

Arnold S. Chamberlain, Chairman
Chad Mitchell, Vice-Chairman
Jon Barber
Tina Hall
Jim Sides



Gary L. Page, County Manager
Carolyn Athey, Clerk to the Board
John W. Dees, II, County Attorney

Rowan County Board of Commissioners

130 West Innes Street • Salisbury, NC 28144
Telephone 704-216-8180 • FAX 704-216-8195

ROWAN COUNTY BUDGET ORDINANCE FUND 101 – GENERAL FUND FISCAL YEAR 2008-09

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, ROWAN COUNTY, NORTH CAROLINA, that the following Budget Ordinance be enacted in accordance with North Carolina General Statutes.

SECTION 1

It is the intent and the purpose of the General Fund to support the general operations of County government.

SECTION 2

The following amounts are hereby appropriated in the General Fund for the operations of County government for the fiscal year beginning July 1, 2008 and ending June 30, 2009, and for the following functions as described by the County's chart of accounts:

General government	
Governing body	\$ 137,390
County manager	282,227
Finance	912,955
Administration	542,179
Elections	377,944
Tax assessor	1,465,991
Tax collector	693,885
Register of deeds	651,284
Public buildings	2,522,193
Court facilities	487,651
Information systems	2,026,433
Other general government	<u>2,184,634</u>
Total general government	<u>12,284,766</u>

ROWAN COUNTY**Fund 101 – General Fund****For the Fiscal Year 2008-09**

Public safety	
Sheriff	\$ 7,905,909
Jail	5,088,199
Emergency communications	1,446,900
Emergency management	549,818
Rescue units	3,413,164
Animal control	623,043
Medical examiner	70,000
Pre-trial services program	85,946
Other public safety	<u>912,985</u>
Total public safety	<u>20,095,964</u>
Transportation	
Rowan Area Transit	<u>653,077</u>
Environmental protection	
Codes enforcement	<u>963,762</u>
Economic and physical development	
Planning	649,374
Tourism Authority	316,800
Agricultural extension	256,106
Soil and water conservation	51,022
Industrial parks	27,500
Other economic and physical development	<u>769,238</u>
Total economic and physical development	<u>2,070,040</u>
Human services	
Health	5,983,882
Mental health	563,420
Senior services	1,687,051
Social services	24,750,982
Veterans service officer	47,077
Other human services	<u>110,032</u>
Total human services	<u>33,142,444</u>
Culture and recreation	
Recreation	2,656,334
Libraries	3,106,393
Other culture and recreation	<u>69,402</u>
Total culture and recreation	<u>5,832,129</u>

ROWAN COUNTY**Fund 101 – General Fund****For the Fiscal Year 2008-09**

Education	
Public schools	\$ 37,611,101
Community college	<u>3,642,310</u>
Total education	<u>41,253,411</u>
Debt service	
Principal retirement	9,607,817
Interest and other charges	<u>4,294,066</u>
Total debt service	<u>13,901,883</u>
Transfers to other funds	<u>1,030,852</u>
Total estimated expenditures	<u>\$131,228,328</u>

SECTION 3

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Ad valorem taxes	\$ 68,577,472
Local option sales taxes	20,680,000
Other taxes and licenses	1,305,000
Unrestricted intergovernmental	384,000
Restricted intergovernmental	22,566,720
Permits and fees	1,720,000
Sales and services	5,610,971
Investment earnings	1,601,225
Miscellaneous	567,642
Transfers from other funds	167,300
Appropriated fund balance	<u>8,047,998</u>
Total estimated revenues	<u>\$131,228,328</u>

ROWAN COUNTY**Fund 101 – General Fund****For the Fiscal Year 2008-09****SECTION 4**

The following amounts are appropriated in the General Fund for the payment of principal and interest on outstanding debt of the County for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

