



**ORDINANCE 23-08
APPROPRIATING FUNDS AND OPERATING
AND CAPITAL EXPENSES FOR THE CITY OF KINGS MOUNTAIN,
NORTH CAROLINA**

THAT, WHEREAS, sound governmental operations require a Budget in order to plan the financing of services for the residents of this City; and

WHEREAS, the General Statutes of North Carolina require the adoption of a balanced Budget for all municipal operations, and a system of accounting controls to measure and assure compliance with said Budget; and

WHEREAS, the City Council has reviewed the proposed Budget prepared by the City Manager, and has made those changes it deems in the best public interest;

NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED by the City Council of the City of Kings Mountain, North Carolina in Special Session assembled this 8th day of June, 2023, as follows:

SECTION I. There is hereby appropriated for operating and capital expenses of the City government and its activities for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024, as set forth in the Budget of the City of Kings Mountain, the total sum of Sixty-five million, seventy-nine thousand, eight hundred and twenty dollars (\$65,079,820) the same to be allocated as set forth in Section II hereof, or as much thereof as may be necessary to defray the expenses and activities of the several funds and departments of government.

SECTION II. That for the Fiscal year beginning July 1, 2023 and ending June 30, 2024 the sum of Sixty-five million, seventy-nine thousand, eight hundred and twenty dollars (\$65,079,820) appropriated in Section I hereof, is allocated and appropriated to the several funds and departments of government as follows:

Appropriations:

I. General Fund

Non-Departmental	\$	625,920
Administration		983,635
Human Resources		395,250
Board of Elections		7,000
Garage		347,800
Police Department		5,795,450
Fire Department		4,688,550

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Public Works Administration	615,105
Streets and Grounds	4,402,456
Sanitation	2,220,000
Cemetery	313,000
Planning and Economic Development	1,164,500
Codes/Inspections	554,000
Senior Services	837,500
Library	837,050
Special Events	558,500
Moss Lake Operations	437,000
Perpetual Care	5,000
Parks and Recreation	665,000
Information Technology (IT)	445,860
Total	<u>\$ 25,898,576</u>

II. Powell Bill Fund

Street Maintenance	<u>\$ 350,000</u>
Total	<u>\$ 350,000</u>

III. Emergency Telephone System Fund

Wireless Enhanced 911 System	<u>\$ 115,000</u>
Total	<u>\$ 115,000</u>

IV. Economic Incentives Fund

Incentives	<u>\$ 455,000</u>
Total	<u>\$ 455,000</u>

V. Water and Sewer Fund

Water/Sewer Administration	\$ 3,574,231
Water Plant	1,499,300
System Maintenance & Extension	1,189,000
Wastewater Treatment Plant	1,486,500
Pump Station Maintenance	<u>2,820,000</u>
Total	<u>\$ 10,569,031</u>

VI. Storm Water Fund

Storm Water	<u>\$ 736,000</u>
Total	<u>\$ 736,000</u>

VII. Electric Fund

Electric System	\$ 18,039,992
Meter Reading	<u>58,111</u>
	18,098,103
Transfers to other Funds	<u>1,350,000</u>
Total	<u>\$ 19,448,103</u>

VIII. Gas Fund

Gas System	\$ 7,503,110
Total	<u>\$ 7,503,110</u>

IX. Cemetery Perpetual Care Trust Fund

Cemetery Maintenance	\$ 5,000
Total	<u>\$ 5,000</u>

SECTION III. That for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024 revenues are anticipated as follows:

Revenues and Other Financial Sources

I. General Fund

Revenues	\$ 18,808,126
Proceeds from Debt	4,140,450
Transfers from Other Funds	<u>2,950,000</u>
Total	<u>\$ 25,898,576</u>

II. Powell Bill Fund

Revenues	\$ 350,000
Total	<u>\$ 350,000</u>

III. Emergency Telephone System Fund

Revenues	\$ 91,500
Appropriated from Fund Balance	<u>23,500</u>
Total	<u>\$ 115,000</u>

IV. Economic Incentives Fund

Property taxes	\$ 455,000
Total	<u>\$ 455,000</u>

V. Water and Sewer Fund

Revenues	\$ 8,304,500
Appropriated from Fund Balance	<u>2,264,531</u>
Total	<u>\$ 10,569,031</u>

