

Jim Sides, Chairman
Craig Pierce, Vice-Chairman
Jon Barber
Mike Caskey
Chad Mitchell



Gary L. Page, County Manager
Carolyn Barger, 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 2014-15

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, 2014 and ending June 30, 2015, and for the following functions as described by the County's chart of accounts:

General government	
Governing body	\$ 138,872
County manager	359,633
Finance	1,182,170
Human Resources	408,132
Elections	602,392
Tax assessor	1,660,747
Tax collector	1,051,040
Register of deeds	577,105
Public buildings	2,449,314
Court facilities	785,032
Information systems	2,087,840
Other general government	<u>924,534</u>
Total general government	<u>12,226,811</u>



Public safety	
Sheriff	\$ 9,294,482
Jail	5,762,120
Emergency communications	2,322,211
Emergency management	813,990
Rescue units	4,340,625
Animal control	770,889
Medical examiner	85,000
Pre-trial services program	81,738
Codes enforcement	741,499
Other public safety	<u>721,280</u>
Total public safety	<u>24,933,834</u>
Transportation	
Rowan Transit System	<u>1,694,767</u>
Economic and physical development	
Planning	530,509
Tourism Authority	326,700
West End Plaza	498,679
Agricultural extension	261,050
Soil and water conservation	58,915
Industrial parks	23,200
Other economic and physical development	<u>2,204,715</u>
Total economic and physical development	<u>3,903,768</u>
Human services	
Health	5,799,240
Mental health	603,420
Senior services	1,291,521
Social services	21,947,283
Veterans services	100,901
Other human services	<u>81,532</u>
Total human services	<u>29,823,897</u>
Culture and recreation	
Recreation	2,254,705
Libraries	3,000,448
Other culture and recreation	<u>91,892</u>
Total culture and recreation	<u>5,347,045</u>

Education	
Public schools	\$ 36,507,665
Community college	<u>2,280,026</u>
Total education	<u>38,787,691</u>
Debt service	
Principal retirement	13,589,060
Interest and other charges	<u>2,601,560</u>
Total debt service	<u>16,190,620</u>
Transfers to other funds	<u>1,181,003</u>
Total estimated expenditures	<u>\$134,089,436</u>

SECTION 3

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Ad valorem taxes	\$ 75,661,171
Local option sales taxes	17,200,000
Other taxes and licenses	1,065,000
Unrestricted intergovernmental	465,000
Restricted intergovernmental	21,951,387
Permits and fees	1,248,000
Sales and services	7,529,623
Investment earnings	100,050
Miscellaneous	398,300
Installment purchase obligations issued	900,000
Appropriated fund balance	<u>7,570,905</u>
Total estimated revenues	<u>\$134,089,436</u>

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, 2014 and ending June 30, 2015:

DSS addition and renovation	
Principal	\$ 513,200
Interest	77,215
Equipment and vehicles	
Principal	1,820,690
Interest	204,450
Judicial facilities	
Principal	1,169,860
Interest	140,385
Public Schools Bonds - 1993 Referendum	
Principal	2,100,000
Interest	158,955
Public Schools Bonds - 2002 Referendum	
Principal	5,740,000
Interest	1,465,505
Public Schools Loan 2006	
Principal	400,000
Interest	91,160
RCCC capital improvements	
Principal	1,170,000
Interest	322,980
Rockwell Sewer Project	
Principal	24,045
Interest	1,630
Town Creek Sewer Project	
Principal	275,000
Interest	59,630
West End Plaza	
Principal	376,265
Interest	<u>79,650</u>
Total appropriations	<u>\$ 16,190,620</u>

SECTION 5

The following amount is hereby appropriated to the Revaluation Section in the County Tax Administrator's Office beginning July 1, 2014 and ending June 30, 2015 for the purpose of performing the County revaluation of real property effective January 1, 2015:

In-house Revaluation Program	<u>\$ 508,775</u>
------------------------------	-------------------

SECTION 6

The following amounts are appropriated for the purpose of providing funds to the public schools for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Current expense	
Rowan-Salisbury Schools	
Regular appropriation	\$ 32,189,444
Special - Teachers' classroom supplies	375,000
Special - career academies	12,000
Kannapolis City Schools	
Regular appropriation	2,077,526
Special - Teachers' classroom supplies	24,203
Special - career academies	774
Charter Schools	
Regular appropriation	<u>188,718</u>
Total current expense	<u>34,867,665</u>
Capital outlay	
Rowan-Salisbury Schools	1,540,571
Kannapolis City Schools	<u>99,429</u>
Total capital outlay	<u>1,640,000</u>
Total appropriations	<u>\$ 36,507,665</u>

The 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 \$399,203 to provide additional classroom supplies and materials directly to classroom teachers. The intent of the appropriation is to increase (not supplant) funds for teachers' classroom instructional supplies and materials.

