

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



Aaron Church, County Manager
Sarah Pack, Clerk to the Board
John W. Dees, II, County Attorney

Rowan County Board of Commissioners

130 West Innes Street • Salisbury, NC 28144
Telephone 704-216-8181 • Fax 704-216-8195

ROWAN COUNTY AMENDED BUDGET ORDINANCE FUND 101 - GENERAL FUND FISCAL YEAR 2024

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, 2023 and ending June 30, 2024, and for the following functions as described by the County's chart of accounts:

General government	
Governing body	\$ 522,609
County manager	829,405
Grants	153,875
Finance	1,535,503
Human resources	656,119
Purchasing	198,864
Elections	1,043,159
Tax assessor	2,176,673
Tax collector	1,531,060
Register of deeds	1,081,763
West End Plaza	641,204
Public buildings	3,307,726
Court facilities	745,347
Information technology	3,698,204
Other general government	3,293,478
Total general government	<u>21,414,989</u>

ROWAN COUNTY
Fund 101 - General Fund

For the Fiscal Year 2024

Public safety	
Sheriff	\$ 16,566,345
Jail	9,822,006
Pre-trial services program	93,404
Emergency communications	3,760,829
Emergency management	1,364,244
Rescue units	10,719,725
Medical examiner	150,000
Building inspections	1,430,362
Animal services - animal control	2,113,364
Other public safety	<u>901,500</u>
Total public safety	<u>46,921,779</u>
Transportation	
Rowan Transit System	<u>3,282,586</u>
Economic and physical development	
Planning	891,234
Tourism Authority	1,287,000
Agricultural extension	338,153
Soil and water conservation	351,779
Industrial parks	19,359
Other economic and physical development	<u>4,837,017</u>
Total economic and physical development	<u>7,724,542</u>
Human services	
Health	10,350,296
Mental health	547,000
Senior services	1,287,168
Social services	25,353,590
Veterans services	339,436
Other human services	<u>166,432</u>
Total human services	<u>38,043,922</u>
Culture and recreation	
Recreation	4,559,314
Libraries	4,231,996
Other culture and recreation	<u>105,192</u>
Total culture and recreation	<u>8,896,502</u>

ROWAN COUNTY
Fund 101 - General Fund

For the Fiscal Year 2024

Education	
Public schools	\$ 44,956,794
Community college	<u>3,478,636</u>
Total education	<u>48,435,430</u>
Debt service	
Principal retirement	15,973,694
Interest and other charges	<u>6,589,306</u>
Total debt service	<u>22,563,000</u>
Transfers to other funds	<u>965,000</u>
Total estimated expenditures	<u>\$ 198,247,750</u>

SECTION 3

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Ad valorem taxes	\$ 108,360,000
Local option sales taxes	35,600,000
Other taxes and licenses	2,525,000
Unrestricted intergovernmental	550,000
Restricted intergovernmental	25,353,362
Permits and fees	2,901,500
Sales and services	9,603,272
Investment earnings	2,100,050
Miscellaneous	307,301
Appropriated fund balance	<u>10,947,265</u>
Total estimated revenues	<u>\$ 198,247,750</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, 2023 and ending June 30, 2024:

Equipment and vehicles	
Principal	\$ 2,753,000
Interest	437,000
Parks / Recreation	
Principal	122,000
Interest	4,000
Public Schools capital improvements	
Principal	7,596,000
Interest	2,760,491
RCCC capital improvements	
Principal	3,375,678
Interest	1,885,815
West End Plaza	
Principal	2,127,016
Interest	1,174,000
Debt issuance costs	<u>328,000</u>
Total appropriations	<u>\$ 22,563,000</u>

SECTION 5

The following amount is hereby appropriated to the Revaluation Division in the County Tax Assessor's Office beginning July 1, 2023 and ending June 30, 2024 for the purpose of performing the County revaluation of real property effective January 1, 2027:

In-house Revaluation Program	<u>\$ 553,416</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, 2023 and ending June 30, 2024:

Current expense	
Rowan-Salisbury Schools	
Regular appropriation	\$ 38,315,757
Special - Teachers' supplies/education appropriation	375,000
Special - career academies	12,000
Kannapolis City Schools	
Regular appropriation	2,793,299
Special - Teachers' supplies/education appropriation	26,595
Special - career academies	851
Charter Schools	
Regular appropriation	2,422,710
Special - Teachers' supplies/education appropriation	<u>10,582</u>
Total current expense	<u>43,956,794</u>
Capital outlay	
Rowan-Salisbury Schools	932,069
Kannapolis City Schools	<u>67,931</u>
Total capital outlay	<u>1,000,000</u>
Total appropriations	<u>\$ 44,956,794</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, 2023 and ending June 30, 2024:

