

**COPY FOR YOUR  
INFORMATION**

CITY OF SHELBY  
FY 2007-08 BUDGET ORDINANCE  
ORDINANCE NO. 22-2007

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

Sec. 1) The following amounts are hereby appropriated in the General Fund for the operation of City Government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008 in accordance with the chart of accounts heretofore established for this City:

Governing Board	\$47,700
Administration	198,100
Finance	310,500
Purchasing	26,700
Legal	12,400
Human Resources	264,450
Customer Service	8,740
Information Systems	16,870
Meter Services	0
Garage	395,400
City Hall	100,200
Police	5,484,325
Fire	3,236,900
Building Inspections	322,000
Streets	739,600
Airport	70,500
Sanitation	1,132,850
GIS	26,825
Planning Services	401,850
Special Appropriations	1,797,750
Parks & Recreation	1,054,550
Maintenance Grounds & Cemetery	<u>793,050</u>
Total	<u>\$16,441,260</u>

Sec. 2 It is estimated that the following revenues will be available to the General Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Property Taxes	\$ 7,312,280
Local Option Sales Tax	3,000,000
Other Taxes	320,600
Unrestricted Intergovernmental Revenues	1,544,200
Restricted Intergovernmental Revenues	246,190
Permits and Fees	271,500

Sales & Services	1,129,590
Investment Revenues	262,700
Other Financing Sources	279,200
Transfers	<u>2,075,000</u>
Total	<u>\$16,441,260</u>

Sec. 3) The following amounts are hereby appropriated in the Powell Bill Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Construction	\$ 372,450
Street Maintenance	230,550
Debt Service	<u>97,000</u>
Total	<u>\$ 700,000</u>

Sec. 4) It is estimated that the following revenues will be available to the Powell Bill Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Powell Bill	\$ 650,000
Interest Income	<u>50,000</u>
Total	<u>\$ 700,000</u>

Sec. 5) The following amounts are hereby appropriated in the Economic Development Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Services	\$ 199,000
Grants	<u>4,400</u>
Total	<u>\$ 203,400</u>

Sec. 6) It is estimated that the following revenues will be available to the Economic Development Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

MSD Property Taxes	\$ 132,800
Investment Revenues	9,000
Other Financing Sources	1,250

Transfers	53,050
Fund Balance Appropriated	<u>7,300</u>
Total	<u>\$ 203,400</u>

Sec. 7) The following amounts are hereby appropriated in the Housing Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Conventional	\$ 844,700
Housing Assistance	<u>218,387</u>
Total	<u>\$ 1,063,087</u>

Sec. 8) It is estimated that the following revenues will be available to the Housing Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Subsidies	\$ 483,414
Rent Income	464,500
Investment Revenues	55,000
Other Income	6,000
Fund Balance Appropriated	<u>54,173</u>
Total	<u>\$ 1,063,087</u>

Sec. 9) The following amounts are hereby appropriated in the Cemetery Perpetual fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Fund Balance Increase	20,000
Total	<u>\$ 20,000</u>

Sec. 10) It is estimated that the following revenues will be available to the Cemetery Perpetual Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Cemetery Fees	20,000
Total	<u>\$ 20,000</u>

Sec. 11) The following amounts are hereby appropriated in the Utilities-Water Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Administration	\$ 1,459,520
Line Operation	891,000
Plant	<u>1,298,680</u>

Total \$ 3,649,200

Sec. 12) It is estimated that the following revenues will be available to the Utilities-Water Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Fees	\$ 3,493,350
Other Income	<u>155,850</u>

Total \$ 3,649,200

Sec. 13) The following amounts are hereby appropriated in the Utilities-Sewer Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Administration	\$ 2,068,722
Line Operation	781,645
Plants	<u>1,570,533</u>

Total \$4,420,900

Sec. 14) It is estimated that the following revenues will be available to the Utilities-Sewer Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Fees	\$ 3,930,400
Other Income	95,500
Proceeds From Financing	395,000

Total \$ 4,420,900

Sec. 15) The following amounts are hereby appropriated in the Utilities-Electric Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Administration	\$ 2,726,050
Purchase/Generation	12,594,150
Line Operation	<u>1,727,550</u>

Total \$17,047,750

Sec. 16) It is estimated that the following revenues will be available to the Utilities-Electric Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Fees	\$16,132,750
Other Income	915,000
Total	<u>\$17,047,750</u>

Sec. 17) The following amounts are hereby appropriated in the Utilities-Gas Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Administration	\$ 3,891,000
Gas Purchases	16,043,550
Line Operation	2,342,925
UOC Garage	<u>28,850</u>
Total	<u>\$22,306,325</u>