All funds appropriated by the Board of County Commissioners in this Ordinance under “current expense”, with the exception of the appropriations made for “special - teachers’ classroom supplies” and “special - career academies”, will be disbursed to the two Boards of Education and Charter Schools in equal monthly installments. The release of the appropriations made for “special - teachers’ classroom supplies” and “special - career academies” will be made in lump sum disbursements upon the adoption of resolutions by each Board of Education reflecting its acceptance of the funds for the intended purpose or use, and may be disbursed after July 11, 2014.

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, 2014 and ending June 30, 2015:

Current expense	
Contribution from General Fund	<u>\$ 34,867,665</u>
Capital outlay	
Local option sales tax revenues	
Restricted for capital outlay	1,640,000
Restricted for public school debt service	2,500,000
NC education lottery proceeds	
Restricted for public school debt service	1,500,000
Contribution from General Fund	
Balance of public school debt service	<u>5,955,620</u>
Total capital outlay revenues	<u>11,595,620</u>
Total revenues for public schools	<u>\$ 46,463,285</u>

In accordance with a plan approved by the Rowan-Salisbury Board of Education and the Board of County Commissioners, \$2,500,000 of restricted local option sales tax and an estimated \$1,500,000 of education lottery proceeds will be retained by the County and used to retire debt associated with public school capital improvements.

Restricted local option sales tax revenue is budgeted based on estimates. Monthly payments to the public schools will be equal to actual funds received, less one-twelfth of the amount retained for debt service.

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, 2014 and ending June 30, 2015:

Current expense	\$ 2,019,896
Capital outlay	260,130
Debt service - North Campus capital improvements	
Principal	1,170,000
Interest	<u>322,980</u>
Total appropriations	<u>\$ 3,773,006</u>

SECTION 9

For the fiscal year beginning July 1, 2014 and ending June 30, 2015, the Chairman of the Rowan County Board of Commissioners will receive a salary of \$15,434. The other four Commissioners will each receive salaries of \$12,862. All Commissioners will receive \$3,600 for in-County travel.

SECTION 10

There is hereby levied a tax, at the rate of \$.65 (sixty-five cents) per \$100 of assessed property valuation listed as of January 1, 2014, for the purpose of providing the current-year revenue included in "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 \$11.715 billion, with an estimated collection rate of 95.75 percent.

SECTION 11

There is hereby levied for the fiscal year 2014-15 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.

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

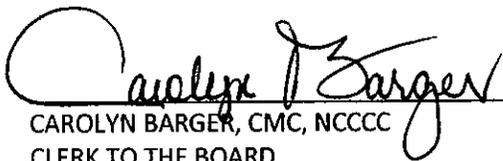
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 16th day of June 2014.



JIM SIDES, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, CMC, NCCCC
CLERK TO THE BOARD



(SEAL)

Jim Sides, Chairman
Craig Pierce, Vice-Chairman
Jon Barber
Mike Caskey
Chad Mitchell



Gary L. Page, County Manager
Carolyn Barger, 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 201 - FIRE DISTRICT FUND FISCAL YEAR 2014-15

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 Administrator 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, 2014 and ending June 30, 2015:

Public safety	
Atwell Township Fire District	\$ 319,320
Bostian Heights Fire District	457,485
Cleveland Fire District	295,178
East Gold Hill Fire District	72,401
East Landis Fire District	22,855
East Rowan Fire Service District	12,221
Ellis Cross Country Fire District	97,601
Enochville Fire District	192,361
Franklin Township Fire District	232,354

