

**CITY OF CONOVER, NORTH CAROLINA
BUDGET ORDINANCE 13-25**

FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

Be It Ordained by the City Council of Conover, North Carolina:

Section 1. That the following appropriations are hereby made to the General Fund and that the following revenues are anticipated to be available during the fiscal year to meet these appropriations:

<u>Department</u>	<u>Appropriation</u>
Governing Body	\$ 216,270
Administration	836,784
Planning	446,683
Information Technology	615,056
City Hall	84,850
Conover Station	115,300
Police	4,074,902
Fire	2,940,464
Fleet	357,604
Public Works	507,800
Streets	1,305,855
Powell Bill - Streets	276,937
Sanitation	1,030,225
Recycling	226,498
Grounds	746,038
Non-Departmental	<u>1,653,352</u>
Total Appropriations	\$15,434,617

<u>Revenues</u>	
Property Taxes (Ad Valorem)	\$8,100,000
Sales Tax	3,400,000
Utility Franchise Tax	1,125,000
Municipal Vehicle Fee	260,000
Powell Bill	300,000
Solid Waste Disposal Fees	675,000
Rental Income	108,700
Interest Earnings	51,540
Other Revenues or Reimbursements	706,620
Fund Balance Appropriation	<u>707,757</u>
Total Revenues	\$15,434,617

Section 2. That the following appropriations are hereby made to the Water Sewer Fund and that the following revenues are anticipated to be available during the fiscal year to meet these appropriations:

<u>Department</u>	<u>Appropriation</u>
Water	\$2,195,769
Sewer	1,048,183
Plant	1,066,200
Non-Departmental	<u>2,785,820</u>
Total Appropriations	\$7,095,972

<u>Revenues</u>	
Water Sales	\$3,485,000
Sewer Charges	2,481,220
Interest Earnings	30,000
Other Revenues	257,550
Appropriated Retained Earnings	<u>842,202</u>
Total Revenues	\$7,095,972

Section 3. That the following appropriations are hereby made to the Priority Sidewalk Fund and that the following revenues are anticipated to be available during the fiscal year to meet these appropriations:

<u>Purpose</u>	<u>Appropriation</u>
Reserve for Future Sidewalk Projects	<u>\$150</u>
Total Appropriations	\$150

<u>Revenues</u>	
Interest	\$ 50
Fee in Lieu of Sidewalks	<u>100</u>
Total Revenues	\$150

Section 4. 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 or to make debt payments:

<u>Purpose</u>	<u>Appropriation</u>
Reserve for Future Projects	\$ 2,000
Transfer to General Fund	<u>100,000</u>
Total Appropriations	\$ 102,000

<u>Revenues</u>	
Interest Earned	\$ 2,000
Rental Income	<u>100,000</u>
Total Revenues	\$ 102,000

Section 5. That the City Council does hereby authorize the special revenues listed below to be collected from cemetery plot sales, earnings on investments, and outside donations/contributions and set aside to provide maintenance to cemetery grounds:

<u>Purpose</u>	<u>Appropriation</u>
Reserve for Future Projects	\$ 35,600
Total Appropriations	\$ 35,600
<u>Revenues</u>	
Interest Earned	\$ 500
Contributions	100
Plot Sales	10,000
Rental Income	<u>25,000</u>
Total Revenues	\$ 35,600

Section 6. That the City does hereby authorize the revenues listed below to fund the City's Special Separation Allowance for Law Enforcement Officer's pension and the following appropriated expenditures to fund the Special Separation Allowance as follows:

<u>Purpose</u>	<u>Appropriation</u>
Personnel Costs	\$ 107,650
Total Appropriations	\$ 107,650
<u>Revenues</u>	
Interest Earned	\$ 5,000
Transfer from General Fund	100,000
Fund Balance Appropriation	<u>2,650</u>
Total Revenues	\$ 107,650

Section 7. That the following appropriations are hereby made to the General Capital Projects Fund and that the following revenues are anticipated to be available during the fiscal year to meet these appropriations:

<u>Purpose</u>	<u>Appropriation</u>
Streets/Sidewalks	\$ 40,000
Construction or Improvement Projects	390,000
Capital Equipment Purchases	<u>550,000</u>
Total Appropriations	\$ 980,000

<u>Revenue</u>	<u>Amount</u>
Transfer from General Reserve	\$ 750,000
Transfer from Solid Waste Reserve	<u>230,000</u>
Total Revenues	\$ 980,000

Section 8. That the following appropriations are hereby made to the Water and Sewer Capital Projects Fund and that the following revenues are anticipated to be available during the fiscal year to meet these appropriations:

<u>Purpose</u>	<u>Appropriation</u>
Professional Services	\$ 155,000
Infrastructure Improvement Reimbursement to NCDOT	5,000
ROW Acquisitions	5,000
Construction or Improvement Projects	380,000
Capital Equipment Purchases	<u>248,000</u>
Total Appropriations	\$ 793,000

