ROWAN COUNTY
PROPOSED BUDGET
FISCAL YEAR 2026

		Page #
Budget Message - Fund 101 - General Fund		1-13
Budget Message - Fund 201 - Fire District Fund		14-16
Budget Message - Fund 202 - Emergency Telephone System Fund		17-18
Budget Message - Fund 206 - Opioid Settlement Fund		19-20
Budget Message - Fund 501 - Risk Management Fund		21-23
Budget Message - Fund 601 - Landfill Fund		24-25
Budget Message - Fund 603 - Airport Fund		26-27
Budget Message - Fund 605 - Water Fund		28-29
Budget Message - Fund 701 - DSS Trust Fund		30-31
Budget Message - Fund 702 - Fines and Forfeitures		32-33
Budget Message - Fund 703 - ARPA		34-35
Schedule 1	Revenues	36-37
Schedule 2	Expenditures	38
Schedule 3	Fee Changes	39-42
Schedule 4	New Positions and Upgrades	43-44
Schedule 5	Special Appropriations	45-46
Schedule 6	Vehicle Replacements	47-48
Schedule 7	Fire District's Proposed Tax Rates and Levies	49
Budget Ordinances		50-89
1000	Ad Valorem Tax Revenue	90
2000	Sales Use and Other Tax Revenue	91-92
3000	Other General Revenue	93
4110	Governing Body	94
4112	General Government	95-98
4114	County Attorney	99
4120	County Manager	100
4122	Internal Audit & Fleet	101
4123	Grants	102
4124	Rowan County Community Center	103-109
4125	Finance	110-111
4131	Human Resources	112-113
4134	Facilities Management	114-125
4135	Court Facilities	126-127

ROWAN COUNTY
PROPOSED BUDGET
FISCAL YEAR 2026

		Page #
4138	Purchasing	128
4140	County Assessor	129-132
4150	Tax Collector	133-135
4160	Information Technology	136-137
4170	Board of Elections	138-144
4180	Register of Deeds	145-146
4210	Telecommunications	147-149
4250	Inspections	150-154
4260	Medical Examiner	155
4330	Emergency Services	156-177
4400	Sheriff	178-214
4402	DJJDP	215
4425	Pre-trial Services	216
4500	Rowan Area Transit	217-224
4805	Economic Development	225
4810	Tourism Development Authority	226
4820	Industrial Park	227
4830	Planning	228-230
4950	Cooperative Extension	231-233
5010	Soil & Water Conservation	235-237
5090	Special Appropriations	238-292
5100	Health	293-342
5300	Social Services	343-356
5510	Mental Health	357
5550	Senior Services	358-359
5580	Veteran Services	360-361
5585	Re-Entry Council	362
6100	Library	363-368
6200	Parks and Recreation	369-416
6400	Animal Services	417-426
7110	Rowan-Cabarrus Community College	429-431
7120	Rowan-Salisbury Schools	432-456
7130	Kannapolis City Schools	457-482

ROWAN COUNTY
PROPOSED BUDGET
FISCAL YEAR 2026

		Page #
7140	Rowan Charter Schools	483
9100	Debt Service	484-485
Fund 201	Fire & Service District	486-516
Fund 202	Emergency Phone System	517
Fund 206	Opioid Settlement	518-526
Fund 501	Risk Management	527-528
Fund 601	Environmental Management	529-538
Fund 603	Airport	539-547
Fund 605	Water	548-549
Fund 701	DSS Trust	550
Fund 702	Fines and Forfeitures	551
Fund 703	ARPA	552-553

Recommended Amendments to the FY 2026 Proposed Budget:

1 – Items to be included:

Account	Description	Amount	Type	Increase/Decrease
1143390-495000	Approp FB-Unrestricted	$922,802	Rev	Increase
1145010-434027	Soil & Water Grant	$ 23,249	Rev	Increase
1154010-510005	Salaries-Regular	$ 4,863	Exp	Increase
1155090-591060	Rowan-Cabarrus YMCA	$ 20,000	Exp	Increase
1155090-591024	Rowan Helping Ministries	$ 20,000	Exp	Increase
1157120-594040	RSS Certified Supplement	$901,188	Exp	Increase

Additional Fund Balance is needed to balance the budget with these changes.

Soil and Water receives a grant for a portion of their salaries from the State it was overlooked in the budget process so we would like to include.

Board Clerk Certification was awarded after salaries and benefits to budget.

Appropriation for community organizations is being included for the YMCA and Rowan Helping Ministries.

Additional funding to increase Rowan Salisbury Schools Certified Supplement by 1%

2 - The below language to amend the Employee Pay section to add or change the highlighted words:

Employee Pay

During FY 2025, the county hired an outside consultant to conduct a pay study for public safety. This included employees in the Sheriff's Office, Emergency Services (Management, Medical Services and Fire) and Animal Services. The FY 2026 budget includes the following recommendations from the pay study. In addition, this budget recommends hiring a consultant to study the grade placement recommendations for all non-public safety positions.

1. Make pay grade changes as shown in the table below. (Appendix A)

2. Each employee's pay will be brought up to at least the minimum of their new grade.

3. The pay differential in the amount of $2,600 a year to all deputies who work full-time in the Patrol, Sheriff's Office Criminal Apprehension Team (SOCAT), and Detention remains the same.

4. This budget does not include a Cost-of-Living Adjustment (COLA).

5. Add a $500 in-grade progression increase to each benefitted employee's base pay, excluding the Commissioners, County Attorney and County Manager. The range of this increase is approximately 0.32% to 1.49%. They pay scale will not increase by $500 for each grade. This increase shall be added after the grade changes listed in Appendix A.

6. Add a 4% in-grade progression increase to all County benefitted employees, excluding the Commissioners, County Attorney and County Manager. The sole purpose of the progression increase is to move employees toward the mid-point of their prospective pay grade. The pay scale will not increase by 4% for each grade. This increase shall be added after the grade changes listed in Appendix A and the $500 in-grade progression increase.

7. Make additional adjustments for length of service in current position for public safety benefitted employees as follows:

   a. Below 3 years in current position as of 06/30/25 = no adjustment
   b. 3-4 years in current position as of 06/30/25 = 1%
   c. 5-8 years in current position as of 06/30/25 = 2%
   d. 9+ years in current position as of 06/30/25 = 3%

   These in-grade adjustments shall be added after the grade changes listed in Appendix A, the $500 in-grade progression increase and 4% in-grade progression increase.

8. The FY 2026 budget recommends the continued implementation of an on-going Longevity Program as outlined in the Personnel Policy Manual 5.9 Longevity / Merit Program and Bonus Pay with an appropriation of $227,410. The program will run annually and independently from other types of increases that may be implemented in any given year, such as cost-of-living adjustments. The formula will be applied to pay after other increases. All eligible employees will receive between 0.5% and 2.0% longevity pay in FY 2025, to take effect on January 1, 2026. Unlike the in-grade progression increases the County Attorney and County Manager remain eligible for this increase.

The Longevity Program increases an employee's salary base pay based on the following formula:

a. 0.5% increase for benefitted employees with at least one (1), but less than five (5), continuous years of service as of December 31st
b. 1.0% increase for benefitted employees with at least five (5), but less than ten (10), continuous years of service as of December 31st
c. 1.5% increase for benefitted employees with at least ten (10), but less than fifteen (15), continuous years of service as of December 31st
d. 2.0% increase for benefitted employees with at least fifteen (15) continuous years of service as of December 31st

The above formula for part-time benefitted employees will be pro-rated based upon average hours worked per week.

APPENDIX A

Current PG	Recommended PG	POSITION CLASS TITLE	DEPARTMENT
5	6	Animal Shelter Attendant	Animal Services
7	8	Veterinary Assistant	Animal Services
11	14	Emergency Services Planner	Emergency Services
14	15	Deputy (80 hr and 85.5 hr)	Sheriff's Office
14	15	Detention Officer (80hr and 85.5 hr)	Sheriff's Office
15	16	Corporal (80 hr and 85.5 hr)	Sheriff's Office
15	16	Detention Corporal (80 hr and 85.5 hr	Sheriff's Office
16	19	Animal Shelter Assistant Director	Animal Services
17	19	911 Section Chief	Emergency Services
17	18	Detective (80 hr and 85.5 hr)	Sheriff's Office
17	18	EMS Captain	Emergency Services
18	19	Det. Sergeant (80 hr and 85.5 hr)	Sheriff's Office
18	19	Sergeant (80 hr and 85.5 hr)	Sheriff's Office
19	22	911 Division Chief	Emergency Services
20	21	Det. Lieutenant (80 hr and 85.5 hr)	Sheriff's Office
20	21	Lieutenant (80 hr and 85.5 hr)	Sheriff's Office
23	24	Captain	Sheriff's Office
25	28	Animal Services Director	Animal Services
25	26	Veterinarian	Animal Services

The $500 progression increase estimated cost of $479,000, the in-grade progressive pay increase estimated cost of $2,890,734, and additional adjustment for public safety estimated cost of $240,000.

Progressive Pay shall not be moved to a department unless it is needed. If departments lapse salary from vacant positions is such that the department has enough currently budgeted to cover the increase for progressive pay, then funds will not be moved by way of a budget amendment to the department.

TABLE OF CONTENTS

Section

I Introduction
II Revenue
III Expenditures
A. Departmental
B. Education
C. Debt Service
IV Conclusion

Attachments

1 Rowan County Manager's Budget Summary - FY 2026 Recommended Budget - Revenues

2 Rowan County Manager's Budget Summary - FY 2026 Recommended Budget - Expenditures

3 FY 2026 Budget Requests with Manager's Recommendations – New Positions and Upgrades

4 FY 2026 Budget Requests with Manager's Recommendations – Special Appropriations

5 FY 2026 Budget Requests with Manager's Recommendations – Vehicles

6 FY 2026 Recommended Fee Changes

Supporting Information

A Budget Workbook – Proposed Budget

B Budget Ordinance

I. Introduction

As the Manager and Budget Officer for Rowan County, it's a true honor to present the proposed operating budget of the General Fund for the Fiscal Year 2026 (FY 2026). The requested expenditures for the General Fund total $288,217,811, a 20.68% increase of $49,398,563 over last year's budget.

The recommended FY 2026 General Fund budget is in the amount of $215,404,572, a 9.80% decrease of $23,414,676 compared to last year's budget. The recommended budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act.

This budget message summarizes the attachments, budget workbook, and budget ordinance.

II. Revenue

This section is a general summary of the revenue recommended in Schedule 1.

Property Tax

The projected tax base for FY 2026 is $21,225,000,000 and includes real property, personal property and vehicles, with a tax collection rate of 98.00%, same as last year's rate. This is a 5.47% increase over last year's $20,125,000,000 tax base creating a $2,304,000 increase over last year's ad valorem tax revenue.

The current year's tax rate is 58. The recommended tax rate for FY 2026 will remain the same at 58 cents.

Sales Tax

Of the seven cents of sales tax charged on purchases in the County, Rowan County Government receives 2¼ cents. In addition, the County receives an allocation of Article 44.524(c) sales tax, which is restricted for education and economic development expenditures. The County shares proceeds with the municipalities in the amount of $4,900,000 for the hold harmless provision in the Medicaid Relief Swap Project initiated by the State in FY 2008. In March of 2024 the County was notified of a reduction in the hold harmless refund provided by the State. The Article 46 ¼ cent sales tax, approved by the voters in the November 2010 referendum, is dedicated to public safety.

For FY 2026, the recommended budget includes projected sales tax revenue at $40,000,000, this is flat or a 0% increase over FY 2025 adopted budget. The recommended sales tax revenue makes up approximately 18.57% of the overall general fund revenue.

Since the pandemic we have seen a significant increase in our sales tax revenue and in FY 2025 we adjusted our projection to be more in line with our actual revenues. This adjustment, along with uncertainty of consumer spending as it relates to changes at the federal level around tariffs are contributing factors as to why sales tax is budgeted flat for FY 2026. Projections provided by the state cautiously projected a 2% increase, prior to tariffs. Remaining conservative on this projection for FY 2026 is the best approach.

As outlined in the North Carolina General Statutes, the local option ½ cent sales tax known as Article 40 (enacted in 1983) requires that 30% of the proceeds be restricted for public school capital outlay; the local option ½ cent sales tax known as Article 42 (enacted in 1988) restricts 60% of its proceeds for the same purpose. Staff estimate that these restricted revenues will provide $7,900,000 to Rowan County for School Capital. The recommended debt service for schools far exceeds the restricted proceeds, and all but $1,000,000 of the restricted proceeds will be allocated for the retirement of debt associated with school construction.

The below chart shows 10 years of Sales Tax Revenue:

Fiscal Year	Total Sales Tax Revenue
2016	$ 20,430,780
2017	$ 23,650,001
2018	$ 24,514,531
2019	$ 26,614,717
2020	$ 28,531,122
2021	$ 32,160,793
2022	$ 38,664,060
2023	$ 43,073,092
2024	$ 41,969,786
2025 Projection	$ 40,000,000
2026 Budget	$ 40,000,000

Lottery Revenues

In the past, State law required 40% of lottery proceeds to be set aside for school construction. In the 2013 North Carolina Legislative Session, this 40% earmark was eliminated. Now, 100% of the funds are paid to the State to be appropriated to the counties at its discretion. The recommended County budget includes $1,300,000 in lottery funding to pay school debt payments as promised with the lottery approval in 2005.

Fees

This budget recommends increasing fees in the Tax Assessor, Planning, Emergency Services, Health, Parks & Recreation, and Animal Services departments. A detailed fee schedule adjustment can be found in Schedule 3.

Fund Balance

All local governments in North Carolina maintain a fund balance to provide cash flow, in part because property taxes, the largest revenue source for local governments, do not become due until January 5th of each fiscal year. The FY 2026 recommended fund balance appropriation to balance the budget is $10,604,361

This is $26,996,578 less than last year's approved fund balance appropriation of $37,600,939, or a 71.8% decrease. This increase covers several one-time capital expenditures outlined in the expenditure sections. There is $0 budgeted in contingency.

As of June 30, 2024, Rowan County had a Total Fund Balance of $154,273,795. The below chart shows the amount in each fund balance category:

Fund Balance Category	Amount
Non-spendable	$ 138,528
Restricted by State Statute	20,305,824
Restricted	9,479,272
Committed	2,159,902
Assigned	54,635,834
Unassigned	67,554,435
	$ 154,273,795

III. Expenditures – (A) Departmental

This section is a general summary of the expenditures recommended in Schedule 2.

A - Capital

One-time Capital Expenditures

The recommended budget includes $602,000 for large one-time capital items, as listed below:

Item	Cost	Funding Source
Sewer System Upgrade Facilities	$ 63,000	General Fund Fund Balance
Odyssey Install Courthouse	40,000	General Fund Fund Balance
800 Radios Transit	136,000	54%Grants 46% General Fund
Playground Sloan Park	100,000	General Fund Fund Balance
Election Equipment Upgrades	23,000	General Fund Fund Balance
HVAC – DSS	30,000	General Fund Fund Balance
CRAVC – Telecom	210,000	General Fund Fund Balance
Total	$602,000	

Vehicles

Schedule 6 provides a list of requested vehicles and estimated cost. The proposed budget includes 20 vehicle purchases, at a purchase cost of $1,595,880 for the departments as follows:

Department	Vehicles	Estimated Cost
Emergency Services	1	$ 225,000
Facilities	1	50,802
Transit *	3	342,081
Sheriff	15	977,997
Total	20	$ 1,595,880

**Ninety percent of the transit vehicles' expense will be reimbursed to the County through the DOT CTP Capital Grant.*

B – Operational Expense Highlights

Health Insurance

The County's self-insured employee health plan is budgeted at $1,145 per employee per month for all full-time employees in all funds. This recommendation is a $55 increase per employee per month for FY 2026 and will be paid by the County. Employees hired after January 2012 will also see a monthly increase from $109 to $114.50 for their portion. The estimated overall increase to the budget is $628,320. This is a 5.04% increase over last year's insurance cost.

Employee Pay

During FY 2025, the county hired an outside consultant to conduct a pay study for public safety. This included employees in the Sheriff's Office, Emergency Services (Management, Medical Services and Fire) and Animal Services. The FY 2026 budget includes the following recommendations from the pay study. In addition, this budget recommends hiring a consultant to study the grade placement recommendations for all non-public safety positions.

1. Make pay grade changes as shown in the table below. (Appendix A)

2. Each employee's pay will be brought up to at least the minimum of their new grade.

3. The pay differential in the amount of $2,600 a year to all deputies who work full-time in the Patrol, Sheriff's Office Criminal Apprehension Team (SOCAT), and Detention remains the same.

4. This budget does not include a Cost-of-Living Adjustment (COLA).

5. Add a $500 in-grade progression increase to each employee's base pay, excluding the County Attorney and County Manager. The range of this increase is approximately 0.32% to 1.49%. They pay scale will not increase by $500 for each grade. This increase shall be added after the grade changes listed in Appendix A.

6. Add a 4% in-grade progression increase to all County employees, excluding the County Attorney and County Manager. The sole purpose of the progression increase is to move employees toward the mid-point of their prospective pay grade. The pay scale will not increase by 4% for each grade. This increase shall be added after the grade changes listed in Appendix A and the $500 in-grade progression increase.

7. Make additional adjustments for length of service in current position for public safety employees as follows:
   a. Below 3 years in current position as of 06/30/25 = no adjustment
   b. 3-4 years in current position as of 06/30/25 = 1%
   c. 5-8 years in current position as of 06/30/25 = 2%
   d. 9+ years in current position as of 06/30/25 = 3%

   These in-grade adjustments shall be added after the grade changes listed in Appendix A, the $500 in-grade progression increase and 4% in-grade progression increase.

8. The FY 2026 budget recommends the continued implementation of an on-going Longevity Program as outlined in the Personnel Policy Manual 5.9 Longevity / Merit Program and Bonus Pay with an appropriation of $227,410. The program will run annually and independently from other types of increases that may be implemented in any given year, such as cost-of-living adjustments. The formula will be applied to pay after other increases. All eligible employees will receive between 0.5% and 2.0% longevity pay in FY 2025, to take effect on January 1, 2026. Unlike the in-grade progression increases the County Attorney and County Manager remain eligible for this increase.

   The Longevity Program increases an employee's salary base pay based on the following formula:

   a. 0.5% increase for benefitted employees with at least one (1), but less than five (5), continuous years of service as of June 30th
   b. 1.0% increase for benefitted employees with at least five (5), but less than ten (10), continuous years of service as of June 30th

c. 1.5% increase for benefitted employees with at least ten (10), but less than fifteen (15), continuous years of service as of June 30th
d. 2.0% increase for benefitted employees with at least fifteen (15) continuous years of service as of June 30th

The above formula for part-time benefitted employees will be pro-rated based upon average hours worked per week.

APPENDIX A

Current PG	Recommended PG	POSITION CLASS TITLE	DEPARTMENT
5	6	Animal Shelter Attendant	Animal Services
7	8	Veterinary Assistant	Animal Services
11	14	Emergency Services Planner	Emergency Services
14	15	Deputy (80 hr and 85.5 hr)	Sheriff's Office
14	15	Detention Officer (80hr and 85.5 hr)	Sheriff's Office
15	16	Corporal (80 hr and 85.5 hr)	Sheriff's Office
15	16	Detention Corporal (80 hr and 85.5 hr	Sheriff's Office
16	19	Animal Shelter Assistant Director	Animal Services
17	19	911 Section Chief	Emergency Services
17	18	Detective (80 hr and 85.5 hr)	Sheriff's Office
17	18	EMS Captain	Emergency Services
18	19	Det. Sergeant (80 hr and 85.5 hr)	Sheriff's Office
18	19	Sergeant (80 hr and 85.5 hr)	Sheriff's Office
19	22	911 Division Chief	Emergency Services
20	21	Det. Lieutenant (80 hr and 85.5 hr)	Sheriff's Office
20	21	Lieutenant (80 hr and 85.5 hr)	Sheriff's Office
23	24	Captain	Sheriff's Office
25	28	Animal Services Director	Animal Services
25	26	Veterinarian	Animal Services

The $500 progression increase estimated cost of $479,000, the in-grade progressive pay increase estimated cost of $2,890,734, and additional adjustment for public safety estimated cost of $240,000.

Progressive Pay shall not be moved to a department unless it is needed. If departments lapse salary from vacant positions is such that the department has enough currently budgeted to cover the increase for progressive pay, then funds will not be moved by way of a budget amendment to the department.

Positions Requested and Eliminated

The FY 2026 budget included a request for 39 positions at a total cost of $2,821,833. The requested budget also included $341,977 in requested position upgrades for 25 positions. The proposed budget includes the elimination of 10 full-time vacant positions. These positions total $713,063 in salaries and benefits. Below is a listing of the positions:

Department	Position
County Manager	Administrative Assistant I
Facilities	Custodial Worker
Tax Collector	Office Assistant II
Information Technology	IT Business Analyst III
Health	Office Assistant III
DSS	Social Worker II
DSS	IM Caseworker I
DSS	Office Assistant III
Library	Librarian I
Parks & Recreation	Park Maintenance I

Special Appropriations to Non-County Agencies

Annually, many agencies and non-profit groups request funds from Rowan County to provide their services. These special grants and appropriations are made on an annual basis with consideration to continue the funding. A complete listing of the requests can be found in Attachment 5**.**

Article 46 Sales Tax Expenditures

The recommended budget includes expending $5,623,730 million in public safety projects that can be covered with Article 46 sales tax. Below table shows a list of those projects and budgeted cost. Revenues are projected at $5,600,000; the difference will be covered by available funds from previous years.

Description	Budgeted Amount
Radio Debt Service - FY2023	$ 1,742,000
Telecom Debt Service - FY2024 Budget	1,486,000
NEW - South EMS Station Debt Service	1,715,000
Sheriff Department Vehicles	680,730
	$ 5,623,730

III. Expenditures – (B) Education

Education

Rowan County Schools make up approximately 33.62%, or $72,425,225, of the recommended County budget. This includes $55,957,558 for operating, and $16,468,000 for debt service. Operating costs consist of current expense and recurring capital.

	FY 2025 Original Budget	FY 2026 Requested Budget	Difference in Requested and Original	% Increase/ (Decrease)
RCCC	$ 6,278,636	$ 32,998,636	$ 26,720,000	425.6%
Rowan-Salisbury Schools	42,837,171	62,570,872	19,733,701	46.1%
Kannapolis City Schools	3,242,427	3,454,064	211,637	59.8%
Charter Schools	3,484,143	4,815,352	1,331,209	38.2%
Total	$ 55,842,377	$ 103,838,924	$ 47,996,547	86.0%

The total recommended amount to be paid directly to Rowan County Schools in the FY 2026 budget is $55,957,225, a 0.2%, or $114,848 increase.

	FY 2025 Original Budget	FY 2026 Recommended Budget	Difference in Recommended and Original	% Increase/ (Decrease)
RCCC	$ 6,278,636	$ 3,778,636	$ (2,500,000)	(39.8%)
Rowan-Salisbury Schools	42,837,171	43,991,689	1,154,518	2.7%
Kannapolis City Schools	3,242,427	3,275,977	33,550	1.0%
Charter Schools	3,484,143	4,910,923	1,426,780	41.0%
Total	$ 55,842,377	$ 55,957,225	$ 114,848	0.2%

Rowan-Cabarrus Community College

For FY 2026, the College requested $32,998,636. This request does not include a request for funding of the project approved by the bond that was approved by the voters in FY 2020. The budget estimates paying two semi-annual debt payments for the bond referendum in FY 2026, this was budgeted FY 2025 and estimates increases the our debt service by $4,301,000.

Public Schools (Elementary through High School)

Current Expense

The appropriations for public schools' current expense and capital outlay are made in accordance with the projected average daily membership (ADM) of each school unit. Historically estimates were provided by the State Department of Public Instruction. The State has changed the way it funds schools and no longer provides this estimate. For the FY25-26 budget these estimates were received from the respective school systems. The

estimated average daily membership percentages for school year 2025-26 are provided below:

School System	FY 2023 Students	FY 2023 %	FY 2024 Students	FY 2024 %	FY 2025 Students	FY 2025 %	FY 2026 Students	FY 2026 %
Rowan-Salisbury Schools	18,396	88.1	18,180	88.0	17,994	86.3	17,860	84.2
Kannapolis City Schools	1,391	6.6	1,325	6.4	1,362	6.5	1,330	6.3
Charter Schools	1,104	5.3	1,143	5.6	1,496	7.2	2,028	9.5
Totals	20,891	100.0	20,648	100.0	20,852	100.0	21,218	100.0

According to estimates provided by the schools systems for the average daily memberships, it is projected that Rowan-Salisbury Schools will lose 134 students, Kannapolis City Schools will loss 32 students, and Charter Schools will gain 532 students.

This budget recommends that per pupil funding for current operating expenses increase by 3.5% over FY 2025 to $2,411.03. Proposed current operating and capital expense and debt service for the School Systems is summarized below:

School System	FY 2025	Total Proposed Funding for FY 2026
Rowan-Salisbury Schools (Current Operating)	$ 41,520,537	$ 42,673,996
Rowan-Salisbury Schools (Current Capital)	929,634	930,693
Debt Service	4,870,800	10,974,150
Debt Service for $16 Million *	1,500,000	0
Debt Service for $55 Million **	5,014,000	0
Total	$ 53,834,971	$ 54,578,839

**This was the estimated amount to pay the debt service on $16 million dollars for FY 2025. The actual debt service payment is included in the Debt Service amount in the FY 2026 column.*

*** This was the estimated amount to pay the debt service on $55 million dollars for FY 2025. The actual debt service payment is included in the Debt Service amount in the FY 2026 column.*

School System	FY 2025	Total Proposed Funding for FY 2026
Kannapolis City Schools (Current Operating)	$ 3,144,615	$ 3,177,893
Kannapolis City Schools (Current Capital)	70,366	69,307
Debt Service for $2 Million*	254,000	0
Debt Service	208,200	138,850
Total	$ 3,677,181	$ 3,386,050

**This was the estimated amount to pay the debt service on $2 million dollars for FY 2025. The actual debt service payment is included in the Debt Service amount in the FY 2026 column.*

Charter Schools	$ 3,473,561	$ 4,889,569

Important Note: The annual appropriation made to the School Systems for classroom teachers' supplies, or as a separate education appropriation, is not part of the current expense funding reflected above and has been continued in the Budget.

Schools Special Appropriation

Since FY 1999, the Board of County Commissioners has appropriated a sum of County funds for the purpose of providing supplies and materials to classroom teachers, or as a separate education appropriation. The appropriation made by the Board has been in the amount of $375,000 to Rowan-Salisbury Schools, with a comparable amount to the other School Systems based upon average daily membership (ADM). I have included the funds for this appropriation in the Budget.

Schools Capital Outlay

The Board has routinely appropriated the proceeds from the restricted portions of the local option sales taxes for debt service to the public schools for use in capital outlay and technology. It is anticipated that the following amounts will be received and be eligible for distribution in FY 2026, detailed below:

	FY 2025	FY 2026	Difference
Estimated Revenue from Article 40 Restricted	$ 2,600,000	$ 2,500,000	$ (100,000)
Estimated Revenue from Article 42 Restricted	5,400,000	5,400,000	0
Estimated for Principal Payments for Debt	(8,533,000)	(7,759,000)	774,000

Appropriation of Expanded Sales Tax Base Revenue

The recommended budget includes $1,000,000 of the expanded sales tax to be spent on education. The funds are allocated based on ADM percentages to Rowan-Salisbury Schools, Kannapolis City Schools, and Charter Schools in the amounts of $841,738, $62,683, and $95,579, respectively.

III. Expenditures – (C) Debt Service

Debt Service

The below table summarizes the proposed debt service payments in the FY 2026 all funds proposed budget:

Description		Payment
Radio Equipment - 2023		$ 1,742,000
Rowan Community Center - Ag Center 2023		2,792,000
Telecom Project - 2024 Budget		1,486,000
South EMS Station - 2025 Budget		1,715,000
RCCC - Bond 2011		862,250
RCCC - HVAC/Dental - 2016		126,750
RCCC - Paving/Notification System - 2020		65,000
RCCC 2020 Bond Techn Building, Fire Decontamination Station, Career Promise Builidng, and Renovation Fine Arts Program		4,301,000
KCS - Elem School 2025		138,850
RSS - Central Office - 2015		527,500
RSS - Roofs - 2017		677,500
RSS - West Elementary School - 2018		2,865,500
RSS - HVAC - 2020		701,000
RSS - 3-8 School 2025		4,803,450
RSS - Roofs 2025		1,399,200
NEW - DNP Train - 2026 Budget		407,616
Estimated Issuance Costs		454,000
		$ 25,064,616
Airport - Hangar - 2016		$ 284,000
Airport - Hangar - 2024		1,555,000
		$ 1,839,000
Total Debt Service		$ 26,903,616

IV. CONCLUSIONS FROM THE PROPOSED FY 2025 BUDGET

Rowan County is fortunate to have a professional and solid Finance Department under the leadership of Finance Director Anna Bumgarner. Much of the credit for this budget goes to Anna Bumgarner, Siobhan Allen, and Samantha Rosenhaus.

If you have any questions regarding the proposed budget, please contact staff or myself.

Sincerely,

Aaron Church

SUBMISSION OF

PROPOSED ANNUAL BUDGET

TO THE

ROWAN COUNTY

BOARD OF COMMISSIONERS

Fiscal Year 2026
Fund 201 - Fire District Fund

Aaron Church, County Manager

May 19, 2025

The Fire District Fund was established by the Board of Commissioners to account for fire and special service district taxes levied by the Board for the purpose of providing fire services to the unincorporated areas of Rowan County. For fiscal year 2026, the County received budget requests from 22 fire and service districts. The following eleven districts have proposed tax rate increases which are not recommended:

	Current Tax Rate	FY 2026 Levy at Current Tax Rate	Proposed Tax Rate	FY 2026 Levy at Proposed Tax Rate	Increase in Levy
Bostian Heights	0.0900	$ 1,264,788	0.1100	$ 1,545,852	$ 281,064
Cleavland Community	0.0936	686,768	0.1300	953,844	267,076
East Landis	0.0425	41,119	0.0825	79,818	38,699
East Rowan Service	0.0700	40,851	0.0900	52,522	11,671
Locke Township	0.0975	1,580,198	0.1175	1,904,342	324,144
Mt. Mitchell	0.0726	134,426	0.1000	185,159	50,733
Rockwell Rural	0.0995	967,542	0.1300	1,264,125	296,583
Scotch Irish	0.0900	161,227	0.1200	214,969	53,742
South Rowan Service	0.0900	6,841	0.1100	8,361	1,520
South Salisbury	0.0900	697,239	0.1150	890,916	193,677
Woodleaf	0.0750	403,246	0.0850	457,012	53,766

The Board of Commissioners may choose to have budget work sessions to discuss these requests and determine an appropriate funding level for each volunteer fire department. If you have questions, staff can provide additional information at the budget work sessions.

Each request has a section that reads, *"The Board of Directors recommends a tax rate of ___ cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners."* The tax rate proposals are certified under the signature of the Chairman of the Fire Department Board and Chairman of the Fire Commission appointed by the Board of Commissioners. Proposed tax rates range from 5.5 cents to 13 cents.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2026

It is estimated that Rowan County will receive the following revenues to be recorded in Fund 201 for fiscal year 2026:

Ad valorem taxes	$ 12,646,681

A worksheet is provided that details estimated property tax valuation, proposed tax rate and proposed tax levy for each fire district for fiscal year 2026. The worksheet also shows the current ISO rating for each district. Please see Schedule 7.

II. CONTINUATION EXPENDITURE BUDGET FOR FY 2026

The Fund will support the following expenditures:

Public safety:	
Fire Districts	$ 12,646,681

SUBMISSION OF

PROPOSED ANNUAL BUDGET

TO THE

ROWAN COUNTY

BOARD OF COMMISSIONERS

Fiscal Year 2026

Fund 202 - Emergency Telephone System Fund

Aaron Church, County Manager

May 19, 2025

The Emergency Telephone System Fund was established in accordance with North Carolina General Statutes that provided counties with the opportunity to secure funding from telephone ratepayers to support the cost of an emergency 911 telecommunications response system. The Statutes required any surcharge authorized by the Board of Commissioners to be accounted for in a separate Fund. For the period July 1, 1997 through December 31, 2007, the Board of Commissioners established a 65 cents per month fee on all telephone landlines for the purpose of providing emergency 911 dispatching and related services.

In May 1999, the North Carolina General Assembly authorized the "Wireless Telephone Surcharge Fund", which included the provision that mobile telephone providers must develop technology to identify the location of mobile telephone users in the event of a call for emergency assistance. It also provided revenues to local governments who operate emergency 911 response services for the development of technological capabilities to receive and process location information. From July 1, 1999 through December 31, 2007, the statewide wireless fee was set at 70 cents per month.

Effective January 1, 2008, House Bill 1755 preempted local authority to set an emergency 911 landline fee and substituted a statewide rate of 70 cents on all voice communications service connections, including landline, wireless and voice over internet protocol (VoIP). The North Carolina 911 Board subsequently changed the rate effective July 1, 2010 and July 1, 2018 to 60 cents and 65 cents, respectively. The County receives distributions of combined landline, wireless and VoIP fees from the State on a monthly basis.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2026

The estimated revenues for Fund 202 for fiscal year 2026 are as follows:

Emergency 911 fees	$ 351,387
Appropriated fund balance	476,563
Total estimated revenues	$ 827,950

II. EXPENDITURE BUDGET FOR FY 2026

The Emergency Telephone System Fund supports the operations of the 911 telecommunications program.

The Fund will support the following expenditures:

Public safety:	
Emergency 911 program	$ 827,950

SUBMISSION OF

PROPOSED ANNUAL BUDGET

TO THE

ROWAN COUNTY

BOARD OF COMMISSIONERS

Fiscal Year 2026

Fund 206 – Opioid Settlement Fund

Aaron Church, County Manager

May 19, 2025

The Opioid Settlement Fund was established in accordance with the Memorandum of Agreement (MOA) between the State of North Carolina and Local Governments on proceeds relating to the settlement of opioid litigation. The MOA requires the funds shall not be commingled with any other funds, a Special Revenue Fund be established for tracking purposes, the funds are to be used for opioid remediation activities only, and the Governing Body must approve a budget authorizing the expenditures prior to obligation and disbursement of the funds.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2026

It is estimated that Rowan County will receive the following revenues to be used in Fund 206 for fiscal year 2026:

Settlement Payments	$ 1,216,128

II. CONTINUATION EXPENDITURE BUDGET FOR FY 2026

The Opioid Settlement Fund supports the operations related to the Opioid expenditures consistent with the terms of the MOA.

The Fund will support the following expenditures:

Opioid Expenditures	$1,216,128

SUBMISSION OF

PROPOSED ANNUAL BUDGET

TO THE

ROWAN COUNTY

BOARD OF COMMISSIONERS

Fiscal Year 2026

Fund 501 - Risk Management Fund

Aaron Church, County Manager

May 19, 2025

On July 1, 1992, the Board of Commissioners approved a plan to operate the County's workers' compensation program as a self-insured entity. Under the plan, premiums charged to each department were set aside in a separate Fund as opposed to being remitted to an insurance company. Actual claims were handled internally and deducted from the actual cash in the Fund. Specific stop-loss insurance was obtained to protect the County against a catastrophic accident. The plan to self-insure the County for workers' compensation was developed as a means of controlling the County's costs. Effective July 1, 2012, the County began contracting with the North Carolina Association of County Commissioners (NCACC) to assist with the management of workers' compensation claims.

From July 1, 1998 through June 30, 2013, Rowan County participated in the Carolina Governmental Alliance with Cabarrus County for professional liability, general liability, and property and vehicle insurance coverage. Effective July 1, 2013, the County transferred all policies to the NCACC Liability and Property Risk Pool. Under the NCACC, the County operates as a self-insured group but has the "buying-power" benefit of participating in an insurance pool with 138 governmental members.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2026

It is estimated that the County will transfer $850,000 from the General, Opioid, Landfill and Airport Funds to the Risk Management Fund for workers' compensation premiums and claims. Transfers are made bi-weekly to reflect these costs in individual department budgets. The costs are primarily based on rates assigned by insurance rating companies to various classifications of employees in accordance with the relative risk of the jobs. These rates are revised annually, based on occurrence history and costs of medical care.

It is recommended that $1,487,366 be transferred from the General Fund to the Risk Management Fund for professional and property liability insurance to be purchased through the NCACC for the payment of insurance costs and claims. This is an increase from FY25.

The estimated revenues for Fund 501 for fiscal year 2026 are as follows:

Charges for services	$ 850,000
Investment earnings	90,000
Insurance Settlements	150,000
Transfer from 101	1,487,366
Total estimated revenues	$ 2,577,366

II. CONTINUATION EXPENDITURE BUDGET FOR FY 2026

For fiscal year 2026, it is estimated that the risk management programs will support the claims incurred by employees injured while working on the job and other professional and property liability claims. Adequate reserves will be available to address major incidents. In addition, insurance to provide stop loss maximums will be acquired.

Administration	$ 76,217
Professional and property liability	1,745,000
Workers' compensation	756,149
Total estimated expenditures	$ 2,577,366

SUBMISSION OF

PROPOSED ANNUAL BUDGET

TO THE

ROWAN COUNTY

BOARD OF COMMISSIONERS

Fiscal Year 2026

Fund 601 - Landfill Fund

Aaron Church, County Manager

May 19, 2025

During fiscal year 1990, Rowan County opened the Rowan County Landfill for the disposal of solid waste by County citizens. Two types of cells were created, one for municipal solid waste and one for construction and demolition (C&D) debris. Effective July 1, 2008, due to requirements contained in Senate Bills 6 and 1492, the County ceased operation of the C&D debris cell. All waste taken to the Landfill is now disposed of in the municipal solid waste cell.

Also, effective July 1, 2008, the North Carolina General Assembly enacted a $2 per ton statewide "tipping tax". The proceeds of the excise tax were first used to pay entities that had incurred expenditures but were denied landfill permits due to passage of the new law. The remaining proceeds of the tax are distributed as follows:50% to the Inactive Hazardous Sites Cleanup Fund to help pay for assessment and remediation of pre-1983 landfills, 37.5% to both cities and counties on a per capita basis for solid waste management programs and services, and 12.5% to the Solid Waste Management Trust Fund for grants to local governments and State agencies. For fiscal year 2026, it is estimated that the County will collect and remit $370,000 to the State for this tax and receive $85,000 to supplement solid waste programs and services.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2026

It is estimated that the Board can expect to receive from various revenue sources approximately $9,560,969, for fiscal year 2026. This amount includes several significant areas as shown below.

Charges for services	$ 8,520,969
Scrap tire and white goods disposal tax	305,000
Solid waste disposal tax	85,000
Investment earnings	650,000
Total estimated revenues	$ 9,560,969

II. CONTINUATION EXPENDITURE BUDGET FOR FY 2026

For fiscal year 2026, the Landfill Fund will continue to support the disposal of solid waste in Rowan County primarily through the use of tipping fees. It is estimated that the following program operations will be provided:

Administration	$ 494,975
Solid waste operations	6,599,833
Recycling operations	977,608
Sanitation operations	1,488,553
Total estimated expenditures	$9,560,969

SUBMISSION OF

PROPOSED ANNUAL BUDGET

TO THE

ROWAN COUNTY

BOARD OF COMMISSIONERS

Fiscal Year 2026

Fund 603 - Airport Fund

Aaron Church, County Manager

May 19, 2025

Effective July 1, 2007, Rowan County began accounting for airport grants and operations in Fund 603, the Airport Fund. This Fund is an enterprise fund, indicating that grant funds and charges for services should support operations and capital improvements. In fiscal year 2026, a General Fund transfer of $1,839,000 due to debt service payments. Fund balance appropriation of $182,436 is recommended to balance the Airport Fund budget.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2026

It is estimated that the Airport can expect to realize and collect the following revenues:

State grants	$ 573,155
Charges for services	1,550,200
Interest revenue	90,000
Transfer from 101	1,839,000
Appropriated fund balance	182,436
Total estimated revenues	$ 4,234,791

II. CONTINUATION AND EXPANSION EXPENDITURE BUDGET FOR FY 2026

The objective of the continuation expenditure budget is to provide for the operation and maintenance of the Airport. As in all the continuation budgets, minimum adjustments are made based on historical costs and anticipated inflationary costs.

The Fund will support the following expenditures:

Airport grant projects	$ 610,551
Airport operations	1,785,240
Debt service	1,839,000
Total estimated expenditures	$ 4,234,791

.

SUBMISSION OF

PROPOSED ANNUAL BUDGET

TO THE

ROWAN COUNTY

BOARD OF COMMISSIONERS

Fiscal Year 2026

Fund 605 - Water Fund

Aaron Church, County Manager

May 19, 2025

In May 2017, Rowan County entered into an Agreement with the City of Salisbury for operation of the Northeast Rowan Water (NERW) System to provide potable water to citizens in this area of the County. The System began operations in July 2018 and has an identification number of 20-80-082. It is accounted for in Fund 605, the Water Fund. FY26 includes a transfer from General Fund of $378,867 to balance the fund.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2026

It is estimated the County will receive the following revenues during fiscal year 2026:

Sale of water	$ 250,000
Transfer from 101	378,867
Investment earnings	30,000
Total estimated revenues	$ 658,867

II. CONTINUATION EXPENDITURE BUDGET FOR FY 2026

The objective of the continuation expenditure budget is to provide for the operation and maintenance of the water system. As in all the continuation budgets, minimum adjustments may be made based on historical costs and anticipated inflationary costs.

The Fund will support the following expenditures:

Purchase of water	$ 160,000
Water flushing fees	250,000
Water operations	182,867
Operation fees - City of Salisbury	66,000
Total estimated expenditures	$ 658,867

SUBMISSION OF

PROPOSED ANNUAL BUDGET

TO THE

ROWAN COUNTY

BOARD OF COMMISSIONERS

Fiscal Year 2026

Fund 701 – DSS Trust Fund

Aaron Church, County Manager

May 19, 2025

In Fiscal Year 2021 the implementation of GASB Statement No. 84 *Fiduciary Activities* required Agency Funds managing funds under the Social Security's Representative Payee Program (DSS Trust Fund) to establish revenue and expenditure budgets and to manage the funds accordingly. Rowan County established Fund 701, the DSS Trust Fund to do so.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2026

It is estimated the County will receive the following funds during fiscal year 2026:

Total estimated funds received	$ 450,000

II. CONTINUATION DISTRIBUTION BUDGET FOR FY 2026

The objective of the continuation expenditure budget is to provide for distributions as needed from the DSS Trust Accounts. As in all the continuation budgets, minimum adjustments may be made based on historical costs and anticipated inflationary costs.

The Fund will support the following distributions:

Total estimated distribution	$ 450,000

SUBMISSION OF

PROPOSED ANNUAL BUDGET

TO THE

ROWAN COUNTY

BOARD OF COMMISSIONERS

Fiscal Year 2026

Fund 702 – Fines and Forfeitures Fund

Aaron Church, County Manager

May 19, 2025

In Fiscal Year 2021 the implementation of GASB Statement No. 84 *Fiduciary Activities* required Agency Funds managing penalties, fines and forfeitures collected by the County to be turned over to the school system to establish revenue and expenditure budgets and to manage the funds accordingly. Rowan County established Fund 702, the Fines and Forfeiture Fund to do so.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2026

It is estimated the County will collect the following penalties, fines and forfeitures during fiscal year 2026:

Total collected	$ 800,000

II. CONTINUATION EXPENDITURE BUDGET FOR FY 2026

The objective of the continuation expenditure budget is to provide for the distribution of penalties, fines and forfeitures collected. As in all the continuation budgets, minimum adjustments may be made based on historical costs and anticipated inflationary costs.

The Fund will support the following distributions:

Total estimated distributions	$ 800,000

SUBMISSION OF

PROPOSED ANNUAL BUDGET

TO THE

ROWAN COUNTY

BOARD OF COMMISSIONERS

Fiscal Year 2026

Fund 703 – American Rescue Plan Act (ARPA) Fund

Aaron Church, County Manager

May 19, 2025

The American Rescue Plan Act ("ARPA") was signed into law on March 11, 2021 with the intent to combat the COVID-19 pandemic, including the public health and economic impacts. Rowan County established the ARPA Fund 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. It is accounted for in Fund 703, the ARPA Fund.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2026

It is estimated the County will receive the following revenues during fiscal year 2026:

Disaster reimbursement	$ 9,470,000
Interest - ARPA	300,000
Total estimated revenues	$ 9,770,000

II. EXPENDITURE BUDGET FOR FY 2026

The County intends to use these funds for renovations to relocate the health department.

The Fund will support the following expenditures:

Transfer to Capital Project Fund	$ 9,670,000
Grant Expenditures	100,000
Total estimated expenditures	$ 9,770,000

ROWAN COUNTY **SCHEDULE 1**
MANAGER'S BUDGET SUMMARY
FY 2026 RECOMMENDED BUDGET
REVENUES

Description/Department	FY2024 Actual Amounts	FY 2025 Original Budget	FY 2026 Recommended Budget	Dollar Difference to 2025 2026 Budget	Percent Difference to 2025 Budget
AD VALOREM TAX - CURRENT YEAR	$ (105,461,591)	$ (108,300,000)	(111,000,000)	$ 2,700,000	2.5%
AD VALOREM TAX - NCVTS	(10,307,738)	(10,000,000)	(9,800,000)	(200,000)	-2.0%
AD VALOREM TAX - PRIOR YEARS	(1,745,378)	(1,700,000)	(1,700,000)	-	0.0%
AD VALOREM - WRITE OFF COLL	(13,342)	-	-	-	N/A
ABATEMENTS - CURRENT YEAR	403,975	450,000	406,000	44,000	-9.8%
ABATEMENTS - PRIOR YEARS	-	-	-	-	#DIV/0!
TAX DISCOUNTS	993,522	750,000	1,000,000	(250,000)	-33.3%
DOG TAXES	(186)	-	-	-	N/A
TAX OVER/SHORT	(2,118)	-	-	-	N/A
INTEREST - TAXES	(718,910)	(500,000)	(500,000)	-	0.0%
PENALTIES - GARNISHMENTS	(44,829)	(40,000)	(40,000)	-	0.0%
INTEREST - NCVTS	(126,456)	(70,000)	(80,000)	10,000	14.3%
1 CENT SALES TAX	(17,419,788)	(17,100,000)	(17,100,000)	-	0.0%
MUNI HOLD HARMLESS	4,893,674	4,400,000	4,900,000	(500,000)	11.4%
1/2 CENT - ARTICLE 40 - UNRESTRICTED	(8,093,754)	(7,500,000)	(7,600,000)	100,000	1.3%
1/2 CENT - ARTICLE 40 - RESTRICTED	(2,781,205)	(2,600,000)	(2,500,000)	(100,000)	-3.8%
1/2 CENT - ARTICLE 42 - UNRESTRICTED	(3,019,248)	(2,700,000)	(2,900,000)	200,000	7.4%
1/2 CENT - ARTICLE 42 - RESTRICTED	(5,562,409)	(5,400,000)	(5,400,000)	-	0.0%
1/2 CENT - ARTICLE 44 - UNRESTRICTED	(4,087,917)	(3,600,000)	(3,800,000)	200,000	5.6%
1/4 CENT - ARTICLE 46 - UNRESTRICTED	(5,899,140)	(5,500,000)	(5,600,000)	100,000	1.8%
REAL ESTATE TRANSFER TAX	(924,552)	(750,000)	(800,000)	50,000	6.7%
ABC 5 CENTS/BOTTLE	(55,725)	(50,000)	(55,000)	5,000	10.0%
BEER & WINE EXCISE TAX	(401,494)	(330,000)	(370,000)	40,000	12.1%
ABC PROFIT DISTRIBUTIONS	(256,357)	(210,000)	(250,000)	40,000	19.0%
OCCUPANCY TAX	(1,410,711)	(1,300,000)	(1,400,000)	100,000	7.7%
OCCUPANCY TAX PENALTIES	(1,032)	-	-	-	N/A
HEAVY EQUIPMENT TAX	(171,916)	(80,000)	(90,000)	10,000	12.5%
RENTAL VEHICLE TAX	(106,299)	(85,000)	(90,000)	5,000	5.9%
PRIVILEGE LICENSES	(7,475)	(4,000)	(4,000)	-	0.0%
PAYMENT IN LIEU OF TAXES	(32,932)	(25,000)	(25,000)	-	0.0%
CONTRIBUTION - KANNAPOLIS	-	-	-	-	N/A
CONTRIBUTION - SALISBURY	(50,000)	-	-	-	#DIV/0!
NOTES RECEIVABLE - GAAP	-	-	-	-	N/A
CABLEVISION FRANCHISE FEE	(279,061)	(325,000)	(300,000)	(25,000)	-7.7%
INTEREST - GENERAL FUND	(8,250,645)	(3,000,000)	(4,500,000)	1,500,000	50.0%
RENT - AGRICULTURE BLDG	(18,348)	(18,348)	(15,912)	(2,436)	-13.3%
RENT - CELL TOWERS	(15,741)	(15,732)	(15,741)	9	0.1%
RENTS - OTHER	(20,700)	(23,100)	(16,860)	(6,240)	-27.0%
OTHER MISCELLANEOUS RECEIPTS	(133,143)	(115,000)	(100,000)	(15,000)	-13.0%
OFS: INSTALLMENT PURCHASES	-	-	-	-	N/A
SALE OF PROPERTY	(68,066)	-	-	-	N/A
GENERAL REVENUE TOTAL	**(171,197,034)**	**(165,741,180)**	**(169,746,513)**	**4,005,333**	**2.4%**

ROWAN COUNTY
MANAGER'S BUDGET SUMMARY
FY 2026 REQUESTED BUDGET
REVENUES

SCHEDULE 1

Description/Department	FY2024 Actual Amounts	FY 2025 Original Budget	FY 2026 Recommended Budget	Dollar Difference to 2025 2026 Budget	Percent Difference to 2025 Budget
GENERAL GOVERNMENT	$ (709,321)	$ -	$ -	-	N/A
RESTRICTED APPROPRIATED FUND BALANCE	-	(4,850,000)	$ -	(4,850,000)	N/A
AMERICAN RESCUE PLAN (COVID-19)	(1,382,216)	-	$ -	-	N/A
ROWAN COMMUNITY CENTER	(401,806)	(280,000)	$ (140,000)	(140,000)	-50.0%
FACILITIES MANAGEMENT	-	-	$ -	-	N/A
RESTRICTED APPROPRIATED FUND BALANCE		(40,000)	$ (303,000)	263,000	N/A
COURT FACILITIES	(326,152)	(310,000)	$ (310,000)	-	0.0%
RESTRICTED APPROPRIATED FUND BALANCE	-	-	$ (40,000)	40,000	#DIV/0!
TAX ADMINISTRATION	(703,477)	(598,490)	$ (735,000)	136,510	22.8%
INFORMATION TECHNOLOGY	(25,986)	(26,800)	$ (26,800)	-	0.0%
BOARD OF ELECTIONS	(61,617)	(60)	$ (67,370)	67,310	112183.3%
RESTRICTED APPROPRIATED FUND BALANCE	-	-	$ (23,000)	23,000	#DIV/0!
REGISTER OF DEEDS	(894,188)	(1,099,000)	$ (924,000)	(175,000)	-15.9%
RESTRICTED APPROPRIATED FUND BALANCE	-	(48,000)	$ (48,000)	-	0.0%
INSPECTIONS	(2,198,383)	(2,100,000)	$ (1,810,000)	(290,000)	-13.8%
EMERGENCY SERVICES	(6,210,227)	(5,536,842)	$ (5,806,000)	269,158	4.9%
DJJDP PROGRAM	(413,591)	(413,591)	$ (413,591)	-	0.0%
SHERIFF	(2,437,479)	(2,045,509)	$ (2,043,379)	(2,130)	-0.1%
RESTRICTED APPROPRIATED FUND BALANCE	-	(372,000)	$ -	(372,000)	-100.0%
PRE-TRIAL SERVICES	(1,225)	(5,000)	$ (5,000)	-	0.0%
ROWAN TRANSIT	(2,459,469)	(1,415,573)	$ (1,360,978)	(54,595)	-3.9%
RESTRICTED APPROPRIATED FUND BALANCE	-	-	$ (62,560)	62,560	#DIV/0!
ECONOMICAL DEVELOPMENT	(500,000)	(400,000)	$ -	(400,000)	-100.0%
INDUSTRIAL PARK	(18,402)	(18,400)	$ (21,162)	2,762	15.0%
PLANNING	(129,185)	(126,125)	$ (98,275)	(27,850)	-22.1%
RESTRICTED APPROPRIATED FUND BALANCE	-	-	$ -	-	#DIV/0!
COOPERATIVE EXTENSION	(51,331)	(9,500)	$ (9,500)	-	0.0%
SOIL & WATER CONSERVATION	(508,872)	(3,600)	$ (3,600)	-	0.0%
HEALTH	(5,934,388)	(4,923,413)	$ (5,391,904)	468,491	9.5%
RESTRICTED APPROPRIATED FUND BALANCE	-	(15,000,000)	$ -	(15,000,000)	-100.0%
SOCIAL SERVICES	(13,059,604)	(12,416,353)	$ (11,722,801)	(693,552)	-5.6%
RESTRICTED APPROPRIATED FUND BALANCE	-	(60,000)	$ (60,200)	200	0.3%
SENIOR SERVICES	(493,266)	(448,256)	$ (448,456)	200	0.0%
MENTAL HEALTH			$ -	-	N/A
RESTRICTED APPROPRIATED FUND BALANCE		(1,050,000)	$ -	(1,050,000)	N/A
VETERAN SERVICES	(2,174)	(2,500)	$ (196,858)	194,358	7774.3%
RE-ENTRY COUNCIL		-	$ (150,000)		
LIBRARY	(344,794)	(273,512)	$ (271,979)	(1,533)	-0.6%
RESTRICTED APPROPRIATED FUND BALANCE		(331,520)	$ -	(331,520)	N/A
PARKS & RECREATION	(1,727,178)	(1,563,180)	$ (1,616,880)	53,700	3.4%
RESTRICTED APPROPRIATED FUND BALANCE		(3,774,240)	$ (100,000)	(3,674,240)	N/A
ANIMAL SERVICES	(216,621)	(161,425)	$ (180,165)	18,740	11.6%
COMMUNITY COLLEGES			$ -	-	N/A
RESTRICTED APPROPRIATED FUND BALANCE		(2,500,000)	$ -	(2,500,000)	N/A
DEBT SERVICE	(1,988,774)	(1,300,000)	$ (1,300,000)	-	0.0%
UNRESTRICTED APPROPRIATED FUND BALANCE	-	(9,575,179)	$ (9,967,601)	392,422	4.1%
TOTAL GENERAL FUND	**$ (214,396,761)**	**$ (238,819,248)**	**$ (215,404,572)**	**$ (23,564,676)**	**-9.9%**
RESTRICTED APPROPRIATED FUND BALANCE	$ -	$ (28,025,760)	$ (636,760)	$ (27,389,000)	-97.7%
UNRESTRICTED APPROPRIATED FUND BALANCE	-	(9,575,179)	(9,967,601)	392,422	4.1%
TOTAL APPROPRIATED FUND BALANCE	**$ -**	**$ (37,600,939)**	**$ (10,604,361)**	**$ (26,996,578)**	**-71.80%**

ROWAN COUNTY **SCHEDULE 2**
MANAGER'S BUDGET SUMMARY
FY 2026 RECOMMENED BUDGET
EXPENDITURES

Department	FY 2025 Original Budget	FY 2026 Total Requested Budget	FY 2026 Total Recommended Budget	Dollar Difference to 2026 Budget	Percent Difference to 2025 Budget
GOVERNING BODY	$ 321,756	$ 342,631	$ 326,542	$ 4,786	1.5%
GENERAL GOVERNMENT	15,433,671	$ 11,262,390	11,006,998	(4,426,673)	-28.7%
COUNTY ATTORNEY	428,218	$ 454,863	452,643	24,425	5.7%
COUNTY MANAGER	720,917	$ 755,127	654,257	(66,660)	-9.2%
INTERNAL AUDIT/FLEET	278,057	$ 761,945	382,613	104,556	37.6%
GRANTS	152,114	$ 160,360	152,800	686	0.5%
ROWAN COMMUNITY CENTER	1,270,364	$ 1,731,274	1,420,398	150,034	11.8%
FINANCE	1,361,511	$ 1,354,152	1,316,321	(45,190)	-3.3%
HUMAN RESOURCES	734,651	$ 782,015	729,374	(5,277)	-0.7%
FACILITIES MANAGEMENT	2,919,661	$ 4,257,333	3,305,882	386,221	13.2%
COURT FACILITIES	730,264	$ 917,598	693,778	(36,486)	-5.0%
PURCHASING	276,552	$ 299,871	285,206	8,654	3.1%
TAX ADMINISTRATION	3,943,368	$ 4,166,107	3,935,372	(7,996)	-0.2%
INFORMATION TECHNOLOGY	3,784,513	$ 3,934,964	3,717,136	(67,377)	-1.8%
BOARD OF ELECTIONS	967,360	$ 1,074,735	968,425	1,065	0.1%
REGISTER OF DEEDS	1,308,260	$ 1,380,647	1,354,970	46,710	3.6%
TELECOMMUNICATIONS	3,914,144	$ 5,587,600	4,344,114	429,970	11.0%
INSPECTIONS	1,470,902	$ 1,743,405	1,537,448	66,546	4.5%
MEDICAL EXAMINER	300,000	$ 300,000	175,000	(125,000)	-41.7%
EMERGENCY SERVICES	13,156,577	$ 13,979,240	11,933,831	(1,222,746)	-9.3%
DJJDP PROGRAM	413,591	$ 413,591	413,591	-	0.0%
SHERIFF	28,916,809	$ 34,858,878	28,743,681	(173,128)	-0.6%
PRE-TRIAL SERVICES	97,839	$ 101,304	101,092	3,253	3.3%
ROWAN TRANSIT	2,218,006	$ 2,544,685	2,439,338	221,332	10.0%
ECONOMIC DEVELOPMENT	1,147,063	$ 1,078,000	493,000	(654,063)	-57.0%
TOURISM DEVELOPMENT	1,300,000	$ 1,300,000	1,300,000	-	0.0%
INDUSTRIAL PARK	14,690	$ 21,961	17,924	3,234	22.0%
PLANNING	830,363	$ 996,327	959,609	129,246	15.6%
COOPERATIVE EXTENSION	343,857	$ 402,397	334,134	(9,723)	-2.8%
SOIL & WATER CONSERVATION	265,619	$ 276,104	228,414	(37,205)	-14.0%
SPECIAL APPROPRIATIONS	1,604,840	$ 2,073,732	1,483,988	(120,852)	-7.5%
HEALTH	23,699,367	$ 10,053,910	9,386,824	(14,312,543)	-60.4%
SOCIAL SERVICES	26,660,416	$ 29,701,158	26,983,219	322,803	1.2%
MENTAL HEALTH	2,097,000	$ 547,000	547,000	(1,550,000)	-73.9%
SENIOR SERVICES	1,425,279	$ 1,057,390	983,317	(441,962)	-31.0%
VETERAN SERVICES	380,426	$ 907,556	673,505	293,079	77.0%
RE- ENTRY COUNCIL	-	$ 150,000	150,000	150,000	#DIV/0!
LIBRARY	4,527,515	$ 4,667,521	4,267,224	(260,291)	-5.7%
PARKS & RECREATION	7,511,344	$ 10,812,385	3,912,691	(3,598,653)	-47.9%
ANIMAL SERVICES	2,286,987	$ 2,511,731	2,271,072	(15,915)	-0.7%
COMMUNITY COLLEGES	6,278,636	$ 32,998,636	3,778,636	(2,500,000)	-39.8%
ROWAN-SALISBURY SCHOOLS	42,837,171	$ 62,570,872	43,991,689	1,154,518	2.7%
KANNAPOLIS CITY SCHOOLS	3,242,427	$ 3,454,064	3,275,977	33,550	1.0%
ROWAN CHARTER SCHOOLS	3,484,143	$ 4,815,352	4,910,923	1,426,780	41.0%
DEBT SERVICE	23,763,000	$ 24,657,000	25,064,616	1,301,616	5.5%
TOTAL GENERAL FUND	**$ 238,819,248**	**$ 288,217,811**	**$ 215,404,572**	**$ (23,414,676)**	**-9.8%**

ROWAN COUNTY **SCHEDULE 3**
FY 2026 RECOMMENDED FEE CHANGES

Department / Description	Unit Charge	FY 2025 Rate	FY 2026 Rate
FUND 101 - GENERAL FUND			
4140-Tax Assessor & 4830-Planning			
8.5" X 11"	Black & White	$ 0.05	$ 1.00
8.5" X 11"	Color	$ 0.10	$ 2.00
11" X 17"	Black & White	$0.75/sq.ft per copy	$ 2.00
11" X 17"	Color	$0.75/sq.ft per copy	$ 4.00
17" X 22"	Black & White	$0.75/sq.ft per copy	$ 4.00
17" X 22"	Color	$0.75/sq.ft per copy	$ 6.00
18" X 24"	Black & White	$0.75/sq.ft per copy	$ 6.00
18" X 24"	Color	$0.75/sq.ft per copy	$ 8.00
22" X 34"	Black & White	$0.75/sq.ft per copy	$ 8.00
22" X 34"	Color	$0.75/sq.ft per copy	$ 12.00
24" X 36"	Black & White	$0.75/sq.ft per copy	$ 10.00
24" X 36"	Color	$0.75/sq.ft per copy	$ 15.00
34" X 44"	Black & White	$0.75/sq.ft per copy	$ 15.00
34" X 44"	Color	$0.75/sq.ft per copy	$ 20.00
45" X 35"	Black & White	$0.75/sq.ft per copy	$ 18.00
45" X 35"	Color	$0.75/sq.ft per copy	$ 25.00
Color Property Record Card	Not Owner	N/A	$ 0.25
Custom Map Printing	Per hour	$0.75/sq.ft per copy	$ 50.00
4330-Emergency Services			
BLS Non-emergency Transport	Per Trip	$ 399.12	$ 408.71
BLS Emergency Transport	Per Trip	$ 638.58	$ 653.93
ALS Non-Emergency Transport	Per Trip	$ 478.94	$ 490.43
ALS Emergency Transport	Per Trip	$ 758.33	$ 776.52
A2 Comprehensive Transport	Per Trip	$ 1,097.57	$ 1,123.91
Speciality Care Transport	Per Trip	$ 1,297.13	$ 1,328.27
Mileage-in Addition to Trip Charge 18+	Per Loaded Mile	$ 13.53	$ 13.86
Mileage-in Addition to Trip Charge 1-17	Per Loaded Mile	$ 13.53	$ 20.79
5100- Enviromental Health			
New Septic Permit Construction Authorization (CA)	≤ 480 Gal. per Day (GPD)	$ 200.00	$ 225.00
New Septic Permit Construction Authorization (CA)	481 – 720 Gal. per Day (GPD)	$ 225.00	$ 250.00
New Septic Permit Construction Authorization (CA)	721 – 1000 Gal. per Day (GPD)	$ 250.00	$ 275.00
New Septic Permit Construction Authorization (CA)	1001 – 2000 Gal. per Day (GPD)	$ 275.00	$ 300.00
New Septic Permit Construction Authorization (CA)	≥2001 Gal. per Day (GPD)	$ 325.00	$ 375.00
Existing Septic System Inspection (reuse)	Per System	$ 100.00	$ 125.00
Layout/Re-layout of Septic Lines	Per System	$ 100.00	$ 125.00
New Well Permit (New and Replacement)	Per System	$ 400.00	$ 425.00
Well Repair Permit	Per System	$ 100.00	$ 150.00
Well Permit Redraw in Office (change of name, change of well location, etc., not requiring a site visit)	Per System	$ 75.00	$ 100.00
Water Sample-Bacteriological	Per Sample	$ 70.00	$ 75.00
Water Sample-Inorganic Panel Metal, Anions	Per Sample	$ 115.00	$ 120.00
Water Sample-Hexavalent Chromium	Per Sample	$ 125.00	$ 150.00
Food & Lodging Application Review (with no plans)	Per Application	$ 100.00	$ 125.00
Mobile Food Unit, Pushcart Plan Review	Per Plan	$ 135.00	$ 150.00
Swimming Pool Permit-Seasonal	Per Year	$ 150.00	$ 175.00
Application and Pool Plan Review (New) – Includes initial review and 1 revision review. Additional reviews over 2 require a new Pool Plan Review fee paid prior to review for 2 additional reviews. This process repeats until approval.	Per Application	$ 275.00	$ 300.00

Department / Description	Unit Charge	FY 2025 Rate	FY 2026 Rate
5100- Health			
Dental			
Periodic oral evaluation	Per Procedure	$ 57.88	$ 58.00
Limited oral exam	Per Procedure	$ 86.82	$ 87.00
Oral Eval for patient under 3 yr	Per Procedure	$ 81.03	$ 81.00
Comp oral eval-new/estab pat	Per Procedure	$ 86.82	$ 93.00
Detail/extensive oral eval. B/R	Per Procedure	$ 104.19	$ 104.00
ReEvaluation, Limited	Per Procedure	$ 86.82	$ 87.00
Intraoral-complete series (bw)	Per Procedure	$ 144.70	$ 147.00
Intraoral-periapical-1st film	Per Procedure	$ 35.89	$ 36.00
Intraoral-periapical-each add'l	Per Procedure	$ 28.94	$ 30.00
Intraoral-occlusal film	Per Procedure	$ 47.46	$ 47.00
Bitewing-single film	Per Procedure	$ 34.73	$ 34.00
Bitewing-two film	Per Procedure	$ 47.46	$ 48.00
Bitewing-3 film	Per Procedure	$ 57.88	$ 58.00
Bitewing-four films	Per Procedure	$ 70.62	$ 71.00
Panoramic film	Per Procedure	$ 133.13	$ 113.00
Prophylaxis-adult	Per Procedure	$ 98.40	$ 103.00
Prophylaxis-child	Per Procedure	$ 67.14	$ 73.00
Topical fluoride varnish	Per Procedure	$ 63.67	$ 64.00
Fluoride w/o prophylaxis	Per Procedure	$ 46.31	$ 46.00
Sealant-per tooth	Per Procedure	$ 52.09	$ 56.00
Space maint-fixed unilateral	Per Procedure	$ 306.77	$ 335.00
Space maint-fixed bilateral max	Per Procedure	$ 405.17	$ 520.00
Space Maint-fixed bilateral, mand	Per Procedure	$ 405.17	$ 520.00
Distal shoe space maint, fixed	Per Procedure	$ 306.77	$ 307.00
Recementation of space maint	Per Procedure	$ 86.82	$ 87.00
Amalgam-1 surf Prim/perm	Per Procedure	$ 131.97	$ 132.00
Amalgam-2 surf Prim/perm	Per Procedure	$ 152.81	$ 153.00
Amalgam-3 surf Prim/perm	Per Procedure	$ 201.43	$ 202.00
Amalgam-4 + surf Prim/perm	Per Procedure	$ 236.16	$ 237.00
Resin-one surf, anterior	Per Procedure	$ 142.39	$ 143.00
Resin-two surf, anterior	Per Procedure	$ 170.17	$ 170.00
Resin-three surf, anterior	Per Procedure	$ 211.85	$ 212.00
Resin-4 + surf, anterior	Per Procedure	$ 239.63	$ 250.00
Resin composite crown, anterior	Per Procedure	$ 350.76	$ 351.00
Resin composite 1 s, posterior	Per Procedure	$ 177.12	$ 177.00
Resin composite 2s, posterior	Per Procedure	$ 218.79	$ 219.00
Resin composite- 3s, posterior	Per Procedure	$ 267.41	$ 267.00
Resin composite-4+s, posterior	Per Procedure	$ 336.87	$ 338.00
Recement crown	Per Procedure	$ 86.82	$ 95.00
Prefab stain steel crn-primary	Per Procedure	$ 303.30	$ 303.00
Prefab stain steel crown-perm	Per Procedure	$ 344.97	$ 345.00
Prefabricated resin crown	Per Procedure	$ 354.23	$ 354.00
Prefab stl crown w/resin window	Per Procedure	$ 347.29	$ 347.00
Sedative fillings	Per Procedure	$ 179.43	$ 179.00
Crown buildup, including any pins	Per Procedure	$ 239.63	$ 270.00
Pulp cap - direct, (+rest)	Per Procedure	$ 90.29	$ 90.00
Pulp cap -indirect, (+rest)	Per Procedure	$ 69.46	$ 70.00
Therapeutic-pulpotomy (exe res)	Per Procedure	$ 191.01	$ 191.00
Pulpal therapy-anterior, primary	Per Procedure	$ 225.74	$ 226.00
Pulpal therapy-posterior, primary	Per Procedure	$ 329.92	$ 330.00
Root canal therapy - anterior	Per Procedure	$ 625.12	$ 625.00