Public safety (Continued)	
Liberty Fire District	\$ 195,632
Locke Township Fire District	564,298
Miller Ferry Fire District	424,375
Mount Mitchell Fire District	62,119
Poole Town Fire District	56,406
Richfield-Misenheimer Fire District	6,994
Rockwell Rural Fire District	375,012
Rowan Iredell Fire District	29,973
Scotch Irish Fire District	43,921
South Rowan Fire Service District	7,333
South Salisbury Fire District	259,654
Union Fire District	115,294
West Rowan Fire District	191,412
Woodleaf Fire District	<u>214,220</u>
Total expenditures appropriated	<u>\$ 4,248,419</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, 2014 and ending June 30, 2015:

Ad valorem taxes	<u>\$ 4,248,419</u>
------------------	---------------------

SECTION 4

The following tax rates are hereby established for the fiscal year beginning July 1, 2014 and ending June 30, 2015 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 Administrator as provided in G.S. 69-25.4.

<u>Fire District</u>	<u>Tax Levy Per \$100 Property Valuation</u>
Atwell Township Fire District	\$.0575
Bostian Heights Fire District	.0620
Cleveland Fire District	.0711
East Gold Hill Fire District	.0600
East Landis Fire District	.0420
East Rowan Fire Service District	.0500

<u>Fire District</u>	<u>Tax Levy Per \$100 Property Valuation</u>
Ellis Cross Country Fire District	\$.0650
Enochville Fire District	.0700
Franklin Township Fire District	.0700
Liberty Fire District	.0527
Locke Township Fire District	.0650
Miller Ferry Fire District	.0700
Mount Mitchell Fire District	.0626
Poole Town Fire District	.0522
Richfield-Misenheimer Fire District	.0700
Rockwell Rural Fire District	.0700
Rowan Iredell Fire District	.0600
Scotch Irish Fire District	.0400
South Rowan Fire Service District	.0630
South Salisbury Fire District	.0775
Union Fire District	.0350
West Rowan Fire District	.0588
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, 2014:

<u>Fire District</u>	<u>Property Valuation</u>
Atwell Township Fire District	\$ 572,500,000
Bostian Heights Fire District	760,700,000
Cleveland Fire District	428,000,000
East Gold Hill Fire District	124,400,000
East Landis Fire District	56,100,000
East Rowan Fire Service District	25,200,000
Ellis Cross Country Fire District	154,800,000
Enochville Fire District	283,300,000
Franklin Township Fire District	342,200,000
Liberty Fire District	382,700,000
Locke Township Fire District	895,000,000

<u>Fire District</u>	<u>Property Valuation</u>
Miller Ferry Fire District	\$ 625,000,000
Mount Mitchell Fire District	102,300,000
Poole Town Fire District	111,400,600
Richfield-Misenheimer Fire District	10,300,000
Rockwell Rural Fire District	552,300,000
Rowan Iredell Fire District	51,500,000
Scotch Irish Fire District	113,200,000
South Rowan Fire Service District	12,000,000
South Salisbury Fire District	345,400,000
Union Fire District	339,600,000
West Rowan Fire District	335,600,000
Woodleaf Fire District	<u>552,114,000</u>
Total appraised valuation of property	<u>\$ 7,175,614,600</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.

SECTION 8

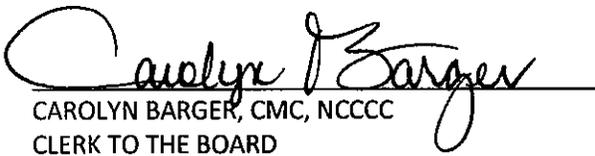
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 16th day of June 2014.



JIM SIDES, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, CMC, NCCCC
CLERK TO THE BOARD



(SEAL)

Jim Sides, Chairman
Craig Pierce, Vice-Chairman
Jon Barber
Mike Caskey
Chad Mitchell



Gary L. Page, County Manager
Carolyn Barger, 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 202 - EMERGENCY TELEPHONE SYSTEM FUND FISCAL YEAR 2014-15

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, 2014 and ending June 30, 2015:

Public safety	
Emergency communications	<u>\$ 536,997</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, 2014 and ending June 30, 2015:

Restricted intergovernmental	
State 911 fees	\$ 390,720
Investment earnings	100
Appropriated fund balance	<u>146,177</u>
Total estimated revenues	<u>\$ 536,997</u>

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 \$.60 (sixty cents), effective July 1, 2010.

