet Maintenance	221,965
Public Works	254,511
Street	1,052,794
Powell Bill - Streets	280,485
Sanitation	645,798
Sanitation/Recycling	121,445
Cemeteries and Parks	360,799
Non-Departmental	949,181
Unemployment Compensation	\$8,000
Unemployment Comp Reserve	17,976
Innovation Fund NC "Kauffman"	10,000
WPRTA (Bus)	55,957
Economic Development	59,925
Contracted Services	4,000
Contracted Services/Actuarial	2,700
Econ. Dev. Incentive DALCO	18,000
Econ. Dev. Incentive HSM Sol.	9,100
Catawba County (MJP) Interest	9,360

Broyhill Installment Purchase	49,860	
USDA Loan Public Works Facility	38,818	
USDA Loan Police Facility	62,814	
USDA Loan/Fire Trucks	52,654	
USDA Loan/Fire Station #3	77,205	
Transfer to General Capital Res.	212,472	
Transfer to Solid Waste		
Capital Reserve	260,340	
TOTAL		<u>\$8,763,286</u>

Section 3. That for said Fiscal Year the following revenues will be available for operation of the General Fund:

<u>General Fund - Revenues</u>		
Taxes, Ad Valorem - Current		\$4,565,012
Taxes, Rental Vehicles		500
Taxes, Ad Valorem - Prior		70,000
Tax Penalties & Interest - Current		6,500
Tax Penalties & Interest - Prior		10,000
Special Licenses		1,000
Interest Earned on Investments		500
Interest on Federal Forfeitures		5
Interest on Federal Forfeitures/Treasury		10
Interest Earned on Powell Bill Fund		200
Rents and Concessions		14,000
Planning Development Fees		4,000
Stormwater Development Fees		100
Fire Inspection Fees		12,000
Miscellaneous - General		6,000
Sale/Recycling Material		7,000
Sales Tax on Electricity		542,750
Sales Tax on Natural Gas		59,750
Sales Tax on Telecommunications		105,750
Sales Tax on Video Programming		61,750
Beer and Wine Tax		34,510
Powell Bill Allocation		254,000
Local Option 1% Tax (39)		748,000
½ Cent Sales Tax (40)		339,000
½ Cent Sales Tax (44)		276,750
½ Cent Sales Tax (42)		362,800
Governor's Highway Safety Grant		50,000
SAFER Grant (Fire)		102,891
Walmart Community Grant		100

Fire Prevention Contribution	50
Forfeitures and Seizures/Federal	10
Forfeitures and Seizures/State	1,000
Forfeitures and State Seizures/Treasury	100
School Resource Officer Reimbursement	27,700
Court Costs, Fees & Charges	4,000
County Mental Health Services	100
Cemetery Revenue	11,000
Transfer from Solid Waste Capital Reserve	7,550
Catawba County/Waste Disposal Fee	392,450
Delinquent Fee/Landfill	1,200
Solid Waste Disposal Tax	4,700
ABC Recycling Fees	2,400
Sale of Material for Public Use	10
Sale of Fixed Assets	100
On Behalf Contrib./Fire	29,000
<u>SUBTOTAL</u>	<u>\$8,116,248</u>
Fund Balance Appropriation	<u>647,038</u>
TOTAL	<u>\$8,763,286</u>

Section 4. That for said Fiscal Year there is hereby appropriated as expenditures of the Water and Sewer Fund the following:

<u>Department</u>	<u>Appropriation</u>
Water	\$1,439,069
Sewer	1,331,123
Non-Departmental	1,519,385
Salaries and Wages	365,354
Unemployment Compensation	4,000
Unemployment Comp Reserve	5,140
Professional Services	4,500
FICA Tax	27,950
Health Insurance Cont.	13,538
Retirement	25,831
401(k)	18,268
Contracted Services	2,904
Bond Principal	125,000
Bond/Interest	26,500
Due to Cat Co/BHHS	23,765
Hwy 16 SCADA Loan	18,875
NE/SW Water Line Imp Ln	36,247
Water Tank Principal	51,400
Water Tank Interest	7,402