Sec. 18) It is estimated that the following revenues will be available to the Utilities-Gas Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007:

Fees	\$21,181,800
Other Income	276,500
Proceeds From Financing	800,000
Retained Earnings Appropriated	<u>48,025</u>
Total	<u>\$22,306,325</u>

Sec. 19) That the revenues and expenditures set forth in Section 1 through Section 18 of this ordinance are hereby summarized as follows:

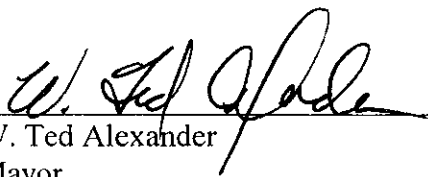
General Fund	\$16,441,260
Powell Bill Fund	700,000
Economic Development Fund	203,400
Housing Fund	1,063,087
Cemetery Perpetual Fund	20,000
Utilities-Water Fund	3,649,200
Utilities-Sewer Fund	4,420,900

Utilities-Electric Fund	17,047,750
Utilities-Gas Fund	<u>22,306,325</u>
Total	\$65,851,922
Less Interfund Transfers	<u>2,128,050</u>
Total FY 2007-08 Budget	<u>\$63,723,872</u>

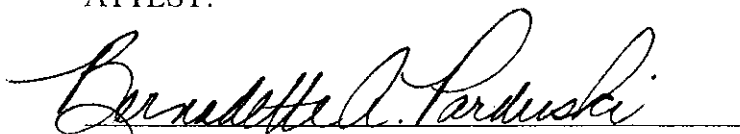
- Sec. 20) There is hereby levied a tax at the rate of forty-three and one-half cents (\$0.435) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2007 for the purpose of raising the revenue listed as property taxes in the General Fund in Section 2 of this ordinance. This rate is based on an estimated total valuation of property for the purposes of taxation of \$1,688,098,660 and an estimated collection rate of 96%. The estimated rate of collection is based on the actual rate of collection for fiscal year 2005-06.
- Sec. 21) There is hereby further levied an additional tax at the rate of twenty-two cents (\$0.22) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2006 within the boundaries of the Uptown Shelby Municipal Service District for the purpose of raising the revenue listed as uptown district tax in the Economic Development Fund in Section 8 of this ordinance. This rate is based on an estimated total valuation of property for the purposes of taxation of \$55,304,784 and an estimated collection rate of 96%. The estimated rate of collection is based on the actual rate of collection for fiscal year 2005-06.
- Sec. 22) Copies of the Budget Ordinance shall be furnished to the City Manager (Budget Officer) and Finance Officer to be kept on file by them for their direction in the collection and disbursement of funds. Said officials are hereby authorized to receive and expend funds as herein set forth in accordance with the Shelby City Code and the General Statutes of the State of North Carolina.
- Sec. 23) The following authorizations and restrictions shall apply to the adoption and enactment of this budget:
- A. The City Manager shall be authorized to reallocate departmental appropriations among the various objects of expenditure as he believes necessary.
  - B. The City Manager shall be authorized to effect interdepartmental transfers in the same fund not to exceed ten percent (10%) of the appropriated monies for the department whose allocation is reduced.

- C. The City Manager shall be authorized to effect transfers between capital projects that are budgeted in the same capital project fund.
- D. The City Manager shall be authorized to transfer any remaining balances from any Capital Project upon its completion to the corresponding reserve fund. Interfund transfers from operating funds shall be accomplished by City Council authorization only.
- E. The budget adopted herein may be amended to reflect encumbrance balances for expenditures properly committed but unpaid at the end of the prior fiscal year, and increasing fund balances appropriated by a similar amount.

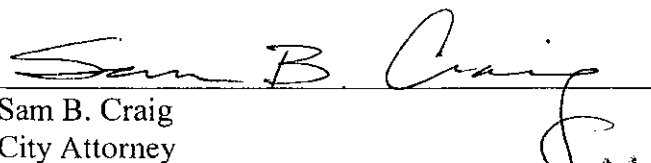
Adopted and approved this the 4<sup>th</sup> day of June A. D. 2007.

