

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 704-216-8180 • Fax 704-216-8195

ROWAN COUNTY AMENDED BUDGET ORDINANCE FUND 101 – GENERAL FUND FISCAL YEAR 2025

This amendment is to correct clerical errors in Section 9 of the Fiscal Year 2025 Budget Ordinance. Section 9 is to be amended and replaced in its entirety with:

SECTION 9

For the fiscal year beginning July 1, 2024, and ending June 30, 2025, the Chairman of Rowan County Board of Commissioners will receive a salary of \$18,825.66 plus a cell phone allowance of \$660. Four Commissioners will each receive salaries of \$16,079.50. These salaries are subject to change based on approval of FY25 proposed COLA. All five Commissioners will receive \$3,600 for in-County travel.

Adopted this the 15th day of July, 2024.

Greg Edds
Chairman, Board of Commissioners

ATTEST

Sarah Pack
Clerk to the Board



Greg Edds, Chairman
Jim Greene, Vice- Chairman
Mike Caskey
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ROWAN COUNTY AMENDED BUDGET ORDINANCE FUND 101 - GENERAL FUND FISCAL YEAR 2025

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, 2024 and ending June 30, 2025, and for the following functions as described by the County's chart of accounts:

General government	
Governing body	\$ 321,756
County attorney	428,218
County manager	720,917
Internal Audit	278,057
Grants	152,114
Finance	1,361,511
Human resources	734,651
Purchasing	276,552
Elections	967,360
Tax assessor	2,389,510
Tax collector	1,553,858
Register of deeds	1,308,260
Rowan Community Center	1,270,364
Public buildings	2,919,661
Court facilities	730,264
Information technology	3,784,513
Other general government	4,231,166
Total general government	<u>23,428,732</u>

ROWAN COUNTY
Fund 101 - General Fund

For the Fiscal Year 2025

Public safety	
Sheriff	\$ 17,315,949
Jail	11,600,860
Pre-trial services program	97,839
Emergency communications	3,914,144
Emergency management	1,368,491
Rescue units	11,788,086
Medical examiner	300,000
Building inspections	1,470,902
Animal services - animal control	2,286,987
Other public safety	6,665,091
Total public safety	<u>56,808,349</u>
Transportation	
Rowan Transit System	<u>2,218,006</u>
Economic and physical development	
Planning	830,363
Tourism Authority	1,300,000
Agricultural extension	343,857
Soil and water conservation	265,619
Industrial parks	14,690
Other economic and physical development	4,213,779
Total economic and physical development	<u>6,968,308</u>
Human services	
Health	23,699,367
Mental health	2,097,000
Senior services	1,762,911
Social services	26,322,784
Veterans services	380,426
Other human services	166,432
Total human services	<u>54,428,920</u>
Culture and recreation	
Recreation	7,511,344
Libraries	4,527,515
Other culture and recreation	120,192
Total culture and recreation	<u>12,159,051</u>

ROWAN COUNTY
Fund 101 - General Fund

For the Fiscal Year 2025

Education	
Public schools	\$ 49,563,741
Community college	<u>6,278,636</u>
Total education	<u>55,842,377</u>
Debt service	
Principal retirement	16,811,000
Interest and other charges	<u>6,952,000</u>
Total debt service	<u>23,763,000</u>
Transfers to other funds	<u>3,202,505</u>
Total estimated expenditures	<u>\$ 238,819,248</u>

SECTION 3

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ad valorem taxes	\$ 119,410,000
Local option sales taxes	40,000,000
Other taxes and licenses	2,540,000
Unrestricted intergovernmental	565,000
Restricted intergovernmental	21,183,673
Permits and fees	3,478,000
Sales and services	10,865,781
Investment earnings	3,000,050
Miscellaneous	175,805
Appropriated fund balance	<u>37,600,939</u>
Total estimated revenues	<u>\$ 238,819,248</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, 2024 and ending June 30, 2025:

Equipment and vehicles	
Principal	\$ 2,190,000
Interest	339,000
Parks / Recreation	
Principal	124,000
Interest	2,000
Public Schools capital improvements	
Principal	8,533,000
Interest	3,314,000
RCCC capital improvements	
Principal	3,376,000
Interest	1,854,000
Rowan Community Center	
Principal	1,907,000
Interest	953,000
EMS Station	
Principal	681,000
Interest	162,000
Debt issuance costs	<u>328,000</u>
Total appropriations	<u>\$ 23,763,000</u>

SECTION 5

The following amount is hereby appropriated to the Revaluation Division in the County Tax Assessor's Office beginning July 1, 2024 and ending June 30, 2025 for the purpose of performing the County revaluation of real property effective January 1, 2027:

