

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 AMENDED BUDGET ORDINANCE FUND 101 - GENERAL FUND FISCAL YEAR 2022

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, ROWAN COUNTY, NORTH CAROLINA, that the following amended 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, 2021 and ending June 30, 2022, and for the following functions as described by the County's chart of accounts:

General government	
Governing body	\$ 455,936
County manager	478,866
Finance	1,643,221
Human resources	656,935
Elections	728,285
Tax assessor	2,124,148
Tax collector	1,336,199
Register of deeds	831,343
West End Plaza	529,527
Public buildings	2,773,256
Court facilities	1,013,845
Information technology	3,113,247
American rescue plan	4,668,900
Other general government	<u>1,269,609</u>
Total general government	<u>21,623,317</u>

Equal Opportunity Employer

ROWAN COUNTY**Fund 101 - General Fund****For the Fiscal Year 2022**

Public safety	
Sheriff	\$ 13,747,085
Jail	8,978,323
Pre-trial services program	86,376
Emergency communications	3,107,381
Emergency management	1,183,763
Rescue units	8,589,804
Medical examiner	175,000
Building inspections	1,101,000
Animal services - animal control	1,536,862
Other public safety	<u>815,091</u>
Total public safety	<u>39,320,685</u>
Transportation	
Rowan Transit System	<u>2,765,441</u>
Economic and physical development	
Planning	695,120
Tourism Authority	891,000
Agricultural extension	288,605
Soil and water conservation	165,684
Industrial parks	18,400
Other economic and physical development	<u>5,434,158</u>
Total economic and physical development	<u>7,492,967</u>
Human services	
Health	7,402,753
Mental health	542,000
Senior services	1,162,966
Social services	22,405,706
Veterans services	244,647
Other human services	<u>202,432</u>
Total human services	<u>31,960,504</u>
Culture and recreation	
Recreation	2,578,104
Animal services - nature center	444,998
Libraries	3,578,440
Other culture and recreation	<u>583,192</u>
Total culture and recreation	<u>7,184,734</u>

ROWAN COUNTY
Fund 101 - General Fund

For the Fiscal Year 2022

Education	
Public schools	\$ 41,241,611
Community college	<u>4,114,073</u>
Total education	<u>45,355,684</u>
Debt service	
Principal retirement	13,387,500
Interest and other charges	<u>1,690,000</u>
Total debt service	<u>15,077,500</u>
Transfers to other funds	<u>2,433,660</u>
Total estimated expenditures	<u>\$ 173,214,492</u>

SECTION 3

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Ad valorem taxes	\$ 89,130,000
Local option sales taxes	29,673,000
Other taxes and licenses	1,920,000
Unrestricted intergovernmental	510,000
Restricted intergovernmental	28,215,530
Permits and fees	2,028,500
Sales and services	8,385,845
Investment earnings	750,000
Miscellaneous	166,855
Appropriated fund balance	<u>12,434,762</u>
Total estimated revenues	<u>\$ 173,214,492</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, 2021 and ending June 30, 2022:

Equipment and vehicles	
Principal	\$ 2,173,000
Interest	143,000
Parks / Recreation	
Principal	117,500
Interest	8,000
Public Schools capital improvements	
Principal	7,035,000
Interest	1,204,000
RCCC capital improvements	
Principal	1,140,000
Interest	173,000
West End Plaza	
Principal	1,772,000
Interest	42,000
Economic Development (Hangar)	
Principal	1,150,000
Debt issuance costs	<u>120,000</u>
Total appropriations	<u>\$ 15,077,500</u>

SECTION 5

The following amount is hereby appropriated to the Revaluation Division in the County Tax Assessor's Office beginning July 1, 2021 and ending June 30, 2022 for the purpose of performing the County revaluation of real property effective January 1, 2023:

In-house Revaluation Program	<u>\$ 757,035</u>
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SECTION 6

The following amounts are appropriated for the purpose of providing funds to public schools for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Current expense	
Rowan-Salisbury Schools	
Regular appropriation	\$ 35,487,883
Special - Teachers' supplies/education appropriation	375,000
Special - career academies	12,000
Kannapolis City Schools	
Regular appropriation	2,516,666
Special - Teachers' supplies/education appropriation	26,595
Special - career academies	851
Charter Schools	
Regular appropriation	<u>1,907,271</u>
Total current expense	<u>40,326,266</u>
Capital outlay	
Rowan-Salisbury Schools	854,731
Kannapolis City Schools	<u>60,614</u>
Total capital outlay	<u>915,345</u>
Total appropriations	<u>\$ 41,241,611</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.

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' supplies/education appropriation" 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' supplies/education appropriation" and "special - career academies" will be made in lump sum disbursements.