Department / Description	Unit Charge	FY 2025 Rate	FY 2026 Rate
Root canal therapy - bicuspid	Per Procedure	$ 902.95	$ 903.00
Root canal therapy - molar	Per Procedure	$ 972.41	$ 972.00
Perio scale & root pin 4 + per quad	Per Procedure	$ 243.10	$ 247.00
Perio scale & root pin 1-3 quad	Per Procedure	$ 180.59	$ 181.00
Full mouth debridement, eval/diag	Per Procedure	$ 150.49	$ 170.00
Extract, remnts	Per Procedure	$ 98.40	$ 123.00
Extract, erupted th/exposed rt	Per Procedure	$ 138.92	$ 150.00
Extractions-surgical/erupt tooth	Per Procedure	$ 329.92	$ 330.00
Extraction-impacted/soft tis	Per Procedure	$ 277.83	$ 340.00
Incis&drain abscess-intra soft	Per Procedure	$ 291.72	$ 300.00
Suture of small wounds t 5cm	Per Procedure	$ 202.58	$ 240.00
Pallitive treatment	Per Procedure	$ 86.82	$ 90.00
Analgesia	Per Procedure	$ 92.61	$ 115.00
Topical fluoride varnish	Per Procedure	$ 57.88	$ 58.00
UCR Copay	Per Visit	$ 70.00	$ 75.00
Clinic			
Beyfortus, infant RSV vaccine, 50mg/0.5ml	Per Vaccine	N/A	$ 475.00
Beyfortus, infant RSV vaccine, 100mg/1.0ml	Per Vaccine	N/A	$ 475.00
Meningococcal (Menquadfi)-IM	Per Vaccine	$ 165.00	$ 150.00
Adult Hepatitis A-IM, Havrix	Per Vaccine	$ 80.00	$ 75.00
Hepatitis A and Hepatitis B-IM, Twinrix	Per Vaccine	$ 125.00	$ 115.00
HPV-IM, Gardasil 9	Per Vaccine	$ 280.00	$ 300.00
Hepatitis A-Ped/Adol.-IM, Havrix Peds	Per Vaccine	$ 36.00	$ 35.00
Trivalent Flu vaccine 6 months and older-IM	Per Vaccine	N/A	$ 20.00
Pneumococcal 20 valent conjugate vaccine; (PVC 20)-IM, Prevnar	Per Vaccine	$ 260.00	$ 265.00
Abrysvo, maternal health RSV vaccine	Per Vaccine	N/A	$ 275.00
Quadrivalent Flu Vaccine 6 months and older-IM	Per Vaccine	$ 20.00	$ -
Kinrix, only for age 4-6 year booster dose of DTaP and Polio (IPV)	Per Vaccine	$ 59.00	$ -
DTaP-IPV-Hib-HepB, Vaxelis	Per Vaccine	$ 105.00	$ -
Pentacel, do not administer to anyone over 4 years of age-IM	Per Vaccine	$ 115.00	$ -
Measles, Mumps, Rubella, Varicella (MMRV)-SQ, ProQuad	Per Vaccine	$ 265.00	$ -
Pediarix-IM	Per Vaccine	$ 75.00	$ -
Hepatitis B vaccine-Pediatric or Adolescent-IM, Engerix-B Recomb	Per Vaccine	$ 26.00	$ 25.00
Pfizer COVID, 6m-4y	Per Vaccine	$ 60.00	$ -
Pfizer COVID, 5-11y	Per Vaccine	$ 80.00	$ -
Pfizer COVID, 12+	Per Vaccine	$ 120.00	$ -
Moderna COVID, 6m-11y	Per Vaccine	$ 130.00	$ 120.00
Evoked otoacoustic emissions (OAE)	Per Screening	$ 65.00	$ -
Hearing Screening Test	Per Screening	N/A	$ 25.00
Quantiferon Gold, IGRA TB test, 1 tube (flat fee)	Per Screening	N/A	$ 75.00
Diphenhydramine HCL (Benedryl), Injection-IM, up to 50 mg	Per Injection	$ 3.00	$ -
Epinephrine, injection-SC, IM, 0.1 mg	Per Injection	$ 1.00	$ -
I & D of pilonidal cyst, simple	Per Injury	$ 124.00	$ -
Simple repair super wound 2.6- 7.5 cm scalp,nk,ax,ext. gen, trk,ex	Per Injury	$ 127.00	$ -
Hearing Screening Test	Per Screening	$ 54.00	$ 25.00
Evoked otoacoustic emissions, comprehensive or diagnostic evaluation (comparison of transient and/or distortion product otacoutic emissions at multiple levels and frequencies)	Per Evaluation	$ 80.00	$ -
6200-Parks & Recreation			
Train Fee	Per Ride	$ 1.00	$ 2.00
Animal Habitate Fees (wildlife)	Per person	$2/over 10 y.o.	$ 2.00

ROWAN COUNTY **SCHEDULE 3**
FY 2026 RECOMMENDED FEE CHANGES

Department / Description	Unit Charge	FY 2025 Rate	FY 2026 Rate
6400-Animal Services			
Public Rabies Vaccination	Per Vaccine	N/A	$ 10.00
Health Ceritifcates	Per Certificate	N/A	$ 10.00

ROWAN COUNTY
FY 2026 EXPANSION BUDGET REQUESTS
NEW POSITIONS AND UPGRADES

SCHEDULE 4

Dept. #	Department	#	Position Title	Estimated Cost			Total Position(s)	Other Funds	County Funds	Manager's Recommendation
				Salary	Benefits	Equipment				
FUND 101 - NEW POSITIONS										
							$ -	$ -	$ -	$ -
4122	Internal Autid/Fleet	1	Internal Auditor	80,122	34,080	2,169	116,371	-	116,371	-
4134	Facilities Management	1	Maintenance Mechanic I	42,501	24,540		67,041	-	67,041	-
4210	Telecommunications	1	Training and compliance officer	54,243	27,510		81,753	-	81,753	-
4210	Telecommunications	8	Telecommunicator	357,008	200,560		557,568	-	557,568	-
4250	Inspections	1	Permit Assistant	46,858	25,640	1,140	73,638	-	73,638	-
4332	Emergency Services	1	Fire Inspector	54,243	27,510	82,699	164,452	-	164,452	-
4400	Sheriff	1	Detention Officer	54,243	28,620	16,820	99,683	-	99,683	-
4400	Sheriff	1	Detective	63,944	33,750	92,335	190,029	-	190,029	-
4400	Sheriff	1	Deputy- High Rock Lake	54,243	30,720	79,042	164,005	-	164,005	-
5100	Health	1	Foreign Language Interpreter	44,626	26,070	-	70,696	-	70,696	-
5100	Health	1	IT Support Specialist	59,803	30,270	-	90,073	-	90,073	-
5300	DSS	5	IM Technician	212,510	122,590	98,435	433,535	(272,250)	161,285	-
5300	DSS	4	IMC II	206,640	107,352	78,748	392,740	(247,640)	145,100	-
5300	DSS	2	IMC III	113,912	56,362	39,374	209,648	(132,452)	77,196	-
5300	DSS	1	Social Worker II (WFFA)	62,794	29,660	19,687	112,141	(46,618)	65,523	-
5300	DSS	1	DSS Accounting Specailist	69,230	31,292	14,630	115,152	(59,879)	55,273	-
5300	DSS	1	Social Worker II Adult Services	69,230	32,849	16,927	119,006	(49,033)	69,973	-
5300	DSS	1	Social Worker Supervisor III (On- Call)	84,150	36,968	17,127	138,245	(56,753)	81,492	-
5300	DSS	1	Social Work Program Manager	88,355	38,129	17,507	143,991	(59,097)	84,894	-
5580	Veteran Services	1	Administrative Assistant II	56,954	28,200		85,154	-	85,154	-
6100	Library	1	Digital Services Librarian	62,794	29,690		92,484	-	92,484	-
6200	Parks & Recreation	1	Dan Nicholas Park Manager	59,802	28,920	4,905	93,627	-	93,627	-
6200	Parks & Recreation	1	Assistant Director of Parks and Recreation	76,325	33,110	4,905	114,340	-	114,340	-
6400	Animal Services	1	Part time Veterinaary Assistant	16,099	4,084	-	20,183	-	20,183	-
		39	**Subtotal - New Positions**	$ 2,090,629	$ 1,068,476	$ 586,450	$ 3,745,555	$ (923,722)	$ 2,821,833	$ -
FUND 101 - UPGRADES										
4124	Rowan Community Center	2	PTB Maintenance Mechanic to FT Park Maintenance	$ 25,868	$ 6,600	$ -	$ 32,468	$ -	$ 32,468	$ -
4124	Rowan Community Center	1	FT Grounds Maintenance to FT Park Maintenance	2,024	540	-	2,564	-	2,564	-
4124	Rowan Community Center	1	PTB Custodial worker to FT Custodial worker	$ 5,231	$ 1,350	$ -	$ 6,581	$ -	$ 6,581	$ -
4180	Register of Deeds	1	Senior Assistant Register of Deeds Grade 19 to Assistant Regiser of Deeds Grade 21	3,877	1,010	-	4,887	-	4,887	-
4180	Register of Deeds	1	Temporary Deputy Register of Deeds to FT Deputy Register of Deeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4400	Sheriff	1	Office Assistant III PT to FT Office Assistant	17,422	21,000	-	38,422	-	38,422	-
5010	Soil & Water	1	PT Resource Conservation Easement Specialist to FT Resourse Conservation Specialist	$ 24,020	$ 19,860	$ -	$ 43,880	$ -	$ 43,880	$ -
5100	Health	1	PTB Dental Assistant - Increase hours	5,560	460	-	6,020	-	6,020	-
5100	Health	1	PTB Preparendess Coordinate to Health Education Specialist	$ 56,954	$ 29,347	$ -	$ 86,301	$ (93,254)	$ (6,953)	$ -
5100	Health	1	PTB OA IV to Officer Supervisor V	46,857	26,581	-	73,438	(94,049)	(20,611)	-
5300	DSS	1	Accounting Technician III to Account Technician IV	$ 2,712	$ 690	$ -	$ 3,402	$ (1,769)	$ 1,633	$ -
5300	DSS	1	Adminstrative Assistant II to Executive Assistant	2,679	682	-	3,361	(1,746)	1,615	-
5300	DSS	1	DSS Budget Anaylst to DSS Budget Adminstrator	$ 4,453	$ 1,132	$ -	$ 5,585	$ (2,904)	$ 2,681	$ -
5300	DSS	1	Office assistant III to Child Support Agent I	13,081	3,319	-	16,400	(10,824)	5,576	-
5300	DSS	1	Child Support Lead Agent to Social Services Progam Manager	$ 16,523	$ 4,191	$ 12,957	$ 33,671	$ (20,851)	$ 12,820	$ -

ROWAN COUNTY
FY 2026 EXPANSION BUDGET REQUESTS
NEW POSITIONS AND UPGRADES

SCHEDULE 4

Dept. #	Department	#	Position Title	Estimated Cost			Total	Other	County	Manager's
				Salary	Benefits	Equipment	Position(s)	Funds	Funds	Recommendation
5580	Veteran Services	1	Admin Secretary IV to Veteran Services Technician	2,748	720	-	3,468	-	3,468	-
5580	Veteran Services	1	Veteran Services Technician to Veteran Services Officer	$ 4,382	$ 1,150	$ -	$ 5,532	$ -	$ 5,532	$ -
5580	Veteran Services	1	Grant Funded VTC Coordinator to Regular FT status	82,100	34,590	-	116,690	-	116,690	-
6100	Library	1	Grade Change 20 to 21 for Library Services Manager	$ 3,807	$ 990	$ -	$ 4,797	$ -	$ 4,797	$ -
6100	Library	1	Librarian II to Library Branch Manager	3,678	960	-	4,638	-	4,638	-
6100	Library	1	PTB Library Associate I to FT Library Associate	$ 7,339	$ 1,890	$ -	$ 9,229	$ -	$ 9,229	$ -
6100	Library	1	PTB Library Associate I to FT Library Associate	9,595	2,450	-	12,045	-	12,045	-
6100	Library	1	Branch Operation Manager Grade from 19 to 20	$ 3,357	$ 870	$ -	$ 4,227	$ -	$ 4,227	$ -
6100	Library	1	Adminstrative Assistant I to Adminstrative Assistant II	3,678	960	-	4,638	-	4,638	-
6100	Library	1	PTB Library Associate I to FT Library Associate	$ 7,190	$ 1,840	$ -	$ 9,030	$ -	$ 9,030	$ -
6100	Library	1	PT Service Associate to FT Service Associate	17,820	18,280	-	36,100	-	36,100	-
		25	**Subtotal - Fund 101 - Upgrades**	$ 372,955	$ 181,462	$ 12,957	$ 567,374	$ (225,397)	$ 341,977	$ -
FUND 601 - NEW POSITIONS										
4700	Enviromental Management	1	Senior Equipment Operator	$ 59,803	$ 28,920	$ -	$ 88,723	$ -	$ 88,723	$ -
		1	**Subtotal - Fund 206 - New Positions**	$ 59,803	$ 28,920	$ -	$ 88,723	$ -	$ 88,723	$ -
			Total - New Positions/Upgrades	**$ 2,523,387**	**$ 1,278,858**	**$ 599,407**	**$ 4,401,652**	**$ (1,149,119)**	**$ 3,252,533**	**$ -**

ROWAN COUNTY
FY 2026 EXPANSION BUDGET REQUESTS **SCHEDULE 5**
SPECIAL APPROPRIATIONS

Line Item	FY 2024 Appropriation	FY 2025 Appropriation	FY 2025 Continuation	FY 2026 Total Request	FY 2026 Adjustment Request	Manager's Adjustment Recommendation	Total Manager's Recommendation
FUND 101 - GENERAL FUND							
Army Aviation Support Facility #2	$ 1,000	$ 1,000	$ 1,000	$ 1,500	$ 500	$ -	$ 1,000
Cabarrus-Rowan MPO	16,820	16,820	16,820	21,298	4,478	4,478	21,298
Centralina Regional Council	2,000	2,000	2,000	-	(2,000)	(2,000)	-
Communities In Schools - Rowan County	1,400	1,400	1,400	38,610	37,210	-	1,400
Families First NC	36,000	36,000	36,000	58,000	22,000	-	36,000
Food for Thought	5,000	5,000	5,000	6,000	1,000	-	5,000
Human Relations Council	5,000	5,000	5,000	5,000	-	-	5,000
Iredell Soil and Water - Third Creek Watershed	5,534	5,534	5,534	5,534	-	-	5,534
NC Forest Service	103,200	85,932	85,932	89,571	3,639	-	85,932
NC Transportation Museum Foundation	30,000	30,000	30,000	40,000	10,000	-	30,000
Partners In Learning	4,000	4,000	4,000	50,000	46,000	-	4,000
Prevent Child Abuse Rowan - Stop-Go-Tell	40,000	40,000	40,000	50,000	10,000	-	40,000
Project Light	-	60,000	60,000	150,000	90,000	-	60,000
RiverPark at Cooleemee Falls	-	15,000	15,000	15,000	-	-	15,000
Rowan Arts Council	34,692	34,692	34,692	38,519	3,827	-	34,692
Rowan County Chamber of Commerce	2,600	2,600	2,600	8,300	5,700	-	2,600
Rowan County Little League	10,000	10,000	10,000	22,000	12,000	-	10,000
Rowan County Rescue Squad	435,000	435,000	435,000	578,500	143,500	133,500	568,500
Rowan Crosby Scholars	5,500	5,500	5,500	5,500	-	-	5,500
Rowan EDC *	450,000	450,000	450,000	450,000	-	-	450,000
Rowan Museum, Inc.	25,000	25,000	25,000	25,000	-	-	25,000
Rowan Vocational Opportunities, Inc.	66,532	66,532	66,532	85,000	18,468	-	66,532
Rowan-Cabarrus YMCA	-	-	-	315,400	315,400	-	-
Salisbury-Rowan Crime Stoppers	2,000	2,000	2,000	2,000	-	-	2,000
Saving Grace Farm	3,500	3,500	3,500	5,500	2,000	-	3,500
United Way - Day of Caring	3,000	3,000	3,000	5,000	2,000	-	3,000
Yadkin-Pee Dee Water Management Group	5,000	2,500	2,500	2,500	-	-	2,500
	$ 1,292,778	**$ 1,348,010**	**$ 1,348,010**	**$ 2,073,732**	**$ 725,722**	**$ 135,978**	**$ 1,483,988**

* Rowan EDC's FY 2026 request totaled $608,000. Because it is tied to sales tax revenue restricted for economic development purposes, $158,000 which is included in the $608,000, is budgeted in Division 4805 - Economic Development.

ROWAN COUNTY
FY 2026 EXPANSION BUDGET REQUESTS **SCHEDULE 5**
SPECIAL APPROPRIATIONS

Line Item	FY 2024 Appropriation	FY 2025 Appropriation	FY 2025 Continuation	FY 2026 Total Request	FY 2026 Adjustment Request	Manager's Adjustment Recommendation	Total Manager's Recommendation
FUND 101 - GENERAL FUND (Continued)							
The County also received requests from the non-profits listed below. These funding requests are accounted for in other County Divisions.							
Charlotte Regional Business Alliance	$ 44,063	$ 44,063	$ 44,063	$ 45,000	$ 937	$ 937	$ 45,000
Meals on Wheels of Rowan	125,000	125,000	125,000	163,541	38,541	-	125,000
Vaya Health	492,000	492,000	492,000	492,000	-	-	492,000
Rufty-Holmes Senior Center	107,036	107,036	107,036	143,980	36,944	-	107,036
Your Rowan	-	80,000	80,000	100,000	20,000	-	80,000
New for FY26							
Rowan Helping Ministries				20,000	20,000	-	-

ROWAN COUNTY
FY 2026 BUDGET
PROPOSED VEHICLE REPLACEMENTS AND EXPANSIONS

SCHEDULE 6

Dept. #	Department Name	Vehicle #	Vehicle Year / Model	Purchase Date	Replacement Vehicle	Replacement Cost	Manager's Recommendation
FUND 101 - VEHICLE REPLACEMENTS							
4134	Facilities Management	9929	Ford F-450	1999	Ford F-550 4X4 Crew XL Diesel w/ Dumpbed	82,680	-
4134	Facilities Management	1019	Ford Edge Janitorial Vehicle	2010	Ford Escape AWD 4 Door	29,296	-
4134	Facilities Management	914	Ford F-150 Sign Truck	2008	Ford F-150 4X4 Crew Cab	50,802	50,802
						162,778	50,802
4250	Building Inspections Department	1617	Ford Escape	2017	Similar vehicle	32,503	-
4250	Building Inspections Department	1722	Ford Escape	2017	Similar vehicle	32,503	-
4250	Building Inspections Department	1823	Ford Escape	2017	Similar vehicle	32,503	-
						97,509	-
4210	Emergency Services - 911 Division	423	Thomas Command Bus	1997	Enclosed Trailer 27 ft w/ incident command	216,127	-
4330	Emergency Services - Administration	2304	Chevrolet Tahoe	2023	SUV - Chevrolet Tahoe	79,246	-
4332	Emergency Services - Fire Deivision	1523	Ford Explorer	2015	SUV - Chevrolet Tahoe	79,246	-
4332	Emergency Services - Fire Deivision	1224	Ford Explorer	2012	Ford F-250 or 2500 Series Vehicle	74,091	-
4371	Emergency Services - EMS	1820	Ford F-250	2018	Ford F-250 or 2500 Series Vehicle	74,091	-
4371	Emergency Services - EMS	1215	2500 Series Truck	2012	SUV - Chevrolet Tahoe	79,246	-
4371	Emergency Services - EMS	2020	Ford E450s	2019	Ambulance Remount	225,000	225,000
4371	Emergency Services - EMS	2021	Ford E450s	2019	Ambulance	525,000	-
						1,352,047	225,000
4410	Sheriff Department	1323	Chevrolet Impala	2013	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1412	Ford Taurus	2014	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1413	Ford Taurus	2014	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1415	Ford Taurus	2014	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1520	Ford Taurus	2015	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1611	Ford Explorer	2016	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1612	Ford Explorer	2016	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1704	Ford Taurus	2017	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1713	Ford Explorer	2017	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1725	Ford Explorer	2017	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1809	Ford Explorer	2018	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1810	Ford Explorer	2018	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1811	Ford Explorer	2018	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1816	Dodge Charger	2018	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	1903	Ford Explorer	2019	Ford Police Interceptor Utility AWD	45,382	45,382
4410	Sheriff Department	2013	Ford Explorer	2020	Ford Police Interceptor Utility AWD	45,382	-
4410	Sheriff Department	2014	Ford Explorer	2020	Ford Police Interceptor Utility AWD	45,382	-
4410	Sheriff Department	2217	Dodge Charger	2021	Ford Police Interceptor Utility AWD	45,382	
4410	Sheriff Department	2412	Dodge Charger	2023	Ford Police Interceptor Utility AWD	45,382	-
4410	Sheriff Department	1914	Chevrolet Tahoe	2019	Ford Police Interceptor Expedition 4x4 - K9	53,711	-
4410	Sheriff Department		Varies Makes - 55 replacements		Ford Police Interceptor Utility AWD x 55	2,495,992	-
4410	Sheriff Department				Vehicle upfits and graphics x 19	376,537	297,267
					Vehicle upfits and graphics -K9	25,085	-

ROWAN COUNTY
FY 2026 BUDGET
PROPOSED VEHICLE REPLACEMENTS AND EXPANSIONS

SCHEDULE 6

Dept. #	Department Name	Vehicle #	Vehicle Year / Model	Purchase Date	Replacement Vehicle	Replacement Cost	Manager's Recommendation
					Vehicle upfits and graphics x 55	1,089,976	-
						4,903,553	977,997
6110	Library	713	Ford Ranger	2007	Ford F-150 w/ enclosed bed and hitch	40,750	-
						40,750	-
6420	Animal Services	2118	Ford F-150	2021	Chevrolet Silverado	50,244	-
						50,244	-
	Subtotal 101- Vehicle Replacements					**$ 6,606,881**	**$ 1,253,799**
FUND 101 - VEHICLE EXPANSIONS							
4332	Emergency Services - Fire Division		New		SUV - Chevrolet Tahoe	74,091	-
						74,091	-
4950	Cooperative Extension		New		Ford Model U5X 15 Passenger High Roof Van	64,763	-
						64,763	
5185	Enviroment Health		New		Ford F150 XL Super Crew 4x4	51,386	
5185	Enviroment Health		New		Ford F150 XL Super Crew 4x4	51,386	
5185	Enviroment Health		New		Chevrolet Equinox	30,202	
						132,974	-
	Subtotal 101 - Vehicle Expansions					**$ 271,828**	**$ -**
	Total - Vehicle Replacements and Expansions					**$ 6,878,709**	**$ 1,253,799**
FUND 101 - RTS Vehicles - Grant Funded							
4520	Transit	1901	Ford Transit Van	2019	Raised Roof Vehicles	114,027	114,027
4520	Transit	1902	Ford Transit Van	2019	Raised Roof Vehicles	114,027	114,027
4520	Transit	1903	Ford Transit Van	2019	Raised Roof Vehicles	114,027	114,027
						342,081	342,081
						$ 7,220,790	**$ 1,595,880**

ROWAN COUNTY **SCHEDULE 7**

FIRE DISTRICTS' PROPOSED TAX RATES AND LEVIES

For Fiscal Year Ending June 30, 2026

		FY 2025			FY 2026				Current
Fire District	Distric No.	Estimated Valuation per County Assessor	Proposed Tax Rate	Proposed Tax Levy	Estimated Valuation per County Assessor	Proposed Tax Rate	Proposed Tax Levy	Increase/ (Decrease)	ISO RATING
Atwell Township	124	$ 1,088,281,025	0.0975	$ 1,039,853	$ 1,122,098,331	0.0975	$ 1,072,165	$ 32,312	4
Bostian Heights	125	1,360,716,841	0.0900	$ 1,200,152	$ 1,433,999,903	0.1100	1,545,852	$ 345,700	3
Cleveland Community	123	752,880,491	0.0936	$ 690,602	$ 748,700,469	0.1300	953,844	$ 263,242	3.4
East Gold Hill	128	211,994,411	0.0900	$ 186,979	$ 217,737,674	0.0900	192,045	$ 5,066	4
East Landis	138	103,033,596	0.0425	$ 42,913	$ 98,724,000	0.0825	79,818	$ 36,905	2
East Rowan Service:	137			$ -				$ -	
East Gold Hill - 8.1%		6,297,279	0.0700	$ 4,320	$ 4,823,498	0.0900	4,254	$ (66)	4
Pooletown - 91.9%		35,684,583	0.0700	$ 24,480	$ 54,725,864	0.0900	48,268	$ 23,788	5
Ellis Cross Country	118	251,670,421	0.0850	$ 209,641	$ 256,610,187	0.0850	213,756	$ 4,115	4
Enochville	111	489,046,035	0.0800	$ 383,412	$ 503,503,713	0.0800	394,747	$ 11,335	4
Franklin Township	119	588,145,257	0.0900	$ 518,744	$ 607,740,533	0.0900	536,027	$ 17,283	4
Liberty (West)	127	667,185,259	0.0800	$ 523,073	$ 686,945,126	0.0800	538,565	$ 15,492	4
Locke Township	126	1,593,426,312	0.0975	$ 1,522,519	$ 1,653,792,097	0.1175	1,904,342	$ 381,823	3
Miller Ferry	115	883,520,258	0.1100	$ 952,435	$ 926,865,387	0.1100	999,161	$ 46,726	3
Mt. Mitchell	117	180,858,762	0.0726	$ 128,677	$ 188,938,081	0.1000	185,159	$ 56,482	5
Poole Town	114	176,494,311	0.0900	$ 155,668	$ 185,412,239	0.0900	163,534	$ 7,866	5
Richfield-Misenheimer	135	16,522,455	0.0700	$ 11,334	$ -	-	-	$ (11,334)	3
Rockwell Rural	113	982,644,506	0.0995	$ 958,177	$ 992,248,797	0.1300	1,264,125	$ 305,948	5
Rowan Iredell	134	76,758,290	0.0820	$ 61,683	$ 77,460,056	0.0820	62,247	$ 564	4
Scotch Irish	130	178,483,111	0.0900	$ 157,422	$ 182,797,189	0.1200	214,969	$ 57,547	4
South Rowan Service:	136							$ -	
China Grove - 100%		7,697,902	0.0900	$ 6,790	$ 7,756,164	0.1100	8,361	$ 1,571	2
South Salisbury	112	770,376,121	0.0900	$ 679,472	$ 790,520,276	0.1150	890,916	$ 211,444	3
Union	116	577,033,335	0.0550	$ 311,021	$ 601,475,696	0.0550	324,195	$ 13,174	4
West Rowan	139	628,785,206	0.0900	$ 554,589	$ 672,697,765	0.0900	593,319	$ 38,730	5
Woodleaf	129	618,985,436	0.0750	$ 454,954	$ 548,633,710	0.0850	457,012	$ 2,058	5
		$ 12,246,521,206		$ 10,778,910	$ 12,564,206,755		$ 12,646,681	$ 1,867,771	

Indicates tax rate increase/decrease

ROWAN COUNTY BUDGET ORDINANCE
FUND 101 - GENERAL FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026, and for the following functions as described by the County's chart of accounts:

General government	
Governing body	$ 326,542
County attorney	452,643
County manager	654,257
Internal audit/Fleet	382,613
Grants	152,800
Finance	1,316,321
Human resources	729,374
Purchasing	285,206
Elections	968,425
Tax assessor	2,466,516
Tax collector	1,468,856
Register of deeds	1,354,970
Rowan Community Center	1,420,398
Public buildings	3,305,882
Court facilities	693,778
Information technology	3,717,136
Other general government	3,990,765
Total general government	23,686,482

Public safety	
Sheriff	$ 17,553,006
Jail	11,190,675
Pre-trial services program	101,092
Emergency communications	4,344,114
Emergency management	1,379,869
Rescue units	10,553,962
Medical examiner	175,000
Building inspections	1,537,448
Animal services - animal control	2,271,072
Other public safety	1,045,091
Total public safety	50,151,329
Transportation	
Rowan Transit System	2,439,338
Economic and physical development	
Planning	959,609
Tourism Authority	1,300,000
Agricultural extension	334,134
Soil and water conservation	228,414
Industrial parks	17,924
Other economic and physical development	4,371,864
Total economic and physical development	7,211,945
Human services	
Health	9,386,824
Mental health	547,000
Senior services	1,325,137
Social services	26,641,399
Veterans services	673,505
Re-entry council	150,000
Other human services	164,432
Total human services	38,888,297
Culture and recreation	
Recreation	3,912,691
Libraries	4,267,224
Other culture and recreation	120,192
Total culture and recreation	8,300,107

Education	
Public schools	$ 52,178,589
Community college	3,778,636
Total education	55,957,225
Debt service	
Principal retirement	17,208,000
Interest and other charges	7,856,616
Total debt service	25,064,616
Transfers to other funds	3,705,233
Total estimated expenditures	$ 215,404,572

SECTION 3

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Ad valorem taxes	$ 121,714,000
Local option sales taxes	40,000,000
Other taxes and licenses	2,680,000
Unrestricted intergovernmental	645,000
Restricted intergovernmental	20,780,396
Permits and fees	3,013,000
Sales and services	11,217,470
Investment earnings	4,500,050
Miscellaneous	250,295
Appropriated fund balance	10,604,361
Total estimated revenues	$ 215,404,572

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, 2025 and ending June 30, 2026:

Equipment and vehicles	
Principal	$ 2,775,000
Interest	453,000
Public Schools capital improvements	
Principal	7,759,000
Interest	3,354,000
RCCC capital improvements	
Principal	3,086,000
Interest	2,269,000
Rowan Community Center	
Principal	1,907,000
Interest	885,000
EMS Station	
Principal	1,681,000
Interest	441,616
Debt issuance costs	454,000
Total appropriations	$ 25,064,616

SECTION 5

The following amount is hereby appropriated to the Revaluation Division in the County Tax Assessor's Office beginning July 1, 2025 and ending June 30, 2026 for the purpose of performing the County revaluation of real property effective January 1, 2027:

In-house Revaluation Program	$ 250,000

SECTION 6

The following amounts are appropriated for the purpose of providing funds to public schools for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Current expense	
Rowan-Salisbury Schools	
Regular appropriation	$ 42,673,996
Special - Teachers' supplies/education appropriation	375,000
Special - career academies	12,000
Kannapolis City Schools	
Regular appropriation	3,177,893
Special - Teachers' supplies/education appropriation	27,926
Special - career academies	851
Charter Schools	
Regular appropriation	4,889,569
Special - Teachers' supplies/education appropriation	21,354
Total current expense	51,178,589
Capital outlay	
Rowan-Salisbury Schools	930,693
Kannapolis City Schools	69,307
Total capital outlay	1,000,000
Total appropriations	$ 52,178,589

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, 2025 and ending June 30, 2026:

Current expense	
Contribution from General Fund	$ 51,178,589
Capital outlay	
Local option sales tax revenues	
Restricted for capital outlay	1,000,000
Total revenues for distribution to public schools	52,178,589
Local option sales tax revenues	
Restricted for public school debt service	6,900,000
NC education lottery proceeds	
Restricted for public school debt service	1,300,000
Contribution from General Fund	
Balance of public school debt service	2,913,000
Total revenues for debt service	11,113,000
Total revenues for public schools	$ 63,291,589

Estimated restricted local sales tax of $6,900,000 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, 2025 and ending June 30, 2026:

Current expense	$ 3,478,636
Capital outlay	300,000
Total appropriations for distribution to RCCC	3,778,636
Debt service - North Campus capital improvements	
Principal	3,086,000
Interest	2,269,000
Total appropriations for debt service	5,355,000
Total appropriations	$ 9,133,636

SECTION 9

For the fiscal year beginning July 1, 2025 and ending June 30, 2026, the Chairman of the Rowan County Board of Commissioners will receive a salary of $19,586 plus a cell phone allowance of $660. Four Commissioners will each receive salaries of $16,729. 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, 2025, 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 $21.2 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.

Progressive Pay shall not be moved to a department unless it is needed. If departments lapse salary from vacant positions is such that the department has enough currently budgeted to cover the increase for progressive pay, then funds will not be moved by way of a budget amendment to the department.

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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY BUDGET ORDINANCE
FUND 201 - FIRE DISTRICT FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026:

Public safety	
Atwell Township Fire District	$ 1,072,165
Bostian Heights Fire District	1,545,852
Cleveland Fire District	953,844
East Gold Hill Fire District	192,045
East Landis Fire District	79,818
East Rowan Fire Service District	52,522
Ellis Cross Country Fire District	213,756
Enochville Fire District	394,747
Franklin Township Fire District	536,027
Liberty Fire District	538,565
Locke Township Fire District	1,904,342

Public safety (Continued)	
Miller Ferry Fire District	$ 999,161
Mount Mitchell Fire District	185,159
Poole Town Fire District	163,534
Rockwell Rural Fire District	1,264,125
Rowan Iredell Fire District	62,247
Scotch Irish Fire District	214,969
South Rowan Fire Service District	8,361
South Salisbury Fire District	890,916
Union Fire District	324,195
West Rowan Fire District	593,319
Woodleaf Fire District	457,012
Total expenditures appropriated	$12,646,681

SECTION 3

It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Ad valorem taxes	$ 12,646,681

SECTION 4

The following tax rates are hereby established for the fiscal year beginning July 1, 2025 and ending June 30, 2026 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.

Fire District	FY 2026 Tax Rate
Atwell Township Fire District	$.0975
Bostian Heights Fire District	.1100
Cleveland Fire District	.1300
East Gold Hill Fire District	.0900
East Landis Fire District	.0825
East Rowan Fire Service District	.0900

Fire District	FY 2026 Tax Rate
Ellis Cross Country Fire District	$.0850
Enochville Fire District	.0800
Franklin Township Fire District	.0900
Liberty Fire District	.0800
Locke Township Fire District	.1175
Miller Ferry Fire District	.1100
Mount Mitchell Fire District	.1000
Poole Town Fire District	.0900
Rockwell Rural Fire District	.1300
Rowan Iredell Fire District	.0820
Scotch Irish Fire District	.1200
South Rowan Fire Service District	.1100
South Salisbury Fire District	.1150
Union Fire District	.0550
West Rowan Fire District	.0900
Woodleaf Fire District	.0850

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, 2025:

Fire District	Property Valuation
Atwell Township Fire District	$ 1,122,098,331
Bostian Heights Fire District	1,433,999,903
Cleveland Fire District	748,700,469
East Gold Hill Fire District	217,737,674
East Landis Fire District	98,724,000
East Rowan Fire Service District	59,549,362
Ellis Cross Country Fire District	256,610,187
Enochville Fire District	503,503,713
Franklin Township Fire District	607,740,533
Liberty Fire District	686,945,126

Fire District	Property Valuation
Locke Township Fire District	$ 1,653,792,097
Miller Ferry Fire District	926,865,387
Mount Mitchell Fire District	188,938,081
Poole Town Fire District	185,412,239
Rockwell Rural Fire District	992,248,797
Rowan Iredell Fire District	77,460,056
Scotch Irish Fire District	182,797,189
South Rowan Fire Service District	7,756,164
South Salisbury Fire District	790,520,276
Union Fire District	601,475,696
West Rowan Fire District	672,697,765
Woodleaf Fire District	548,633,710
Total appraised valuation of property	$ 12,564,206,755

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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY BUDGET ORDINANCE
FUND 202 - EMERGENCY TELEPHONE SYSTEM FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026:

Public safety	
Emergency communications	$ 827,950

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, 2025 and ending June 30, 2026:

Restricted intergovernmental	
State 911 fees	$ 351,387
Appropriated fund balance	476,563
Total estimated revenues	$827,950

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.

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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY BUDGET ORDINANCE
FUND 206 – OPIOID SETTLEMENT FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026:

Opioid Settlement Expenditures	$ 1,216,128

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, 2025 and ending June 30, 2026:

Opioid Settlement Revenues	$ 1,216,128

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, 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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY FINANCIAL PLAN
FUND 501 - RISK MANAGEMENT FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026:

Administration	$ 76,217
Professional and property liability	1,745,000
Workers' compensation	756,149
Total estimated expenditures	$ 2,577,366

SECTION 3

It is estimated that the following revenues will be available in the Risk Management Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Charges for services	$ 850,000
Investment earnings	90,000
Insurance Settlement	150,000
Transfer from 101	1,487,366
Total estimated revenues	$ 2,577,366

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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY BUDGET ORDINANCE
FUND 601 - LANDFILL FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026:

Administration	$ 494,975
Solid waste operations	6,599,833
Recycling operations	977,608
Sanitation operations	1,488,553
Total estimated expenditures	$ 9,560,969

SECTION 3

It is estimated that the following revenues will be available in the Landfill Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Charges for services	$ 8,520,969
Scrap tire and white goods disposal tax	305,000
Solid waste disposal tax	85,000
Investment earnings	650,000
Total estimated revenues	$ 9,560,969

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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY BUDGET ORDINANCE
FUND 603 - AIRPORT FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026:

Airport grant projects	$ 610,551
Airport operations	1,785,240
Debt service	1,839,000
Airport operations	$ 4,234,791

SECTION 3

It is estimated that the following revenues will be available in the Airport Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

State Grants	573,155
Charges for services	$ 1,550,200
Investment earnings	90,000
Transfer from 101	1,839,000
Appropriated fund balance	182,436
Total estimated revenues	$ 4,234,791

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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY BUDGET ORDINANCE
FUND 605 - WATER FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026:

Purchase of water	$ 160,000
Water flushing fees	250,000
Water operations	182,867
Operation fees - City of Salisbury	66,000
Water operations	$ 658,867

SECTION 3

It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Sale of water	$ 250,000
Transfer from 101	378,867
Investment earnings	30,000
Total estimated revenues	$658,867

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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY BUDGET ORDINANCE
FUND 701 – DSS TRUST FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026:

Distribution	$ 450,000

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, 2025 and ending June 30, 2026:

Funds Received	$ 450,000

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.

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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY BUDGET ORDINANCE
FUND 702 – FINES AND FORFEITURES FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026:

Fines and forfeitures distributed	$ 800,000

SECTION 3

It is estimated that the following collections of penalties, fines and forfeitures for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Total estimated collections	$ 800,000

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.

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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY BUDGET ORDINANCE
FUND 703 – AMERICAN RESCUE PLAN ACT FUND
FISCAL YEAR 2026

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, 2025 and ending June 30, 2026:

Expenditures	$ 9,770,000

SECTION 3

It is estimated that the following revenues will be available in the ARPA Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Disaster reimbursement	$ 9,470,000
Investment Earnings	300,000
Total estimated revenues	$ 9,770,000

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, 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 16th day of June 2025.

GREGORY C. EDDS, CHAIRMAN
ROWAN COUNTY BOARD OF COMMISSIONERS

ATTEST:

(S E A L)

SARAH PACK
CLERK TO THE BOARD

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 1000 - AD VALOREM TAX REVENUE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1141000	AD VALOREM	411001	AD VALOREM TAX-CURRENT YR	($84,643,161)	($105,461,591)	($105,699,046)	($108,300,000)	($108,300,000)	($110,000,000)	($111,000,000)	2.5%
			411002	AD VALOREM TAX-PRIOR YRS	($1,909,610)	($1,745,378)	($1,524,945)	($1,700,000)	($1,700,000)	($1,700,000)	($1,700,000)	0.0%
			411003	AD VALOREM TAX-NCVTS	($10,750,617)	($10,307,738)	($7,985,123)	($10,000,000)	($10,000,000)	($9,800,000)	($9,800,000)	-2.0%
			411004	AD VALOREM-WRITE OFF COLL	($30,884)	($13,342)	($12,954)	$0	$0	$0	$0	N/A
			411010	ABATEMENTS-CURRENT YEAR	$141,424	$403,975	$189,673	$450,000	$450,000	$406,000	$406,000	-9.8%
			411015	TAX DISCOUNTS	$776,699	$993,522	$998,224	$750,000	$750,000	$1,000,000	$1,000,000	33.3%
			411035	DOG TAXES	($479)	($186)	($104)	$0	$0	$0	$0	N/A
			411040	REAL ESTATE TRANSFER TAX	($1,077,545)	($924,552)	($912,300)	($750,000)	($750,000)	($800,000)	($800,000)	6.7%
			411900	TAX OVER/SHORT	$0	($2,118)	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($97,494,174)**	**($117,057,406)**	**($114,946,575)**	**($119,550,000)**	**($119,550,000)**	**($120,894,000)**	**($121,894,000)**	**2.0%**
	Rev/Exp	**Total:**			**($97,494,174)**	**($117,057,406)**	**($114,946,575)**	**($119,550,000)**	**($119,550,000)**	**($120,894,000)**	**($121,894,000)**	**2.0%**
FINAL	**TOTALS:**				**($97,494,174)**	**($117,057,406)**	**($114,946,575)**	**($119,550,000)**	**($119,550,000)**	**($120,894,000)**	**($121,894,000)**	**2.0%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 2000 - SALES USE AND OTHER TAX REVEN

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1142314	SALES TAX	414010	ABC 5 CENTS/BOTTLE	($56,027)	($55,725)	($42,099)	($50,000)	($50,000)	($55,000)	($55,000)	10.0%
			414015	BEER & WINE EXCISE TAX	($367,767)	($401,494)	$0	($330,000)	($330,000)	($370,000)	($370,000)	12.1%
			414020	ABC PROFIT DISTRIBUTION	($252,800)	($256,357)	($198,000)	($210,000)	($210,000)	($250,000)	($250,000)	19.0%
			416010	OCCUPANCY TAX	($1,419,986)	($1,410,711)	($1,157,238)	($1,300,000)	($1,300,000)	($1,400,000)	($1,400,000)	7.7%
			416011	OCCUPANCY TAX PENALTIES	($1,168)	($1,032)	($640)	$0	$0	$0	$0	N/A
			416015	HEAVY EQUIPMENT TAX	($90,746)	($171,916)	($145,416)	($80,000)	($80,000)	($90,000)	($90,000)	12.5%
			416016	HEAVY EQUIPMENT TAX-PENALTIES	($2,116)	$0	$0	$0	$0	$0	$0	N/A
			416020	RENTAL VEHICLE TAX	($102,293)	($106,299)	($77,615)	($85,000)	($85,000)	($90,000)	($90,000)	5.9%
			Org Tot:		**($2,292,902)**	**($2,403,534)**	**($1,621,009)**	**($2,055,000)**	**($2,055,000)**	**($2,255,000)**	**($2,255,000)**	**9.7%**
	1142319	PEN INTRST	419010	INTEREST REVENUE ON TAXES	($597,606)	($718,910)	($476,199)	($500,000)	($500,000)	($500,000)	($500,000)	0.0%
			419020	PENALTIES-GARNISHMENTS	($47,513)	($44,829)	($104,589)	($40,000)	($40,000)	($40,000)	($40,000)	0.0%
			419030	INTEREST REVENUE NCVTS	($107,396)	($126,456)	($96,294)	($70,000)	($70,000)	($80,000)	($80,000)	14.3%
			Org Tot:		**($752,515)**	**($890,195)**	**($677,082)**	**($610,000)**	**($610,000)**	**($620,000)**	**($620,000)**	**1.6%**
	1142320	LIC PERMIT	420010	PRIVILEGE LICENSES	($31,383)	($7,475)	($745)	($4,000)	($4,000)	($4,000)	($4,000)	0.0%
			Org Tot:		**($31,383)**	**($7,475)**	**($745)**	**($4,000)**	**($4,000)**	**($4,000)**	**($4,000)**	**0.0%**
	1142333	FED CONTRB	433010	PAYMENT IN LIEU OF TAXE	($27,265)	($32,932)	$0	($25,000)	($25,000)	($25,000)	($25,000)	0.0%
			Org Tot:		**($27,265)**	**($32,932)**	**$0**	**($25,000)**	**($25,000)**	**($25,000)**	**($25,000)**	**0.0%**
	1142335	SALES TAX	435501	1 CENT SALES TAX	($17,372,361)	($17,419,788)	($10,820,792)	($17,100,000)	($17,100,000)	($17,100,000)	($17,100,000)	0.0%
			435502	MUNI HOLD HARMLESS	$2,769,940	$4,893,674	$2,925,672	$4,400,000	$4,400,000	$4,900,000	$4,900,000	11.4%
			435503	1/2 CENT-ART 40-UNRESTRIC	($7,717,544)	($8,093,754)	($4,720,413)	($7,500,000)	($7,500,000)	($7,600,000)	($7,600,000)	1.3%
			435504	1/2 CENT-ART 40-RESTRICTE	($2,819,238)	($2,781,205)	($1,701,865)	($2,600,000)	($2,600,000)	($2,500,000)	($2,500,000)	-3.8%
			435505	1/2 CENT-ART 42-UNRESTRIC	($2,916,468)	($3,019,248)	($1,925,508)	($2,700,000)	($2,700,000)	($2,900,000)	($2,900,000)	7.4%
			435506	1/2 CENT-ART 42-RESTRICTE	($5,638,477)	($5,562,409)	($3,403,730)	($5,400,000)	($5,400,000)	($5,400,000)	($5,400,000)	0.0%
			435507	1/2 CENT-ART 44-UNRESTRIC	($3,772,337)	($4,087,917)	($2,447,626)	($3,600,000)	($3,600,000)	($3,800,000)	($3,800,000)	5.6%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 2000 - SALES USE AND OTHER TAX REVEN

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1142335	SALES TAX	435508	1/4 CENT-ART 46-UNRESTRIC	($5,607,457)	($5,899,140)	($3,486,132)	($5,500,000)	($5,500,000)	($5,600,000)	($5,600,000)	1.8%
			Org Tot:		**($43,073,942)**	**($41,969,786)**	**($25,580,393)**	**($40,000,000)**	**($40,000,000)**	**($40,000,000)**	**($40,000,000)**	**0.0%**
	1142338	LOC CONTRB	438070	LOCAL GOV'T CONTRIBN-SALISBURY	$0	($50,000)	$0	$0	$0	$0	$0	N/A
			438080	NOTES RECEIVABLE - GAAP	$50,000	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$50,000**	**($50,000)**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
	Rev/Exp	**Total:**			**($46,128,007)**	**($45,353,923)**	**($27,879,230)**	**($42,694,000)**	**($42,694,000)**	**($42,904,000)**	**($42,904,000)**	**0.5%**
FINAL	**TOTALS:**				**($46,128,007)**	**($45,353,923)**	**($27,879,230)**	**($42,694,000)**	**($42,694,000)**	**($42,904,000)**	**($42,904,000)**	**0.5%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 3000 - OTHER GENERAL REVENUE

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1143335	FEES	453026	CABLEVISION FRANCHISE FEE	($304,004)	($279,061)	($70,467)	($325,000)	($325,000)	($300,000)	($300,000)	-7.7%
			Org Tot:		**($304,004)**	**($279,061)**	**($70,467)**	**($325,000)**	**($325,000)**	**($300,000)**	**($300,000)**	**-7.7%**
	1143361	INTEREST	461010	INTEREST-GENERAL FUND	($4,204,198)	($8,250,645)	($7,735,038)	($3,000,000)	($3,000,000)	($3,000,000)	($4,500,000)	50.0%
			461026	INTERESET REV SCIF GRANT	($14,215)	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($4,218,413)**	**($8,250,645)**	**($7,735,038)**	**($3,000,000)**	**($3,000,000)**	**($3,000,000)**	**($4,500,000)**	**50.0%**
	1143363	RENT REV	462010	RENT-AGRICULTURE BLDG	($18,348)	($18,348)	($16,413)	($18,348)	($18,348)	($15,912)	($15,912)	-13.3%
			462020	RENT-CELL TOWERS	($15,741)	($15,741)	($13,118)	($15,732)	($15,732)	($15,741)	($15,741)	0.1%
			462995	OTHER RENT	($23,100)	($20,700)	($14,815)	($23,100)	($23,100)	($16,860)	($16,860)	-27.0%
			Org Tot:		**($57,189)**	**($54,789)**	**($44,346)**	**($57,180)**	**($57,180)**	**($48,513)**	**($48,513)**	**-15.2%**
	1143389	OTHER REV	489900	MISC RECEIPTS-EVIDENCE/SEIZED	$0	($5,111)	$0	$0	$0	$0	$0	N/A
			489995	MISC RECEIPTS	($71,177)	($128,032)	($99,475)	($115,000)	($115,000)	($100,000)	($100,000)	-13.0%
			Org Tot:		**($71,177)**	**($133,143)**	**($99,475)**	**($115,000)**	**($115,000)**	**($100,000)**	**($100,000)**	**-13.0%**
	1143390	OT FIN REV	490010	OFS-INSTALLMENT PURCHASES	($7,998,000)	$0	$0	$0	$0	$0	$0	N/A
			492030	SALE OF PROPERTY	$0	($68,066)	($122,680)	$0	$0	$0	$0	N/A
			492035	SALE OF LAND	($3,052,965)	$0	($485,000)	$0	$0	$0	$0	N/A
			495000	APPROPRIATED FB-UNRESTRICTED	$0	$0	$0	($9,575,179)	($17,652,285)	$0	($9,967,601)	4.1%
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($8,320,690)	$0	$0	N/A
			Org Tot:		**($11,050,965)**	**($68,066)**	**($607,680)**	**($9,575,179)**	**($25,972,975)**	**$0**	**($9,967,601)**	**4.1%**
	Rev/Exp	**Total:**			**($15,701,749)**	**($8,785,705)**	**($8,557,006)**	**($13,072,359)**	**($29,470,155)**	**($3,448,513)**	**($14,916,114)**	**14.1%**
FINAL	**TOTALS:**				**($15,701,749)**	**($8,785,705)**	**($8,557,006)**	**($13,072,359)**	**($29,470,155)**	**($3,448,513)**	**($14,916,114)**	**14.1%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4110 - GOVERNING BODY

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154110	GOV BODY	510005	SALARIES-REGULAR	$255,693	$244,923	$64,527	$72,380	$76,135	$77,614	$77,425	7.0%
			510020	SALARIES-PER DIEM	$79,635	$81,094	$68,921	$84,475	$84,126	$87,976	$87,976	4.1%
			520005	HEALTH INSURANCE	$80,644	$88,296	$66,114	$78,480	$78,480	$82,709	$82,709	5.4%
			520008	HEALTH INSURANCE-RETIREES	$7,000	$12,720	$10,900	$13,080	$13,080	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$4,862	$4,706	$2,017	$2,390	$2,390	$2,676	$2,676	12.0%
			520015	RETIREMENT	$31,101	$31,606	$8,808	$9,622	$10,381	$11,143	$11,143	15.8%
			520020	SOCIAL SECURITY TAX	$20,282	$19,788	$8,617	$10,209	$10,209	$11,426	$11,426	11.9%
			520025	WORKERS COMPENSATION	$849	$824	$332	$387	$401	$421	$421	8.8%
			520030	401(K) CONTRIBUTIONS	$6,690	$7,348	$1,936	$2,123	$2,285	$2,314	$2,314	9.0%
			541000	COMMUNICATIONS	$663	$660	$571	$660	$660	$661	$661	0.2%
			550007	COST PER COPY	$1,338	$1,160	$703	$1,250	$1,250	$1,250	$1,250	0.0%
			553005	TELEPHONE	$904	$900	$0	$3,900	$3,900	$6,401	$6,401	64.1%
			557000	POSTAGE	$0	$0	$0	$300	$300	$300	$300	0.0%
			558000	TRAVEL	$18,656	$18,203	$13,851	$35,900	$34,154	$35,900	$20,000	-44.3%
			559000	TRAINING	$3,210	$2,216	$2,330	$2,000	$2,500	$4,000	$4,000	100.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,500	$1,500	$1,000	$1,000	-33.3%
			561095	SUPPLIES:OTHER SMALL EQMT	$350	$0	$156	$500	$500	$500	$500	0.0%
			564050	DUES AND SUBSCRIPTIONS	$4,284	$3,145	$958	$2,600	$2,600	$2,600	$2,600	0.0%
			Org Tot:		**$516,161**	**$517,587**	**$250,741**	**$321,756**	**$324,851**	**$342,631**	**$326,542**	**1.5%**
	Rev/Exp	**Total:**			**$516,161**	**$517,587**	**$250,741**	**$321,756**	**$324,851**	**$342,631**	**$326,542**	**1.5%**
FINAL	**TOTALS:**				**$516,161**	**$517,587**	**$250,741**	**$321,756**	**$324,851**	**$342,631**	**$326,542**	**1.5%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4112 - GENERAL GOVERNMENT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144112	GEN REV	431014	OTHER STATE GRANTS	($425,000)	($75,000)	$0	$0	$0	$0	$0	N/A
				OTHER STATE GRANTS	$0	($354,346)	$0	$0	$0	$0	$0	N/A
			431300	DISASTER RELIEF REIMBURSEMENT	($8,057,350)	($1,382,216)	$0	$0	($560,433)	$0	$0	N/A
			461024	INT REV - NCCMT STATE GRANT	($3,713)	($4,073)	$0	$0	$0	$0	$0	N/A
			464900	MISC DONATIONS	$0	($221,000)	$0	$0	$0	$0	$0	N/A
			489920	MISC RECEIPTS-BONUS REIMB	$0	($27,704)	($24,715)	$0	$0	$0	$0	N/A
			489995	MISC RECEIPTS	($69,813)	($27,198)	($70,476)	$0	$0	$0	$0	N/A
			491320	TRANSFER FROM FUND 320	$0	$0	($3,753,543)	$0	($3,753,543)	$0	$0	N/A
			495000	APPROPRIATED FB-UNRESTRICTED	$0	$0	$0	$0	($19,280)	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($4,850,000)	($5,264,150)	$0	$0	-100.0%
			Org Tot:		**($8,555,877)**	**($2,091,537)**	**($3,848,733)**	**($4,850,000)**	**($9,597,406)**	**$0**	**$0**	**-100.0%**
	Rev/Exp	**Total:**			**($8,555,877)**	**($2,091,537)**	**($3,848,733)**	**($4,850,000)**	**($9,597,406)**	**$0**	**$0**	**-100.0%**
EXP	1154112	GEN EXP	510005	SALARIES-REGULAR	$0	$37,221	$0	$0	$0	$0	$0	N/A
			510900	COST OF LIVING ADJUSTMENT	$0	$0	$0	$2,100,000	$1,000,447	$0	$0	-100.0%
			510901	PROGRESSIVE PAY	$0	$0	$0	$0	$0	$3,369,734	$3,369,734	N/A
			510902	MARKET SALARY ADJ PLAN	$0	$0	$0	$659,256	$0	$240,000	$240,000	-63.6%
			510905	PAY STUDY CONSULTANT	$0	$0	$0	$0	$0	$75,000	$75,000	N/A
			510908	UNEMPLOYMENT COMPENSATION	$34,855	$55,368	$26,535	$56,000	$56,000	$56,000	$56,000	0.0%
			520005	HEALTH INSURANCE	$0	$4,770	$0	$0	$0	$0	$0	N/A
			520010	MEDICARE TAX	$0	$501	$0	$0	$0	$0	$0	N/A
			520015	RETIREMENT	$0	$4,802	$0	$0	$0	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$0	$2,142	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4112 - GENERAL GOVERNMENT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154112	GEN EXP	520025	WORKERS COMPENSATION	$0	$373	$0	$0	$0	$0	$0	N/A
			520030	401(K) CONTRIBUTIONS	$0	$404	$0	$0	$0	$0	$0	N/A
			532010	ATTORNEY	$39,089	$23,262	$2,893	$200,000	$199,140	$200,000	$50,000	-75.0%
			532015	AUDITING	$124,089	$96,155	$135,860	$125,000	$135,860	$160,000	$160,000	28.0%
			532017	CONSULTING SERVICES	$55,973	$58,396	$278,868	$490,000	$842,485	$200,000	$50,000	-89.8%
			533001	CONTRACTED SERVICES	$11,315	$88,173	$209,112	$100,000	$400,926	$100,000	$100,000	0.0%
			544020	RENT-LAND & BLDGS	$4,200	$4,200	$4,200	$5,600	$5,600	$6,300	$6,300	12.5%
			553005	TELEPHONE	$4,681	$2,980	$2,093	$2,100	$2,100	$0	$0	-100.0%
			554000	ADVERTISING	$10,822	$8,335	$6,805	$11,000	$11,000	$11,000	$11,000	0.0%
			555000	PRINTING	$347	$0	$0	$600	$600	$600	$600	0.0%
			558000	TRAVEL	$0	$2,258	$0	$0	$0	$0	$0	N/A
			559000	TRAINING	$0	$0	$5,945	$0	$10,500	$10,500	$8,000	N/A
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$2,000	$2,000	$2,000	$2,000	0.0%
			561005	OFFICE SUPPLIES	$4,125	$2,492	$2,629	$8,500	$8,500	$8,500	$3,000	-64.7%
			561049	COVID SUPPLIES DEPTS	$7,696	$0	$0	$0	$0	$0	$0	N/A
			561095	OTHER SMALL EQMT	$750	$429	$94	$2,000	$2,000	$2,000	$1,500	-25.0%
			564050	DUES AND SUBSCRIPTIONS	$67,459	$73,051	$74,357	$115,000	$115,000	$121,620	$100,000	-13.0%
			570215	C/A - WOODLEAF COMMUNITY PARK	$3,000	$922,510	$0	$0	$0	$0	$0	N/A
				C/A - WOODLEAF COMMUNITY PARK	$74,675	$279,728	$0	$0	$0	$0	$0	N/A
			571005	PURCHASE OF PROPERTY	$261,160	$0	$0	$650,000	$650,000	$0	$0	-100.0%
			573000	C/A - BLDG	$0	$58,050	$139,250	$4,850,000	$5,070,450	$0	$0	-100.0%
			574004	C/A: ROWAN TRANSIT RELOCATION	$34,390	$0	$0	$0	$0	$0	$0	N/A
			574005	C/A - JUSTICE CENTER SIGN	$0	$14,846	$0	$0	$0	$0	$0	N/A
			575045	C/A - ANIMAL SHELTER ASSETS	$212,385	$24,000	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4112 - GENERAL GOVERNMENT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154112	GEN EXP	580000	BAD DEBT EXPENSE	$0	$9,689	$0	$0	$0	$0	$0	N/A
			582002	EMPLOYEE APPRECIATION PGM	$4,320	$0	$0	$25,000	$25,000	$25,000	$10,000	-60.0%
			582007	UNITED WAY PROGRAM	$5,000	$5,000	$5,000	$6,000	$6,000	$6,000	$6,000	0.0%
			582008	EMPLOYEE RETIREMENTS	$81	$0	$0	$500	$500	$500	$500	0.0%
			582009	MEETINGS/TRAINING FOOD	$4,329	$4,671	$3,930	$5,500	$5,500	$5,500	$5,500	0.0%
			582014	EMPLOYEE RECOGNITION PGM	$8,799	$9,243	$9,350	$20,000	$20,000	$20,000	$13,000	-35.0%
			583117	RURAL WIRELESS BROADBAND	$35,110	$0	$0	$0	$0	$0	$0	N/A
			583118	ADA TRANSITION PLAN	$0	$2,245	$0	$600,000	$600,000	$600,000	$0	-100.0%
			584001	LOCAL INCENTIVES	$972,302	$811,398	$43,207	$2,500,000	$2,500,000	$3,311,000	$3,311,000	32.4%
			585000	GRANT EXPENDITURES	$426,828	$75,000	$0	$0	$0	$0	$0	N/A
			590000	OTHER SERVICES	$3,256	$2,922	$2,905	$12,000	$12,000	$12,000	$5,000	-58.3%
			590049	CODIFICATION OF ORDINANCE	$4,999	$8,689	$9,123	$10,000	$10,000	$10,000	$10,000	0.0%
			590050	LANDFILL-INDIRECT COSTS	($222,547)	($221,992)	($227,847)	($227,847)	($227,847)	($167,476)	($167,476)	-26.5%
			590070	AIRPORT INDIRECT COST	($81,401)	($87,206)	($91,342)	($91,342)	($91,342)	($101,377)	($101,377)	11.0%
			590075	RISK MNGMT INDIRECT COST	($6,901)	($6,524)	($5,701)	($5,701)	($5,701)	($6,149)	($6,149)	7.9%
			590076	WATER FUND INDIRECT COSTS	($55)	($1,171)	($1,171)	$0	($1,171)	($17,367)	($17,367)	N/A
			595103	TRANSFER TO 103	$0	$0	$0	$0	$3,579,140	$0	$0	N/A
			595314	TRANSFER TO 314	$0	$0	$2,500,000	$0	$2,500,000	$0	$0	N/A
			595317	TRANSFER TO 317	$0	$0	$0	$0	$8,168,636	$0	$0	N/A
			595320	TRANSFER TO 320	$0	$2,750,000	$0	$0	$2,500,000	$0	$0	N/A
			595501	TRANSFER TO 501	$480,000	$480,000	$720,107	$720,107	$720,107	$720,107	$1,487,366	106.5%
			595603	TRANSFER TO 603	$1,026,675	$1,485,000	$2,085,250	$2,040,000	$2,144,825	$1,839,000	$1,839,000	-9.9%
			595605	TRANSFER TO 605	$0	$0	$442,398	$442,398	$442,398	$442,398	$378,867	-14.4%
			Org Tot:		**$3,611,804**	**$7,091,411**	**$6,383,850**	**$15,433,671**	**$31,420,653**	**$11,262,390**	**$11,006,998**	**-28.7%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4112 - GENERAL GOVERNMENT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	Rev/Exp	Total:			$3,611,804	$7,091,411	$6,383,850	$15,433,671	$31,420,653	$11,262,390	$11,006,998	-28.7%
FINAL	TOTALS:				($4,944,073)	$4,999,873	$2,535,117	$10,583,671	$21,823,247	$11,262,390	$11,006,998	4.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4114 - COUNTY ATTORNEY

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154114	ATTORNEY	510005	SALARIES-REGULAR	$0	$3,513	$154,424	$185,127	$316,873	$334,596	$333,651	80.2%
			510903	NEW POSITIONS	$0	$0	$0	$178,331	$0	$0	$0	-100.0%
			520005	HEALTH INSURANCE	$0	$267	$10,988	$13,080	$26,160	$27,074	$27,074	107.0%
			520010	MEDICARE TAX	$0	$47	$2,093	$2,492	$4,412	$4,670	$4,670	87.4%
			520015	RETIREMENT	$0	$480	$21,079	$24,473	$42,393	$48,206	$48,206	97.0%
			520020	SOCIAL SECURITY TAX	$0	$202	$8,640	$10,454	$18,624	$19,347	$19,347	85.1%
			520025	WORKERS COMPENSATION	$0	$9	$388	$461	$791	$835	$835	81.1%
			520030	401(K) CONTRIBUTIONS	$0	$105	$4,633	$5,399	$9,359	$10,009	$10,009	85.4%
			553005	TELEPHONE	$0	$0	$744	$901	$1,281	$1,800	$1,800	99.8%
			558000	TRAVEL	$0	$0	$2,839	$5,000	$5,000	$4,501	$4,001	-20.0%
			559000	TRAINING	$0	$0	$325	$1,000	$1,000	$1,000	$750	-25.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$0	$0	$500	$500	N/A
			561005	OFFICE SUPPLIES	$0	$0	$15	$200	$1,025	$1,025	$500	150.0%
			564050	DUES AND SUBSCRIPTIONS	$0	$0	$813	$1,300	$1,300	$1,300	$1,300	0.0%
			Org Tot:		**$0**	**$4,622**	**$206,980**	**$428,218**	**$428,218**	**$454,863**	**$452,643**	**5.7%**
	Rev/Exp	**Total:**			**$0**	**$4,622**	**$206,980**	**$428,218**	**$428,218**	**$454,863**	**$452,643**	**5.7%**
FINAL	**TOTALS:**				**$0**	**$4,622**	**$206,980**	**$428,218**	**$428,218**	**$454,863**	**$452,643**	**5.7%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4120 - COUNTY MANAGER

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154120	COUNTY MGR	510005	SALARIES-REGULAR	$509,342	$548,383	$354,636	$479,791	$479,791	$502,868	$446,966	-6.8%
			520005	HEALTH INSURANCE	$54,469	$63,148	$40,446	$60,168	$60,168	$63,341	$49,601	-17.6%
			520010	MEDICARE TAX	$7,173	$7,705	$5,051	$6,744	$6,744	$7,273	$6,503	-3.6%
			520015	RETIREMENT	$61,984	$70,866	$48,459	$63,376	$63,376	$72,333	$64,741	2.2%
			520020	SOCIAL SECURITY TAX	$29,685	$32,112	$20,757	$27,895	$27,895	$29,645	$26,356	-5.5%
			520025	WORKERS COMPENSATION	$1,289	$1,387	$899	$1,062	$1,122	$1,146	$1,146	7.9%
			520030	401(K) CONTRIBUTIONS	$12,569	$16,451	$10,639	$13,981	$13,981	$15,020	$13,443	-3.8%
			550007	COST PER COPY	$1,307	$274	$220	$400	$400	$400	$400	0.0%
			553005	TELEPHONE	$4,151	$5,846	$6,015	$9,400	$9,400	$5,001	$5,001	-46.8%
			557000	POSTAGE	$150	$346	$47	$700	$700	$700	$700	0.0%
			558000	TRAVEL	$1,254	$12,216	$1,471	$12,000	$12,000	$12,000	$6,000	-50.0%
			558001	TRAVEL OUT OF STATE	$3,032	$0	$0	$0	$0	$0	$0	N/A
			558005	TRAVEL-COUNTY MANAGER	$6,023	$6,000	$4,962	$15,000	$15,000	$15,000	$15,000	0.0%
			559000	TRAINING	$14,119	$22,094	$3,475	$21,000	$21,000	$21,000	$11,000	-47.6%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$900	$900	$900	$900	0.0%
			561095	OTHER SMALL EQMT	$856	$926	$794	$2,000	$2,000	$2,000	$1,000	-50.0%
			564050	DUES AND SUBSCRIPTIONS	$2,567	$3,543	$3,175	$4,500	$4,500	$4,500	$4,500	0.0%
			576030	F/A-FURN & EQUIPMENT	$0	$0	$0	$2,000	$2,000	$2,000	$1,000	-50.0%
			Org Tot:		**$709,970**	**$791,297**	**$501,047**	**$720,917**	**$720,977**	**$755,127**	**$654,257**	**-9.2%**
	Rev/Exp	**Total:**			**$709,970**	**$791,297**	**$501,047**	**$720,917**	**$720,977**	**$755,127**	**$654,257**	**-9.2%**
FINAL	**TOTALS:**				**$709,970**	**$791,297**	**$501,047**	**$720,917**	**$720,977**	**$755,127**	**$654,257**	**-9.2%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4122 - INTERNAL AUDIT & FLEET

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154122	AUDIT/FLET	510005	SALARIES-REGULAR	$0	$2,040	$169,717	$196,696	$212,857	$230,248	$229,687	16.8%
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$116,371	$0	N/A
			520005	HEALTH INSURANCE	$0	$320	$22,120	$26,160	$26,160	$27,480	$27,480	5.0%
			520010	MEDICARE TAX	$0	$27	$2,289	$2,680	$2,955	$3,200	$3,200	19.4%
			520015	RETIREMENT	$0	$279	$23,166	$26,120	$29,023	$33,128	$33,128	26.8%
			520020	SOCIAL SECURITY TAX	$0	$116	$9,790	$11,456	$12,576	$13,677	$13,677	19.4%
			520025	WORKERS COMPENSATION	$0	$5	$425	$483	$546	$577	$577	19.5%
			520030	401(K) CONTRIBUTIONS	$0	$61	$5,091	$5,762	$6,436	$6,878	$6,878	19.4%
			534030	TECHNOLOGY SERV & MAINT	$0	$0	$0	$0	$0	$250,000	$0	N/A
			543020	R&M - VEHICLES	$0	$0	$0	$0	$0	$50,000	$50,000	N/A
			543021	R&M-VEHICLES/FLEET TARGET	$0	$0	$0	$0	$0	$8,286	$8,286	N/A
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$0	$0	$0	$0	$1,000	$1,000	N/A
			553005	TELEPHONE	$0	$0	$166	$0	$215	$1,500	$1,500	N/A
			558000	TRAVEL	$0	$0	$1,895	$4,000	$4,250	$7,000	$2,000	-50.0%
			559000	TRAINING	$0	$0	$2,690	$4,000	$5,451	$8,000	$2,000	-50.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$0	$0	$1,000	$1,000	N/A
			561005	OFFICE SUPPLIES	$0	$0	$148	$200	$200	$600	$200	0.0%
			561095	OTHER SMALL EQMT	$0	$0	$0	$0	$0	$1,000	$0	N/A
			562020	MOTOR FUELS & LUBRICANTS	$0	$0	$0	$0	$0	$500	$500	N/A
			564050	DUES AND SUBSCRIPTIONS	$0	$0	$774	$500	$849	$1,500	$1,500	200.0%
			Org Tot:		**$0**	**$2,848**	**$238,272**	**$278,057**	**$301,518**	**$761,945**	**$382,613**	**37.6%**
	Rev/Exp	**Total:**			**$0**	**$2,848**	**$238,272**	**$278,057**	**$301,518**	**$761,945**	**$382,613**	**37.6%**
FINAL	**TOTALS:**				**$0**	**$2,848**	**$238,272**	**$278,057**	**$301,518**	**$761,945**	**$382,613**	**37.6%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4123 - GRANTS

