

Greg Edds, Chairman
Jim Greene, Vice-Chairman
Mike Caskey
Judy Klusman
Craig Pierce



Aaron Church, 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 2015-16

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, 2015 and ending June 30, 2016, and for the following functions as described by the County's chart of accounts:

General government	
Governing body	\$ 138,817
County manager	354,041
Finance	1,117,101
Human Resources	402,362
Elections	607,834
Tax assessor	1,823,838
Tax collector	1,033,223
Register of deeds	590,202
Public buildings	2,225,818
Court facilities	470,022
Information systems	2,132,764
Other general government	<u>2,836,011</u>
Total general government	<u>13,732,033</u>

Public safety	
Sheriff	\$ 9,334,055
Jail	5,932,125
Emergency communications	2,395,361
Emergency management	857,079
Rescue units	4,336,236
Animal control	970,338
Medical examiner	90,000
Pre-trial services program	80,944
Codes enforcement	776,492
Other public safety	<u>743,780</u>
Total public safety	<u>25,516,410</u>
Transportation	
Rowan Transit System	<u>1,587,551</u>
Economic and physical development	
Planning	535,744
Tourism Authority	371,250
West End Plaza	525,281
Agricultural extension	266,850
Soil and water conservation	60,482
Industrial parks	23,000
Other economic and physical development	<u>2,541,559</u>
Total economic and physical development	<u>4,324,166</u>
Human services	
Health	5,842,674
Mental health	608,420
Senior services	1,293,810
Social services	22,254,073
Veterans services	115,243
Other human services	<u>87,032</u>
Total human services	<u>30,201,252</u>
Culture and recreation	
Recreation	2,288,791
Libraries	3,003,916
Other culture and recreation	<u>95,892</u>
Total culture and recreation	<u>5,388,599</u>

ROWAN COUNTY
Fund 101 - General Fund

For the Fiscal Year 2015-16

Education	
Public schools	\$ 37,983,026
Community college	<u>2,370,026</u>
Total education	<u>40,353,052</u>
Debt service	
Principal retirement	14,810,450
Interest and other charges	<u>1,783,750</u>
Total debt service	<u>16,594,200</u>
Transfers to other funds	<u>1,162,409</u>
Total estimated expenditures	<u>\$ 138,859,672</u>

SECTION 3

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Ad valorem taxes	\$ 77,180,721
Local option sales taxes	18,700,000
Other taxes and licenses	1,180,000
Unrestricted intergovernmental	557,500
Restricted intergovernmental	22,418,848
Permits and fees	1,354,500
Sales and services	7,883,327
Investment earnings	140,050
Miscellaneous	392,901
Installment purchase obligations issued	850,000
Appropriated fund balance	<u>8,201,825</u>
Total estimated revenues	<u>\$ 138,859,672</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, 2015 and ending June 30, 2016:

DSS addition and renovation	
Principal	\$ 513,200
Interest	59,200
Equipment and vehicles	
Principal	2,182,100
Interest	181,400
Judicial facilities	
Principal	627,000
Interest	108,000
Public Schools Bonds - 1993 Referendum	
Principal	1,900,000
Interest	76,000
Public Schools Bonds - 2002 Referendum	
Principal	7,199,000
Interest	605,000
Public Schools Loan 2006	
Principal	400,000
Interest	225,500
RCCC capital improvements	
Principal	1,295,000
Interest	342,200
Rockwell Sewer Project	
Principal	24,050
Interest	850
Town Creek Sewer Project	
Principal	275,100
Interest	48,400
West End Plaza	
Principal	395,000
Interest	67,700
Debt issuance costs	<u>69,500</u>
 Total appropriations	 <u>\$ 16,594,200</u>

SECTION 5

The following amount is hereby appropriated to the Revaluation Section in the County Tax Administrator's Office beginning July 1, 2015 and ending June 30, 2016 for the purpose of performing the County revaluation of real property effective January 1, 2019:

In-house Revaluation Program	<u>\$ 414,689</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, 2015 and ending June 30, 2016:

Current expense	
Rowan-Salisbury Schools	
Regular appropriation	\$ 32,989,444
Special - Teachers' classroom supplies	375,000
Special - career academies	12,000
Kannapolis City Schools	
Regular appropriation	2,128,031
Special - Teachers' classroom supplies	24,203
Special - career academies	774
Charter Schools	
Regular appropriation	<u>253,574</u>
Total current expense	<u>35,783,026</u>
Capital outlay	
Rowan-Salisbury Schools	2,066,686
Kannapolis City Schools	<u>133,314</u>
Total capital outlay	<u>2,200,00</u>
Total appropriations	<u>\$ 37,983,026</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 10, 2015.

