



NORTH CAROLINA

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ROWAN COUNTY FINANCE DEPARTMENT

130 W. Innes Street, Salisbury, NC. 28144

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James M. Howden, CPA | Finance Director

Memorandum

To: Fire Department Chiefs
From: Lisa F. Bevis, Assistant Finance Director
Re: Budget Information for the Fiscal Year Ending June 30, 2021 (FY 2022)
Date: February 22, 2021

Enclosed are the following documents to assist in compiling your FY 2022 budget:

- Rowan County Budget Form
- The January 1, 2021 estimated assessed valuations from the County Tax Administrator's Office
- The Rowan County Budget Timeline for Fire Districts with your due date – April 19, 2021

Revenue and expenditure budget estimates for your FY 2022 budget must be submitted on the Rowan County Budget Form. The form is an Excel document and is also available on the Emergency Services/Fire Department webpage. Please provide revenue and expenditure details on a separate sheet, not on the face of the Budget Form. For all capital outlay lines, please list items to be purchased, with their estimated costs. For personnel, please list the number of a) full-time employees (if any) and their combined salaries and fringe benefits and b) part-time employees (if any) and their combined salaries and fringe benefits. If major repairs are anticipated, please describe the repair work to be performed. Also, as you review your budget, please provide an explanation for any other item that you feel the Commissioners may question.

In accordance with Section 3b of the Fire Protection Services Contract, rural departments currently certified at an ISO rating above Class 6 must submit a report with their annual budget request. The report should detail the department's evaluation of its level of service, deployment delivery and response times, with the goal of reducing the rating to a Class 6 or below. For the FY 2022 budget process, departments currently certified at an ISO Class 6 rating or below, or those with pending certification notification of such, are not required to submit a similar report.

If your department proposes a tax rate increase for FY 2022, the Commissioners may request a meeting to receive an explanation for the increase. In accordance with Section 8b of the Fire Protection Services Contract, a department must hold a minimum of one public hearing in its district prior to submission of a budget request that includes a proposal to increase the fire district's tax rate. Public notice of this hearing should be coordinated with the County. The County will post the Notice of Public Hearing. If needed, the County Manager may extend the fire district's budget submission deadline by 15 days in order for the fire district to compile information from the public hearing. The Commissioners may decide to hold an additional public hearing to receive public comment on the proposed tax rate increase. The tax rate at the bottom of the Budget Form should be the rate you are proposing for taxpayers to be charged for the 2022 fiscal year.

Please prepare your budget using a **97%** property tax collection rate. This rate matches the County's estimated tax collection rate for fiscal year ending June 30, 2021. If your budget is calculated at 100% of valuation, it will be returned to you for adjustment.

Please submit a Budget Form with original signatures, and any supporting documentation, to the Emergency Services' Fire Division at 2727 Old Concord Road, Suite E, Salisbury, NC 28146. If you have any questions or need additional information, please feel free to contact me at lisa.bevis@rowancountync.gov or 704-216-8162. Thank you.