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154123	GRANT EXP	510005	SALARIES-REGULAR	$94,475	$98,171	$84,987	$102,109	$104,999	$106,847	$106,587	4.4%
			520005	HEALTH INSURANCE	$11,421	$12,728	$11,173	$13,080	$13,080	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$1,346	$1,392	$1,205	$1,422	$1,501	$1,525	$1,525	7.2%
			520015	RETIREMENT	$11,493	$12,679	$11,601	$13,535	$14,322	$15,368	$15,368	13.5%
			520020	SOCIAL SECURITY TAX	$5,756	$5,952	$5,152	$6,081	$6,414	$6,521	$6,521	7.2%
			520025	WORKERS COMPENSATION	$236	$246	$213	$251	$271	$268	$268	6.8%
			520030	401(K) CONTRIBUTIONS	$2,142	$2,945	$2,550	$2,986	$3,154	$3,191	$3,191	6.9%
			533001	CONTRACTED SERVICES	$2,619	$0	$0	$0	$0	$0	$0	N/A
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$84	$84	$0	$100	$100	$100	$100	0.0%
			553005	TELEPHONE	$0	$0	$0	$0	$0	$750	$750	N/A
			555000	PRINTING	$62	$0	$0	$150	$150	$150	$150	0.0%
			558000	TRAVEL	$107	$0	$2,271	$5,000	$4,000	$5,000	$1,500	-70.0%
			559000	TRAINING	$12,323	$1,752	$1,683	$5,000	$6,000	$5,000	$1,500	-70.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,000	$1,000	$500	$500	-50.0%
			561005	OFFICE SUPPLIES	$207	$463	$350	$700	$700	$700	$500	-28.6%
			561095	OTHER SMALL EQMT	$0	$76	$0	$100	$100	$100	$0	-100.0%
			564050	DUES AND SUBSCRIPTIONS	$0	$469	$484	$600	$600	$600	$600	0.0%
			Org Tot:		**$142,270**	**$136,956**	**$121,667**	**$152,114**	**$156,391**	**$160,360**	**$152,800**	**0.5%**
	Rev/Exp	**Total:**			**$142,270**	**$136,956**	**$121,667**	**$152,114**	**$156,391**	**$160,360**	**$152,800**	**0.5%**
FINAL	**TOTALS:**				**$142,270**	**$136,956**	**$121,667**	**$152,114**	**$156,391**	**$160,360**	**$152,800**	**0.5%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4124 - ROWAN COMMUNITY CENTER

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144124	RCC REV	431005	LOCAL GRANTS REVENUE	$0	$0	$0	$0	($14,400)	$0	$0	N/A
			462030	RENT - RCC	($70,330)	($57,170)	($57,045)	($40,000)	($40,000)	($80,000)	($80,000)	100.0%
			462995	TENANT RENT	($300,342)	($344,636)	($224,240)	($240,000)	($240,000)	($60,000)	($60,000)	-75.0%
			Org Tot:		**($370,748)**	**($401,806)**	**($281,285)**	**($280,000)**	**($294,400)**	**($140,000)**	**($140,000)**	**-50.0%**
	Rev/Exp	**Total:**			**($370,748)**	**($401,806)**	**($281,285)**	**($280,000)**	**($294,400)**	**($140,000)**	**($140,000)**	**-50.0%**
EXP	1154124	RCC EXP	510005	SALARIES-REGULAR	$192,324	$200,377	$298,255	$255,414	$491,454	$491,528	$490,571	92.1%
			510015	SALARIES-PART TIME	$13,623	$11,040	$25,185	$50,508	$50,508	$76,008	$76,008	50.5%
			510903	NEW POSITIONS	$0	$0	$0	$376,068	$0	$41,613	$0	-100.0%
			520005	HEALTH INSURANCE	$57,951	$62,971	$69,351	$71,220	$123,540	$116,130	$116,130	63.1%
			520010	MEDICARE TAX	$2,845	$2,917	$4,512	$4,131	$7,990	$8,033	$8,033	94.5%
			520015	RETIREMENT	$23,396	$25,881	$40,712	$33,437	$60,000	$70,371	$70,371	110.5%
			520020	SOCIAL SECURITY TAX	$12,163	$12,475	$19,295	$17,650	$34,014	$34,325	$34,325	94.5%
			520025	WORKERS COMPENSATION	$5,170	$5,295	$7,687	$6,672	$9,693	$12,335	$12,335	84.9%
			520030	401(K) CONTRIBUTIONS	$5,393	$6,011	$7,027	$7,377	$13,345	$13,574	$13,574	84.0%
			533001	CONTRACTED SERVICES	$0	$2,210	$1,470	$2,400	$38,400	$3,540	$43,540	1,714.2%
			533063	SNOW REMOVAL SERVICES	$0	$0	$0	$2,500	$0	$2,500	$2,500	0.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$7,004	$9	$3,176	$15,000	$15,000	$15,000	$7,000	-53.3%
			541040	UTILITY SERVICES-WATER	$7,844	$8,859	$17,759	$10,000	$32,250	$78,371	$65,000	550.0%
			541041	STORM WATER FEE	$25,402	$29,654	$24,995	$44,453	$34,453	$44,453	$40,000	-10.0%
			542020	CLEANING&MAINT-GROUND MAINT	$3,978	$3,156	$1,773	$10,000	$5,000	$10,000	$10,000	0.0%
			543005	R&M-BUILDINGS	$22,589	$33,606	$52,631	$35,000	$55,100	$55,000	$30,000	-14.3%
			543015	R&M-EQUIPMENT	$2,422	$2,011	$2,329	$14,000	$7,424	$14,000	$4,000	-71.4%
			543021	R&M-VEHICLES/FLEET TARGET	$1,928	$2,382	$1,507	$1,876	$1,841	$2,072	$2,072	10.4%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4124 - ROWAN COMMUNITY CENTER

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154124	RCC EXP	543022	R&M-VEHICLES/FLEET NONTARGET	$0	$2,894	$0	$1,500	$1,500	$1,500	$1,500	0.0%
			543051	R&M-PARKING LOT	$0	$0	$363	$2,500	$2,500	$2,500	$1,000	-60.0%
			553005	TELEPHONE	$1,634	$1,272	$1,222	$2,500	$3,040	$2,100	$2,100	-16.0%
			554000	ADVERTISING	$0	$0	$1,500	$0	$1,500	$2,500	$1,500	N/A
			555000	PRINTING	$91	$0	$91	$500	$500	$2,500	$1,000	100.0%
			556000	UNIFORMS	$398	$595	$1,903	$3,000	$3,000	$5,000	$3,000	0.0%
			557000	POSTAGE	$0	$0	$0	$150	$150	$500	$500	233.3%
			558000	TRAVEL	$0	$0	$3,603	$5,500	$7,000	$7,000	$2,000	-63.6%
			559000	TRAINING	$0	$0	$2,098	$2,500	$3,800	$7,500	$1,500	-40.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,700	$1,700	$1,700	$1,700	0.0%
			561005	OFFICE SUPPLIES	$235	$487	$4,824	$1,500	$18,293	$1,500	$1,500	0.0%
			561030	JANITORIAL SUPPLIES	$3,578	$2,639	$6,997	$12,500	$9,400	$20,000	$15,000	20.0%
			561040	MAINTENANCE SUPPLIES	$4,637	$6,986	$4,695	$10,000	$10,000	$10,000	$7,000	-30.0%
			561095	OTHER SMALL EQMT	$419	$753	$9,765	$3,000	$12,676	$26,000	$12,000	300.0%
				OTHER SMALL EQMT	$0	$0	$0	$0	$14,400	$0	$0	N/A
			562005	ELECTRICITY	$98,885	$96,267	$167,044	$111,428	$214,928	$345,048	$279,407	150.8%
			562020	MOTOR FUELS&LUBRICANTS	$1,294	$1,035	$554	$1,532	$1,532	$3,064	$1,532	0.0%
			562025	NATURAL GAS	$4,916	$6,604	$23,820	$6,398	$28,898	$62,500	$62,500	876.9%
			573000	C/A-BLDG	$0	$0	$0	$100,000	$100,000	$100,000	$0	-100.0%
			575000	C/A-EQUIPMENT	$0	$10,200	$0	$30,000	$0	$41,309	$0	-100.0%
			575097	C/A - Lease Capital Outlay	$0	$0	$0	$0	$1,438	$0	$0	N/A
			590002	BANK CREDIT CARD FEES	$0	$0	$0	$200	$200	$200	$200	0.0%
			Org Tot:		**$500,967**	**$543,287**	**$839,869**	**$1,270,364**	**$1,455,366**	**$1,731,274**	**$1,420,398**	**11.8%**
	Rev/Exp	**Total:**			**$500,967**	**$543,287**	**$839,869**	**$1,270,364**	**$1,455,366**	**$1,731,274**	**$1,420,398**	**11.8%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4124 - ROWAN COMMUNITY CENTER

Report Date: Tuesday, May 13, 2025

FINAL	**TOTALS:**				**$130,219**	**$141,481**	**$558,584**	**$990,364**	**$1,160,966**	**$1,591,274**	**$1,280,398**	**29.3%**

JOHN DEERE

QUALITY EQUIPMENT

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

Quote Summary

Prepared For:
ROWAN COUNTY GENERAL SERVICES
130 WINNES ST
SALISBURY, NC 28144
Business: 704-637-0673
RICHARD.MORGAN@ROWANCOUNTYNC.GOV

Delivering Dealer:
Quality Equipment, LLC
Jordan Parnell
2214 N Main Street
Fuquay-varina, NC 27526
Phone: 919-346-5410
jparnell@qualityequip.com

Quote ID: 32246730
Created On: 23 January 2025
Last Modified On: 06 February 2025
Expiration Date: 31 January 2025

Equipment Summary	Suggested List	Selling Price	Qty		Extended
JOHN DEERE GATOR™ TX (Model Year 2025)	$ 13,462.78	$ 11,308.73	X 1	=	$ 11,308.73

Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2024

Equipment Total **$ 11,308.73**

* Includes Fees and Non-contract items

Quote Summary	
Equipment Total	$ 11,308.73
Trade In	
SubTotal	**$ 11,308.73**
Sales Tax - (7.00%)	$ 791.61
Est. Service Agreement Tax	$ 0.00
Total	$ 12,100.34
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	**$ 12,100.34**

Salesperson : X _____

Accepted By : X _____

JOHN DEERE

QUALITY EQUIPMENT

Selling Equipment

Quote Id: 32246730 **Customer Name:** ROWAN COUNTY GENERAL SERVICES

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

JOHN DEERE GATOR™ TX (Model Year 2025)

Hours:
Stock Number:
Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2024

Suggested List *
$ 13,462.78
Selling Price *
$ 11,308.73

* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
56A8M	GATOR™ TX (Model Year 2025)	1	$ 10,949.00	16.00	$ 1,751.84	$ 9,197.16	$ 9,197.16
	Standard Options - Per Unit						
001F	US 49 State	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
0505	Build to Order	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
1016	AT (All Terrain) Tires	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
2016	Non Adjustable Seat	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
3001	Deluxe Cargo Box with Paint and Reflectors	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
3100	Cargo Box Manual Lift	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
4099	Less Front Protection Package	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
4199	Less Rear Protection Package	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
	Standard Options Total		**$ 0.00**		**$ 0.00**	**$ 0.00**	**$ 0.00**
	Dealer Attachments/Non-Contract/Open Market						
BM26351	Backup Alarm Kit (S/N 90.001-...)	1	$ 142.31	16.00	$ 22.77	$ 119.54	$ 119.54
BM23459	Guard kit, kit, brushguard	1	$ 480.43	16.00	$ 76.87	$ 403.56	$ 403.56
LP92334	Seat cover (I) gator & riding mower	2	$ 27.99	16.00	$ 4.48	$ 47.02	$ 47.02
jg21	Open Market canopy	1	$ 499.00	16.00	$ 79.84	$ 419.16	$ 419.16
jg411	Open Market windshield	1	$ 250.00	16.00	$ 40.00	$ 210.00	$ 210.00
BM23734	Cargo box power lift	1	$ 1,086.06	16.00	$ 173.77	$ 912.29	$ 912.29
	Dealer Attachments Total		**$ 2,513.78**		**$ 402.21**	**$ 2,111.57**	**$ 2,111.57**
	Value Added Services Total		**$ 0.00**			**$ 0.00**	**$ 0.00**

JOHN DEERE

QUALITY EQUIPMENT

Selling Equipment

Quote Id: 32246730 **Customer Name:** ROWAN COUNTY GENERAL SERVICES

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):

Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:

Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

Total Selling Price	$ 13,462.78	$ 2,154.05	$ 11,308.73	$ 11,308.73

JOHN DEERE

Customer:

Quotes are valid for 30 days from the creation date or upon contract expiration, whichever occurs first.

A Purchase Order (PO) or Letter of Intent (LOI) including the below information is required to proceed with this sale. The PO or LOI will be returned if information is missing.

Vendor: Deere & Company
☐ 2000 John Deere Run
Cary, NC 27513

For any questions, please contact:

Jordan Parnell

Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526

Tel: 919-346-5410
Fax: 919-346-5418
Email: jparnell@qualityequip.com

- ☐ Signature on all LOIs and POs with a signature line
- ☐ Contract name or number; or JD Quote ID
- ☐ Sold to street address
- ☐ Ship to street address (no PO box)
- ☐ Bill to contact name and phone number
- ☐ Bill to address
- ☐ Bill to email address (required to send the invoice and/or to obtain the tax exemption certificate
- ☐ Membership number if required by the contract

Quotes of equipment offered through contracts between Deere & Company, its divisions and subsidiaries (collectively "Deere") and government agencies are subject to audit and access by Deere's Strategic Accounts Business Division to ensure compliance with the terms and conditions of the contracts.

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4125 - FINANCE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154125	FIN EXPND	510005	SALARIES-REGULAR	$677,740	$677,118	$630,080	$769,174	$792,154	$808,739	$806,633	4.9%
			510010	SALARIES-OVERTIME	$256	$0	$0	$0	$0	$0	$0	N/A
			520005	HEALTH INSURANCE	$107,317	$114,411	$101,915	$130,800	$130,800	$137,400	$137,400	5.0%
			520008	HEALTH INSURANCE-RETIREES	$11,000	$12,720	$9,810	$22,890	$22,890	$0	$0	-100.0%
			520010	MEDICARE TAX	$9,470	$9,409	$8,751	$10,551	$11,034	$11,299	$11,299	7.1%
			520015	RETIREMENT	$82,470	$87,456	$86,006	$101,447	$106,572	$116,143	$116,143	14.5%
			520020	SOCIAL SECURITY TAX	$40,490	$40,232	$37,419	$45,099	$47,099	$48,303	$48,303	7.1%
			520025	WORKERS COMPENSATION	$1,698	$1,666	$1,518	$1,742	$2,432	$2,027	$2,027	16.4%
			520030	401(K) CONTRIBUTIONS	$17,551	$18,657	$15,446	$22,383	$23,073	$24,116	$24,116	7.7%
			533000	OTHER PROFESSIONAL SERVICES	$9,688	$18,775	$50	$40,100	$40,100	$40,100	$39,000	-2.7%
			533001	CONTRACTED SERVICES	$1,865	$7,306	$1,050	$10,000	$10,000	$10,000	$10,000	0.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$0	$0	$0	$1,500	$1,500	$1,500	$0	-100.0%
			543020	R&M - VEHICLES	$20,041	$204	$526	$50,000	$25,931	$0	$0	-100.0%
			544045	RENT:POSTAGE METER	($4,220)	($4,235)	$5,091	$5,200	$5,200	$5,200	$5,200	0.0%
			550007	COST PER COPY	$2,730	$3,053	$1,934	$3,500	$3,500	$3,500	$3,500	0.0%
			553005	TELEPHONE	$6,277	$5,904	$4,652	$6,500	$6,500	$5,200	$5,200	-20.0%
			555000	PRINTING	$5,238	$4,777	$4,060	$5,500	$5,500	$5,500	$5,000	-9.1%
			557000	POSTAGE	$9,021	$8,821	$7,009	$11,000	$11,000	$11,000	$11,000	0.0%
			558000	TRAVEL	$5,434	$7,177	$2,146	$8,000	$8,000	$13,862	$4,000	-50.0%
			559000	TRAINING	$18,174	$18,701	$2,800	$25,000	$24,800	$19,138	$8,500	-66.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$5	$5,000	$5,000	$5,000	$5,000	0.0%
			561005	OFFICE SUPPLIES	$7,521	$8,884	$4,026	$9,000	$9,000	$9,000	$9,000	0.0%
			561095	OTHER SMALL EQMT	$540	$981	$3,951	$8,475	$8,475	$8,475	$1,500	-82.3%
			564010	BOOKS	$167	$70	$20	$500	$500	$500	$0	-100.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4125 - FINANCE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154125	FIN EXPND	564050	DUES AND SUBSCRIPTIONS	$2,249	$2,042	$1,849	$3,500	$3,500	$3,500	$3,500	0.0%
			575097	C/A - Lease Capital Outlay	$76,781	$0	$0	$0	$84,545	$0	$0	N/A
			576020	F/A - DP EQUIPMENT	$0	$0	$0	$2,250	$2,250	$2,250	$0	-100.0%
			576030	F/A-FURN & EQUIPMENT	$0	$0	$0	$2,000	$2,000	$2,000	$0	-100.0%
			582008	EMPLOYEE RETIREMENTS	$0	$0	$187	$0	$200	$0	$0	N/A
			582009	MEETING/TRAINING FOOD	$54	$88	$0	$400	$400	$400	$0	-100.0%
			590010	BANK FEES	$38,620	$50,235	$40,867	$60,000	$60,000	$60,000	$60,000	0.0%
			Org Tot:		**$1,148,171**	**$1,094,453**	**$971,169**	**$1,361,511**	**$1,453,955**	**$1,354,152**	**$1,316,321**	**-3.3%**
	1154126	AMB BIL/CO	533001	CONTRACTED SERVICES	$382,205	$0	$0	$0	$0	$0	$0	N/A
			550007	COST PER COPY	$40	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$382,244**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
	Rev/Exp	**Total:**			**$1,530,416**	**$1,094,453**	**$971,169**	**$1,361,511**	**$1,453,955**	**$1,354,152**	**$1,316,321**	**-3.3%**
FINAL	**TOTALS:**				**$1,530,416**	**$1,094,453**	**$971,169**	**$1,361,511**	**$1,453,955**	**$1,354,152**	**$1,316,321**	**-3.3%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4131 - HUMAN RESOURCES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154131	HUMAN RES	510005	SALARIES-REGULAR	$320,046	$340,175	$318,247	$382,729	$393,193	$403,604	$401,253	4.8%
			510015	SALARIES-PART TIME	$20,513	$28,780	$14,877	$26,736	$26,736	$27,815	$17,815	-33.4%
			520005	HEALTH INSURANCE	$48,940	$56,908	$58,097	$68,016	$68,016	$71,448	$71,448	5.0%
			520008	HEALTH INSURANCE-RETIREES	$11,000	$12,720	$10,900	$13,080	$13,080	$16,030	$16,030	22.6%
			520010	MEDICARE TAX	$4,792	$5,159	$4,622	$5,650	$5,650	$6,053	$5,908	4.6%
			520015	RETIREMENT	$38,932	$43,936	$43,439	$50,529	$52,276	$57,946	$57,946	14.7%
			520020	SOCIAL SECURITY TAX	$20,489	$22,060	$19,761	$24,150	$24,150	$25,871	$25,251	4.6%
			520025	WORKERS COMPENSATION	$852	$924	$834	$1,576	$1,576	$1,081	$1,056	-33.0%
			520030	401(K) CONTRIBUTIONS	$9,195	$9,823	$9,254	$11,382	$11,382	$12,032	$12,032	5.7%
			532018	EMPLOYEE ASSISTANCE PROG	$14,592	$14,592	$18,179	$16,000	$20,682	$21,682	$21,682	35.5%
			532022	INTERPRETER SERVICES	$1,276	$532	$0	$1,800	$1,800	$1,800	$500	-72.2%
			532040	PHYSICIAN FEES	$15,676	$18,931	$12,955	$17,000	$17,000	$21,000	$17,000	0.0%
			533000	OTHER PROFESSIONAL SERVICES	$2,417	$4,282	$4,540	$7,500	$7,500	$7,500	$3,000	-60.0%
			533001	CONTRACTED SERVICES	$13,409	$17,613	$6,000	$17,613	$17,613	$17,613	$17,613	0.0%
			550007	COST PER COPY	$529	$1,479	$1,700	$2,990	$2,990	$2,990	$2,990	0.0%
			553005	TELEPHONE	$4,119	$4,207	$3,532	$4,700	$4,700	$4,350	$4,350	-7.4%
			554000	ADVERTISING	$100	$0	$0	$400	$400	$400	$400	0.0%
			555000	PRINTING	$0	$0	$0	$300	$300	$300	$300	0.0%
			557000	POSTAGE	$358	$742	$450	$1,200	$1,200	$1,200	$800	-33.3%
			558000	TRAVEL	$1,724	$1,896	$2,317	$3,500	$3,500	$3,500	$1,500	-57.1%
			559000	TRAINING	$1,431	$3,028	$1,149	$5,000	$5,000	$5,000	$2,000	-60.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$734	$600	$600	$600	$600	0.0%
			561005	OFFICE SUPPLIES	$2,141	$5,273	$4,551	$2,700	$7,200	$2,700	$2,700	0.0%
			561022	COPIER SUPPLIES	$0	$0	$0	$1,500	$0	$1,500	$0	-100.0%
			561095	OTHER SMALL EQMT	$1,355	$198	$0	$1,000	$0	$1,000	$200	-80.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4131 - HUMAN RESOURCES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154131	HUMAN RES	564050	DUES AND SUBSCRIPTIONS	$479	$422	$489	$500	$500	$500	$500	0.0%
			576030	F/A - FURN & EQUIPMENT	$0	$0	$0	$2,000	$0	$2,000	$0	-100.0%
			582002	EMPLOYEE APPRECIATION PGM	$30,425	$36,225	$40,039	$50,000	$50,000	$50,000	$39,000	-22.0%
			582009	MEETING/TRAINING FOOD	$92	$372	$54	$500	$500	$500	$500	0.0%
			583067	WELLNESS PROGRAM	$10,765	$13,560	$11,100	$14,000	$14,000	$14,000	$5,000	-64.3%
			Org Tot:		**$575,647**	**$643,834**	**$587,819**	**$734,651**	**$751,544**	**$782,015**	**$729,374**	**-0.7%**
	Rev/Exp	**Total:**			**$575,647**	**$643,834**	**$587,819**	**$734,651**	**$751,544**	**$782,015**	**$729,374**	**-0.7%**
FINAL	**TOTALS:**				**$575,647**	**$643,834**	**$587,819**	**$734,651**	**$751,544**	**$782,015**	**$729,374**	**-0.7%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4134 - FACILITIES MANAGEMENT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144134	FACMGT REV	434004	STATE GRANT REV - SCIF	($484,800)	$0	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($40,000)	($47,793)	$0	($303,000)	657.5%
			Org Tot:		**($484,800)**	**$0**	**$0**	**($40,000)**	**($47,793)**	**$0**	**($303,000)**	**657.5%**
	Rev/Exp	**Total:**			**($484,800)**	**$0**	**$0**	**($40,000)**	**($47,793)**	**$0**	**($303,000)**	**657.5%**
EXP	1154134	FACMGT EXP	510005	SALARIES-REGULAR	$814,124	$820,344	$776,385	$909,315	$980,217	$1,017,104	$976,003	7.3%
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$67,041	$0	N/A
			520005	HEALTH INSURANCE	$217,210	$233,850	$213,640	$261,600	$261,511	$281,670	$267,930	2.4%
			520008	HEALTH INSURANCE-RETIREES	$0	$11,660	$21,800	$26,160	$26,160	$41,220	$41,220	57.6%
			520010	MEDICARE TAX	$11,257	$11,303	$10,621	$12,312	$13,340	$14,158	$13,647	10.8%
			520015	RETIREMENT	$99,121	$105,933	$105,969	$119,139	$128,782	$145,497	$140,324	17.8%
			520020	SOCIAL SECURITY TAX	$48,138	$48,332	$45,415	$52,622	$57,018	$60,505	$58,320	10.8%
			520025	WORKERS COMPENSATION	$21,741	$22,081	$21,502	$23,575	$25,702	$25,659	$24,751	5.0%
			520030	401(K) CONTRIBUTIONS	$22,732	$21,854	$21,197	$26,288	$28,415	$30,214	$29,140	10.8%
			533001	CONTRACTED SERVICES	$81,647	$82,011	$91,067	$127,044	$97,044	$147,867	$127,000	0.0%
			533063	SNOW REMOVAL SERVICES	$0	$0	$0	$3,000	$0	$3,000	$3,000	0.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$68,047	$54,575	$60,092	$58,500	$77,711	$76,780	$64,000	9.4%
			541040	UTILITY SERVICES-WATER	$24,162	$20,450	$23,561	$29,884	$31,642	$36,856	$32,604	9.1%
			541042	UTILITY SERV-STORM WATER	$9,261	$10,101	$8,332	$16,207	$16,207	$16,207	$14,000	-13.6%
			543005	R&M-BUILDINGS	$406,147	$441,318	$383,917	$420,000	$451,186	$520,438	$420,000	0.0%
			543015	R&M-EQUIPMENT	$7,611	$13,820	$12,137	$14,000	$14,000	$14,000	$10,000	-28.6%
			543021	R&M-VEHICLES/FLEET TARGET	$28,915	$42,837	$35,813	$42,949	$43,149	$46,190	$46,190	7.5%
			543022	R&M-VEHICLES/FLEET NONTARGET	$5,099	$147	$4,449	$3,000	$4,449	$5,000	$5,000	66.7%
			543900	R&M - OTHER	$0	$2,337	$94	$2,000	$2,000	$11,580	$11,580	479.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4134 - FACILITIES MANAGEMENT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154134	FACMGT EXP	543950	R&M - CAPITAL PROJECTS	$0	$41,330	$367,920	$70,000	$422,555	$614,528	$240,000	242.9%
				R&M - CAPITAL PROJECTS	$0	$0	$14,941	$0	$14,941	$0	$0	N/A
			544010	RENTAL-EQUIPMENT	$3,932	$8,404	$10,305	$9,800	$10,305	$9,800	$9,800	0.0%
			550007	COST PER COPY	$518	$459	$387	$900	$900	$950	$950	5.6%
			553005	TELEPHONE	$5,454	$6,081	$5,308	$6,700	$6,700	$8,000	$8,000	19.4%
			554000	ADVERTISING	$0	$0	$0	$800	$0	$800	$800	0.0%
			556000	UNIFORMS	$4,697	$6,000	$6,723	$6,000	$6,800	$7,000	$5,000	-16.7%
			557000	POSTAGE	$72	$49	$74	$100	$100	$100	$100	0.0%
			558000	TRAVEL	$1,813	$2,000	$1,525	$2,000	$2,000	$2,000	$1,000	-50.0%
			559000	TRAINING	$0	$481	$3,689	$500	$3,690	$5,500	$500	0.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$4,935	$25,000	$25,000	$25,000	$25,000	0.0%
			561005	OFFICE SUPPLIES	$950	$943	$729	$1,000	$1,000	$1,000	$700	-30.0%
			561030	JANITORIAL SUPPLIES	$187,910	$195,575	$149,968	$230,000	$198,546	$230,000	$190,000	-17.4%
			561040	MAINTENANCE SUPPLIES	$12,969	$18,233	$23,999	$19,000	$24,000	$23,000	$15,000	-21.1%
			561080	SIGNAGE	$8,323	$25,513	$21,405	$35,000	$34,700	$35,000	$30,000	-14.3%
			561085	VEHICLE SUPPLIES	$78	$60	$483	$2,000	$2,000	$2,000	$500	-75.0%
			561095	OTHER SMALL EQMT	$15,756	$13,785	$11,749	$10,000	$14,000	$14,000	$10,000	0.0%
			562005	ELECTRICITY	$159,183	$182,107	$144,129	$199,151	$197,393	$283,022	$236,872	18.9%
			562010	HEATING OIL	$992	$921	$925	$1,000	$1,000	$2,000	$2,000	100.0%
			562020	MOTOR FUELS&LUBRICANTS	$37,023	$38,208	$25,000	$48,296	$48,296	$48,296	$48,296	0.0%
			562025	NATURAL GAS	$45,489	$38,286	$36,743	$53,864	$53,864	$64,353	$64,353	19.5%
			564050	DUES AND SUBSCRIPTIONS	$0	$0	$0	$500	$0	$500	$500	0.0%
			571001	C/A - LAND IMPROVEMENTS	$0	$0	$0	$0	$0	$63,000	$63,000	N/A
			573000	C/A - BLDG	$71,186	$0	$0	$0	$0	$0	$0	N/A
			574000	C/A - OTHER IMPROV	$0	$0	$0	$0	$9,900	$53,000	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4134 - FACILITIES MANAGEMENT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154134	FACMGT EXP	575035	C/A - VEHICLES	$55,422	$0	$0	$0	$0	$162,778	$50,802	N/A
			575090	C/A-FURN&EQUIP	$75,691	$22,012	$63,189	$38,000	$72,116	$40,720	$18,000	-52.6%
			582008	EMPLOYEE RETIREMENTS	$0	$218	$0	$0	$0	$0	$0	N/A
			583118	ADA TRANSITION PLAN	$1,844	$46,921	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$3,082,833**	**$2,848,270**	**$2,732,916**	**$2,919,661**	**$3,418,517**	**$4,257,333**	**$3,305,882**	**13.2%**
	Rev/Exp	**Total:**			**$3,082,833**	**$2,848,270**	**$2,732,916**	**$2,919,661**	**$3,418,517**	**$4,257,333**	**$3,305,882**	**13.2%**
FINAL	**TOTALS:**				**$2,598,033**	**$2,848,270**	**$2,732,916**	**$2,879,661**	**$3,370,724**	**$4,257,333**	**$3,002,882**	**4.3%**

5746 Broad Street
SUMTER, SC 29154

4036 Bennett Road
COOKEVILLE, TN 38506

5500 S Cobb Drive, Bld 200, Suite 210
ATLANTA, GA 30339

1350 Sheeler Avenue, Building 12, Unit 7
APOPKA, FL 32703

www.jet-vac.com

Ship To: Rowan County
ATTN: Blake Jordan
425 Airport Rd
Salisbury,NC 28147-8903

Invoice To: Rowan County, NC
Attn: Accounts Payable
425 Airport Road
Salisbury NC 28144

Attention: Blake Jordan

Branch		
40 - ASHEBORO		
Date	Time	Page
03/13/2025	11:26:16 (O)	1
Account No	Phone No	Est No 02
ROWAN002	9804408365	Q00506
Ship Via	Purchase Order	
Delivered		
Tax ID No		
	Salesperson	
	RG1 / BW2	

EQUIPMENT ESTIMATE - NOT AN INVOICE

Description ** Q U O T E ** EXPIRY DATE: 04/11/2025 Amount

****
Sourcewell Contract #120721-RVL
RapidView - Underground Infrastructure
Maturity Date: 01/17/2026
****

Minilite Special to Include: 32530.50
ORION 3.0 Zoom HD/SD Adaptive PAN & TILT CAMERA
MiniLite 3 HD Frame and Power Supply
MiniLite 3 HD Replaceable Drum
Pressure Test Set
BP 3 Control Rugged Tablet
BP3 MiniLite Docking Station for BP3 Control Rugged Tablet

Miscellaneous Charges/Credits
==========

EQP SHIPPING	Qty: 1	Price: 500.00	500.00	
EQP SOURCEWELL DISCOUNT	1	1301.22	1301.22-	

Subtotal:	31729.28
NC STATE TAX:	1507.14
ROWAN County:	713.91
Quote Total:	33950.33

Authorization: _____

Accounts not paid within 30 days of the date of the invoice are subject to a 1.5% monthly finance charge.

Thank You For Your Business!

Rosenhaus, Samantha A

From: Bumgarner, Anna R
Sent: Thursday, April 3, 2025 3:46 PM
To: Rosenhaus, Samantha A
Subject: Fwd: 425 Airport Road - Sewer

Get Outlook for iOS

From: Jordan, Blake A <Blake.Jordan@rowancountync.gov>
Sent: Monday, March 31, 2025 10:37:28 AM
To: Bumgarner, Anna R <Anna.Bumgarner@rowancountync.gov>
Subject: 425 Airport Road - Sewer

Hey Anna,

You had asked for estimates on the easement and construction cost to install the private sewer line to serve 425 Airport Road. I would budget for the following:

Easement acquisition services: $9,900
Easement purchase: $3,000
Construction: $50,000

Let me know if you need any other information.

Thanks,

ROWAN COUNTY
NORTH CAROLINA
Be an original.
Blake A. Jordan
Assistant Director of Engineering
425 Airport Road, Salisbury NC 28147
[o] 704.216.8108 | [c] 980.440.8365
www.rowancountync.gov

2026??

DATE
1/03/25
TIME
15:43:30
SALESMAN
054/054
STORE
1

Terminal 14

OUTDOOR POWER EQUIPMENT
3242 SOUTH MAIN ST.
SALISBURY, N.C. 28147
704-633-8484

QUOTE
389517
P/O NUMBER
WORK ORDER
PAGE
1 of 1

(704) 202-5598

BILL TO ACCOUNT: 6080
ROWAN COUNTY FACILITY MGMT
425 AIRPORT RD
SALISBURY, NC 28147

Tax Exemption #: 56-6000336

(704) 202-5598

SHIP TO ACCOUNT: 6080
ROWAN COUNTY FACILITY MGMT
425 AIRPORT RD
SALISBURY, NC 28147

No returns or service warranties without receipt.
No returns on special order or electrical parts.
There is a 15% restocking fee on returns.

SHIPPED VIA: CUSTOMER PICKUP

ORD	SHIP	B/O	Line	PART NUMBER	DESCRIPTION	LIST	NET	AMOUNT
1	1			SCRSVRXL61V-40BV-EFI	V RIDE XL	15899.00	12719.20	12719.20

QUOTE ONLY

Signature _____

SUB TOTAL ---->	12719.20
MISC. --------->	0.00
LABOR --------->	0.00
TAX 7.000 --->	890.34
QUOTE TOTAL--->	13609.54

ROWAN COUNTY NON-VEHICLE ASSET TRANSFER/SURPLUS FORM

ASSET NO. None ASSET TAG NO. None STT61A-22KA

DESCRIPTION (YR/MANUFACTURER/MODEL, COLOR) 06/2001 / Scag Turf Tiger / 2141 hours

SERIAL NO. 5490812 LOCATION 425 Airport Rd

Agreeing that the asset listed above has fully depreciated and has reached the threshold of its expected useful life for the Transferring Department as defined by the County, the named parties below wish to either transfer custody or dispose of the asset.

IS ASSET TO BE DISPOSED? (YES/NO) NO

TRANSFERRING DEPARTMENT INFORMATION

DEPT NUMBER 4134 DEPT NAME Facilities

DEPT DIRECTOR Craig Powers SIGNATURE _____

RECEIVING DEPARTMENT INFORMATION (FOR SURPLUS, THE RECEIVING DEPARTMENT IS 9125, "SURPLUS PROPERTY")

DEPT NUMBER 9125 DEPT NAME Surplus Property

DEPT DIRECTOR Craig Powers SIGNATURE _____

AUDIT CHECKLIST (Indicate "N/A" if not applicable)

Completed by:	Verified by Auditor	
____	____	Asset is appropriately decommissioned. (i.e., Upfitting required to originally commission the asset for the transferring department has been removed, if necessary.)
____	____	Asset tag is displayed (or, if tag is not present, asset tag number has been written) prominently.
____	____	Asset module in Munis has been updated to reflect new custodian.

DISPOSAL INFORMATION

BOARD APPROVAL MEETING DATE (WHEN APPLICABLE) _____

MEANS OF DISPOSAL _____
(SALE/DONATION/TRASH)

GOVDEALS.COM LISTING DATE _____

SELLING PRICE OR TRADE-IN ALLOWANCE _____

DISPOSAL DATE _____

DATE DISPOSED IN MUNIS _____

Finance Signoff _____ DATE _____

Risk Signoff _____ DATE _____

Audit Signoff William A Orr DATE 3/5/25

ROWAN COUNTY NON-VEHICLE ASSET TRANSFER/SURPLUS FORM

ASSET NO. none ASSET TAG NO. none

DESCRIPTION (YR/MANUFACTURER/MODEL, COLOR) Hustler Mower yellow /2111 hours

SERIAL NO. 0309202 LOCATION 425 Airport Rd

Agreeing that the asset listed above has fully depreciated and has reached the threshold of its expected useful life for the Transferring Department as defined by the County, the named parties below wish to either transfer custody or dispose of the asset.

IS ASSET TO BE DISPOSED? (YES/NO) NO

TRANSFERRING DEPARTMENT INFORMATION

DEPT NUMBER 4134 DEPT NAME Facilities

DEPT DIRECTOR Craig Powers SIGNATURE _____

RECEIVING DEPARTMENT INFORMATION (FOR SURPLUS, THE RECEIVING DEPARTMENT IS 9125, "SURPLUS PROPERTY")

DEPT NUMBER 9125 DEPT NAME Surplus Property

DEPT DIRECTOR Craig Powers SIGNATURE _____

AUDIT CHECKLIST (Indicate "N/A" if not applicable)

Completed by:	Verified by Auditor	
_____	_____	Asset is appropriately decommissioned. (i.e., Upfitting required to originally commission the asset for the transferring department has been removed, if necessary.)
_____	_____	Asset tag is displayed (or, if tag is not present, asset tag number has been written) prominently.
_____	_____	Asset module in Munis has been updated to reflect new custodian.

DISPOSAL INFORMATION

BOARD APPROVAL MEETING DATE (WHEN APPLICABLE) _____

MEANS OF DISPOSAL _____
(SALE/DONATION/TRASH)

GOVDEALS.COM LISTING DATE _____

SELLING PRICE OR TRADE-IN ALLOWANCE _____

DISPOSAL DATE _____

DATE DISPOSED IN MUNIS _____

Finance Signoff _____ DATE _____

Risk Signoff _____ DATE _____

Audit Signoff William A Adams DATE 3/5/25

#120721-RVL

Sourcewell Formerly NJPA, Rapidview IBAK North America, and Jet-Vac Equipment Company, LLC have come together to offer the 30 minute equipment purchasing solution for your government agency.

Sourcewell Formerly NJPA has solicited bids on behalf of its members in the category of Sewer, Water and Industrial Inspection Cameras. Bidders were graded on a 1000 point scale in categories such as price, warranty terms, product quality, ecofriendly practices, value added attributes, and product selection. Based on its point total, Rapidview IBAK North America has been awarded contract #120721-RVL which includes access to the following types of goods and services:

- Professional Sewer, Water & Industrial Cameras
- Sewer Pipe Rehabilitation Robotics
- Sewer Inspection Software

The most commonly asked question is, "Am I able to use the results of this bid to purchase my equipment?" The answer is YES, and it is based on two important, but simple principles:

1. The joint powers provision, present in every state law, dictates that what two units of government can individually do for themselves, one can do for the other. In essence, Sourcewell Formerly NJPA has conducted a competitive bid, and your government agency can use the results.
2. Sourcewell Formerly NJPA is a government entity. All Sourcewell Formerly NJPA employees are public employees who are required to pay into the Public Employment Retirement Association (PERA) through payroll deduction.

After choosing your desired equipment and receiving a Sourcewell Formerly NJPA price quotation from Jet-Vac Equipment Company, LLC, simply follow these steps:

1. If your municipality or organization is not already a member, sign up for your no cost, no obligation membership by clicking the maroon "join now" icon on the Sourcewell Formerly NJPA home page: you will receive your membership number within 24 hours.
2. Issue a purchase order to Jet-Vac Equipment Company, LLC referencing Rapidview IBAK North America contract # 120721-RVL and your membership number.

That's it! Sourcewell Formerly NJPA, Rapidview IBAK North America, and Jet-Vac Equipment Company, LLC will handle the rest.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

		Base Price	$ 61,728.00
Department Name	Facilities Management	Hwy Use Tax (3%)	$ 1,851.84
		Title & Tag Cost (Estimate)	$ 300.00
		Upfits/Other Equipment	$ 18,800.00
		TOTAL COST	$ 82,679.84

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FDXF46F6XEC38668	9929	1999	Ford	F450	75,338

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2025 F550 4x4 Crew Chassis XL Diesel with Dumpbed

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Clutch issues, transmission rebuilt, need automatic. Use daily for various needs for county departments.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

		Base Price	$ 28,152.00
Department Name	Facilities Management	Hwy Use Tax (3%)	$ 844.56
		Title & Tag Cost (Estimate)	$ 300.00
		Upfits/Other Equipment	
		TOTAL COST	$ 29,296.56

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
2FMDK3JCXABB23614	1019	2010	Ford	Edge	135,444

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2025 Ford Escape AWD 4 Door

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Matrix recommendation, vehicle vibrates, heating and air works sporadically.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

		Base Price	$ 45,633.00
Department Name	Facilities Management	Hwy Use Tax (3%)	$ 1,368.99
		Title & Tag Cost (Estimate)	$ 300.00
		Upfits/Other Equipment	$ 3,500.00
		TOTAL COST	$ 50,801.99

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FTRX12W08FB21985	914	2008	Ford	F 150	190,643

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2025 Ford F-150 Crew Cab 4x4

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Vehicle is dangerous to drive, exhaust coming into cab causing employee headaches, 5th year requested.

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4135 - COURT FACILITIES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144135	COURT REV	453032	CLERK OF COURT JAIL FEES	($128,335)	($127,723)	($99,776)	($130,000)	($130,000)	($130,000)	($130,000)	0.0%
			453038	COURT FACILITY FEES	($175,055)	($166,404)	($137,311)	($150,000)	($150,000)	($150,000)	($150,000)	0.0%
			453040	COURT OFFICER FEES	($40,181)	($32,025)	($21,323)	($30,000)	($30,000)	($30,000)	($30,000)	0.0%
			464099	RESTRICTED LOCAL GRANTS	($5,000)	$0	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	$0	$0	($40,000)	N/A
			Org Tot:		**($348,571)**	**($326,152)**	**($258,411)**	**($310,000)**	**($310,000)**	**($310,000)**	**($350,000)**	**12.9%**
	Rev/Exp	**Total:**			**($348,571)**	**($326,152)**	**($258,411)**	**($310,000)**	**($310,000)**	**($310,000)**	**($350,000)**	**12.9%**
EXP	1154135	COURT EXP	510005	SALARIES-REGULAR	$31,936	$29,274	$30,509	$30,638	$36,016	$37,014	$36,925	20.5%
			510020	SALARIES-PER DIEM	$708	$708	$708	$1,000	$1,188	$0	$0	-100.0%
			520005	HEALTH INSURANCE	$10,565	$12,728	$11,718	$13,080	$13,080	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$447	$397	$418	$413	$507	$519	$519	25.7%
			520015	RETIREMENT	$3,884	$3,781	$4,165	$4,015	$4,914	$5,277	$5,277	31.4%
			520020	SOCIAL SECURITY TAX	$1,913	$1,699	$1,786	$1,766	$2,149	$2,216	$2,216	25.5%
			520025	WORKERS COMPENSATION	$801	$733	$764	$751	$910	$926	$926	23.3%
			520030	401(K) CONTRIBUTIONS	$958	$878	$915	$886	$1,082	$1,096	$1,096	23.7%
			533001	CONTRACTED SERVICES	$81,193	$136,884	$133,326	$225,030	$225,030	$228,000	$228,000	1.3%
			541040	UTILITY SERVICES-WATER	$34,471	$27,059	$26,237	$45,587	$43,087	$45,587	$37,372	-18.0%
			542020	CLEANING&MAINT-GROUND MAINT	$867	$1,991	$1,070	$2,000	$2,000	$2,000	$2,000	0.0%
			543005	R&M-BUILDINGS	$78,367	$164,851	$88,142	$100,000	$111,242	$115,000	$65,000	-35.0%
			543006	R&M KERR STREET	$2,048	$437	$2,807	$5,000	$5,000	$5,000	$2,000	-60.0%
			543950	R&M - CAPITAL PROJECTS	$0	$18,620	$0	$0	$0	$0	$0	N/A
			544020	RENT-LAND & BLDGS	$17,308	$8,209	$81,545	$145,663	$145,663	$115,663	$115,663	-20.6%
			554000	ADVERTISING	$0	$0	$0	$800	$800	$800	$0	-100.0%
			556000	UNIFORMS	$19	$284	$0	$300	$300	$300	$300	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4135 - COURT FACILITIES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154135	COURT EXP	561005	OFFICE SUPPLIES	$442	$769	$1,086	$1,100	$1,100	$1,100	$1,100	0.0%
			561030	JANITORIAL SUPPLIES	$13,968	$14,000	$13,131	$14,000	$14,000	$14,000	$14,000	0.0%
			561095	OTHER SMALL EQMT	$11,739	$9,367	$36,630	$44,100	$44,100	$14,600	$10,000	-77.3%
			562005	ELECTRICITY	$60,040	$72,234	$52,927	$75,242	$75,742	$108,007	$90,891	20.8%
			562025	NATURAL GAS	$15,066	$13,970	$14,338	$18,893	$20,893	$26,753	$26,753	41.6%
			573000	C/A-BLDG	$445,386	$0	$0	$0	$0	$180,000	$40,000	N/A
			575097	C/A - Lease Capital Outlay	$0	$192,782	$0	$0	$0	$0	$0	N/A
			576030	F/A-FURN & EQUIPMENT	$4,496	$0	$0	$0	$0	$0	$0	N/A
			585000	GRANT EXPENDITURES	$5,000	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$896,921**	**$711,653**	**$502,220**	**$730,264**	**$748,803**	**$917,598**	**$693,778**	**-5.0%**
	Rev/Exp	**Total:**			**$896,921**	**$711,653**	**$502,220**	**$730,264**	**$748,803**	**$917,598**	**$693,778**	**-5.0%**
FINAL	**TOTALS:**				**$548,350**	**$385,501**	**$243,809**	**$420,264**	**$438,803**	**$607,598**	**$343,778**	**-18.2%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4138 - PURCHASING DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154138	PURCH EXP	510005	SALARIES-REGULAR	$109,938	$136,177	$142,012	$171,290	$175,490	$183,650	$183,215	7.0%
			520005	HEALTH INSURANCE	$21,830	$27,848	$33,518	$39,240	$39,240	$41,220	$41,220	5.0%
			520010	MEDICARE TAX	$1,520	$1,893	$1,914	$2,344	$2,424	$2,522	$2,522	7.6%
			520015	RETIREMENT	$13,375	$17,591	$19,385	$22,673	$23,930	$26,330	$26,330	16.1%
			520020	SOCIAL SECURITY TAX	$6,501	$8,093	$8,186	$10,020	$10,355	$10,756	$10,756	7.3%
			520025	WORKERS COMPENSATION	$275	$341	$355	$422	$443	$470	$470	11.4%
			520030	401(K) CONTRIBUTIONS	$2,144	$3,497	$4,182	$5,003	$5,188	$5,473	$5,473	9.4%
			533000	OTHER PROFESSIONAL SERVICES	$0	$0	$84	$500	$500	$500	$500	0.0%
			550007	COST PER COPY	$53	$261	$195	$690	$690	$900	$900	30.4%
			553005	TELEPHONE	$0	$0	$0	$900	$900	$1,200	$1,200	33.3%
			554000	ADVERTISING	$4,779	$3,676	$1,393	$5,700	$5,700	$5,700	$5,700	0.0%
			555000	PRINTING	$62	$0	$0	$120	$120	$120	$120	0.0%
			557000	POSTAGE	$20	$0	$0	$200	$150	$200	$200	0.0%
			558000	TRAVEL	$2,529	$3,338	$3,399	$8,950	$8,950	$10,950	$3,000	-66.5%
			559000	TRAINING	$3,631	$518	$4,193	$5,100	$5,100	$6,230	$500	-90.2%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,000	$1,000	$1,000	$1,000	0.0%
			561005	OFFICE SUPPLIES	$949	$1,318	$956	$1,500	$1,500	$1,500	$1,500	0.0%
			561095	OTHER SMALL EQMT	$568	$395	$364	$650	$650	$650	$100	-84.6%
			564050	DUES AND SUBSCRIPTIONS	$245	$95	$300	$250	$300	$500	$500	100.0%
			Org Tot:		**$168,420**	**$205,040**	**$220,437**	**$276,552**	**$282,630**	**$299,871**	**$285,206**	**3.1%**
	Rev/Exp	**Total:**			**$168,420**	**$205,040**	**$220,437**	**$276,552**	**$282,630**	**$299,871**	**$285,206**	**3.1%**
FINAL	**TOTALS:**				**$168,420**	**$205,040**	**$220,437**	**$276,552**	**$282,630**	**$299,871**	**$285,206**	**3.1%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4140 - TAX ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144140	COASSR REV	425011	TAX MAP SALES	($74)	($72)	($49)	$0	$0	$0	$0	N/A
			464900	MISC DONATIONS	$0	($850)	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($680,735)	$0	$0	N/A
			Org Tot:		**($74)**	**($922)**	**($49)**	**$0**	**($680,735)**	**$0**	**$0**	**N/A**
	Rev/Exp	**Total:**			**($74)**	**($922)**	**($49)**	**$0**	**($680,735)**	**$0**	**$0**	**N/A**
EXP	1154140	COASSR EXP	510005	SALARIES-REGULAR	$821,113	$846,354	$755,319	$944,762	$944,762	$988,133	$983,103	4.1%
			510015	SALARIES-PART TIME	$29,906	$19,417	$18,436	$29,200	$29,200	$29,900	$15,000	-48.6%
			520005	HEALTH INSURANCE	$187,813	$200,566	$167,625	$222,360	$222,360	$206,100	$206,100	-7.3%
			520008	HEALTH INSURANCE-RETIREES	$18,000	$12,720	$10,900	$13,080	$13,080	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$11,758	$11,972	$10,669	$13,388	$13,388	$14,344	$14,128	5.5%
			520015	RETIREMENT	$99,875	$109,301	$103,098	$124,166	$124,166	$141,565	$141,565	14.0%
			520020	SOCIAL SECURITY TAX	$50,274	$51,189	$45,620	$57,213	$57,213	$61,314	$60,390	5.6%
			520025	WORKERS COMPENSATION	$5,699	$5,965	$5,119	$6,868	$6,868	$6,697	$6,660	-3.0%
			520030	401(K) CONTRIBUTIONS	$23,590	$23,362	$20,357	$27,396	$27,396	$29,395	$29,395	7.3%
			532014	AUDITING-DISCOVERIES EXP	$23,800	$24,200	$15,920	$40,000	$37,300	$40,000	$30,000	-25.0%
			533000	OTHER PROFESSIONAL SERVICES	$3,220	$0	$1,500	$13,500	$13,500	$13,500	$5,000	-63.0%
			534007	BOAT & MOTOR PRICING LIST	$4,088	$4,351	$4,588	$5,000	$5,000	$5,000	$5,000	0.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$77,845	$94,402	$140,671	$145,512	$157,428	$197,754	$189,000	29.9%
			544010	RENTAL-EQUIPMENT	$0	$0	$5,171	$0	$5,171	$6,895	$6,895	N/A
			550007	COST PER COPY	$8,639	$3,964	$3,259	$13,380	$7,980	$8,500	$8,500	-36.5%
			553005	TELEPHONE	$11,304	$11,728	$9,905	$14,600	$14,600	$13,000	$13,000	-11.0%
			554000	ADVERTISING	$1,501	$990	$943	$2,500	$2,500	$2,500	$2,500	0.0%
			555000	PRINTING	$11,240	$9,948	$3,267	$15,000	$10,603	$12,500	$12,500	-16.7%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4140 - TAX ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154140	COASSR EXP	556000	UNIFORMS	$563	$953	$405	$1,500	$1,500	$1,500	$1,500	0.0%
			557000	POSTAGE	$16,133	$18,258	$24,845	$18,500	$27,197	$29,600	$27,000	45.9%
			558000	TRAVEL	$4,757	$5,498	$5,059	$9,500	$9,500	$9,500	$2,500	-73.7%
			559000	TRAINING	$3,297	$3,524	$6,734	$5,000	$15,000	$6,000	$2,500	-50.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,800	$1,800	$1,800	$1,800	0.0%
			561005	OFFICE SUPPLIES	$4,458	$4,490	$4,621	$5,000	$4,628	$5,000	$3,000	-40.0%
			561095	OTHER SMALL EQMT	$770	$2,790	$7,600	$3,000	$7,700	$3,000	$1,000	-66.7%
			564010	BOOKS	$281	$1,453	$1,171	$1,500	$1,500	$1,500	$1,500	0.0%
			564050	DUES AND SUBSCRIPTIONS	$1,846	$726	$1,203	$2,000	$2,000	$2,000	$2,000	0.0%
			575097	C/A - Lease Capital Outlay	$7,718	$0	$0	$0	$19,844	$19,844	$0	N/A
			576020	F/A-DP EQUIPMENT	$0	$0	$0	$1,000	$300	$1,000	$0	-100.0%
			582008	EMPLOYEE RETIREMENTS	$84	$223	$0	$250	$250	$200	$200	-20.0%
			583001	DONATION EXPENDITURES	$0	$850	$0	$0	$0	$0	$0	N/A
			590008	SALES & USE TAX	$5	$5	$1	$50	$50	$25	$25	-50.0%
			Org Tot:		**$1,429,577**	**$1,486,113**	**$1,374,005**	**$1,756,525**	**$1,799,284**	**$1,871,806**	**$1,785,501**	**1.6%**
	1154141	REVAL	510005	SALARIES-REGULAR	$175,522	$189,724	$159,548	$183,290	$192,885	$191,804	$190,191	3.8%
			520005	HEALTH INSURANCE	$33,660	$39,667	$35,388	$39,240	$39,240	$41,220	$41,220	5.0%
			520008	HEALTH INSURANCE-RETIREES	$5,000	$12,720	$10,900	$13,080	$13,080	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$2,465	$2,653	$2,228	$2,477	$2,727	$2,693	$2,693	8.7%
			520015	RETIREMENT	$21,352	$24,499	$21,776	$23,866	$26,292	$27,500	$27,500	15.2%
			520020	SOCIAL SECURITY TAX	$10,540	$11,345	$9,526	$10,585	$11,660	$11,508	$11,508	8.7%
			520025	WORKERS COMPENSATION	$1,442	$1,547	$1,322	$1,432	$1,748	$1,567	$1,567	9.4%
			520030	401(K) CONTRIBUTIONS	$5,266	$5,691	$4,786	$5,265	$5,787	$5,711	$5,711	8.5%
			533000	OTHER PROFESSIONAL SERVICES	$353,750	$1,740	$56,235	$270,500	$951,235	$316,235	$316,235	16.9%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4140 - TAX ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154141	REVAL	534030	TECHNOLOGY SERV & MAINT	$0	$11,625	$23,250	$23,250	$27,100	$23,250	$23,250	0.0%
			550007	COST PER COPY	$1,916	$1,837	$5,469	$5,500	$11,200	$10,900	$10,900	98.2%
			554000	ADVERTISING	$1,125	$0	$231	$1,000	$1,000	$1,000	$1,000	0.0%
			555000	PRINTING	$13,032	$1,900	$148	$5,000	$1,700	$5,000	$5,000	0.0%
			557000	POSTAGE	$25,000	$0	$0	$3,000	$0	$3,000	$3,000	0.0%
			558000	TRAVEL	$13,817	$21,983	$17,379	$23,000	$23,000	$23,500	$11,500	-50.0%
			559000	TRAINING	$896	$1,700	$3,470	$3,500	$3,500	$4,000	$2,000	-42.9%
			561005	OFFICE SUPPLIES	$4,111	$4,569	$2,384	$5,000	$4,700	$5,000	$3,000	-40.0%
			561089	SOFTWARE LICENSES	$0	$0	$0	$10,000	$2,700	$10,000	$10,000	0.0%
			564050	DUES AND SUBSCRIPTIONS	$945	$960	$960	$4,000	$2,150	$4,000	$1,000	-75.0%
			575097	C/A - Lease Capital Outlay	$51,291	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$721,129**	**$334,161**	**$355,000**	**$632,985**	**$1,321,704**	**$701,628**	**$681,015**	**7.6%**
	Rev/Exp	**Total:**			**$2,150,706**	**$1,820,274**	**$1,729,005**	**$2,389,510**	**$3,120,988**	**$2,573,434**	**$2,466,516**	**3.2%**
FINAL	**TOTALS:**				**$2,150,632**	**$1,819,352**	**$1,728,956**	**$2,389,510**	**$2,440,253**	**$2,573,434**	**$2,466,516**	**3.2%**

Map Fee Schedule for Tax Assessor, Planning & GIS			
	B&W		**COLOR**
8.5" X 11"	$1.00		$2.00
11" X 17"	$2.00		$4.00
C 17" X 22"	$4.00		$6.00
18" X 24"	$6.00		$8.00
22" X 34"	$8.00		$12.00
D 24" X 36"	$10.00		$15.00
34" X 44"	$15.00		$20.00
E 45" X 35"	$18.00		$25.00
Color Property Record Card(Not owner)	0.25		
Custom Map Printing	$50.00	per hour	

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4150 - TAX COLLECTIONS

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144150	TX COL REV	453805	TAX COLL-CHINA GROVE	($27,088)	($37,877)	($52,065)	($35,755)	($35,755)	($60,000)	($60,000)	67.8%
			453815	TAX COLL-GRANITE QUARRY	($17,558)	($26,140)	($25,995)	($22,220)	($22,220)	($25,000)	($25,000)	12.5%
			453825	TAX COLL-CLEVELAND	($7,527)	($10,208)	($11,142)	($9,940)	($9,940)	($11,000)	($11,000)	10.7%
			453830	TAX COLL-EAST SPENCER	($10,149)	($15,542)	($19,967)	($14,605)	($14,605)	($23,000)	($23,000)	57.5%
			453835	TAX COLL-FAITH	($4,121)	($6,486)	($6,373)	($5,480)	($5,480)	($6,000)	($6,000)	9.5%
			453840	TAX COLL-KANNAPOLIS	($61,485)	($92,491)	($81,659)	($74,410)	($74,410)	($79,000)	($79,000)	6.2%
			453842	TAX COLL-LANDIS PROPERTY	($27,539)	($37,129)	($35,714)	($29,365)	($29,365)	($34,000)	($34,000)	15.8%
			453845	TAX COLL-ROCKWELL	($12,922)	($19,022)	($22,147)	($15,930)	($15,930)	($21,000)	($21,000)	31.8%
			453850	TAX COLL-SALISBURY	($317,753)	($395,857)	($421,854)	($333,765)	($333,765)	($421,000)	($421,000)	26.1%
			453855	TAX COLL-SPENCER	($22,383)	($28,761)	($32,301)	($25,680)	($25,680)	($32,000)	($32,000)	24.6%
			453860	TAX COLL-FIRE DISTRICTS	($30,558)	($33,044)	($18,212)	($31,340)	($31,340)	($23,000)	($23,000)	-26.6%
			Org Tot:		**($539,082)**	**($702,555)**	**($727,429)**	**($598,490)**	**($598,490)**	**($735,000)**	**($735,000)**	**22.8%**
	Rev/Exp	**Total:**			**($539,082)**	**($702,555)**	**($727,429)**	**($598,490)**	**($598,490)**	**($735,000)**	**($735,000)**	**22.8%**
EXP	1154150	TX COL EXP	510005	SALARIES-REGULAR	$399,367	$407,315	$350,266	$430,187	$430,187	$450,539	$416,063	-3.3%
			510010	SALARIES-OVERTIME	$0	$0	$18	$550	$550	$0	$0	-100.0%
			510015	SALARIES-PART TIME	$14,655	$20,875	$15,642	$38,000	$38,000	$38,000	$21,000	-44.7%
			520005	HEALTH INSURANCE	$95,923	$112,428	$97,283	$117,720	$117,720	$109,920	$96,180	-18.3%
			520008	HEALTH INSURANCE-RETIREES	$6,000	$12,720	$10,900	$13,080	$13,080	$3,435	$3,435	-73.7%
			520010	MEDICARE TAX	$5,801	$6,008	$5,030	$6,462	$6,462	$6,829	$6,114	-5.4%
			520015	RETIREMENT	$49,072	$52,705	$47,811	$56,500	$58,252	$64,456	$59,857	5.9%
			520020	SOCIAL SECURITY TAX	$24,801	$25,688	$21,508	$27,610	$27,610	$29,192	$26,133	-5.3%
			520025	WORKERS COMPENSATION	$3,007	$2,654	$1,847	$3,881	$3,881	$2,403	$2,280	-41.3%
			520030	401(K) CONTRIBUTIONS	$11,781	$11,626	$10,435	$12,468	$12,803	$13,384	$12,429	-0.3%
			532010	ATTORNEY	$765	$410	$715	$7,000	$7,000	$7,000	$7,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4150 - TAX COLLECTIONS

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154150	TX COL EXP	532021	LOCKBOX SERVICES	$22,277	$23,024	$23,659	$27,000	$27,000	$27,000	$25,000	-7.4%
			532025	NCVTS FEES ROWAN COUNTY	$356,262	$320,655	$185,412	$348,000	$348,000	$320,000	$320,000	-8.0%
			532026	NCVTS FEES MUNICIPAL/F DIST	$184,083	$177,972	$105,351	$186,000	$186,000	$165,000	$165,000	-11.3%
			533000	OTHER PROFESSIONAL SERVICES	$4,036	$2,420	$0	$3,500	$0	$0	$0	-100.0%
			533001	CONTRACTED SERVICES	$553	$450	$450	$1,500	$1,500	$0	$0	-100.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$2,670	$60,170	$75,909	$76,500	$82,860	$93,385	$83,385	9.0%
			550007	COST PER COPY	$2,207	$2,834	$1,916	$3,000	$3,000	$3,000	$3,000	0.0%
			553005	TELEPHONE	$3,066	$3,557	$2,776	$3,600	$3,600	$3,600	$3,600	0.0%
			554000	ADVERTISING	$6,728	$6,163	$0	$10,000	$10,000	$10,000	$7,500	-25.0%
			555000	PRINTING	$37,880	$31,599	$52,178	$54,000	$54,000	$55,750	$55,750	3.2%
			557000	POSTAGE	$62,437	$81,395	$109,928	$104,000	$112,525	$163,000	$140,000	34.6%
			558000	TRAVEL	$3,170	$5,090	$1,931	$5,500	$5,500	$5,500	$2,000	-63.6%
			559000	TRAINING	$2,105	$3,855	$2,095	$3,600	$3,600	$3,600	$1,000	-72.2%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$2,348	$1,200	$1,200	$1,200	$1,200	0.0%
			561005	OFFICE SUPPLIES	$5,915	$5,978	$5,381	$6,000	$6,000	$6,800	$5,000	-16.7%
			561095	OTHER SMALL EQMT	$2,620	$2,833	$3,992	$4,250	$5,250	$8,000	$4,250	0.0%
			564010	BOOKS	$0	$157	$0	$200	$200	$200	$200	0.0%
			564050	DUES AND SUBSCRIPTIONS	$252	$368	$330	$350	$350	$380	$380	8.6%
			574000	C/A - OTHER IMPROVEMENTS	$0	$0	$0	$1,000	$0	$0	$0	-100.0%
			582009	MEETING/TRAINING FOOD	$125	$0	$105	$400	$400	$300	$300	-25.0%
			590002	BANK CREDIT CARD FEES	$0	$5	$560	$800	$800	$800	$800	0.0%
			Org Tot:		**$1,307,558**	**$1,380,953**	**$1,135,774**	**$1,553,858**	**$1,567,330**	**$1,592,673**	**$1,468,856**	**-5.5%**
	Rev/Exp	**Total:**			**$1,307,558**	**$1,380,953**	**$1,135,774**	**$1,553,858**	**$1,567,330**	**$1,592,673**	**$1,468,856**	**-5.5%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4150 - TAX COLLECTIONS

Report Date: Tuesday, May 13, 2025

FINAL	**TOTALS:**				**$768,476**	**$678,398**	**$408,345**	**$955,368**	**$968,840**	**$857,673**	**$733,856**	**-23.2%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4160 - INFORMATION SYSTEMS

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144160	IS REVENUE	425004	ID SECURITY CARD SALES	$0	($180)	($393)	$0	$0	$0	$0	N/A
			434170	DOR: PEG GRANT	($25,641)	($25,806)	($6,944)	($26,800)	($26,800)	($26,800)	($26,800)	0.0%
			441002	DP REIMB FROM DSS	$0	$0	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($31,821)	$0	$0	N/A
			Org Tot:		**($25,641)**	**($25,986)**	**($7,337)**	**($26,800)**	**($58,621)**	**($26,800)**	**($26,800)**	**0.0%**
	Rev/Exp	**Total:**			**($25,641)**	**($25,986)**	**($7,337)**	**($26,800)**	**($58,621)**	**($26,800)**	**($26,800)**	**0.0%**
EXP	1154160	IS EXPENSE	510005	SALARIES-REGULAR	$1,012,792	$962,053	$813,506	$1,098,823	$1,118,545	$1,158,116	$1,076,811	-2.0%
			520005	HEALTH INSURANCE	$163,207	$167,212	$142,163	$192,276	$192,276	$201,978	$188,238	-2.1%
			520008	HEALTH INSURANCE-RETIREES	$11,000	$12,720	$3,270	$3,270	$3,270	$0	$0	-100.0%
			520010	MEDICARE TAX	$13,839	$13,201	$11,170	$14,873	$15,159	$16,254	$15,174	2.0%
			520015	RETIREMENT	$123,228	$124,246	$110,876	$144,321	$147,003	$166,291	$155,608	7.8%
			520020	SOCIAL SECURITY TAX	$59,171	$56,444	$47,763	$63,567	$64,790	$69,472	$64,857	2.0%
			520025	WORKERS COMPENSATION	$2,537	$2,408	$2,033	$2,678	$3,270	$2,906	$2,719	1.5%
			520030	401(K) CONTRIBUTIONS	$28,419	$26,613	$23,168	$30,006	$30,598	$32,547	$30,329	1.1%
			532017	CONSULTING SERVICES	$71,107	$0	$0	$40,200	$40,200	$40,000	$40,000	-0.5%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$1,153,985	$1,122,340	$1,161,173	$1,336,100	$1,322,112	$1,315,500	$1,315,500	-1.5%
			550007	COST PER COPY	$3,458	$725	$7,028	$18,000	$18,000	$19,000	$19,000	5.6%
			553004	TELEPHONE SYSTEM MGMT	$3,303	$3,904	$0	$4,000	$4,000	$4,000	$4,000	0.0%
			553005	TELEPHONE	$208,318	$186,363	$157,947	$232,999	$232,999	$236,000	$236,000	1.3%
			557000	POSTAGE	$220	$15	$9	$100	$100	$100	$100	0.0%
			558000	TRAVEL	$11,972	$10,706	$4,944	$9,500	$9,500	$10,000	$9,500	0.0%
			559000	TRAINING	$12,415	$7,778	$3,565	$12,000	$12,000	$8,000	$4,000	-66.7%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$40,162	$15,000	$15,000	$15,000	$15,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4160 - INFORMATION SYSTEMS

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154160	IS EXPENSE	561005	OFFICE SUPPLIES	$6,791	$6,519	$6,799	$6,500	$8,800	$7,000	$5,000	-23.1%
			561068	SECURITY SUPPLIES	$3,632	$0	$2,352	$2,500	$2,500	$5,000	$2,500	0.0%
			561089	SOFTWARE LICENSES	$0	$3,909	$287,516	$305,000	$305,000	$300,000	$300,000	-1.6%
			561095	OTHER SMALL EQMT	$83,073	$233,320	$257,910	$175,000	$310,800	$270,000	$175,000	0.0%
			564050	DUES AND SUBSCRIPTIONS	$835	$449	$0	$0	$0	$0	$0	N/A
			575010	C/A - TECHNOLOGY	$182,798	$72,858	$0	$50,000	$0	$30,000	$30,000	-40.0%
			575090	C/A-FURN&EQUIP	$0	$86,813	$37,017	$0	$37,017	$0	$0	N/A
			575097	C/A - Lease Capital Outlay	$454,094	$48,899	$0	$0	$27,336	$0	$0	N/A
			576020	F/A-DP EQUIPMENT	$23,467	$11,721	$0	$0	$0	$0	$0	N/A
			576920	NON FA - TECHNOLOGY	$174,552	$0	$0	$0	$0	$0	$0	N/A
			582008	EMPLOYEE RETIREMENTS	$117	$0	$194	$0	$200	$0	$0	N/A
			582009	MEETING/TRAINING FOOD	$763	$561	$338	$1,000	$1,000	$1,000	$1,000	0.0%
			585075	GRANT: PEG CHANNEL EXPENSES	$5,352	$9,423	$10	$26,800	$21,604	$26,800	$26,800	0.0%
			Org Tot:		**$3,814,443**	**$3,171,201**	**$3,120,913**	**$3,784,513**	**$3,943,079**	**$3,934,964**	**$3,717,136**	**-1.8%**
	Rev/Exp	**Total:**			**$3,814,443**	**$3,171,201**	**$3,120,913**	**$3,784,513**	**$3,943,079**	**$3,934,964**	**$3,717,136**	**-1.8%**
FINAL	**TOTALS:**				**$3,788,802**	**$3,145,214**	**$3,113,576**	**$3,757,713**	**$3,884,458**	**$3,908,164**	**$3,690,336**	**-1.8%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4170 - BOARD OF ELECTIONS