DSS addition and renovation	
Principal	\$ 276,600
Interest	165,960
Equipment and vehicles	
Principal	564,679
Interest	36,020
Judicial facility	
Principal	542,858
Interest	105,200
Park Renovations	
Principal	240,000
Interest	6,000
Public Schools Bonds - 1993 Referendum	
Principal	2,360,000
Interest	628,745
Public Schools Bonds - 2002 Referendum	
Principal	3,800,000
Interest	2,912,600
Public Schools Loan 2006	
Principal	400,000
Interest	208,820
Rockwell Sewer Project	
Principal	24,043
Interest	6,511
South Rowan Library	
Principal	454,115
Interest	24,500
South Rowan Water Project	
Principal	783,022
Interest	135,600
Town Creek	
Principal	162,500
Interest	64,110
	<hr/>
Total appropriations	\$ 13,901,883

ROWAN COUNTY**Fund 101 – General Fund****For the Fiscal Year 2008-09****SECTION 5**

The following amount is hereby appropriated to the Revaluation Section in the County Assessor's Office beginning July 1, 2008 and ending June 30, 2009 for the purpose of performing the County revaluation of real property effective January 1, 2011:

In-house Revaluation Program	<u>\$ 262,838</u>
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SECTION 6

The following amounts are appropriated for the purpose of providing funds to the public schools for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Current expense	
Rowan-Salisbury Schools	
Regular appropriation	\$ 32,541,045
Special - Teachers' classroom supplies	375,000
Kannapolis City Schools	
Regular appropriation	1,843,570
Special - Teachers' classroom supplies	21,245
Charter Schools	
Regular appropriation	120,505
Special - Teachers' classroom supplies	<u>1,389</u>
Total current expense	<u>34,902,754</u>
Capital outlay	
Rowan-Salisbury Schools	2,567,876
Kannapolis City Schools	<u>140,471</u>
Total capital outlay	<u>2,708,347</u>
 Total appropriations	 <u>\$ 37,611,101</u>

These amounts appropriated to public schools are to be used by the various Boards of Education in the specific categories of current expense and capital outlay. No transfers may be made between the specific categories without prior approval from the Board of County Commissioners. A copy of this Budget Ordinance will be furnished to each school Superintendent and Finance Officer.

The Board of County Commissioners hereby appropriates the sum of \$397,634 to be used to provide additional classroom supplies and materials directly to classroom teachers. The intent of the appropriation is to increase (not supplant) funds for classroom instructional supplies and materials, and that each teacher be given the opportunity to determine the most effective use of the funds for academic instruction. Release of such funds to the Boards of Education will be in a lump sum amount upon the adoption of a resolution by each Board of Education reflecting the approval of the intended purpose or use.

ROWAN COUNTY

Fund 101 – General Fund

For the Fiscal Year 2008-09

All funds appropriated by the Board of County Commissioners in this Ordinance under “current expense” and “capital outlay”, with the exception of the appropriations made for “special - teachers’ classroom supplies”, will be disbursed to the two Boards of Education and Charter Schools in equal monthly installments. As stated above, the release of the appropriation made for “special - teachers’ classroom supplies” will be made in a lump sum disbursement upon the adoption of a resolution by each Board of Education reflecting its acceptance of the funds for the intended purpose or use, and may be disbursed after July 15, 2008.

SECTION 7

It is estimated that the following revenues will either be made available to the public schools or used for public school construction for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Current expense	
Contribution from General Fund	<u>\$ 34,902,754</u>
Capital outlay	
Local option sales tax revenues	
Restricted for capital outlay	2,620,000
Restricted for 1993 Public School Bond principal	2,360,000
Local option sales tax reserve	
Restricted for capital outlay	88,347
NC education lottery proceeds	
Restricted for a portion of 2002 Public School Bond principal	2,300,000
Contribution from General Fund	
1993 Public School Bond interest	628,745
Remaining 2002 Public School Bond principal and interest	4,412,600
2006 Public School loan principal and interest	<u>608,820</u>
Total capital outlay revenues	<u>13,018,512</u>
Total revenues for public schools	<u>\$ 47,921,266</u>

Proceeds received from the State of North Carolina local option sales tax, which are restricted for use by the public schools, are appropriated based on estimates. Any surplus or deficit of funds accruing to the public schools will be adjusted in subsequent fiscal years.

In accordance with a plan approved by the Board of County Commissioners, a portion of the restricted local option sales tax will be held by the County and used to retire the principal amount of general obligation bonds approved for public school construction by the voters in November 1993 in the amount of \$2,360,000.