SECTION 7

It is estimated that the following revenues will either be made available to the public schools or expended for public school debt service during the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Current expense	
Contribution from General Fund	\$ 40,326,266
Capital outlay	
Local option sales tax revenues	
Restricted for capital outlay	<u>915,345</u>
Total revenues for distribution to public schools	<u>41,241,611</u>
Local option sales tax revenues	
Restricted for public school debt service	5,084,655
NC education lottery proceeds	
Restricted for public school debt service	1,300,000
Contribution from General Fund	
Balance of public school debt service	<u>1,854,345</u>
Total revenues for debt service	<u>8,239,000</u>
Total revenues for public schools	<u>\$ 49,480,611</u>

Estimated restricted local sales tax of \$5,084,655 and an estimated \$1,300,000 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 based on actual capital expenditures each month, not to exceed the actual revenues received for distribution to public schools.

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 (RCCC) for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Current expense	\$ 2,814,073
Capital outlay	<u>1,300,000</u>
Total appropriations for distribution to RCCC	<u>4,114,073</u>
Debt service - North Campus capital improvements	
Principal	1,140,000
Interest	<u>173,000</u>
Total appropriations for debt service	<u>1,313,000</u>
Total appropriations	<u>\$ 5,427,073</u>

SECTION 9

For the fiscal year beginning July 1, 2021 and ending June 30, 2022, the Chairman of the Rowan County Board of Commissioners will receive a salary of \$16,540 plus a cell phone allowance of \$660. Three of the other four Commissioners will each receive salaries of \$14,127. The fifth Commissioner elected not to receive the last two COLAs and will receive a salary of \$13,512. Four of the five Commissioners will receive \$3,600 for in-County travel. The fifth Commissioner elected to receive reimbursements based on actual expenses, not to exceed \$3,600.

SECTION 10

There is hereby levied a tax, at the rate of \$.6575 (sixty-five and a three quarter cents) per \$100 of assessed property valuation listed as of January 1, 2020, 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 \$13.91 billion, with an estimated collection rate of 96.50 percent.

SECTION 11

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 function, without limitations upon written request of the Department Head or Finance Director.

- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.
- c. The Budget Officer may assign authority to the Finance Director to transfer amounts between objects of expenditures and revenue within a function less than \$5,000 upon written request of the Department Head or Finance Director.

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 12

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 13

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

Adopted this 19th day of July 2021.


 GREGORY C. EDDS, CHAIRMAN
 ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:


 CAROLYN BARGER, MMC, NCMCC
 CLERK TO THE BOARD



(SEAL)

Greg Edds, Chairman
Jim Greene, Vice- Chairman
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ROWAN COUNTY BUDGET ORDINANCE FUND 201 - FIRE DISTRICT FUND FISCAL YEAR 2022

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 or service district and its appointed Fire Commission, the Board of County Commissioners does hereby levy tax on property located in each specific district. Such funds collected by the County Tax Collector will be remitted to each fire district 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, 2021 and ending June 30, 2022:

Public safety	
Atwell Township Fire District	\$ 682,154
Bostian Heights Fire District	826,196
Cleveland Fire District	487,493
East Gold Hill Fire District	111,585
East Landis Fire District	28,410
East Rowan Fire Service District	19,335
Ellis Cross Country Fire District	146,571
Enochville Fire District	255,448
Franklin Township Fire District	348,721
Liberty Fire District	239,441
Locke Township Fire District	1,027,232

Equal Opportunity Employer

ROWAN COUNTY
Fund 201 - Fire District Fund

For the Fiscal Year 2022

Public safety (Continued)	
Miller Ferry Fire District	\$ 598,740
Mount Mitchell Fire District	84,017
Poole Town Fire District	110,044
Richfield-Misenheimer Fire District	7,708
Rockwell Rural Fire District	595,104
Rowan Iredell Fire District	34,898
Scotch Irish Fire District	108,489
South Rowan Fire Service District	5,085
South Salisbury Fire District	494,520
Union Fire District	136,743
West Rowan Fire District	374,311
Woodleaf Fire District	<u>325,549</u>
Total expenditures appropriated	<u>\$ 7,047,794</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, 2021 and ending June 30, 2022:

Ad valorem taxes	<u>\$ 7,047,794</u>
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SECTION 4

The following tax rates are hereby established for the fiscal year beginning July 1, 2021 and ending June 30, 2022 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>FY 2022 Tax Rate</u>
Atwell Township Fire District	\$.0975
Bostian Heights Fire District	.0900
Cleveland Fire District	.0936
East Gold Hill Fire District	.0800
East Landis Fire District	.0425
East Rowan Fire Service District	.0700