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144170	BOE REV	425003	ABSTRACT & MAP COPY SALE	($1)	($199)	($36)	($30)	($30)	($30)	($30)	0.0%
			425006	MUNICIPAL ELECTIONS	$0	($59,680)	($75)	$0	$0	($60,000)	($60,000)	N/A
			453052	FILING FEES	($65)	($1,738)	($188)	($30)	($30)	($7,340)	($7,340)	24,366.7%
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	$0	$0	($23,000)	N/A
			Org Tot:		**($66)**	**($61,617)**	**($299)**	**($60)**	**($60)**	**($67,370)**	**($90,370)**	**150,516.7%**
	Rev/Exp	**Total:**			**($66)**	**($61,617)**	**($299)**	**($60)**	**($60)**	**($67,370)**	**($90,370)**	**150,516.7%**
EXP	1154170	BOE EXP	510005	SALARIES-REGULAR	$241,728	$242,352	$230,275	$237,749	$279,535	$244,287	$243,573	2.4%
			510010	SALARIES-OVERTIME	$8,468	$14,476	$15,610	$38,000	$30,000	$21,000	$16,000	-57.9%
			510015	SALARIES-PART TIME	$66,517	$107,645	$147,796	$111,700	$156,398	$133,000	$111,700	0.0%
			510020	SALARIES-PER DIEM	$8,875	$9,245	$8,308	$9,481	$9,553	$10,958	$10,958	15.6%
			520005	HEALTH INSURANCE	$55,260	$56,483	$58,588	$65,400	$65,400	$68,700	$68,700	5.0%
			520008	HEALTH INSURANCE-RETIREES	$11,000	$11,660	$0	$0	$0	$0	$0	N/A
			520010	MEDICARE TAX	$4,655	$5,326	$5,680	$5,613	$7,839	$5,801	$5,419	-3.5%
			520015	RETIREMENT	$29,696	$31,785	$32,227	$36,524	$39,489	$37,976	$37,253	2.0%
			520020	SOCIAL SECURITY TAX	$19,902	$22,773	$24,286	$23,981	$33,515	$24,773	$23,143	-3.5%
			520025	WORKERS COMPENSATION	$823	$992	$1,029	$3,267	$3,267	$999	$933	-71.4%
			520030	401(K) CONTRIBUTIONS	$6,749	$6,247	$6,637	$8,060	$8,060	$7,886	$7,736	-4.0%
			533000	OTHER PROFESSIONAL SERVICES	$0	$1,755	$380	$3,000	$3,000	$3,000	$3,000	0.0%
			533001	CONTRACTED SERVICES	$17,853	$34,220	$10,102	$55,000	$25,000	$55,000	$35,000	-36.4%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$33,713	$36,896	$38,957	$41,700	$41,700	$45,000	$45,000	7.9%
			534045	PRECINCT WORKERS	$46,667	$104,287	$56,401	$56,000	$56,600	$109,000	$88,000	57.1%
			543015	R&M-EQUIPMENT	$103	$57	$0	$2,500	$2,500	$2,500	$500	-80.0%
			544010	RENTAL-EQUIPMENT	$374	$405	$21,256	$1,500	$21,500	$1,500	$500	-66.7%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4170 - BOARD OF ELECTIONS

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154170	BOE EXP	544020	RENT-LAND & BLDGS	$610	$1,990	$760	$840	$840	$1,700	$1,700	102.4%
			544045	RENT:POSTAGE METER	$3,865	$4,528	$4,524	$4,900	$4,900	$4,900	$4,900	0.0%
			550007	COST PER COPY	$3,182	$5,225	$3,951	$5,200	$5,200	$5,200	$5,200	0.0%
			553005	TELEPHONE	$3,673	$3,987	$3,636	$6,500	$6,500	$3,800	$3,800	-41.5%
			554000	ADVERTISING	$1,184	$11,256	$1,347	$2,000	$2,000	$14,000	$13,000	550.0%
			555000	PRINTING	$44,451	$62,331	$87,073	$60,600	$96,314	$81,100	$81,100	33.8%
			556000	UNIFORMS	$451	$337	$430	$500	$500	$500	$500	0.0%
			557000	POSTAGE	$19,040	$15,064	$30,884	$30,500	$32,500	$32,200	$32,000	4.9%
			558000	TRAVEL	$5,509	$3,883	$10,677	$14,000	$14,000	$13,000	$11,000	-21.4%
			559000	TRAINING	$3,571	$4,343	$7,265	$6,400	$9,500	$8,500	$5,200	-18.8%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,200	$1,200	$1,200	$1,200	0.0%
			561005	OFFICE SUPPLIES	$7,726	$13,056	$11,677	$22,500	$20,300	$18,700	$18,700	-16.9%
			561095	OTHER SMALL EQMT	$5,818	$104,430	$69,254	$73,800	$76,100	$74,900	$68,000	-7.9%
			564050	DUES AND SUBSCRIPTIONS	$248	$1,001	$1,489	$1,300	$2,300	$700	$700	-46.2%
			575000	C/A-EQUIPMENT	$0	$0	$29,816	$0	$29,835	$41,945	$23,000	N/A
				C/A - EQUIPMENT	$0	$0	$0	$36,635	$0	$0	$0	-100.0%
			575097	C/A - Lease Capital Outlay	$0	$4,640	$0	$0	$0	$0	$0	N/A
			576900	F/A-OTHER	$7,051	$0	$0	$0	$0	$0	$0	N/A
			582008	EMPLOYEE RETIREMENTS	$0	$117	$0	$0	$0	$0	$0	N/A
			582009	MEETING/TRAINING FOOD	$0	$926	$847	$1,000	$1,000	$1,000	$1,000	0.0%
			590008	SALES & USE TAX	$0	$13	$2	$10	$10	$10	$10	0.0%
			Org Tot:		**$658,762**	**$923,730**	**$921,162**	**$967,360**	**$1,086,355**	**$1,074,735**	**$968,425**	**0.1%**
	Rev/Exp	**Total:**			**$658,762**	**$923,730**	**$921,162**	**$967,360**	**$1,086,355**	**$1,074,735**	**$968,425**	**0.1%**
FINAL	**TOTALS:**				**$658,696**	**$862,113**	**$920,864**	**$967,300**	**$1,086,295**	**$1,007,365**	**$878,055**	**-9.2%**

Printelect
YOUR ELECTIONS PARTNER
3731 Trent Rd., New Bern, NC 28562
(800) 682-4500

Estimate#: EST3610
Date: 2/18/2025 by Tammy Malone

Active

Estimate Information

Quote Date:	2/18/2025
Sales Rep:	Tammy Malone
Terms:	Net/30

Bill To:	
Company:	**Rowan County, NC BOE**
Address:	1935 Jake Alexander Blvd West.
City:	Salisbury
State:	NC
Zip:	28147

Ship To:	
Company:	**Rowan County, NC BOE**
Address:	1935 Jake Alexander Blvd West.
City:	Salisbury
State:	NC
Zip:	28147

Line Items

ESS P/N	Quantity	Product	Unit Price	Amount
6306	52	**Compact Flash Card, 4GB, Locking for DS200 - To be installed when upgrading to EVS6300 durning annual maintenance visit** **Shipping TBD**	**$170.000**	**$8,840.00**

Sales Tax Rate: 7.00%

Subtotal:	$8,840.00
Discount:	
Sales Tax:	$0.00
Shipping:	
Total:	**$8,840.00**

Accepted by _____ Date _____



Election Systems & Software, LLC
11208 John Galt Blvd
Omaha, NE 68137

EVS 6.3.0.0 Reporting Standard Media Burn Standalone
EMS System Purchase Order

February 18, 2025

Rowan County

1935 Jake Alexander Blvd. West
Salisbury, NC 28147

Quantity	Part #	Description	Price	Ext. Price
		EMS WORKSTATION		
1	96099	DELL OPTIPLEX XE4	$1,622.00	$1,622.00
		DELL OPTIPLEX XE4 (Desktop) • OptiPlex XE4 Small Form Factor XCTO • 12th Generation Intel Core i5-12500 (6 Cores/18MB/12T/3.0GHz to 4.6GHz/65W) • 16GB (2x8GB) DDR4 Non-ECC Memory • M.2 2230 512GB PCIe NVMe Class 35 Solid State Drive • Intel Integrated Graphics • DVD+/-RW Bezel 8x DVD+/-RW 9.5mm Optical Disk Drive • Dell KB216 Wired Keyboard English • Dell Optical Mouse - MS116 (Black) • Trusted Platform Module (Discrete TPM Enabled) • No Anti-Virus Software • ProSupport and Next Business Day Onsite Service Initial, 36 Month(s) • ProSupport and Next Business Day Onsite Service Extension, 24 Month(s)		
1	10005	BITLOCKER KEY (Optional)	$36.00	$36.00
1	96137	YUBICO YUBIKEY 5 (Optional)	$71.00	$71.00
1	96032	MICROSOFT WIN10 IOT ENT 2019 LTSC VALUE	$125.00	$125.00
1	96163	DELL P2225H 22" MONITOR 3 YR HDMI VGA DISPLAYPORT	$203.00	$203.00
1	96015	UNINTERRUPTIBLE POWER SUPPLY (UPS) BATTERY BACKUP 850VA (WORKSTATIONS)	$180.00	$180.00
		MISCELLANEOUS COMPONENTS		
1	97-10049-00	EMS REPORT PRINTER - BROTHER HL-L6400 B/W DUPLEX LASER PRINTER	$570.00	$570.00
1	96016	LD 6' USB 2.0 A-B CABLE,T,IVOTR,RTAL 6' USB CABLE	$8.00	$8.00

		SERVICES		
1	510210	STANDALONE EMS INSTALL	$1,540.00	$1,540.00
		• Staging of EMS workstations at ES&S Technical Services lab. o Includes the installation, configuration, and testing of EMS workstation. • Equipment is shipped to customer location. o Physical installation of workstation and related hardware (Printer, UPS, etc.) performed by customer. • EMS installation summary documentation provided to customer upon completion of installation.		
		SHIPPING AND HANDLING		
1	FREIGHT	SHIPPING & HANDLING - EMS EQUIPMENT	$325.00	$325.00
		Order Total		**$4,680.00**

Invoicing and Payment Terms:
100% of Order Total Due Thirty (30) Calendar Days after the later of (a) Equipment Delivery, or (b) Receipt of corresponding ES&S Invoice.

Note 1: Pricing of purchase order is valid for 30 days due to fluctuating pricing in 3rd party hardware and software. Agreements will need to be updated if not executed within 30 days.
Note 2: In no event shall Customer's payment obligations hereunder, or the due dates for such payments, be contingent or conditional upon Customer's receipt of federal and/or state funds.
Note 3: Any applicable (City & State) sales taxes have not been included in pricing and are the responsibility of the customer.
Note 4: Shipping and Handling is included in the Order Total.
Note 5: Network Cabling is not included.

Customer acknowledges that ES&S is purchasing the third party items set forth herein ("Third Party Items") for resale to Customer, and that the proprietary and intellectual property rights to the Third Party Items are owned by parties other than ES &S ("Third Parties"). Customer further acknowledges that except for the payment to ES& S for the Third Party Items, all of its rights and obligations with respect thereto flow from and to the Third Parties. ES&S shall provide Customer with copies of all documentation and warranties for the Third Party Items which are provided to ES &S.

Customer Signature Date

Title

DATE: Feb 22, 2025, 9:53:29 AM
FROM: Tony Barnfield <tonybarnfield@printelect.com>
TO: Main, Sharon H </o=ExchangeLabs/ou=Exchange Administrative Group (FYDIBOHF23SPDLT)/cn=Recipients/cn=7b68253882d34088ac86872590a10048-Main, Sharo>
SUBJECT: RE:BOD Quote from Printelect

I was able to confirm that $5925 per EV is still accurate.

Tony Barnfield

Printelect

Phone: (404) 217-0382
http://www.printelect.com

From: Main, Sharon H <Sharon.Main@rowancountync.gov>
Sent: Friday, February 21, 2025 7:31 PM
To: Tony Barnfield <tonybarnfield@printelect.com>
Subject: RE: BOD Quote from Printelect

Thank you!

This email and any files transmitted with it are confidential and intended for use only by the individual or entity named above. If you are not the intended recipient or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any disclosure, dissemination, distribution, copying of this communication, or unauthorized use is strictly prohibited. Please notify us immediately by reply email and then delete this message from your system. Please note that any views or opinions presented in this email are solely those of the author and do not

ELECTION Systems & Software

TESTED. PROVEN. TRUSTED.

Rowan County, North Carolina
Purchase Proposal Quote
Submitted by Election Systems & Software

Quote Date: 2/21/2025
Quote Valid Through: 3/23/2025

Purchase Solution Includes:

Quantity	Item Description	Unit Price	Extended Price
Ballot on Demand Hardware			
1	Compact Printer with Firmware (For use with BOD Laptop)	$665.00	$665.00
1	Laptop Computer with Router	$1,725.00	$1,725.00
Software			
1	Balotar Software License		$4,500.00
X	Single and Multiple Request Capability		
Services			
X	Ballot on Demand Equipment Installation		$2,050.00
X	1 Year Hardware and Software Warranty		Included
X	Estimated Shipping and Handling		$360.00
	Total Purchase Solution		**$9,300.00**
	Payment Terms Amount due within thirty (30) calendar days of contract execution:		$9,300.00

Annual Post-Warranty License and Maintenance and Support Fees
(Fees are Based Upon a 1-Year Customer Commitment to Subscribe to the Following Services)

	Annual Post-Warranty Software License and Maintenance and Support Fees:		
1	Balotar Software License	$1,350.00	$1,350.00
	Total Annual Post-Warranty License and Maintenance and Support Fees		**$1,350.00**

Footnotes:

1. This quote is an estimate and is subject to final review and approval by both ES&S and the Customer.
2. Any applicable (City & State) sales taxes have not been included in pricing and are the responsibility of the customer.
3. Subject to state, municipal, jurisdictional, provincial or territory laws to the contrary, the above pricing information is confidential, proprietary and trade secret information of ES&S and is intended only for the use of the individual or entity to which the document is directed to. This information may not be disclosed or reproduced either publicly or to any other individual or entity without the prior written authorization of ES&S.

Ballot On Demand Footnotes:

1. Customer is responsible for purchasing blank ballot stock and consumables.
2. ES&S shall provide a warranty to the Customer for the Ballot on Demand Printer ("Printer") in coordination with the manufacturer of the Printer that shall commence upon delivery and terminate upon the earlier of: (1) three (3) years from the date of delivery (the "Maximum Coverage Period"), or (2) the end of the life of the fuser unit in the Printer. In the event that Customer desires to make a warranty claim prior to expiration of the Maximum Coverage Period, the parties shall determine if the warranty has expired by printing a printer settings sheet which displays the remaining life of the Printer's fuser unit. ES&S warrants during the Warranty Period it, in coordination with the manufacturer of the Printer, will replace a Printer which, while under normal use and service: (i) fails to perform in accordance with its Documentation in all material respects, or (ii) is defective in material or workmanship. The Warranty shall not include the repair or replacement of any Consumables. Any replaced Printer shall be warranted only for the unexpired term of the Warranty Period.

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4180 - REGISTER OF DEEDS

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144180	ROD REV	425000	REGISTER OF DEEDS	($665,828)	($635,481)	($603,395)	($800,000)	($800,000)	($800,000)	($700,000)	-12.5%
			425001	VITAL REC AUTO SYS (VRAS)REV	($5,720)	($5,801)	($6,887)	($24,000)	($24,000)	($24,000)	($24,000)	0.0%
			425032	PASSPORT FEES	($154,565)	($183,655)	($223,946)	($200,000)	($200,000)	($200,000)	($200,000)	0.0%
			Org Tot:		**($826,113)**	**($824,937)**	**($834,346)**	**($1,024,000)**	**($1,024,000)**	**($1,024,000)**	**($924,000)**	**-9.8%**
	1144181	ROD AUTRV	425002	AUTOMATION ENH/PRES FUND	($72,885)	($69,250)	($63,985)	($75,000)	($75,000)	$0	$0	-100.0%
			495010	FB APPROPRIATIONS-RESTRICTED	$0	$0	$0	($48,000)	($67,424)	$0	($48,000)	0.0%
			Org Tot:		**($72,885)**	**($69,250)**	**($63,985)**	**($123,000)**	**($142,424)**	**$0**	**($48,000)**	**-61.0%**
	Rev/Exp	**Total:**			**($898,998)**	**($894,188)**	**($898,331)**	**($1,147,000)**	**($1,166,424)**	**($1,024,000)**	**($972,000)**	**-15.3%**
EXP	1154180	ROD EXP	510005	SALARIES-REGULAR	$519,175	$583,164	$544,347	$624,369	$642,499	$661,404	$657,482	5.3%
			510015	SALARIES-PART TIME	$67,486	$66,604	$76,778	$89,561	$90,611	$89,561	$78,561	-12.3%
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$4,887	$0	N/A
			520005	HEALTH INSURANCE	$102,820	$121,975	$117,175	$130,800	$130,800	$137,400	$137,400	5.0%
			520010	MEDICARE TAX	$8,197	$9,034	$8,637	$9,777	$9,936	$10,552	$10,393	6.3%
			520015	RETIREMENT	$63,150	$75,317	$74,303	$82,031	$85,325	$94,855	$94,855	15.6%
			520016	RETIREMENT-REG OF DEEDS	$13,067	$12,399	$11,398	$0	$20,000	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$35,050	$38,628	$36,932	$41,780	$42,484	$45,101	$44,419	6.3%
			520025	WORKERS COMPENSATION	$1,469	$1,627	$1,556	$3,676	$3,676	$1,883	$1,856	-49.5%
			520030	401(K) CONTRIBUTIONS	$12,034	$12,618	$14,251	$13,613	$16,831	$16,101	$16,101	18.3%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$0	$0	$18,000	$18,000	$18,000	$18,000	$18,000	0.0%
			543010	R&M:BINDERS	$1,355	$1,498	$2,607	$1,950	$2,608	$3,000	$3,000	53.8%
			543015	R&M-EQUIPMENT	$136	$0	$0	$500	$0	$500	$0	-100.0%
			543055	R&M-TELEPHONES	$0	$0	$0	$200	$0	$200	$200	0.0%
			550007	COST PER COPY	$3,092	$2,785	$2,622	$2,800	$2,800	$2,800	$2,800	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4180 - REGISTER OF DEEDS

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154180	ROD EXP	553005	TELEPHONE	$5,089	$5,155	$5,449	$5,800	$5,800	$6,500	$6,500	12.1%
			554000	ADVERTISING	$922	$990	$220	$1,000	$220	$1,000	$500	-50.0%
			555000	PRINTING	$3,631	$3,993	$4,167	$4,000	$4,168	$5,500	$5,500	37.5%
			556000	UNIFORMS	$900	$899	$1,490	$1,500	$1,491	$1,500	$1,500	0.0%
			557000	POSTAGE	$6,558	$7,984	$8,977	$8,000	$11,477	$10,000	$10,000	25.0%
			558000	TRAVEL	$2,590	$1,755	$2,318	$2,500	$2,500	$2,500	$2,500	0.0%
			559000	TRAINING	$1,155	$695	$1,090	$2,500	$1,090	$2,500	$1,000	-60.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$900	$900	$900	$900	0.0%
			561005	OFFICE SUPPLIES	$5,427	$6,727	$7,078	$6,000	$8,274	$7,000	$7,000	16.7%
			561095	OTHER SMALL EQMT	$0	$0	$236	$500	$237	$500	$0	-100.0%
			564050	DUES AND SUBSCRIPTIONS	$675	$475	$585	$1,000	$585	$1,000	$1,000	0.0%
			564060	MICROFILM	$3,000	$3,000	$4,000	$4,000	$4,000	$4,000	$4,000	0.0%
			576030	F/A-FURN & EQUIPMENT	$0	$0	$0	$3,000	$0	$3,000	$1,000	-66.7%
			590052	VITAL REC AUTO SYS (VRAS) EXP	$6,574	$11,730	$12,323	$24,000	$24,000	$24,000	$24,000	0.0%
			Org Tot:		**$917,580**	**$969,053**	**$956,540**	**$1,083,757**	**$1,229,588**	**$1,156,144**	**$1,130,467**	**4.3%**
	1154181	ROD AUTEX	533001	CONTRACTED SERVICES	$37,623	$13,608	$60,104	$164,503	$183,927	$164,503	$164,503	0.0%
			534030	TECHNOLOGY SERV & MAINT	$0	$3,300	$14,560	$18,000	$18,000	$18,000	$18,000	0.0%
			561005	OFFICE SUPPLIES	$4,567	$229	$2,357	$6,000	$6,000	$6,000	$6,000	0.0%
			564060	MICROFILM	$4,587	$3,707	$2,741	$6,000	$6,000	$6,000	$6,000	0.0%
			576030	F/A-FURN & EQUIPMENT	$0	$9,998	$0	$30,000	$30,000	$30,000	$30,000	0.0%
			Org Tot:		**$104,001**	**$70,693**	**$79,761**	**$224,503**	**$243,927**	**$224,503**	**$224,503**	**0.0%**
	Rev/Exp	**Total:**			**$1,021,581**	**$1,039,746**	**$1,036,301**	**$1,308,260**	**$1,473,515**	**$1,380,647**	**$1,354,970**	**3.6%**
FINAL	**TOTALS:**				**$122,584**	**$145,558**	**$137,970**	**$161,260**	**$307,091**	**$356,647**	**$382,970**	**137.5%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154210	TEL EXP	510005	SALARIES-REGULAR	$1,421,387	$1,452,577	$1,410,680	$1,739,625	$1,910,863	$1,997,681	$1,990,751	14.4%
			510010	SALARIES-OVERTIME	$279,165	$266,822	$237,476	$324,500	$324,500	$330,990	$300,000	-7.6%
			510015	SALARIES-PART TIME	$99,690	$122,495	$122,455	$112,000	$152,839	$114,240	$100,000	-10.7%
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$639,321	$0	N/A
			520005	HEALTH INSURANCE	$378,638	$401,984	$382,999	$490,500	$491,726	$535,860	$535,860	9.2%
			520008	HEALTH INSURANCE-RETIREES	$25,000	$38,160	$32,700	$39,240	$39,240	$41,220	$41,220	5.0%
			520010	MEDICARE TAX	$24,613	$25,342	$24,387	$29,431	$32,388	$34,266	$33,609	14.2%
			520015	RETIREMENT	$206,863	$222,019	$224,934	$268,272	$291,588	$333,696	$329,217	22.7%
			520020	SOCIAL SECURITY TAX	$105,240	$108,359	$104,275	$125,767	$138,408	$146,470	$143,665	14.2%
			520025	WORKERS COMPENSATION	$5,024	$4,713	$5,540	$6,876	$12,844	$6,130	$6,016	-12.5%
			520030	401(K) CONTRIBUTIONS	$43,410	$40,350	$39,212	$59,193	$64,337	$69,294	$68,364	15.5%
			533000	OTHER PROFESSIONAL SERVICES	$0	$0	$0	$0	$0	$160,074	$160,074	N/A
			533045	PRE-EMP PSYCHOLOGICAL EX	$0	$0	$0	$9,000	$9,000	$9,000	$0	-100.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$192,206	$202,176	$206,039	$265,511	$290,111	$264,213	$264,213	-0.5%
			534070	TECH SERV-800 RADIO USER FEES	$182,160	$183,960	$137,970	$185,775	$185,775	$185,775	$185,775	0.0%
			541040	UTILITY SERVICES-WATER	$989	$937	$1,008	$1,198	$1,381	$1,529	$1,353	12.9%
			543005	R&M - BUILDINGS	$0	$0	$0	$4,250	$4,250	$4,250	$1,000	-76.5%
			543015	R&M-EQUIPMENT	$0	$0	$0	$1,000	$1,000	$4,100	$4,100	310.0%
			543021	R&M-VEHICLES/FLEET TARGET	$10,604	$7,171	$5,434	$6,565	$6,590	$7,250	$7,250	10.4%
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$0	$4,881	$3,650	$5,650	$5,000	$5,000	37.0%
			543023	R&M-RADIOS	$37,673	$18,423	$4,932	$58,000	$28,000	$40,000	$10,000	-82.8%
			543055	R&M-TELEPHONES	$0	$0	$0	$1,000	$0	$1,000	$1,000	0.0%
			543950	R&M - CAPITAL PROJECTS	$0	$0	$0	$0	$15,000	$0	$0	N/A
			544055	RENT-TOWERS	($1,034)	($4,072)	$51,416	$56,578	$61,978	$57,030	$57,030	0.8%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154210	TEL EXP	550007	COST PER COPY	$1,525	$1,944	$2,131	$1,806	$2,306	$1,806	$1,806	0.0%
			553005	TELEPHONE	$9,770	$8,830	$7,335	$11,000	$11,000	$8,000	$8,000	-27.3%
			556000	UNIFORMS	$8,968	$8,513	$7,273	$10,000	$10,000	$12,000	$10,000	0.0%
			557000	POSTAGE	$0	$0	$0	$200	$200	$200	$200	0.0%
			558000	TRAVEL	$2,066	$3,321	$1,253	$3,000	$2,300	$4,000	$1,500	-50.0%
			559000	TRAINING	$1,485	$2,403	$1,350	$2,000	$2,000	$2,000	$1,000	-50.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$2,200	$2,200	$2,200	$2,200	0.0%
			561005	OFFICE SUPPLIES	$3,999	$4,083	$4,025	$4,200	$5,200	$7,200	$4,000	-4.8%
			561015	EDUCATIONAL SUPPLIES	$438	$162	$500	$500	$500	$500	$100	-80.0%
			561085	VEHICLE SUPPLIES	$603	$688	$528	$700	$700	$700	$200	-71.4%
			561095	OTHER SMALL EQMT	$4,255	$1,988	$2,145	$2,000	$3,700	$9,500	$2,000	0.0%
			562005	ELECTRICITY	$28,799	$31,536	$23,370	$35,810	$35,810	$45,039	$42,972	20.0%
			562006	ELECTRICITY-TOWER SITES	$4,486	$5,151	$2,910	$5,400	$5,400	$5,400	$5,400	0.0%
			562020	MOTOR FUELS&LUBRICANTS	$3,461	$2,019	$1,156	$3,664	$3,164	$3,664	$3,664	0.0%
			564010	BOOKS	$0	$200	$0	$200	$200	$200	$200	0.0%
			564050	DUES AND SUBSCRIPTIONS	$1,850	$2,212	$2,274	$4,500	$3,500	$4,500	$2,500	-44.4%
			575000	C/A - EQUIPMENT	$0	$11,944	$0	$0	$0	$25,000	$10,000	N/A
			575010	C/A - TECHNOLOGY	$0	$0	$0	$0	$0	$125,000	$0	N/A
			575035	C/A - VEHICLES	$0	$0	$0	$0	$0	$216,127	$0	N/A
			575090	C/A - FURN&EQUIP	$0	$0	$0	$0	$0	$123,300	$0	N/A
			575097	C/A - Lease Capital Outlay	$96,031	$0	$0	$0	$0	$0	$0	N/A
			582008	EMPLOYEE RETIREMENTS	$250	$125	$0	$375	$375	$375	$375	0.0%
			582009	MEETING/TRAINING FOOD	$0	$910	$1,307	$2,500	$2,500	$2,500	$2,500	0.0%
			Org Tot:		**$3,179,617**	**$3,177,444**	**$3,053,895**	**$3,877,986**	**$4,158,523**	**$5,587,600**	**$4,344,114**	**12.0%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154211	TELCOMM SA	510005	SALARIES-REGULAR	$26,325	$23,162	$21,297	$23,939	$22,007	$0	$0	-100.0%
			520005	HEALTH INSURANCE	$5,533	$6,364	$5,314	$6,540	$5,314	$0	$0	-100.0%
			520010	MEDICARE TAX	$374	$323	$298	$332	$314	$0	$0	-100.0%
			520015	RETIREMENT	$3,202	$2,992	$2,907	$3,171	$3,008	$0	$0	-100.0%
			520020	SOCIAL SECURITY TAX	$1,598	$1,382	$1,276	$1,417	$1,346	$0	$0	-100.0%
			520025	WORKERS COMPENSATION	$66	$58	$53	$59	$59	$0	$0	-100.0%
			520030	401(K) CONTRIBUTIONS	$454	$695	$639	$700	$664	$0	$0	-100.0%
			533001	CONTRACTED SERVICES	($15,345)	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$22,205**	**$34,976**	**$31,784**	**$36,158**	**$32,712**	**$0**	**$0**	**-100.0%**
	Rev/Exp	**Total:**			**$3,201,822**	**$3,212,420**	**$3,085,679**	**$3,914,144**	**$4,191,235**	**$5,587,600**	**$4,344,114**	**11.0%**
FINAL	**TOTALS:**				**$3,201,822**	**$3,212,420**	**$3,085,679**	**$3,914,144**	**$4,191,235**	**$5,587,600**	**$4,344,114**	**11.0%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4250 - INSPECTIONS

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144250	INSP REV	420001	BUILDING PERMITS	($2,469,144)	($2,176,786)	($1,848,824)	($2,100,000)	($2,100,000)	($1,900,000)	($1,800,000)	-14.3%
			420015	BUILD 24/7 FEES	($11,603)	($10,387)	($11,808)	$0	$0	($5,000)	($5,000)	N/A
			420020	BUILD 24/7 REIMBURSEMENT	($11,142)	($11,210)	($10,149)	$0	$0	($5,000)	($5,000)	N/A
			Org Tot:		**($2,491,888)**	**($2,198,383)**	**($1,870,781)**	**($2,100,000)**	**($2,100,000)**	**($1,910,000)**	**($1,810,000)**	**-13.8%**
	Rev/Exp	**Total:**			**($2,491,888)**	**($2,198,383)**	**($1,870,781)**	**($2,100,000)**	**($2,100,000)**	**($1,910,000)**	**($1,810,000)**	**-13.8%**
EXP	1154250	INSP EXP	510005	SALARIES-REGULAR	$778,412	$815,210	$715,450	$900,403	$900,403	$955,708	$950,073	5.5%
			510010	SALARIES-OVERTIME	$4,764	$2,404	$4,772	$0	$4,773	$0	$0	N/A
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$73,638	$0	N/A
			520005	HEALTH INSURANCE	$136,745	$150,875	$133,525	$170,040	$165,267	$178,620	$178,620	5.0%
			520008	HEALTH INSURANCE-RETIREES	$0	$0	$0	$0	$0	$13,740	$13,740	N/A
			520010	MEDICARE TAX	$10,883	$11,321	$9,935	$12,192	$12,642	$13,343	$13,343	9.4%
			520015	RETIREMENT	$95,273	$105,601	$98,310	$118,366	$122,866	$137,168	$137,168	15.9%
			520020	SOCIAL SECURITY TAX	$46,532	$48,405	$42,480	$52,096	$54,096	$57,023	$57,023	9.5%
			520025	WORKERS COMPENSATION	$7,124	$7,691	$6,769	$8,133	$8,443	$8,954	$8,954	10.1%
			520030	401(K) CONTRIBUTIONS	$21,117	$23,114	$19,726	$26,117	$26,117	$28,482	$28,482	9.1%
			533000	OTHER PROFESSIONAL SERVICES	$0	$0	$0	$2,000	$1,220	$2,000	$0	-100.0%
			543015	R&M-EQUIPMENT	$65	$30	$35	$100	$100	$100	$100	0.0%
			543020	R&M-VEHICLES	$20	$20	$59	$500	$500	$500	$500	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$17,350	$20,833	$17,381	$20,631	$21,331	$24,856	$24,856	20.5%
			543022	R&M-VEHICLES/FLEET NONTARGET	$9,611	$9,709	$8,300	$7,000	$9,300	$10,000	$10,000	42.9%
			550007	COST PER COPY	$421	$623	$2,526	$5,060	$7,860	$8,700	$8,700	71.9%
			553005	TELEPHONE	$10,702	$10,815	$7,162	$12,000	$12,000	$11,500	$11,500	-4.2%
			556000	UNIFORMS	$2,999	$2,410	$1,822	$3,500	$3,500	$3,500	$3,000	-14.3%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4250 - INSPECTIONS

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154250	INSP EXP	557000	POSTAGE	$0	$0	$0	$400	$400	$400	$200	-50.0%
			558000	TRAVEL	$552	$533	$269	$1,500	$1,500	$3,500	$1,000	-33.3%
			559000	TRAINING	$4,696	$3,783	$4,250	$3,875	$4,251	$3,875	$1,500	-61.3%
			561000	P-CARD CLEARING ACCOUNT	$42	$0	$20	$1,300	$1,300	$1,300	$1,300	0.0%
			561005	OFFICE SUPPLIES	$1,877	$2,968	$1,962	$2,750	$2,750	$2,750	$2,750	0.0%
			561095	OTHER SMALL EQMT	$560	$1,603	$632	$2,000	$2,000	$3,500	$500	-75.0%
			562020	MOTOR FUELS&LUBRICANTS	$27,494	$22,537	$15,869	$34,939	$32,139	$32,139	$32,139	-8.0%
			564010	BOOKS	$2,674	$1,527	$1,670	$12,500	$12,500	$12,500	$3,000	-76.0%
			564050	DUES AND SUBSCRIPTIONS	$55	$874	$425	$1,500	$931	$14,100	$7,000	366.7%
			575035	C/A - VEHICLES	$25,638	$56,410	$29,609	$30,000	$30,000	$97,509	$0	-100.0%
			576020	F/A-DP EQUIPMENT	$0	$0	$0	$0	$0	$2,000	$0	N/A
			576030	F/A-FURN & EQUIPMENT	$0	$0	$0	$2,000	$673	$2,000	$2,000	0.0%
			590002	BANK CREDIT CARD FEES	$37,875	$42,228	$24,026	$40,000	$40,000	$40,000	$40,000	0.0%
			Org Tot:		**$1,243,480**	**$1,341,523**	**$1,146,983**	**$1,470,902**	**$1,478,862**	**$1,743,405**	**$1,537,448**	**4.5%**
	Rev/Exp	**Total:**			**$1,243,480**	**$1,341,523**	**$1,146,983**	**$1,470,902**	**$1,478,862**	**$1,743,405**	**$1,537,448**	**4.5%**
FINAL	**TOTALS:**				**($1,248,409)**	**($856,860)**	**($723,799)**	**($629,098)**	**($621,138)**	**($166,595)**	**($272,552)**	**-56.7%**

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

Base Price	$	27,870.00
Hwy Use Tax (3%)	$	836.10
Title & Tag Cost (Estimate)	$	300.00
Upfits/Other Equipment	$	1,678.00
TOTAL COST	$	30,684.10

Department Name Building Inspections

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FMCU9GD3JUC11830	1823	2018	FORD	ESCAPE	146,474

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2025, Ford, Bronco Sport. Convenience Package 96B $1,785.00, Optional equipment discount $107.00.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

Department Name Building Inspections

Base Price	$	27,870.00
Hwy Use Tax (3%)	$	836.10
Title & Tag Cost (Estimate)	$	300.00
Upfits/Other Equipment	$	1,678.00
TOTAL COST	$	30,684.10

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FMCU9G99HUA25179	1617	2017	FORD	ESCAPE	185,357

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2025, Ford, Bronco Sport. Convenience Package 96B $1,785.00, Optional equipment discount $107.00.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

Department Name Building Inspections

Base Price	$	27,870.00
Hwy Use Tax (3%)	$	836.10
Title & Tag Cost (Estimate)	$	300.00
Upfits/Other Equipment	$	1,678.00
TOTAL COST	$	30,684.10

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FMCU9GD6HUD43748	1722	2017	FORD	ESCAPE	141,545

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2025, Ford, Bronco Sport. Convenience Package 96B $1,785.00, Optional equipment discount $107.00.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4260 - MEDICAL EXAMINER

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154260	MED EXAMR	532031	MEDICAL EXAMINER	$122,550	$122,200	$147,200	$300,000	$300,000	$300,000	$175,000	-41.7%
			Org Tot:		**$122,550**	**$122,200**	**$147,200**	**$300,000**	**$300,000**	**$300,000**	**$175,000**	**-41.7%**
	Rev/Exp	**Total:**			**$122,550**	**$122,200**	**$147,200**	**$300,000**	**$300,000**	**$300,000**	**$175,000**	**-41.7%**
FINAL	**TOTALS:**				**$122,550**	**$122,200**	**$147,200**	**$300,000**	**$300,000**	**$300,000**	**$175,000**	**-41.7%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144330	ESADM REV	431003	NAT INSTITUTE HEALTH RACECARS	($20,625)	($19,125)	($19,500)	$0	$0	$0	$0	N/A
			434000	STATE REV-2021 TIER II GUIDES	$0	($1,000)	$1,000	$0	$0	$0	$0	N/A
			434073	EM STATE GRANT	($53,407)	($35,000)	($35,000)	($35,000)	($35,000)	$0	$0	-100.0%
				EM STATE GRANT	($13,612)	($8,353)	($11,584)	$0	($11,584)	$0	$0	N/A
				EM STATE GRANT	$0	($19,073)	$0	$0	$0	$0	$0	N/A
			434085	HOMELAND SECURITY 2020 GRANT	($60,000)	$0	$0	$0	$0	$0	$0	N/A
			442013	CITY OF SALISBURY REIMB	($6,000)	($6,000)	$0	($6,000)	($6,000)	($6,000)	($6,000)	0.0%
			464900	MISC DONATIONS	$0	($25,000)	$0	$0	($25,000)	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($58,263)	$0	$0	N/A
			Org Tot:		**($153,643)**	**($113,551)**	**($65,084)**	**($41,000)**	**($135,847)**	**($6,000)**	**($6,000)**	**-85.4%**
	1144331	HAZMT REV	454010	INS. SETTLEMENT CLAIMS	$0	($13,101)	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$0**	**($13,101)**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
	1144332	FIRE REV	420020	BUILD 24/7 REIMBURSEMENT	($2,255)	($3,403)	($3,043)	$0	$0	$0	$0	N/A
			Org Tot:		**($2,255)**	**($3,403)**	**($3,043)**	**$0**	**$0**	**$0**	**$0**	**N/A**
	1144371	EMS REV	431017	MEDICAID MAXIMIZATION	($224,284)	$0	($413,273)	$0	$0	$0	$0	N/A
			453101	AMBULANCE FEES	($8,730,099)	($9,109,050)	($7,551,564)	($7,195,842)	($7,195,842)	($8,200,000)	($8,200,000)	14.0%
			453103	AF-MEDICAID NON-ALLOWED CHGS	$711,678	$824,272	$418,823	$600,000	$600,000	$700,000	$700,000	16.7%
			453104	AF-MEDICARE NON-ALLOWED CHGS	$658,981	$589,979	$413,623	$400,000	$400,000	$500,000	$500,000	25.0%
			453105	AF-MISC NON-ALLOWED CHGS	$1,537,122	$1,614,627	$1,204,415	$700,000	$700,000	$1,200,000	$1,200,000	71.4%
			454010	INS. SETTLEMENT CLAIMS	($53,530)	$0	($124,750)	$0	($173,000)	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($291)	$0	$0	N/A
			Org Tot:		**($6,100,132)**	**($6,080,172)**	**($6,052,726)**	**($5,495,842)**	**($5,669,133)**	**($5,800,000)**	**($5,800,000)**	**5.5%**
	Rev/Exp	**Total:**			**($6,256,031)**	**($6,210,227)**	**($6,120,854)**	**($5,536,842)**	**($5,804,980)**	**($5,806,000)**	**($5,806,000)**	**4.9%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154330	ESADM EXP	510005	SALARIES-REGULAR	$309,346	$329,883	$308,626	$344,672	$365,028	$373,760	$370,753	7.6%
			510010	SALARIES-OVERTIME	$0	$0	$1,824	$0	$1,825	$0	$0	N/A
			520005	HEALTH INSURANCE	$40,749	$50,910	$46,870	$52,320	$50,495	$54,960	$54,960	5.0%
			520008	HEALTH INSURANCE-RETIREES	$9,000	$0	$0	$0	$0	$0	$0	N/A
			520010	MEDICARE TAX	$4,190	$4,467	$4,172	$4,584	$5,060	$5,106	$5,106	11.4%
			520015	RETIREMENT	$37,631	$42,606	$42,376	$45,162	$50,052	$53,722	$53,722	19.0%
			520018	RETIREMENT - EMS	$360	$0	$0	$0	$0	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$17,916	$19,101	$17,837	$19,596	$21,630	$21,824	$21,824	11.4%
			520025	WORKERS COMPENSATION	$4,683	$2,970	$2,789	$3,000	$3,289	$3,371	$3,371	12.4%
			520030	401(K) CONTRIBUTIONS	$9,243	$9,323	$9,314	$9,964	$11,007	$11,154	$11,154	11.9%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$57,519	$35,361	$60,125	$63,863	$63,863	$63,770	$60,770	-4.8%
			543005	R&M-BUILDINGS	$0	$0	$164	$500	$500	$50,500	$500	0.0%
			543015	R&M-EQUIPMENT	$397	$0	$632	$1,500	$1,500	$1,500	$500	-66.7%
			543020	R&M-VEHICLES	$1,360	$0	$0	$0	$0	$0	$0	N/A
			543021	R&M-VEHICLES/FLEET TARGET	$160,478	$15,229	$19,836	$23,444	$24,474	$29,205	$29,205	24.6%
			543022	R&M-VEHICLES/FLEET NONTARGET	$102,937	$321	$0	$6,775	$6,775	$5,000	$5,000	-26.2%
			543055	R&M-TELEPHONES	$0	$49	$0	$2,000	$2,000	$2,000	$2,000	0.0%
			550007	COST PER COPY	$2,447	$1,804	$2,269	$2,392	$2,792	$2,392	$2,392	0.0%
			553005	TELEPHONE	$40,104	$42,226	$31,615	$43,050	$43,050	$43,000	$43,000	-0.1%
			555000	PRINTING	$246	$162	$409	$1,300	$900	$1,300	$1,300	0.0%
			556000	UNIFORMS	$54,292	$51,979	$35,826	$55,000	$55,000	$55,000	$45,000	-18.2%
			557000	POSTAGE	$183	$57	$122	$500	$500	$500	$200	-60.0%
			558000	TRAVEL	$1,476	$2,911	$1,341	$3,000	$3,000	$3,000	$1,000	-66.7%
			559000	TRAINING	$610	$232	$695	$1,000	$1,000	$1,000	$500	-50.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154330	ESADM EXP	561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$35,000	$35,000	$35,000	$35,000	0.0%
			561005	OFFICE SUPPLIES	$881	$1,419	$1,200	$1,500	$1,500	$1,500	$500	-66.7%
			561015	EDUCATIONAL SUPPLIES	$0	$0	$0	$0	$0	$1,000	$0	N/A
			561085	VEHICLE SUPPLIES	$0	$0	$89	$500	$500	$500	$500	0.0%
			561090	OTHER SUPPLIES	$83,741	$96	$346	$500	$500	$500	$500	0.0%
			561095	OTHER SMALL EQMT	$50,551	$980	$1,570	$1,000	$6,000	$3,385	$1,000	0.0%
			564050	DUES AND SUBSCRIPTIONS	$2,327	$2,239	$2,303	$8,300	$3,300	$8,300	$3,000	-63.9%
			575010	C/A - TECHNOLOGY	$0	$0	$0	$0	$0	$152,865	$0	N/A
			575035	C/A - VEHICLES	$0	$0	$0	$0	$0	$79,246	$0	N/A
				C/A - VEHICLES - 2020 HOMELAND	$60,000	$0	$0	$0	$0	$0	$0	N/A
				C/A - VEHICLES	$13,612	$7,879	$0	$0	$0	$0	$0	N/A
			575090	C/A-FURN&EQUIP	$266,000	$8,187,370	$0	$0	$0	$156,100	$0	N/A
			575097	C/A - Lease Capital Outlay	$0	$98,032	$0	$0	$0	$0	$0	N/A
			576030	F/A-FURN & EQUIPMENT	$143,095	$0	$0	$0	$0	$0	$0	N/A
			582002	EMPLOYEE APPRECIATION PGM	$1,119	$0	$12	$0	$0	$0	$0	N/A
			582008	EMPLOYEE RETIREMENTS	$121	$0	$144	$500	$500	$500	$500	0.0%
			582009	MEETINGS/TRAINING FOOD	$185	$0	$267	$1,000	$1,000	$5,000	$5,000	400.0%
			585000	GRANT EXPENDITURES	$0	$0	$0	$0	$24,571	$0	$0	N/A
				GRANT EXPENDITURES	$0	$474	$1,178	$0	$45,133	$0	$0	N/A
				GRANT EXPENDITURES	$0	$0	$0	$0	$25,000	$0	$0	N/A
			585074	LEPC GRANT EXP - TIER II GRANT	$0	$1,000	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$1,476,799**	**$8,909,082**	**$593,951**	**$731,922**	**$856,744**	**$1,225,960**	**$758,257**	**3.6%**
	1154331	HAZMT EXP	533000	OTHER PROFESSIONAL SERVICES	$0	$325	$325	$810	$810	$810	$810	0.0%
			533030	HAZMAT CONTRACT	$51,450	$71,000	$72,420	$72,420	$72,420	$73,869	$73,869	2.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154331	HAZMT EXP	543015	R&M-EQUIPMENT	$375	$253	$1,826	$2,190	$2,190	$3,500	$1,500	-31.5%
			543020	R&M-VEHICLES	$669	$0	$3,326	$0	$3,326	$0	$0	N/A
			543021	R&M-VEHICLES/FLEET TARGET	$0	$11,624	$6,148	$7,221	$7,746	$10,046	$10,046	39.1%
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$0	$2,065	$1,000	$3,065	$2,500	$2,500	150.0%
			556000	UNIFORMS	$0	$404	$0	$500	$500	$500	$500	0.0%
			559000	TRAINING	$1,120	$0	$0	$0	$0	$0	$0	N/A
			561015	EDUCATIONAL SUPPLIES	$0	$0	$500	$500	$500	$500	$0	-100.0%
			561090	OTHER SUPPLIES	$0	$0	$0	$0	$0	$20,000	$0	N/A
			561095	SUPPLIES:OTHER SMALL EQMT	$1,595	$2,990	$2,738	$6,000	$6,000	$7,500	$3,000	-50.0%
			564010	BOOKS	$0	$0	$409	$500	$500	$500	$0	-100.0%
			564050	DUES AND SUBSCRIPTIONS	$0	$0	$0	$100	$100	$100	$100	0.0%
			575035	C/A - VEHICLES	$0	$57,990	$6,171	$0	$6,171	$0	$0	N/A
			582009	MEETING/TRAINING FOOD	$0	$0	$0	$0	$0	$1,000	$0	N/A
			Org Tot:		**$55,208**	**$144,585**	**$95,929**	**$91,241**	**$103,328**	**$120,825**	**$92,325**	**1.2%**
	1154332	FIRE EXP	510005	SALARIES-REGULAR	$176,017	$186,489	$171,189	$192,021	$201,308	$205,058	$203,647	6.1%
			510015	SALARIES-PART TIME	$49,547	$54,679	$39,958	$70,000	$70,000	$70,000	$60,000	-14.3%
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$164,452	$0	N/A
			520005	HEALTH INSURANCE	$34,695	$38,183	$35,153	$39,240	$39,240	$41,220	$41,220	5.0%
			520010	MEDICARE TAX	$3,134	$3,337	$2,952	$3,616	$3,616	$3,934	$3,789	4.8%
			520015	RETIREMENT	$21,411	$24,086	$23,365	$25,185	$27,450	$29,415	$29,415	16.8%
			520020	SOCIAL SECURITY TAX	$13,399	$14,268	$12,623	$15,454	$15,454	$16,817	$16,197	4.8%
			520025	WORKERS COMPENSATION	$5,646	$6,037	$5,286	$6,348	$6,348	$5,303	$5,278	-16.9%
			520030	401(K) CONTRIBUTIONS	$5,280	$5,595	$5,135	$5,557	$6,045	$6,108	$6,108	9.9%
			533045	EMPLOYEE PHYSICALS	$0	$0	$0	$2,800	$2,800	$2,800	$2,800	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154332	FIRE EXP	534030	TECHNOLOGY SERV & MAINT	$0	$480	$0	$600	$600	$912	$912	52.0%
			543015	R&M-EQUIPMENT	$663	$0	$0	$1,000	$1,000	$1,000	$500	-50.0%
			543017	R&M:MASS UNIT	$4,507	$3,409	$2,458	$3,465	$3,465	$3,465	$3,465	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$0	$19,173	$13,289	$15,942	$16,087	$17,606	$17,606	10.4%
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$1,543	$136	$9,900	$9,900	$9,900	$9,900	0.0%
			558000	TRAVEL	$3,415	$1,018	$818	$3,360	$3,360	$3,360	$1,000	-70.2%
			559000	TRAINING	$1,383	$759	$235	$3,540	$3,540	$3,540	$1,000	-71.8%
			561000	P-CARD CLEARING ACCOUNT	$0	$6	$0	$0	$0	$0	$0	N/A
			561015	EDUCATIONAL SUPPLIES	$273	$227	$1,000	$1,000	$1,000	$1,000	$400	-60.0%
			561060	PHOTOGRAPHIC SUPPLIES	$0	$419	$0	$450	$450	$0	$0	-100.0%
			561090	OTHER SUPPLIES	$199	$488	$68	$500	$500	$950	$950	90.0%
			561095	OTHER SMALL EQMT	$2,440	$2,741	$2,728	$3,750	$3,750	$10,742	$1,000	-73.3%
			562020	MOTOR FUELS&LUBRICANTS	$0	$0	$0	$17,000	$17,000	$17,000	$0	-100.0%
			564010	BOOKS	$0	$165	$0	$500	$500	$500	$0	-100.0%
			564050	DUES AND SUBSCRIPTIONS	$2,387	$2,505	$2,538	$2,600	$2,600	$2,600	$2,600	0.0%
			575035	C/A - VEHICLES	$5,896	$9,104	$0	$0	$0	$153,337	$0	N/A
			576020	F/A-DP EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	N/A
			583041	DONATIONS EXPENDITURE	$0	$0	$0	$0	$143	$0	$0	N/A
			591000	APPROPRIATIONS	$121,500	$119,925	$116,100	$121,500	$121,500	$121,500	$121,500	0.0%
			Org Tot:		**$451,791**	**$494,637**	**$442,023**	**$545,328**	**$564,648**	**$892,519**	**$529,287**	**-2.9%**
	1154371	EMS EXP	510005	SALARIES-REGULAR	$3,713,371	$3,811,401	$3,510,276	$4,433,215	$4,224,215	$4,573,924	$4,561,007	2.9%
			510010	SALARIES-OVERTIME	$1,037,118	$1,110,573	$904,602	$900,000	$1,020,000	$900,000	$900,000	0.0%
			510015	SALARIES-PART TIME	$321,700	$306,078	$251,193	$386,650	$386,650	$387,000	$325,000	-15.9%
			520005	HEALTH INSURANCE	$845,988	$921,960	$873,090	$1,085,640	$1,085,640	$1,112,940	$1,112,940	2.5%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154371	EMS EXP	520008	HEALTH INSURANCE-RETIREES	$30,000	$38,160	$32,700	$39,240	$39,240	$32,060	$32,060	-18.3%
			520010	MEDICARE TAX	$70,728	$72,529	$64,652	$77,409	$77,409	$82,445	$81,546	5.3%
			520015	RETIREMENT	$573,627	$633,773	$600,418	$693,889	$693,889	$785,025	$785,025	13.1%
			520020	SOCIAL SECURITY TAX	$302,423	$310,125	$276,444	$330,852	$330,852	$352,381	$348,537	5.3%
			520025	WORKERS COMPENSATION	$139,493	$143,843	$128,360	$126,007	$153,612	$129,039	$128,884	2.3%
			520030	401(K) CONTRIBUTIONS	$122,554	$130,727	$118,365	$151,603	$151,603	$158,569	$158,569	4.6%
			532032	MEDICAL DIRECTOR	$45,014	$45,014	$39,229	$47,000	$47,705	$62,075	$62,075	32.1%
			532040	PHYSICIAN FEES	$0	$0	$0	$200	$200	$200	$200	0.0%
			533000	OTHER PROFESSIONAL SERVICES	$110,873	$189,679	$46,373	$110,000	$110,000	$122,000	$122,000	10.9%
			533001	CONTRACTED SERVICES	$45,500	$495,740	$389,927	$506,005	$523,357	$557,375	$557,375	10.2%
			533010	CONTRACTED COLLECTIONS	$852	$852	$814	$1,100	$1,100	$1,100	$1,100	0.0%
			533045	PRE-EMP PSYCHOLOGICAL EX	$0	$0	$0	$21,000	$21,000	$21,000	$0	-100.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$8,160	$8,280	$12,384	$8,730	$13,154	$221,571	$14,000	60.4%
			541040	UTILITY SERVICES-WATER	$5,464	$2,176	$1,422	$4,964	$4,964	$4,964	$2,088	-57.9%
			541042	UTILITY SERV-STORM WATER	$53	$58	$48	$93	$93	$93	$80	-14.0%
			543005	R&M-BUILDINGS	$0	$0	$0	$300	$300	$300	$300	0.0%
			543015	R&M-EQUIPMENT	$2,499	$1,538	$0	$3,800	$3,800	$3,800	$1,000	-73.7%
			543021	R&M-VEHICLES/FLEET TARGET	$0	$115,402	$91,346	$109,717	$109,632	$114,955	$114,955	4.8%
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$123,189	$72,132	$110,000	$104,135	$110,000	$110,000	0.0%
			544020	RENT-LAND & BLDGS	$6,900	$10,800	$9,325	$10,800	$10,800	$14,700	$10,800	0.0%
			550015	LAUNDRY/DRY CLEANING	$0	$0	$29	$200	$200	$200	$200	0.0%
			558000	TRAVEL	$3,680	$4,324	$4,259	$5,000	$5,000	$5,125	$2,625	-47.5%
			559000	TRAINING	$4,864	$11,661	$6,320	$15,670	$15,670	$17,170	$7,835	-50.0%
			561005	OFFICE SUPPLIES	$0	$0	$2,303	$4,100	$3,395	$4,000	$1,500	-63.4%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154371	EMS EXP	561045	MEDICAL SUPPLIES	$193,361	$216,099	$197,286	$220,000	$220,000	$279,994	$220,000	0.0%
			561085	VEHICLE SUPPLIES	$475	$8,487	$40	$17,500	$6,550	$10,500	$5,000	-71.4%
			561090	OTHER SUPPLIES	$539	$444	$156	$500	$500	$500	$500	0.0%
			561095	OTHER SMALL EQMT	$76,021	$25,343	$37,290	$50,000	$49,526	$78,485	$25,000	-50.0%
			562005	ELECTRICITY	$24,208	$26,971	$21,340	$31,029	$31,029	$34,132	$37,235	20.0%
			562020	MOTOR FUELS&LUBRICANTS	$249,961	$263,600	$200,116	$308,426	$298,074	$339,033	$339,033	9.9%
			562025	NATURAL GAS	$1,825	$1,263	$2,121	$2,392	$2,392	$2,763	$2,763	15.5%
			562030	PROPANE GAS	$7,680	$7,526	$5,856	$16,000	$16,000	$0	$0	-100.0%
			564050	DUES AND SUBSCRIPTIONS	$470	$1,329	$618	$900	$900	$1,300	$1,300	44.4%
			565000	MEDICATIONS	$97,111	$79,854	$67,842	$102,000	$102,000	$104,750	$98,000	-3.9%
			575035	C/A - VEHICLES	$158,888	$964,493	$712,117	$1,700,000	$4,016,636	$903,337	$225,000	-86.8%
			575090	C/A-FURN&EQUIP	$0	$0	$0	$0	$0	$52,701	$0	N/A
			576030	F/A-FURN & EQUIPMENT	$44,374	$0	$0	$0	$0	$0	$0	N/A
			583001	DONATION EXPENDITURES	$119	$0	$283	$0	$291	$0	$0	N/A
			584002	FRST RESPNDR FIN ASSIST	$245	$3,397	$0	$3,410	$3,410	$3,410	$3,410	0.0%
			591000	APPROPRIATIONS	$131,895	$136,600	$115,305	$152,745	$152,745	$155,020	$155,020	1.5%
			Org Tot:		**$8,378,033**	**$10,223,289**	**$8,796,380**	**$11,788,086**	**$14,037,668**	**$11,739,936**	**$10,553,962**	**-10.5%**
	Rev/Exp	**Total:**			**$10,361,831**	**$19,771,592**	**$9,928,284**	**$13,156,577**	**$15,562,388**	**$13,979,240**	**$11,933,831**	**-9.3%**
FINAL	**TOTALS:**				**$4,105,800**	**$13,561,365**	**$3,807,429**	**$7,619,735**	**$9,757,408**	**$8,173,240**	**$6,127,831**	**-19.6%**

Bound Tree

Quotation

Quotation#: QUO-73168-Q4Q8R5

Last Modified: 03/26/2025 4:51 PM

Customer PO #:

Account Number: 150095SHIP001 **Bill To:** ROWAN COUNTY EMERGENCY SERVICES SHIP001 2727 OLD CONCORD RD STE E SALISBURY, NC 28146-8388 Ship Method: >$150 NO FRT Payment Terms: CREDIT CARD PMT	**Ship To:** ROWAN COUNTY EMERGENCY SERVICES SHIP001 2727 OLD CONCORD RD STE E SALISBURY, NC 28146-8388

Line No.	Item	Description	UOM	QTY	List Price	Your Price	Ext. Price
1	3621-40700	AmbuMan Advanced	EA	1	$15,099.99	$9,515.00	$9,515.00
2	3616-23477	AmbuMan Battery Pack	EA	1	$236.99	$223.00	$223.00
3	3616-00760	AmbuMan Adapter Cable for Zoll (MCS7702)	EA	1	$391.99	$334.00	$334.00

Quote Total: $10,072.00

Quote Expiration Date: 06/26/2025

Comments:

Mark Tornstrom
Bound Tree |Account Manager
5000 Tuttle Crossing Blvd, Dublin OH 43016
Office Phone: (614) 569-0070 | Mobile Phone: 980-225-2022
Mark.Tornstrom@boundtree.com

Sales Tax will be applied to customers who are not exempt.
Shipping charges will be prepaid and added to the invoice unless otherwise stated.
This quotation is valid until the quote expires or the manufacturer's price to Bound Tree Medical increases.

To place an order, please visit our website at www.boundtree.com, login, and add to your shopping cart
or call (800) 533-0523
fax (800) 257-5713

Bound Tree

Quotation

Quotation#: QUO-73161-F4H7T9

Last Modified: 03/26/2025 4:40 PM

Customer PO #:

Account Number: 150095SHIP001

Bill To:
ROWAN COUNTY EMERGENCY SERVICES SHIP001
2727 OLD CONCORD RD STE E
SALISBURY, NC 28146-8388
Ship Method: >$150 NO FRT
Payment Terms: CREDIT CARD PMT

Ship To:
ROWAN COUNTY EMERGENCY SERVICES SHIP001
2727 OLD CONCORD RD STE E
SALISBURY, NC 28146-8388

Line No.	Item	Description	UOM	QTY	List Price	Your Price	Ext. Price
1	ED35	DOPPLER, ELITE 200 W/3 MHZ OBSTETRIC AND 5 MHZ VASCULAR PROBES, HEADSET AND CASE	EA	15	$1,489.99	$945.00	$14,175.00

Quote Total: $14,175.00

Quote Expiration Date: 06/26/2025

Comments:

Mark Tornstrom
Bound Tree |Account Manager
5000 Tuttle Crossing Blvd, Dublin OH 43016
Office Phone: (614) 569-0070 | Mobile Phone: 980-225-2022
Mark.Tornstrom@boundtree.com

Sales Tax will be applied to customers who are not exempt.
Shipping charges will be prepaid and added to the invoice unless otherwise stated.
This quotation is valid until the quote expires or the manufacturer's price to Bound Tree Medical increases.

To place an order, please visit our website at www.boundtree.com, login, and add to your shopping cart
or call (800) 533-0523
fax (800) 257-5713

1713 Burlington Drive
Bismarck, ND 58504
701-222-2030
www.frontierprecision.com

Quote 103709
Date: Feb 5, 2025 11:54 AM
By: Cole Martz
cole@frontierprecision.com

BILL TO:

Rowan County Emergency Services
Allyson Summitt
2727 Old Concord Rd
Salisbury, NC 28146
United States
Allyson.Summitt@rowancountync.gov
704-640-5082

SHIP TO:

Rowan County Emergency Services
Allyson Summitt
2727 Old Concord Rd
Salisbury, NC 28146
United States
Allyson.Summitt@rowancountync.gov
704-640-5082

Product Details	Qty	Price	Total
7511-DC-BASE REVOLUTION BASE, DUAL CHAMBER BATTERIES Free Online Videoconference Startup Training (Up to 2 Hours) upon Delivery Enhanced 4K Camera 7" LCD Handheld Controller with 64GB SD Card BRIDGE Software 300M (984') Tether Tether Reel Pelican Case with Wheels Sensors for Heading and Depth Rotating Head Grabber Arm Auxiliary Floodlights Laser Scaler Batteries and Chargers Included Spare Battery Set Microphone 305M (1000') Depth Rating Fully Assembled and Tested 1-Year Manufacturer's Warranty 300M, ROTATING HEAD, GRABBER, LASER SCALER, MICROPHONE, SPARE BATTERY SET	1	$ 39,999.00	$ 37,599.06
Miscellaneous INTEGRATION KIT, TABLET ROV PN 1733 INCLUDES TABLET, CARRY CASE, BRIDGE BOX AND REEL MOUNT	1	$ 14,722.15	$ 13,838.82
2107-M1200D SONAR, OCULUS M1200D + X3 INTEGRATION	1	$ 39,998.00	$ 37,598.12
D9324 DEAD RECKONING PACKAGE - REVOLUTION/PIVOT A2693 + 8250 Enable Dead Reckoning on REVOLUTION ROV Includes Improved IMUs (SensorPod+) & Doppler Velocity Log (DVL) Waterlinked A50 + Integration Included in Price Dead Reckoning is Position Tracking With Initial Start Position Input by User Allows User to Track ROV Between USBL or GPS Pings More Accurately, or Without Any External Input At All Approximately 1M/Min Drift, Depending on Uses (Driving in Straight Lines Improves Drift Impact	1	$ 16,850.00	$ 15,839.00
7247 ATTACHMENT, INTERLOCKING SMALL CLAW	1	$ 340.00	$ 319.60
7248 ATTACHMENT, INTERLOCKING LARGE CLAW, ASY	1	$ 340.00	$ 319.60

Product Details	Qty	Price	Total
Miscellaneous 1 YEAR EXTENDED WARRANTY (2 YEARS TOTAL) - REVOLUTION Increase Warranty to 2 Years Total	1	$ 5,180.00	$ 4,869.20
A7801 Service Kit Revolution	1	$ 2,710.00	$ 2,547.40
Miscellaneous INTEGRATION KIT, ROV GPS, DTX3 Part number 2731	1	$ 4,990.00	$ 4,690.60
FPI-TRAINING-UAS Not taxable Onsite training or new product installation and training - Daily rate. ROV Technical training	1	$ 2,200.00	$ 2,068.00
Miscellaneous SKS SAR operation training ROV 1 Day	1	$ 3,000.00	$ 3,000.00

Sub Total:	**$ 122,689.40**
Discount:	**$ 0.00**
Tax:	**$ 0.00**
Shipping:	**$ 1,200.00**
Grand Total:	**$ 123,889.40**

Valid Until: Feb 28, 2025

Special Notes

NCSA Contract

Shipping, handling, and applicable sales tax will be added to invoice

---

Terms and Conditions

All invoices are in U.S. Dollars. Prices are good for 30 days.

Payment terms are net 30 days upon approved credit. We also accept VISA, MasterCard and American Express. Returns may be accepted 30 days from invoice. A restocking fee of up to 25% may be charged for any return. Special orders are not returnable.

Shipping and handling charges are prepaid and added to invoice. Shipment will be made by UPS Ground unless otherwise specified, FOB Shipping Point.

{{Signature*}} {{Signdate*}}

{{Fullname*}}

Sunday, March 2, 2025 at 17:38:50 Eastern Standard Time

Subject: SAR - ROV Budget Items
Date: Monday, February 24, 2025 at 11:16:32 Eastern Standard Time
From: Summitt, Allyson S
To: Brown, TJ
CC: Cress, Allen
Attachments: Outlook-signature_.png

Hummingbird Apex Sonars X 6 @ 5,299.99 = $31,799.94 plus tax
https://humminbird.johnsonoutdoors.com/us/shop/fish-finders/apex/4112401

ReefMasters prefer purchase of 2 for a total of 4 licenses @ 199.00 = $398.00 plus tax
https://reefmaster.com.au/index.php/products/reefmaster

Thank you,

Allyson Summitt I Planner
Emergency Services

EMS & Fire Division
2727 Old Concord Rd, Salisbury, NC, 28146-8388
9-1-1 & EM Division
1090 Corporate Center Dr, Salisbury, NC, 28146-8626
[p] 704-216-8920 **[c]** 704-640-5082 **[f]** 704-216-7994
www.rowancountync.gov/es

"Any text without a context is a pretext for a prooftext."

E-mail correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties. Pursuant to NC General Statutes Chapter 132, Public Records, this electronic mail message and any attachments hereto, as well as any electronic mail message(s) that may be sent in response to it may be considered public record and as such are subject to request and review by anyone at any time. This email message, including any attachments, is for the sole use of the intended recipient(s) and may contain information that is confidential, proprietary, privileged, work product, and/or otherwise exempt from disclosure under applicable law. If you are not the intended recipient or receive this message in error, the sender does not intend delivery to you and does not waive any privilege, protections, or other rights pertaining to this message and any attachments. You should therefore immediately contact the sender by reply email and delete the original message, including any attachments.

Bound Tree

Quotation

Quotation#: QUO-73165-T4K4W6

Last Modified: 03/26/2025 4:46 PM

Customer PO #:

Account Number: 150095SHIP001 **Bill To:** ROWAN COUNTY EMERGENCY SERVICES SHIP001 2727 OLD CONCORD RD STE E SALISBURY, NC 28146-8388 Ship Method: >$150 NO FRT Payment Terms: CREDIT CARD PMT	**Ship To:** ROWAN COUNTY EMERGENCY SERVICES SHIP001 2727 OLD CONCORD RD STE E SALISBURY, NC 28146-8388

Line No.	Item	Description	UOM	QTY	List Price	Your Price	Ext. Price
1	200-05050	*DS ONLY* *SEE NOTES* MegaCode Kelly Advanced, Light Skin, SimPad Capable (Sold Separately)	EA	1	$11,899.99	$11,250.00	$11,250.00
2	3616-24301	SimPad PLUS System Inc. Link Box, 2 AC Power Supply, Battery, MUST ORDER 3616-24515 TOO	EA	1	$2,399.99	$2,100.00	$2,100.00
3	3616-24515	*DS ONLY* LLEAP for SimPad PLUS, incl License Key; MUST ORDER 3616-24301 TOO	EA	1	$3,399.99	$3,075.00	$3,075.00

Quote Total: $16,425.00

Quote Expiration Date: 06/26/2025

Comments:

Mark Tornstrom
Bound Tree |Account Manager
5000 Tuttle Crossing Blvd, Dublin OH 43016
Office Phone: (614) 569-0070 | Mobile Phone: 980-225-2022
Mark.Tornstrom@boundtree.com

Sales Tax will be applied to customers who are not exempt.
Shipping charges will be prepaid and added to the invoice unless otherwise stated.
This quotation is valid until the quote expires or the manufacturer's price to Bound Tree Medical increases.

To place an order, please visit our website at www.boundtree.com, login, and add to your shopping cart
or call (800) 533-0523
fax (800) 257-5713

ROWAN COUNTY **2026 Budget Year**

CHANGES TO EXISTING FEES AND/OR CHARGES

Department: _____

A listing of all budget requests to change fees and service charges should be included with your revenue budget documents. In addition to key pieces of information on each item collected, where possible, comparative information should be collected for similar fees collected in neighboring counties. A copy of this spreadsheet should be included with your budget submission.