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.

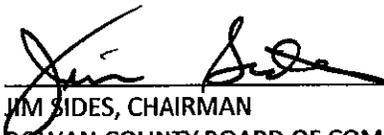
SECTION 6

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.

SECTION 7

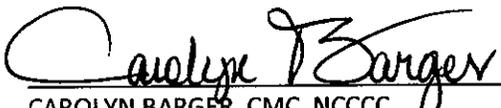
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 16th day of June 2014.



JIM SIDES, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, CMC, NCCCC
CLERK TO THE BOARD



(SEAL)

Jim Sides, Chairman
Craig Pierce, Vice-Chairman
Jon Barber
Mike Caskey
Chad Mitchell



Gary L. Page, County Manager
Carolyn Barger, 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 501 - RISK MANAGEMENT FUND FISCAL YEAR 2014-15

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, 2014 and ending June 30, 2015:

Administration	\$ 185,591
Professional and property liability	465,095
Workers' compensation	<u>701,814</u>
Total estimated expenditures	<u>\$ 1,352,500</u>

SECTION 3

It is estimated that the following revenues will be available in the Risk Management Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Charges for services	\$ 825,000
Investment earnings	2,500
Transfers from other funds	425,000
Appropriated fund balance	<u>100,000</u>
 Total estimated revenues	 <u>\$ 1,352,500</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.

SECTION 7

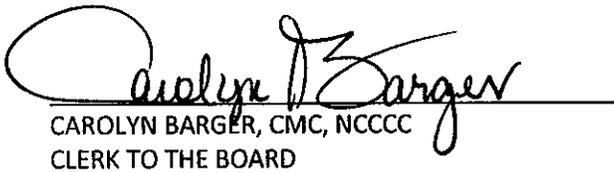
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 16th day of June 2014.



JIM SIDES, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, CMC, NCCCC
CLERK TO THE BOARD



(SEAL)

Jim Sides, Chairman
Craig Pierce, Vice-Chairman
Jon Barber
Mike Caskey
Chad Mitchell



Gary L. Page, County Manager
Carolyn Barger, 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 601 - LANDFILL FUND FISCAL YEAR 2014-15

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, 2014 and ending June 30, 2015:

Administration	\$ 226,816
Recycling operations	564,217
Sanitation operations	729,893
Solid waste operations	<u>11,703,299</u>
Total estimated expenditures	<u>\$ 13,224,225</u>

SECTION 3

It is estimated that the following revenues will be available in the Landfill Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Charges for services	\$ 4,582,000
Scrap tire disposal tax	160,000
Solid waste disposal tax	60,000
White goods disposal tax	40,000
Investment earnings	40,000
Appropriated fund balance	<u>8,342,225</u>
Total estimated revenues	<u>\$ 13,224,225</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.

SECTION 6

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

Adopted this 16th day of June 2014.



JIM SIDES, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, CMC, NCCCC
CLERK TO THE BOARD



(SEAL)

Jim Sides, Chairman
Craig Pierce, Vice-Chairman
Jon Barber
Mike Caskey
Chad Mitchell



Gary L. Page, County Manager
Carolyn Barger, 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 603 - AIRPORT FUND FISCAL YEAR 2014-15

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. Federal 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, 2014 and ending June 30, 2015:

Airport grant projects	\$ 166,667
Airport operations	<u>1,221,837</u>
Total estimated expenditures	<u>\$ 1,388,504</u>

SECTION 3

It is estimated that the following revenues will be available in the Airport Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Charges for services	\$ 1,017,401
Capital contributions	150,000
Transfers from other funds	141,003
Appropriated fund balance	<u>80,100</u>
Total estimated revenues	<u>\$ 1,388,504</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.

SECTION 6

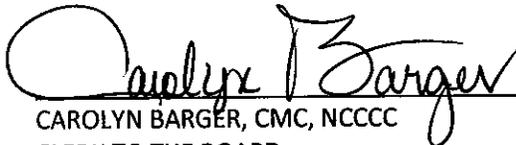
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 16th day of June 2014.



JIM SIDES, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, CMC, NCCCC
CLERK TO THE BOARD



(SEAL)