ROWAN COUNTY**Fund 201 - Fire District Fund****For the Fiscal Year 2022**

<u>Fire District</u>	<u>FY 2022 Tax Rate</u>
Ellis Cross Country Fire District	\$.0850
Enochville Fire District	.0800
Franklin Township Fire District	.0900
Liberty Fire District	.0537
Locke Township Fire District	.0975
Miller Ferry Fire District	.0875
Mount Mitchell Fire District	.0726
Poole Town Fire District	.0900
Richfield-Misenheimer Fire District	.0700
Rockwell Rural Fire District	.0900
Rowan Iredell Fire District	.0648
Scotch Irish Fire District	.0900
South Rowan Fire Service District	.0900
South Salisbury Fire District	.0900
Union Fire District	.0350
West Rowan Fire District	.0900
Woodleaf Fire District	.0650

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, 2021:

<u>Fire District</u>	<u>Property Valuation</u>
Atwell Township Fire District	\$ 721,283,449
Bostian Heights Fire District	946,387,229
Cleveland Fire District	536,933,764
East Gold Hill Fire District	143,794,759
East Landis Fire District	68,914,864
East Rowan Fire Service District	28,476,247
Ellis Cross Country Fire District	177,769,636
Enochville Fire District	329,185,617
Franklin Township Fire District	399,450,785
Liberty Fire District	459,677,565

ROWAN COUNTY
Fund 201 - Fire District Fund

For the Fiscal Year 2022

<u>Fire District</u>	<u>Property Valuation</u>
Locke Township Fire District	\$ 1,086,155,608
Miller Ferry Fire District	705,437,909
Mount Mitchell Fire District	119,304,994
Poole Town Fire District	126,052,573
Richfield-Misenheimer Fire District	11,352,215
Rockwell Rural Fire District	681,677,220
Rowan Iredell Fire District	55,520,888
Scotch Irish Fire District	124,271,791
South Rowan Fire Service District	5,824,566
South Salisbury Fire District	566,460,590
Union Fire District	402,777,981
West Rowan Fire District	428,763,477
Woodleaf Fire District	<u>516,334,100</u>
Total appraised valuation of property	<u>\$ 8,641,807,827</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 Director.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.
- c. The Budget Officer may assign authority to the Finance Director to transfer amounts between objects of expenditures and revenue within a department less than \$5,000 upon written request of the Department Head or Finance Director.

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

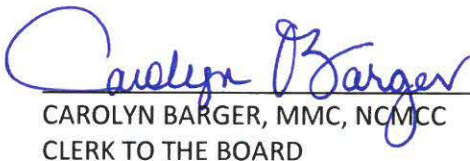
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Director and County Tax Collector for direction in carrying out their duties, and are available for public inspection.

Adopted this 7th day of June 2021.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:


CAROLYN BARGER, MMC, NCMCC
CLERK TO THE BOARD

(SEAL)

Greg Edds, Chairman
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ROWAN COUNTY BUDGET ORDINANCE FUND 202 - EMERGENCY TELEPHONE SYSTEM FUND FISCAL YEAR 2022

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 essential 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, 2021 and ending June 30, 2022:

Public safety	
Emergency communications	<u>\$ 563,748</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, 2021 and ending June 30, 2022:

Restricted intergovernmental	
State 911 fees	\$ 553,748
Investment earnings	<u>10,000</u>
Total estimated revenues	<u>\$ 563,748</u>

Equal Opportunity Employer

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 \$.65 (sixty-five cents), effective July 1, 2018.

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 Director.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.
- c. The Budget Officer may assign authority to the Finance Director to transfer amounts between objects of expenditures and revenue within a department less than \$5,000 upon written request of the Department Head or Finance Director.

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

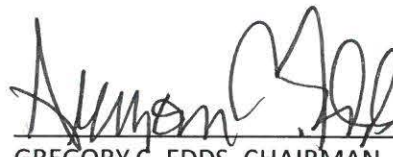
Fund 202 - Emergency Telephone System Fund

For the Fiscal Year 2022

SECTION 7

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

Adopted this 7th day of June 2021.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, MMC, NCMCC
CLERK TO THE BOARD



(SEAL)

Greg Edds, Chairman
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ROWAN COUNTY BUDGET ORDINANCE FUND 501 - RISK MANAGEMENT FUND FISCAL YEAR 2022

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, 2021 and ending June 30, 2022:

Administration	\$ 239,230
Professional and property liability	775,000
Workers' compensation	<u>415,664</u>
Total estimated expenditures	<u>\$ 1,429,894</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, 2021 and ending June 30, 2022:

Charges for services	\$ 575,000
Investment earnings	60,000
Transfers in	480,000
Appropriated fund balance	<u>314,894</u>
Total estimated revenues	<u>\$ 1,429,894</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 Director.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.
- c. The Budget Officer may assign authority to the Finance Director to transfer amounts between objects of expenditures and revenue within a department less than \$5,000 upon written request of the Department Head or Finance Director.