Line	Revenue Receipt Account	Total Projected 2022 Revenues	Fee / Charge Name	Fee/Charge Collection Unit	Current Fee/ Charge Rate	Requested Fee / Charge Rate	Projected Change in Annual Revenue	Neighboring County Rates						County Contact
								Mecklenburg	Surry	Randolph	Lincoln	Iredell	Cabarrus	
Ex.	*1143335-453026*	*$ 5,000.00*	*Street Vendor Food Licenses*	*Per Year / Per Cart*	*$50*	*$55*	*$1,500*	*$50*	*$45*	*unk*	*$80*	*$75*		*John Doe - x8178*
1			ALS NE		$ 478.94	$ 490.43		$ 892.00	$ 490.00	$ 600.00	$ 825.00	$ 485.67	$ 636.29	
2			ALS E		$ 758.33	$ 776.52		$ 1,194.00	$ 750.00	$ 725.00	$ 925.00	$ 768.98	$ 890.78	
3			BLS NE		$ 399.12	$ 408.71		$ 892.00	$ 440.00	$ 500.00	$ 625.00	$ 404.73	$ 563.57	
4			BLS E		$ 638.58	$ 653.93		$ 1,194.00	$ 650.00	$ 600.00	$ 625.00	$ 647.58	$ 781.71	
5			ALS 2		$ 1,097.57	$ 1,123.91		$ 1,194.00	$ 930.00	$ 1,000.00	$ 1,300.00	$ 1,113.00	$ 1,199.60	
6			Spec. Care Transport (SCT)		$ 1,297.13	$ 1,328.27		$ 1,440.00	$ 1,050.00	$ 1,000.00	$ 1,435.00	$ 1,315.37	$ 1,381.00	
7			Rural Mileage 18+		$ 13.53	$ 13.86		$ 29.00	$ 15.00	$ 12.00	$ 19.50	$ 13.73	$ 15.00	
8			Rural Mileage 1-17		$ 13.53	$ 20.79								
9														

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

		Base Price	$ 52,026.00
Department Name	Emergency Services	Hwy Use Tax (3%)	$ 1,560.78
		Title & Tag Cost (Estimate)	$ 300.00
		Upfits/Other Equipment	$ 22,530.01
		TOTAL COST	$ 76,416.79

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1GNSKLED3PR147880	2304	2023	Chevrolet	Tahoe	Wrecked

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

This vehicle was a new vehicle that was totaled in a wreck on I-85. We had requested to replace it during the normal FY, but was told we would have to budget to replace it. Requesting a current year model SUV/Chevrolet Tahoe as replacement. Expect aproximately $22,500.00 additional to upfit.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

This vehicle was originally assigned to the EMS Battalion Chief. When the vehicle was wrecked, we were told to budget the replacement during the next normal budget process. This vehicle will go to replace the vehicle that was moved to the EMS Battalion Chief.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

Base Price	$47,476.14
Hwy Use Tax (3%)	$ 1,424.28
Title & Tag Cost (Estimate)	$ 300.00
Upfits/Other Equipment	$ 20,505.94
TOTAL COST	$ 69,706.36

Department Name Emergency Services - Fire Division

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1GC1KVCG8CF208178	1224	2012	Ford	F250	157017

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

Replace with similar, current year model 250/2500 series vehicle. Vehicle will need to be upfit with emergency response equipment, estimated to be aproximately $20,500.00.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Vehicle has passed its expected life. The Fire Division has two (2) PT Fire Inspectors that work on regular basis. This vehcle is needed to assure that employees are able to perform their job duties by traveling to inspections. It will also serve as one of two vehicle that serve as a back up to the existing ancillary fleet vehicles. Also, need vehicles on occasion for trainings and Fire Investigations. This request is to replace one (1) of two (2) vehilces that are at their end of usable life. Both vehicles serve a similar purpose and mission. Also, this vehicle is designed to allow for more capability; trailer towing, etc.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

Base Price	$ 52,026.00
Hwy Use Tax (3%)	$ 1,560.78
Title & Tag Cost (Estimate)	$ 300.00
Upfits/Other Equipment	$ 22,530.01
TOTAL COST	$ 76,416.79

Department Name Emergency Services - Fire Division

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FM5K8AT7FGB03712	1523	2015	Ford	Explorer	153743

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

Vehicle has reached past its usable service life. Requesting a current year model SUV/Chevrolet Tahoe as replacement. Expect aproximately $22,500.00 additional to upfit.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Vehicle has passed its expected life. The Fire Division has two (2) PT Fire Inspectors that work on regular basis. This vehcle is needed to assure that employees are able to perform their job duties by traveling to inspections. It will also serve as one of two vehicle that serve as a back up to the existing ancillary fleet vehicles. Also, need vehicles on occasion for trainings. This request is to replace one (1) of two (2) vehilces that are at their end of usable life. Both vehicles serve a similar purpose and mission. Also, this vehicle is designed to allow for more capability; trailer towing, etc.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

		Base Price	$ 52,026.00
Department Name	EMERGENCY MEDICAL SERVICES	Hwy Use Tax (3%)	$ 1,560.78
		Title & Tag Cost (Estimate)	$ 300.00
		Upfits/Other Equipment	$ 22,530.01
		TOTAL COST	$ 76,416.79

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1GC1KVCG5CF196250	1215	2012		2500	214720

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

Vehicle has reached past its usable service life. Requesting a 2025 year model SUV/Chevrolet Tahoe as replacement. Expect aproximately $22,500.00 additional to upfit.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Vehicle has passed its expected life. Approaching/surpassed the point of costing more to maintain than to replace. This vehcle si to serve as a back up to the existing ancillary fleet vehicles; B87, 810, as well as others. Current vehicle being replaced is to the point of costing more to maintain that would a new one that it would be repalced by. Vehicle is currently not being utilized to its maximum potential due to being in the shop for repairs excessively. Staff occasionally need vehicles for backup response when B87 is commtted and obligated on other assignments/responses. Also, need vehicles on occasion for ATLAS trainings and callouts, as well as travel to and from mandatory meetings and training sessions in and out of the county. Vehicle being repalced is in excess of 13 years of age and nearling 215K miles. This request if to replace one (1) of two (2) vehilces that are at their end of usable life. Both vehicles serve a similar purpose and mission.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

Base Price	$47,476.14
Hwy Use Tax (3%)	$ 1,424.28
Title & Tag Cost (Estimate)	$ 300.00
Upfits/Other Equipment	$ 20,505.94
TOTAL COST	$ 69,706.36

Department Name EMERGENCY MEDICAL SERVICES

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☑ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FT7W2B68JEB91679	1820	2018	Ford	F250	197998

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

Replace with Similar, year model 2025 F250. Vehicle will need to be upfit with emergency response equipment, estimated to be aproximately $20,500.00.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Vehicle has passed its expected life. Approaching/surpassed the point of costing more to maintain than to replace. This vehcle si to serve as a back up to the existing ancillary fleet vehicles; B87, 810, as well as others. Current vehicle being replaced is to the point of costing more to maintain that would a new one that it would be repalced by. Vehicle is currently not being utilized to its maximum potential due to being in the shop for repairs excessively. Staff occasionally need vehicles for backup response when B87 is commtted and obligated on other

excessively. Staff occasionally need vehicles for backup response when DSF is committed and obligated on other assignments/responses. Also, need vehicles on occasion for ATLAS trainings and callouts, as well as travel to and from mandatory meetings and training sessions in and out of the county. Althought his vehicle is not quite as old as the other requested replacmenent, it is 7 years of age and nearling 200K miles. This request if to replace one (1) of two (2) vehilces that are at their end of usable life. Both vehicles serve a similar purpose and mission. this

ROWAN COUNTY
FLEET CHANGE JUSTIFICATION FORM

2026 BUDGET YEAR

Base Price	$	204,687.03
Hwy Use Tax (3%)	$	6,140.61
Title & Tag Cost (Estimate)	$	300.00
Upfits/Other Equipment	$	5,000.00
TOTAL COST	$	216,127.64

Please send attachments documenting the estimate sources

Add cost for decals/logos here unless the custom build quote includes that. Send along attachment(s) documenting that estimate.

Department Name ES 911 Division

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☐ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☑ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1T88U2B23T1136119	423	1997	THOMAS	BUS	27,409

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2025 27ft JHB enclosed trailer (PSP-TL 27x8.5x10.5 v nose) with the incident command package, Will-Burt comm mast with emergency lighting kit. Tablet controll kit, indoor out door camera system, data/netowrking package, 10kw Duel fule generator, unifi repeater package, custom Com pack and Trailer bathroom.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

our existing command unit is a 29 year old 1997 40 ft thomas bus that was aquired after it was retired from its first use as a mobile mamagram unit in 2004. The unit has been in service for 20 years in its current configuration and is showing its age. Moving forward the aging systems will require increasing expense in maintenance costs just to keep the unit in service. In the last 2 years vector advises we have spent $10746.94 just to keep the unit road worthy. If kept in service will require several items to be repaired or replaced. The unit will require work on the skylights that have to be reguarly resealed by staff due to chronic leaks. the Floring is pulling loose from the subfloor and will need to be replaced due to trip hazzards. The house batteries are no longer allowing the generator to start with out the main engine running and will need to be replaced. our technology systems also will require several upgrades as the tech is drastically out dated. We would like to replace this unit with an enclosed trailer that will allow us to pull the trailer with any number of department vecicles for deployment. This purchase will allow the several systems like generators and Air units to be modular allowing for ease of upfit in the future. this will cut maintenance costs drastically allowing the unit to be utalized for many years to come. while the $211787 price tag seems high the cost of a new unit loke we have now would easily top $1 million dollars.

It can add support to your case if you include information from Vector as to how much we've spent in the past two years to maintain the unit.

ROWAN COUNTY
NORTH CAROLINA
Be an original.

ITB 2025-017(a)

EMS Remounts (5 Units)

2/25/2025 11:00		VENDOR: Elite Manufacturing		VENDOR: Atlantic Emergency Solutions - Sub to SIV Ambulances	
Vendor		**Total Cost By Unit**	**Est Delivery Date**	**Total Cost By Unit**	**Est Delivery Date**
[redacted]					
[redacted]		$ 185,900.00	[redacted]	$ 157,564.40	[redacted]
[redacted]		$ 186,300.00	[redacted]	$ 157,564.40	[redacted]
[redacted]		$ 186,300.00	[redacted]	$ 157,564.40	[redacted]
10% Contingency		$0.00		$78,782.20	
Warranty on Materials:		3 Yr		3 Yr / 36,000 Miles	
Warranty on Workmanship:		3 Yr		3 Yr / 36,000 Miles	
Warranty on Paint/Bodywork		2 Yr		3 Yr / 36,000 Miles	
Pre-Payment Required		No		Yes	
	Total of the Five	**$1,047,500.00**		**$787,822.00**	
	TOTAL BID	**$1,047,500.00**		**$866,604.20**	

Bid Opening Attendees

Jody Farrow-Bennett	Rowan County - Purchasing
Kelly Miller	Rowan County - Purchasing
Jennifer Culee	Rowan County - Purchasing
Allen Cress	Rowan County - Emergency Services
Bryan Edwards	Rowan County - Emergency Services

I hereby certify that this is a true tabulation of the bids received. 2/25/2025

J. M. Farrow-Bennett

Jody Farrow-Bennett, Purchasing Director

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144410	SO AD REV	420003	CONCEALED WEAPON PERMIT	($229,880)	($257,400)	($182,910)	($275,000)	($275,000)	($275,000)	($275,000)	0.0%
			420004	PISTOL PERMITS	($20,191)	$0	$0	$0	$0	$0	$0	N/A
			425020	DEPUTY ESCORT SERVICES	$0	$0	$0	($1,500)	($1,500)	($1,500)	($1,500)	0.0%
			442002	CALENDAR CONTRIBUTIONS	($5,800)	($6,000)	($5,500)	($6,000)	($6,000)	($6,000)	($6,000)	0.0%
			442004	GREAT - DRUG ABUSE RES ED	($327)	$0	$0	$0	$0	$0	$0	N/A
			442005	RCCC SECURITY REIMB	($74,842)	($75,839)	$0	($81,274)	($81,274)	($81,600)	($81,600)	0.4%
			442006	SCHOOL RESOURCE REIMB-R/S	($389,368)	($511,626)	($500,183)	($402,550)	($402,550)	($496,100)	($496,100)	23.2%
			442014	TOWN OF SPENCER POL REIMB	($5,063)	$0	$0	$0	$0	$0	$0	N/A
			451001	COURT SEIZURE MONIES REV	$0	$0	$0	$0	$0	$0	$0	N/A
			451003	COURT SEIZURE EQUIPMENT	$0	($4,000)	$0	$0	$0	$0	$0	N/A
			464002	PUBLIC SAFETY DONATIONS	$0	($5,500)	($22,000)	$0	($22,000)	$0	$0	N/A
				PUBLIC SAFETY DONATIONS	$0	($17,500)	$0	$0	$0	$0	$0	N/A
			489995	MISC RECEIPTS	($8,812)	($36,866)	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($372,000)	($377,410)	$0	$0	-100.0%
			Org Tot:		**($734,282)**	**($923,785)**	**($716,093)**	**($1,138,324)**	**($1,171,234)**	**($860,200)**	**($860,200)**	**-24.4%**
	11444105	SO LCL REV	453034	COMMITMENT TRANSPORT FEES	$0	$0	$0	($100)	($100)	($100)	($100)	0.0%
			453047	EVIDENCE STORAGE FEES	($2,275)	($9,963)	($4,625)	($2,000)	($2,000)	($2,000)	($2,000)	0.0%
			453053	POSTAGE FEES	$0	$0	($117)	$0	$0	$0	$0	N/A
			453084	SHERIFFS FEES	($128,756)	($131,608)	($118,933)	($100,000)	($100,000)	($130,000)	($130,000)	30.0%
			453085	FINGERPRINTING	($17,478)	($19,450)	($15,035)	($25,000)	($25,000)	($25,000)	($25,000)	0.0%
			Org Tot:		**($148,508)**	**($161,020)**	**($138,710)**	**($127,100)**	**($127,100)**	**($157,100)**	**($157,100)**	**23.6%**
	11444106	SO RST REV	464002	PUBLIC SAFETY- SHOP WITH A COP	$0	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144412	ALCOA REV	442007	CONTRACT SECURITY REIMB	($15,000)	($20,000)	($20,000)	($20,000)	($20,000)	($20,000)	($20,000)	0.0%
			Org Tot:		**($15,000)**	**($20,000)**	**($20,000)**	**($20,000)**	**($20,000)**	**($20,000)**	**($20,000)**	**0.0%**
	1144413	DSS REV	442012	IV-D CHILD SUPPORT REIMB	($125,065)	($122,780)	($194,901)	($123,918)	($123,918)	($208,379)	($208,379)	68.2%
			Org Tot:		**($125,065)**	**($122,780)**	**($194,901)**	**($123,918)**	**($123,918)**	**($208,379)**	**($208,379)**	**68.2%**
	1144416	ASSET REV	461000	INTEREST REVENUE	($3,608)	($5,361)	$0	$0	$0	$0	$0	N/A
			492030	SALE OF PROPERTY	$0	($4,200)	($3,050)	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($185,628)	$0	$0	N/A
			Org Tot:		**($3,608)**	**($9,561)**	**($3,050)**	**$0**	**($185,628)**	**$0**	**$0**	**N/A**
	11444162	ASSET FED	432003	FED ASSET FORFEITURE FUND	($143,057)	$0	($75,107)	($5,000)	($5,000)	($5,000)	($5,000)	0.0%
			Org Tot:		**($143,057)**	**$0**	**($75,107)**	**($5,000)**	**($5,000)**	**($5,000)**	**($5,000)**	**0.0%**
	11444165	ASSET ST	435033	ST ASSET FORFEITURE FUNDS	($72,551)	($36,684)	($16,580)	($35,000)	($35,000)	($35,000)	($35,000)	0.0%
			Org Tot:		**($72,551)**	**($36,684)**	**($16,580)**	**($35,000)**	**($35,000)**	**($35,000)**	**($35,000)**	**0.0%**
	1144417	LLEBG REV	431000	FEDERAL GOVNT GRANT REVENUE	($15,839)	$0	$0	$0	$0	$0	$0	N/A
			431018	JUSTICE AST. REIMBURSEMENT GRT	($7,816)	$0	$0	$0	$0	$0	$0	N/A
				JUSTICE AST REIMBURSEMENT GRT	$0	$0	($24,402)	$0	($24,500)	$0	$0	N/A
			Org Tot:		**($23,656)**	**$0**	**($24,402)**	**$0**	**($24,500)**	**$0**	**$0**	**N/A**
	1144418	SO EVIDENC	453013	RCSO EVIDENCE REVENUE	$0	($134,685)	($12,047)	$0	($369,887)	$0	$0	N/A
			Org Tot:		**$0**	**($134,685)**	**($12,047)**	**$0**	**($369,887)**	**$0**	**$0**	**N/A**
	1144419	OT SO REV	431006	TREASURY-JOINT OPS REV	($1,168)	($8,044)	($1,430)	$0	$0	$0	$0	N/A
			431007	TREASURY-JOINT FBI REVENUE	($1,648)	($5,352)	($1,317)	$0	$0	$0	$0	N/A
			431014	OTHER STATE GRANTS	$0	($184,469)	($535,531)	$0	($535,531)	$0	$0	N/A
			431019	COPS-SECURE OUR SCHOOLS	$0	$0	$0	($41,667)	($41,667)	$0	$0	-100.0%
			431085	HOMELAND SECURITY GRANT	($458)	$0	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144419	OT SO REV	434023	NCDPS Grant	($68,625)	($15,645)	$0	$0	$0	$0	$0	N/A
			461000	INTEREST REVENUE	$0	($3,866)	($11,228)	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($5,659)	$0	$0	N/A
			Org Tot:		**($71,899)**	**($217,375)**	**($549,507)**	**($41,667)**	**($582,857)**	**$0**	**$0**	**-100.0%**
	1144420	DETCNT REV	432002	SS REWARD-INMATE DETENTIO	($75,084)	($12,084)	($13,474)	($135,000)	($135,000)	($135,000)	($100,000)	-25.9%
			434015	DWI-LICENSE RESTORATION	($7,688)	($8,488)	($5,448)	($6,300)	($6,300)	($7,500)	($7,500)	19.0%
			435010	STATE PRISONERS DET FEES	($63,437)	($49,051)	($43,022)	($100,000)	($100,000)	($100,000)	($50,000)	-50.0%
			442008	CONTRACT INMATE HOUSING	$0	($260,440)	($279,807)	($150,000)	($150,000)	($200,000)	($200,000)	33.3%
			489995	MISC RECEIPTS	($330)	($242)	($572)	($200)	($200)	($200)	($200)	0.0%
			Org Tot:		**($146,538)**	**($330,305)**	**($342,322)**	**($391,500)**	**($1,173,015)**	**($442,700)**	**($357,700)**	**-8.6%**
	1144422	INMATE REV	425005	INMATE CANTEEN CONCESSIO	($418,016)	($283,220)	($239,901)	($370,000)	($370,000)	($370,000)	($225,000)	-39.2%
			442010	INDIGENT SUPPLIES REIMB	($5,965)	($1,890)	($3,199)	($5,000)	($5,000)	($5,000)	($5,000)	0.0%
			442011	PAY PHONE REVENUES	($110,990)	($115,814)	($165,771)	($85,000)	($85,000)	($110,000)	($75,000)	-11.8%
			453083	PHONE TIME FEES	($60,672)	($12,062)	($14,905)	$0	($20,000)	($20,000)	($20,000)	N/A
			453086	KIOSK FEES	($77,319)	($68,147)	($38,297)	($75,000)	($75,000)	($75,000)	($75,000)	0.0%
			Org Tot:		**($672,961)**	**($481,134)**	**($462,073)**	**($535,000)**	**($555,000)**	**($580,000)**	**($400,000)**	**-25.2%**
	1144430	CTHSE REV	425004	ID SECURITY CARD SALES	($270)	($150)	($170)	$0	$0	$0	$0	N/A
			Org Tot:		**($270)**	**($150)**	**($170)**	**$0**	**$0**	**$0**	**$0**	**N/A**
	Rev/Exp	**Total:**			**($2,157,396)**	**($2,437,479)**	**($2,554,962)**	**($2,417,509)**	**($4,373,139)**	**($2,308,379)**	**($2,043,379)**	**-15.5%**
EXP	1154410	SO EXPEND	510005	SALARIES-REGULAR	$6,830,636	$7,537,460	$6,507,870	$7,873,644	$8,041,719	$8,386,132	$8,345,309	6.0%
			510010	SALARIES-OVERTIME	$170,648	$39,851	$73,853	$55,000	$102,326	$95,000	$45,000	-18.2%
			510015	SALARIES-PART TIME	$197,185	$145,371	$164,410	$175,000	$218,893	$175,000	$130,000	-25.7%
			510025	LEO SEPARATION ALLOWANCE	$360,967	$415,918	$327,969	$426,805	$426,805	$380,206	$380,206	-10.9%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154410	SO EXPEND	510903	NEW POSITIONS	$0	$0	$0	$112,436	$0	$392,456	$0	-100.0%
			520005	HEALTH INSURANCE	$1,336,554	$1,529,023	$1,334,220	$1,648,080	$1,674,240	$1,744,980	$1,744,980	5.9%
			520008	HEALTH INSURANCE-RETIREES	$143,000	$204,580	$186,390	$231,080	$269,775	$269,075	$269,075	16.4%
			520010	MEDICARE TAX	$105,613	$113,773	$98,878	$114,064	$122,016	$125,538	$124,160	8.9%
			520015	RETIREMENT	$966,434	$1,062,468	$985,516	$1,143,876	$1,216,243	$1,350,181	$1,341,981	17.3%
			520017	RETIREMENT - SHERIFF	$8,835	$14,695	$15,286	$22,000	$22,000	$22,000	$22,000	0.0%
			520020	SOCIAL SECURITY TAX	$450,682	$486,475	$422,788	$487,493	$521,724	$536,529	$530,639	8.9%
			520025	WORKERS COMPENSATION	$172,288	$184,334	$159,114	$183,910	$196,022	$199,565	$198,417	7.9%
			520030	401(K) CONTRIBUTIONS	$343,093	$369,023	$319,944	$371,048	$394,877	$407,418	$404,918	9.1%
			532010	ATTORNEY	$26,876	$26,876	$26,876	$26,876	$26,876	$26,876	$26,876	0.0%
			532040	PHYSICIAN FEES	$10,826	$6,910	$8,484	$9,000	$9,000	$9,000	$9,000	0.0%
			533001	CONTRACTED SERVICES	$3,000	$4,000	$4,000	$4,000	$4,000	$49,908	$4,000	0.0%
			533045	PRE-EMP PSYCHOLOGICAL EX	$24,575	$19,970	$22,780	$30,000	$30,000	$30,000	$25,000	-16.7%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$69,420	$93,577	$138,004	$125,000	$148,500	$163,438	$148,500	18.8%
			541040	UTILITY SERVICES-WATER	$24,324	$18,871	$17,978	$31,691	$31,691	$31,691	$25,433	-19.7%
			541042	UTILITY SERV-STORM WATER	$0	$120	$90	$120	$120	$132	$140	16.7%
			543005	R&M - BUILDINGS	$1,667	$10,495	$0	$0	$0	$0	$0	N/A
			543015	R&M-EQUIPMENT	$4,074	$3,215	$2,662	$5,700	$4,870	$5,700	$5,700	0.0%
			543020	R&M-VEHICLES	$11,511	$11,815	$11,961	$12,000	$14,926	$12,000	$12,000	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$304,280	$308,525	$263,829	$311,989	$323,634	$376,763	$376,763	20.8%
			543022	R&M-VEHICLES/FLEET NONTARGET	$174,109	$214,000	$124,994	$160,000	$160,000	$160,000	$160,000	0.0%
			544010	RENTAL-EQUIPMENT	$234,686	($82,447)	$206,272	$211,310	$211,310	$182,300	$162,300	-23.2%
			544020	RENT-LAND & BLDGS	$0	$0	$600	$0	$1,200	$1,200	$1,200	N/A
			544045	RENT:POSTAGE METER	($953)	$0	$3,269	$3,270	$3,270	$3,270	$3,270	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154410	SO EXPEND	550007	COST PER COPY	$11,394	$10,437	$10,016	$17,825	$17,825	$17,825	$17,825	0.0%
			550010	INFORMERS	$17,079	$27,925	$37,416	$30,000	$37,500	$30,000	$25,000	-16.7%
			553005	TELEPHONE	$107,029	$116,432	$104,691	$146,000	$146,000	$137,500	$137,500	-5.8%
			555000	PRINTING	$457	$560	$26	$2,000	$1,000	$2,000	$500	-75.0%
			556000	UNIFORMS	$55,772	$136,211	$67,282	$61,500	$70,200	$81,500	$40,000	-35.0%
			556002	UNIFORMS - SHOES	$0	$6,067	$0	$0	$0	$0	$0	N/A
			556003	UNIFORMS-CLOTHING ALLOWANCE	$0	$59,800	$59,800	$59,800	$59,800	$59,800	$59,800	0.0%
			556010	CLOTHING	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	0.0%
			556020	UNIFORMS-SPECIAL DEPUTIES	$0	$2,018	$392	$2,000	$2,000	$2,000	$0	-100.0%
			557000	POSTAGE	$8,841	$9,974	$7,348	$8,500	$8,500	$8,500	$8,500	0.0%
			558000	TRAVEL	$18,274	$19,367	$18,213	$19,100	$20,600	$19,100	$10,000	-47.6%
			559000	TRAINING	$16,251	$23,671	$22,146	$33,500	$26,705	$33,500	$15,000	-55.2%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$2,142	$25,000	$25,000	$25,000	$25,000	0.0%
			561005	OFFICE SUPPLIES	$18,573	$21,077	$22,211	$19,000	$23,300	$19,000	$17,000	-10.5%
			561010	ANIMAL AND VET SUPPLIES	$17,319	$20,118	$16,166	$18,500	$19,500	$18,500	$18,500	0.0%
			561020	EVIDENCE SUPPLIES	$3,495	$4,920	$6,552	$3,500	$7,500	$6,000	$3,500	0.0%
			561031	BODY ARMOR	$0	$11,185	$81,997	$75,000	$118,314	$75,000	$75,000	0.0%
			561035	LAW ENFORCEMENT SUPPLIES	$56,561	$69,679	$48,536	$20,000	$66,804	$71,000	$20,000	0.0%
			561039	RECRUITMENT SUPPLIES	$2,401	$9,039	$8,018	$12,000	$12,000	$12,000	$6,000	-50.0%
			561060	PHOTOGRAPHIC SUPPLIES	$2,040	$1,799	$1,960	$3,500	$2,300	$3,500	$2,000	-42.9%
			561085	VEHICLE SUPPLIES	$0	$2,467	$3,816	$3,500	$9,400	$3,500	$3,500	0.0%
			561087	STREET SUPPLIES	$910	$0	$8	$1,000	$1,000	$1,000	$0	-100.0%
			561095	OTHER SMALL EQMT	$38,711	$69,831	$39,930	$38,164	$42,937	$93,500	$2,500	-93.4%
			561097	AMMUNITION	$0	$0	$40,078	$30,000	$50,530	$30,000	$25,000	-16.7%
			562005	ELECTRICITY	$45,326	$56,386	$44,904	$57,466	$61,466	$86,730	$73,760	28.4%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154410	SO EXPEND	562020	MOTOR FUELS&LUBRICANTS	$517,245	$525,375	$378,582	$662,673	$547,673	$657,241	$657,241	-0.8%
			564050	DUES AND SUBSCRIPTIONS	$5,804	$3,429	$10,763	$5,830	$11,330	$12,130	$11,330	94.3%
			565000	MEDICATIONS	$266	$0	$0	$1,500	$0	$1,500	$0	-100.0%
			575035	C/A - VEHICLES	$805,562	$685,683	$1,077,373	$832,755	$1,192,171	$3,411,955	$680,730	-18.3%
			575036	C/A:VEHICLE EQUIPMENT	$28,287	$270,104	$156,237	$237,000	$395,828	$1,491,598	$297,267	25.4%
			575037	C/A:VEH EQMT INSTALLATION	$12,203	$57,198	$47,440	$0	$50,695	$0	$0	N/A
			575090	C/A-FURN&EQUIP	$26,677	$57,987	$61,728	$72,000	$61,728	$235,007	$0	-100.0%
				C/A - FURN&EQUIP	$0	$7,900	$0	$0	$0	$0	$0	N/A
			575097	C/A - Lease Capital Outlay	$15,086	$0	$0	$0	$0	$0	$0	N/A
				C/A - Lease Capital Outlay	$0	$11,997	$0	$0	$0	$0	$0	N/A
			576900	F/A-OTHER	($265,064)	$0	$9,400	$0	$12,530	$62,000	$0	N/A
			582002	EMPLOYEE APPRECIATION PGM	$5,300	$5,225	$6,959	$10,000	$10,000	$10,000	$5,000	-50.0%
			582008	EMPLOYEE RETIREMENTS	$1,728	$1,099	$522	$1,250	$1,250	$2,000	$1,250	0.0%
			582009	MEETINGS/TRAINING FOOD	$5,234	$2,382	$2,902	$10,000	$6,000	$10,000	$5,000	-50.0%
			582015	CALENDAR	$5,398	$4,195	$5,211	$6,000	$6,000	$6,000	$6,000	0.0%
			582032	EXPLORER EXPENDITURES	$0	$855	$0	$0	$0	$0	$0	N/A
			583001	DONATION EXPENDITURES	$0	$4,190	$1,419	$0	$5,410	$0	$0	N/A
			583089	SHERIFFS CHRISTMAS CARING	$0	$0	$0	$0	$0	$0	$0	N/A
			590028	EVIDENCE STORAGE EXPENSE	$697	$0	$0	$2,000	$0	$2,000	$0	-100.0%
			590053	STATE FEES-CONCEALED WPNS	$147,350	$137,730	$88,765	$151,250	$151,250	$151,250	$151,250	0.0%
			Org Tot:		**$13,708,911**	**$15,194,708**	**$13,920,485**	**$16,456,005**	**$17,459,583**	**$22,026,994**	**$16,899,320**	**2.7%**
	1154412	ALCOA EXP	510015	SALARIES-PART TIME	$3,792	$13,873	$15,570	$12,400	$22,633	$14,455	$14,455	16.6%
			520010	MEDICARE TAX	$55	$201	$226	$200	$350	$460	$460	130.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154412	ALCOA EXP	520020	SOCIAL SECURITY TAX	$235	$860	$965	$800	$1,404	$1,797	$1,797	124.6%
			520025	WORKERS COMPENSATION	$95	$347	$389	$300	$566	$387	$387	29.0%
			543012	R&M-BOATS	$1,183	$1,435	$556	$2,000	$4,000	$2,000	$2,000	0.0%
			561090	OTHER SUPPLIES	$527	$1,690	$296	$1,000	$4,630	$1,000	$1,000	0.0%
			561095	OTHER SMALL EQMT	$4,025	$2,791	$1,965	$1,000	$5,000	$1,000	$1,000	0.0%
			562020	MOTOR FUELS&LUBRICANTS	$0	$0	$0	$45	$4,045	$45	$45	0.0%
			Org Tot:		**$9,912**	**$21,197**	**$19,968**	**$17,745**	**$42,628**	**$21,144**	**$21,144**	**19.2%**
	1154413	DSS EXPND	510005	SALARIES-REGULAR	$115,707	$73,969	$82,293	$103,344	$103,566	$103,773	$103,522	0.2%
			510010	SALARIES-OVERTIME	$0	$0	$858	$0	$858	$0	$0	N/A
			520005	HEALTH INSURANCE	$24,694	$17,505	$22,345	$26,160	$26,160	$27,480	$27,480	5.0%
			520010	MEDICARE TAX	$1,573	$1,027	$1,161	$1,445	$1,459	$1,472	$1,472	1.9%
			520015	RETIREMENT	$15,107	$10,264	$12,506	$15,175	$15,706	$16,753	$16,753	10.4%
			520020	SOCIAL SECURITY TAX	$6,727	$4,392	$4,967	$6,173	$6,235	$6,290	$6,290	1.9%
			520025	WORKERS COMPENSATION	$2,897	$1,827	$2,081	$2,538	$2,613	$2,595	$2,595	2.2%
			520030	401(K) CONTRIBUTIONS	$5,785	$3,648	$4,158	$5,025	$5,222	$5,140	$5,140	2.3%
			556000	UNIFORMS	$0	$3,997	$2,199	$3,000	$3,000	$3,000	$3,000	0.0%
			556002	UNIFORMS - SHOES	$0	$0	$138	$300	$300	$300	$300	0.0%
			561095	OTHER SMALL EQMT	$5,775	$5,868	$5,217	$6,000	$6,000	$6,000	$6,000	0.0%
			Org Tot:		**$178,266**	**$122,497**	**$137,922**	**$169,160**	**$171,119**	**$172,803**	**$172,552**	**2.0%**
	1154416	ASSET EXP	534030	TECHNOLOGY SERVICES-SERV&MAINT	$5,287	$0	$0	$0	$0	$0	$0	N/A
			543020	R&M-VEHICLES	$135	$0	$0	$0	$0	$0	$0	N/A
			553005	TELEPHONE	$5,370	$0	$0	$0	$0	$0	$0	N/A
			561095	OTHER SMALL EQMT	$1,720	$0	$0	$0	$0	$0	$0	N/A
			561910	OTHER-STATE SUPPLIES	$15,018	$0	$0	$0	$0	$0	$0	N/A
			575035	C/A - VEHICLES	$0	$0	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154416	ASSET EXP	**Org Tot:**		**$27,531**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
	11544162	AF FED EXP	558026	TRAVEL	$0	$0	$0	$0	$1,000	$0	$0	N/A
			559026	TRAINING	$0	$0	$0	$0	$1,000	$0	$0	N/A
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$0	$0	$0	$0	N/A
			561095	OTHER SMALL EQMT	$0	$13,080	$0	$0	$15,000	$0	$0	N/A
			561099	WEAPONS	$1,667	$12,926	$0	$0	$1,000	$0	$0	N/A
			575005	C/A:ASSET FORFEITURE	$52,364	$51,500	$0	$0	$110,000	$0	$0	N/A
			576006	F/A:ASSET FORFIETURE	$0	$0	$0	$0	$5,000	$0	$0	N/A
			582013	DRUG EDUCATION	$1,723	$0	$1,250	$2,500	$3,500	$2,000	$2,000	-20.0%
			582018	ASSET FORFEITURE	$0	$0	$0	$0	$5,158	$0	$0	N/A
			Org Tot:		**$55,754**	**$77,506**	**$1,250**	**$2,500**	**$141,658**	**$2,000**	**$2,000**	**-20.0%**
	11544165	AF ST EXP	534030	TECHNOLOGY SERV & MAINT	$0	$9,054	$0	$2,000	$11,060	$2,000	$2,000	0.0%
			553005	TELEPHONE	$0	$334	$0	$9,000	$10,000	$0	$0	-100.0%
			558065	TRAVEL	$931	$2,215	$1,085	$4,500	$6,500	$4,500	$4,500	0.0%
			559050	TRAINING	$4,125	$456	$5,134	$4,500	$5,500	$4,500	$4,500	0.0%
			561095	OTHER SMALL EQMT	$0	$1,359	$0	$2,500	$4,500	$2,500	$2,500	0.0%
			561098	WEAPONS	$5,526	$757	$0	$5,000	$7,000	$5,000	$5,000	0.0%
			561910	OTHER-STATE SUPPLIES	$0	$9,017	$5,100	$8,000	$10,000	$8,000	$8,000	0.0%
			575085	C/A:ASSET FORFEITURE	$0	$94,268	$12,135	$0	$25,410	$0	$0	N/A
			576005	F/A:ASSET FORFEITURE	$0	$0	$0	$0	$0	$0	$0	N/A
			582019	ASSET FORFEITURE	$14,876	$2,551	$0	$6,000	$8,000	$6,000	$6,000	0.0%
			Org Tot:		**$25,458**	**$120,010**	**$23,454**	**$41,500**	**$87,970**	**$32,500**	**$32,500**	**-21.7%**
	1154417	LLEBG EXP	534030	TECHNOLOGY SERV & MAINT	$0	$0	$24,402	$0	$24,500	$0	$0	N/A
			561095	OTHER SMALL EQMT	$11,427	$0	$0	$0	$0	$0	$0	N/A
			576900	F/A-OTHER	$16,519	$0	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154417	LLEBG EXP	**Org Tot:**		**$27,946**	**$0**	**$24,402**	**$0**	**$24,500**	**$0**	**$0**	**N/A**
	1154418	SO EVIDENC	590019	RCSO EVIDENCE EXPENSES	$0	$28,406	$12,047	$0	$369,887	$0	$0	N/A
			Org Tot:		**$0**	**$28,406**	**$12,047**	**$0**	**$369,887**	**$0**	**$0**	**N/A**
	1154419	OT SO EXP	510903	NEW POSITIONS	$0	$0	$0	$165,887	$0	$0	$0	-100.0%
			556000	UNIFORMS	$0	$0	$0	$0	$2,500	$0	$0	N/A
			559000	TRAINING	$0	$0	$0	$0	$12,500	$0	$0	N/A
			561095	OTHER SMALL EQMT	$5,036	$4,551	$0	$0	$3,316	$0	$0	N/A
			575000	C/A - EQUIPMENT	$0	$0	$160,510	$0	$169,850	$0	$0	N/A
			575035	C/A - VEHICLES	$0	$179,878	$143,658	$0	$160,122	$0	$0	N/A
			582024	KATRINIA REIMBURSEMENT	$18,043	$0	$2,258	$0	$2,343	$0	$0	N/A
			585000	GRANT EXPENDITURES	$0	$4,591	$138,500	$0	$190,559	$0	$0	N/A
			585015	NCDPS Grant Expenses	$68,625	($1,990)	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$91,704**	**$187,029**	**$444,926**	**$165,887**	**$541,190**	**$0**	**$0**	**-100.0%**
	1154420	DETCNT EXP	510005	SALARIES-REGULAR	$3,060,561	$3,656,734	$2,994,807	$4,033,441	$3,762,641	$4,144,412	$4,132,290	2.5%
			510010	SALARIES-OVERTIME	$392,768	$218,916	$318,885	$40,000	$444,025	$340,000	$40,000	0.0%
			510015	SALARIES-PART TIME	$111,015	$94,006	$94,297	$82,416	$119,379	$82,416	$62,416	-24.3%
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$99,683	$0	N/A
			520005	HEALTH INSURANCE	$644,377	$826,356	$695,722	$941,760	$861,760	$1,003,020	$1,003,020	6.5%
			520010	MEDICARE TAX	$49,891	$55,069	$47,154	$56,387	$59,632	$64,194	$59,554	5.6%
			520015	RETIREMENT	$421,945	$499,871	$450,247	$539,219	$570,787	$655,999	$607,059	12.6%
			520020	SOCIAL SECURITY TAX	$213,299	$235,468	$201,624	$240,942	$254,980	$274,364	$254,524	5.6%
			520025	WORKERS COMPENSATION	$87,723	$98,016	$82,848	$99,427	$104,802	$109,604	$102,654	3.2%
			520030	401(K) CONTRIBUTIONS	$89,669	$100,848	$94,100	$126,288	$126,288	$149,818	$134,818	6.8%
			532028	PSYCHOLOGICAL ASSESSMENT	$0	$0	$0	$0	$0	$0	$0	N/A
			533001	CONTRACTED SERVICES	$0	$0	$0	$0	$0	$45,908	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154420	DETCNT EXP	533039	INMATE HEALTHCARE	$1,086,529	$1,114,576	$1,501,298	$1,637,780	$1,637,780	$1,719,669	$1,719,669	5.0%
			533041	FOOD SERVICES	$563,832	$568,799	$658,856	$777,000	$777,000	$905,488	$815,850	5.0%
			534025	MEDICAL/SAFEKEEPER FEES	$821,114	$668,702	$505,697	$520,000	$553,000	$577,500	$577,500	11.1%
				MEDICAL/SAFEKEEPER FEES	$206,789	$0	$0	$0	$0	$0	$0	N/A
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$86,069	$72,310	$23,407	$7,293	$32,473	$33,003	$30,000	311.4%
			541040	UTILITY SERVICES-WATER	$100,888	$87,075	$92,600	$130,123	$122,661	$144,594	$129,410	-0.5%
			543015	R&M-EQUIPMENT	$19,524	$17,451	$65,694	$70,894	$77,564	$102,569	$102,569	44.7%
			544010	RENTAL-EQUIPMENT	$81,703	$81,703	$81,703	$81,704	$81,704	$182,300	$162,300	98.6%
			550007	COST PER COPY	$5,306	$5,725	$4,606	$6,000	$6,000	$6,000	$6,000	0.0%
			550015	LAUNDRY/DRY CLEANING	$0	$0	$51	$300	$300	$300	$300	0.0%
			553005	TELEPHONE	$8,929	$9,624	$7,986	$11,870	$11,870	$10,000	$10,000	-15.8%
			555000	PRINTING	$248	$464	$0	$1,000	$0	$1,000	$500	-50.0%
			556000	UNIFORMS	$18,489	$51,485	$41,462	$28,800	$44,800	$38,800	$28,800	0.0%
			556002	UNIFORMS - SHOES	$0	$5,032	$4,625	$7,100	$5,100	$7,100	$7,100	0.0%
			556015	INMATE CLOHING	$0	$0	$0	$0	$0	$0	$0	N/A
			557000	POSTAGE	$86	$185	$153	$300	$300	$300	$300	0.0%
			558000	TRAVEL	$1,600	$532	$1,844	$600	$2,915	$600	$600	0.0%
			558055	TRANSPORTATION-PRISONERS	$27	$419	$848	$2,000	$1,000	$2,000	$500	-75.0%
			559000	TRAINING	$1,885	$819	$308	$7,000	$2,559	$7,000	$2,000	-71.4%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$5,000	$5,000	$5,000	$5,000	0.0%
			561005	OFFICE SUPPLIES	$10,376	$7,413	$6,463	$8,500	$8,500	$8,500	$7,000	-17.6%
			561011	BEDDING&LINEN	$16,896	$43,190	$9,203	$17,000	$13,000	$17,000	$17,000	0.0%
			561020	FRINGERPRINTING SUPPLIES	$46	$0	$0	$650	$650	$650	$650	0.0%
			561030	JANITORIAL SUPPLIES	$29,446	$21,330	$16,157	$25,000	$20,000	$25,000	$25,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154420	DETCNT EXP	561031	BODY ARMOR	$0	$0	$0	$0	$24,970	$0	$0	N/A
			561033	KITCHEN SUPPLIES	$3,292	$929	$190	$3,000	$1,000	$3,000	$1,000	-66.7%
			561035	LAW ENFORCEMENT SUPPLIES	$6,173	$10,739	$0	$15,000	$3,685	$15,000	$9,315	-37.9%
			561040	MAINTENANCE-SUPPLIES	$102	$5,809	$8,083	$20,000	$12,120	$20,000	$9,880	-50.6%
			561045	MEDICAL SUPPLIES	$1,775	$7,279	$8,438	$9,225	$9,925	$9,225	$8,000	-13.3%
			561060	PHOTOGRAPHIC SUPPLIES	$0	$0	$0	$250	$0	$250	$0	-100.0%
			561087	STREET SUPPLIES	$0	$0	$0	$1,500	$0	$1,500	$0	-100.0%
			561095	OTHER SMALL EQMT	$12,107	$8,590	$14,768	$28,350	$17,755	$28,350	$10,000	-64.7%
			562005	ELECTRICITY	$138,591	$167,803	$130,220	$176,402	$182,402	$260,603	$218,883	24.1%
			562025	NATURAL GAS	$93,087	$74,951	$81,341	$118,954	$106,416	$138,410	$138,410	16.4%
			564050	DUES AND SUBSCRIPTIONS	$650	$270	$735	$650	$1,050	$650	$650	0.0%
			575090	C/A-FURN&EQUIP	$10,343	$124,737	$39,889	$1,041,075	$1,865,497	$39,602	$39,602	-96.2%
			576030	F/A - FURN & EQUIPMENT	$0	$4,091	$0	$0	$0	$31,899	$0	N/A
			584004	JUVENILE DETENTION CONTRA	$68,370	$157,800	$181,950	$120,000	$245,000	$240,000	$240,000	100.0%
			Org Tot:		**$8,465,518**	**$9,105,115**	**$8,468,258**	**$11,040,200**	**$12,178,290**	**$11,552,280**	**$10,720,123**	**-2.9%**
	1154422	INMATE EXP	556015	INMATE CLOHING	$7,489	$6,426	$3,124	$12,500	$7,000	$12,500	$7,000	-44.0%
			561012	CONCESSIONS SUPPLIES	$331,361	$223,158	$239,901	$333,000	$333,000	$333,000	$225,000	-32.4%
			561090	OTHER SUPPLIES	$15,595	$15,851	$15,610	$16,000	$21,500	$16,000	$16,000	0.0%
			590054	BANK FEES-KIOSK FEES	$15,782	$11,544	$6,566	$30,000	$30,000	$30,000	$30,000	0.0%
			590065	PHONE TIME FEES	$60,672	$12,062	$14,905	$0	$20,000	$20,000	$20,000	N/A
			Org Tot:		**$430,898**	**$269,042**	**$280,107**	**$391,500**	**$411,500**	**$411,500**	**$298,000**	**-23.9%**
	1154430	CTHSE EXP	510005	SALARIES-REGULAR	$212,533	$196,173	$176,994	$212,311	$221,212	$217,716	$217,201	2.3%
			510010	SALARIES-OVERTIME	$1,221	$53	$1,999	$0	$3,164	$0	$0	N/A
			510015	SALARIES-PART TIME	$145,922	$226,212	$181,789	$224,700	$232,590	$224,700	$224,700	0.0%
			520005	HEALTH INSURANCE	$39,985	$45,345	$44,690	$52,320	$52,320	$54,960	$54,960	5.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4400 - SHERIFF'S OFFICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154430	CTHSE EXP	520010	MEDICARE TAX	$5,041	$6,014	$5,127	$6,171	$6,479	$6,350	$6,350	2.9%
			520015	RETIREMENT	$27,904	$27,520	$26,476	$30,454	$33,076	$35,164	$35,164	15.5%
			520020	SOCIAL SECURITY TAX	$21,555	$25,714	$21,924	$26,378	$27,702	$27,143	$27,143	2.9%
			520025	WORKERS COMPENSATION	$8,995	$10,560	$8,998	$10,263	$11,367	$6,006	$6,006	-41.5%
			520030	401(K) CONTRIBUTIONS	$10,688	$9,786	$8,802	$10,085	$10,996	$10,788	$10,788	7.0%
			543015	R&M-EQUIPMENT	$658	$2,949	$0	$3,400	$400	$5,100	$3,400	0.0%
			553005	TELEPHONE	$1,000	$0	$0	$3,100	$3,100	$1,900	$1,900	-38.7%
			556000	UNIFORMS	$1,418	$8,614	$4,972	$5,000	$5,500	$5,000	$4,000	-20.0%
			556002	UNIFORMS - SHOES	$0	$0	$0	$300	$300	$300	$300	0.0%
			558000	TRAVEL	$100	$0	$0	$100	$100	$100	$100	0.0%
			559000	TRAINING	$0	$0	$0	$700	$700	$700	$0	-100.0%
			561010	ANIMAL AND VET SUPPLIES	$973	$749	$885	$2,000	$2,000	$3,000	$1,000	-50.0%
			561035	LAW ENFORCEMENT SUPPLIES	$3,493	$5,712	$1,275	$7,500	$3,500	$7,500	$5,000	-33.3%
			561095	OTHER SMALL EQMT	$0	$0	$6,036	$0	$7,050	$0	$0	N/A
			575090	C/A-FURN&EQUIP	$0	$0	$25,450	$37,500	$31,750	$33,200	$0	-100.0%
			576030	F/A-FURN & EQUIPMENT	$3,297	$0	$0	$0	$0	$0	$0	N/A
			590008	SALES & USE TAX	$0	$18	$11	$30	$30	$30	$30	0.0%
			Org Tot:		**$484,783**	**$565,420**	**$515,427**	**$632,312**	**$653,336**	**$639,657**	**$598,042**	**-5.4%**
	Rev/Exp	**Total:**			**$23,506,680**	**$25,690,929**	**$23,848,245**	**$28,916,809**	**$32,081,661**	**$34,858,878**	**$28,743,681**	**-0.6%**
FINAL	**TOTALS:**				**$21,349,284**	**$23,253,451**	**$21,293,283**	**$26,499,300**	**$27,708,522**	**$32,550,499**	**$26,700,302**	**0.8%**

For more information please contact Samantha Rosehaus.
Email- Samantha.rosenhaus@rowancountync.gov

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4112 - GENERAL GOVERNMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144402	DJJDP REV	434018	DJJDP PROGRAM REVENUES	($413,591)	($413,591)	($341,285)	($413,591)	($436,865)	($413,591)	($413,591)	0.0%
			Org Tot:		**($413,591)**	**($413,591)**	**($341,285)**	**($413,591)**	**($436,865)**	**($413,591)**	**($413,591)**	**0.0%**
	Rev/Exp	**Total:**			**($413,591)**	**($413,591)**	**($341,285)**	**($413,591)**	**($436,865)**	**($413,591)**	**($413,591)**	**0.0%**
EXP	1154402	DJJDP EXP	532023	DJJDP GRANT PROGRAM EXP	$413,591	$413,591	$340,443	$413,591	$436,865	$413,591	$413,591	0.0%
			Org Tot:		**$413,591**	**$413,591**	**$340,443**	**$413,591**	**$436,865**	**$413,591**	**$413,591**	**0.0%**
	Rev/Exp	**Total:**			**$413,591**	**$413,591**	**$340,443**	**$413,591**	**$436,865**	**$413,591**	**$413,591**	**0.0%**
FINAL	**TOTALS:**				**$0**	**$0**	**($842)**	**$0**	**$0**	**$0**	**$0**	**N/A**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4425 - PRE-TRIAL SERVICES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144425	P-TRL REV	453023	BOND-PRETRIAL FEES	($550)	($1,225)	($1,198)	($5,000)	($5,000)	($5,000)	($5,000)	0.0%
		Org Tot:			**($550)**	**($1,225)**	**($1,198)**	**($5,000)**	**($5,000)**	**($5,000)**	**($5,000)**	**0.0%**
	Rev/Exp	**Total:**			**($550)**	**($1,225)**	**($1,198)**	**($5,000)**	**($5,000)**	**($5,000)**	**($5,000)**	**0.0%**
EXP	1154425	P-TRL EXP	510005	SALARIES-REGULAR	$39,197	$40,030	$34,693	$42,900	$42,900	$44,480	$44,268	3.2%
			520005	HEALTH INSURANCE	$11,628	$12,728	$11,173	$13,080	$13,080	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$565	$578	$502	$586	$622	$639	$639	9.0%
			520015	RETIREMENT	$4,768	$5,170	$4,736	$5,498	$6,049	$6,374	$6,374	15.9%
			520020	SOCIAL SECURITY TAX	$2,415	$2,470	$2,144	$2,504	$2,655	$2,732	$2,732	9.1%
			520025	WORKERS COMPENSATION	$394	$402	$349	$408	$445	$445	$445	9.1%
			520030	401(K) CONTRIBUTIONS	$1,176	$1,201	$1,041	$1,213	$1,553	$1,324	$1,324	9.2%
			550005	BONDS - PRETRIAL	$21,629	$17,550	$21,875	$30,000	$30,000	$30,000	$30,000	0.0%
			550007	COST PER COPY	$47	$45	$38	$100	$100	$120	$120	20.0%
			553005	TELEPHONE	$703	$707	$569	$1,000	$1,000	$900	$900	-10.0%
			557000	POSTAGE	$0	$0	$0	$100	$100	$100	$100	0.0%
			561005	OFFICE SUPPLIES	$24	$28	$19	$250	$250	$250	$250	0.0%
			561095	OTHER SMALL EQMT	$0	$0	$0	$200	$200	$200	$200	0.0%
		Org Tot:			**$82,547**	**$80,908**	**$77,138**	**$97,839**	**$98,954**	**$101,304**	**$101,092**	**3.3%**
	Rev/Exp	**Total:**			**$82,547**	**$80,908**	**$77,138**	**$97,839**	**$98,954**	**$101,304**	**$101,092**	**3.3%**
FINAL	**TOTALS:**				**$81,997**	**$79,683**	**$75,940**	**$92,839**	**$93,954**	**$96,304**	**$96,092**	**3.5%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4500 - ROWAN AREA TRANSIT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144520	TRANST REV	434119	DOT CTP CAPITAL GRANT	($320,809)	($1,031,958)	($452,643)	($317,175)	($317,175)	($298,890)	($298,890)	-5.8%
			434120	DOT CTP ADMIN GRANT	($196,811)	($213,724)	($173,367)	($234,561)	($234,561)	($234,561)	($234,561)	0.0%
			Org Tot:		**($517,620)**	**($1,245,682)**	**($626,010)**	**($551,736)**	**($551,736)**	**($533,451)**	**($533,451)**	**-3.3%**
	1144521	RA GRT REV	453091	PASSENGER FARES - 5307 CARES	$0	$0	$0	$0	$0	$0	$0	N/A
				RTS PASSENGER FARES	$0	$0	$0	$0	$0	$0	$0	N/A
				RTS PASSENGER FARES	$0	$0	$0	$0	$0	$0	$0	N/A
				RTS PASSENGER FARES	$0	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
	1144529	OPER REV	425008	MEDICAID TRANSPORTATION	($309,375)	($393,375)	($208,230)	($400,000)	($400,000)	($300,000)	($300,000)	-25.0%
			425109	RTS CONTRACT TRANSPORTAT	$0	($120,420)	($94,013)	$0	($150,000)	$0	$0	N/A
			425111	OTHER CONTRACT TRANSPORT	($30,544)	($26,604)	($18,977)	($40,000)	($40,000)	($30,000)	($30,000)	-25.0%
			431001	FEDERAL TRANSPORTATION GRANT	($29,523)	($129,339)	$0	$0	$0	$0	$0	N/A
				FEDERAL TRANSPORTATION GRANT	($452,683)	$0	$0	$0	$0	$0	$0	N/A
				FEDERAL TRANSPORTATION GRANT	($35,019)	$0	$0	$0	$0	$0	$0	N/A
				FEDERAL TRANSPORTATION GRANT	($144,916)	($21,533)	$0	$0	$0	$0	$0	N/A
				FEDERAL TRANSPORTATION GRANT	$0	$0	($35,431)	$0	($118,232)	($73,690)	($73,690)	N/A
				FEDERAL TRANSPORTATION GRANT	$0	$0	($23,361)	$0	($45,000)	$0	$0	N/A
			431023	DOT 5310 E&D GRANT	$0	($120,419)	($94,013)	$0	($150,000)	$0	$0	N/A
			431080	HCCBG-TRANSPORTATION	($126,144)	($119,521)	($76,293)	($150,000)	($143,000)	($150,000)	($150,000)	0.0%
			431300	DISASTER RELIEF REIMBURSEMENT	($237,428)	$0	$0	$0	$0	$0	$0	N/A
			434128	DOT - ROAP	($132,461)	($274,248)	($261,544)	($273,787)	($261,544)	($273,787)	($273,787)	0.0%
			453087	RGP PASSENGER FARES	($1,406)	($3,232)	($2,624)	$0	$0	$0	$0	N/A
			453091	RTS PASSENGER FARES	($1,868)	($4,674)	($3,390)	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4500 - ROWAN AREA TRANSIT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144529	OPER REV	461025	INTEREST-E&D TRANSPORT	$0	$0	$0	($50)	($50)	($50)	($50)	0.0%
			464018	HCCBG TRANS DONATIONS	($702)	($421)	($275)	$0	$0	$0	$0	N/A
			492030	SALE OF PROPERTY	$0	$0	($132,249)	$0	($105,149)	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($141,954)	$0	($62,560)	N/A
		Org Tot:			**($1,502,070)**	**($1,213,787)**	**($950,400)**	**($863,837)**	**($1,554,929)**	**($827,527)**	**($890,087)**	**3.0%**
	Rev/Exp	**Total:**			**($2,019,690)**	**($2,459,469)**	**($1,576,410)**	**($1,415,573)**	**($2,106,665)**	**($1,360,978)**	**($1,423,538)**	**0.6%**
EXP	1154520	TRANST EXP	510005	SALARIES-REGULAR	$124,872	$141,192	$139,556	$146,340	$164,728	$168,599	$167,934	14.8%
			520005	HEALTH INSURANCE	$21,755	$29,273	$26,950	$30,084	$30,084	$31,602	$31,602	5.0%
			520010	MEDICARE TAX	$1,712	$1,922	$1,910	$1,964	$2,298	$2,336	$2,336	18.9%
			520015	RETIREMENT	$15,192	$18,236	$19,049	$19,373	$22,460	$24,197	$24,197	24.9%
			520020	SOCIAL SECURITY TAX	$7,318	$8,217	$8,167	$8,398	$9,820	$9,981	$9,981	18.8%
			520025	WORKERS COMPENSATION	$1,748	$1,800	$1,746	$1,830	$2,067	$2,108	$2,108	15.2%
			520030	401(K) CONTRIBUTIONS	$3,211	$4,092	$4,187	$4,275	$4,945	$5,024	$5,024	17.5%
			532000	PROFESSIONAL SERVICES	$0	$18,608	$0	$0	$0	$0	$0	N/A
			533008	CONTRACTED TRASH COLLECT	$216	$222	$214	$250	$250	$300	$300	20.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$27,427	$12,788	$29,221	$33,808	$33,808	$33,800	$33,800	0.0%
			541040	UTILITY SERVICES-WATER	$1,025	$535	$905	$994	$1,094	$1,410	$1,248	25.6%
			543005	R&M-BUILDINGS	$169	$0	$0	$0	$0	$0	$0	N/A
			544004	RENT-COMMUNICATIONS EQUIP	$4,200	$4,200	$3,850	$4,200	$4,200	$4,200	$4,200	0.0%
			544020	RENT-LAND & BLDGS	$4,200	$4,200	$1,750	$4,200	$3,900	$0	$0	-100.0%
			550007	COST PER COPY	$1,187	$1,298	$953	$2,300	$2,300	$2,500	$2,500	8.7%
			553005	TELEPHONE	$2,519	$2,304	$2,136	$3,000	$3,000	$2,500	$2,500	-16.7%
			554000	ADVERTISING	$1,650	$1,986	$1,470	$3,200	$3,200	$2,000	$2,000	-37.5%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4500 - ROWAN AREA TRANSIT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154520	TRANST EXP	555000	PRINTING	$4,279	$0	$0	$0	$0	$0	$0	N/A
			557000	POSTAGE	$324	$250	$10	$250	$250	$250	$250	0.0%
			558000	TRAVEL	$52	$0	$228	$1,000	$1,000	$1,000	$500	-50.0%
			559000	TRAINING	$0	$350	$0	$1,000	$1,000	$1,000	$1,000	0.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,100	$1,100	$1,000	$1,000	-9.1%
			561005	OFFICE SUPPLIES	$1,476	$1,194	$1,326	$1,300	$1,700	$1,300	$1,300	0.0%
			561030	JANITORIAL SUPPLIES	$0	$265	$227	$1,000	$600	$1,000	$1,000	0.0%
			562005	ELECTRICITY	$4,240	$4,724	$5,497	$10,000	$9,900	$11,000	$11,880	18.8%
			562025	NATURAL GAS	$2,062	$1,551	$118	$2,000	$2,000	$2,000	$0	-100.0%
			564050	DUES AND SUBSCRIPTIONS	$1,090	$1,224	$1,290	$1,200	$1,500	$1,500	$1,500	25.0%
			575035	C/A - VEHICLES	$367,100	$1,178,084	$520,968	$326,643	$529,869	$342,081	$342,081	4.7%
			575097	C/A - Lease Capital Outlay	$0	$0	$0	$0	$19,698	$0	$0	N/A
			Org Tot:		**$599,022**	**$1,438,517**	**$771,729**	**$609,709**	**$856,771**	**$652,688**	**$650,241**	**6.6%**
	1154529	OPER EXP	510005	SALARIES-REGULAR	$647,679	$634,988	$601,289	$726,783	$736,094	$752,091	$750,448	3.3%
			510010	SALARIES-OVERTIME	$94	$0	$0	$550	$550	$0	$0	-100.0%
			510015	SALARIES-PART TIME	$55,570	$81,535	$89,750	$97,000	$107,939	$100,920	$100,920	4.0%
			520005	HEALTH INSURANCE	$224,176	$236,795	$225,630	$261,600	$261,600	$274,800	$274,800	5.0%
			520010	MEDICARE TAX	$9,760	$10,012	$9,635	$11,406	$11,541	$11,979	$11,979	5.0%
			520015	RETIREMENT	$78,785	$82,015	$82,075	$95,680	$96,946	$107,240	$107,240	12.1%
			520020	SOCIAL SECURITY TAX	$41,730	$42,811	$41,197	$48,739	$49,316	$51,194	$51,194	5.0%
			520025	WORKERS COMPENSATION	$25,869	$26,323	$25,536	$28,354	$30,163	$27,677	$27,677	-2.4%
			520030	401(K) CONTRIBUTIONS	$18,018	$17,377	$16,955	$21,120	$21,399	$22,274	$22,274	5.5%
			532011	FTA ASSET DISPOSITION	$0	$0	$47,120	$0	$105,149	$0	$0	N/A
			534030	TECHNOLOGY SERV & MAINT	$0	($822)	$0	$2,500	$42,500	$2,500	$2,500	0.0%
			543020	R&M - VEHICLES	$161,022	$98,277	$13,562	$84,000	$190,000	$84,000	$84,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4500 - ROWAN AREA TRANSIT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154529	OPER EXP	543020	R&M - VEHICLES	$0	$0	$31,232	$0	$56,250	$0	$0	N/A
			553005	TELEPHONE	$0	$7,468	$6,556	$14,000	$14,000	$14,000	$14,000	0.0%
			555000	PRINTING	$0	$0	$4,130	$4,300	$4,300	$4,300	$4,300	0.0%
			556000	UNIFORMS	$4,399	$5,125	$3,844	$5,000	$5,000	$5,000	$3,500	-30.0%
			557000	POSTAGE	$0	$158	$0	$200	$200	$200	$200	0.0%
			558000	TRAVEL	$0	$0	$0	$2,000	$2,000	$2,000	$1,000	-50.0%
			559000	TRAINING	$1,219	$1,095	$71	$7,000	$7,000	$7,000	$2,000	-71.4%
			561085	VEHICLE SUPPLIES	$12,358	$10,668	$5,222	$12,000	$15,400	$12,000	$12,000	0.0%
			561090	OTHER SUPPLIES	$0	$0	$245	$1,000	$1,850	$1,000	$500	-50.0%
			561095	OTHER SMALL EQMT	$3,597	$4,708	$320	$4,500	$10,250	$4,500	$2,000	-55.6%
				OTHER SMALL EQMT	$0	$58,520	$0	$0	$0	$0	$0	N/A
			562020	MOTOR FUELS & LUBRICANTS	$137,895	$122,751	$78,703	$180,565	$271,322	$271,322	$180,565	0.0%
			573000	C/A - BLDG	$0	$181,143	$141,640	$0	$171,166	$0	$0	N/A
				C/A - BLDG	$0	$828,166	$35,892	$0	$35,892	$0	$0	N/A
				C/A - BLDG	$0	$0	$12,479	$0	$12,479	$0	$0	N/A
			575010	C/A - TECHNOLOGY	$0	$44,190	$0	$0	$0	$0	$0	N/A
				C/A - TECHNOLOGY	$0	$0	$1,515	$0	$58,796	$136,000	$136,000	N/A
			575090	C/A - FURN&EQUIP	$0	$15,927	$14,003	$0	$23,291	$0	$0	N/A
			575097	C/A - Lease Capital Outlay	$0	$141,498	$0	$0	$1,945	$0	$0	N/A
			Org Tot:		**$1,422,171**	**$2,650,730**	**$1,502,390**	**$1,608,297**	**$2,420,853**	**$1,891,997**	**$1,789,097**	**11.2%**
	Rev/Exp	**Total:**			**$2,021,192**	**$4,089,246**	**$2,274,119**	**$2,218,006**	**$3,277,624**	**$2,544,685**	**$2,439,338**	**10.0%**
FINAL	**TOTALS:**				**$1,503**	**$1,629,777**	**$697,709**	**$802,433**	**$1,170,959**	**$1,183,707**	**$1,015,800**	**26.6%**

ROWAN COUNTY
FLEET CHANGE JUSTIFICATION FORM

2026 BUDGET YEAR

Department Name Transit

Base Price	$ 110,000.00
Hwy Use Tax (3%)	$ 3,300.00
Title & Tag Cost (Estimate)	$ 6.00
Upfits/Other Equipment	$ 700.00
TOTAL COST	$ 114,006.00

Please indicate the appropriate type of Fleet change below:

Transfer/Surplus of Vehicle/Equipment
X REPLACEMENT with SIMILAR type Vehicle/Equipment
REPLACEMENT with DIFFERENT type Vehicle/Equipment
New Vehicle/Equipment (ADDITION to Fleet)
New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.
Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FDVU4XM5KKA66623	1901	2019	Ford	Transit	136,203

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

Transit will purchase replacement vehicle off NCDOT State Contract through the State's Combined Capital Grant. Transit follows the NCDOT IMD Capital Replacement Schedule and the State advises which of our fleet has met "useful life" and qualifies for replacement. We do not know which vendors or actual cost until contract in place and NCDOT IMD released vehicle order forms. The State Contract lists vendors, type of vehicles, and price. Price listed is the NCDOT IMD Budget Price for the Raised Roof Van with lift. The lettering for vehicles is also included in the grant budget.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

Base Price	$ 110,000.00
Hwy Use Tax (3%)	$ 3,300.00
Title & Tag Cost (Estimate)	$ 6.00
Upfits/Other Equipment	$ 700.00
TOTAL COST	$ 114,006.00

Department Name Transit

Please indicate the appropriate type of Fleet change below:

- Transfer/Surplus of Vehicle/Equipment
- X REPLACEMENT with SIMILAR type Vehicle/Equipment
- REPLACEMENT with DIFFERENT type Vehicle/Equipment
- New Vehicle/Equipment (ADDITION to Fleet)
- New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FDVU4XM7KKA66624	1902	2019	Ford	Transit	132,644

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

Transit will purchase replacement vehicle off NCDOT State Contract through the State's Combined Capital Grant. Transit follows the NCDOT IMD Capital Replacement Schedule and the State advises which of our fleet has met "useful life" and qualifies for replacement. We do not know which vendors or actual cost until contract in place and NCDOT IMD released vehicle order forms. The State Contract lists vendors, type of vehicles, and price. Price listed is the NCDOT IMD Budget Price for the Raised Roof Van with lift. The lettering for vehicles is also included in the grant budget.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

Base Price	$ 110,000.00
Hwy Use Tax (3%)	$ 3,300.00
Title & Tag Cost (Estimate)	$ 6.00
Upfits/Other Equipment	$ 700.00
TOTAL COST	$ 114,006.00

Department Name Transit

Please indicate the appropriate type of Fleet change below:

- Transfer/Surplus of Vehicle/Equipment
- REPLACEMENT with SIMILAR type Vehicle/Equipment
- X REPLACEMENT with DIFFERENT type Vehicle/Equipment
- New Vehicle/Equipment (ADDITION to Fleet)
- New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FDEE3FSXKDC43663	1903	2019	Ford	E-450	124,303

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

Transit will purchase replacement vehicle off NCDOT State Contract through the State's Combined Capital Grant. Transit follows the NCDOT IMD Capital Replacement Schedule and the State advises which of our fleet has met "useful life" and qualifies for replacement. We do not know which vendors or actual cost until contract in place and NCDOT IMD released vehicle order forms. The State Contract lists vendors, type of vehicles, and price. Price listed is the NCDOT IMD Budget Price for the Raised Roof Van with lift. The lettering for vehicles is also included in the grant budget.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

SUPPORT VEHICLES		
▪ Trucks/Sedans – Light Duty	100,000 miles	Only Systems with in-house maintenance garages are eligible
REVENUE VEHICLES – Vans		
▪ Center Aisle Van (2010 or older) ▪ Mini-Van ▪ Conversion Van or Raised Roof Van	100,000 miles	▪ Updated PTMS ▪ Current VUD ▪ Once required fleet size has been determined through the capital assessment process, local vehicles may be designated for disposition and not be eligible for replacement.
REVENUE VEHICLES – Buses		
Light Transit Vehicle (medium duty) 20ft, 22ft. 25ft and 28 ft. LTVs (body on cut-a-way chassis)	100,000 miles	
LTV (heavy duty) Approximately 30 ft. (body on truck chassis)	350,000 miles	
Large Bus (heavy duty) 35-40ft	500,000 miles	