VI. Storm Water Fund

Revenues	\$ 736,000
Total	<u>\$ 736,000</u>

VII. Electric Fund

Revenues	\$ 18,403,103
Proceeds from Debt	650,000
Appropriated from Fund Balance	<u>395,000</u>
Total	<u>\$ 19,448,103</u>

VIII. Gas Fund

Revenues	\$ 7,146,900
Appropriated from Fund Balance	<u>356,210</u>
Total	<u>\$ 7,503,110</u>

IX. Cemetery Perpetual Care Trust Fund

Transfer from General Fund	<u>\$ 5,000</u>
Total	<u>\$ 5,000</u>

SECTION IV. That in order to raise the revenue required to meet the expenses of the City government and its activities as provided in the Appropriations in Section II for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024 there is hereby levied the tax rate of forty-eight cents (\$.48) on each One Hundred Dollars (\$100.00) assessed valuation of taxable property as listed for taxes on January 1, 2023.

SECTION V. That the discount rate for payment of City taxes shall be $\frac{3}{4}$ of one percent (.75%) from billing as of July 1, 2023 through August 31, 2023.

SECTION VI. That the Budget of the City of Kings Mountain is attached hereto, made a part hereof by this reference, and hereby adopted and made applicable for the period covered by this Ordinance.

SECTION VII. That the Budget Officer is hereby empowered to transfer appropriations within a department or division, but cannot exceed the total allocation of a department or division.

SECTION VIII. That this Ordinance shall be and the same is hereby effective for the period beginning July 1, 2023 and ending June 30, 2024.

This Ordinance is passed and adopted this 8th day of June, 2023.

CITY OF KINGS MOUNTAIN, NORTH CAROLINA

BY: *G. Scott Neisler*
G. Scott Neisler, Mayor

Attest:

Karen Tucker
Karen Tucker, City Clerk



**ORDINANCE 23-09
ESTABLISHING AN INTERNAL SERVICE FUND**

BE IT ORDAINED, by the City of Kings Mountain City Council pursuant to Section 13.1 of Chapter 159 of the General Statutes of North Carolina, the following internal service fund is hereby adopted:

Section 1. The internal service fund authorized is listed below:

Health Insurance Financial Plan 2023-2024

Section 2. The following revenues are anticipated to be available for this internal service fund:

City Contributions	\$ 2,944,000
Employee Contributions	496,000
Appropriated from Fund Balance	<u>100,000</u>
	\$ 3,540,000

Section 3. The following amounts are appropriated for the internal service fund:

Administration Expense	\$ 225,000
Premium Expense	900,000
Claims	<u>2,415,000</u>
	\$ 3,540,000

Section 4. That this Ordinance shall be and the same is hereby effective for the period beginning July 1, 2023 and ending June 30, 2024.

This Ordinance is passed and adopted this 8th day of June, 2023.

City of Kings Mountain, North Carolina

By: *G. Scott Neisler*
G. Scott Neisler, Mayor

Attest:

Karen Tucker
Karen Tucker, City Clerk



**ORDINANCE 23-10
ESTABLISHING AN INTERNAL SERVICE FUND**

BE IT ORDAINED, by the City of Kings Mountain City Council pursuant to Section 13.1 of Chapter 159 of the General Statutes of North Carolina, the following internal service fund is hereby adopted:

Section 1. The internal service fund authorized is listed below:

Workers Compensation Financial Plan 2023-2024

Section 2. The following revenues are anticipated to be available for this internal service fund:

Contributions from City	\$ 249,700
Fund Balance Appropriated	<u>130,300</u>
	\$ 380,000

Section 3. The following amounts are appropriated for the internal service fund:

Administrative Fee	\$ 20,000
Excess Policy Fee	160,000
Claims	<u>200,000</u>
	\$380,000

Section 4. That this Ordinance shall be and the same is hereby effective for the period beginning July 1, 2023 and ending June 30, 2024.

This Ordinance is passed and adopted this 8th day of June, 2023.

City of Kings Mountain, North Carolina

By: *G. Scott Neisler*
G. Scott Neisler, Mayor

Attest:

Karen Tucker
Karen Tucker, City Clerk