ROWAN COUNTY

Fund 101 – General Fund

For the Fiscal Year 2008-09

In accordance with a plan approved by the Board of County Commissioners, a portion of the North Carolina education lottery proceeds will be used to retire \$2,300,000 of the principal debt service incurred by the sale of general obligation bonds approved for public school construction by the voters in November 2002.

Proceeds received from the Rowan County Clerk of Superior Court for fines and forfeitures are not appropriated in the General Fund. The funds are recorded in an Agency Fund and disbursed directly to the two Boards of Education using the same distribution formula as “current expense” funds. Actual disbursements made to the Boards of Education depend upon the actual amount received from the Clerk of Superior Court during the fiscal year.

SECTION 8

The following amounts are appropriated for Rowan-Cabarrus Community College for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Current expense	\$ 1,781,190
Capital outlay - new classroom facility	1,600,000
Capital outlay - other	<u>261,120</u>
Total appropriations	<u>\$ 3,642,310</u>

SECTION 9

For the fiscal year beginning July 1, 2008 and ending June 30, 2009, the Chairman of the Rowan County Board of Commissioners will receive a salary of \$14,650. The other four Commissioners will each receive salaries of \$12,208. All Commissioners will receive \$3,600 for in-County travel.

SECTION 10

There is hereby levied a tax, at the rate of \$.595 (fifty-nine and one-half cents) per \$100 property valuation of property listed as of January 1, 2008, for the purpose of providing the revenue listed as “ad valorem taxes” in the General Fund in Section 3 of this Ordinance. This rate of tax is levied on an estimated total valuation of property, for the purpose of taxation, of \$11.631 billion, with an estimated collection rate of 96.50 percent.

SECTION 11

There is hereby levied for the fiscal year 2008-09 a license tax of \$5 (five dollars) on each dog and cat in accordance with the provisions of G.S. 153A-153. Such funds are intended for use in the operations of the Rowan County Animal Shelter.

ROWAN COUNTY

Fund 101 - General Fund

For the Fiscal Year 2008-09

SECTION 12

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. He may transfer amounts between departments, and between objects of expenditures and revenue within a department, without limitations upon written request of the Department Head or Finance Officer.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.

The Budget Officer may enter into and execute change orders or amendments to construction contracts in amounts up to \$25,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.

The Budget Officer may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the appropriate annual budget or capital project ordinance contains sufficient appropriated funds for such purposes.


SECTION 13

Additional authority is granted to the Budget Officer to transfer amounts within and between funds for the sole purpose of funding salary and fringe benefit adjustments consistent with the Rowan County Personnel Ordinance and the annual operating budgets.

SECTION 14

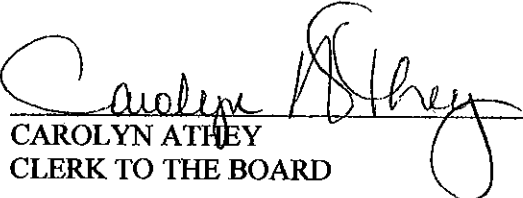
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Assessor for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 16th day of June 2008.


ARNOLD S. CHAMBERLAIN, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

Date Signed: 6-18-08

ATTEST:


CAROLYN ATHEY
CLERK TO THE BOARD



(SEAL)

Arnold S. Chamberlain, Chairman
Chad Mitchell, Vice-Chairman
Jon Barber
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Gary L. Page, County Manager
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ROWAN COUNTY BUDGET ORDINANCE FUND 201 – FIRE DISTRICT FUND FISCAL YEAR 2008-09

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, ROWAN COUNTY, NORTH CAROLINA, that the following Budget Ordinance be enacted in accordance with North Carolina General Statutes.

SECTION 1

It is the intent of the Fire District Fund to provide necessary funds to local nonprofit volunteer fire departments in unincorporated areas of Rowan County for the purpose of providing fire protection. Upon recommendation from the fire department and its appointed Fire Commission, the Board of County Commissioners does hereby levy tax on property located in each specific designated fire or service district. Such funds collected by the County Tax Collector will be remitted to each fire department for the purpose of providing fire protection to the specific taxed area.