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4805 - DIV OF ECONOMIC DEVELOPMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144805	ECON DV RV	434003	BUILDING REUSE/CDBG	$0	($500,000)	$0	$0	$0	$0	$0	N/A
			434016	STATE INCENTIVE GRANT	($98,050)	$0	$0	($400,000)	($400,000)	$0	$0	-100.0%
			464100	RESTRICTED DONATIONS	($25,498)	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($123,548)**	**($500,000)**	**$0**	**($400,000)**	**($400,000)**	**$0**	**$0**	**-100.0%**
	Rev/Exp	**Total:**			**($123,548)**	**($500,000)**	**$0**	**($400,000)**	**($400,000)**	**$0**	**$0**	**-100.0%**
EXP	1154805	ECON DV EX	532017	CONSULTING SERVICES	$148,123	$125,188	$83,500	$150,000	$150,000	$60,000	$60,000	-60.0%
			581000	DBT FORGIVE - KANN X/HIGH BRDG	$2,687,500	$0	$0	$0	$0	$0	$0	N/A
			583000	PROGRAM ACTIVITIES	$1,006,721	$4,215	$4,277	$215,000	$155,000	$215,000	$50,000	-76.7%
			583110	TDA RAILWALK PROJECT	$0	$0	$159,378	$0	$750,000	$0	$0	N/A
			583111	MARKETING / BRANDING	$50,000	$50,000	$80,000	$80,000	$80,000	$100,000	$80,000	0.0%
				MARKETING / BRANDING	$0	$0	$299,947	$0	$500,000	$0	$0	N/A
			585002	GRANT:STATE PUBLIC ACCESS	$98,050	$0	$0	$400,000	$400,000	$400,000	$0	-100.0%
			590081	CONTINENTAL PLASTICS	$3,000	$0	$0	$0	$0	$0	$0	N/A
			590082	EASTERN WHOLESALE FENCE, LLC	$24,200	$0	$0	$0	$0	$0	$0	N/A
			590083	HEXAGON AGILITY	$0	$500,000	$0	$0	$0	$0	$0	N/A
			591014	CHARLOTTE REGIONAL PRTNRSHP	$44,063	$44,063	$44,063	$44,063	$44,063	$45,000	$45,000	2.1%
			591017	ECONOMIC DEVELOPMENT COMM	$158,000	$158,000	$158,000	$158,000	$158,000	$158,000	$158,000	0.0%
			591021	JOBS INITIATIVE PROGRAM RCCC	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	0.0%
			Org Tot:		**$4,319,656**	**$981,466**	**$929,165**	**$1,147,063**	**$2,337,063**	**$1,078,000**	**$493,000**	**-57.0%**
	Rev/Exp	**Total:**			**$4,319,656**	**$981,466**	**$929,165**	**$1,147,063**	**$2,337,063**	**$1,078,000**	**$493,000**	**-57.0%**
FINAL	**TOTALS:**				**$4,196,108**	**$481,466**	**$929,165**	**$747,063**	**$1,937,063**	**$1,078,000**	**$493,000**	**-34.0%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4810 - TOURISM DEVELOPMENT AUTHORITY

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154810	TOUR DEV A	583044	OCCUPANCY TAX REMITTANCE	$1,411,886	$1,396,604	$1,130,155	$1,300,000	$1,300,000	$1,300,000	$1,300,000	0.0%
			Org Tot:		**$1,411,886**	**$1,396,604**	**$1,130,155**	**$1,300,000**	**$1,300,000**	**$1,300,000**	**$1,300,000**	**0.0%**
	Rev/Exp	**Total:**			**$1,411,886**	**$1,396,604**	**$1,130,155**	**$1,300,000**	**$1,300,000**	**$1,300,000**	**$1,300,000**	**0.0%**
FINAL	**TOTALS:**				**$1,411,886**	**$1,396,604**	**$1,130,155**	**$1,300,000**	**$1,300,000**	**$1,300,000**	**$1,300,000**	**0.0%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4820 - INDUSTRIAL PARK

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144820	INDPRK REV	462035	RENT-NCQMA	($18,402)	($18,402)	($17,635)	($18,400)	($18,400)	($21,162)	($21,162)	15.0%
			Org Tot:		**($18,402)**	**($18,402)**	**($17,635)**	**($18,400)**	**($18,400)**	**($21,162)**	**($21,162)**	**15.0%**
	Rev/Exp	**Total:**			**($18,402)**	**($18,402)**	**($17,635)**	**($18,400)**	**($18,400)**	**($21,162)**	**($21,162)**	**15.0%**
EXP	1154820	INDPRK EXP	541040	UTILITY SERVICES-WATER	$232	$135	$0	$296	$0	$296	$296	0.0%
			562005	ELECTRICITY	$11,306	$13,238	$11,043	$14,394	$14,690	$21,665	$17,628	22.5%
			Org Tot:		**$11,538**	**$13,374**	**$11,043**	**$14,690**	**$14,690**	**$21,961**	**$17,924**	**22.0%**
	Rev/Exp	**Total:**			**$11,538**	**$13,374**	**$11,043**	**$14,690**	**$14,690**	**$21,961**	**$17,924**	**22.0%**
FINAL	**TOTALS:**				**($6,863)**	**($5,028)**	**($6,592)**	**($3,710)**	**($3,710)**	**$799**	**($3,238)**	**-12.7%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4830 - PLANNING

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144830	PLNG REV	425011	MAP SALES	($286)	($175)	$0	($75)	($75)	($25)	($25)	-66.7%
			425040	ROAD SIGN SALES	($600)	($450)	($1,650)	($500)	($500)	($500)	($500)	0.0%
			453029	CELL TOWER FEES	$0	$0	$0	($6,000)	($6,000)	($6,000)	($6,000)	0.0%
			453046	EROSION CONTROL FEES	($119,850)	($102,475)	($48,500)	($85,000)	($85,000)	($55,000)	($55,000)	-35.3%
			453077	PENALTIES AND INTEREST	($50)	$0	($975)	($50)	($950)	($250)	($250)	400.0%
			453081	PLANNING FEES	($7,138)	($4,475)	($23,276)	($22,000)	($22,000)	($25,000)	($25,000)	13.6%
			453082	REZONING-VARIANCE FEES	($6,100)	($11,400)	($5,136)	($6,500)	($6,500)	($5,000)	($5,000)	-23.1%
			453088	SUBDIVISION REVIEW FEES	($10,670)	($10,210)	($9,570)	($6,000)	($6,000)	($6,500)	($6,500)	8.3%
			Org Tot:		**($144,694)**	**($129,185)**	**($89,107)**	**($126,125)**	**($127,025)**	**($98,275)**	**($98,275)**	**-22.1%**
	Rev/Exp	**Total:**			**($144,694)**	**($129,185)**	**($89,107)**	**($126,125)**	**($127,025)**	**($98,275)**	**($98,275)**	**-22.1%**
EXP	1154830	PLANNING	510005	SALARIES-REGULAR	$440,662	$459,862	$424,694	$489,196	$527,651	$549,519	$545,751	11.6%
			510020	SALARIES-PER DIEM	$0	$0	$2,651	$5,400	$5,400	$5,400	$5,400	0.0%
			520005	HEALTH INSURANCE	$79,107	$87,365	$76,349	$91,560	$91,560	$96,180	$96,180	5.0%
			520008	HEALTH INSURANCE-RETIREES	$13,000	$6,360	$0	$13,080	$13,080	$0	$0	-100.0%
			520010	MEDICARE TAX	$5,966	$6,260	$5,853	$6,554	$7,404	$7,715	$7,715	17.7%
			520015	RETIREMENT	$53,605	$59,390	$57,994	$64,141	$71,958	$78,903	$78,903	23.0%
			520020	SOCIAL SECURITY TAX	$25,511	$26,767	$25,025	$28,014	$31,611	$32,979	$32,979	17.7%
			520025	WORKERS COMPENSATION	$3,770	$3,942	$3,676	$4,074	$4,910	$4,768	$4,768	17.0%
			520030	401(K) CONTRIBUTIONS	$13,220	$13,795	$12,740	$14,152	$15,828	$16,384	$16,384	15.8%
			532010	ATTORNEY	$0	$10,000	$0	$10,000	$10,000	$10,000	$5,000	-50.0%
			532017	CONSULTING SERVICES	$19,617	$4,396	$2,682	$40,000	$40,000	$40,000	$20,000	-50.0%
			533021	FORUM EXPENSE	$0	$0	$450	$2,500	$1,800	$2,500	$2,500	0.0%
			543015	R&M-EQUIPMENT	$78	$40	$0	$300	$300	$300	$300	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$5,779	$6,145	$4,649	$5,627	$5,642	$6,214	$6,214	10.4%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4830 - PLANNING

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154830	PLANNING	543022	R&M-VEHICLES/FLEET NONTARGET	$1,067	$205	$469	$500	$500	$500	$500	0.0%
			550007	COST PER COPY	$1,370	$1,511	$935	$1,500	$1,500	$1,500	$1,500	0.0%
			553005	TELEPHONE	$4,852	$4,873	$3,911	$5,200	$5,200	$5,300	$5,300	1.9%
			554000	ADVERTISING	$3,449	$6,616	$3,353	$5,500	$5,500	$5,500	$5,500	0.0%
			555000	PRINTING	$288	$341	$0	$500	$500	$500	$500	0.0%
			556000	UNIFORMS	$239	$175	$0	$700	$700	$700	$500	-28.6%
			557000	POSTAGE	$2,183	$3,146	$1,377	$2,200	$2,200	$2,200	$2,200	0.0%
			558000	TRAVEL	$201	$73	$1,107	$2,250	$2,250	$2,250	$1,000	-55.6%
			559000	TRAINING	$662	$575	$1,650	$2,500	$2,500	$3,250	$1,750	-30.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,000	$1,000	$1,000	$1,000	0.0%
			561005	OFFICE SUPPLIES	$3,044	$2,466	$1,698	$2,500	$2,500	$2,500	$2,000	-20.0%
			561095	OTHER SMALL EQMT	$1,231	$924	$368	$2,750	$1,750	$1,500	$500	-81.8%
			562020	MOTOR FUELS&LUBRICANTS	$3,006	$3,071	$2,156	$4,290	$4,290	$4,290	$4,290	0.0%
			564010	BOOKS	$457	$0	$0	$500	$250	$500	$0	-100.0%
			564050	DUES AND SUBSCRIPTIONS	$991	$1,629	$3,321	$2,400	$3,650	$3,000	$2,000	-16.7%
			582000	SPECIAL PROJECTS	$0	$0	$0	$500	$500	$90,000	$90,000	17,900.0%
				SPECIAL PROJECTS	$0	$34,967	$60,458	$0	$83,988	$0	$0	N/A
			582005	ABANDON MFG HOME REMOVAL	$0	$0	$0	$12,500	$12,500	$12,500	$12,500	0.0%
			582009	MEETING/TRAINING FOOD	$81	$92	$0	$350	$350	$350	$350	0.0%
			582011	DEMOLITION EXPENSES	$0	$9,250	$11,145	$6,000	$17,145	$6,000	$4,000	-33.3%
			590002	BANK CREDIT CARD FEES	$763	$1,270	$1,490	$1,400	$2,100	$1,400	$1,400	0.0%
			590008	SALES & USE TAX	$54	$41	$69	$225	$225	$225	$225	0.0%
			591103	HISTORIC LANDMARK COMMISSION	$0	$323	$0	$500	$500	$500	$500	0.0%
			Org Tot:		**$684,254**	**$755,869**	**$711,168**	**$830,363**	**$979,642**	**$996,327**	**$959,609**	**15.6%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4830 - PLANNING

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	Rev/Exp	Total:			$684,254	$755,869	$711,168	$830,363	$979,642	$996,327	$959,609	15.6%
FINAL	TOTALS:				$539,560	$626,684	$622,062	$704,238	$852,617	$898,052	$861,334	22.3%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4950 - COOPERATIVE EXTENSION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1144950	COOP REV	464900	MISC DONATIONS	$0	$0	($200)	$0	$0	$0	$0	N/A
			Org Tot:		**$0**	**$0**	**($200)**	**$0**	**$0**	**$0**	**$0**	**N/A**
	1144955	CE-OT REV	431005	LOCAL GRANTS REVENUE	$0	($2,500)	$0	$0	$0	$0	$0	N/A
			431014	OTHER STATE GRANTS	$0	$0	$0	$0	($8,500)	$0	$0	N/A
			433101	GRANTS - PRIVATE	($2,300)	($1,100)	$0	$0	$0	$0	$0	N/A
			434000	STATE GOVNT GRANT REVENUE	($10,000)	$0	$0	$0	$0	$0	$0	N/A
			449001	EXTENSION GENERAL REVENUE	($10,914)	($14,008)	($5,535)	($2,000)	($2,000)	($2,000)	($2,000)	0.0%
			449002	HORTICULTURE REVENUE	($2,813)	($357)	($130)	$0	$0	$0	$0	N/A
			449003	4-H GENERAL REVENUE	($26,970)	($21,002)	($37,809)	($7,500)	($18,500)	($7,500)	($7,500)	0.0%
			449005	LOCAL FOOD REVENUE	($17,204)	($4,322)	($330)	$0	$0	$0	$0	N/A
			449006	AGRICULTURE LIVESTOCK REVENUE	($4,404)	($6,443)	($2,670)	$0	($2,000)	$0	$0	N/A
			453089	FAMILY CONSUMER SCIENCE	($1,427)	($529)	($1,550)	$0	$0	$0	$0	N/A
			464099	RESTRICTED LOCAL GRANTS	$0	($1,070)	$0	$0	$0	$0	$0	N/A
			464900	MISC DONATIONS	$0	$0	($1,250)	$0	($1,250)	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($44,830)	$0	$0	N/A
			Org Tot:		**($83,032)**	**($51,331)**	**($49,274)**	**($9,500)**	**($77,080)**	**($9,500)**	**($9,500)**	**0.0%**
	Rev/Exp	**Total:**			**($83,032)**	**($51,331)**	**($49,474)**	**($9,500)**	**($77,080)**	**($9,500)**	**($9,500)**	**0.0%**
EXP	1154950	COOP EXP	532022	INTERPRETER SERVICES	$0	$0	$0	$250	$250	$250	$250	0.0%
			533001	CONTRACTED SERVICES	$252,000	$287,383	$225,248	$304,360	$304,360	$298,177	$298,177	-2.0%
			543015	R&M-EQUIPMENT	$855	$0	$0	$0	$0	$750	$750	N/A
			543021	R&M-VEHICLES/FLEET TARGET	$2,892	$4,503	$3,392	$4,127	$4,119	$4,557	$4,557	10.4%
			543022	R&M-VEHICLES/FLEET NONTARGET	$502	$0	$0	$500	$500	$500	$500	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4950 - COOPERATIVE EXTENSION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154950	COOP EXP	550007	COST PER COPY	$2,557	$1,792	$1,924	$4,600	$4,600	$5,300	$5,300	15.2%
			553005	TELEPHONE	$2,702	$2,730	$2,546	$2,800	$2,800	$2,700	$2,700	-3.6%
			555000	PRINTING	$423	$429	$71	$500	$500	$1,000	$1,000	100.0%
			558000	TRAVEL	$1,168	$691	$1,586	$3,000	$3,000	$3,000	$1,500	-50.0%
			559000	TRAINING	$1,881	$2,100	$1,626	$2,000	$2,000	$3,000	$1,000	-50.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$2,300	$2,300	$2,300	$2,300	0.0%
			561005	OFFICE SUPPLIES	$2,825	$2,313	$3,992	$4,000	$4,000	$5,000	$5,000	25.0%
			561015	EDUCATIONAL SUPPLIES	$0	$0	$250	$250	$250	$250	$250	0.0%
			561095	OTHER SMALL EQMT	$284	$0	$500	$500	$500	$680	$680	36.0%
			562020	MOTOR FUELS&LUBRICANTS	$809	$886	$506	$1,070	$1,070	$1,070	$1,070	0.0%
			564010	BOOKS	$30	$0	$17	$200	$200	$200	$200	0.0%
			564050	DUES AND SUBSCRIPTIONS	$858	$948	$969	$1,400	$1,400	$1,400	$1,400	0.0%
			575035	C/A - VEHICLES	$0	$0	$0	$0	$0	$64,763	$0	N/A
			Org Tot:		**$269,787**	**$303,776**	**$242,628**	**$331,857**	**$331,849**	**$394,897**	**$326,634**	**-1.6%**
	1154955	CE-OT EXP	583033	FAMILY CONSUMER SCIENCE	$1,021	$1,518	$2,241	$0	$6,060	$0	$0	N/A
			583073	4-H GENERAL EXPENSE	$22,389	$26,332	$27,328	$10,000	$42,714	$7,500	$7,500	-25.0%
				4-H GENERAL EXPENSE	$5,580	$1,420	$0	$0	$0	$0	$0	N/A
			583079	EXTENSION-GENERAL EXPENSE	$17,616	$10,382	$6,044	$2,000	$10,953	$0	$0	-100.0%
			583081	HORTICULTURE EXPENSE	$4,308	$2,818	$239	$0	$357	$0	$0	N/A
			583082	LIVESTOCK EXPENSE	$3,715	$6,729	$4,900	$0	$5,744	$0	$0	N/A
			583106	LOCAL FOOD EXPENSE	$4,011	$15,118	$3,488	$0	$3,938	$0	$0	N/A
			585000	GRANT EXPENDITURES	$10,000	$0	$0	$0	$0	$0	$0	N/A
				GRANT EXPENDITURES	$0	$0	$0	$0	$0	$0	$0	N/A
				GRANT EXPENDITURES	$264	$303	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4950 - COOPERATIVE EXTENSION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1154955	CE-OT EXP	585000	GRANT EXP - NRA FY20-21	$49	$0	$0	$0	$0	$0	$0	N/A
				GRANT EXP - NRA FY21-22	$9	$0	$0	$0	$0	$0	$0	N/A
				GRANT EXPEND - ROBERTSON ELECT	$142	$0	$0	$0	$0	$0	$0	N/A
				GRANT EXPENDITURES	$6,255	$1,407	$0	$0	$0	$0	$0	N/A
				GRANT EXPENDITURES	$134	$0	$0	$0	$0	$0	$0	N/A
				GRANT EXPENDITURES	$2,300	$1,100	$0	$0	$0	$0	$0	N/A
				GRANT EXPENDITURES	$0	$1,070	$0	$0	$0	$0	$0	N/A
				GRANT EXPENDITURES	$0	$2,500	$0	$0	$0	$0	$0	N/A
				GRANT EXPENDITURES	$0	$0	$9,690	$0	$11,050	$0	$0	N/A
			Org Tot:		**$77,792**	**$70,697**	**$53,930**	**$12,000**	**$80,880**	**$7,500**	**$7,500**	**-37.5%**
	Rev/Exp	**Total:**			**$347,579**	**$374,473**	**$296,558**	**$343,857**	**$412,729**	**$402,397**	**$334,134**	**-2.8%**
FINAL	**TOTALS:**				**$264,547**	**$323,141**	**$247,084**	**$334,357**	**$335,649**	**$392,897**	**$324,634**	**-2.9%**

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

			Base Price	$ 49,309.26
Department Name	Cooperative Extension		Hwy Use Tax (3%)	$ 1,479.28
			Title & Tag Cost (Estimate)	$ 300.00
		Hi Rise Roof 15 passenger	Upfits/Other Equipment	$ 8,784.00
		15 Passenger seats		$ 1,495.00
		Radio: Am/FM Stereo w/SYNC 4 & Nav		$ 930.00
		Extensded running boards		$ 630.00
		Heavy Duty Tow Package		$ 485.00
		Privacy Glass		$ 500.00
		Reversse Sensing System		$ 295.00
		Side Sesing System		$ 480.00
		two key fobs		$ 75.00
			TOTAL COST	$ 64,762.54

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☐ REPLACEMENT with SIMILAR type Vehicle/Equipment
- ☐ REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☑ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2024 Transit 350 Passsenger Model U5X AWD High Roof HD Extended Van 148" WB DRW (15 Passenger) $8,784.00 upgrade from base price at Dogwood Piedmont Truck Center $49,309.26. We need the HI Rise ceiling for ease of walking around in the van and added storage above for luggage. It is essenstial we have 15 seats for travel $1495 as we have at least 14 youth traveling with us most times. The Radio with Sync Navigation system is important for traveling long distances $930.00, The Extended running boards $630.00are needed becuase our drivers and many of our passengers are under 5ft tall. We are requesting the heavy duty tow package $485 so we can tow our Kaufman trailer with the van. We already own the trailer this would allow us to tow it and take luggage or equipment places. The privacy glass $500 is needed to protect youth in the van and belongings in the van. The reverse sensings systeme $295 and side sensing $480 are for extra protection of our passensgers.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Extension has collected $20,000 to put towards the purchase of the vehicle from fund raising and donations. Ove

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5010 - SOIL & WATER CONSERVATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1145010	S&W REV	431005	LOCAL GRANTS REVENUE	$0	$0	($3,000)	$0	($3,000)	$0	$0	N/A
			431300	DISASTER RELIEF REIMBURSEMENT	$0	($154,957)	$0	$0	$0	$0	$0	N/A
			433101	GRANT OUTDOOR ED LRNG CNTR	($881)	$0	$0	$0	$0	$0	$0	N/A
			434026	CONSERVATION EASEMENT FUNDING	($15,000)	$0	($5,000)	$0	($5,000)	$0	$0	N/A
			434027	SOIL & WATER GRANT	($23,249)	($337,217)	$0	$0	$0	$0	$0	N/A
			434028	STATE SOIL CONSERVATION	($3,600)	($3,600)	$0	($3,600)	($3,600)	($3,600)	($3,600)	0.0%
			464900	MISC DONATIONS	($1,718)	$0	($250)	$0	$0	$0	$0	N/A
				MISC DONATIONS	$0	($12,800)	$0	$0	$0	$0	$0	N/A
			489995	MISC RECEIPTS	$0	($298)	($826)	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($5,836)	$0	$0	N/A
			Org Tot:		**($44,448)**	**($508,872)**	**($9,076)**	**($3,600)**	**($17,436)**	**($3,600)**	**($3,600)**	**0.0%**
	Rev/Exp	**Total:**			**($44,448)**	**($508,872)**	**($9,076)**	**($3,600)**	**($17,436)**	**($3,600)**	**($3,600)**	**0.0%**
EXP	1155010	S&W EXP	510005	SALARIES-REGULAR	$99,744	$103,601	$93,809	$108,614	$115,928	$119,680	$118,770	9.4%
			510015	SALARIES-PART TIME	$0	$9,386	$11,438	$31,600	$31,600	$31,600	$31,600	0.0%
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$43,880	$0	N/A
			520005	HEALTH INSURANCE	$23,130	$25,455	$22,345	$26,160	$26,160	$27,480	$27,480	5.0%
			520010	MEDICARE TAX	$1,431	$1,622	$1,515	$1,978	$2,038	$2,186	$2,186	10.5%
			520015	RETIREMENT	$12,715	$13,349	$12,776	$14,224	$15,372	$17,150	$17,150	20.6%
			520020	SOCIAL SECURITY TAX	$6,120	$6,937	$6,478	$8,450	$8,707	$9,341	$9,341	10.5%
			520025	WORKERS COMPENSATION	$700	$823	$760	$1,502	$1,627	$904	$904	-39.8%
			520030	401(K) CONTRIBUTIONS	$2,992	$3,108	$2,814	$3,139	$3,386	$3,561	$3,561	13.4%
			533060	CLERICAL SERVICES	$0	$0	$0	$200	$200	$200	$200	0.0%
			534030	TECHNOLOGY SERV & MAINT	$0	$0	$0	$0	$0	$2,200	$2,200	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5010 - SOIL & WATER CONSERVATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155010	S&W EXP	543015	R&M-EQUIPMENT	$225	$357	$489	$500	$500	$500	$500	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$0	$0	$164	$0	$500	$2,072	$2,072	N/A
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$0	$0	$0	$0	$500	$500	N/A
			550007	COST PER COPY	$242	$325	$201	$460	$460	$460	$460	0.0%
			553005	TELEPHONE	$911	$917	$765	$1,460	$1,460	$1,000	$1,000	-31.5%
			557000	POSTAGE	$0	$54	$0	$100	$75	$100	$100	0.0%
			558000	TRAVEL	$2,225	$2,016	$2,632	$4,000	$4,000	$4,000	$2,000	-50.0%
			559000	TRAINING	$1,120	$1,202	$2,844	$1,900	$2,900	$1,900	$1,000	-47.4%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$856	$8,200	$8,200	$500	$500	-93.9%
			561005	OFFICE SUPPLIES	$492	$579	$419	$600	$600	$600	$600	0.0%
			561095	OTHER SMALL EQMT	$257	$1,416	$304	$500	$500	$500	$500	0.0%
			562020	MOTOR FUELS & LUBRICANTS	$0	$0	$334	$0	$1,050	$1,050	$1,050	N/A
			564050	DUES AND SUBSCRIPTIONS	$1,575	$1,225	$1,625	$1,600	$1,625	$1,640	$1,640	2.5%
			575035	C/A - VEHICLES	$0	$0	$50,526	$47,357	$50,527	$0	$0	-100.0%
			576020	F/A - DP EQUIPMENT	$0	$0	$0	$0	$0	$0	$0	N/A
			582025	DISASTER RELIEF	$0	$154,957	$0	$0	$0	$0	$0	N/A
			583001	DONATION EXPENDITURES	$1,143	$518	$1,151	$0	$2,823	$0	$0	N/A
			583004	EASEMENT MONITORING	$15,000	$0	$5,000	$0	$5,000	$0	$0	N/A
			583016	EDUCATIONAL PROJECT	$3,002	$2,598	$3,167	$3,075	$5,088	$0	$0	-100.0%
				EDUCATIONAL PROJECT	$0	$9,787	$0	$0	$0	$3,100	$3,100	N/A
			583119	GRANT - LOCAL	$0	$0	$3,000	$0	$3,000	$0	$0	N/A
			585000	GRANT EXPENDITURES	$0	$313,968	$0	$0	$0	$0	$0	N/A
				GRANT EXP-OUTDOOR ED LRN CNTR	$881	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$173,906**	**$654,199**	**$225,413**	**$265,619**	**$293,326**	**$276,104**	**$228,414**	**-14.0%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5010 - SOIL & WATER CONSERVATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	Rev/Exp	Total:			$173,906	$654,199	$225,413	$265,619	$293,326	$276,104	$228,414	-14.0%
FINAL	TOTALS:				$129,458	$145,327	$216,337	$262,019	$275,890	$272,504	$224,814	-14.2%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5090 - SPECIAL APPROPRIATIONS-ED

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155090	SPEC EXP	533011	PARTNERS IN LEARNING	$4,000	$4,000	$4,000	$4,000	$4,000	$50,000	$4,000	0.0%
			591003	CABARRUS/ROWAN MPO	$16,200	$16,067	$10,390	$20,150	$20,150	$21,298	$21,298	5.7%
			591005	THIRD CREEK WTRSHED MAINT	$5,534	$5,534	$5,534	$5,534	$5,534	$5,534	$5,534	0.0%
			591006	ROWAN RESCUE SQUAD	$398,000	$435,000	$468,500	$468,500	$468,500	$578,500	$568,500	21.3%
			591007	ARMY AV FLIGHT FACILITY	$1,000	$1,000	$1,000	$1,000	$1,000	$1,500	$1,000	0.0%
			591008	SAL/RWN HUMAN REL COUNCIL	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	0.0%
			591009	PREVENT CHILD ABUSE	$40,000	$40,000	$40,000	$40,000	$40,000	$50,000	$40,000	0.0%
			591010	NC TRANSPORTATION MUSEUM	$30,000	$30,000	$30,000	$30,000	$30,000	$40,000	$30,000	0.0%
			591011	ROWAN MUSEUM	$18,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	0.0%
			591012	ROWAN ARTS COUNCIL	$34,692	$34,692	$34,692	$34,692	$34,692	$38,519	$34,692	0.0%
			591015	FORESTRY SERVICE	$86,358	$94,629	$66,365	$85,932	$85,932	$89,571	$85,932	0.0%
			591016	YADKIN-PEEDEE ASSOCIATION	$5,000	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	0.0%
			591017	ECONOMIC DEVELOPMENT COMM	$416,403	$450,000	$450,000	$450,000	$450,000	$450,000	$450,000	0.0%
			591018	CHAMBER OF COMMERCE	$2,600	$2,600	$2,600	$2,600	$2,600	$8,300	$2,600	0.0%
			591020	ROWAN VOCATIONAL OPPORTUN	$66,532	$66,532	$66,532	$66,532	$66,532	$85,000	$66,532	0.0%
			591023	RC VETERANS HONOR GUARD	$0	$0	$6,923	$0	$6,924	$0	$0	N/A
			591026	FOOD FOR THOUGHT	$5,000	$5,000	$5,000	$5,000	$5,000	$6,000	$5,000	0.0%
			591036	COMMUNITIES IN SCHOOLS	$1,400	$1,400	$1,400	$1,400	$1,400	$38,610	$1,400	0.0%
			591050	PT EMP GR ASSIST	$0	$0	$110,000	$220,000	$220,000	$0	$0	-100.0%
			591051	PROJECT LIGHT	$0	$0	$60,000	$60,000	$60,000	$150,000	$60,000	0.0%
			591060	ROWAN-CABARRUS YMCA	$0	$0	$0	$0	$0	$315,400	$0	N/A
			591061	RIVERPARK (BULLHOLE)	$10,000	$0	$15,000	$15,000	$15,000	$15,000	$15,000	0.0%
			591098	UNITED WAY DAY OF CARING	$3,000	$3,000	$3,000	$3,000	$3,000	$5,000	$3,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5090 - SPECIAL APPROPRIATIONS-ED

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155090	SPEC EXP	591100	SAVING GRACE FARM	$3,500	$3,500	$3,500	$3,500	$3,500	$5,500	$3,500	0.0%
			591101	CCOG - OLDER AMERICAN LUNCH	$2,000	$2,000	$2,000	$2,000	$2,000	$0	$0	-100.0%
			591102	SALSIBURY ROWAN CRIME STOPPERS	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	0.0%
			591106	ROWAN COUNTY LITTLE LEAGUE	$10,000	$10,000	$22,000	$10,000	$22,000	$22,000	$10,000	0.0%
			591115	CROSBY SCHOLARS	$5,500	$5,500	$5,500	$5,500	$5,500	$5,500	$5,500	0.0%
			591116	FAMILIES FIRST NC	$145,660	$36,000	$36,000	$36,000	$36,000	$58,000	$36,000	0.0%
			591118	KENNEDY-HALL AMER.LEG.POST 106	$10,000	$0	$0	$0	$0	$0	$0	N/A
			594063	YADKIN RIVER PARK	$100,000	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$1,427,379**	**$1,280,954**	**$1,484,437**	**$1,604,840**	**$1,623,764**	**$2,073,732**	**$1,483,988**	**-7.5%**
	Rev/Exp	**Total:**			**$1,427,379**	**$1,280,954**	**$1,484,437**	**$1,604,840**	**$1,623,764**	**$2,073,732**	**$1,483,988**	**-7.5%**
FINAL	**TOTALS:**				**$1,427,379**	**$1,280,954**	**$1,484,437**	**$1,604,840**	**$1,623,764**	**$2,073,732**	**$1,483,988**	**-7.5%**

DEPARTMENT OF THE ARMY
ARMY AVIATION SUPPORT FACILITY #2
1235 NATIONAL GUARD RD
SALISBURY NC 21847

REPLY TO ATTENTION OF:

6th February 2025

RE: Request for funds for 2024-2025

Rowan County Finance Department
Attention: Anna Bumgarner
130 West Innes St.
Salisbury, NC 28147

Dear Ms. Anna Bumgarner:

Thank you for your continued support of the North Carolina National Guard. Your continued support for the Soldiers at Army Aviation Support Facility #2 located at the Rowan County Airport is much appreciated. Funding received from Rowan County enhance our operations and quality of life for our Soldiers. The funds received are used to pay for items and services that remain unfunded by the State or Federal government. The non-appropriated funds give us the flexibility to quickly solve funding issues, focus on mission readiness, and make necessary minor repairs to our facility and work environments.

We currently plan to execute existing funds and projected funds for 2025-2026. We understand these funds are provided by taxpayers and we ensure these funds are managed appropriately and expenditures are scrutinized in accordance with our fiscal regulations covering non-appropriated funds. The request to utilize these funds are approved at the highest level within our command.

These projected funds for 2025-2026 will be used to make much needed improvements to our organization's flight operations and training rooms. These improvements will intern enhance our mission readiness and general welfare of our fulltime and part time soldiers and employees. In the past, these funds have had tremendous impact on the morale of our Soldiers and employees working at the North Carolina National Guard Aviation Flight Facility and consequently allow us to maintain in an extreme level of readiness to support Rowan County and the State of North Carolina which was demonstrated while responding to Hurricane Helene.

Our request for 2025-2026 is $1,500.00. Consideration by the Board of Commissioners is greatly appreciated.

Point of contact for questions about this request is the undersigned at 984-661-6501.

Sincerely,

JACK E. POTVIN
LTC, AV
Commanding

Rosenhaus, Samantha A

From: Patricia Cowan <pcowan@centralina.org>
Sent: Thursday, March 20, 2025 12:37 PM
To: Rosenhaus, Samantha A; Geraldine Gardner
Cc: Denise Strosser; Linda Miller
Subject: RE: FY26 Appropriation Request

WARNING: The sender of this email could not be validated and may not match the person in the "From" field.

Hello Samantha,
Thank you so much for reaching out to me. We will not be requesting any funds for the FY 26 Budget year for the Older American Luncheon for Long Term Care Facilities in Rowan County. I want to thank the county for the continued support of the Long-Term Care Program and facilities.

Thank you,

Patricia Garner Cowan, ADA-C,CRS-A/D
Long Term Care Ombudsman

800-508-5777 | 704-688-6503 | pcown@centralina.org
10735 David Taylor Drive, Suite 250 | Charlotte, NC 28262
www.centralina.org | **www.centralinaaging.org**
-

Ready for the 2025 Annual Aging Conference?

We'll be "Tackling Aging" on March 28th at the Harris Conference Center in Charlotte, NC!

Register today or become a **valued sponsor**.



CENTRALINA
Area Agency on Aging

ROWAN COUNTY
FINANCE DEPT.

COMMUNITIES IN SCHOOLS ROWAN

[Document subtitle]

ABSTRACT

The Mission of Communities In Schools is to surround students with a community of support, empowering them to stay in school and achieve in life.

At Communities In Schools of Rowan, we are committed to our core values of respect for diversity, equity, and inclusion. We aspire to provide transformative relationships, capitalizing on shared experiences, to unlock each student's potential, regardless of their social-economic status, race, gender identity, or sexual orientation. We actively encourage and provide opportunities for students and their families to explore their heritage and celebrate their accomplishments. CIS Rowan seeks to empower each student with the freedom and opportunities to pursue positive experiences as they explore, learn, and grow during their educational journey and beyond.

James Davis
Executive Director

Communities In Schools of Rowan County, Inc. is a 501(c)(3) North Carolina nonprofit organization.

Communities In Schools®

Rowan County

February 4, 2025

Rowan County Finance Department
Attn: Lisa Bevis
130 West Innes Street
Salisbury, NC 28144

Dear Chairman Edds and fellow Rowan County Commissioners:

Now that the end of the COVID-19 pandemic may be in sight, it is critically important for our community to plan how to recover from the economic damage that Rowan County has experienced. Parents and educators agree that the negative impacts of this pandemic cannot be overstated when it comes to how it has affected our school students. The vital services and additional resources that Communities In Schools of Rowan County brings together are needed by our students and their families more now than ever.

You're probably already aware that Communities In Schools Rowan (CISR)identifies at-risk students at eight Rowan-Salisbury schools and works to eliminate barriers to their success at school. We provide basic needs services targeted at the most vulnerable 10% of our school population, including tutoring services, food distributions, emergency assistance for families in crises, and clothing such as shoes and overcoats when families can't afford them.

CISR has already seen a significant increase in student and family needs post-pandemic. Looking ahead, we expect that with the current uptake in students experiencing social-emotional issues and the increased worry of violence in our schools and our community. CISR will continue to see a massive increase in case-managed students. Because of our positioning, CISR. Rowan is posed to be the catalyst for support to many of the families in Rowan County. CISR. Student Support Specialists serve as the front line in engaging students and families to address these concerns. Consequently, we plan to devote much more time and attention to increasing our community outreach, small groups, and rising mentor /tutor engagement than was required during this year, with the likely possibility of expanding our services beyond the school day as well.

We respectfully present a request for **$38,610, which represents 15% of our nine Students Support Specialist salaries,** to manage the significant increase in student tutoring and mentoring participation brought about in response to a massive influx of students with unmet educational needs. We hope to obtain the other portion from local donors who also feel that this will be a unique year in the history of our local educational system.

For the children,

James Davis.
Executive Director, CIS Rowan

Families First
NC - INC.

130 S. Main St., Suite 225, Salisbury, NC 28144
Telephone: 704-630-0481 Fax: 704-630-9930
Email: info@families-1st.org
Website: www.familiesfirst.org

March 05, 2025

Officers
and
Board of Directors

Greg Alcorn
President

Vincia Benjamin Miller
Vice President

Joyce Goodwin
Treasurer

Emily Arnold
Esther Atkins-Smith
Elijah Belton
Gemaie Black
Rev. Carol Hallman
Luke Hamaty
Lindsey Lyke
Natalie Murphy
Nichole Pequeno
Capt. Melonie Thompson

Rowan County Board of Commissioners
c/o Anna R. Bumgarner
Finance Director
Rowan County Finance Department
130 West Innes Street
Salisbury, North Carolina 28144

Dear Rowan County Board of Commissioners:

On behalf of Families First—NC, Inc., I am submitting this request for funding consideration in the amount of $ 58,000 to support and sustain services for our Rowan County families.

This year challenged us to continue to identify ways to make our families stronger and resilient. Our data showed us that we need to focus on more participation of our fathers in our family groups, and to continue to help our little ones build on their social-emotional skills to have empathy and respect for each other and promote their mental health. To address these needs, we have added Second Step for more pre-K children and Nurturing Fathers classes to our family-based Strengthening Families program.

With this proposal we are inviting Rowan County and our Board of Commissioners to join us in continuing to support the Court Child Care Center, Second Step, and Strengthening Families which will serve over 1700 children and families.

I have enclosed our proposal for your review and welcome the opportunity to answer any questions you may have.

We sincerely appreciate your generous and continued support of our Families First families.

Thank you for your time and service to our Rowan community.

Sincerely,

Jeannie Sherrill
Executive Director

COA Council on Accreditation

United Way
Rowan County

Rowan Helping Ministries

Food for Thought

February 23, 2025

Rowan County Commission
Rowan County Finance Department
130 West Innes St.
Salisbury, NC 28144

Dear Rowan County Commissioners,

Food insecurity remains a persistent challenge in Rowan County, particularly for families with children. Many hardworking parents are struggling to keep food on the table amid rising costs, leaving their children vulnerable to hunger and its harmful effects. The Food for Thought program, managed by Rowan Helping Ministries since 2017, plays a critical role in addressing this issue by providing nutritious weekend meals to food-insecure students in Rowan-Salisbury Schools (RSS). When free and reduced-price school meals are unavailable, these supplemental meals help sustain students and ensure they return to school ready to learn.

Each week during the school year, our dedicated volunteers pack and deliver food bags to 31 local public schools. These bags, filled with shelf-stable, kid-friendly items, are discreetly distributed to students identified by school staff as being at the highest risk of hunger. Currently, 861 public school students rely on Food for Thought, and demand continues to grow as food prices and other living expenses climb. During the 2023-2024 school year, we distributed 30,469 weekend food bags, and as of this point in the current school year, we have already provided 16,240 bags—a notable increase from the previous year.

Food insecurity has serious consequences for a child's health, education, and future. Research shows that children who lack consistent access to nutritious food are more likely to experience developmental delays, struggle academically, and suffer from anxiety and depression. Hunger in childhood can also lead to long-term health problems, increased hospitalizations, and poor employment outcomes later in life. In short, food insecurity does not just impact individual children—it impacts Rowan County's future workforce, economy, and overall well-being.

Rowan County has one of the highest child poverty rates in our region, with 23.1% of children living below the poverty line. Approximately 70% of RSS students qualify for free or reduced-price meals, a rate exceeding both state and national averages. While all RSS students now receive free breakfast and lunch through the USDA's Community Eligibility Provision (CEP) program, weekends remain a gap that our Food for Thought program fills. Compared to neighboring counties, Rowan has a significantly higher percentage of children living in food-insecure households, with African American and Latino families disproportionately affected.

Since the COVID-19 pandemic, our program costs have risen. The increased price of food has affected not only the families we serve but also our ability to sustain this program. Additionally, while our food bags were once donated, we have now been purchasing them every two to three months for the past four years. Despite these challenges, we continue to maximize resources through our extensive volunteer base and our innovative, adaptable staff. Our digitized application process allows teachers to send home applications via email or QR code, making it easier for families to enroll their children. Our strong partnership with RSS remains a cornerstone of this program, helping us reach those most in need effectively.

To continue providing this program to the most vulnerable RSS students, we respectfully request $6,000 in fiscal support from the Rowan County Commission for the 2025-2026 school year. This funding will help cover food and other program expenses, ensuring that children receive the nutrition they need to thrive. Our projected budget for Food for Thought is $330,000, with the most of this allocated to food costs.

Investing in Food for Thought is an investment in Rowan County's future. Ensuring that children have access to adequate nutrition is foundational to their success in school and life, ultimately strengthening our workforce, economy, and community well-being. We deeply appreciate your longstanding support and commitment to the children of Rowan County, and we hope you will continue partnering with us to fight childhood hunger.

Thank you for your time, consideration, and longstanding support of this program. Together, we can build a stronger, healthier future for our county's children.

Sincerely,

Kyna S. Grubb
Executive Director
Rowan Helping Ministries

Human Relations Commission

City Hall — 217 South Main Street
Salisbury, North Carolina 28144

March 3, 2025

Rowan County Finance Department
Attention: Samantha Rosenhaus
130 West Innes Street
Salisbury, NC 28144

Dear Ms. Rosenhaus:

On behalf of the Salisbury Human Relations Commissions (HRC), I would like to express our gratitude to Rowan County for your support. We are grateful for all that you have done throughout the years and are writing to request that Rowan County renew its financial support of $5,000 for the fiscal year 2025-2026 budget.

The HRC's mission is to create an environment of hospitality, appreciation and mutual respect of all people. We fulfill this mission through educational programs, events and celebrations designed for the residents of Rowan County. With assistance from community members and volunteers, the HRC is able to engage neighbors in the process of improving human relations across the county.

Two of the HRC's biggest events are:

- The Dr. Martin Luther King Jr. Celebration weekend which includes a parade, a community resource fair and a community breakfast
- The Dr. Elizabeth Duncan Koontz Humanitarian Awards Program which recognizes Rowan County residents who have made significant contributions to the betterment of the community.

Rowan County's continued support of the Human Relations Commission will help sustain programs and events that support the Rowan County community. Your assistance is greatly appreciated and we look forward to seeing you at future HRC events.

Sincerely,

Christina Rary
HRC Chairperson

IREDELL
SOIL & WATER
CONSERVATION DISTRICT



February 26, 2025

To: Rowan County Board of Commissioners

Subject: Submittal of Fiscal Year 2025-2026 Budget

The Iredell Soil & Water Conservation District respectfully submits this budget request for Fiscal Year 2025-2026 for the maintenance of ten structures involved in the Third Creek Watershed system. In previous fiscal years, Rowan County has allocated $5,534.00 to assist with maintenance. With this letter, the Iredell Soil & Water Conservation District would like to request continuation of the total amount of $5,534.00. Please contact Anna Edwards, Iredell Soil & Water Conservation District's Financial/Budget Officer, at the number provided below if you have any questions.

Respectfully submitted,

Anna Edwards

Anna Edwards, Financial/Budget Officer & Administrator
Iredell Soil & Water Conservation District

• 444 BRISTOL DR. STATESVILLE, NC 28677 • 704.873.6761 • WWW.IREDELLSWCD.ORG •

North Carolina Department of Agriculture and Consumer Services

N.C. Forest Service

Steven W. Troxler
Commissioner

Gregory M. Hicks
Assistant Commissioner

D-10-FA
Cooperative Unit Budgets
Rowan County

304 Old Hargrave Road
Lexington, NC 27295-7594
February 3, 2025
(336) 956-2111

Ms. Samantha Rosenhaus
Rowan County Finance Department
130 West Innes Street
Salisbury, NC 28144

Dear Ms. Rosenhaus,

The North Carolina Forest Service is requesting $223,929 for the 2025-2026 fiscal year budget. **Rowan County's share of the budget will be $89,571.** The increase in our budget reflects the legislative salary increase for employees and a slight operating expense increase due to increased costs of supplies. Thank you for your long-term continued support.

Listed below is a general breakdown of the budget:

Salaries, Social Security, Retirement, & Health Insurance: County Ranger, Assistant County Ranger, & temporary positions (1/10 of part-time Smoke Chaser & FM Secretary).	$167,043
Operating Expenses: To include equipment, truck repairs and maintenance, fire control materials, uniforms, educational handouts & Smokey Bear material, office supplies and other materials.	$54,450
Office Space Rental:	$2,436
Total:	**$223,929**

State Share	**60%**	=	**$134,358**
County Share	**40%**	=	**$ 89,571**

Sincerely,

Nancy L Blackwood

Nancy L. Blackwood
District Forester

cc: County Ranger, Jason Walker
Office Manager, SueAnn Safriet

1616 Mail Service Center, Raleigh, North Carolina 27699-1600
Phone: (919) 857-4801 • FAX: (919) 857-4802 • www.ncforestservice.gov
An Equal Opportunity Employer

NORTH CAROLINA
TRANSPORTATION
MUSEUM FOUNDATION

The museum that moves you!

February 28, 2025

Rowan County Board of Commissioners
130 West Innes St.
Salisbury, NC 28144

Dear Commissioners,

The North Carolina Transportation Museum Foundation would like to submit a request to increase annual appropriation funding to $40,000 to provide operating support for the museum in all areas. This increase from the $30,000 level of the County's funding for the past eight years is needed to support the increasing expenses of operating our growing museum. Museum operating costs have increased significantly including labor, supplies, utilities, and diesel fuel for the on-site train which is integral to the museum's operations and events.

With less than 10% of the museum's revenue coming from state appropriations, the remainder of operating revenue is earned through admissions, donations, memberships, grants, special event ticketing, gift shop sales, and sponsorships. Last year museum visitation increased to a record high of over 173,000.

The museum is an asset to the community as a major tourist attraction and continues to provide a sizeable economic impact, with local businesses benefitting from visitors to Rowan County including restaurants, hotels, retail businesses, travel-related businesses, and other attractions in Rowan County. The Rowan County Convention & Visitor's Bureau recently completed an economic impact study for 2024. They reported that the museum's economic impact was an all-time high of $30.4 million to our community and region.

Two of the museum's annual major special events continue to bring visitors to Rowan County from around the United States and from other countries. Day Out With Thomas™ remains strong year-after-year and has been introducing families with young children to Rowan County for over 25 years. THE POLAR EXPRESS™ Train Ride, in its tenth year at the museum, broke yet another attendance record in 2024 and saw a 13% increase in ridership over the 2023 season. During those events, Rowan County restaurants and lodging locations are filled with visitors to the N.C. Transportation Museum. Other annual events, such as Wine & Dine on the Rails, Steam Over Spencer, St. Patrick's Day Trains, and the Fire Truck Festival, also attract visitors from outside the local area for overnight visits to Rowan County.

A major site enhancement includes the restoration of the Car Repair Shed and Powerhouse, scheduled to be completed in 2025. The Powerhouse will expand the museum's capacity to host event rentals and traveling exhibits in a unique venue, introducing additional growth and spending in the county. The completion of these additional spaces will enhance the visitor experience at the museum.

The most recent North Carolina Transportation Museum Foundation audit of the fiscal year ending June 30, 2024 reported that $0.90 of every dollar spent goes toward museum programs. The Foundation shares this number to encourage supporters that their financial support is spent effectively and responsibly to provide engaging experiences for visitors.

We appreciate your past support and hope you will consider our grant request for this year. Please let us know if you have questions or need additional information.

Sincerely,

Roy W. Johnson
President, NCTMF

Kelly Alexander
Executive Director, NCTM



Partnering with families and communities to promote the development of all children through early care, education, intervention, and family support services.

March 20, 2025

Dear Rowan County Board of Commissioners,

Our community is at a pivotal moment. The rapid growth of our county brings with it both opportunities and challenges, particularly in ensuring the well-being and future success of our children and families. Partners In Learning, a cornerstone of early care and education since 1996, humbly requests your partnership through a generous contribution of $50,000 to support our essential programs.

The need for high-quality childcare, mental health counseling, and comprehensive family support has never been greater. The childcare crisis is a stark reality, with many Rowan County families being turned away for services due to lack of childcare spaces, and staff shortages. Families are facing impossible choices: sacrificing their careers for unaffordable childcare or leaving their children in potentially unsafe environments. This crisis is not just a personal struggle; it has profound economic implications for our entire state.

North Carolina's severe worker shortage is directly linked to the lack of accessible, affordable childcare. As highlighted by the NC Chamber Foundation, over one in four voters have left the workforce due to childcare challenges. This translates to significant costs for employers, lost tax revenue, and a staggering $5.65 billion annual loss in economic activity for North Carolina, as detailed in the U.S. Chamber of Commerce Foundation’s “Untapped Potential in NC” report.

Partners In Learning is committed to being a vital safety net for parents, children, and our foster care system. We provide not only exceptional high quality inclusive early education but also crucial on-site mental health counseling, social work services, and developmental and ABA therapy. We are the only nationally accredited childcare center in our area that offers comprehensive support services for children and families, extending even to homes, job sites, and homeless shelters, reaching the 300+ children we serve daily.

The need is undeniable. According to the CDC, 1 in 6 children are diagnosed with developmental delays,

and 1 in 10 have experienced trauma or other mental health issues. Our clinical services are essential in addressing these growing needs.

We are also deeply concerned about the sustainability of our workforce. Our dedicated early education teachers, despite their crucial role, often live below the poverty level. Raising salaries to reflect their value is essential, but without additional funding, this would make childcare unaffordable for many families. We are caught in a difficult position, and additional funding is the only way to resolve this issue.

Key insights from the DCDEE Director's report underscore the critical role of funding in supporting childcare programs. With 62% of DCDEE's budget coming from federal sources and significant portions dedicated to subsidies and NC Pre-K, the need for continued investment is clear. Furthermore, the waitlists for childcare subsidies demonstrate the urgent demand for our services.

Your $50,000 contribution will directly support:

- **Maintaining and expanding our high-quality inclusive childcare programs.**
- **Ensuring the sustainability of our workforce through competitive wages.**
- **Strengthening our mental health counseling and family support services.**
- **Providing vital intervention services for children with developmental needs.**



By investing in Partners In Learning, you are investing in the future of our children, our families, and our community. Together, we can build a strong foundation for growth and prosperity.

We would be honored to discuss this opportunity further and provide a tour of our facilities. Thank you for considering our request.

Sincerely,

Norma W. Honeycutt, Executive Director

Attached Supporting Documents: Rowan County Childcare Facts, Chamber Report, Audit

TERRIE HESS
CHILD ADVOCACY CENTER
Every Child Deserves A Voice

130 Woodson Street
Salisbury, NC 28144
(704) 639-1700
www.terriehesscac.org

January 27, 2025

Dear Rowan County Board of Commissioners,

I hope this letter finds you well. I am writing to bring your attention to the valuable work being carried out by the Terrie Hess Child Advocacy Center, and to request your support in funding our expanding mental health program.

At Terrie Hess Child Advocacy Center, we are dedicated to providing crucial support to children who have experienced physical and sexual abuse, neglect, dependency, and other trauma. Our organization has been steadfast in its commitment to the well-being of the children in our community, offering a range of services to address their unique needs.

As part of our ongoing efforts to enhance the services we provide, we are expanding our mental health program to better meet the growing demands of children who have faced various forms of trauma. Recognizing the vital role that mental health plays in the overall well-being of children, this expansion aims to ensure that they receive the specialized care and support needed to navigate the challenges they may encounter.

It is important to note that we do not charge for our services. The Terrie Hess Child Advocacy Center operates as a nonprofit organization, relying on the generosity of our community and partners to sustain our programs. Our commitment to accessibility ensures that every child, regardless of financial means, can access the support they need during their healing journey.

The Terrie Hess Child Advocacy Center has been an integral part of our community, contributing significantly to the well-being of our residents. By investing in our mental health program, you are not only supporting the individual children we serve but also contributing to the overall welfare and resilience of our community.

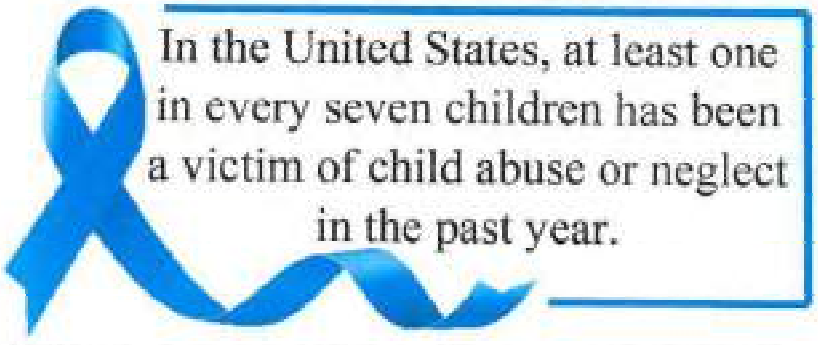
We kindly request your consideration in providing $50,000 in funding to support our mental health program expansion, and the other vital services we offer. Your investment will make a meaningful impact on the lives of countless children who have experienced trauma, fostering a community that is compassionate, supportive, and resilient.

We appreciate your dedication to the well-being of our community and look forward to the possibility of collaborating with you to create a brighter future for the children we serve.

Thank you for your time, consideration, and continued support.

Sincerely,

Shawn Edman
Executive Director



ROWAN
PROJECT LIGHT
LET'S INTERRUPT HUMAN TRAFFICKING IN ROWAN COUNTY

Amy Young

Executive Director

Project Light Rowan

1937- E Jake Alexander Blvd. W.

Salisbury, NC 28147

704-223-6143

2/17/2025

Rowan County Finance Department

Attention: Samantha Rosenhaus

130 West Innes Street

Salisbury, NC 28144

Dear Samantha,

Subject: Funding Request for the Fiscal Year 2025-2026

I hope this letter finds you well. As the Executive Director of Project Light Rowan, I am writing to request financial support for our ongoing efforts to combat human trafficking in our county. Our organization is dedicated to raising awareness and providing education on this critical issue that impacts countless lives.

Over the past year, we have successfully conducted a series of workshops, seminars, and training sessions that reached numerous participants from various sectors, including law enforcement, healthcare, education, and community organizations. These programs have not only increased awareness but have also equipped participants with the knowledge and tools to identify and respond to instances of human trafficking. Surveys and feedback from attendees indicate a significant increase in knowledge and understanding of human trafficking issues, suggesting that our educational initiatives are effective.

To continue our mission and expand our reach, we are seeking $150,000 in funding for the fiscal year 2025-2026. The requested funds will be allocated towards the following:

1. **Educational Outreach**:
    - **Workshops & Seminars**: Organize educational sessions to inform the public about the signs of human trafficking.
    - **School Programs**: Implement programs in schools to educate students and teachers.
    - **Community Events**: Host events in collaboration with local organizations to raise awareness.
2. **Resource Development**:
    - **Informational Materials**: Create brochures, flyers, and online resources that provide information on recognizing and reporting human trafficking.
    - **Website & Social Media**: Maintain our website and maintain active social media profiles to share information and updates.
3. **Collaboration with Authorities**:
    - **Law Enforcement Training**: Work with local law enforcement to ensure they are trained to identify and handle cases of human trafficking.
    - **Referral Systems**: Establish referral systems for victims to seek help and support.
4. **Community Empowerment**:
    - **Support Groups**: Advocate for more support groups for survivors and their families.
    - **Volunteer Programs**: Encourage community members to volunteer and support the cause.
5. **Proactive Measures**:
    - **Reporting Mechanisms**: Develop clear and accessible mechanisms for the community to report suspected human trafficking cases.
    - **Advocacy & Policy Change**: Advocate for stronger laws and policies to prevent and combat human trafficking.

We are confident that with your support, we can make a significant impact in our community and help eradicate human trafficking. Enclosed, please find detailed documentation of our past activities and the projected budget for the upcoming fiscal year.

We would be grateful for the opportunity to discuss our request further and explore ways in which we can collaborate to achieve our shared goals. Thank you for considering our request. We look forward to your positive response.

Sincerely,



Amy Young

Executive Director

Project Light Rowan

RIVERPARK
at Cooleemee Falls
"The Bullhole"

Park Entrance
645 Erwin Temple Ch. Rd.
Woodleaf, NC 27054

Park Hours
November – March
10:00 AM – 4:00 PM Fri-Sun
April – October
10:00 AM – 6:00 PM Wed – Sun

BOARD OF DIRECTORS
Steve Allred
Ron Bivins
Steve Corriher
Terry Greene
Ashley Honbarrier
Carolyn McManamy
Paul Moore
Caroline Moser
Joey Shore
Brian Williams

WEBSITE:
Cooleemee.org/RiverPark

PHONE:
336.284.6285

EMAIL:
riverpark@cooleemee.org

MAIL
135 S. Salisbury St.
Mocksville, NC 27028

February 25, 2025

Rowan County Board of Commissioners
130 West Innes St.
Salisbury, NC 28144

Dear Commissioners,

On behalf of the RiverPark at Cooleemee Falls Board of Directors, we respectfully request $15,000 in funding from the 2025-2026 Rowan County Budget for purposes of continuing to provide a safe and wholesome recreational facility for the citizens of Rowan County and our region. Your funding continues to be *incredibly* important, especially in the light of current inflation trends.

While there are other parks in Davie and Rowan Counties, there are none on the South Yadkin and no other parks with falling water. 55% of the land area of RiverPark is located in Rowan County and 45% in Davie County. And while the land is owned by the Town of Cooleemee, principal access is in Rowan County where parking, picnic shelters and restrooms are provided for the public.

Continuous improvement at Riverpark has brought increased attention from the public, and for special projects, funding from private sources. That said, *operations* funding provided by Rowan County continues to remain absolutely essential to the day-to-day functioning of the park and the attention to public safety that it demands.

Since reopening in 2021, the park now receives almost *50,000 visitors per year*, and often over *1,000 visitors per day on peak days*. It has been discovered - we are now a regional destination park. Nearly all visitors access the park through the developed portion, which lies solely in Rowan County. Gate fees enable us to employ staff and are charged April through October.

Historically Rowan County, Davie County and the Town of Cooleemee have been valuable partners by providing operational funding for the RiverPark each year. Even so, these contributions are not sufficient to adequately run this park without additional fundraising. It is vitally important for the Counties and the Town to participate in the ongoing operations of the park. Combined local government funding for 2024 was approximately 18% of the park operations budget.

Where we are today

- Visitors come from around the piedmont region and beyond
- RiverPark has begun to provide an economic impact to the area through tourism dollars
- Staffing has increased in the high season from 6 to 12 members to safely manage the park
- Gate fees (April-October) make staffing and security possible
- The increase in visitors demands an increase in maintenance and capital expenditures

Recent Projects

- New changing rooms alongside refurbished restroom building
- New ADA-friendly trail for alternate beach access
- Second picnic shelter with new picnic tables and grilling stations
- New Building for equipment (donated by Town of Cooleemee)
- New 4-passenger RTV and service UTV
- ADA-friendly canoe/kayak portage
- River condition awareness flag system
- Gate house at park entrance
- Service area gate and fencing
- Refurbishing of main shelter and new grilling stations

The Importance of Funding Beyond Gate Fees

Increased Operating Costs: Park employees need to be paid a competitive wage and operations need to support the impact of the increase in visitors. Entrance fees help offset the sharp increase in the park's expenses. Regardless, RiverPark operates on a shoestring budget with little room for unexpected expenses. Acts of nature, system failures and unexpected maintenance have eroded our fund balance. Seasonality and weather risks can have a serious impact on meeting our budget requirements.

Need for Professional Park Management: As a regional destination park, RiverPark requires full-time staff and needs professional management. The RiverPark board of directors was conceived to operate a small community park. The current demands on the board of directors in the day-to-day management of a regional destination park are significant.

Loss of government support: Funding can vary from year to year and typically only provides a portion of the annual budget. Any reduction in support levels will have major impacts on park operations. The loss of any funding is catastrophic.

We are extremely proud of our limited operating budget, and we are also proud of the community support we generate with our annual fundraiser. However, with the increased costs in maintaining the park, we desperately need Rowan County to continue its financial support for this park.

Your continuing support will allow Riverpark to increase its standards to that which a regional destination park demands for maintenance and public safety. We thank you for your consideration of this funding request and for your continuing support to make RiverPark a safe and wholesome recreational facility for the citizens of our region.

Sincerely,

Carolyn McManamy, President
RiverPark at Cooleemee Falls, Inc
Cc: Jim Greene, Rowan County Commissioner
Aaron Church, Rowan County Manager

ROWAN CREATES

Rowan Arts Council • Salisbury, NC

Be an original.™

Rowan County Finance Department
Attention: Samatha Rosenhaus
130 West Innes Street
Salisbury, NC 28144

Dear Rowan County Board of Commissioners,

The Rowan Arts Council respectfully requests $38,519 for FY 2025-2026, a 11.03% increase from FY 2024-2025's allocation of $34,692. Our North Carolina Arts Council Grassroots allocation, which includes a one-to-one dollar match requirement, is increasing 1.2% from $95,039 to $96,210 for FY 2025-2026. In the past, Rowan Arts Council utilized Rowan County ($34,462) and City of Salisbury ($56,250) funds to fulfill the matching requirement; however, for FY 2024-2025, we will have to utilize $4,327 from other funding sources to fulfill the match requirement. We are requesting additional funds from both Rowan County Board of Commissioners and Salisbury's City Council to meet the state's match requirement for FY 2025-2026.

Rowan County's recognition and continued support of the Rowan Arts Council allows for Rowan County to participate in the North Carolina Grassroots Grant and Federal Grant programs. North Carolina Grassroots Grants is a program through the North Carolina Department of Cultural Resources that designates state funding to County Partners in North Carolina. The Rowan Arts Council currently serves as Rowan County's Partner. Rowan Arts Council utilizes the state funding by granting 50% of funds ($47,520) to local arts organizations, municipalities, and nonprofits facilitating art to the public, 30% ($28,512) supports programming such as our new annual arts festival exclusively highlighting Rowan County artists and the biannual grant workshops for local artists and art organizations, and 20% ($19,242) supports operating costs of the agency.

For the requested county funds, Rowan Arts Council will utilize 80% ($30,815.20) to continue supporting arts and education programs in Rowan County. Specifically, the funds will support Waterworks' children's art classes, Piedmont Players' youth camps and youth productions, Salisbury Symphony's Afterschool Strings Program, and Lee Street Theater's Spotlight productions that engage local college students. County funds support the ability for school children to attend these facilities for arts education programming and field trips. Rowan Arts Council will follow the same practices regarding county funding established by Rowan County Tourism Development Authority (RCTDA) since FY 2012-2013. Finally, the remaining 20% ($7,704) will support programmatic and administrative costs of Rowan Arts Council.

Rowan Arts Council underwent some exciting administrative and programmatic changes throughout FY 2024-2025 in order to play a larger and more intentional role supporting the arts in Rowan County. While our partnership with RCTDA was fruitful, they have many essential duties outside of the strategic alliance with Rowan Arts Council, and the Rowan Arts Council's Board of Directors want to continue growing. As a result, the agency decided to restructure and reestablish itself as independent. The first step was Rowan Arts Council hiring a full-time employee to facilitate daily administration, implement programming,

develop a sustainability plan, steward new donors, and foster greater collaboration within the local arts community. Spencer Dixon, a Rowan County native, was hired as the Executive Director in October 2024. Before joining Rowan Arts Council, he spent six and half years working as the Grants Director of Family Crisis Council of Rowan where he completed all grant related duties including prospect research, writing, contract signing, and post-award management, oversaw program implementation such as electronic filing of 50b protective orders, and ensured compliance with all local, state, and federal grant guidelines.

In addition to adding a full-time staff member, Rowan Arts Council is establishing new programming to empower and support our local arts community. First, Rowan Arts Council is hosting its first annual Rowan Arts Festival on May 3, 2025 at the Salisbury Civic Center. The festival is a platform exclusively highlighting the incredible, wide-ranging artistic talent within Rowan County. All featured artists are being compensated for participating, and the event is free to the public. The festival is an opportunity not only for local artists to display their art, but also for community members to be exposed to art.

Second, Rowan Arts Council will provide two free grant workshops. The first workshop is for local art organizations and designed around Rowan Arts Council's annual grassroots grant application to develop organizations knowledge and ability to write grants not only to Rowan Arts Council, but also other funding sources. A second workshop will be held for individual artists seeking grants to support their work. The individual artist workshop is designed around the Art and Science Council's Artist Support Grants, a regional grant for artists in Cabarrus, Cleveland, Gaston, Lincoln, Mecklenburg, and Rowan County. The Artist Support grant program awards over $200,000 total each year; however, this resource has been vastly underutilized by Rowan County artists. For the current 2025 awards, only one artist in Rowan County applied to the program while Cabarrus had eight, Cleveland had three, Gaston had thirteen, Lincoln had two, and Mecklenburg had one hundred and eighty applicants.

Finally, the Rowan Arts Council is establishing quarterly networking and professional development events for local artists and art organizations. These events are designed to foster collaboration, increase knowledge of artistic resources, and provide additional opportunities for professional development. We are partnering with local art organizations, studios, and others to host networking events, panel discussions, and other events during the first month of every quarter starting in July 2025.

We understand that all county funds must be allocated with the common good in mind, and we believe that continued support of the Rowan Arts Council is an investment in Rowan County’s continued effort to provide a high quality of life for its citizens.

Thank you for your time and consideration.

Bill Greene
Board Chair
Rowan Arts Council

Spencer Dixon
Executive Director
Rowan Arts Council

ROWAN CHAMBER
Chamber of Commerce
Be an original.

February 24, 2025

Rowan County Finance Department
Samantha Rosenhaus
130 West Innes St.
Salisbury, NC 28144

Dear Rowan County Commissioners,

On behalf of the Rowan County Chamber of Commerce Board of Directors, thank you for your membership in the Chamber. Your investment helps support the local business community and our member programs and services. A copy of our 2025-2026 Strategic Plan is enclosed.

For 100 years, the Rowan Chamber has been serving the area business community. Our top priorities are Education, Transportation initiatives, and Workforce Development & Talent Attraction.

The Chamber also serves as the "front door" for Rowan County. In 2024, we handled over 20,000 inquiries from newcomers, existing businesses and residents seeking information about our area. We work in conjunction with our Gateway Partners on economic development and tourism related requests as well. Obviously, all of this has a tremendous impact on Rowan County's property tax base, sales tax collections and the overall economy.

We know the County has a tremendous interest in the economic development of the area and we appreciate your support. In your 2025-2026 fiscal year budget, we would respectfully request an investment of $ 8,300.00 that includes:

Membership dues	$3,500.00
Annual Gala Table	$1,500.00
Dragon Boat Team	$ 900.00
Power Cards	$ 400.00
Leadership Rowan Tuition	$2,000.00

Please do not hesitate to contact me if you require any additional information to process this request. I can be reached at 704.633.4221 or espalding@rowanchamber.com.

Sincerely,

Elaine Spalding, CCE
President

ROWAN CHAMBER
Chamber of Commerce
Be an original.

February 24, 2025

Rowan County Finance Department
Samantha Rosenhaus
130 West Innes St.
Salisbury, NC 28144

Dear Rowan County Commissioners,

Thank you for your interest in the Rowan Chamber's Minority Business Council. There are a number of successful Minority Business Councils within the chambers of commerce all across the country. We have a great group of local minority business leaders involved in the Rowan Chamber and have taken their ideas with examples from other chambers to develop our Action Plan (see below).

The City of Salisbury has provided $5,000 for the past four years. We would like to respectfully request $5,000 from Rowan County government for 2025-2026. The funding would enable the Chamber and local governments to provide much needed support for minority business firms.

Action Plan for Minority Business Council

a. Monthly meetings – Third Tues. @ 9 am
   i. Two minutes to promote your business
   ii. Attorney, CPA, Speaker ideas
   iii. Profile Successful Minority Businesses
b. Help existing min. biz – RCCC Small Biz seminars
c. Help entrepreneurial min. biz – RCCC one-on-one counseling
d. Work with RCCC, Livingstone, Catawba and Hood on student outreach
e. Minority Supplier Development Certifications
f. Minority Business Directory
g. Angel Fund
h. Meet & Greet – Sep/Oct
i. Minority Business of Year Award – establish criteria
j. Diversity Training
k. Mentor K-12 Students

Please do not hesitate to contact me if you require any additional information to process this request. I can be reached at 704.633.4221 or espalding@rowanchamber.com.

