

**CITY OF CONOVER, NORTH CAROLINA  
BUDGET ORDINANCE 14-15  
FISCAL YEAR JULY 1, 2015- JUNE 30, 2016**

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, 2015 and ending June 30, 2016.

Operating Budget

<u>Fund</u>	<u>Estimated Revenue</u>	<u>Fund Balance Appropriated</u>	<u>Total Budget</u>	<u>Appropriated</u>
General	8,508,107	422,487	8,930,594	8,930,594
Water/ Sewer	4,101,737	441,279	4,543,016	4,543,016
<b>Total</b>	<b><u>\$12,609,844</u></b>	<b><u>\$863,766</u></b>	<b><u>\$13,473,610</u></b>	<b><u>\$13,473,610</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	379,010	13,990	393,000	393,000
Water/ Sewer	1,069,896	182,928	1,252,824	1,252,824
<b>Total</b>	<b><u>\$1,448,906</u></b>	<b><u>\$196,918</u></b>	<b><u>\$1,645,824</u></b>	<b><u>\$1,645,824</u></b>

Total Operating and Capital Budget

	<u>\$14,058,750</u>	<u>1,060,684</u>	<u>15,119,434</u>	<u>15,119,434</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	267,380	881,120	1,148,500	1,148,500
Solid Waste Capital Res.	297,827	72,423	370,250	370,250
Water/Sewer Capital Res.	535,500	794,320	1,329,820	1,329,820
<b>Total</b>	<b><u>\$1,100,707</u></b>	<b><u>\$1,747,863</u></b>	<b><u>\$2,848,570</u></b>	<b><u>\$2,848,570</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	3,510	1,000	4,510	4,510
Total	<u>\$3,510</u>	<u>\$1,000</u>	<u>\$4,510</u>	<u>\$4,510</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	\$ 112,110
Administration	373,513
Planning	202,889
Information Technology	275,243
City Attorney	30,945
City Hall	72,489
Conover Station	101,895
Police	2,307,817
Fire	1,516,104
Fleet Maintenance	232,317
Public Works	252,499
Street	1,031,217
Powell Bill - Streets	275,593
Sanitation	638,529
Sanitation/Recycling	121,540
Cemeteries and Parks	401,604
Non-Departmental	984,290

Unemployment Res. Replacement	\$2,000
Transitional Reinsurance Fee	5,500
WPRTA (Bus)	55,957
Economic Development	55,154
Contracted Services	4,000
Contracted Services/Actuarial	-0-
Econ. Dev. Incentive HSM Sol.	7,600
Catawba County (MJP) Principal	89,931
Catawba County (MJP) Interest	9,360

Broyhill Installment Purchase	24,930	
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.	200,840	
Transfer to Solid Waste		
Capital Reserve	297,527	
TOTAL		<u>\$8,930,594</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	\$4,578,400
Taxes, Rental Vehicles	600
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	2,000
Interest on Federal Forfeitures	1
Interest on Federal Forfeitures/Treasury	10
Interest Earned on Powell Bill Fund	100
Rents and Concessions	19,000
Planning Development Fees	4,000
Stormwater Development Fees	100
Fire Inspection Fees	12,000
Miscellaneous - General	4,000
Sale/Recycling Material	2,000
Sales Tax on Electricity	585,000
Sales Tax on Natural Gas	33,000
Sales Tax on Telecommunications	128,000
Sales Tax on Video Programming	63,000
Beer and Wine Tax	37,000
Powell Bill Allocation	252,420
Local Option 1% Tax (39)	790,000
½ Cent Sales Tax (40)	353,000
½ Cent Sales Tax (44)	286,000
½ Cent Sales Tax (42)	380,000
Governor's Highway Safety Grant	25,000
SAFER Grant (Fire)	119,167
Walmart Community Grant	100

Fire Prevention Contribution	100
Forfeitures and Seizures/Federal	10
Forfeitures and Seizures/State	500
Forfeitures and State Seizures/Treasury	100
School Resource Officer Reimbursement	25,000
Court Costs, Fees & Charges	3,000
County Mental Health Services	100
Transfer from General Capital Reserve	148,400
Cemetery Revenue	10,000
Transfer from Solid Waste Capital Reserve	8,000
Catawba County/Waste Disposal Fee	515,194
Delinquent Fee/Landfill	900
Solid Waste Disposal Tax	5,500
ABC Recycling Fees	2,800
Sale of Material for Public Use	5
Sale of Fixed Assets	100
On Behalf Contrib./Fire	27,000
<u>SUBTOTAL</u>	<u>\$8,508,107</u>
Fund Balance Appropriation	<u>422,487</u>
TOTAL	<u>\$8,930,594</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	\$1,446,610
Sewer	1,352,382
Non-Departmental	1,744,024
Salaries and Wages	365,000
Unemployment Res. Repl.	1,000
Transitional Reinsurance Fee	1,700
Professional Services	5,000
FICA Tax	27,924
Health Insurance Cont.	15,164
Retirement	25,880
401(k)	18,250
Contracted Services	2,904
Bond Principal	125,000
Bond/Interest	19,875
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	5,922