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, 2015 and ending June 30, 2016:

Current expense	
Contribution from General Fund	<u>\$ 35,783,026</u>
Capital outlay	
Local option sales tax revenues	
Restricted for capital outlay	2,200,000
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>6,405,500</u>
Total capital outlay revenues	<u>12,605,500</u>
Total revenues for public schools	<u>\$ 48,388,526</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, 2015 and ending June 30, 2016:

Current expense	\$ 2,109,896
Capital outlay	260,130
Debt service - North Campus capital improvements	
Principal	1,295,000
Interest	<u>342,200</u>
Total appropriations	<u>\$ 4,007,226</u>

SECTION 9

For the fiscal year beginning July 1, 2015 and ending June 30, 2016, 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 \$12,861. All Commissioners will receive \$3,600 for in-County travel.

SECTION 10

There is hereby levied a tax, at the rate of \$.6625 (sixty-six and a quarter cents) per \$100 of assessed property valuation listed as of January 1, 2015, 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 \$11.707 billion, with an estimated collection rate of 97 percent.

SECTION 11

There is hereby levied for the fiscal year 2015-16 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.

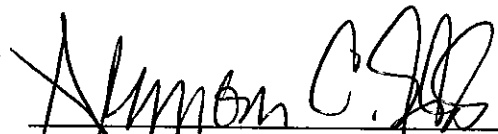
SECTION 13

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

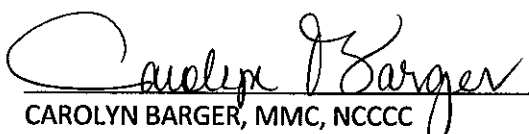
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 15th day of June 2015.

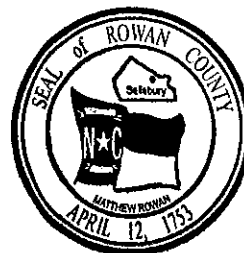


GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, MMC, NCCCC
CLERK TO THE BOARD/ASSISTANT TO THE
COUNTY MANAGER



(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 201 - FIRE DISTRICT FUND FISCAL YEAR 2015-16

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, 2015 and ending June 30, 2016:

Public safety	
Atwell Township Fire District	\$ 434,466
Bostian Heights Fire District	632,053
Cleveland Fire District	387,475
East Gold Hill Fire District	93,684
East Landis Fire District	23,265
East Rowan Fire Service District	16,737
Ellis Cross Country Fire District	130,076
Enochville Fire District	192,784
Franklin Township Fire District	233,987



ROWAN COUNTY
Fund 201 - Fire District Fund

For the Fiscal Year 2015-16

Public safety (Continued)	
Liberty Fire District	\$ 197,068
Locke Township Fire District	767,822
Miller Ferry Fire District	466,466
Mount Mitchell Fire District	71,523
Poole Town Fire District	74,826
Richfield-Misenheimer Fire District	7,064
Rockwell Rural Fire District	477,840
Rowan Iredell Fire District	30,462
Scotch Irish Fire District	65,222
South Rowan Fire Service District	6,139
South Salisbury Fire District	278,864
Union Fire District	116,156
West Rowan Fire District	224,697
Woodleaf Fire District	<u>255,838</u>
 Total expenditures appropriated	 <u>\$ 5,184,514</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, 2015 and ending June 30, 2016:

Ad valorem taxes	<u>\$ 5,184,514</u>
------------------	---------------------

SECTION 4

The following tax rates are hereby established for the fiscal year beginning July 1, 2015 and ending June 30, 2016 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>FY 2014-15 Tax Rate</u>	<u>FY 2015-16 Estimated Revenue Neutral Rate</u>	<u>FY 2015-16 Adopted Tax Levy Per \$100 Property Valuation</u>
Atwell Township Fire District	\$.0575	\$.0573	\$.0775
Bostian Heights Fire District	.0620	.0620	.0845
Cleveland Fire District	.0711	.0718	.0936
East Gold Hill Fire District	.0600	.0621	.0800
East Landis Fire District	.0420	.0425	.0425