Sincerely,

Elaine Spalding

Elaine Spalding, CCE
President

ROWAN COUNTY RESCUE SQUAD

FY26 Budget

RCRS Board Approved on: 03/11/2025

Item#	Line	FY26 Proposed
403	Individual Contributions	$1,500.00
404	Insurance Reimbursement	$0.00
405	Millbridge Speedway	$1,000.00
406	Woodleaf Speedway	$0.00
407	NC Fuel Tax Refund	$1,000.00
407.15	NC Sales Tax Refund	$1,750.00
408.06	NC Dept of Health	$0.00
408.07	Ambulance Transportation	$0.00
408.1	Sale of Surplus	$0.00
409	Interest Income	$125.00
420	Rowan County Allocation	$578,500.00
422	Special Grants	$0.00
422.1	Wal-Mart Grant	$0.00
441	Drink Machine	$500.00
441.55	Salisbury Community Foundation	$0.00
441.6	Foundations-Other	$250.00
441.9	Corporate Donation	$1,500.00
442.1	Fund Raisers	$750.00
448.14	Faith 4th	$0.00
448.4	Lowes Motor Speedway	$1,500.00
460	Portrait Project	$95,000.00
471	Special Events Standby Coverage	$0.00
472	Building/room rental	$0.00
0	Misc Income	
	Fund Balance Transfer	$31,836.00
	Total Revenue	$715,211.00
801.5	Salary / Administrative	$50,000.00
802	Support Staff -3 24 Hr Positions	
802.06	Special Event Staff	$0.00
802.07	Rescue Support Staff	$346,896.00
802.1	FICA (7.65%)	$30,365.00
802.11	NC Unemployment Tax (0.06%)	$250.00
802.15	Employee Retirement (5%) -5% Payment for FT Employees	
802.2	Health Insurance -For 22 FT employees	
805	DOA Transport	$0.00
811	Benevolent Fund	$5,000.00
820	Professional Fees	$12,000.00
823	Food/Beverages/Rehab Total	

ROWAN COUNTY RESCUE SQUAD

FY26 Budget

RCRS Board Approved on: 03/11/2025

Item#	Line	FY26 Proposed
823.1	Drink Machine	$500.00
823.2	Meals	$1,200.00
823.3	Rehab	$1,500.00
824	Laundry / Linen	$100.00
825	Office Supplies	$1,750.00
825.5	Medical Supplies	$2,500.00
827	Bank Service Charges	$300.00
827.5	Service Charges	$100.00
827.6	Paypal Fees	$300.00
828	NC Sales Tax	$2,900.00
830.1	Telephone	$2,000.00
830.15	Internet Expense	$3,725.00
830.2	Radio Expense	$500.00
830.25	Radio Equipment-New	$0.00
831	Postage	$150.00
833	Insurance Total	
833.1	Insurance - Vehicle	$17,000.00
833.2	Insurance - Accident	$14,000.00
833.3	Insurance - Property/Equipment/Lia	$18,000.00
833.4	Insurance - Worker's Compensatio	$11,000.00
834.2	New Rescue Equipment	$10,000.00
834.3	Computer Equipment	$2,500.00
834.3	Rescue Equip-Spec Grants	$0.00
834.32	Speciality Rescue Equipment	$0.00
834.33	Capital Debt Service-New Trucks	$30,000.00
834.4	Equipment Purchases	$5,000.00
835	Utilities Station 91	$15,000.00
836	Janitoral Maintenance/supplies	$1,250.00
837	Bldg / Grounds Maint	$26,675.00
844	Out-Fit Lettering Equipment	$500.00
845	Equipment Repair	$6,000.00
846	Vehicle Repair	$15,000.00
846.5	Vehicle Maintenance Supplies	$1,000.00
847.1	Shop Tools	$250.00
848	Taxes and Licenses	$0.00
850	Printing	$0.00
851	Subscriptions	$7,000.00
854	Stipend Pay	$6,500.00
855	Oil / Gas / Fuel	$16,000.00
865	Training Registration	$1,500.00
865.02	Training Material/ Books	$500.00

ROWAN COUNTY RESCUE SQUAD

FY26 Budget

RCRS Board Approved on: 03/11/2025

Item#	Line	FY26 Proposed
865.5	Training Meals	$500.00
866	Travel-Lodging	$0.00
876	Protective Gear	$10,000.00
876.1	Uniforms	$5,000.00
880	Organizational Dues	$350.00
881	Awards	$500.00
881.5	Banquet	$1,000.00
884	Fundraising Expense	$30,000.00
885.15	Public Relations	$50.00
887	Memorials	$100.00
888.5	Penalties	$0.00
889	Interest Expense	$250.00
891	Returned Check	$750.00
	Total Expenses	$715,211.00
	Difference	$0.00

Rowan County Rescue Squad
1140 Julian Road
Salisbury, NC 28146
704-633-5405
rowanrescue.org

Rowan County Commissioners,

The Rowan County Rescue Squad would like to thank you for supporting our efforts in providing technical rescue and emergency medical services to Rowan County.

Responding to over 1000 calls for service in calendar year 2024, a nearly 20% increase from calendar year 2023, our department is a proven cornerstone of rescue response in Rowan County and a pivotal member of the Rowan County Task Force.

Growing requirements from OSFM and NCAREMS as well as within Rowan County our department has struggled to keep up financially. Our men and women work tirelessly to ensure our 25 pieces of apparatus are response ready and the thousands of pieces of rescue equipment on those apparatus are ready at a moment's notice. With decreasing funds in the last decade and inflation rising our department is working with an allocation less than that of 2012. The current response model and expectation is for our department to be a delivery service of rescue equipment to municipalities for technical rescues within Rowan County. This is a disservice to the countless hours our members have put into ensuring the Rowan County Rescue Squad is responding to emergencies within Rowan County with skilled, qualified and certified personnel. We are a department that plans to be part of Rowan County for another 75 years and wants to provide the highest quality service available. To us, this comes in the form of a rescue truck with 4 rescue technicians on board capable of handling any situation placed in their way. We are more than a delivery service with a driver's license. Our roster consists of some of the most capable rescue technicians in Rowan County and with proper backing we would be the top rescue squad in North Carolina.

In order for our department to succeed going forward, an investment into our employees is vital. The department is a cornerstone of the Rowan County Task Force and emergency response throughout Rowan county. It is imperative that the department is put in a position to continue to be an asset in our community. In Fy26, the Rowan County Rescue Squad is seeking additional funding to cover the need for a new heavy rescue truck, improve and expand staffing, and cover building maintenance.

Immediate needs:

New Heavy Rescue Truck:

Pierce Custom cab rescue with breathing air compressor quote- $1.5 million
FES conventional cab rescue with breathing air compressor- $800,000

Water Rescue Equipment:

$125,000 for new water and swiftwater rescue boats and gear

Rowan County Rescue Squad
1140 Julian Road
Salisbury, NC 28146
704-633-5405
rowanrescue.org

Staffing Needs:

$1,200,000 payroll

x2.5 our current payroll

Would ensure a full rescue staff on every emergency call

Building Needs:

St94 repairs $75,000

St91 Repairs- $250,000

Future Needs:

A financial plan to support growth annually

An emergency response model that grows with the community

Storage facility for our overflow of needed equipment

Updated training and learning facility

The Rowan County Rescue Squad was established over 74 years ago to fill the technical rescue needs in Rowan County. Our department responds to assist all Rowan County fire departments for technical rescues which include: traffic accidents with patients entrapped or pinned, high angle rescues, missing person searches, confined space, trench and structural collapse rescue, swift water rescue as well as assisting fire departments on scene of large fires.

Rowan County is growing and the Rowan County Rescue Squad intends to grow with it. The current budget does not reflect the growth within Rowan County in the last decade, without an adjustment future growth will be nonexistent for our department. The roles and responsibilities have grown for our department but the funding allocations have not reflected this. We ask that Rowan County consider at minimum a $100,000 increase in Rowan County's allocation to the department, but know without further substantial allocation increases our progress will be stagnant. The Rowan County Rescue Squad has a bright future and is dedicated to this community and is proud to serve alongside all Rowan County first responders..

Respectfully,

Robert Parnell

Chief, Rowan County Rescue Squad

Rowan County Rescue Squad
1140 Julian Road
Salisbury, NC 28146
704-633-5405
rowanrescue.org

Serving Rowan County since 1951

Specialize in technical rescue:

- High Angle Rescue
- Vehicle Rescue
- Water Rescue
- Agriculture Rescue
- Trench Rescue
- Structural Collapse Rescue
- Confined Space Rescue
- Lost Person rescues.
- North Carolina Association of Rescue and EMS certified

Provide Backup EMS services to the county

EMS coverage for community events

- Catawba Football and track events
- Livingston Football
- Millbridge Speedway
- Mountain bike races
- Cheerwine Festival
- Dragon Boat Race
- Funerals
- Parades
- Special event Coverages

Rehab and air bottle refills on all working structure fires

Cornerstone of the Special Operations Task Force

- Increased training requirements
- Active violence requirements

Assets:

- 2 stations
- 9 rescue vehicles
- 2 atvs
- 5 watercraft
- 4 specialized rescue trailers
- 2 Ambulances
- 1 lightower

Rowan County Rescue Squad
1140 Julian Road
Salisbury, NC 28146
704-633-5405
rowanrescue.org

Provides a training facility used by

- Rowan Rescue
  - Hosted Rowan County's first Structural Collapse class
  - Confined Space Classes
  - Technical Rescuer Classes
  - Active Violence Classes
  - Large Animal rescue class scheduled

- Special Operations Task Force
  - Salisbury FD
  - Kannapolis FD
  - Locke FD
- Rowan EMS
- Rowan Sheriff's Dept
  - House their Bearcat vehicle
  - Currently keep their Suv with the robot
  - 24/7 access
- NC State Highway Patrol
- Rowan Cabarrus Community College
  - Hold several classes a month
- Rowan Standards Committee
- Rowan Ameture Radio Society
- Red Cross Blood drives

Grants: (all applied for in the last 2 years)

- OSFM Rescue Grant- declined x2
- Woodson Grant- declined
- Blanch and Julian Grant- in process
- Nationwide Grant- grain bin rescue equipment
- 2023 discretionary grant- $150k in rescue equipment
- Duke Energy Grant- declined x2

Donations: (all received last 2 years with many more requested)

- James River Equipment- discounted grain bin rescue trailer
- Shoaf Precast- training props
- Lowes- training supplies
- Home Depot- training supplies
- Chandler Concrete- training supplies
- Cozart Lumber- training supplies
- Hughes Supply- discounted rescue equipment
- Blue Collar Cycles- 2 pallets of water

Rowan County Rescue Squad
1140 Julian Road
Salisbury, NC 28146
704-633-5405
rowanrescue.org

Fundraisers:

- Mail out (portrait project) $70-80k/yr
- Can Bins recycle >$200 each trip
- Pancake Dinner- $900

Response Highlights:

- Hurricane Helene
- Gold Hill Mine Shaft Rescues
- Parachuter stuck in 80 ft tree- Salisbury NC
- Numerous Missing person searches throughout North Carolina

Employees

- 2 part time slots
  - Recently went to $18-20/hr
    - With insufficient funds for full time personnel all staffing money was moved into part time
- Requirements: Technical Rescuer,
  - EMT (within a year),
  - Nims 100, 200, 700, 800, EVD,
  - Class B license
- Preferred Specialties:
  - High Angle Rescue
  - Passenger vehicle Rescue
  - Large Vehicle Rescue
  - Agricultural Rescue
  - Trench Rescue
  - Structural Collapse Rescue
  - Confined Space Rescue
  - Surface Water Rescue
  - Flood water Rescue
  - Swiftwater Rescue
  - Boat Operator

Over 1000 hours of unpaid training for all certifications

Job duties:

- Daily vehicle checks
- Check off equipment
- Clean Stations
- Yard Work
- Daily Training
- Respond to emergency calls
- input call reports

- Vehicle repairs
- Station repairs
- Admin duties
- Janitorial duties
- Public relations

Volunteer Members

- 60 members on the roster
- $10/call
- Over 1000 calls last year
  - Rely on volunteers to backfill ambulance on moveups
- Training and certification requirements drive away members
  - Same requirements as paid staff

Urgent needs

- Additional employees
  - 3 full time and 1 part time employee a day to cover rescue operations
    - $ 1,200,000 annually
- A heavy duty Rescue Truck
  - 1.5 million dollars new with several years wait
    - $300k/yr for 10 yr loan

Limiting Factors

- Rowan County CAD system
  - Is not conducive to rescue dispatches
  - RCRS is not put in the pecking order for EMS Calls
  - No adjustments have been made in 2 years to better this
- Funding sources
  - Grants and donations do not fund needed personnel
  - fy 25 allocation- $478,000
  - Fy2010 allocation- $412,198
    - $577,077 would be equivalent to 2010 allocation today
      - Inflation of %40 -consumer price index
    - Does not accommodate rising cost of rescue equipment and protective gear
  - Loss of Ambulance income- removed by county
  - Loss of United Way income- changed donation structure
  - Loss of $35,000 used to supplement an Emergency Management Position

Rowan County Rescue Squad
1140 Julian Road
Salisbury, NC 28146
704-633-5405
rowanrescue.org

Calls Feb 16- Mar2

10 Missing Person Searches
5 Working Fires
3 High mechanism MVA
1 Traffic Accident w injury
9 Traffic Accident with Pin In
4 Event standby
    2 training fires
    1 polar plunge
    1 mountain bike race
5 EMS moveups
1 Hazmat response
1 Wilderness rescue
1 water rescue
1 assist SPD with lightower delivery
1 Mobile air supply use
    -filling a FD's air cascade system
2 Confined space rescues

Roster Certifications:

35 EMTS
4 Paramedics
39 Technical Rescuers
20 TR Agriculture techs
26 TR Vehicle techs
18 Confined Space Rescuers
17 Trench Rescuers
19 Structural Collapse Rescuers
21 Swiftwater Techs
21 Wilderness Rescue Techs
25 Firefighters

Crosby Scholars
For college. For life.

February 28, 2025

Rowan County Board of Commissioners
c/o Rowan County Finance Department
130 West Innes Street
Salisbury, NC 28144

Subject: Funding Request for Rowan Crosby Scholars – Fiscal Year 2025-2026

Dear Rowan County Board of Commissioners,

I am writing to respectfully request funding in the amount of $5,500 for the Rowan Crosby Scholars program for the fiscal year 2025-2026. We greatly appreciate the support Rowan County has provided in previous years, which has been instrumental in ensuring that local students have access to critical college and career readiness programming.

Rowan Crosby Scholars serves public school students in grades 6-12, providing them and their families with resources and support to navigate the path to postsecondary education and career success. Since our inception in 2013, we have served over 9,600 students, offering comprehensive college and career planning services, including:

- **1:1 College Advising & Financial Aid Support:** Over 1,590 seniors have received personalized college coaching, with more than 40% being first-generation college students.
- **Scholarships & Last Dollar Grants:** Since 2016, we have awarded over $1.3 million in scholarships and need-based grants, making higher education more attainable.
- **College & Career Readiness Programming:** Through workshops, college tours, career exploration activities, and leadership opportunities, our students are gaining essential skills for success beyond high school.
- **Community Engagement & Volunteerism:** Our students have collectively recorded over 111,000 hours of community service, demonstrating their commitment to giving back.

The requested funding will help cover programming costs, including workshops, college tours, career exploration initiatives, and student support services. Our program continues to evolve to meet the needs of Rowan County students, ensuring they have the tools and guidance necessary to succeed in an ever-changing educational and workforce landscape.

We deeply value Rowan County's partnership in this work and appreciate your consideration of our request. If additional information is needed, I would be happy to provide further details or meet to discuss our program's impact and future goals.

Sincerely,

Jessica Vess

Jessica Vess
Executive Director
Rowan Crosby Scholars Community Partnership

Crosby Scholars is audited annually through our affiliation with Goodwill Industries of Northwest North Carolina, Inc.

ROWANEDC
PARTNERSHIP for ECONOMIC DEVELOPMENT
SALISBURY, NC
Be an original.

February 28, 2025

The Honorable Greg Edds
Chairman, Rowan County Board of Commissioners
Via email to: Anna Bumgarner, Finance Director
130 W. Innes St.
Salisbury, NC 28144

RE: Funding Request of the Economic Development Council for Fiscal Year 2025-26

Dear Chairman Edds,

On behalf of the Rowan EDC, I'd like to thank you and your fellow members of the Rowan County Board of Commissioners for your outstanding support of our organization. We have been able to accomplish much in moving the economy of Rowan County together.

We would like to continue those efforts to bring greater prosperity to all residents of Rowan County and so are respectfully requesting that you appropriate $608,000 to this effort. This is the same level of funding that you currently provide.

In the past, you have also provided a separate allocation for Rowan County's participation in the Charlotte Regional Business Alliance and we ask that you fund that in the amount of $45,000.

Your past support of the Rowan EDC has yielded a positive return on investment. In the past year, we have worked to recruit new businesses like Rebel Stork, Ever Home Plastics, and Pactiv Evergreen. Existing businesses who expanded include Amrep, Frito Lay, Westlake Royal Building Products, Innospec and Altec. Together these accounted for 276 new jobs and $41 million in new capital investment.

Since forming the Forward Rowan public-private partnership five years, we have secured 2,805 new jobs and over $1 billion in new investment. Employment is the highest we have experienced since 2007 and average wages in the county reached $54,000. We continued to see strong demand for spec building development that will bear much fruit in the near future.

We continue to seek private sector funding for our efforts that diversifies our funding streams, reduces our reliance on government funding and brings an important stakeholder to the effort. This public-private partnership has had a positive impact on reducing poverty, increasing prosperity and improving the quality of life in Rowan County.

We hope that you agree that your investment in our organization is worthy of your continued support. We would be happy to answer any questions at a future Commission meeting and go into greater detail about our activities and programs. We look forward to continuing to work with you to bring economic prosperity to Rowan County.

Sincerely,



Rod Crider
President & CEO

cc: Aaron Church, County Manager
Anna Bumgarner, Finance Director

ROWAN MUSEUM

PROPERTIES MANAGED
1766 Michael Brown House
1840 Woodson - Valentine House
1847 Setzer Schoolhouse
1857 Third Rowan County Courthouse
1903 China Grove Roller Mill

BOARD OF DIRECTORS
John Basinger, President
Lenna Abramowski, Vice President
Terri Myers, Secretary
Larry Brown, Treasurer
Sierra Barger
Doug Glasgow
Ben Fisher
Joy Fisher
Cory Freeze
Judy Hinre
Evan Hunt
John Kesler
Anne Marie Morris
James Miller
Mary Pounds
Janet Pym
Norman Rhein
Sandra Rookes
Angela Thompson
Crystal Wagoner

STAFF
Aaron Kepley
Executive Director

Tricia Creel
Education Coordinator

Mimi Apple
Curator

John Gladley
Events & Rental Coordinator

March 3, 2025

Chairman Greg Edds
Rowan County Commission
130 West Innes Street
Salisbury, NC 28144

RE: Budget Appropriation for the Rowan Museum, Inc.

Dear Mr. Chairman and Commissioners:

The Rowan Museum just completed our 71st year of service to this community, and again experienced unexpected changes. With new leadership and dedicated board members, we are developing new partnerships and bolstering older affiliations with local organizations to create better educational opportunities. We ask for your gracious consideration of $25,000.00, the usual amount the commission provides the museum, to meet our budget.

The Board of Directors of the Museum is truly grateful for your previous support in 2024 which helped supplement our educational programming. We created custom programming to reinforce our school system partnership and meet the needs of local educators. From walking tours of Salisbury to new specialized tours of the Old Stone House, we made sure that our programming meets educational standards. We brought local history into schools which could not otherwise could not visit us. By altering our summer history camp format, we were able to accommodate parents' busy schedules and increase attendance. We now provide the tours of the Setzer School as one of our additional sites. The lesson of the last 12 months is adaptation, and these changes allowed museum visitation to rise to pre-pandemic levels.

With all this in mind, the museum's board and staff humbly request $25,000.00 to continue our work and supply the best programming possible, specifically for Rowan County students.

Thank you for your consideration and the great work you all do for our county.

ROWAN MUSEUM INCORPORATED
202 North Main Street
Salisbury, North Carolina 28144
Telephone 7046139946
office@rowanmuseum.org
www.rowanmuseum.org

Aaron Kepley
Executive Director
Rowan Museum Inc.

2025 MAR 3 AM 10:29:38

ANN HATCHETT
PRESIDENT OF DIRECTORS BOARD

Rowan Vocational Opportunities, Inc.
Rowan-Cabarrus

GARY YELTON
EXECUTIVE DIRECTOR

February 3, 2025

Rowan County Finance Department
Attention: Samantha Rosenhaus
130 West Innes Street
Salisbury, NC 28144

Subject: 2025-2026 Funding

Dear Ms. Rosenhaus:

On behalf of the consumers, staff and Board of Directors of Rowan Vocational Opportunities, Inc. (RVO), I would like to thank you and the Rowan County Board of Commissioners for your support of Rowan Vocational Opportunities, Inc. As you know, Rowan Vocational Opportunities is a mental health facility serving approximately 165 intellectually and developmentally disabled adults, ages 18 to 83. RVO is proud to have been serving the Rowan County community since 1966.

The biggest barrier facing our clients who attend the programs offered by RVO is transportation. In the past, the Commissioners have funded RVO at a rate of $66,532 per year to help offset transportation costs. As you know, recent inflation has resulted in price and wage increases that have in turn increased transportation costs for our consumers. Rowan Vocational works closely with Rowan Transit to maximize the County's resources any way possible, helping to lower our per mile charge. Rowan Transit and the County have helped Rowan Vocational by using grant funding to help offset the transportation expenses incurred by our clients. Also, RVO is in a growth mode taking on new clients as they transition from high school, the SOAR program or by moving into the area. RVOs' transportation costs are approximately $400,000 per year. RVO has maintained a low minimal fee it charges clients for transportation. That fee has been the same low price for many years with RVO absorbing several transportation cost increases. RVO has been reluctant to pass along any increase in transportation costs to our clients. However, if prices continue to rise, RVO will most likely have to increase the client transportation fee it charges some consumers for transportation. Therefore, we are asking for an increase in our funding from Rowan County this upcoming fiscal year. Our request for the 2025-2026 fiscal year is $85,000.

I appreciate any consideration provided by the Rowan County Board of Commissioners. Rowan Vocational Opportunities will continue to provide excellent services and programing to Rowan County citizens with intellectual and developmental disabilities. We must also mention that the personnel and drivers at Rowan Transit have always provided great care for our clients who ride the RTS vans. We greatly appreciate their professionalism and kindness. Please know Rowan Vocational Opportunities' number one priority is the success of our clients at home, at work and in the community in which they live.

I invite you to visit our facility at any time to witness the wonderful opportunities being provided to our clients. On behalf of Rowan Vocational Opportunities' Board of Directors, staff and consumers, I would like to express our sincere thanks for your consideration and support.

Sincerely,

Gary Yelton
Executive Director

2728 Old Concord Road • Salisbury, North Carolina 28146 • Telephone (704) 633-6223 • Fax (704) 633-6224
a non-profit organization accredited by the COMMISSION ON ACCREDITATION OF REHABILITATION FACILITIES

Rowan County Board of Commissioners
130 E. Innes St.
Salisbury, NC 28144

March 4, 2025

Dear Rowan County Board of Commissioners:

I hope you're doing well. I am reaching out on behalf of Rowan County Crime Stoppers to request the county's generous support once again with a $2,000 donation to our Crime Stoppers program.

Your contributions directly help us provide rewards for anonymous tips that assist law enforcement in solving crime and keeping our community safe. With continued support, we can expand public awareness, enhance crime prevention efforts, and ensure that citizens feel empowered to report criminal activity without fear.

We sincerely appreciate the county's past generosity and hope we can count on your support again this year. Please let us know if you need any additional information or if there are any formal steps we should take to facilitate this request.

Thank you for your time and consideration. We truly value your partnership in making our community a safer place.

Best Regards,

Ken Deal, President
Rowan County Crime Stoppers

Saving Grace Farm
725 Jackson Road
Salisbury, NC 28146
(704) 209-6577 office
(704) 603-3022 fax
www.savinggracefarm.com

March 2, 2025

Dear Rowan County Commissioners,

Saving Grace Farm is a 501(c)3 non-profit organization that offers Equine Assisted Services for people with special needs, disabilities, youth at-risk, seniors, veterans, and those who have experienced trauma. Our hope is to improve the quality of life of those around us through equine assisted services in a way that improves the community as a whole. The center is accredited through PATH (Professional Association of Therapeutic Horsemanship) International. PATH Intl. provides stringent standards for safety and practice in all equine assisted activities and therapies. Out of the over 800 centers in the world today, approximately 200 of them have received this elite status.

The organization offers three primary programs: Therapeutic Horsemanship, Equine Facilitated Psychotherapy, and Equine Assisted Learning.

Therapeutic riding and horsemanship lessons are offered for people with special needs and disabilities, youth at-risk, and those who have experienced trauma, ages 4 and up. Horseback riding offers a variety of benefits in physical, emotional, social, educational, and mental health. The movement of the horse emulates human walk and can help build torso strength, encourage balance, and improve trunk control. The movement also stimulates the rider's sensory system and can calm riders or encourage them to be more engaged and focused. Benefits range from increased communication to increased physical strength and capacity of motor control.

Equine Facilitated Psychotherapy (EFP) is defined as an interactive process in which a licensed mental health professional working with an appropriately credentialed equine professional, partners with suitable equine(s) to address psychotherapy goals set forth by the mental health professional and the client. The equine is a critical partner in EFP because they have highly sensitive prey instincts that cause them to recognize and react to human body language, emotion, and energy. Their natural instincts are often to react to human emotions, and as such they provide immediate biofeedback to the client's current state of mind. If the client comes into a session anxious, the horse will respond and react to this behavior which allows it to be addressed. When the client works through that anxiety and relaxes, the response from the equine is an immediate and visual change in their behavior. This allows discussion of the situation and sets the stage for the therapist to teach life and coping skills in the moment, so that the client can practically apply the tools they are learning. This method has been proven to be effective for adults and children and has had great success with Veterans with PTSD.

Equine Facilitated Learning involves utilizing the interactions and riding activities with the horses to reinforce and strengthen educational goals and life skills. Using the rhythmic movement of riding to help participants focus, instructors can introduce or reinforce skills such as reading, mathematics, communication, self-awareness, strategic thinking, etc.

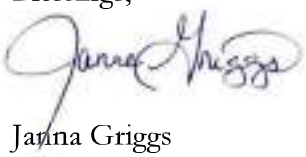
For the past three years Saving Grace Farm has experienced waiting lists during peak seasons for Mental Health and Therapeutic Horsemanship programs. We are currently serving between 40-60 clients per week but would like to increase our capacity in all programs, and through recent additions of office space we are making progress toward that goal. However, scholarships/assistance for the programs is an ever growing need.

We currently have an in-house Scholarship program, called the Lillie Edwards Memorial Scholarship, to allocate funds for moderate to low-income families who apply for services. Saving Grace Farm receives dozens of requests each year for clients who are unable to receive Equine Assisted Services without some type of assistance. For many, their differing abilities, or their financial situations, do not allow them to participate in typical therapy, sports, or therapeutic activities. Unfortunately, insurance does not cover all services or underpays for the services rendered. As you are aware, the cost of everything has risen and continues to rise, making it more challenging each year to fund these therapies for people who are uninsured or underinsured.

We would like to request funding for the Lillie Edwards Memorial Scholarship Fund to be used toward Therapeutic Horsemanship and Equine Facilitated Psychotherapy to help us continue to serve and increase capacity. Saving Grace Farm offers free Equine Facilitated Psychotherapy to EMS personnel and Veterans and a sliding scale for others to help make the program affordable. Unfortunately, not all insurances cover these services, and some individuals have high coinsurance or copays.

Please consider helping us bridge the gap by contributing $5,500 toward Equine Assisted Services for citizens of Rowan County. It costs approximately $130-$150 per hour to provide these services. By combining funds from donations, fundraising events, funds from the County and grant foundations, a contribution of $5,500 could be stretched to provide 90 or more hours of therapeutic sessions to these families. It has always been our goal to never turn anyone away due to financial limitations. Thank you so much for your time and consideration of this matter. Please contact me with any questions you may have, janna@savinggracefarm.com or 704-209-6577.

Blessings,



Janna Griggs
Executive Director, Saving Grace Farm

United Way

Rowan County United Way

BOARD OF DIRECTORS

Jim Behmer
President

Micah Ennis
Vice-President

Melonie Thompson
Vice-President
Community Impact

Kaisha Brown
Vice-President
Public Relations

Mark Lewis
Secretary/Treasurer

Jenny Lee
Executive Director

MEMBERS

Kevin Auten
Gwin Barr
Dr. Andrea Baumer
Kendra Bowman
Graham Corriher
Jennifer Corriher
Joe Crapster
Rod Crider
Desiree Dunston
Alyssa Harris
Bob Honeycutt
Dr. David Nelson
Michelle Patterson
Eric Slipp
Dr. Andrew Smith
Brian Smith
Elaine Spalding
David Whisenant
Jonathan Williams
Dr. Kelly Withers
Chanaka Yatawara

February 28th, 2025

Rowan County Finance Department
Attn: Samantha Rosenhaus
130 W. Innes Street
Salisbury, NC 28144

Rowan County Board of Commissioners,

First, I would like to thank you all for your past support of Rowan County United Way's Day of Caring. We are truly grateful for the County's steadfast support and willingness to fund this event that plays such an important role in our community.

We are grateful last year's $3,000, but this year we are taking on more projects all throughout the county than in previous years. This increased number of projects, combined with the rising cost of supplies and materials, means we require more funding to make this event a success. **As such, we are requesting $5,000 from the County. This amount will enable us to utilize volunteers who have a desire to support the needs of the community members who benefit the most.** Accepting more projects ensures that more Rowan County residents, students, and nonprofit organizations receive the help they need to fulfill their potential.

Day of Caring continues to grow, providing vital capital projects for nonprofits, qualified, low-income homeowners, and Rowan County schools. This event strengthens our entire community by bringing business and community leaders together with those who are most vulnerable. The complexity and cost of these jobs has grown and the in-kind labor, materials, and equipment exceeded more than **$174,000** last year. Through our strong partnerships, we have managed to leverage our resources to obtain the required materials and labor to ensure these important projects can be completed.

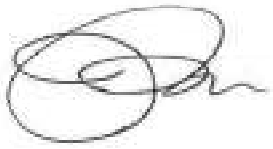
Many agencies and schools in Rowan County would not get these necessary projects and repairs done if it were not for Day of Caring and our volunteers. Repairs to their facilities and schools, as well as projects that benefit their clients and students, make it easier for these organizations to align their financial resources to address their communities' critical needs.

In partnership with Rufty Holmes Senior Center and Salisbury Community Development Corporation, the Day of Caring committee also provides safe and healthy housing repairs for low-income Rowan County homeowners. Many of our elderly, veterans, and families with children are placed in a position of making difficult choices between paying for home repairs/maintenance or pay for food, clothing, and medications. We secure volunteers and resources to provide wheelchair ramps, grab bars, or other repairs that ensure homeowners remain safe, warm, and dry, and can remain in their homes and live with dignity.

The Assessment Team, including a County employee, will continue to lead this endeavor and assist the site managers with any additional needs. All of which our volunteers have shared their time and talents for many years and believe in the lasting benefits of Day of Caring.

Thank you for consideration of this request, and please let us know if you have any questions.

Sincerely,



Jenny Lee, MSW
Executive Director

MEALS on WHEELS ROWAN

PO Box 1914
Salisbury, NC 28145
704-633-0352 | www.mowrowan.org

February 27, 2025

Dear Rowan County Commissioners,

Thank you for the 2024-2025 allocation to our Home-Delivered Meals Program. Your budget allocation enabled us to provide full meal cost subsidies to 39 meal participants for one year.

Through our Home-Delivered Meals and Grocery Program, Meals on Wheels Rowan delivered 92,127 nutritious meals to homebound seniors in Rowan County in 2024. Our programs improve a seniors' quality of life, resulting in better nutrition, health, and mental health outcomes, empowering participants to maintain their dignity and independence while aging.

Staying at home offers significant cost savings to the client and the community. The cost of moving into a skilled nursing or assisted living community is often billed to Medicare and Medicaid. With a rapidly increasing senior population in Rowan County, skilled nursing homes and assisted living communities are at capacity, and options for low-income individuals are sparse. By providing consistent access to nutritious food, social connections, and resources, we enable participants to remain in their own homes.

In November 2024, we absorbed 41 Rowan County clients from the Mobile Meals program, formerly at Unity United Methodist Church in Kannapolis. Mobile Meals served approximately 60 free meals each weekday in Rowan, Cabarrus, and Iredell counties. Mobile Meals notified us in September 2024 that they would cease operation in November, creating an urgent need to support their clients. On November 4th, we absorbed 41 of their Rowan County clients, established a new meal pick-up site, hired a new site coordinator, and created four new meal delivery routes. To ease the transition, we will provide free meals to their clients until May 2025. These additional clients have added $91,700 in meal and staffing costs to our annual budget.

Over 1,000 dedicated volunteers deliver nutritious meals to homebound seniors each weekday. In 2024, our budgeted capacity was 325 clients served each day. With the addition of Mobile Meals clients, we have exceeded this threshold. In 2025, we raised our capacity to serve up to 350 participants each weekday. Our 2025 budget also includes free meals for 125 participants at one time. The cost to provide the Home-Delivered Meals Program is $12.80 per meal. Approximately 97% of our clients require a meal cost subsidy ranging from 20%-100% of the meal program cost, paying an average of $2.60 per meal.

Funding for our Home-Delivered Meals program comes from grants, contributions, and fundraising efforts. On behalf of the 532 homebound seniors served in 2024, we respectfully request **$163,541**, or 10% of the budgeted cost of providing nutritious food and meals to Rowan County seniors. Your support enables seniors to stay healthy and independent in their homes. We appreciate your consideration.

Sincerely,

Tracy Smith
President

Alexandra Fisher
Executive Director

Vaya Health
200 Ridgefield Court, Suite 206
Asheville, NC 28806
1-800-893-6246
www.vayahealth.com

March 24, 2025

Rowan County Board of Commissioners
Aaron Church, County Manager
130 W. Innes Street
Salisbury NC 28144

RE: County Maintenance of Effort (MOE) Funding

Dear Mr. Church:

In anticipation of your county's budget preparation for the 2025-2026 state fiscal year (FY26), Vaya Health is formally requesting allocation of the annual Maintenance of Effort (MOE) funding required by N.C. Gen. Stat. § 122C-115(d) for use in serving eligible residents of your county who have mental health, intellectual/ developmental disability and substance use (MH/IDD/SU) needs. We hope this request proves timely and helpful to you during this process.

FY 2025-2026 MOE FUNDING REQUEST: $492,000.00

Pursuant to Chapter 122C of the North Carolina General Statutes and contracts with the NC Department of Health and Human Services, Vaya Health is the local government entity responsible for management and oversight of all county, state and federally-funded MH/IDD/SU services in our catchment area. This request is to continue the county MOE funding required by N.C. Gen. Stat. § 122C-115(d), which is used, along with the limited Single Stream funds allocated to Vaya by the N.C. General Assembly, to help provide MH/IDD/SU services to people who do not have insurance or who are not eligible for Medicaid.

The Vaya Health Board of Directors and you, as Boards of Commissioners, have promoted a public approach to the stewardship of MH/IDD/SUD funds with the NC General Assembly. As a public agency, Vaya Health is able to work in collaboration with county departments of social services, juvenile justice, hospitals, and other health and human service agencies to promote

Vaya Health
200 Ridgefield Court, Suite 206
Asheville, NC 28806
1-800-893-6246
www.vayahealth.com

the most efficient and effective use of Medicaid, state and county funds to the individuals we mutually serve.

Vaya Health continues to focus on building stronger relationships with hospital systems, health departments and the medical community in our region to further the integration of physical and behavioral healthcare and improve the treatment of co-occurring physical and MH/IDD/SUD conditions.

We respectfully request your support in continuing to fund the annual MOE contribution and welcome the opportunity to discuss how these funds support the behavioral health needs of your county. After your Board of County Commissioners has approved this annual contribution in the FY26 budget, we request that you complete and return the attached MOE Allocation Acknowledgement so that we can ensure alignment with Vaya Health's proposed FY26 budget.

If you need additional information, or have any questions, please contact myself at Larry.Hill@vayahealth.com, Brian Shuping, VP of Community Relations, at Brian.Shuping@vayahealth.com, or Donald Reuss, VP Behavioral Health and I/DD Network Operations, at Donald.Reuss@vayahealth.com

Sincerely,

Larry Hill
Executive VP and Chief Financial Officer
Larry.Hill@vayahealth.com
(828) 225-2785, Ext. 4734

cc: Tracy Hayes, Area Director & Chief Executive Officer
Donald Reuss, VP Behavioral Health and I/DD Network
Brian Shuping, VP of Community Relations
Frank Jurovich, Associate General Counsel

RUFTY-HOLMES
SENIOR CENTER

Serving Rowan County, NC Older Adults

www.ruftyholmes.org 1120 S. MLK Jr. Ave, Salisbury, NC 704-216-7714

February 10, 2025

Rowan County Finance Department
Attention: Samantha Rosenhaus
130 W. Innes St.
Salisbury, NC 28144

Dear Rowan County Commissioners,

Thank you for allowing us to submit a request for funding for the fiscal year 2025-26. This funding will enable Rufty-Holmes Senior Center (RHSC) to continue providing services to the aging citizens of Rowan County. We appreciate the support and collaboration of the Rowan County Board of Commissioners and staff in helping older adults with resources to age in place while maintaining healthy living options.

We are extremely grateful for the annual funding of $123,980.00 for the 2024-25 fiscal year. We respectfully request an increase in support of $20,000, for a total of $143,980.00 in county allocations for the fiscal year 2025-26. The costs of our services have increased, particularly our congregate meals costs. We run six meal sites within Rowan County that serve an average of 150 adults a day with food, activity, socialization, and programming. We have changed a couple of lunch sites to accommodate additional seniors. This year we have increased our lunch site attendance by 30% due to the change of the local food vendor. Additionally, we hold a weekly congregate meal at the Senior Center, and every other week we host a Latino Lunch Club.

The older adult population of Rowan County continues to grow, and as you are aware is the largest growing population in the county, state, and country. RHSC provided services to over 3,000 unduplicated Rowan County older adults last fiscal year, with usage increasing to pre-pandemic levels. Every Monday we provide services to an average of 276 aging adults at the center and 150 additional aging adults at our congregate meal sites. We partner with the city, county, and several nonprofits to coordinate services and assistance for older citizens, helping them to age in place.

For 37 years, RHSC has served this community to provide necessary programs and services for older adults. Our Center's Board and Staff work hard to leverage other public and private support to operate senior programs on behalf of the county.

Please see attached our current budget and Annual Report. If you require further information, please let us know. Thank you for considering our request.

Gratefully,

Heather Kincel

Heather Kincel, Executive Director

April 2, 2025

The Honorable Greg Edds
Chairman, Rowan County Board of Commissioners
Via email to: Lisa Bevis, Assistant Finance Director
130 W. Innes St.
Salisbury, NC 28144

RE: Funding Request of the Economic Development Commission for Fiscal Year 2025-26

Dear Chairman Edds,

On behalf of Your Rowan Task Force, I would like to thank you and your fellow members of the Rowan County Board of Commissioners for your outstanding support of the Your Rowan initiative. We originally formed six years ago to combat the negative perceptions being perpetuated through the internet, social media and other digital channels.

The initiative was originally funded by the Rowan County Board of Commissioners in the amount of $80,000 our task force was formed to select an agency to develop a marketing strategy and oversee its execution. Ultimately, we chose Miller Davis for this purpose and the group has met monthly to provide input and oversight.

I am pleased to say the effort has been a resounding success. Public perceptions have improved, outdated negative images of the county have been erased and we are enjoying growth in visitors, residents and businesses

Here are a few statistics that point to the program's success:

- **412,528+** Unique Visitors to YourRowan.com
- **452** Blogs Written about all aspects of Rowan County
- **150,127+** Views of these Blogs
- **12,432+** Images Uploaded to the Internet
- **185** Videos Created Promoting all aspects of Rowan County
- **188,654** Views of these Videos
- **920,917** Impressions on Digital Channel Platforms (Facebook, Instagram, Twitter, TikTok & LinkedIN)
- **5,817,248** Impressions from Google Grant marketing efforts
- **251,000+** eMails Sent

Since your original allocation, the annual amount budgeted by the Board of Commissioners decreased to $50,000 per year. The Rowan EDC has supplemented the budget by devoting $60,000 Google Adword budget to Your Rowan and approximately $25,000 of the EDC's talent attraction budget also supports the initiative. Miller Davis has also supplemented Your Rowan with in-kind contributions in the amount of $30,000 annually. That totals over $165,000 spent each year to promote Rowan County.

As you can see from the above documentation, your past support of Your Rowan has yielded a valuable return on investment. It serves effectively as the county's public relations and marketing department which so many other counties fund as a separate department. Because of the collaborative efforts of many with a shared interest, we reduce costs and maximize impact for all involved. That said, we feel the effort needs to be funded at a greater level to reach more people and provide additional content. For that reason, we would like to ask you to increase your support to $100,000 annually, or a $20,000 increase above the 2024-25 allocation.

We hope that you agree that your investment in Your Rowan is worthy of your continued support. We would be happy to answer any questions at a future Commission meeting and go into greater detail about our activities and programs. We look forward to continuing to work with you to improve the image and perceptions of our great county.

Sincerely,

Rod Crider
President & CEO

cc: Aaron Church, County Manager

Rowan Helping Ministries

Putting God's Love Into Action

226 North Long Street Salisbury, NC 28144-5049
Telephone 704-637-6838
Fax 704-637-9364
www.rowanhelpingministries.org

BOARD OF DIRECTORS

OFFICERS

Mr. Matthew Marsh
Chair

Mrs. Lisa Queen Sechrest
Vice-Chair

Mr. R. Kyle Mitchell
Treasurer

Ms. Sheila A. Prevatte
Secretary

BOARD MEMBERS

Mrs. Tameka M. Brown
Mr. Phillip Conrad
Mr. John Klaver
Mrs. Maria D. Lowder
Mr. Daniel Matangira
Mr. Dennis L. McCoy
Ms. Sabra Cope Mills
Mrs. Libby Post
Mr. W. Marlowe Rary II
Mrs. Patricia "P.J." Ricks
Mr. Dennis L. Rivers
Mrs. Kyna S. Grubb
Executive Director

February 23, 2025

Rowan County Commission
Rowan County Finance Department
130 West Innes St.
Salisbury, NC 28144

Dear Rowan County Commissioners,

Homelessness is a community-wide issue that affects public health, safety, and economic stability in our Rowan County community. Unsheltered individuals—those living in vehicles, encampments, abandoned buildings, or other places unsuitable for human habitation—face extreme risks, while the strain on our emergency services, healthcare providers, and law enforcement continues to grow. Addressing this challenge requires a proactive, coordinated approach focused on outreach, engagement, and long-term solutions.

Rowan Helping Ministries' Street Outreach Program is a critical part of this response. Through direct engagement, our team connects unsheltered individuals to emergency shelter, medical care, mental health and substance use treatment, and stable housing. By meeting people where they are, we help them navigate complex systems and take the first steps toward rebuilding their lives.

Since the Rowan County Homeless Task Force expanded its outreach in 2020, we have worked closely with community partners—including the Salisbury Police Department, the Rowan County Health Department, Code Enforcement, and the Rowan County Drug Task Force's Opioid Response Team—to improve outcomes for those experiencing homelessness. To further strengthen these efforts, we created the Outreach to Housing Coordinator position to lead and coordinate outreach activities. This role has been instrumental in building trust, providing case management, and connecting individuals with the life-changing resources they need to exit homelessness. In FY 2023-2024, we engaged 224 individuals through this program.

Despite these efforts, the need for outreach services continues to grow. The 2024 Point-In-Time Count recorded 162 individuals experiencing homelessness in Rowan County, an increase from 156 in 2023. Many of those we serve struggle with mental health conditions (21%), substance use disorders (14%), chronic health conditions, and

Rowan Helping Ministries

Putting God's Love Into Action

226 North Long Street Salisbury, NC 28144-5049

Telephone 704-637-6838
Fax 704-637-9364
www.rowanhelpingministries.org

BOARD OF DIRECTORS

OFFICERS

Mr. Matthew Marsh
Chair

Mrs. Lisa Queen Sechrest
Vice-Chair

Mr. R. Kyle Mitchell
Treasurer

Ms. Sheila A. Prevatte
Secretary

BOARD MEMBERS

Mrs. Tameka M. Brown

Mr. Phillip Conrad

Mr. John Klaver

Mrs. Maria D. Lowder

Mr. Daniel Matangira

Mr. Dennis L. McCoy

Ms. Sabra Cope Mills

Mrs. Libby Post

Mr. W. Marlowe Rary II

Mrs. Patricia "P.J." Ricks

Mr. Dennis L. Rivers

Mrs. Kyna S. Grubb
Executive Director

disabilities (29%). Without intervention, they remain at risk of prolonged homelessness, declining physical and mental health, and further economic hardship.

To sustain and expand these life-changing efforts, Rowan Helping Ministries is requesting $20,000 to support the salary of our Outreach to Housing Coordinator, ensuring that street outreach services continue reaching our community's most vulnerable residents. This funding will allow us to:

- Maintain consistent outreach to unsheltered individuals, providing access to emergency shelter, housing opportunities, and essential services.
- Connect individuals with healthcare providers, substance use and mental health treatment programs, and job training resources.
- Assist individuals in obtaining identification documents, such as birth certificates and state-issued IDs, which are critical for securing employment, benefits, and housing.
- Reduce the burden on emergency services by addressing the needs of unsheltered individuals before they result in costly hospitalizations or law enforcement interventions.

With this funding, we anticipate engaging approximately 225 individuals in 2025, helping them move toward stable housing and self-sufficiency. By investing in our street outreach efforts, Rowan County can reduce homelessness while improving public safety, community well-being, and long-term economic outcomes.

We appreciate your consideration of this request and look forward to working together toward a stronger, healthier Rowan County where everyone has a path to stability.

Sincerely,

Kyna S. Grubb
Executive Director
Rowan Helping Ministries

FOR YOUTH DEVELOPMENT
FOR HEALTHY LIVING
FOR SOCIAL RESPONSIBILITY

Dear Mr. Church and Commissioners,

I hope this message finds you well. I am writing to respectfully request financial support from Rowan County for the YMCA. As you may recall, we submitted a similar request last year. While we understand that funds were not available at the time, we remain hopeful that the YMCA will be considered among the nonprofit organizations prioritized for future support, given our longstanding and significant impact on the health and well-being of our community.

To support your decision-making, I'd like to share some context regarding our reach and the value we provide:

- Our Rowan County branches serve over 20,000 individuals annually.
- We provide more than $600,000 in financial assistance each year, offering scholarships that help families and individuals access afterschool care, summer camps, swim lessons, youth sports, water safety programs, and more.
- We offer discounted memberships for seniors and veterans to ensure equitable access to our facilities and programs.
- We offer free memberships to eligible seniors through Medicare and also support Medicaid participants through 3rd party providers.
- We are the official designated shelter for Rowan County and have been activated numerous times over that past 5 years.

I would also like to highlight the unique role our pools play in serving the community:

- The three YMCA branches in Rowan County operate the **only** year-round public pools in the region.
- We provide access to all local high schools for swim team practices and competitions across our four pool locations.
- Our facilities are used by EMS staff for training and certification, and we regularly offer water therapy, swim lessons, and safety programs.
- We certify a significant number of local lifeguards each year, many of whom go on to work at area pools during the summer.

Over the past 16 months, we've invested more than **$500,000** in essential pool repairs at our East and South branches. Looking ahead, we face a critical **$1.4 million** investment to replace the aging pool HVAC system at our Salisbury facility. At 22 years old, the system is no longer serviceable due to discontinued parts.

These infrastructure investments are not just for the YMCA—they are for the community we all serve. Pools are costly and carry liability, but they are essential resources for safety, recreation, and health across all age groups.

With that in mind, we respectfully submit the following requests for your consideration and hope that one of these requests will be considered:

1. Partnership to Promote Employee Wellness
We propose a formal partnership between Rowan County and the YMCA to support the health and well-being of County employees. This would involve offering significantly discounted YMCA memberships for full-time (and other eligible) employees provided these memberships would be paid for by the County:

- **450+ employees**: $26.00/month per employee (50% discount)
    - Total annual cost based on 450 employees: **$140,400**
- **600+ employees:** 24.00/month per employee (54% discount)
    - Total annual cost based on 600 employees: **$172,800**
- **750+ employees**: $19.50/month per employee (63% discount)
    - Total annual cost based on 750 employees: **$175,500**

Employees may also upgrade their memberships (e.g., to a family plan) by covering the difference in cost.

2. General Support
We are requesting **$75,000** in general operating support to be shared across our three Rowan County branches. These funds will help sustain our scholarship programs that ensure equitable access to vital YMCA services. We are also requesting a **one-time contribution of $100,000** to support the replacement of the HVAC pool system at the J.F. Hurley Family YMCA in Salisbury.

We deeply appreciate your continued partnership and support of the YMCA's mission. These initiatives reflect our shared commitment to building a healthier, safer, and more connected Rowan County. We welcome the opportunity to discuss any of these proposals in further detail and explore how we can work together for the benefit of our residents.