SECTION 2

The following amounts are hereby appropriated in the Fire District Fund to provide for the operation of rural volunteer fire services for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Public safety	
Atwell Township Fire District	\$ 292,829
Bostian Heights Fire District	436,838
Cleveland Fire District	260,266
East Gold Hill Fire District	74,304
East Landis Fire District	3,911
East Rowan Fire Service District	12,600
Ellis Cross Country Fire District	77,112
Enochville Fire District	173,549
Franklin Township Fire District	168,096

ROWAN COUNTY

Fund 201 – Fire District Fund

For the Fiscal Year 2008-09

Public safety (Continued)	
Liberty Fire District	\$ 188,376
Locke Township Fire District	445,200
Miller Ferry Fire District	142,416
Mount Mitchell Fire District	64,559
Poole Town Fire District	53,760
Richfield-Misenheimer Fire District	7,594
Rockwell Rural Fire District	323,280
Rowan Iredell Fire District	34,214
Scotch Irish Fire District	44,352
South Rowan Fire Service District	18,432
South Salisbury Fire District	207,379
Union Fire District	136,416
West Rowan Fire District	167,455
Woodleaf Fire District	<u>211,584</u>
Total expenditures appropriated	<u>\$ 3,544,522</u>

SECTION 3

It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Ad valorem taxes	<u>\$ 3,544,522</u>
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SECTION 4

The following tax rates are hereby established for the fiscal year beginning July 1, 2008 and ending June 30, 2009 for the purpose of providing fire services within the various fire and service districts in Rowan County. The taxes will be collected by the Rowan County Tax Collector as provided in G.S. 69-25.4.

<u>Fire District</u>	<u>Tax Levy Per \$100 Property Valuation</u>
Atwell Township Fire District	\$.0550
Bostian Heights Fire District	.0600
Cleveland Fire District	.0600
East Gold Hill Fire District	.0600
East Landis Fire District	.0420
East Rowan Fire Service District	.0500
Ellis Cross Country Fire District	.0500

ROWAN COUNTY**Fund 201 – Fire District Fund****For the Fiscal Year 2008-09**

<u>Fire District</u>	<u>Tax Levy Per \$100 Property Valuation</u>
Enochville Fire District	\$.0600
Franklin Township Fire District	.0500
Liberty Fire District	.0500
Locke Township Fire District	.0500
Miller Ferry Fire District	.0600
Mount Mitchell Fire District	.0526
Poole Town Fire District	.0500
Richfield-Misenheimer Fire District	.0700
Rockwell Rural Fire District	.0600
Rowan Iredell Fire District	.0600
Scotch Irish Fire District	.0400
South Rowan Fire Service District	.0480
South Salisbury Fire District	.0700
Union Fire District	.0350
West Rowan Fire District	.0550
Woodleaf Fire District	.0400

SECTION 5

The above tax rates are based on estimated total valuations of properties for the following tax and service districts as of January 1, 2008:

<u>Fire District</u>	<u>Property Valuation</u>
Atwell Township Fire District	\$ 554,600,000
Bostian Heights Fire District	758,400,000
Cleveland Fire District	451,850,000
East Gold Hill Fire District	129,000,000
East Landis Fire District	9,700,000
East Rowan Fire Service District	26,250,000
Ellis Cross Country Fire District	160,650,000
Enochville Fire District	301,300,000
Franklin Township Fire District	350,200,000
Liberty Fire District	392,450,000
Locke Township Fire District	927,500,000
Miller Ferry Fire District	247,250,000
Mount Mitchell Fire District	127,850,000
Poole Town Fire District	112,000,000
Richfield-Misenheimer Fire District	11,300,000

ROWAN COUNTY

Fund 201 – Fire District Fund

For the Fiscal Year 2008-09

<u>Fire District</u>	<u>Property Valuation</u>
Rockwell Rural Fire District	\$ 561,250,000
Rowan Iredell Fire District	59,400,000
Scotch Irish Fire District	115,500,000
South Rowan Fire Service District	40,000,000
South Salisbury Fire District	308,600,000
Union Fire District	406,000,000
West Rowan Fire District	317,150,000
Woodleaf Fire District	<u>551,000,000</u>
Total appraised valuation of property	<u>\$6,919,200,000</u>

SECTION 6

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. He may transfer amounts between departments, and between objects of expenditures and revenue within a department, without limitations upon written request of the Department Head or Finance Officer.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.

