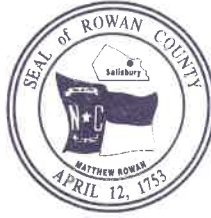


Leslie E. Heidrick, CPA  
Assistant County Manager/  
Finance Director



Harley L. Will, CPA  
Assistant Finance Director

## Rowan County Finance Department

130 West Innes Street • Salisbury, NC 28144-4326  
Telephone 704-216-8170 • FAX 704-216-8110

### Memorandum

**To:** Fire Department Chiefs  
**From:** James Howden, Assistant Finance Director  
**Re:** Budget Information for the Fiscal Year Ending June 30, 2018 (FY 2018)  
**Date:** March 6, 2017

---

Enclosed are the following documents to assist in compiling your FY 2018 budget:

- Rowan County Budget Form
- The January 1, 2017 estimated assessed valuations from the County Tax Administrator's Office
- The Rowan County Budget Timeline for Fire Districts with your due date – April 17, 2017

Revenue and expenditure budget estimates for your FY 2018 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.

NEW - 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 2018 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 2018, 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 2018 fiscal year.

Please prepare your budget using a **97.5%** property tax collection rate. This rate matches the County's estimated tax collection rate for fiscal year ending June 30, 2017. 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 [james.howden@rowancountync.gov](mailto:james.howden@rowancountync.gov) or 704-216-8178. Thank you.

**ROWAN COUNTY BUDGET FORM**  
**FIRE DEPARTMENT**  
**PROPOSED BUDGET FOR FY 2018**

**REVENUES:**

Donations	\$ -
Fire District Tax	
Fund Raising Projects	
Grants	
Other City/Town Support:	
Other County Support:	
Other Support:	
Rowan County Fire Service	
Rowan County First Responders	
<b>Fund Balance</b>	
<b>TOTAL REVENUES</b>	<b>\$ -</b>

**EXPENDITURES:**

Audit Services	
Capital Outlay: Building	
Capital Outlay: New Equipment	
Capital Outlay: New Trucks	
Debt Service (Loan payments)	
Dues & Subscriptions	
Electricity	
First Responders	
Fund Raising Expenses	
Insurance/Bonds	
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	
Motor Fuel & Lubricants	
Natural Gas/Heating Oil	
Pension	
Personnel	
Postage	
Repairs & Maintenance: Building	
Repairs & Maintenance: Equipment	
Repairs & Maintenance: Personal Protective Gear	
SCBA Upgrade/Testing/Replacement	
Supplies: Kitchen	
Supplies: Office	
Supplies: New Equipment	
Telecommunications/Telephone	
Training & Fire Prevention	
Water	
Water Points	
Workers Compensation	
Miscellaneous:	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>

The Board of Directors recommends a tax rate of \_\_\_\_\_ cents per \$100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

\_\_\_\_\_  
Chairman, Fire Department Board

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chairman, Fire Commission

\_\_\_\_\_  
Date

**ROWAN COUNTY FIRE DISTRICTS**  
**ESTIMATED FY 2018 TAX VALUATIONS PER COUNTY TAX ADMINISTRATOR**  
**As of January 1, 2017**

	District No	FY 2018
Enochville	111	\$ 286,510,162
South Salisbury	112	522,110,505
Rockwell Rural	113	565,476,504
Poole Town	114	122,918,117
Miller Ferry	115	599,160,079
Union	116	348,034,079
Mt. Mitchell	117	100,140,510
Ellis Cross Country	118	159,088,740
Franklin	119	351,795,050
Cleveland	123	449,123,817
Atwell Township	124	605,076,927
Bostian Heights	125	804,705,442
Locke Township	126	928,501,121
Liberty	127	387,981,454
East Gold Hill	128	123,231,883
Woodleaf	129	495,200,442
Scotch Irish	130	117,271,498
Rowan Iredell	134	50,270,852
Richfield-Misenheimer	135	9,882,081
<b>South Rowan</b>		
China Grove - 100%	136	5,549,886
<b>East Rowan</b>	137	
East Gold Hill - 15%		3,779,525
Pooletown - 85%		21,417,308
East Landis	138	59,331,035
West Rowan	139	345,063,620
		<u>\$ 7,461,620,637</u>

**ROWAN COUNTY - BUDGET TIMELINE**  
**For FY 2018**

March 10	Distribute instructions and tax values to Fire Districts
April 17	Budget information from Fire Districts due to Emergency Services Fire Division
April 19	Fire Districts' budgets due to Finance from Emergency Services Fire Division
May 22 - June 2	Board work sessions to discuss proposed budget
June 5	Public hearing on proposed budget
June 19	<b>Board adopts budget</b>