Due to Newton	55,535	
Principal Forgiveness Grant	43,176	
Bond Service Charges	2,000	
Transfer to Water/Sewer Improvement	162,000	
Transfer to Water/Sewer Capital Reserve	500,000	
<b>TOTAL</b>		<b><u>\$4,289,577</u></b>

Section 5. That for the said Fiscal Year the following revenues will be available for operation of the Water and Sewer Fund:

Water and Sewer Fund - Revenues

Interest Earned	\$ 3,000
Miscellaneous Revenue	300
Fire Protection Charges	34,000
S. E. Catawba County Water	18,000
Water Sales	2,057,380
Sewer Charges	1,861,440
Water Tap Fees	7,000
Sewer Tap Fees	3,000
Delinquent Charges	62,100
Sale of Fixed Assets	1,000
Transfer from Sewer Improv. Fund	55,535
Appropriated Retained Earnings	186,822
<b><u>TOTAL</u></b>	<b><u>\$4,289,577</u></b>

Section 6. That for the said Fiscal Year there is hereby appropriated expenditures in the General Capital Project Funds as follows:

<u>Purpose</u>	<u>Appropriation</u>
Police Equipment	106,200
Fleet Equipment	38,000
Street Equipment	215,000
Sanitation Equipment	210,000
Cemeteries/Parks Equipment	35,000
Cemeteries/Parks Improvements	40,000
Priority Sidewalk Capital Improvements	2,505
<b><u>TOTAL</u></b>	<b><u>\$ 646,705</u></b>

Section 7. That for said Fiscal Year the following revenues will be available for the implementation of the General Capital Project Funds:

<u>Revenues</u>	<u>Amount</u>
Transfer from General Capital Reserve	219,200
Interest	5
Fee in Lieu of Sidewalks	2,500
Transfer from Solid Waste Capital Reserve	425,000
<u>TOTAL</u>	<u>\$ 646,705</u>

Section 8. That for said Fiscal Year there is hereby appropriated expenditures in the Water/Sewer Capital Projects Funds as follows:

<u>Purpose</u>	<u>Appropriation</u>
Engineering	60,000
Infrastructure Improvement Reimbursement to NCDOT	35,000
Legal	5,000
R-O-W Acquisition	5,000
Contracted Construction	175,000
Capital Outlay-Other Improvements	172,863
Capital Equipment	<u>187,000</u>
TOTAL	<u>\$ 639,863</u>

Section 9. That for said Fiscal Year the following revenue will be available for the implementation of Water/Sewer Capital Projects Fund:

<u>Revenue</u>	<u>Amount</u>
Transfer from Water/Sewer Reserve	<u>\$ 639,863</u>
TOTAL	<u>\$ 639,863</u>

Section 10. That for said Fiscal Year there is hereby appropriated expenditures in the Water/Sewer Plant Improvement Fund as follows:

<u>Purpose</u>	<u>Appropriation</u>
Engineering	65,000
Administration/Legal	5,000
Right of Way Acquisition	5,000
Contracted Construction	75,000
Capital Outlay Equipment	285,000
Capital Outlay Improvements	25,000
Transfer to Water/Sewer Fund	<u>55,535</u>
TOTAL	<u>\$ 515,535</u>

Section 11. That for said Fiscal year the following revenues will be available for the implementation of the Water/Sewer Improvement Fund:

<u>Revenue</u>	<u>Amount</u>
Interest	500
Capacity Excess	2,500
Transfer from Water/Sewer Fund	162,000
Fund Balance Appropriation	<u>350,535</u>
 TOTAL	 <u>\$ 515,535</u>

Section 12. That the City Council does hereby authorize the revenues listed below to be transferred from the Capital Reserve Funds or reserved for the projects as summarized below:

<u>Fund</u>	<u>Revenue</u>	<u>Appropriation/Reserves</u>
General Capital Reserve Funds	Interest \$800	Trans. To G. F. Capital Projects \$219,200
	Privilege Licenses \$130,000	Reserve for Police Technology \$15,000
	Sale of Capital Assets \$1,000	Reserve for Fleet Equipment \$35,000
	Lease Agreements \$ 64,403	Reserve for Police Equipment \$30,000
	Transfer from Gen. Fund \$212,472	Reserve for Fire Truck \$260,000
	Fund Balance Appropriation \$342,075	Reserve for Fire Equipment \$110,250
		Reserve for Bullet Proof Vests \$3,800
	Reserve for Street \$45,000	
	Reserve for Public Works Equipment \$17,500	