The Budget Officer may enter into and execute change orders or amendments to construction contracts in amounts up to \$25,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.

The Budget Officer may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the appropriate annual budget or capital project ordinance contains sufficient appropriated funds for such purposes.

SECTION 7

Additional authority is granted to the Budget Officer to transfer amounts within and between funds for the sole purpose of funding salary and fringe benefit adjustments consistent with the Rowan County Personnel Ordinance and the annual operating budgets.

ROWAN COUNTY

Fund 201 – Fire District Fund

For the Fiscal Year 2008-09

SECTION 8

Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Assessor for direction in the carrying out of their duties, and are available for public inspection.

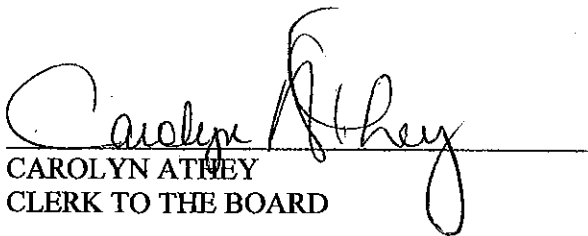
Adopted this 16th day of June 2008.



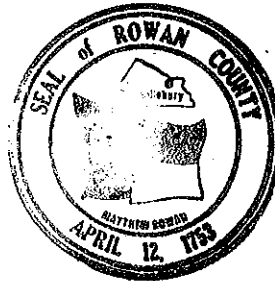
ARNOLD S. CHAMBERLAIN, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

Date Signed: 6-18-08

ATTEST:



CAROLYN ATNEY
CLERK TO THE BOARD



(SEAL)

Arnold S. Chamberlain, Chairman
Chad Mitchell, Vice-Chairman
Jon Barber
Tina Hall
Jim Sides



Gary L. Page, County Manager
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ROWAN COUNTY BUDGET ORDINANCE FUND 202 – EMERGENCY TELEPHONE SYSTEM FUND FISCAL YEAR 2008-09

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, ROWAN COUNTY, NORTH CAROLINA, that the following Budget Ordinance be enacted in accordance with North Carolina General Statutes.

SECTION 1

It is the intent and purpose of the Emergency Telephone System Fund to support costs implemental to receiving and utilizing voice and data related to emergency 911 situations through payment of a telephone tax.

SECTION 2

The following amounts are hereby appropriated in the Emergency Telephone System Fund for the operation of the emergency enhanced 911 operations for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Public safety	
Emergency 911 program	<u>\$ 770,000</u>

SECTION 3

It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Other taxes and licenses	
Emergency 911 fees	\$ 750,000
Investment earnings	<u>20,000</u>
Total estimated revenues	<u>\$ 770,000</u>

ROWAN COUNTY

Fund 202 – Emergency Telephone System Fund For the Fiscal Year 2008-09

SECTION 4

The telephone tax charged on all voice communications service connections in Rowan County is levied by the North Carolina General Assembly. The specific monthly rate to be charged is established by the State at \$.70 (seventy cents), effective January 1, 2008.

SECTION 5

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. He may transfer amounts between departments, and between objects of expenditures and revenue within a department, without limitations upon written request of the Department Head or Finance Officer.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.

The Budget Officer may enter into and execute change orders or amendments to construction contracts in amounts up to \$25,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.

The Budget Officer may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the appropriate annual budget or capital project ordinance contains sufficient appropriated funds for such purposes.

SECTION 6

Additional authority is granted to the Budget Officer to transfer amounts within and between funds for the sole purpose of funding salary and fringe benefit adjustments consistent with the Rowan County Personnel Ordinance and the annual operating budgets.


ROWAN COUNTY

Fund 202 – Emergency Telephone System Fund For the Fiscal Year 2008-09

SECTION 7

Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Assessor for direction in the carrying out of their duties, and are available for public inspection.