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.

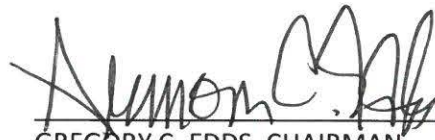
SECTION 5

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 Director and County Tax Collector for direction in carrying out their duties, and are available for public inspection.

Adopted this 7th day of June 2021.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, MMC, NCMCO
CLERK TO THE BOARD



(SEAL)

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ROWAN COUNTY BUDGET ORDINANCE FUND 601 - LANDFILL FUND FISCAL YEAR 2022

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, 2021 and ending June 30, 2022:

Administration	\$ 188,471
Recycling operations	700,540
Sanitation operations	887,226
Solid waste operations	<u>6,548,262</u>
Total estimated expenditures	<u>\$ 8,324,499</u>

SECTION 3

It is estimated that the following revenues will be available in the Landfill Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Charges for services	\$ 5,463,000
Scrap tire disposal tax	200,000
Solid waste disposal tax	70,000
White goods disposal tax	55,000
Investment earnings	325,000
Appropriated fund balance	<u>2,211,499</u>
Total estimated revenues	<u>\$ 8,324,499</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 Director.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.
- c. The Budget Officer may assign authority to the Finance Director to transfer amounts between objects of expenditures and revenue within a department less than \$5,000 upon written request of the Department Head or Finance Director.

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

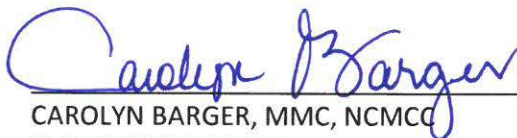
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Director and County Tax Collector for direction in carrying out their duties, and are available for public inspection.

Adopted this 7th day of June 2021.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, MMC, NCMCC
CLERK TO THE BOARD



(SEAL)

Greg Edds, Chairman
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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 2022

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 and 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, 2021 and ending June 30, 2022:

Airport operations	<u>\$ 3,225,257</u>
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SECTION 3

It is estimated that the following revenues will be available in the Airport Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Charges for services	\$ 1,495,300
Investment earnings	25,000
Capital contributions	1,163,809
Transfers in	200,000
Appropriated fund balance	<u>341,148</u>
Total estimated revenues	<u>\$ 3,225,257</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 Director.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.
- c. The Budget Officer may assign authority to the Finance Director to transfer amounts between objects of expenditures and revenue within a department less than \$5,000 upon written request of the Department Head or Finance Director.

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.

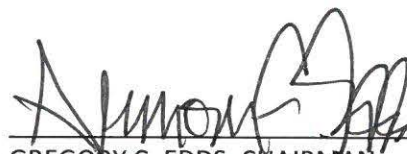
SECTION 5

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

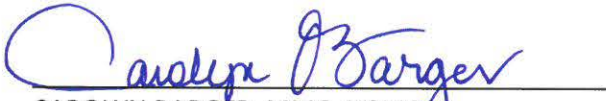
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Director and County Tax Collector for direction in carrying out their duties, and are available for public inspection.

Adopted this 7th day of June 2021.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, MMC, NCMCC
CLERK TO THE BOARD



(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

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ROWAN COUNTY BUDGET ORDINANCE FUND 605 - WATER FUND FISCAL YEAR 2022

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 Water Fund to support the cost of operations and improvements for potable water infrastructure for the northeastern area of the County. Fees are generated from the sale of water.

SECTION 2

The following amounts are hereby appropriated in the Water Fund for the operation of the Rowan County Water System for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Water operations	<u>\$ 452,180</u>
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SECTION 3

It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Charges for services	\$ 134,000
Appropriated Fund Balance	316,180
Investment earnings	<u>2,000</u>
Total estimated revenues	<u>\$ 452,180</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 Director.
- b. He may not transfer any amounts between funds or from a contingency appropriation within any fund.
- c. The Budget Officer may assign authority to the Finance Director to transfer amounts between objects of expenditures and revenue within a department less than \$5,000 upon written request of the Department Head or Finance Director.

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.

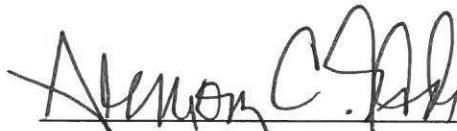
SECTION 5

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 Director and County Tax Collector for direction in carrying out their duties, and are available for public inspection.

Adopted this 7th day of June 2021.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



CAROLYN BARGER, MMC, NCMCC
CLERK TO THE BOARD



(SEAL)