Current expense	
Contribution from General Fund	\$ 43,956,794
Capital outlay	
Local option sales tax revenues	
Restricted for capital outlay	<u>1,000,000</u>
Total revenues for distribution to public schools	<u>44,956,794</u>
Local option sales tax revenues	
Restricted for public school debt service	6,700,000
NC education lottery proceeds	
Restricted for public school debt service	1,300,000
Contribution from General Fund	
Balance of public school debt service	<u>2,356,491</u>
Total revenues for debt service	<u>10,356,491</u>
Total revenues for public schools	<u>\$ 55,313,285</u>

Estimated restricted local sales tax of \$6,700,000 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, 2023 and ending June 30, 2024:

Current expense	\$ 3,178,636
Capital outlay	<u>300,000</u>
Total appropriations for distribution to RCCC	<u>3,478,636</u>
Debt service - North Campus capital improvements	
Principal	3,375,678
Interest	<u>1,885,815</u>
Total appropriations for debt service	<u>5,261,493</u>
Total appropriations	<u>\$ 8,740,129</u>

SECTION 9

For the fiscal year beginning July 1, 2023 and ending June 30, 2024, the Chairman of the Rowan County Board of Commissioners will receive a salary of \$18,186 plus a cell phone allowance of \$660. Three of the other four Commissioners will each receive salaries of \$15,533. The fifth Commissioner will receive a salary of \$14,857. These salaries are subject to change based on approval of FY24 proposed COLA. 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 \$.58 (fifty-eight cents) per \$100 of assessed property valuation listed as of January 1, 2023, 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 \$18.7 billion, with an estimated collection rate of 98.00 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 June 2023.

ATTEST:



SARAH PACK
CLERK TO THE BOARD

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

(SEAL)

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ROWAN COUNTY BUDGET ORDINANCE FUND 201 - FIRE DISTRICT FUND FISCAL YEAR 2024

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, 2023 and ending June 30, 2024:

Public safety	
Atwell Township Fire District	\$ 990,260
Bostian Heights Fire District	1,148,987
Cleveland Fire District	616,517
East Gold Hill Fire District	173,859
East Landis Fire District	40,222
East Rowan Fire Service District	27,429
Ellis Cross Country Fire District	196,985
Enochville Fire District	362,353
Franklin Township Fire District	495,109
Liberty Fire District	490,693
Locke Township Fire District	1,427,530

ROWAN COUNTY
Fund 201 - Fire District Fund

For the Fiscal Year 2024

Public safety (Continued)	
Miller Ferry Fire District	\$ 728,421
Mount Mitchell Fire District	124,737
Poole Town Fire District	148,799
Richfield-Misenheimer Fire District	11,189
Rockwell Rural Fire District	820,731
Rowan Iredell Fire District	43,117
Scotch Irish Fire District	149,882
South Rowan Fire Service District	6,692
South Salisbury Fire District	635,482
Union Fire District	292,276
West Rowan Fire District	523,049
Woodleaf Fire District	<u>402,804</u>
Total expenditures appropriated	<u>\$ 9,857,123</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, 2023 and ending June 30, 2024:

Ad valorem taxes	<u>\$ 9,857,123</u>
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SECTION 4

The following tax rates are hereby established for the fiscal year beginning July 1, 2023 and ending June 30, 2024 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 2024 Tax Rate</u>
Atwell Township Fire District	\$.0975
Bostian Heights Fire District	.0900
Cleveland Fire District	.0936
East Gold Hill Fire District	.0900
East Landis Fire District	.0425
East Rowan Fire Service District	.0700

ROWAN COUNTY**Fund 201 - Fire District Fund****For the Fiscal Year 2024**

<u>Fire District</u>	<u>FY 2024 Tax Rate</u>
Ellis Cross Country Fire District	\$.0850
Enochville Fire District	.0800
Franklin Township Fire District	.0900
Liberty Fire District	.0800
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	.0600
Scotch Irish Fire District	.0900
South Rowan Fire Service District	.0900
South Salisbury Fire District	.0900
Union Fire District	.0550
West Rowan Fire District	.0900
Woodleaf Fire District	.0750

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, 2023:

<u>Fire District</u>	<u>Property Valuation</u>
Atwell Township Fire District	\$ 1,047,063,545
Bostian Heights Fire District	1,316,136,707
Cleveland Fire District	679,043,494
East Gold Hill Fire District	199,150,751
East Landis Fire District	97,566,251
East Rowan Fire Service District	40,396,324
Ellis Cross Country Fire District	238,914,839
Enochville Fire District	466,949,435
Franklin Township Fire District	567,134,626
Liberty Fire District	632,336,070