  
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W. Ted Alexander  
Mayor

ATTEST:

  
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Bernadette A. Parduski  
City Clerk

APPROVED AS TO FORM:

  
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Sam B. Craig  
City Attorney



CITY OF SHELBY  
FY 2007-08 SUPPLEMENTAL BUDGET ORDINANCE  
ORDINANCE NO. 23-2007

WHEREAS, in accordance with applicable provisions of the North Carolina Local Government Budget and Fiscal Control Act, the City of Shelby has enacted the FY 2007-08 Budget Ordinance, providing for the annual operating budget of the City for the stated fiscal year; and,

Whereas, in support of enactment of the subject Budget Ordinance various legislative actions are necessary and required of the Shelby City Council to effectively implement the City's budget plan; and,

WHEREAS, City Council now desires to act on the needed measures as referenced herein in accordance with said Fiscal Control Act, applicable provisions of the North Carolina General Statutes, and appropriate sections of the Shelby City Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHELBY, NORTH CAROLINA:

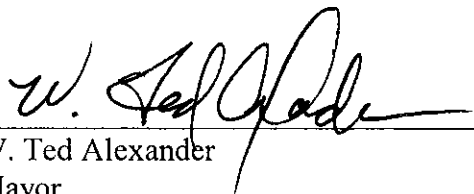
Section 1. The following actions are hereby adopted and approved in support of the City's FY 2007-08 Budget and the continued financial operations of the City subsequent thereto:

- a) Effective with July 2007 billing Sewer Utility rate will be adjusted by an increase of five percent (5%).
- b) Effective with July 2007 billing Electric Utility rate will be adjusted by an increase of two percent (2%).
- c) Effective with July 2007 billing Water Utility rate will be adjusted by an increase of five percent (5%).
- d) Effective with July 2007 billing Natural Gas Utility rates will be adjusted by the following increases:
  - Residential
    - Facilities Charge increase to \$8.50 per month
    - Base Margin increase to \$6.67 per dt
  - Commercial
    - Facilities Charge increase to \$12.50 per month
    - Base Margin increase to \$5.30 per dt
  - High Load Factor
    - Facilities Charge increase to \$60.00 per month
    - Base Margin increase to \$4.15 per dt
  - Interruptible
    - Base Margin increase to \$2.14 per dt (1<sup>st</sup> step)
- e) The number of full-time positions authorized for employment by the City is confirmed as set forth in the Personnel Summary provided in the Budget Document for a total of 311.5 positions. See Attachment A

Section 2. The City Manager (Budget Officer and Finance Director) of the City are hereby authorized and directed to cause the provisions of Section 1 of this ordinance to be properly implemented in accordance with applicable provisions of law and the policies of the City of Shelby. Further, the City Manager is authorized to delegate, as may be appropriate, the responsibility for logistical implementation and administration of the various components of this supplemental budget ordinance. All provisions of the Shelby City Code, related City policies, and any other applicable documents of the City, revised or modified by the provisions of this ordinance, are hereby affirmed and authorized for revision and recording where needed or required.

Section 3. This ordinance shall become effective with its adoption and approval, while all applicable budgetary authorizations subject to fiscal year requirements set forth herein are to be effective on July 1, 2007.

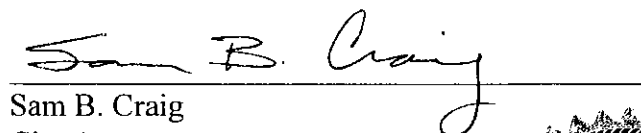
Adopted and approved this the 4th day of June A. D. 2007.

  
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W. Ted Alexander  
Mayor

ATTEST:

  
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Bernadette A. Parduski  
City Clerk

APPROVED AS TO FORM:

  
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Sam B. Craig  
City Attorney



**ATTACHMENT A**

**Personnel Summary  
FY 2007-08**

	FY 2006-07	FY 2007-08
<b>General Fund</b>		
Mayor/Council		
Administration	3.00	3.00
Finance	4.00	5.00
Purchasing	3.00	3.00
Legal	-	-
Human Resources	2.00	2.50
Customer Service	10.50	11.00
Information Services	2.00	2.00
Meter Services	5.00	5.00
Garage	7.00	7.00
City Hall	0.50	1.00
Police	86.00	87.00
Fire	54.00	53.00
Building/Zoning	4.00	4.00
Streets	6.00	7.00
Sanitation	17.00	17.00
GIS		5.00
Community Development	4.00	5.00
Parks & Recreation	8.00	8.00
Maintenance & Cemetery	11.00	11.00
<b>Total General Fund</b>	<b>227.00</b>	<b>236.50</b>
<b>Powell Bill</b>		
Construction	-	-
Streets	5.00	4.00
<b>Total Powell Bill</b>	<b>5.00</b>	<b>4.00</b>
<b>Housing</b>	<b>6.00</b>	<b>6.00</b>
<b>Utilities</b>		
Water	18.62	17.62
Sewer	20.71	18.22
Electric	11.67	10.42
Gas	20.50	18.74
<b>Total Utilities</b>	<b>71.50</b>	<b>65.00</b>
<b>Total Personnel</b>	<b>309.50</b>	<b>311.50</b>