ROWAN COUNTY
Fund 201 - Fire District Fund

For the Fiscal Year 2015-16

<u>Fire District</u>	<u>FY 2014-15 Tax Rate</u>	<u>FY 2015-16 Estimated Revenue Neutral Rate</u>	<u>FY 2015-16 Adopted Tax Levy Per \$100 Property Valuation</u>
East Rowan Fire Service District	\$.0500	\$.0513	\$.0700
Ellis Cross Country Fire District	.0650	.0640	.0850
Enochville Fire District	.0700	.0705	.0705
Franklin Township Fire District	.0700	.0716	.0716
Liberty Fire District	.0527	.0540	.0540
Locke Township Fire District	.0650	.0651	.0875
Miller Ferry Fire District	.0700	.0731	.0800
Mount Mitchell Fire District	.0626	.0645	.0726
Poole Town Fire District	.0522	.0541	.0700
Richfield-Misenheimer Fire District	.0700	.0718	.0718
Rockwell Rural Fire District	.0700	.0712	.0900
Rowan Iredell Fire District	.0600	.0648	.0648
Scotch Irish Fire District	.0400	.0409	.0600
South Rowan Fire Service District	.0630	.0657	.0855
South Salisbury Fire District	.0775	.0722	.0775
Union Fire District	.0350	.0357	.0357
West Rowan Fire District	.0588	.0606	.0700
Woodleaf Fire District	.0400	.0422	.0500

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, 2015:

<u>Fire District</u>	<u>Property Valuation</u>
Atwell Township Fire District	\$ 577,939,116
Bostian Heights Fire District	771,125,264
Cleveland Fire District	426,772,049
East Gold Hill Fire District	120,726,476
East Landis Fire District	56,434,056
East Rowan Fire Service District	24,649,038
Ellis Cross Country Fire District	157,763,452
Enochville Fire District	281,910,506
Franklin Township Fire District	336,905,270
Liberty Fire District	376,227,269

<u>Fire District</u>	<u>Property Valuation</u>
Locke Township Fire District	\$ 904,650,459
Miller Ferry Fire District	601,115,595
Mount Mitchell Fire District	101,563,049
Poole Town Fire District	110,200,544
Richfield-Misenheimer Fire District	10,142,780
Rockwell Rural Fire District	547,353,992
Rowan Iredell Fire District	48,463,491
Scotch Irish Fire District	112,065,059
South Rowan Fire Service District	7,401,853
South Salisbury Fire District	370,953,312
Union Fire District	335,428,436
West Rowan Fire District	330,922,758
Woodleaf Fire District	<u>527,501,598</u>
Total appraised valuation of property	<u>\$ 7,138,215,422</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.

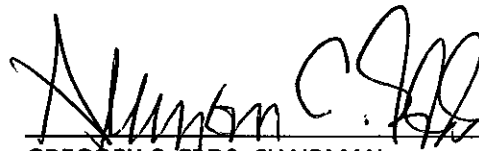
SECTION 7

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

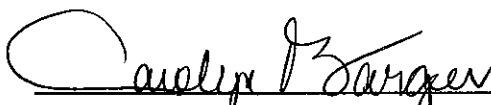
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 15th day of June 2015.

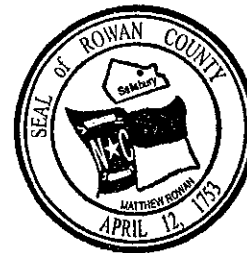


GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, MMC, NCCCC
CLERK TO THE BOARD/ASSISTANT TO THE
COUNTY MANAGER



(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 202 - EMERGENCY TELEPHONE SYSTEM FUND FISCAL YEAR 2015-16

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, 2015 and ending June 30, 2016:

Public safety	
Emergency communications	<u>\$ 634,300</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, 2015 and ending June 30, 2016:

Restricted intergovernmental	
State 911 fees	\$ 634,000
Investment earnings	<u> 300</u>
 Total estimated revenues	 <u>\$ 634,300</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.