ROWAN COUNTY**Fund 201 - Fire District Fund****For the Fiscal Year 2024**

<u>Fire District</u>	<u>Property Valuation</u>
Locke Township Fire District	\$ 1,509,415,794
Miller Ferry Fire District	858,227,416
Mount Mitchell Fire District	177,127,525
Poole Town Fire District	170,445,580
Richfield-Misenheimer Fire District	16,478,638
Rockwell Rural Fire District	940,127,484
Rowan Iredell Fire District	74,083,516
Scotch Irish Fire District	171,685,797
South Rowan Fire Service District	7,665,434
South Salisbury Fire District	727,929,309
Union Fire District	547,846,226
West Rowan Fire District	599,139,340
Woodleaf Fire District	<u>553,682,365</u>
Total appraised valuation of property	<u>\$ 11,638,546,466</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 19th day of June 2023.



ATTEST:

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

SARAH PACK
CLERK TO THE BOARD

(S E A L)

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ROWAN COUNTY BUDGET ORDINANCE FUND 202 - EMERGENCY TELEPHONE SYSTEM FUND FISCAL YEAR 2024

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, 2023 and ending June 30, 2024:

Public safety	
Emergency communications	<u>\$ 467,586</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, 2023 and ending June 30, 2024:

Restricted intergovernmental	
State 911 fees	\$ 228,402
Appropriated fund balance	219,184
Investment earnings	<u>20,000</u>
Total estimated revenues	<u>\$ 467,586</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 \$.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.

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 19th day of June 2023.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



(S E A L)

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ROWAN COUNTY BUDGET ORDINANCE FUND 206 – OPIOID SETTLEMENT FUND FISCAL YEAR 2024

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 Opioid Settlement Fund to support revenues and expenditures for Rowan County related to the Settlement of Opioid Litigation with the State of North Carolina and Local Governments to be used for opioid-related expenditures consistent with the terms of the Memorandum of Agreement (MOA) and incurred after the date of the Local Government's execution of the MOA.

SECTION 2

The following amounts are hereby appropriated in the Opioid Settlement Fund to be used for opioid related expenditures consistent with the terms of the MOA for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Opioid Settlement	
Expenditures	<u>\$ 615,190</u>

SECTION 3

It is estimated that the following revenues provided by the Opioid Settlement will be available in the Opioid Settlement Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Opioid Settlement	
Revenues	\$ 612,386
Investment Earnings	2,804

Total estimated revenues	<u>\$ 615,190</u>
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SECTION 4

The Memorandum of Agreement between the State and Local Government states that each local government receiving opioid settlement funds must create a separate special revenue fund that is designated for the receipt and expenditure of opioid settlement funds. Funds in this special revenue fund may not be commingled with any other funds. [MOA § D]

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.

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 19th day of June 2023.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



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ROWAN COUNTY BUDGET ORDINANCE FUND 501 - RISK MANAGEMENT FUND FISCAL YEAR 2024

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, 2023 and ending June 30, 2024:

Administration	\$ 68,858
Professional and property liability	1,027,500
Workers' compensation	<u>631,524</u>
Total estimated expenditures	<u>\$ 1,727,882</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, 2023 and ending June 30, 2024:

Charges for services	\$ 625,000
Investment earnings	65,000
Transfers in	480,000
Appropriated fund balance	<u>557,882</u>
Total estimated revenues	<u>\$ 1,727,882</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.

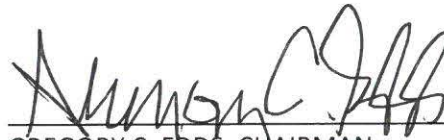
SECTION 5

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 19th day of June 2023.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



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ROWAN COUNTY BUDGET ORDINANCE FUND 601 - LANDFILL FUND FISCAL YEAR 2024

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, 2023 and ending June 30, 2024:

Administration	\$ 415,664
Recycling operations	803,973
Sanitation operations	1,105,129
Solid waste operations	<u>6,842,095</u>
Total estimated expenditures	<u>\$ 9,166,861</u>

SECTION 3

It is estimated that the following revenues will be available in the Landfill Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Charges for services	\$ 7,903,903
Scrap tire disposal tax	250,000
Solid waste disposal tax	80,000
Investment earnings	800,000
Appropriated fund balance	<u>132,958</u>
Total estimated revenues	<u>\$ 9,166,861</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 19th day of June 2023.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



(SEAL)

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



Aaron Church, County Manager
Sarah Pack, Clerk to the Board
John W. Dees, II, County Attorney

Rowan County Board of Commissioners

130 West Innes Street • Salisbury, NC 28144
Telephone 704-216-8181 • Fax 704-216-8195

ROWAN COUNTY BUDGET ORDINANCE FUND 603 - AIRPORT FUND FISCAL YEAR 2024

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, 2023 and ending June 30, 2024:

Airport operations	<u>\$ 7,547,519</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, 2023 and ending June 30, 2024:

Charges for services	\$ 1,215,300
Investment earnings	20,000
Capital contributions	3,659,521
Transfers in	485,000
Appropriated fund balance	<u>2,167,698</u>
Total estimated revenues	<u>\$ 7,547,519</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.