Reserve for Technology  
\$10,000

Reserve for WPRTA (Greenway)  
\$5,000

TOTALS                    \$750,750                    \$750,750

Section 13. That the City Council does hereby authorize the revenues listed below to be transferred from the Capital Reserve Fund or reserved for the projects as summarized below:

<u>Fund</u>	<u>Revenue</u>	<u>Appropriation/Reserves</u>
W/S Capital Reserve Fund	Interest	Trans. to W/S Capital Projects
	\$900	\$639,863
	System Development Fees	Reserve for Utility Capacity Upgrades
	\$30,000	\$232,833
	Trans. From Water/Sewer	Reserve for Utility Relocations
	\$500,000	\$252,000
	Fund Bal. Appropriation	
	\$593,796	
TOTALS	<u>\$1,124,696</u>	<u>\$1,124,696</u>

Section 14. That the City Council does hereby authorize the special revenues listed below to be collected from rents at Conover Station and set aside to provide maintenance to building and grounds as is necessary:

<u>Fund</u>	<u>Revenue</u>	<u>Appropriation/Reserves</u>
Facilities Maintenance Special Revenue Fund	Interest	Maintenance & Repairs-Buildings/Grounds
	\$ 5	\$3,005
	Rental Income/Community Room	
	\$3,000	
TOTALS	<u>\$3,005</u>	<u>\$3,005</u>

Section 15. That for said fiscal year the following accounts are hereby budgeted for the operation of the City's Health/Dental Insurance Internal Service Fund:

<u>Fund</u>	<u>Revenue</u>	<u>Appropriation/Reserves</u>	
Health/Dental Insurance	Contribution from Retirees \$16,807	Employee Claims \$628,237	
	Contribution from Employer \$758,124	Administration \$38,628	
	Contribution from Employee \$118,000	Employee Voluntary Charges \$35,000	
	Emp Voluntary Charges \$35,000	Employee Life Coverage \$5,000	
	Employee Life Coverage \$5,000	Non-Employee COBRA \$10,000	
	Tobacco Users Contribution \$12,000	Stop Loss \$310,566	
	Non-Employee Charges (COBRA) \$ 10,000	Wellness Program \$19,500	
	Refunds \$500	Primary Physician \$12,000	
	RX Rebates \$1,500		
	Re-Insurance \$20,000		
	Fund Balance Appropriation \$82,000		
	<b>TOTALS</b>	<b><u>\$1,058,931</u></b>	<b><u>\$1,058,931</u></b>

Section 16. There is hereby levied the following rate of tax on each one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 1, 2015, for the purpose of raising the revenue from current year's property tax, as set forth in the foregoing estimates of revenue, and in order to finance the foregoing appropriations:

General Fund .43 (forty-three cents) tax rate per one hundred dollars assessed valuation.

Such rates of tax are based on an estimated total valuation of property for purpose of taxation of \$1,084,378,167 and an estimated rate of collections of 97.97%.

Section 17. That the reserve for encumbrances at June 30, 2014 representing prior commitments as of that date, shall be reappropriated pursuant to North Carolina General Statutes 159-13, and distributed to the departments within the various budgets, under which expenditures may be made during the 2014-2015 budget year as previous commitments are satisfied.

Section 18. The Budget Officer is hereby authorized to approve transfers of appropriations within the General and Water/Sewer Funds. Any authorization for making expenditures from excess revenues, a transfer within the capital projects fund or between any fund shall be made by the City Council.

Section 19: Copies of this budget ordinance shall be furnished to the Finance Director, City Clerk and the City Manager of the City of Conover, North Carolina, to be kept on file by them for their direction in the collections of revenues and expenditures of amount appropriated.

Section 20. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Adopted this the 2<sup>nd</sup> day of June, 2014.

