

**CITY OF CONOVER, NORTH CAROLINA
BUDGET ORDINANCE 9-13
FISCAL YEAR JULY 1, 2013- JUNE 30, 2014**

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, 2013 and ending June 30, 2014.

Operating Budget

<u>Fund</u>	<u>Estimated Revenue</u>	<u>Fund Balance Appropriated</u>	<u>Total Budget</u>	<u>Appropriated</u>
General	7,819,228	564,231	8,383,459	8,383,459
Water/ Sewer	4,055,731	13,862	4,069,593	4,069,593
Total	<u>\$11,874,959</u>	<u>\$578,093</u>	<u>\$12,453,052</u>	<u>\$12,453,052</u>

Capital Budget

<u>Capital Project Funds</u>	<u>Estimated Revenue</u>	<u>Fund Balance Appropriated</u>	<u>Total Budget</u>	<u>Appropriated</u>
General	611,005	-0-	611,005	611,005
Water/ Sewer	620,564	502,533	1,123,097	1,123,097
Total	<u>\$1,231,569</u>	<u>\$502,533</u>	<u>\$1,734,102</u>	<u>\$1,734,102</u>

Total Operating and Capital Budget

<u>\$13,106,528</u>	<u>1,080,626</u>	<u>14,187,154</u>	<u>14,187,154</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	453,750	1,158,735	1,612,485	1,612,485
Water/Sewer Capital Res.	485,794	1,095,354	1,581,148	1,581,148
Total	<u>\$939,544</u>	<u>\$2,254,089</u>	<u>\$3,193,633</u>	<u>\$3,193,633</u>

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	3,410	-0-	3,410	3,410
Total	<u>\$3,410</u>	<u>\$-0-</u>	<u>\$3,410</u>	<u>\$3,410</u>

Internal Service Fund

Health/Dental Insurance	\$945,106	\$75,000	\$1,020,106	\$1,020,106
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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	\$ 106,180
Administration	318,174
Planning	187,176
Information Technology	277,674
City Attorney	32,440
City Hall	111,705
Conover Station	91,947
Police	2,263,708
Fire	1,399,080
Fleet Maintenance	216,667
Public Works	251,565
Street	906,739
Powell Bill - Streets	404,730
Sanitation	640,825
Sanitation/Recycling	120,194
Cemeteries and Parks	354,431
Non-Departmental	700,224

Unemployment Compensation	\$10,000
Unemployment Comp Reserve	18,190
WPRTA (Bus)	52,331
Economic Development	59,952
Contracted Services	4,000
Contracted Services/Actuarial	2,700
Catawba County (MJP) Interest	11,700
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 Solid Waste	
Capital Reserve	260,000

TOTAL

\$8,383,459

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	\$4,175,000
Taxes, Rental Vehicles	500
Taxes, Ad Valorem - Prior	70,000
Tax Penalties & Interest - Current	6,500
Tax Penalties & Interest - Prior	10,000
Special Licenses	2,476
Interest Earned on Investments	1,000
Interest on Federal Forfeitures	5
Interest on Federal Forfeitures/Treasury	10
Interest Earned on Powell Bill Fund	200
Rents and Concessions	14,400
Planning Development Fees	4,000
Stormwater Development Fees	100
Fire Inspection Fees	12,000
Miscellaneous - General	6,000
Sale/Recycling Material	8,000
Utilities Franchise Tax	770,000
Beer and Wine Tax	36,540
Powell Bill Allocation	250,000
Local Option 1% Tax (39)	740,000
½ Cent Sales Tax (40)	325,000
½ Cent Sales Tax (44)	265,000
½ Cent Sales Tax (42)	358,000
Governor's Highway Safety Grant	50,000
Fire Prevention Contribution	50
Forfeitures and Seizures/Federal	100
Forfeitures and Seizures/State	1,000
Forfeitures and State Seizures/Treasury	100
School Resource Officer Reimbursement	22,100
Court Costs, Fees & Charges	4,000
County Mental Health Services	100
Cemetery Revenue	12,000
Transfer from Solid Waste Capital Reserve	7,500
Catawba County/Waste Disposal Fee	389,800
Delinquent Fee/Landfill	500
Solid Waste Disposal Tax	5,420
ABC Recycling Fees	3,155
Sale of Material for Public Use	30
Sale of Fixed Assets	100
On Behalf Contrib./Fire	28,000
Transfer from Capital Reserve	240,542
<u>SUBTOTAL</u>	<u>\$7,819,228</u>
Fund Balance Appropriation	<u>564,231</u>
<u>TOTAL</u>	<u>\$8,383,459</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		\$1,425,996
Sewer		1,330,362
Non-Departmental		1,313,235
	Salaries and Wages	316,055
	Unemployment Compensation	4,000
	Unemployment Comp Reserve	4,708
	Professional Services	3,675
	FICA Tax	24,179
	Health Insurance Cont.	6,770
	Retirement	22,345
	401(k)	15,803
	Contracted Services	2,904
	Bond Principal	125,000
	Bond/Interest	33,125
	Due to Cat Co/Oxford Sch	23,765
	Hwy 16 SCADA Loan	18,875
	NE/SE Water Line Imp Ln	36,246
	Water Tank Principal	51,400
	Water Tank Interest	8,882
	Due to Newton	55,533
	Principal Forgiveness Grant	43,176
	Bond Service Charges	2,000
	Transfer to Water/Sewer	
	Capital Project	40,000
	Transfer to Water/Sewer	
	Capital Reserve	474,794
TOTAL		<u>\$4,069,593</u>