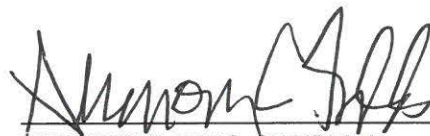
SECTION 5

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 19th day of June 2023.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



(SEAL)

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



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ROWAN COUNTY BUDGET ORDINANCE FUND 605 - WATER FUND FISCAL YEAR 2024

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, 2023 and ending June 30, 2024:

Water operations	<u>\$ 1,148,336</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, 2023 and ending June 30, 2024:

Charges for services	\$ 250,000
Appropriated Fund Balance	368,336
Transfer from other Funds	500,000
Investment earnings	<u>30,000</u>
Total estimated revenues	<u>\$ 1,148,336</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 19th day of June 2023.

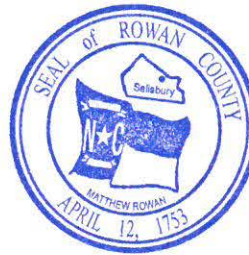


GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



(SEAL)

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ROWAN COUNTY BUDGET ORDINANCE FUND 701 – DSS TRUST FUND FISCAL YEAR 2024

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 Representative Payee Fund ("DSS Trust Fund") to account for the funds received and managed by the County for children and certain adults under the Social Security's Representative Payee Program.

SECTION 2

The following amounts are hereby appropriated in the DSS Trust Fund for the distribution by the County to the applicable children and certain adults under the Social Security's Representative Payee Program for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Distribution	<u>\$ 450,000</u>
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SECTION 3

It is estimated that the following funds will be received into the DSS Trust Fund to be managed by Rowan County under the Social Security's Representative Payee for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Funds Received	<u>\$ 450,000</u>
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SECTION 4

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- d. 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.
- e. He may not transfer any amounts between funds or from a contingency appropriation within any fund.
- f. 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.

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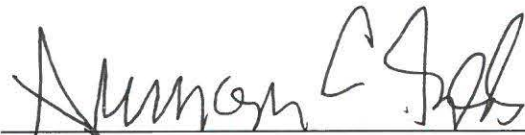
SECTION 5

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 19th day of June 2023.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
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(SEAL)

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ROWAN COUNTY BUDGET ORDINANCE FUND 702 - FINES AND FORFEITURES FUND FISCAL YEAR 2024

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 Fines and Forfeitures Fund to account for the penalties, fines and forfeitures collected by the County and remitted to the school systems.

SECTION 2

The following amounts are hereby appropriated in the Fines and Forfeitures Fund to account to be distributed to the school systems for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Fines and forfeitures distributed	<u>\$ 800,000</u>
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SECTION 3

It is estimated that the following collections of penalties, fines and forfeitures for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total estimated collections	<u>\$ 800,000</u>
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SECTION 4

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- g. 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.
- h. He may not transfer any amounts between funds or from a contingency appropriation within any fund.
- i. 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 19th day of June 2023.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



(SEAL)

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ROWAN COUNTY BUDGET ORDINANCE FUND 703 - AMERICAN RESCUE PLAN ACT FUND FISCAL YEAR 2024

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 American Rescue Plan Act ("ARPA") Fund is to support the cost of Rowan County's responses to the public health emergency, negative economic impacts, prevention and mitigation caused by the COVID-19 pandemic. Along with investments in water, sewer and broadband infrastructure.

SECTION 2

The following amounts are hereby appropriated in the ARPA Fund for the responses to the COVID-19 pandemic effecting Rowan County for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Expenditures	<u>\$ 12,400,000</u>
--------------	----------------------

SECTION 3

It is estimated that the following revenues will be available in the ARPA Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Disaster reimbursement	\$ 12,000,000
Investment Earnings	<u>400,000</u>
Total estimated revenues	<u>\$ 12,400,000</u>

SECTION 4

The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- j. 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.
- k. He may not transfer any amounts between funds or from a contingency appropriation within any fund.
- l. 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.

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SECTION 5

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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 19th day of June 2023.



GREGORY C. EDDS, CHAIRMAN

ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



(SEAL)