Due to Newton	55,535	
Principal Forgiveness Grant	43,176	
Bond Service Charges	1,000	
Transfer to Water/Sewer Improvement	400,407	
Transfer to Water/Sewer Capital Reserve	500,000	
<b>TOTAL</b>		<b><u>\$4,543,016</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	200
Fire Protection Charges	34,000
S. E. Catawba County Water	18,000
Water Sales	2,030,490
Sewer Charges	1,888,112
Water Tap Fees	7,500
Sewer Tap Fees	3,200
Delinquent Charges	60,700
Sale of Fixed Assets	1,000
Transfer from Sewer Improv. Fund	55,535
Appropriated Retained Earnings	441,279
<b><u>TOTAL</u></b>	<b><u>\$4,543,016</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>
Fleet Equipment	35,000
Public Works Capital Improvements	6,000
Public Works Equipment	35,000
Right of Way Acquisitions	10,000
Streets/Sidewalks	35,000
Street Equipment	90,000
Sanitation Equipment	97,000
Cemeteries/Parks Equipment	35,000
Cemeteries/Parks Improvements	35,000
Priority Sidewalk Capital Improvements	15,000
<b><u>TOTAL</u></b>	<b><u>\$ 393,000</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	281,000
Interest	10
Fee in Lieu of Sidewalks	1,000
Transfer from Solid Waste Capital Reserve	97,000
Fund Balance Appropriation	13,990
<u>TOTAL</u>	<u>\$ 393,000</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	90,000
Infrastructure Improvement Reimbursement to NCDOT	5,000
Legal	5,000
R-O-W Acquisition	5,000
Contracted Construction	175,000
Capital Outlay-Other Improvements	226,289
Capital Equipment	<u>158,000</u>
<u>TOTAL</u>	<u>\$ 664,289</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>\$ 664,289</u>
<u>TOTAL</u>	<u>\$ 664,289</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	80,000
Administration/Legal	5,000
Right of Way Acquisition	50,000
Contracted Construction	80,000
Capital Outlay Equipment	293,000
Capital Outlay Improvements	25,000
Transfer to Water/Sewer Fund	<u>55,535</u>
<u>TOTAL</u>	<u>\$ 588,535</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	200
Capacity Excess	5,000
Transfer from Water/Sewer Fund	400,407
Fund Balance Appropriation	<u>182,928</u>
 TOTAL	 <u>\$ 588,535</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	Transfer to General Fund
	\$300	\$148,400
	Privilege Licenses	Trans. To G. F. Capital Projects
	\$0	\$281,000
	Sale of Capital Assets	Reserve for Police Technology
	\$1,000	\$30,000
	Lease Agreements	Reserve for Police Equipment
	\$ 65,240	\$30,000
	Transfer from Gen. Fund	Reserve for Fire Truck
	\$200,840	\$360,000
Fund Balance Appropriation	Reserve for Fire Equipment	
\$881,120	\$147,000	
	Reserve for Bullet Proof Vests	
	\$7,600	
	Reserve for Street	
	\$80,750	
	Reserve for Public Works Equipment	
	\$33,750	

Reserve for Technology  
\$20,000

Reserve for WPRTA (Greenway)  
\$10,000

TOTALS                    \$1,148,500                    \$1,148,500

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 \$500	Trans. to W/S Capital Projects \$664,289
	System Development Fees \$35,000	Reserve for Utility Capacity Upgrades \$413,531
	Trans. From Water/Sewer \$500,000	Reserve for Utility Relocations \$252,000
	Fund Bal. Appropriation \$794,320	
TOTALS	<u>\$1,329,820</u>	<u>\$1,329,820</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 \$ 0	Maintenance & Repairs-Buildings/Grounds \$4,510
	Rental Income/Community Room \$3,500	
	Fund Balance Appropriation \$1,000	
	TOTALS	<u>\$4,510</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		Employee Claims \$672,123
	Contribution from Employer \$864,262	Administration \$33,640
	Contribution from Employee \$148,808	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 \$25,200	Stop Loss \$351,507
	Non-Employee Charges (COBRA) \$ 10,000	
	Refunds \$500	
	RX Rebates \$1,500	
	Re-Insurance \$20,000	
	Fund Balance Appropriation \$0	
TOTALS	<u>\$1,110,270</u>	<u>\$1,110,270</u>

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, 2016, 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 .47 (forty-seven 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 \$1,004,234,380 and an estimated rate of collections of 97%.

Section 17. That the reserve for encumbrances at June 30, 2015 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 2015-2016 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 1<sup>st</sup> day of June, 2015.

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Lee E. Moritz, Jr., Mayor

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Cara C. (Chris) Reed, City Clerk