ROWAN COUNTY

Fund 202 - Emergency Telephone System Fund

For the Fiscal Year 2015-16

SECTION 7

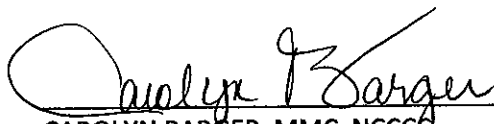
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 15th day of June 2015.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

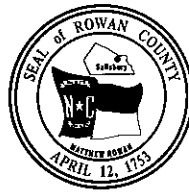
ATTEST:



CAROLYN BARGER, MMC, NCCC
CLERK TO THE BOARD/ASSISTANT TO THE
COUNTY MANAGER



(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 501 - RISK MANAGEMENT FUND FISCAL YEAR 2015-16

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, 2015 and ending June 30, 2016:

Administration	\$ 191,144
Professional and property liability	470,000
Workers' compensation	<u>645,856</u>
Total estimated expenditures	<u>\$ 1,307,000</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, 2015 and ending June 30, 2016:

Charges for services	\$ 625,000
Investment earnings	7,000
Transfers in	475,000
Appropriated fund balance	<u>200,000</u>
Total estimated revenues	<u>\$ 1,307,000</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

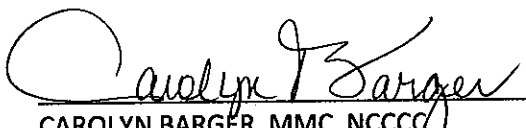
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 15th day of June 2015.

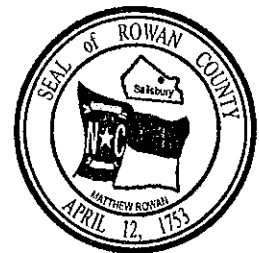


GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, MMC, NCCCC
CLERK TO THE BOARD/ASSISTANT TO THE
COUNTY MANAGER



(SEAL)

Greg Edds, Chairman
Jim Greene, Vice-Chairman
Mike Caskey
Judy Klusman
Craig Pierce



Aaron Church, 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 2015-16

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, 2015 and ending June 30, 2016:

Administration	\$ 232,086
Recycling operations	571,139
Sanitation operations	700,594
Solid waste operations	<u>6,327,952</u>
Total estimated expenditures	<u>\$ 7,831,771</u>

SECTION 3

It is estimated that the following revenues will be available in the Landfill Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Charges for services	\$ 4,598,500
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>2,933,271</u>
Total estimated revenues	<u>\$ 7,831,771</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.

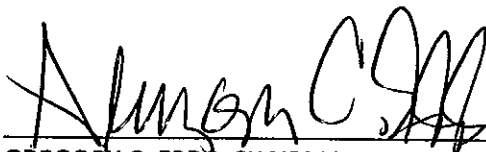
SECTION 5

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

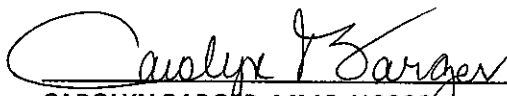
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 15th day of June 2015.

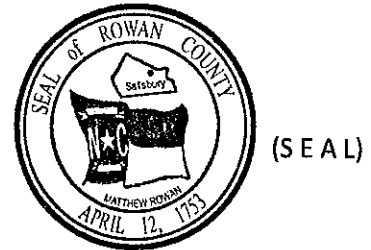


GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, MMC, NCCCC
CLERK TO THE BOARD/ASSISTANT TO THE
COUNTY MANAGER



Greg Edds, Chairman
Jim Greene, Vice-Chairman
Mike Caskey
Judy Klusman
Craig Pierce



Aaron Church, 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 2015-16

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, 2015 and ending June 30, 2016:

Airport operations	<u>\$ 3,443,509</u>
--------------------	---------------------



SECTION 3

It is estimated that the following revenues will be available in the Airport Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Charges for services	\$ 1,033,000
Investment earnings	100
Capital contributions	300,000
Transfers in	72,409
Appropriated fund balance	<u>2,038,000</u>
Total estimated revenues	<u>\$ 3,443,509</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.

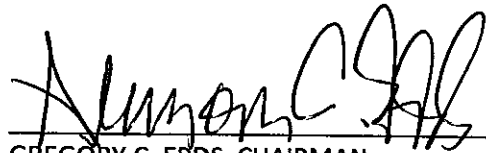
SECTION 5

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

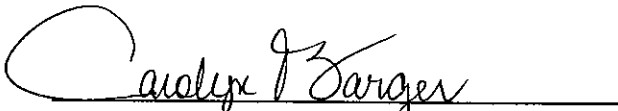
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Officer and County Tax Administrator for direction in the carrying out of their duties, and are available for public inspection.

Adopted this 15th day of June 2015.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, MMC, NCECC
CLERK TO THE BOARD/ASSISTANT TO THE
COUNTY MANAGER



(SEAL)