<u>Revenue</u>	<u>Amount</u>
Transfer from Water/Sewer Reserve	\$ 600,000
Appropriated Retained Earnings	<u>193,000</u>
Total Revenues	\$ 793,000

Section 9. That the City Council does hereby authorize the revenues listed below to be transferred out for Capital Purposes or reserved for future projects as summarized below:

<u>Fund</u>	<u>Revenue</u>	<u>Appropriation/Reserves</u>
General Capital Reserve Fund	Sale of Capital Assets	Transfer To G.F. Capital Projects
	\$ 5,000	\$ 750,000
	Interest Earnings	Reserve for Technology
	\$ 90,000	\$ 75,000
	Lease Agreements	Reserve for Police Equipment
	\$ 94,000	\$ 60,000
	Transfer from Gen. Fund	Reserve for Fleet Equipment
	\$ 600,000	\$ 110,000
	Fund Bal. Appropriation	Reserve for Public Works Equipment/Impr
	\$1,326,000	\$ 110,000
	Reserve for Grounds Equipment	
	\$ 15,000	
	Reserve for Street	
	\$ 295,000	
	Reserve for Fire Equipment	
	\$ 700,000	
TOTALS	<u>\$2,115,000</u>	<u>\$2,115,000</u>

Section 10. That the City Council does hereby authorize the revenues listed below to be transferred out for Capital Purposes or reserved for future projects as summarized below:

<u>Fund</u>	<u>Revenue</u>	<u>Appropriation/Reserves</u>
Solid Waste Capital Reserve Fund	Interest	Reserve for Sanitation/Recycling
	\$ 15,000	\$350,000
	Transfer from General Fund	Reserve for Electronic Recycling Equipment
	\$200,000	\$ 20,000
	Sale of Capital Assets	Transfer to General Capital Projects Fund
\$ 1,000	\$230,000	
	Fund Bal. Appropriation	
	\$384,000	
TOTALS	<u>\$600,000</u>	<u>\$600,000</u>

Section 11. That the City Council does hereby authorize the revenues listed below to be transferred out for Capital Purposes or reserved for the projects as summarized below:

<u>Fund</u>	<u>Revenue</u>	<u>Appropriation/Reserves</u>
W/S Capital Reserve Fund	Interest	Transfer to W/S Capital Projects
	\$ 300,000	\$ 600,000
	Trans. From Water/Sewer	Reserve for Equipment
	\$1,450,000	\$ 125,000
	Fund Bal. Appropriation	Reserve for Water/Sewer Infrastructure
	\$3,844,000	\$ 1,000,000
Excess Sewer Capacity	Improvement/Upgrades	
\$ 10,000	\$3,150,000	
Sale of Capital Assets	Reserve for Utility Relocations	
\$ 1,000	\$ 730,000	
TOTALS	<u>\$5,605,000</u>	<u>\$5,605,000</u>

Section 12. There is hereby levied a tax rate of \$0.395 per one hundred (\$100) valuation of taxable property as listed for taxes as of January 1, 2025, for the purpose of raising the revenues listed as “Ad Valorem Taxes” in the General Fund of Section 1 of this Ordinance. This rate is based on total estimated valuation of property for the purposes of taxation no higher than \$2,086,218,000 and an estimated collection rate of 98.8%.

Section 13. That there is hereby levied a Municipal Vehicle Tax of \$30.00 per vehicle registered with the City. This is the same as the current year.

Section 14. That appropriations herein authorized shall have the amount of outstanding purchase orders as of June 30, 2025, added to each appropriation as it appears in order to account for the payment against the fiscal year in which it is paid.

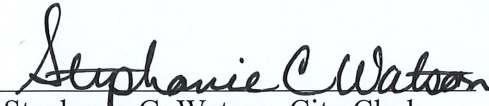
Section 15. The Budget Officer is hereby authorized to transfer amounts between objects of expenditures within a department (Intradepartmental Budget Adjustment) without limitation, and between departments within the same fund (Interdepartmental Budget Adjustment) not exceeding ten thousand dollars (\$10,000). Any authorization for making expenditures from excess revenues, a transfer within the capital project funds, or between any fund shall be made by the City Council.

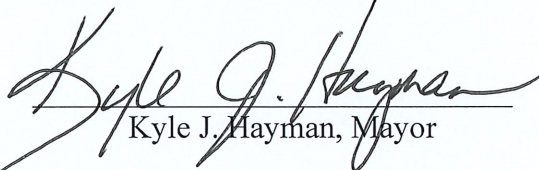
Section 16. This Ordinance includes the 2025-2026 Annual Budget document, which is on file with the City Clerk and adopted as a part of this Ordinance. The 2025-2026 Fee Schedule and Pay Classification Plan are also included within the Annual Budget document and are thereby adopted under this Ordinance.

Section 17. Copies of this Budget Ordinance shall be furnished to the Finance Director, City Clerk and the City Manager for their direction in the disbursement of funds.

Section 18. All Ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

Adopted this the 2nd day of June 2025.


Stephanie C. Watson, City Clerk


Kyle J. Hayman, Mayor