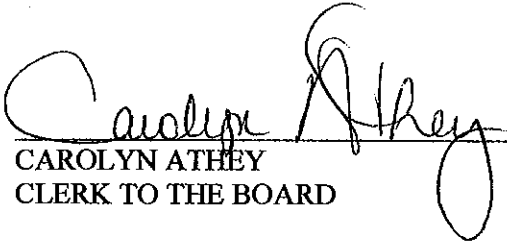
Adopted this 16th day of June 2008.



ARNOLD S. CHAMBERLAIN, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

Date Signed: 6-18-08

ATTEST:



CAROLYN ATHEY
CLERK TO THE BOARD



(SEAL)

Arnold S. Chamberlain, Chairman
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ROWAN COUNTY BUDGET ORDINANCE FUND 501 – RISK MANAGEMENT FUND FISCAL YEAR 2008-09

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, ROWAN COUNTY, NORTH CAROLINA, that the following Budget Ordinance be enacted in accordance with North Carolina General Statutes.

SECTION 1

It is the intent and purpose of the Risk Management Fund:

- a. To fully support the costs of claims and expenses arising from accidents and injuries of employees in the course of their job responsibilities and for any expenses incurred in the prevention of job related injuries.
- b. To support the cost of claims and expenses incurred by Rowan County in the areas of general liability, professional liability, property liability and vehicle liability.

SECTION 2

The following amounts are hereby appropriated in the Risk Management Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Administration	\$ 114,373
Professional and property liability	608,100
Workers' compensation	572,559
Transfers out	<u>14,300</u>
Total estimated expenditures	<u>\$ 1,309,332</u>



ROWAN COUNTY

Fund 501 – Risk Management Fund

For the Fiscal Year 2008-09

SECTION 3

It is estimated that the following revenues will be available in the Risk Management Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Charges for services	\$ 610,932
Investment earnings	73,400
Transfers in	<u>625,000</u>
Total estimated revenues	<u>\$ 1,309,332</u>

SECTION 4

Any revenues earned in excess of expenses will be restricted as a reserve for future major claims and to provide for self-funding upon accumulation of adequate cash reserves.

SECTION 5

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. He may transfer amounts between departments, and between objects of expenditures and revenue within a department, without limitations upon written request of the Department Head or Finance Officer.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.

The Budget Officer may enter into and execute change orders or amendments to construction contracts in amounts up to \$25,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.

The Budget Officer may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the appropriate annual budget or capital project ordinance contains sufficient appropriated funds for such purposes.

SECTION 6

Additional authority is granted to the Budget Officer to transfer amounts within and between funds for the sole purpose of funding salary and fringe benefit adjustments consistent with the Rowan County Personnel Ordinance and the annual operating budgets.

ROWAN COUNTY

Fund 501 – Risk Management Fund

For the Fiscal Year 2008-09

SECTION 7

Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Assessor for direction in the carrying out of their duties, and are available for public inspection.

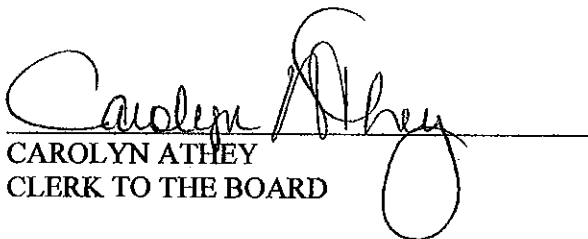
Adopted this 16th day of June 2008.



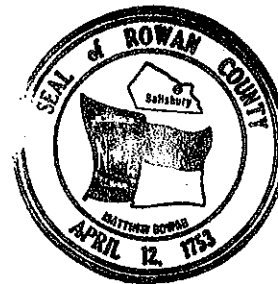
ARNOLD S. CHAMBERLAIN, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

Date Signed: 6-18-08

ATTEST:



CAROLYN ATHEY
CLERK TO THE BOARD



(SEAL)



Rowan County Board of Commissioners

130 West Innes Street • Salisbury, NC 28144
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ROWAN COUNTY BUDGET ORDINANCE FUND 601 – LANDFILL FUND FISCAL YEAR 2008-09

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, ROWAN COUNTY, NORTH CAROLINA, that the following Budget Ordinance be enacted in accordance with North Carolina General Statutes.