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

<u>Water and Sewer Fund - Revenues</u>	
Interest Earned	\$ 3,300
Miscellaneous Revenue	500
Fire Protection Charges	34,000
S. E. Catawba County Water	18,500
Water Sales	2,067,083
Sewer Charges	1,816,815
Water Tap Fees	9,000
Sewer Tap Fees	2,000
Delinquent Charges	48,000
Sale of Fixed Assets	1,000
Transfer from Sewer Improv. Fund	55,533
Appropriated Retained Earnings	13,862
<u>TOTAL</u>	<u>\$4,069,593</u>

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>
Administration Equipment	50,000
Public Works Capital Improvements	18,000
Streets/Sidewalks	15,000
Street Equipment	80,000
Powell Bill Street Equipment	95,000
Sanitation Equipment	225,000
Recycling Equipment	85,000
Cemeteries/Parks	40,000
Priority Sidewalk Capital Improvements	3,005
<u>TOTAL</u>	<u>\$ 611,005</u>

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 Fund	95,000
Transfer from General Capital Reserve	203,000
Interest	5
Fee in Lieu of Sidewalks	3,000
Transfer from Solid Waste Capital Reserve	310,000
<u>TOTAL</u>	<u>\$ 611,005</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/Design	\$ 45,000
Engineering/Inspection	15,000
Infrastructure Improvement Reimbursement to NCDOT	35,000
Legal	5,000
R-O-W Acquisition	5,000
Contracted Construction	183,750
Capital Outlay-Other Improvements	143,814
Capital Equipment	<u>175,000</u>
<u>TOTAL</u>	<u>\$ 607,564</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 Fund	40,000
Transfer from Water/Sewer Reserve	<u>\$ 567,564</u>
<u>TOTAL</u>	<u>\$ 607,564</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>
Engineer/Design	\$ 45,000
Engineer/Inspection	15,000
Administration/Legal	10,000
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>55,533</u>
 TOTAL	 <u>\$ 515,533</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	\$ 1,000
Capacity Excess	12,000
Fund Balance Appropriation	<u>502,533</u>
 TOTAL	 <u>\$ 515,533</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 \$1,000	Trans. to General Fund \$240,542
	Privilege Licenses \$130,000	Trans. To G. F. Capital Projects \$203,000
	Sale of Capital Assets \$1,000	Reserve for Fleet Equipment \$25,000
	Lease Agreements \$ 61,650	Reserve for Police Equipment \$30,000
		Reserve for Fire Truck \$185,000

Fund Balance Appropriation	\$879,392	Reserve for Fire Equipment	\$73,500
		Reserve for Grounds Equipment	\$15,000
		Reserve for Street	\$150,000
		Reserve for Technology	\$85,000
		Reserve for Sanit/Recycling Equipment	\$66,000
TOTALS	<u>\$1,073,042</u>		<u>\$1,073,042</u>

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
	\$1,000	\$567,564
	System Development Fees	Reserve for Other W/S Projects
	\$10,000	\$441,756
	Trans. From Water/Sewer	Reserve for Protect the Catawba Coalition
\$474,794	\$2,000	
Fund Bal. Appropriation	Reserve for Utility Capacity Upgrades	
\$1,095,354	\$317,828	
	Reserve for Utility Relocations	
	\$252,000	
TOTALS	<u>\$1,581,148</u>	<u>\$1,581,148</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 \$ 10	Maintenance & Repairs-Buildings/Grounds \$3,410
	Rental Income/Sidetrax \$2,400	
	Rental Income/Community Room \$1,000	
TOTALS	<u>\$3,410</u>	<u>\$3,410</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	Interest \$50	Employee Claims \$624,066
	Contribution from Retirees \$16,807	Administration \$37,248
	Contribution from Employer \$731,048	Employee Voluntary Charges \$31,270
	Contribution from Employee \$125,231	Employee Life Coverage \$5,000
	Emp Voluntary Charges \$31,270	Non-Employee COBRA \$ 14,200
	Employee Life Coverage \$5,000	Stop Loss \$288,822
	Non-Employee Charges (COBRA) \$ 14,200	Wellness Program \$19,500

Refunds
\$500

RX Rebates
\$1,000

Re-Insurance
\$20,000

Fund Balance Appropriation
\$75,000

TOTALS \$1,020,106 \$1,020,106

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, 2013, 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 .40 (forty 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 \$1,080,923,250 and an estimated rate of collections of 96.6%.

Section 17. That the reserve for encumbrances at June 30, 2013 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 2013-2014 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 3rd day of June, 2013.

Lee E. Moritz, Jr., Mayor

Cara C. (Chris) Reed, City Clerk