In-house Revaluation Program	<u>\$ 577,740</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, 2024 and ending June 30, 2025:

Current expense	
Rowan-Salisbury Schools	
Regular appropriation	\$ 41,520,537
Special - Teachers' supplies/education appropriation	375,000
Special - career academies	12,000
Kannapolis City Schools	
Regular appropriation	3,144,615
Special - Teachers' supplies/education appropriation	26,595
Special - career academies	851
Charter Schools	
Regular appropriation	3,473,561
Special - Teachers' supplies/education appropriation	<u>10,582</u>
Total current expense	<u>48,563,741</u>
Capital outlay	
Rowan-Salisbury Schools	929,634
Kannapolis City Schools	<u>70,366</u>
Total capital outlay	<u>1,000,000</u>
Total appropriations	<u>\$ 49,563,741</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, 2024 and ending June 30, 2025:

Current expense	
Contribution from General Fund	\$ 48,563,741
Capital outlay	
Local option sales tax revenues	
Restricted for capital outlay	<u>1,000,000</u>
Total revenues for distribution to public schools	<u>49,563,741</u>
Local option sales tax revenues	
Restricted for public school debt service	7,000,000
NC education lottery proceeds	
Restricted for public school debt service	1,300,000
Contribution from General Fund	
Balance of public school debt service	<u>3,547,000</u>
Total revenues for debt service	<u>11,847,000</u>
Total revenues for public schools	<u>\$ 61,410,741</u>

Estimated restricted local sales tax of \$7,000,000 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, 2024 and ending June 30, 2025:

Current expense	\$ 3,478,636
Capital outlay	<u>2,800,000</u>
Total appropriations for distribution to RCCC	<u>6,278,636</u>
Debt service - North Campus capital improvements	
Principal	3,376,000
Interest	<u>1,854,000</u>
Total appropriations for debt service	<u>5,230,000</u>
Total appropriations	<u>\$ 11,508,636</u>

SECTION 9

For the fiscal year beginning July 1, 2024 and ending June 30, 2025, the Chairman of the Rowan County Board of Commissioners will receive a salary of \$19,127 plus a cell phone allowance of \$660. Four Commissioners will each receive salaries of \$16,337. These salaries are subject to change based on approval of FY24 proposed COLA. All five Commissioners will receive \$3,600 for in-County travel.

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, 2024, 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 \$20.1 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, or higher in cases of emergency, 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.

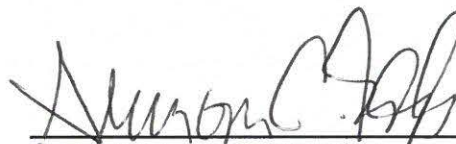
SECTION 12

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 24th day of June 2024.

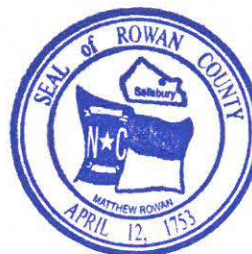


GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
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 2025

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, 2024 and ending June 30, 2025:

Public safety	
Atwell Township Fire District	\$ 1,039,853
Bostian Heights Fire District	1,200,152
Cleveland Fire District	690,602
East Gold Hill Fire District	186,979
East Landis Fire District	42,913
East Rowan Fire Service District	28,800
Ellis Cross Country Fire District	209,641
Enochville Fire District	383,412
Franklin Township Fire District	518,744
Liberty Fire District	523,073
Locke Township Fire District	1,522,519

ROWAN COUNTY
Fund 201 - Fire District Fund

For the Fiscal Year 2025

Public safety (Continued)

Miller Ferry Fire District	\$ 952,435
Mount Mitchell Fire District	128,677
Poole Town Fire District	155,668
Richfield-Misenheimer Fire District	11,334
Rockwell Rural Fire District	958,177
Rowan Iredell Fire District	61,683
Scotch Irish Fire District	157,422
South Rowan Fire Service District	6,790
South Salisbury Fire District	679,472
Union Fire District	311,021
West Rowan Fire District	554,589
Woodleaf Fire District	<u>454,954</u>

Total expenditures appropriated \$10,778,910

SECTION 3

It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Ad valorem taxes \$ 10,778,910

SECTION 4

The following tax rates are hereby established for the fiscal year beginning July 1, 2024 and ending June 30, 2025 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 2025 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 2025

<u>Fire District</u>	<u>FY 2025 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	.1100
Mount Mitchell Fire District	.0726
Poole Town Fire District	.0900
Richfield-Misenheimer Fire District	.0700
Rockwell Rural Fire District	.0995
Rowan Iredell Fire District	.0820
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, 2024:

<u>Fire District</u>	<u>Property Valuation</u>
Atwell Township Fire District	\$ 1,088,281,025
Bostian Heights Fire District	1,360,716,841
Cleveland Fire District	752,880,491
East Gold Hill Fire District	211,994,411
East Landis Fire District	103,033,596
East Rowan Fire Service District	41,981,862
Ellis Cross Country Fire District	251,670,421
Enochville Fire District	489,046,035
Franklin Township Fire District	588,145,257
Liberty Fire District	667,185,259

ROWAN COUNTY
Fund 201 - Fire District Fund

For the Fiscal Year 2025

<u>Fire District</u>	<u>Property Valuation</u>
Locke Township Fire District	\$ 1,593,426,312
Miller Ferry Fire District	883,520,258
Mount Mitchell Fire District	180,858,762
Poole Town Fire District	176,494,311
Richfield-Misenheimer Fire District	16,522,455
Rockwell Rural Fire District	982,644,506
Rowan Iredell Fire District	76,758,290
Scotch Irish Fire District	178,483,111
South Rowan Fire Service District	7,697,902
South Salisbury Fire District	770,376,121
Union Fire District	577,033,335
West Rowan Fire District	628,785,206
Woodleaf Fire District	<u>618,985,436</u>
Total appraised valuation of property	<u>\$ 12,246,521,206</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, or higher in cases of emergency, 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.

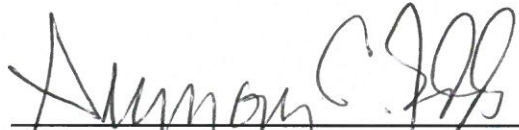
SECTION 7

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 24th day of June 2024.

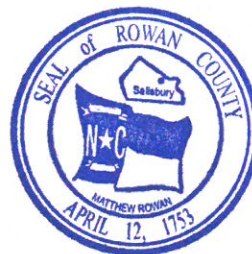


GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



(SEAL)

Greg Edds, Chairman
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ROWAN COUNTY BUDGET ORDINANCE FUND 202 - EMERGENCY TELEPHONE SYSTEM FUND FISCAL YEAR 2025

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, 2024 and ending June 30, 2025:

Public safety	
Emergency communications	<u>\$ 1,155,818</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, 2024 and ending June 30, 2025:

Restricted intergovernmental	
State 911 fees	\$ 346,977
Appropriated fund balance	<u>808,841</u>
 Total estimated revenues	 <u>\$ 1,155,818</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, or higher in cases of emergency, 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

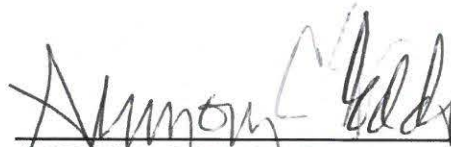
Fund 202 - Emergency Telephone System Fund

For the Fiscal Year 2025

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.

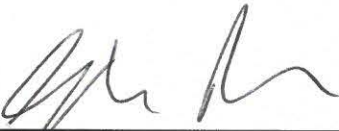
Adopted this 24th day of June 2024.



GREGORY C. EDDS, CHAIRMAN

ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK

CLERK TO THE BOARD



(SEAL)

Greg Edds, Chairman
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ROWAN COUNTY BUDGET ORDINANCE FUND 206 - OPIOID SETTLEMENT FUND FISCAL YEAR 2025

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, 2024 and ending June 30, 2025:

Opioid Settlement	
Expenditures	<u>\$ 1,475,808</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, 2024 and ending June 30, 2025:

Opioid Settlement	
Revenues	<u>\$ 1,475,808</u>

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.

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, or higher in cases of emergency, 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

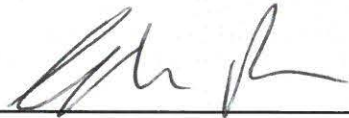
Copies of this Budget Ordinance shall be furnished to the Budget Officer, County Finance Director and County Tax Collector for direction in carrying out their duties and are available for public inspection.

Adopted this 24th day of June 2024.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



(SEAL)

Greg Edds, Chairman
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ROWAN COUNTY FINANCIAL PLAN FUND 501 - RISK MANAGEMENT FUND FISCAL YEAR 2025

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS, ROWAN COUNTY, NORTH CAROLINA, that the following Financial Plan 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, 2024 and ending June 30, 2025:

Administration	\$ 71,813
Professional and property liability	1,522,700
Workers' compensation	<u>580,701</u>
Total estimated expenditures	<u>\$ 2,175,214</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, 2024 and ending June 30, 2025:

Charges for services	\$ 700,000
Investment earnings	90,000
Insurance Settlement	200,000
Transfers in	720,107
Appropriated fund balance	<u>465,107</u>
Total estimated revenues	<u>\$ 2,175,214</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, or higher in cases of emergency, 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.