SECTION 1

It is the intent and purpose of the Landfill Fund to fully support the cost of operations for the disposal of solid waste in Rowan County from fees generated from users of the Landfill.

Under federal and State regulations, Rowan County cannot designate the point of disposal for solid waste generated in the County. With the potential loss of solid waste from in-county generators, waste from out-of-county generators will be accepted on an individual agreement basis to ensure the economic viability of the Landfill for the citizens of Rowan County.

SECTION 2

The following amounts are hereby appropriated in the Landfill Fund for the operation of the Rowan County Landfill for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Administration	\$ 288,862
Landfill operations	3,136,578
Recycling operations	651,575
Sanitation	<u>619,370</u>
Total estimated expenditures	<u>\$ 4,696,385</u>

ROWAN COUNTY

Fund 601 – Landfill Fund

For the Fiscal Year 2008-09

SECTION 3

It is estimated that the following revenues will be available in the Landfill Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Charges for services	\$ 4,250,385
Tire and white goods disposal tax	176,000
Investment earnings	150,000
Appropriated fund balance	<u>120,000</u>
Total estimated revenues	<u>\$ 4,696,385</u>

SECTION 4

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. He may transfer amounts between departments, and between objects of expenditures and revenue within a department, without limitations upon written request of the Department Head or Finance Officer.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.

The Budget Officer may enter into and execute change orders or amendments to construction contracts in amounts up to \$25,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.

The Budget Officer may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the appropriate annual budget or capital project ordinance contains sufficient appropriated funds for such purposes.

SECTION 5

Additional authority is granted to the Budget Officer to transfer amounts within and between funds for the sole purpose of funding salary and fringe benefit adjustments consistent with the Rowan County Personnel Ordinance and the annual operating budgets.

ROWAN COUNTY

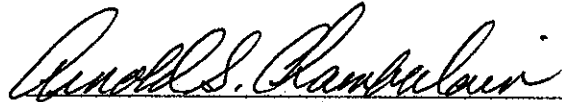
Fund 601 - Landfill Fund

For the Fiscal Year 2008-09

SECTION 6

Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Assessor for direction in the carrying out of their duties, and are available for public inspection.

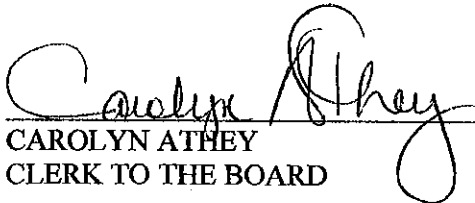
Adopted this 16th day of June 2008.



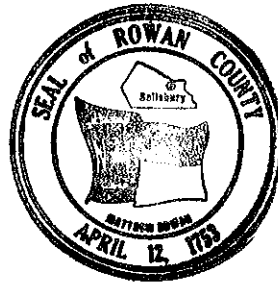
ARNOLD S. CHAMBERLAIN, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

Date Signed: 6-18-08

ATTEST:



CAROLYN ATHEY
CLERK TO THE BOARD



(SEAL)



Rowan County Board of Commissioners

130 West Innes Street • Salisbury, NC 28144
Telephone 704-216-8180 • FAX 704-216-8195

ROWAN COUNTY BUDGET ORDINANCE FUND 602 – SPORTS AUTHORITY FUND FISCAL YEAR 2008-09

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, ROWAN COUNTY, NORTH CAROLINA, that the following Budget Ordinance be enacted in accordance with North Carolina General Statutes.

SECTION 1

It is the intent and purpose of the Sports Authority Fund to support the cost of operations of Fieldcrest Cannon Stadium in Rowan and Cabarrus counties from fees generated from the lease of the stadium and special events.