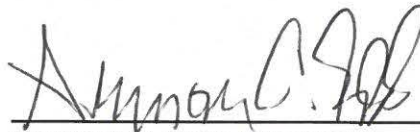
SECTION 5

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 Financial Plan 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 24th day of June 2024.



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
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ROWAN COUNTY BUDGET ORDINANCE FUND 601 - LANDFILL FUND FISCAL YEAR 2025

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, 2024 and ending June 30, 2025:

Administration	\$ 474,785
Recycling operations	945,955
Sanitation operations	1,429,416
Solid waste operations	<u>6,783,615</u>
Total estimated expenditures	<u>\$ 9,633,771</u>

SECTION 3

It is estimated that the following revenues will be available in the Landfill Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Charges for services	\$ 8,498,771
Scrap tire disposal tax	305,000
Solid waste disposal tax	80,000
Investment earnings	<u>750,000</u>
Total estimated revenues	<u>\$ 9,633,771</u>

SECTION 4

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

- a. He may transfer amounts between departments, and between objects of expenditures and revenue within a department, without limitations upon written request of the Department Head or Finance 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, or higher in cases of emergency, 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 24th day of June 2024.



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
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ROWAN COUNTY BUDGET ORDINANCE FUND 603 - AIRPORT FUND FISCAL YEAR 2025

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, 2024 and ending June 30, 2025:

Airport operations	<u>\$ 4,558,991</u>
--------------------	---------------------

SECTION 3

It is estimated that the following revenues will be available in the Airport Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Charges for services	\$ 1,391,200
Investment earnings	90,000
Capital contributions	595,000
Transfers in	2,040,000
Appropriated fund balance	<u>442,791</u>
Total estimated revenues	<u>\$ 4,558,991</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, or higher in cases of emergency, when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.

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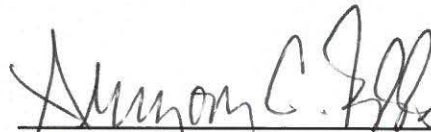
SECTION 5

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 24th day of June 2024.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



(SEAL)

Greg Edds, Chairman
Jim Greene, Vice- Chairman
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ROWAN COUNTY BUDGET ORDINANCE FUND 605 - WATER FUND FISCAL YEAR 2025

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, 2024 and ending June 30, 2025:

Water operations	<u>\$ 722,398</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, 2024 and ending June 30, 2025:

Charges for services	\$ 250,000
Transfer from General Fund	442,398
Investment earnings	<u>30,000</u>
Total estimated revenues	<u>\$722,398</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.

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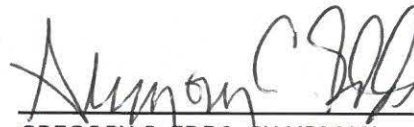
SECTION 5

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 24th day of June 2024.



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 701 - DSS TRUST FUND FISCAL YEAR 2025

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, 2024 and ending June 30, 2025:

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, 2024 and ending June 30, 2025:

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, or higher in cases of emergency, when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.

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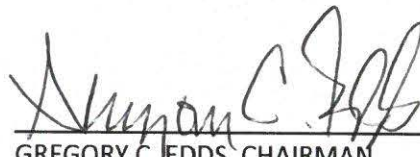
SECTION 5

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 24th day of June 2024.



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 702 – FINES AND FORFEITURES FUND FISCAL YEAR 2025

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, 2024 and ending June 30, 2025:

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

SECTION 3

It is estimated that the following collections of penalties, fines and forfeitures for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

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

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, or higher in cases of emergency, when the appropriate annual budget or capital project ordinance contains sufficient appropriated funds.

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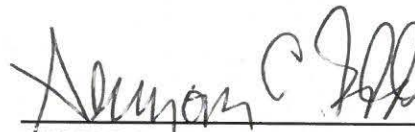
SECTION 5

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 24th day of June 2024.



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 2025

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, 2024 and ending June 30, 2025:

Expenditures	<u>\$ 10,600,000</u>
--------------	----------------------

SECTION 3

It is estimated that the following revenues will be available in the ARPA Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Disaster reimbursement	\$ 10,300,000
Investment Earnings	<u>300,000</u>
Total estimated revenues	<u>\$ 10,600,000</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.

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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

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ROWAN COUNTY

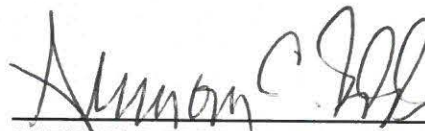
Fund 703 – American Rescue Plan Act Fund

For the Fiscal Year 2025

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 24th day of June 2024.



GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:



SARAH PACK
CLERK TO THE BOARD



(SEAL)