SECTION 2

The following amounts are hereby appropriated in the Sports Authority Fund for the operation of the baseball stadium and special events for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Sports Authority operations	\$ 146,900
Transfers out	<u>153,000</u>
Total estimated expenditures	<u>\$ 299,900</u>

SECTION 3

It is estimated that the following revenues will be available in the Sports Authority Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Charges for services	\$ 100,000
Contributions	153,000
Investment earnings	18,000
Appropriated fund balance	<u>28,900</u>
Total estimated revenues	<u>\$ 299,900</u>

ROWAN COUNTY

Fund 602 – Sports Authority Fund

For the Fiscal Year 2008-09

SECTION 4

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. He may transfer amounts between departments, and between objects of expenditures and revenue within a department, without limitations upon written request of the Department Head or Finance Officer.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.

The Budget Officer may enter into and execute change orders or amendments to construction contracts in amounts up to \$25,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.

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SECTION 5

Additional authority is granted to the Budget Officer to transfer amounts within and between funds for the sole purpose of funding salary and fringe benefit adjustments consistent with the Rowan County Personnel Ordinance and the annual operating budgets.

SECTION 6

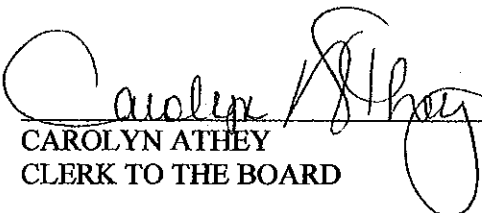
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Assessor for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 16th day of June 2008.


ARNOLD S. CHAMBERLAIN, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

Date Signed: 6-18-08

ATTEST:


CAROLYN ATHEY
CLERK TO THE BOARD



(SEAL)

Arnold S. Chamberlain, Chairman
Chad Mitchell, Vice-Chairman
Jon Barber
Tina Hall
Jim Sides



Gary L. Page, County Manager
Carolyn Athey, Clerk to the Board
John W. Dees, II, County Attorney

Rowan County Board of Commissioners

130 West Innes Street • Salisbury, NC 28144
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ROWAN COUNTY BUDGET ORDINANCE FUND 603 – AIRPORT FUND FISCAL YEAR 2008-09

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, ROWAN COUNTY, NORTH CAROLINA, that the following Budget Ordinance be enacted in accordance with North Carolina General Statutes.

SECTION 1

It is the intent and purpose of the Airport Fund to support the cost of operations and improvements at the Rowan County Airport. The Airport is open for public use in accordance with federal, State and local regulations, rules, policies and ordinances. Fees are generated from the sale of fuel, the provision of other aeronautical services, and lease opportunities. State grants have been awarded to partially fund capital projects.

SECTION 2

The following amounts are hereby appropriated in the Airport Fund for the operation of the Rowan County Airport for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Airport grant projects	\$ 1,227,547
Airport operations	1,647,447
Debt service - principal	125,000
Debt service - interest	<u>18,750</u>
Total estimated expenditures	<u>\$ 3,018,744</u>



ROWAN COUNTY

Fund 603 – Airport Fund

For the Fiscal Year 2008-09

SECTION 3

It is estimated that the following revenues will be available in the Airport Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Charges for services	\$ 1,508,100
State grants	1,104,792
Transfers in	<u>405,852</u>
Total estimated revenues	<u>\$ 3,018,744</u>

SECTION 4

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

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- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.

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SECTION 5

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ROWAN COUNTY

Fund 603 – Airport Fund

For the Fiscal Year 2008-09

SECTION 6

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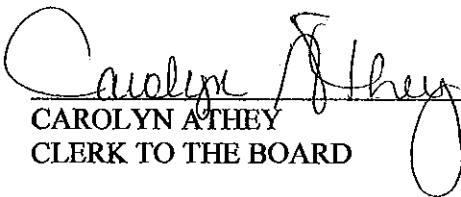
Adopted this 16th day of June 2008.



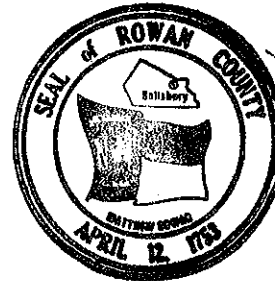
ARNOLD S. CHAMBERLAIN, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

Date Signed: 6-18-08

ATTEST:



CAROLYN ATHEY
CLERK TO THE BOARD



(SEAL)