Sincerely,

Richard Reinholz

Richard Reinholz – COO

Rowan-Cabarrus YMCA

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1145110	HD ADM REV	431000	FEDERAL GOVNT GRANT REVENUE	$0	$0	$0	$0	($106,447)	($106,447)	($106,447)	N/A
			431005	LOCAL GRANTS REVENUE	$0	$0	($28,391)	$0	($28,391)	$0	$0	N/A
			431140	AUBP	($361,419)	$0	$0	$0	$0	$0	$0	N/A
			431141	Quality Enhancement	($25,518)	$0	$0	$0	$0	$0	$0	N/A
			431300	DISASTER RELIEF HLTH ELC CARES	($51)	$0	$0	$0	$0	$0	$0	N/A
				DISASTER RELIEF ELC ENHANCED	($400,481)	($547,412)	$0	$0	$0	$0	$0	N/A
				COVID REIMB - AGREE ADDEM 716	($132,538)	($148,941)	($218,302)	($169,538)	($417,161)	$0	$0	-100.0%
				DISASTER RELIEF REIMBURSEMENT	($93,034)	$0	$0	$0	$0	$0	$0	N/A
				DISASTER RELIEF REIMBURSEMENT	($177,858)	($163,746)	($9,179)	($69,043)	($90,060)	$0	$0	-100.0%
				DISASTER RELIEF REIMBURSEMENT	$0	($21,927)	$0	$0	($9,500)	$0	$0	N/A
			434038	STATE AID HEALTH DEPT	($66,000)	($66,000)	($54,000)	($66,033)	($66,033)	($66,033)	($66,033)	0.0%
				STATE AID HEALTH DEPT	$0	$0	($2,000)	$0	($434,537)	($418,362)	($418,362)	N/A
				STATE AID HEALTH DEPT	$0	$0	($63,992)	$0	($100,000)	$0	$0	N/A
				STATE AID HEALTH DEPT	$0	$0	$0	$0	($12,256)	$0	$0	N/A
				STATE AID HEALTH DEPT	$0	$0	$0	$0	($127,823)	$0	$0	N/A
			489995	MISC RECEIPTS	($2,436)	($50)	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($15,000,000)	($22,754,486)	$0	$0	-100.0%
			Org Tot:		**($1,259,335)**	**($948,075)**	**($375,864)**	**($15,304,614)**	**($24,146,694)**	**($590,842)**	**($590,842)**	**-96.1%**
	1145185	ENVHLTHREV	453042	CONTRACTED SERVICES REV	$0	($40,933)	($18,179)	$0	($1,000)	$0	$0	N/A
			491501	TRANSFER FROM FUND 501	($6,379)	($81,779)	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($6,379)**	**($122,712)**	**($18,179)**	**$0**	**($1,000)**	**$0**	**$0**	**N/A**
	11451853	EH ST REV	434030	ENVIRONMENTAL HEALTH GRNT	($22,212)	($25,797)	$0	($25,797)	($45,236)	($45,236)	($45,236)	75.4%
			434038	STATE AID HEALTH DEPT	($10,921)	($10,921)	($8,000)	($8,765)	($8,765)	$0	$0	-100.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	11451853	EH ST REV	434038	STATE AID HEALTH DEPT	$0	($8,014)	($6,985)	$0	($10,000)	($10,000)	($10,000)	N/A
			Org Tot:		**($33,133)**	**($44,732)**	**($14,985)**	**($34,562)**	**($64,001)**	**($55,236)**	**($55,236)**	**59.8%**
	11451855	EH LCL REV	453044	ENVIRONMENTAL HEALTH FEES	($405,260)	($394,662)	($345,800)	($350,000)	($350,000)	($380,000)	($380,000)	8.6%
			Org Tot:		**($405,260)**	**($394,662)**	**($345,800)**	**($350,000)**	**($350,000)**	**($380,000)**	**($380,000)**	**8.6%**
	1145205	BCCP REV	434014	BCCCP GRANT	($29,250)	($16,400)	($15,132)	($16,400)	($16,400)	($16,350)	($16,350)	-0.3%
			Org Tot:		**($29,250)**	**($16,400)**	**($15,132)**	**($16,400)**	**($16,400)**	**($16,350)**	**($16,350)**	**-0.3%**
	1145210	CH REVENUE	434038	STATE AID HEALTH DEPT	$0	$0	$0	$0	($2,178)	$0	$0	N/A
			Org Tot:		**$0**	**$0**	**$0**	**$0**	**($2,178)**	**$0**	**$0**	**N/A**
	11452101	CH FED REV	431031	MEDICAID - CA FEES	($305)	($15,743)	($19,322)	($14,000)	($14,000)	($14,000)	($14,000)	0.0%
			431086	TXIX FEES-CHILD HEALTH	($38,021)	($73,183)	($74,654)	($85,000)	($85,000)	($82,000)	($82,000)	-3.5%
			431140	AUBP	$0	($95,573)	($12,419)	($84,000)	($84,000)	($84,500)	($84,500)	0.6%
			Org Tot:		**($38,327)**	**($184,500)**	**($106,395)**	**($183,000)**	**($183,000)**	**($180,500)**	**($180,500)**	**-1.4%**
	11452103	CH ST REV	434031	CHILD HEALTH GRANT	($15,618)	($18,638)	($12,365)	($15,147)	($15,147)	($18,093)	($18,093)	19.4%
			434033	SMART START-HEALTHY BEGIN	($18,430)	($16,505)	($10,612)	($11,768)	($11,768)	($11,768)	($11,768)	0.0%
			Org Tot:		**($34,048)**	**($35,143)**	**($22,977)**	**($26,915)**	**($26,915)**	**($29,861)**	**($29,861)**	**10.9%**
	11452105	CH LCL REV	453005	INSURANCE CHILD HEALTH	($48,328)	($2,491)	($2,728)	($2,000)	($2,000)	($1,600)	($1,600)	-20.0%
			453030	CHILD HEALTH FEES	($7,758)	($6,201)	($6,937)	($5,000)	($5,000)	($6,000)	($6,000)	20.0%
			Org Tot:		**($56,086)**	**($8,692)**	**($9,665)**	**($7,000)**	**($7,000)**	**($7,600)**	**($7,600)**	**8.6%**
	11452151	CC4 FED RE	431088	TXIX FEES-CHILD SERV COOR	($338,884)	($325,739)	($252,937)	($290,000)	($290,000)	($300,000)	($310,000)	6.9%
			Org Tot:		**($338,884)**	**($325,739)**	**($252,937)**	**($290,000)**	**($290,000)**	**($300,000)**	**($310,000)**	**6.9%**
	11452153	CC4 ST REV	434034	CHILD SERV COORDINATION G	($22,770)	($23,620)	($22,770)	($22,770)	($22,770)	($22,770)	($22,770)	0.0%
			Org Tot:		**($22,770)**	**($23,620)**	**($22,770)**	**($22,770)**	**($22,770)**	**($22,770)**	**($22,770)**	**0.0%**
	11452159	CC4 FD BAL	495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($93,645)	$0	$0	N/A
			Org Tot:		**$0**	**$0**	**$0**	**$0**	**($93,645)**	**$0**	**$0**	**N/A**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	11452173	REFUGE REV	434032	STATE AID HEALTH DEPT	$0	($3,591)	($23,280)	($24,200)	($45,000)	($57,200)	($57,200)	136.4%
			Org Tot:		**$0**	**($3,591)**	**($23,280)**	**($24,200)**	**($45,000)**	**($57,200)**	**($57,200)**	**136.4%**
	11452233	BTM ST REV	434029	PREPAREDNESS/RESPONSE	($46,746)	($53,720)	($54,801)	($63,822)	($63,822)	($63,822)	($63,822)	0.0%
			Org Tot:		**($46,746)**	**($53,720)**	**($54,801)**	**($63,822)**	**($63,822)**	**($63,822)**	**($63,822)**	**0.0%**
	11452253	CD ST REV	434035	COMMUNICABLE DIS/TB GRANT	($10,218)	($11,271)	($8,205)	($11,271)	($11,271)	($11,271)	($11,271)	0.0%
			Org Tot:		**($10,218)**	**($11,271)**	**($8,205)**	**($11,271)**	**($11,271)**	**($11,271)**	**($11,271)**	**0.0%**
	11452281	DTL FD REV	431027	TXIX FEES-DENTAL	($787,755)	($616,906)	($707,066)	($625,717)	($625,717)	($690,000)	($690,000)	10.3%
			Org Tot:		**($787,755)**	**($616,906)**	**($707,066)**	**($625,717)**	**($625,717)**	**($690,000)**	**($690,000)**	**10.3%**
	11452285	DTL LO REV	453004	INSURANCE - DENTAL	($11,378)	($7,442)	($9,822)	($7,000)	($7,000)	($10,000)	($10,000)	42.9%
			453043	DENTAL FEES	($37,097)	($28,082)	($28,559)	($20,000)	($20,000)	($35,000)	($35,000)	75.0%
			Org Tot:		**($48,475)**	**($35,524)**	**($38,382)**	**($27,000)**	**($27,000)**	**($45,000)**	**($45,000)**	**66.7%**
	11452286	DTL RS REV	464007	CANNON-PED DENTAL CLINIC	$0	($40,000)	$0	$0	$0	$0	$0	N/A
			464099	RESTRICTED LOCAL GRANTS	($5,000)	($3,000)	($5,000)	$0	($5,000)	$0	$0	N/A
			Org Tot:		**($5,000)**	**($43,000)**	**($5,000)**	**$0**	**($5,000)**	**$0**	**$0**	**N/A**
	11452293	SS ST REV	434036	SMART START CH CONSULTANT	($52,605)	($74,724)	($51,651)	($75,351)	($75,351)	($79,579)	($79,579)	5.6%
			Org Tot:		**($52,605)**	**($74,724)**	**($51,651)**	**($75,351)**	**($75,351)**	**($79,579)**	**($79,579)**	**5.6%**
	11452301	FP FED REV	431028	TANF	($21,127)	($21,127)	($21,127)	($21,127)	($21,127)	($21,127)	($21,127)	0.0%
			431029	TXIX FEES-FAMILY PLANNING	($151,931)	($157,112)	($182,801)	($200,000)	($200,000)	($200,000)	($240,000)	20.0%
			431031	MEDICAID - CA FEES	$0	($13,848)	($16,556)	($13,000)	($13,000)	($12,000)	($12,000)	-7.7%
			431130	XVIII FEES-FAMILY PLANNING	$0	($73)	($116)	$0	$0	$0	$0	N/A
			431140	AUBP	$0	($83,107)	($8,390)	($70,000)	($70,000)	($62,000)	($62,000)	-11.4%
			Org Tot:		**($173,058)**	**($275,267)**	**($228,990)**	**($304,127)**	**($304,127)**	**($295,127)**	**($335,127)**	**10.2%**
	11452303	FP ST REV	434037	FAMILY PLANNING	($167,765)	($177,451)	($141,520)	($194,230)	($194,230)	($173,103)	($173,103)	-10.9%
			434038	STATE AID HEALTH DEPT	($9,075)	($6,875)	($7,425)	($6,877)	($6,877)	($6,877)	($6,877)	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	11452303	FP ST REV	**Org Tot:**		**($176,840)**	**($184,326)**	**($148,945)**	**($201,107)**	**($201,107)**	**($179,980)**	**($179,980)**	**-10.5%**
	11452305	FP LCL REV	453001	INSURANCE - FAMILY PLANNING	($61,047)	($3,721)	($4,144)	($2,000)	($2,000)	($4,500)	($4,500)	125.0%
			453050	FAMILY PLANNING FEES	($16,677)	($17,847)	($18,817)	($13,000)	($13,000)	($19,000)	($19,000)	46.2%
			Org Tot:		**($77,724)**	**($21,568)**	**($22,961)**	**($15,000)**	**($15,000)**	**($23,500)**	**($23,500)**	**56.7%**
	1145240	HP REVENUE	434032	STATE AID HEALTH DEPT	($67,734)	$0	$0	$0	$0	$0	$0	N/A
			464099	RESTRICTED LOCAL GRANTS	$0	($10,000)	$0	$0	$0	$0	$0	N/A
				RESTRICTED LOCAL GRANTS	$0	($7,158)	($28,569)	($35,000)	($39,294)	($55,000)	($55,000)	57.1%
				RESTRICTED LOCAL GRANTS	$0	($26,632)	($43,740)	$0	($153,977)	($69,540)	($69,540)	N/A
				LOCAL GRANTS - ELEVATE	($54,623)	($9,764)	($42,153)	$0	($42,154)	$0	$0	N/A
				LOCAL GRANTS - HEALTHY ROWAN	($124,490)	($39,677)	($15,000)	$0	($15,000)	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($8,117)	$0	$0	N/A
			Org Tot:		**($246,847)**	**($93,231)**	**($129,462)**	**($35,000)**	**($258,542)**	**($124,540)**	**($124,540)**	**255.8%**
	11452403	HP ST REV	434038	STATE AID HEALTH DEPT	($19,800)	($19,800)	($16,200)	($20,195)	($20,195)	($20,195)	($20,195)	0.0%
			434040	HEALTHY COMMUNITIES	($29,850)	($33,609)	($32,170)	($34,526)	($34,526)	($34,526)	($34,526)	0.0%
			434043	SNFI-SCHOOL NURSE FUNDING	($100,000)	($100,000)	($96,390)	($100,000)	($100,000)	($100,000)	($100,000)	0.0%
			Org Tot:		**($149,650)**	**($153,409)**	**($144,760)**	**($154,721)**	**($154,721)**	**($154,721)**	**($154,721)**	**0.0%**
	11452451	HIV FD REV	431030	TXIX FEES-STD	($23,055)	($31,948)	($42,101)	($35,000)	($35,000)	($45,000)	($45,000)	28.6%
			431031	MEDICAID - CA FEES	$0	($6,075)	($7,450)	($5,500)	($5,500)	($5,400)	($5,400)	-1.8%
			431130	XVIII FEES-HIV/STD	$0	($1,052)	($73)	($100)	($100)	$0	$0	-100.0%
			431140	AUBP	$0	($37,398)	($3,753)	($32,000)	($32,000)	($28,000)	($28,000)	-12.5%
			Org Tot:		**($23,055)**	**($76,473)**	**($53,378)**	**($72,600)**	**($72,600)**	**($78,400)**	**($78,400)**	**8.0%**
	11452453	HIV ST REV	434045	AIDS CONTROL GRANT	($12,500)	($11,710)	($10,000)	($12,500)	($12,500)	($12,500)	($12,500)	0.0%
			434078	STD MEDICATIONS GRANT	($3,531)	($1,456)	$0	($4,081)	($4,081)	($4,081)	($4,081)	0.0%
			434081	STD PREVENTION FUNDING	($42)	($100)	($42)	($100)	($100)	($100)	($100)	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	11452453	HIV ST REV	**Org Tot:**		**($16,073)**	**($13,266)**	**($10,042)**	**($16,681)**	**($16,681)**	**($16,681)**	**($16,681)**	**0.0%**
	11452455	HIV LC REV	453012	HIV/STD INSURANCE	($22,916)	($1,814)	($3,354)	($1,000)	($1,000)	($2,000)	($2,000)	100.0%
			Org Tot:		**($22,916)**	**($1,814)**	**($3,354)**	**($1,000)**	**($1,000)**	**($2,000)**	**($2,000)**	**100.0%**
	11452501	IM FED REV	431031	MEDICAID - CA FEES	$0	($14,900)	($18,569)	($14,000)	($14,000)	($13,000)	($13,000)	-7.1%
			431032	TXIX FEES-IMMUNIZATION	($10,024)	($40,734)	($51,233)	($40,000)	($40,000)	($64,000)	($50,000)	25.0%
			431132	XVIII FEES-IMMUNIZATION	($51)	($1,078)	$0	($400)	($400)	$0	$0	-100.0%
			431140	AUBP	$0	($91,418)	$3,363	($80,000)	($80,000)	($10,000)	($10,000)	-87.5%
			Org Tot:		**($10,075)**	**($148,130)**	**($66,439)**	**($134,400)**	**($134,400)**	**($87,000)**	**($73,000)**	**-45.7%**
	11452503	IM ST REV	434032	STATE AID HEALTH DEPT	($8,300)	($10,500)	($6,600)	($12,146)	($12,146)	($20,910)	($20,910)	72.2%
			434046	IMMUNIZATION ACT PLAN GRN	($35,368)	($35,368)	($26,414)	($34,306)	($34,306)	($34,306)	($34,306)	0.0%
			453006	INSURANCE IMMUNIZATION	($38,752)	($25,590)	($18,631)	($25,000)	($25,000)	($25,000)	($25,000)	0.0%
			Org Tot:		**($82,420)**	**($71,458)**	**($51,645)**	**($71,452)**	**($71,452)**	**($80,216)**	**($80,216)**	**12.3%**
	11452505	IM LCL REV	453009	ADULT IMMUNIZATION FEES	($7,982)	($13,466)	($13,977)	($10,000)	($10,000)	($18,000)	($18,000)	80.0%
			Org Tot:		**($7,982)**	**($13,466)**	**($13,977)**	**($10,000)**	**($10,000)**	**($18,000)**	**($18,000)**	**80.0%**
	11452551	MH FED REV	431031	MEDICAID - CA FEES	$0	($8,898)	($10,525)	($8,000)	($8,000)	($7,500)	($7,500)	-6.3%
			431034	TXIX FEES-MATERNAL HEALTH	($199,513)	($203,202)	($157,976)	($250,000)	($250,000)	($174,500)	($174,500)	-30.2%
			431140	AUBP	$0	($54,020)	($17,243)	($47,250)	($47,250)	($95,000)	($50,000)	5.8%
			Org Tot:		**($199,513)**	**($266,120)**	**($185,744)**	**($305,250)**	**($305,250)**	**($277,000)**	**($232,000)**	**-24.0%**
	11452553	MH ST REV	434032	STATE AID HEALTH DEPT	($20,900)	($20,900)	($17,800)	($20,980)	($20,980)	($20,980)	($20,980)	0.0%
			434033	SMART START-HEALTHY BEGIN	($81,670)	($66,018)	($69,388)	($70,732)	($70,732)	($68,232)	($68,232)	-3.5%
			434047	MATERNAL HEALTH GRANT	($33,831)	($33,831)	($27,135)	($33,831)	($33,831)	($33,831)	($33,831)	0.0%
			Org Tot:		**($136,401)**	**($120,749)**	**($114,323)**	**($125,543)**	**($125,543)**	**($123,043)**	**($123,043)**	**-2.0%**
	11452555	MH LCL REV	453003	INSURANCE - MATERNAL HEALTH	($59,183)	($225)	($1,593)	($500)	($500)	($2,000)	($2,000)	300.0%
			453078	PRENATAL FEES	($30,479)	($23,859)	($27,508)	($23,500)	($23,500)	($30,000)	($30,000)	27.7%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	11452555	MH LCL REV	**Org Tot:**		**($89,663)**	**($24,084)**	**($29,101)**	**($24,000)**	**($24,000)**	**($32,000)**	**($32,000)**	**33.3%**
	11452561	PC FED REV	431033	TXIX FEES-MATERNAL CARE C	($568,356)	($637,608)	($595,225)	($587,673)	($587,673)	($623,889)	($587,673)	0.0%
			Org Tot:		**($568,356)**	**($637,608)**	**($595,225)**	**($587,673)**	**($587,673)**	**($623,889)**	**($587,673)**	**0.0%**
	11452563	PC STATE	434032	STATE AID HEALTH DEPT	$0	($9,509)	($5,459)	($30,500)	($30,500)	($30,500)	($30,500)	0.0%
			Org Tot:		**$0**	**($9,509)**	**($5,459)**	**($30,500)**	**($30,500)**	**($30,500)**	**($30,500)**	**0.0%**
	11452601	WC FED REV	431035	WIC GRANT	($13,838)	($17,323)	($12,655)	($15,143)	($15,143)	($14,796)	($14,796)	-2.3%
				WIC GRANT	($375,301)	($424,326)	($279,522)	($343,246)	($343,246)	($340,297)	($340,297)	-0.9%
				WIC GRANT	($107,660)	($122,469)	($96,705)	($116,098)	($139,585)	($108,500)	($108,500)	-6.5%
				WIC GRANT	($26,781)	($34,942)	($25,801)	($30,286)	($30,286)	($29,591)	($29,591)	-2.3%
				WIC GRANT	($25,333)	($26,404)	($19,844)	($49,504)	($41,784)	($41,784)	($41,784)	-15.6%
			Org Tot:		**($548,913)**	**($625,464)**	**($434,528)**	**($554,277)**	**($570,044)**	**($534,968)**	**($534,968)**	**-3.5%**
	11452651	AH FED REV	431031	MEDICAID - CA FEES	($18,475)	($9,056)	($10,997)	($8,500)	($8,500)	($8,000)	($8,000)	-5.9%
			431036	TXIX FEES-PRIMARY CARE PR	($91,842)	($60,990)	($68,333)	($60,000)	($60,000)	($80,000)	($80,000)	33.3%
			431136	XVIII FEES - PRIMARY CARE	$0	($1,622)	($308)	($500)	($500)	$0	$0	-100.0%
			431140	AUBP	$0	($54,020)	($6,027)	($47,000)	($47,000)	($43,000)	($43,000)	-8.5%
			Org Tot:		**($110,317)**	**($125,687)**	**($85,666)**	**($116,000)**	**($116,000)**	**($131,000)**	**($131,000)**	**12.9%**
	11452655	AH RST REV	445001	PRIMARY CARE FEES	($41,743)	($29,026)	($20,980)	($27,000)	($27,000)	($20,000)	($20,000)	-25.9%
			453002	INSURANCE - PRIMARY CARE	($34,694)	($2,487)	($3,164)	($1,500)	($1,500)	($3,000)	($3,000)	100.0%
			Org Tot:		**($76,438)**	**($31,513)**	**($24,144)**	**($28,500)**	**($28,500)**	**($23,000)**	**($23,000)**	**-19.3%**
	1145270	PORTPRGREV	464061	PORT PROGRAM - GRANTS	$0	($17,851)	($192,134)	$0	($192,134)	$0	$0	N/A
				PORT PROGRAM - GRANTS	$0	($57,531)	($24,350)	($50,000)	($70,795)	($50,000)	($50,000)	0.0%
			Org Tot:		**$0**	**($75,382)**	**($216,484)**	**($50,000)**	**($262,929)**	**($50,000)**	**($50,000)**	**0.0%**
	11452751	TB FED REV	431089	TXIX FEES-TB	($196)	$0	($126)	$0	$0	$0	$0	N/A
			431140	AUBP	$0	$0	($21)	$0	$0	($64)	($64)	N/A
			Org Tot:		**($196)**	**$0**	**($147)**	**$0**	**$0**	**($64)**	**($64)**	**N/A**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	11452753	TB ST REV	434035	COMMUNICABLE DIS/TB GRANT	($20,264)	($18,460)	($15,013)	($18,460)	($18,460)	($18,460)	($18,460)	0.0%
			Org Tot:		**($20,264)**	**($18,460)**	**($15,013)**	**($18,460)**	**($18,460)**	**($18,460)**	**($18,460)**	**0.0%**
	11452755	TB LCL REV	453090	TB FEES	($4,379)	($4,394)	($2,908)	($4,500)	($4,500)	($3,000)	($3,000)	-33.3%
			Org Tot:		**($4,379)**	**($4,394)**	**($2,908)**	**($4,500)**	**($4,500)**	**($3,000)**	**($3,000)**	**-33.3%**
	Rev/Exp	**Total:**			**($5,915,349)**	**($5,934,388)**	**($4,655,782)**	**($19,923,413)**	**($29,369,793)**	**($5,437,120)**	**($5,391,904)**	**-72.9%**
EXP	1155110	HD ADM EXP	510005	SALARIES-REGULAR	$318,273	$277,746	$316,742	$366,897	$390,109	$468,719	$462,971	26.2%
				SALARIES-REG ELC ENHANCED	$192,101	$205,883	$0	$0	$0	$0	$0	N/A
				SALARIES-REG COVID 716	$95,479	$56,609	$135,749	$107,508	$165,639	$0	$0	-100.0%
				SALARIES-REGULAR	$75,535	$44,001	$4,563	$43,018	$23,226	$0	$0	-100.0%
				SALARIES-REGULAR	$0	$18,000	$0	$0	$0	$0	$0	N/A
				SALARIES-REGULAR	$0	$0	$0	$0	$12,631	$112,838	$219,925	N/A
				SALARIES-REGULAR	$0	$0	$59,685	$0	$72,854	$0	$0	N/A
			510010	SALARIES-OT COVID AA 716	$0	$3,835	$0	$0	$0	$0	$0	N/A
			510015	SALARIES-PART TIME	$15,567	$15,391	$13,811	$16,337	$17,137	$17,450	$17,450	6.8%
			510020	SALARIES-PER DIEM	$1,092	$1,160	$810	$2,100	$2,100	$2,100	$2,100	0.0%
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$166,789	$0	N/A
			520005	HEALTH INSURANCE	$56,931	$51,862	$57,497	$65,296	$65,296	$82,901	$81,529	24.9%
				HEALTH INS ELC ENHANCED	$52,000	$59,882	$0	$0	$0	$0	$0	N/A
				HEALTH INS COVID AA 716	$13,458	$12,628	$35,952	$34,226	$47,960	$0	$0	-100.0%
				HEALTH INSURANCE	$13,564	$9,683	$2,180	$13,080	$9,467	$0	$0	-100.0%
				HEALTH INSURANCE	$0	$0	$0	$0	$1,090	$13,740	$46,991	N/A
				HEALTH INSURANCE	$0	$0	$7,358	$0	$7,903	$0	$0	N/A
			520008	HEALTH INSURANCE-RETIREES	$15,000	$19,080	$26,160	$39,240	$39,240	$29,770	$29,770	-24.1%
			520010	MEDICARE TAX	$4,742	$4,114	$4,618	$5,407	$5,506	$6,809	$6,753	24.9%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155110	HD ADM EXP	520010	MEDICARE TAX ELC ENHANCED	$2,508	$2,652	$0	$0	$0	$0	$0	N/A
				MEDICARE TAX COVID AA 716	$1,313	$819	$1,788	$1,415	$2,406	$0	$0	-100.0%
				MEDICARE TAX	$1,065	$598	$56	$617	$424	$0	$0	-100.0%
				MEDICARE TAX	$0	$256	$0	$0	$0	$0	$0	N/A
				MEDICARE TAX	$0	$0	$0	$0	$184	$1,560	$3,085	N/A
				MEDICARE TAX	$0	$0	$845	$0	$1,028	$0	$0	N/A
			520015	RETIREMENT	$38,670	$35,829	$43,213	$49,064	$51,510	$66,326	$65,772	34.1%
				RETIREMENT ELC ENHANCED	$23,340	$26,558	$0	$0	$0	$0	$0	N/A
				RETIREMENT COVID AA 716	$10,391	$7,797	$18,530	$14,738	$22,531	$0	$0	-100.0%
				RETIREMENT	$9,178	$5,676	$623	$5,797	$4,097	$0	$0	-100.0%
				RETIREMENT	$0	$0	$0	$0	$1,718	$15,622	$31,007	N/A
				RETIREMENT	$0	$0	$8,147	$0	$9,634	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$20,273	$17,593	$19,746	$23,123	$23,540	$29,125	$28,886	24.9%
				SOCIAL SEC TAX ELC ENHANCED	$10,726	$11,339	$0	$0	$0	$0	$0	N/A
				SOCIAL SEC TAX COVID AA 716	$5,613	$3,500	$7,645	$6,036	$10,274	$0	$0	-100.0%
				SOCIAL SECURITY TAX	$4,555	$2,555	$241	$2,631	$1,806	$0	$0	-100.0%
				SOCIAL SECURITY TAX	$0	$1,096	$0	$0	$0	$0	$0	N/A
				SOCIAL SECURITY TAX	$0	$0	$0	$0	$784	$6,668	$13,176	N/A
				SOCIAL SECURITY TAX	$0	$0	$3,614	$0	$4,393	$0	$0	N/A
			520025	WORKERS COMPENSATION	$5,606	$5,272	$6,322	$6,375	$7,846	$7,492	$7,492	17.5%
				WORKERS COMP ELC ENHANCED	$4,424	$4,141	$0	$0	$0	$0	$0	N/A
				WORKERS COMP COVID AA 716	$967	$1,503	$3,126	$2,445	$4,973	$0	$0	-100.0%
				WORKERS COMPENSATION	$1,524	$772	$83	$404	$705	$0	$0	-100.0%
				WORKERS COMPENSATION	$0	$0	$0	$0	$379	$2,499	$4,978	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155110	HD ADM EXP	520025	WORKERS COMPENSATION	$0	$0	$1,373	$0	$1,936	$0	$0	N/A
			520030	401(K) CONTRIBUTIONS	$9,502	$8,332	$9,187	$10,820	$11,121	$13,766	$13,652	26.2%
				401(K) CONTRB ELC ENHANCED	$5,018	$4,279	$0	$0	$0	$0	$0	N/A
				401(K) CONTRIB COVID AA 716	$2,565	$1,728	$5,549	$3,170	$5,549	$0	$0	-100.0%
				401(K) CONTRIBUTIONS	$1,463	$701	$137	$1,279	$1,011	$0	$0	-100.0%
				401(K) CONTRIBUTIONS	$0	$0	$0	$0	$379	$3,244	$6,440	N/A
				401(K) CONTRIBUTIONS	$0	$0	$374	$0	$1,108	$0	$0	N/A
			532040	PHYSICIAN FEES	$0	$0	$4,500	$0	$4,500	$4,500	$4,500	N/A
			533000	OTHER PROFESSIONAL SERVICES	$2,025	$1,530	$1,330	$1,600	$1,600	$1,600	$1,600	0.0%
			533001	CONTRACTED SERVICES	$325	$325	$333	$325	$335	$7,340	$7,340	2,158.5%
				CONTR SERV ELC ENHANCED	$34,175	$33,687	$0	$0	$0	$0	$0	N/A
				CONTRACTED SERV COVID AA 716	$0	$0	$11,025	$0	$60,000	$0	$0	N/A
				CONTRACTED SERVICES	$31,743	$23,226	$0	$0	$18,719	$0	$0	N/A
				CONTRACTED SERVICES	$0	$0	$5,120	$0	$9,500	$0	$0	N/A
				CONTRACTED SERVICES	$0	$0	$3,425	$0	$411,372	$257,691	$88,260	N/A
				CONTRACTED SERVICES	$0	$0	$0	$0	$7,256	$0	$0	N/A
				CONTRACTED SERVICES	$0	$0	$3,196	$0	$18,719	$0	$0	N/A
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$44,195	$44,557	$40,745	$58,600	$58,600	$54,181	$54,181	-7.5%
				TECHNOLOGY SERV & MAINT	$0	$0	$828	$0	$828	$0	$0	N/A
				TECHNOLOGY SERV & MAINT	$0	$0	$0	$0	$960	$960	$960	N/A
			541040	UTILITY SERVICES-WATER	$6,895	$2,882	$2,465	$7,130	$7,130	$7,130	$3,660	-48.7%
			541042	UTILITY SERV-STORM WATER	$1,744	$1,898	$1,736	$3,052	$3,052	$3,052	$2,600	-14.8%
			544020	RENT-LAND & BLDGS	$5,040	$5,040	$2,940	$0	$3,360	$5,500	$5,500	N/A
				RENT-LAND & BLDGS	$0	$0	$1,680	$0	$1,680	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155110	HD ADM EXP	544045	RENT:POSTAGE METER	($5,040)	($5,040)	$518	$1,000	$1,000	$1,000	$1,000	0.0%
			550007	COST PER COPY	$2,954	$3,000	$3,283	$3,000	$3,600	$3,000	$3,000	0.0%
			553005	TELEPHONE	$1,985	$4,894	$4,147	$9,500	$6,500	$10,600	$10,600	11.6%
				TELEPHONE - ELC ENHANCED DET	$1,678	$1,260	$0	$0	$0	$0	$0	N/A
			554000	ADVERTISING	$0	$0	$0	$0	$0	$0	$0	N/A
				ADVERTISING - ELC ENHANCD DET	$286	$4,289	$0	$0	$0	$0	$0	N/A
				ADVERTISING COVID AA 716	$0	$60,323	$8,258	$0	$8,758	$0	$0	N/A
				ADVERTISING	$21,200	$0	$0	$0	$0	$0	$0	N/A
			555000	PRINTING	$207	$0	$0	$500	$500	$500	$500	0.0%
				PRINTING - ELC ENHANCED DET	$666	$1,025	$0	$0	$0	$0	$0	N/A
				PRINTING COVID AA 716	$0	$0	$1,055	$0	$1,700	$0	$0	N/A
			556000	UNIFORMS	$0	$997	$0	$1,525	$1,525	$1,525	$1,000	-34.4%
			557000	POSTAGE	$414	$467	$160	$500	$500	$300	$300	-40.0%
				POSTAGE	$2,100	$444	$0	$0	$0	$0	$0	N/A
				POSTAGE	$0	$0	$0	$0	$2,000	$0	$0	N/A
			558000	TRAVEL	$2,487	$1,632	$2,012	$3,250	$3,250	$3,250	$1,750	-46.2%
				TRAVEL - ELC ENHANCED DET	$1,171	$2,189	$0	$0	$0	$0	$0	N/A
				TRAVEL COVID AA 716	$0	$0	$0	$0	$5,000	$0	$0	N/A
				TRAVEL	$0	$0	$0	$0	$1,000	$0	$0	N/A
				TRAVEL	$0	$0	$0	$0	$500	$0	$0	N/A
			559000	TRAINING	$1,445	$1,911	$1,445	$2,500	$1,725	$2,500	$1,250	-50.0%
				TRAINING	$1,338	$1,575	$0	$0	$0	$0	$0	N/A
				TRAINING COVID AA 716	$0	$0	$0	$0	$5,000	$0	$0	N/A
				TRAINING	$0	$0	$885	$0	$885	$0	$0	N/A
				TRAINING	$0	$1,597	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155110	HD ADM EXP	559000	TRAINING	$0	$0	$0	$0	$2,000	$0	$0	N/A
				TRAINING	$0	$0	$0	$0	$1,000	$0	$0	N/A
				TRAINING	$0	$0	$0	$0	$39,760	$39,760	$39,760	N/A
				TRAINING	$0	$0	$0	$0	$5,000	$0	$0	N/A
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$46,214	$0	$0	$8,200	$8,200	N/A
			561005	OFFICE SUPPLIES	$2,314	$2,482	$1,753	$2,500	$2,500	$2,500	$2,500	0.0%
				OFFICE SUPPLIES ELC ENHANCED	$10,214	$18,537	$0	$0	$0	$0	$0	N/A
				OFFICE SUPPLIES COVID AA 716	$0	$0	$4,313	$0	$25,819	$0	$0	N/A
				OFFICE SUPPLIES	$0	$0	$158	$0	$262	$0	$0	N/A
				OFFICE SUPPLIES	$0	$0	$0	$0	$391	$0	$0	N/A
				OFFICE SUPPLIES	$0	$0	$0	$0	$0	$0	$0	N/A
			561015	EDUCATIONAL SUPPLIES	$0	$0	$1,880	$0	$1,880	$0	$0	N/A
			561045	MEDICAL SUPPLIES - ELC ENHANCD	$7,425	$74,645	$0	$0	$0	$0	$0	N/A
				MEDICAL SUPPLIES COVID AA 716	$2,752	$0	$50	$0	$27,044	$0	$0	N/A
				MEDICAL SUPPLIES	$0	$5,635	$18,935	$0	$22,551	$0	$0	N/A
				MEDICAL SUPPLIES	$0	$0	$0	$0	$5,000	$0	$0	N/A
				MEDICAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	N/A
				MEDICAL SUPPLIES	$0	$0	$0	$0	$50,416	$50,416	$50,416	N/A
				MEDICAL SUPPLIES	$0	$0	$0	$0	$0	$0	$0	N/A
				MEDICAL SUPPLIES	$0	$0	$0	$0	$77,074	$0	$0	N/A
			561095	OTHER SMALL EQMT	$650	$753	$241	$750	$380	$500	$500	-33.3%
				OTHER SMALL EQMT - ELC ENHANCD	$1,149	$68,321	$0	$0	$0	$0	$0	N/A
				OTHER SMALL EQMT COVID AA 716	$0	$199	$3,174	$0	$20,000	$0	$0	N/A
				OTHER SMALL EQMT	$0	$0	$4,560	$0	$4,243	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155110	HD ADM EXP	561095	OTHER SMALL EQMT	$0	$0	$0	$0	$20,000	$0	$0	N/A
				OTHER SMALL EQMT	$0	$0	$0	$0	$1,144	$0	$0	N/A
				OTHER SMALL EQMT	$0	$0	$2,155	$0	$15,311	$15,311	$15,311	N/A
				OTHER SMALL EQMT	$0	$0	$0	$0	$27,823	$0	$0	N/A
			562005	ELECTRICITY	$25,125	$24,244	$27,115	$31,574	$31,574	$34,732	$37,889	20.0%
			562025	NATURAL GAS	$2,666	$2,145	$2,676	$3,641	$3,641	$3,641	$3,641	0.0%
			564050	DUES AND SUBSCRIPTIONS	$6,484	$8,604	$7,665	$8,500	$8,500	$8,250	$8,250	-2.9%
				DUES AND SUBSCRIPTIONS	$0	$550	$0	$0	$0	$0	$0	N/A
			573000	C/A - BLDG	$0	$0	$0	$15,000,000	$15,000,000	$0	$0	-100.0%
			575035	C/A - VEHICLES	$0	$81,234	$0	$0	$0	$0	$0	N/A
			575090	C/A - FURN&EQUIP - ELC ENHANCD	$0	$22,576	$0	$0	$0	$0	$0	N/A
				C/A - FURN&EQUIP	$8,552	$0	$0	$0	$0	$0	$0	N/A
			575097	C/A - Lease Capital Outlay	$13,068	$0	$0	$0	$0	$0	$0	N/A
			576030	F/A - FURN & EQUIPMENT	$0	$3,079	$0	$0	$0	$0	$0	N/A
				F/A - FURN & EQUIPMENT	$7,979	$0	$0	$0	$0	$0	$0	N/A
				F/A - FURN & EQUIPMENT	$0	$0	$0	$0	$4,207	$0	$0	N/A
			582008	EMPLOYEE RETIREMENTS	$0	$77	$99	$125	$300	$200	$200	60.0%
			582009	MEETING/TRAINING FOOD	$314	$125	$436	$500	$500	$500	$500	0.0%
			585000	GRANT EXPENDITURES	$93,034	$0	$0	$0	$0	$0	$0	N/A
			585020	PATIENT RENT	$1,500	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$1,354,703**	**$1,429,997**	**$1,019,017**	**$15,963,312**	**$17,079,652**	**$1,576,057**	**$1,397,145**	**-91.2%**
	1155185	EH EXPND	510005	SALARIES-REGULAR	$801,195	$936,553	$807,861	$969,917	$984,917	$1,031,984	$1,024,317	5.6%
				SALARIES-REGULAR	$0	$5,591	$5,889	$0	$6,206	$6,206	$6,206	N/A
			510010	SALARIES-OVERTIME	$1,794	$21,827	$9,431	$0	$9,431	$0	$0	N/A
			520005	HEALTH INSURANCE	$138,207	$170,810	$146,329	$185,475	$176,044	$194,834	$193,460	4.3%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155185	EH EXPND	520005	HEALTH INSURANCE	$0	$931	$993	$0	$2,224	$2,224	$2,224	N/A
			520008	HEALTH INSURANCE-RETIREES	$22,000	$25,440	$16,350	$26,160	$26,160	$13,740	$13,740	-47.5%
			520010	MEDICARE TAX	$11,101	$13,282	$11,302	$13,418	$13,975	$14,534	$14,477	7.9%
				MEDICARE TAX	$0	$72	$75	$0	$90	$90	$90	N/A
			520015	RETIREMENT	$95,132	$119,761	$108,829	$130,148	$132,898	$148,104	$147,546	13.4%
				RETIREMENT	$0	$721	$804	$0	$845	$845	$845	N/A
			520020	SOCIAL SECURITY TAX	$47,466	$56,794	$48,324	$57,340	$59,692	$62,116	$61,873	7.9%
				SOCIAL SECURITY TAX	$0	$309	$321	$0	$385	$385	$385	N/A
			520025	WORKERS COMPENSATION	$9,207	$10,768	$8,951	$10,884	$10,984	$11,581	$11,581	6.4%
				WORKERS COMPENSATION	$0	$56	$60	$0	$63	$63	$63	N/A
			520030	401(K) CONTRIBUTIONS	$22,862	$25,040	$23,284	$28,717	$28,747	$30,756	$30,640	6.7%
				401(K) CONTRIBUTIONS	$0	$168	$177	$0	$187	$187	$187	N/A
			533001	CONTRACTED SERVICES	$0	$0	$0	$5,000	$0	$3,000	$3,000	-40.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$18,757	$19,171	$20,162	$20,000	$20,162	$20,162	$20,162	0.8%
			543020	R&M - VEHICLES	$0	$0	$143	$1,800	$1,800	$1,800	$1,800	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$7,712	$19,096	$17,381	$20,631	$21,331	$24,856	$24,856	20.5%
			543022	R&M-VEHICLES/FLEET NONTARGET	$7,570	$4,003	$77	$4,000	$4,000	$4,000	$4,000	0.0%
			550007	COST PER COPY	$79	$79	$72	$200	$200	$200	$200	0.0%
			553005	TELEPHONE	$10,082	$10,254	$8,193	$14,000	$14,000	$14,500	$14,500	3.6%
			555000	PRINTING	$468	$197	$148	$565	$565	$565	$565	0.0%
			556000	UNIFORMS	$0	$2,210	$0	$1,800	$1,800	$1,800	$600	-66.7%
			557000	POSTAGE	$676	$556	$193	$675	$675	$675	$675	0.0%
			558000	TRAVEL	$19,773	$17,073	$6,403	$15,000	$9,538	$12,000	$7,500	-50.0%
				TRAVEL	$0	$2,538	$967	$0	$1,000	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155185	EH EXPND	559000	TRAINING	$2,228	$1,074	$1,289	$5,000	$3,288	$5,000	$2,500	-50.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$500	$500	$500	$500	0.0%
			561005	OFFICE SUPPLIES	$6,150	$3,757	$3,324	$7,000	$5,000	$7,000	$4,000	-42.9%
			561034	LAB SUPPLIES	$14,618	$16,996	$12,120	$17,200	$17,200	$17,200	$17,200	0.0%
			561085	VEHICLE SUPPLIES	$0	$780	$6,105	$0	$9,624	$0	$0	N/A
			561095	OTHER SMALL EQMT	$6,000	$7,200	$3,918	$7,500	$10,829	$7,500	$7,500	0.0%
			562020	MOTOR FUELS & LUBRICANTS	$10,150	$15,758	$14,300	$13,071	$17,909	$25,969	$25,969	98.7%
			564050	DUES AND SUBSCRIPTIONS	$1,350	$1,700	$909	$1,650	$1,650	$1,650	$1,650	0.0%
			575000	C/A - EQUIPMENT	$14,719	$0	$0	$0	$0	$60,900	$0	N/A
			575035	C/A - VEHICLES	$0	$126,498	$82,127	$93,608	$111,768	$132,974	$0	-100.0%
			576020	F/A-DP EQUIPMENT	$0	$0	$0	$2,500	$0	$0	$0	-100.0%
			582009	MEETING/TRAINING FOOD	$0	$0	$0	$0	$0	$500	$500	N/A
			590002	BANK CREDIT CARD FEES	$7,235	$7,190	$4,901	$8,000	$8,000	$8,000	$8,000	0.0%
			Org Tot:		**$1,276,531**	**$1,644,254**	**$1,371,710**	**$1,661,759**	**$1,713,687**	**$1,868,400**	**$1,653,311**	**-0.5%**
	1155205	BCCP EXP	510005	SALARIES-REGULAR	$17,822	$14,350	$13,243	$0	$17,608	$0	$0	N/A
			520005	HEALTH INSURANCE	$2,477	$2,304	$2,090	$0	$2,180	$0	$0	N/A
			520010	MEDICARE TAX	$251	$201	$187	$0	$257	$0	$0	N/A
			520015	RETIREMENT	$2,165	$1,851	$1,808	$0	$2,396	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$1,075	$861	$800	$0	$1,094	$0	$0	N/A
			520025	WORKERS COMPENSATION	$448	$357	$330	$0	$432	$0	$0	N/A
			520030	401(K) CONTRIBUTIONS	$527	$429	$367	$0	$530	$0	$0	N/A
			532040	PHYSICIAN FEES	$12,863	$7,397	$5,388	$10,830	$10,830	$10,780	$10,780	-0.5%
			534019	LABORATORY FEES	$2,337	$3,589	$2,871	$5,570	$5,570	$5,570	$5,570	0.0%
			555000	PRINTING	$382	$0	$0	$0	$0	$0	$0	N/A
			561015	EDUCATIONAL SUPPLIES	$2,298	$0	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155205	BCCP EXP	**Org Tot:**		**$42,646**	**$31,339**	**$27,084**	**$16,400**	**$40,897**	**$16,350**	**$16,350**	**-0.3%**
	1155210	CH EXPND	510005	SALARIES-REGULAR	$228,966	$222,637	$197,033	$236,685	$251,185	$262,240	$253,154	7.0%
			510010	SALARIES-OVERTIME	$0	$0	$311	$0	$312	$0	$0	N/A
			520005	HEALTH INSURANCE	$44,876	$47,598	$42,729	$50,941	$50,941	$55,783	$52,897	3.8%
			520010	MEDICARE TAX	$3,096	$3,009	$2,713	$3,325	$3,525	$3,642	$3,523	6.0%
			520015	RETIREMENT	$27,804	$28,702	$26,937	$32,545	$34,295	$37,578	$36,408	11.9%
			520020	SOCIAL SECURITY TAX	$13,239	$12,866	$11,598	$14,211	$15,061	$15,659	$15,150	6.6%
			520025	WORKERS COMPENSATION	$5,512	$5,320	$4,719	$5,755	$5,855	$6,015	$6,015	4.5%
			520030	401(K) CONTRIBUTIONS	$6,546	$6,039	$4,749	$7,176	$7,176	$7,777	$7,534	5.0%
			532022	INTERPRETER SERVICES	$0	$0	$0	$300	$300	$300	$300	0.0%
			532040	PHYSICIAN FEES	$450	$800	$525	$7,331	$7,331	$7,331	$7,331	0.0%
			533001	CONTRACTED SERVICES	$560	$560	$560	$560	$560	$565	$565	0.9%
			533065	TELEPHONE ANSWERING SERV	$2,088	$2,188	$1,840	$2,450	$2,450	$2,450	$2,450	0.0%
			534019	LABORATORY FEES	$200	$28	$25	$200	$200	$200	$200	0.0%
			550007	COST PER COPY	$555	$501	$367	$800	$800	$800	$800	0.0%
			552010	INSURANCE-P&PL	$230	$230	$240	$240	$240	$340	$340	41.7%
			553005	TELEPHONE	$0	$1,900	$2,155	$4,800	$4,800	$5,000	$5,000	4.2%
			555000	PRINTING	$492	$500	$75	$500	$75	$500	$500	0.0%
			557000	POSTAGE	$534	$700	$265	$800	$265	$960	$960	20.0%
			558000	TRAVEL	$830	$315	$1,133	$2,516	$1,134	$2,516	$1,200	-52.3%
			559000	TRAINING	$1,632	$813	$849	$2,016	$849	$2,016	$1,000	-50.4%
			561005	OFFICE SUPPLIES	$1,000	$1,000	$541	$1,000	$1,000	$1,000	$1,000	0.0%
			561045	MEDICAL SUPPLIES	$6,348	$6,104	$1,895	$8,900	$4,754	$7,100	$5,000	-43.8%
			561089	SOFTWARE LICENSES	$0	$0	$0	$160	$0	$0	$0	-100.0%
			561095	SUPPLIES:OTHER SMALL EQMT	$0	$0	$1,132	$0	$5,469	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155210	CH EXPND	583021	CHILD FATALITY COMMITTEE	$541	$768	$397	$768	$768	$2,946	$2,946	283.6%
			583053	NONCASH GRANTS/AWARDS	$0	$0	$0	$0	$2,178	$0	$0	N/A
			590002	BANK CREDIT CARD FEES	$1,296	$1,723	$1,253	$1,800	$1,800	$1,800	$1,800	0.0%
			593019	IGT - MEDICAID DIRECT PAYMENT	$0	$24,507	$4,602	$21,000	$21,000	$18,500	$18,500	-11.9%
			Org Tot:		**$346,796**	**$368,810**	**$308,642**	**$406,779**	**$424,323**	**$443,018**	**$424,573**	**4.4%**
	1155215	CC4C EXP	510005	SALARIES-REGULAR	$320,462	$330,357	$240,426	$287,034	$286,777	$300,641	$298,826	4.1%
				SALARIES-REGULAR	$9,515	$2,217	$0	$0	$28,227	$0	$0	N/A
			520005	HEALTH INSURANCE	$58,348	$67,935	$50,065	$58,860	$58,315	$61,830	$61,830	5.0%
				HEALTH INSURANCE	$2,579	$686	$0	$0	$12,030	$0	$0	N/A
			520010	MEDICARE TAX	$4,421	$4,504	$3,350	$3,965	$3,997	$4,298	$4,298	8.4%
				MEDICARE TAX	$127	$30	$0	$0	$807	$0	$0	N/A
			520015	RETIREMENT	$38,936	$42,614	$32,818	$38,298	$39,146	$43,118	$43,118	12.6%
				RETIREMENT	$1,156	$286	$0	$0	$7,571	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$18,904	$19,258	$14,324	$16,947	$17,088	$18,370	$18,370	8.4%
				SOCIAL SECURITY TAX	$545	$126	$0	$0	$3,452	$0	$0	N/A
			520025	WORKERS COMPENSATION	$3,926	$3,456	$2,545	$2,989	$3,031	$3,176	$3,176	6.3%
				WORKERS COMPENSATION	$215	$51	$0	$0	$1,823	$0	$0	N/A
			520030	401(K) CONTRIBUTIONS	$7,968	$9,076	$7,213	$8,448	$8,604	$8,955	$8,955	6.0%
				401(K) CONTRIBUTIONS	$285	$67	$0	$0	$1,670	$0	$0	N/A
			532022	INTERPRETER SERVICES	$7,008	$3,906	$3,557	$2,000	$3,600	$6,600	$3,000	50.0%
				INTERPRETER SERVICES	$0	$0	$3,482	$0	$5,100	$0	$0	N/A
			533001	CONTRACTED SERVICES	$0	$0	$0	$0	$7,464	$0	$0	N/A
				CONTRACTED SERVICES	$0	$0	$0	$0	$27,440	$0	$0	N/A
			543020	R&M - VEHICLES	$0	$0	$0	$400	$400	$400	$400	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155215	CC4C EXP	543020	R&M - VEHICLES SO PIEDMONT CCG	$0	$46	$0	$0	$0	$0	$0	N/A
			550007	COST PER COPY	$3,148	$4,040	$3,636	$3,500	$3,900	$3,500	$3,500	0.0%
			552010	INSURANCE-P&PL	$1,348	$1,400	$1,450	$1,450	$1,450	$1,480	$1,480	2.1%
			553005	TELEPHONE	$4,709	$3,618	$3,798	$5,500	$4,800	$6,000	$6,000	9.1%
			555000	PRINTING	$546	$677	$479	$850	$850	$800	$800	-5.9%
			556000	UNIFORMS	$152	$490	$0	$0	$0	$0	$0	N/A
			557000	POSTAGE	$255	$191	$177	$200	$200	$300	$300	50.0%
			558000	TRAVEL	$4,586	$706	$30	$1,000	$100	$400	$400	-60.0%
			559000	TRAINING	$581	$985	$390	$500	$400	$750	$750	50.0%
			561005	OFFICE SUPPLIES	$3,974	$2,000	$560	$2,000	$800	$750	$750	-62.5%
				OFFICE SUPPLIES	$1,812	$23	$0	$0	$0	$0	$0	N/A
			561015	EDUCATIONAL SUPPLIES	$0	$0	$0	$0	$200	$300	$300	N/A
			561085	VEHICLE SUP - SO PIEDMONT CCG	$208	$0	$0	$0	$0	$0	$0	N/A
			561095	OTHER SMALL EQMT	$45	$0	$0	$0	$0	$0	$0	N/A
			562020	MOTOR FUELS & LUBRICANTS	$0	$0	$0	$0	$0	$900	$900	N/A
				FUEL & LUB - SO PIEDMONT CCG	$498	$1,212	$0	$0	$525	$0	$0	N/A
			564050	DUES AND SUBSCRIPTIONS	$0	$0	$0	$130	$130	$130	$130	0.0%
			582009	MEETING/TRAINING FOOD	$0	$86	$162	$250	$250	$250	$250	0.0%
				MEETING/TRAINING FOOD	$0	$13	$0	$0	$0	$0	$0	N/A
			583053	NONCASH GRANTS/AWARDS	$0	$0	$700	$0	$700	$1,000	$1,000	N/A
				NONCASH GRANTS/AWARDS	$0	$13,571	$1,623	$0	$5,000	$0	$0	N/A
			Org Tot:		**$496,258**	**$513,625**	**$370,785**	**$434,321**	**$535,847**	**$463,948**	**$458,533**	**5.6%**
	1155217	REFUGE EXP	510005	SALARIES-REGULAR	$0	$0	$10,537	$0	$13,456	$0	$0	N/A
			520005	HEALTH INSURANCE	$0	$0	$3,288	$0	$3,943	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155217	REFUGE EXP	520010	MEDICARE TAX	$0	$0	$128	$0	$196	$0	$0	N/A
			520015	RETIREMENT	$0	$0	$1,438	$0	$1,831	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$0	$0	$548	$0	$835	$0	$0	N/A
			520025	WORKERS COMPENSATION	$0	$0	$243	$0	$272	$0	$0	N/A
			520030	401(K) CONTRIBUTIONS	$0	$0	$280	$0	$404	$0	$0	N/A
			532022	INTERPRETER SERVICES	$0	$3,118	$5,081	$24,200	$24,200	$57,200	$57,200	136.4%
			Org Tot:		**$0**	**$3,118**	**$21,543**	**$24,200**	**$45,137**	**$57,200**	**$57,200**	**136.4%**
	1155223	BIOTSM EXP	510005	SALARIES-REGULAR	$39,021	$40,138	$38,098	$39,534	$39,534	$63,062	$63,062	59.5%
			520005	HEALTH INSURANCE	$8,013	$11,179	$7,630	$13,080	$12,857	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$513	$495	$445	$580	$580	$919	$919	58.4%
			520015	RETIREMENT	$4,741	$5,178	$5,200	$5,100	$5,201	$9,086	$9,086	78.2%
			520020	SOCIAL SECURITY TAX	$2,195	$2,115	$1,903	$2,460	$2,458	$3,926	$3,926	59.6%
			520025	WORKERS COMPENSATION	$391	$537	$381	$600	$600	$634	$634	5.7%
			520030	401(K) CONTRIBUTIONS	$1,171	$1,199	$1,143	$1,190	$1,190	$1,887	$1,887	58.6%
			543015	R&M-EQUIPMENT	$0	$0	$0	$0	$1,400	$0	$0	N/A
			558000	TRAVEL	$745	$726	$0	$1,278	$0	$0	$0	-100.0%
			559000	TRAINING	$100	$100	$0	$0	$0	$0	$0	N/A
			561005	OFFICE SUPPLIES	$36	$0	$0	$0	$0	$0	$0	N/A
			561045	MEDICAL SUPPLIES	$0	$349	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$56,926**	**$62,015**	**$54,801**	**$63,822**	**$63,820**	**$93,254**	**$93,254**	**46.1%**
	1155225	CD EXPEND	510005	SALARIES-REGULAR	$107,969	$111,126	$97,212	$133,158	$133,158	$159,371	$158,618	19.1%
			520005	HEALTH INSURANCE	$15,799	$15,774	$15,482	$22,236	$22,236	$20,885	$20,885	-6.1%
			520010	MEDICARE TAX	$1,471	$1,544	$1,364	$1,842	$1,842	$2,286	$2,286	24.1%
			520015	RETIREMENT	$13,118	$14,253	$13,269	$17,701	$17,701	$22,889	$22,889	29.3%
			520020	SOCIAL SECURITY TAX	$6,288	$6,601	$5,831	$7,871	$7,871	$9,774	$9,774	24.2%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155225	CD EXPEND	520025	WORKERS COMPENSATION	$2,688	$2,756	$2,433	$3,256	$3,256	$3,984	$3,984	22.4%
			520030	401(K) CONTRIBUTIONS	$3,229	$2,963	$2,902	$3,964	$3,964	$4,752	$4,752	19.9%
			532022	INTERPRETER SERVICES	$0	$76	$0	$100	$100	$100	$100	0.0%
			532040	PHYSICIAN FEES	$4,450	$5,356	$2,450	$10,000	$10,000	$10,000	$10,000	0.0%
			534019	LABORATORY FEES	$200	$0	$0	$200	$200	$200	$200	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$0	$0	$197	$0	$600	$2,486	$2,486	N/A
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$0	$0	$0	$0	$200	$200	N/A
			552010	INSURANCE-P&PL	$310	$310	$330	$330	$330	$350	$350	6.1%
			553005	TELEPHONE	$1,247	$420	$588	$2,500	$2,500	$2,200	$2,200	-12.0%
			555000	PRINTING	$200	$95	$0	$200	$0	$200	$200	0.0%
			557000	POSTAGE	$188	$186	$125	$250	$125	$250	$250	0.0%
			558000	TRAVEL	$126	$610	$825	$2,188	$825	$2,188	$2,188	0.0%
			559000	TRAINING	$0	$0	$250	$1,250	$250	$1,250	$1,250	0.0%
			561005	OFFICE SUPPLIES	$500	$0	$0	$500	$0	$500	$500	0.0%
			561045	MEDICAL SUPPLIES	$1,500	$1,154	$668	$1,500	$1,500	$1,500	$1,500	0.0%
			561095	OTHER SMALL EQMT	$0	$0	$0	$0	$3,188	$0	$0	N/A
			564050	DUES AND SUBSCRIPTIONS	$60	$200	$200	$200	$200	$200	$200	0.0%
			Org Tot:		**$159,344**	**$163,424**	**$144,124**	**$209,246**	**$209,846**	**$245,565**	**$244,812**	**17.0%**
	1155228	DTL EXPND	510005	SALARIES-REGULAR	$293,619	$290,525	$297,061	$368,027	$364,235	$388,610	$382,357	3.9%
			520005	HEALTH INSURANCE	$41,585	$42,434	$51,125	$71,745	$65,327	$74,142	$72,768	1.4%
			520010	MEDICARE TAX	$4,099	$4,046	$4,072	$5,175	$5,083	$5,502	$5,445	5.2%
			520015	RETIREMENT	$35,674	$37,477	$40,549	$49,273	$49,737	$55,808	$55,250	12.1%
			520020	SOCIAL SECURITY TAX	$17,528	$17,301	$17,413	$22,105	$21,726	$23,505	$23,262	5.2%
			520025	WORKERS COMPENSATION	$6,588	$6,686	$6,277	$7,483	$7,699	$8,016	$8,016	7.1%
			520030	401(K) CONTRIBUTIONS	$8,546	$8,716	$8,297	$10,872	$10,321	$11,592	$11,476	5.6%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155228	DTL EXPND	533000	OTHER PROFESSIONAL SERVICES	$425	$425	$1,282	$425	$2,425	$2,500	$1,200	182.4%
			533001	CONTRACTED SERVICES	$32,531	$50,623	$54,835	$50,600	$76,501	$90,000	$83,000	64.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$932	$0	$0	$3,000	$12,300	$10,000	$10,000	233.3%
			543015	R&M-EQUIPMENT	$4,135	$5,333	$5,307	$5,500	$6,370	$5,500	$5,500	0.0%
			543020	R&M - VEHICLES	$0	$70	$0	$120	$120	$120	$120	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$0	$319	$1,600	$2,000	$1,935	$2,072	$2,072	3.6%
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$550	$0	$5,000	$0	$500	$500	-90.0%
			550007	COST PER COPY	$518	$532	$564	$700	$700	$700	$700	0.0%
			552010	INSURANCE-P&PL	$1,150	$2,250	$2,000	$2,000	$2,000	$2,065	$2,065	3.3%
			553005	TELEPHONE	$1,247	$1,680	$1,567	$3,500	$3,500	$3,700	$3,700	5.7%
			554000	ADVERTISING	$0	$1,000	$0	$2,000	$0	$1,000	$1,000	-50.0%
			555000	PRINTING	$0	$0	$0	$500	$500	$1,500	$1,500	200.0%
			557000	POSTAGE	$323	$500	$389	$500	$500	$500	$500	0.0%
			558000	TRAVEL	$0	$105	$670	$750	$1,750	$500	$500	-33.3%
			559000	TRAINING	$2,550	$3,334	$1,100	$4,000	$1,100	$1,200	$1,200	-70.0%
			561005	OFFICE SUPPLIES	$2,000	$3,094	$1,494	$2,500	$2,000	$2,000	$2,000	-20.0%
			561015	EDUCATIONAL SUPPLIES	$217	$0	$123	$1,000	$130	$1,000	$1,000	0.0%
			561044	CLIENT CARE EXPENSES	$4,409	$7,994	$0	$0	$5,000	$0	$0	N/A
			561045	MEDICAL SUPPLIES	$26,130	$42,915	$36,156	$50,000	$43,256	$45,000	$45,000	-10.0%
			561095	OTHER SMALL EQMT	$140	$5,390	$2,148	$5,000	$5,000	$5,000	$2,000	-60.0%
			562020	MOTOR FUELS & LUBRICANTS	$0	$0	$0	$0	$0	$200	$200	N/A
			564050	DUES AND SUBSCRIPTIONS	$6,547	$5,502	$7,926	$8,317	$8,317	$8,042	$8,042	-3.3%
			575015	C/A:MEDICAL EQUIPMENT	$0	$0	$0	$0	$6,500	$8,200	$0	N/A
			575035	C/A - VEHICLES	$0	$15,986	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155228	DTL EXPND	575035	C/A - VEHICLES	$0	$40,000	$0	$0	$0	$0	$0	N/A
			576030	F/A-FURN & EQUIPMENT	$0	$0	$6,320	$6,120	$6,320	$5,500	$5,500	-10.1%
			583053	NONCASH GRANTS/AWARDS	$0	$0	$504	$0	$2,019	$1,500	$1,500	N/A
			590002	BANK CREDIT CARD FEES	$488	$1,019	$714	$1,200	$1,200	$1,200	$1,200	0.0%
			Org Tot:		**$491,380**	**$595,806**	**$549,526**	**$689,412**	**$713,571**	**$766,674**	**$738,573**	**7.1%**
	1155229	SS EXPEND	510005	SALARIES-REGULAR	$33,222	$48,396	$34,111	$49,658	$49,658	$51,899	$51,899	4.5%
			520005	HEALTH INSURANCE	$8,500	$12,720	$9,265	$13,080	$13,080	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$443	$627	$432	$646	$646	$688	$688	6.5%
			520015	RETIREMENT	$4,052	$6,243	$4,656	$6,653	$6,653	$7,428	$7,428	11.6%
			520020	SOCIAL SECURITY TAX	$1,896	$2,681	$1,847	$2,762	$2,764	$2,938	$2,938	6.4%
			520025	WORKERS COMPENSATION	$831	$1,211	$853	$1,236	$1,236	$1,298	$1,298	5.0%
			520030	401(K) CONTRIBUTIONS	$1,027	$1,452	$1,023	$1,468	$1,468	$1,543	$1,543	5.1%
			558000	TRAVEL	$622	$849	$995	$1,200	$1,200	$0	$0	-100.0%
			559000	TRAINING	$0	$150	$150	$200	$200	$0	$0	-100.0%
			561005	OFFICE SUPPLIES	$864	$350	$350	$350	$350	$0	$0	-100.0%
			564050	DUES AND SUBSCRIPTIONS	$45	$45	$45	$45	$45	$45	$45	0.0%
			Org Tot:		**$51,501**	**$74,724**	**$53,727**	**$77,298**	**$77,300**	**$79,579**	**$79,579**	**3.0%**
	1155230	FM PLN EXP	510005	SALARIES-REGULAR	$381,164	$398,236	$329,752	$434,344	$434,344	$405,034	$396,035	-8.8%
			510010	SALARIES-OVERTIME	$0	$0	$321	$0	$321	$0	$0	N/A
			520005	HEALTH INSURANCE	$74,973	$82,627	$71,060	$87,119	$86,486	$87,564	$84,953	-2.5%
			520010	MEDICARE TAX	$5,135	$5,411	$4,530	$5,833	$5,833	$5,648	$5,540	-5.0%
			520015	RETIREMENT	$46,311	$51,327	$45,054	$56,458	$56,458	$58,085	$57,026	1.0%
			520020	SOCIAL SECURITY TAX	$21,955	$23,137	$19,368	$24,907	$24,907	$24,129	$23,668	-5.0%
			520025	WORKERS COMPENSATION	$9,151	$9,530	$7,918	$10,033	$10,033	$9,410	$9,410	-6.2%
			520030	401(K) CONTRIBUTIONS	$10,633	$10,634	$7,997	$12,461	$12,461	$12,070	$11,850	-4.9%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155230	FM PLN EXP	532022	INTERPRETER SERVICES	$402	$1,200	$751	$2,500	$2,500	$2,500	$1,000	-60.0%
			532040	PHYSICIAN FEES	$6,450	$10,919	$5,700	$14,000	$14,000	$14,000	$14,000	0.0%
			533001	CONTRACTED SERVICES	$0	$0	$0	$200	$200	$200	$200	0.0%
			534019	LABORATORY FEES	$13,000	$13,000	$13,000	$13,000	$13,000	$13,000	$13,000	0.0%
			543015	R&M-EQUIPMENT	$295	$610	$450	$300	$450	$450	$450	50.0%
			550007	COST PER COPY	$2,402	$2,172	$1,771	$2,500	$2,500	$2,500	$2,500	0.0%
			552010	INSURANCE-P&PL	$2,505	$2,535	$2,645	$2,645	$2,645	$2,730	$2,730	3.2%
			553005	TELEPHONE	$1,663	$1,470	$1,371	$3,200	$3,200	$3,300	$3,300	3.1%
			555000	PRINTING	$773	$553	$0	$700	$0	$500	$500	-28.6%
			557000	POSTAGE	$1,870	$2,200	$1,210	$2,500	$1,843	$2,000	$2,000	-20.0%
			558000	TRAVEL	$1,889	$588	$600	$2,500	$600	$1,500	$1,250	-50.0%
			559000	TRAINING	$1,220	$350	$1,125	$1,250	$1,275	$2,300	$1,300	4.0%
			561005	OFFICE SUPPLIES	$2,766	$2,424	$2,299	$3,000	$2,300	$3,000	$2,500	-16.7%
			561015	EDUCATIONAL SUPPLIES	$950	$930	$927	$1,000	$1,700	$1,000	$1,000	0.0%
			561045	MEDICAL SUPPLIES	$9,215	$10,208	$6,792	$15,000	$14,225	$14,200	$9,000	-40.0%
			561047	WHSF MEDICATIONS	$15,123	$13,753	$13,813	$13,813	$13,813	$13,813	$13,813	0.0%
			561095	OTHER SMALL EQMT	$1,931	$5,451	$2,056	$1,975	$5,832	$2,575	$1,000	-49.4%
			564050	DUES AND SUBSCRIPTIONS	$760	$500	$442	$500	$500	$500	$500	0.0%
			593019	IGT - MEDICAID DIRECT PAYMENT	$0	$21,310	$3,481	$18,050	$18,050	$13,640	$13,640	-24.4%
			Org Tot:		**$612,536**	**$671,074**	**$544,434**	**$729,788**	**$729,476**	**$695,648**	**$672,165**	**-7.9%**
	1155240	HP EXPND	510005	SALARIES-REGULAR	$148,532	$169,554	$120,177	$139,604	$147,913	$146,975	$146,089	4.6%
				SALARIES-REGULAR	$0	$0	$9,561	$0	$11,322	$11,545	$11,545	N/A
				SALARIES-REGULAR	$0	$4,019	$38,245	$0	$45,288	$46,178	$46,178	N/A
				SALARIES-REGULAR	$55,194	$24,047	$0	$0	$0	$0	$0	N/A
				SALARIES-REGULAR	$31,033	$0	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155240	HP EXPND	520005	HEALTH INSURANCE	$24,764	$29,028	$22,890	$26,160	$26,160	$27,480	$27,480	5.0%
				HEALTH INSURANCE	$0	$0	$2,289	$0	$2,725	$2,748	$2,748	N/A
				HEALTH INSURANCE	$0	$1,060	$9,156	$0	$10,900	$10,992	$10,992	N/A
				HEALTH INSURANCE	$12,003	$5,044	$0	$0	$0	$0	$0	N/A
				HEALTH INSURANCE	$8,000	$0	$0	$0	$0	$0	$0	N/A
			520010	MEDICARE TAX	$2,118	$2,406	$1,712	$1,969	$2,123	$2,104	$2,104	6.9%
				MEDICARE TAX	$0	$0	$134	$0	$161	$164	$164	N/A
				MEDICARE TAX	$0	$56	$537	$0	$636	$658	$658	N/A
				MEDICARE TAX	$799	$339	$0	$0	$0	$0	$0	N/A
				MEDICARE TAX	$435	$0	$0	$0	$0	$0	$0	N/A
			520015	RETIREMENT	$18,044	$21,872	$16,404	$18,624	$20,176	$21,095	$21,095	13.3%
				RETIREMENT	$0	$0	$1,305	$0	$2,191	$1,654	$1,654	N/A
				RETIREMENT	$0	$518	$5,220	$0	$6,182	$6,615	$6,615	N/A
				RETIREMENT	$6,706	$3,102	$0	$0	$0	$0	$0	N/A
				RETIREMENT	$3,773	$0	$0	$0	$0	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$9,058	$10,287	$7,320	$8,417	$9,104	$8,994	$8,994	6.9%
				SOCIAL SECURITY TAX	$0	$0	$574	$0	$681	$702	$702	N/A
				SOCIAL SECURITY TAX	$0	$241	$2,297	$0	$2,720	$2,811	$2,811	N/A
				SOCIAL SECURITY TAX	$3,414	$1,449	$0	$0	$0	$0	$0	N/A
				SOCIAL SECURITY TAX	$1,859	$0	$0	$0	$0	$0	$0	N/A
			520025	WORKERS COMPENSATION	$1,507	$1,716	$1,203	$1,380	$1,485	$1,471	$1,471	6.6%
				WORKERS COMPENSATION	$0	$0	$96	$0	$296	$116	$116	N/A
				WORKERS COMPENSATION	$0	$40	$383	$0	$1,153	$462	$462	N/A
				WORKERS COMPENSATION	$552	$241	$0	$0	$0	$0	$0	N/A
				WORKERS COMPENSATION	$311	$0	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155240	HP EXPND	520030	401(K) CONTRIBUTIONS	$4,406	$5,042	$3,605	$4,109	$4,438	$4,380	$4,380	6.6%
				401(K) CONTRIBUTIONS	$0	$0	$145	$0	$296	$343	$343	N/A
				401(K) CONTRIBUTIONS	$0	$0	$578	$0	$1,154	$1,374	$1,374	N/A
				401(K) CONTRIBUTIONS	$0	$561	$0	$0	$0	$0	$0	N/A
				401(K) CONTRIBUTIONS	$0	$0	$0	$0	$0	$0	$0	N/A
			533001	CONTRACTED SERVICES	$0	$0	$0	$0	$0	$25,000	$25,000	N/A
				CONTRACTED SERVICES	$0	$0	$0	$0	$10,900	$0	$0	N/A
				CONTRACTED SERV-ELEVATE	$61,992	$0	$0	$0	$0	$0	$0	N/A
				CONTRACTED SERVICES	$25,299	$3,000	$0	$0	$5,095	$0	$0	N/A
				CONTRACTED SERVICES	$12,460	$0	$0	$0	$0	$0	$0	N/A
				CONTRACTED SERVICES	$0	$0	$0	$0	$0	$0	$0	N/A
			550007	COST PER COPY	$1,006	$838	$1,061	$1,200	$1,200	$1,200	$1,200	0.0%
			553005	TELEPHONE	$1,815	$276	$1,675	$2,900	$2,900	$2,700	$2,700	-6.9%
				TELEPHONE	$0	$0	$0	$0	$0	$450	$450	N/A
			554000	ADVERTISING	$200	$835	$62	$500	$400	$500	$500	0.0%
				ADVERTISING	$0	$0	$0	$0	$150	$500	$500	N/A
				ADVERTISING	$0	$16,274	$8,821	$0	$27,000	$0	$0	N/A
				ADVERTISING	$0	$15	$151	$0	$3,126	$0	$0	N/A
				ADVERTISING	$0	$0	$241	$0	$300	$0	$0	N/A
				ADVERTISING	$458	$0	$0	$0	$0	$0	$0	N/A
				ADVERTISING	$0	$0	$8,117	$0	$8,117	$0	$0	N/A
			555000	PRINTING	$500	$500	$500	$500	$500	$600	$600	20.0%
				PRINTING	$0	$0	$0	$0	$500	$500	$500	N/A
				PRINTING	$0	$674	$498	$0	$7,500	$0	$0	N/A
				PRINTING	$0	$56	$0	$0	$0	$0	$0	N/A
				PRINTING	$143	$145	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155240	HP EXPND	556000	UNIFORMS - HEALTHY ROWAN	$321	$0	$0	$0	$0	$0	$0	N/A
			557000	POSTAGE	$31	$10	$383	$50	$400	$25	$25	-50.0%
			558000	TRAVEL	$1,668	$1,488	$1,407	$1,500	$1,500	$1,500	$1,500	0.0%
				TRAVEL	$0	$31	$330	$500	$1,000	$500	$500	0.0%
				TRAVEL	$0	$827	$499	$0	$5,700	$0	$0	N/A
				TRAVEL - ELEVATE	$395	$205	$1	$0	$5,000	$0	$0	N/A
				TRAVEL	$773	$205	$5	$0	$300	$0	$0	N/A
				TRAVEL	$412	$0	$0	$0	$0	$0	$0	N/A
				TRAVEL	$7	$32	$0	$0	$0	$0	$0	N/A
			559000	TRAINING	$385	$500	$63	$500	$63	$550	$550	10.0%
				TRAINING	$0	$0	$0	$500	$815	$500	$500	0.0%
				TRAINING	$0	$250	$0	$0	$7,000	$0	$0	N/A
				TRAINING - ELEVATE	$565	$105	$165	$0	$4,000	$0	$0	N/A
				TRAINING - HEALTHY ROWAN	$507	$0	$0	$0	$0	$0	$0	N/A
				TRAINING	$3,980	$0	$0	$0	$0	$0	$0	N/A
				TRAINING	$80	$0	$0	$0	$0	$0	$0	N/A
			561005	OFFICE SUPPLIES	$400	$600	$509	$600	$549	$600	$600	0.0%
				OFFICE SUPPLIES	$0	$0	$0	$0	$500	$200	$200	N/A
				OFFICE SUPPLIES	$0	$172	$0	$0	$500	$0	$0	N/A
				OFFICE SUPPLIES - ELEVATE	$504	$354	$0	$0	$1,928	$0	$0	N/A
				OFFICE SUPPLIES	$270	$181	$0	$0	$0	$0	$0	N/A
				OFFICE SUPPLIES	$0	$0	$0	$0	$0	$0	$0	N/A
			561015	EDUCATIONAL SUPPLIES	$496	$793	$400	$500	$500	$500	$500	0.0%
				EDUCATIONAL SUPPLIES	$0	$0	$1,046	$0	$4,945	$1,500	$1,500	N/A
				EDUCATIONAL SUPPLIES	$0	$0	$0	$0	$5,000	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155240	HP EXPND	561015	EDUCATIONAL SUPPLIES	$932	$770	$2,604	$0	$7,000	$0	$0	N/A
			561089	SOFTWARE LICENSES	$0	$0	$0	$320	$678	$700	$700	118.8%
				SOFTWARE LICENSES	$0	$0	$0	$0	$1,500	$0	$0	N/A
				SOFTWARE LICENSES - ELEVATE	$324	$0	$0	$0	$2,000	$0	$0	N/A
			561095	OTHER SMALL EQMT - ELEVATE	$447	$0	$0	$0	$0	$0	$0	N/A
				OTHER SMALL EQMT	$256	$0	$0	$0	$0	$0	$0	N/A
			564050	DUES AND SUBSCRIPTIONS	$350	$305	$380	$500	$380	$500	$500	0.0%
				DUES AND SUBSCRIPTIONS	$0	$0	$30	$0	$500	$0	$0	N/A
				DUES AND SUBSCRIPTIONS	$0	$240	$0	$0	$500	$0	$0	N/A
			582009	MEETING/TRAINING FOOD	$0	$0	$5	$500	$1,685	$500	$500	0.0%
				MEETING/TRAINING FOOD-ELEVATE	$1,184	$1,128	$170	$0	$2,700	$0	$0	N/A
				MEETING/TRAINING FOOD	$652	$415	$288	$0	$300	$0	$0	N/A
				MEETING/TRAINING FOOD	$114	$0	$0	$0	$0	$0	$0	N/A
			583053	NONCASH GRANTS/AWARDS	$0	$7,127	$2,896	$4,880	$7,579	$8,528	$8,528	74.8%
				NONCASH GRANTS/AWARDS	$0	$2,500	$5,700	$0	$16,292	$0	$0	N/A
				NONCASH GRANTS/AWARDS	$0	$6,890	$1,497	$0	$15,000	$0	$0	N/A
				NONCASH GRANTS/AWARDS	$17,583	$948	$5,072	$0	$8,966	$0	$0	N/A
				NONCASH GRANTS/AWARDS	$4,900	$0	$0	$0	$0	$0	$0	N/A
				NONCASH GRANTS/AWARDS	$3,441	$5,803	$0	$0	$0	$0	$0	N/A
			583119	GRANT - LOCAL	$0	$10,000	$0	$0	$0	$0	$0	N/A
			585000	GRANT EXPENDITURES	$0	$0	$0	$15,000	$8,500	$0	$0	-100.0%
				GRANT EXPENDITURES	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	0.0%
				GRANT EXPENDITURES	$0	$0	$39	$0	$39	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155240	HP EXPND	585007	HEALTHY COMMUNITIES	$29,850	$33,609	$32,320	$34,526	$34,526	$34,526	$34,526	0.0%
			585019	GRANT:DNP WILDLIFE & NAT CTR	$0	$6,561	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$607,203**	**$485,288**	**$420,764**	**$365,239**	**$613,537**	**$480,940**	**$480,054**	**31.6%**
	1155245	HIV EXPEND	510005	SALARIES-REGULAR	$213,927	$215,736	$199,821	$277,804	$277,804	$318,815	$317,406	14.3%
			510010	SALARIES-OVERTIME	$0	$0	$272	$0	$272	$0	$0	N/A
			520005	HEALTH INSURANCE	$39,980	$40,559	$39,145	$57,071	$56,517	$58,914	$58,914	3.2%
			520010	MEDICARE TAX	$2,885	$2,937	$2,735	$3,917	$3,917	$4,461	$4,461	13.9%
			520015	RETIREMENT	$25,992	$27,764	$27,312	$38,181	$38,181	$45,745	$45,745	19.8%
			520020	SOCIAL SECURITY TAX	$12,336	$12,558	$11,693	$16,713	$16,713	$19,045	$19,045	14.0%
			520025	WORKERS COMPENSATION	$5,139	$5,176	$4,834	$6,791	$6,791	$7,678	$7,678	13.1%
			520030	401(K) CONTRIBUTIONS	$6,168	$5,352	$4,840	$8,431	$8,431	$9,507	$9,507	12.8%
			532022	INTERPRETER SERVICES	$0	$0	$0	$100	$100	$100	$100	0.0%
			532040	PHYSICIAN FEES	$6,450	$8,450	$8,200	$12,000	$12,000	$8,500	$8,500	-29.2%
			533001	CONTRACTED SERVICES	$300	$300	$300	$300	$300	$300	$300	0.0%
			534019	LABORATORY FEES	$14,500	$7,681	$5,189	$14,500	$14,500	$14,500	$14,500	0.0%
			543015	R&M-EQUIPMENT	$400	$400	$400	$400	$400	$400	$400	0.0%
			552010	INSURANCE-P&PL	$1,300	$1,300	$1,472	$1,550	$1,550	$1,550	$1,550	0.0%
			553005	TELEPHONE	$416	$1,260	$1,175	$2,700	$2,700	$2,900	$2,900	7.4%
			555000	PRINTING	$200	$0	$0	$200	$0	$200	$200	0.0%
			557000	POSTAGE	$567	$531	$85	$1,000	$185	$1,000	$1,000	0.0%
			558000	TRAVEL	$49	$18	$433	$1,700	$434	$1,700	$1,700	0.0%
			559000	TRAINING	$0	$0	$40	$625	$40	$625	$625	0.0%
			561005	OFFICE SUPPLIES	$1,000	$440	$444	$1,000	$444	$1,000	$1,000	0.0%
			561015	EDUCATIONAL SUPPLIES	$0	$974	$662	$1,000	$2,266	$1,000	$1,000	0.0%
			561045	MEDICAL SUPPLIES	$4,468	$4,142	$2,929	$4,500	$6,656	$4,500	$4,500	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155245	HIV EXPEND	561046	STD MEDICATIONS	$3,531	$1,456	$0	$4,081	$4,081	$4,081	$4,081	0.0%
			561066	STD PREVENTION	$100	$100	$42	$100	$100	$100	$100	0.0%
			564050	DUES AND SUBSCRIPTIONS	$300	$300	$300	$300	$300	$300	$300	0.0%
			593019	IGT - MEDICAID DIRECT PAYMENT	$0	$9,590	$1,562	$8,100	$8,100	$6,116	$6,116	-24.5%
			Org Tot:		**$340,009**	**$347,025**	**$313,885**	**$463,064**	**$462,782**	**$513,037**	**$511,628**	**10.5%**
	1155250	IMAP EXPND	510005	SALARIES-REGULAR	$69,156	$75,743	$57,463	$91,118	$91,118	$96,851	$96,496	5.9%
			520005	HEALTH INSURANCE	$15,118	$18,111	$11,295	$21,541	$21,541	$21,847	$21,847	1.4%
			520010	MEDICARE TAX	$908	$1,012	$772	$1,197	$1,197	$1,357	$1,357	13.4%
			520015	RETIREMENT	$8,402	$9,767	$7,844	$12,071	$12,071	$13,888	$13,888	15.1%
			520020	SOCIAL SECURITY TAX	$3,882	$4,327	$3,301	$5,102	$5,102	$5,793	$5,793	13.5%
			520025	WORKERS COMPENSATION	$1,682	$1,838	$1,420	$2,178	$2,178	$1,510	$1,510	-30.7%
			520030	401(K) CONTRIBUTIONS	$1,621	$2,248	$1,501	$2,666	$2,666	$2,886	$2,886	8.3%
			532022	INTERPRETER SERVICES	$0	$0	$0	$100	$100	$100	$100	0.0%
			532040	PHYSICIAN FEES	$2,315	$3,450	$3,180	$9,750	$9,750	$9,750	$9,750	0.0%
			533001	CONTRACTED SERVICES	$375	$375	$375	$375	$375	$400	$400	6.7%
			543015	R&M-EQUIPMENT	$590	$313	$0	$1,500	$270	$1,500	$1,500	0.0%
			550007	COST PER COPY	$160	$153	$156	$300	$300	$300	$300	0.0%
			552010	INSURANCE-P&PL	$700	$210	$240	$240	$240	$330	$330	37.5%
			553005	TELEPHONE	$1,663	$0	$0	$0	$0	$0	$0	N/A
			555000	PRINTING	$0	$0	$0	$0	$0	$0	$0	N/A
			557000	POSTAGE	$400	$400	$81	$400	$400	$400	$400	0.0%
			558000	TRAVEL	$79	$600	$130	$600	$130	$600	$600	0.0%
			559000	TRAINING	$0	$400	$0	$600	$0	$600	$600	0.0%
			561005	OFFICE SUPPLIES	$276	$137	$167	$450	$167	$450	$450	0.0%
			561015	EDUCATIONAL SUPPLIES	$0	$0	$0	$1,000	$0	$1,000	$1,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155250	IMAP EXPND	561045	MEDICAL SUPPLIES	$59,406	$70,045	$40,745	$50,000	$53,770	$50,000	$50,000	0.0%
			561095	SUPPLIES:OTHER SMALL EQMT	$0	$0	$812	$1,000	$813	$1,000	$1,000	0.0%
			593019	IGT - MEDICAID DIRECT PAYMENT	$0	$23,441	$1,112	$20,000	$20,000	$2,200	$2,200	-89.0%
			Org Tot:		**$166,733**	**$212,570**	**$130,595**	**$222,188**	**$222,188**	**$212,762**	**$212,407**	**-4.4%**
	1155255	MTNL H EXP	510005	SALARIES-REGULAR	$304,243	$317,006	$271,008	$321,811	$332,993	$337,481	$331,842	3.1%
			520005	HEALTH INSURANCE	$59,890	$68,268	$58,227	$66,702	$66,157	$70,626	$69,389	4.0%
			520010	MEDICARE TAX	$4,091	$4,269	$3,673	$4,290	$4,607	$4,669	$4,618	7.6%
			520015	RETIREMENT	$36,965	$40,880	$36,991	$42,368	$45,441	$48,402	$47,900	13.1%
			520020	SOCIAL SECURITY TAX	$17,491	$18,255	$15,704	$18,318	$19,731	$19,938	$19,720	7.7%
			520025	WORKERS COMPENSATION	$7,388	$7,660	$6,579	$7,619	$8,072	$8,033	$8,033	5.4%
			520030	401(K) CONTRIBUTIONS	$8,650	$8,043	$7,919	$9,351	$9,842	$10,057	$9,952	6.4%
			532022	INTERPRETER SERVICES	$220	$1,166	$580	$1,735	$1,735	$1,735	$1,735	0.0%
			532040	PHYSICIAN FEES	$102,805	$101,206	$95,241	$109,332	$115,442	$109,332	$109,332	0.0%
			533001	CONTRACTED SERVICES	$365	$5,065	$500	$500	$500	$520	$520	4.0%
			534019	LABORATORY FEES	$4,000	$1,937	$3,696	$4,000	$4,000	$4,000	$4,000	0.0%
			543015	R&M-EQUIPMENT	$1,000	$1,000	$1,000	$1,000	$1,900	$1,000	$1,000	0.0%
			550007	COST PER COPY	$1,579	$1,534	$1,190	$2,000	$2,000	$2,000	$2,000	0.0%
			552010	INSURANCE-P&PL	$800	$1,000	$1,100	$1,100	$1,100	$1,280	$1,280	16.4%
			553005	TELEPHONE	$1,656	$1,470	$1,371	$3,000	$3,000	$3,300	$3,300	10.0%
			555000	PRINTING	$1,000	$0	$816	$1,000	$817	$1,000	$1,000	0.0%
			557000	POSTAGE	$838	$926	$405	$1,000	$405	$1,480	$1,480	48.0%
			558000	TRAVEL	$273	$239	$530	$750	$531	$750	$750	0.0%
			559000	TRAINING	$690	$246	$869	$1,375	$869	$1,375	$1,375	0.0%
			561005	OFFICE SUPPLIES	$850	$723	$358	$850	$358	$850	$850	0.0%
			561015	EDUCATIONAL SUPPLIES	$313	$613	$0	$1,194	$0	$1,194	$1,194	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155255	MTNL H EXP	561045	MEDICAL SUPPLIES	$4,694	$10,134	$3,173	$8,525	$6,195	$7,125	$7,125	-16.4%
			561089	SOFTWARE LICENSES	$0	$0	$0	$480	$0	$300	$300	-37.5%
			561095	OTHER SMALL EQMT	$927	$0	$2,684	$1,350	$2,685	$0	$0	-100.0%
			590002	BANK CREDIT CARD FEES	$637	$1,578	$1,062	$1,800	$1,800	$1,800	$1,800	0.0%
			593019	IGT - MEDICAID DIRECT PAYMENT	$0	$13,852	$4,811	$12,000	$12,000	$20,852	$20,852	73.8%
			Org Tot:		**$561,365**	**$607,071**	**$519,486**	**$623,450**	**$642,180**	**$659,099**	**$651,347**	**4.5%**
	1155256	PREG CARE	510005	SALARIES-REGULAR	$297,099	$321,970	$259,502	$385,707	$369,402	$407,512	$407,512	5.7%
				SALARIES-REGULAR	$0	$1,540	$2,228	$9,683	$8,396	$10,271	$10,271	6.1%
			520005	HEALTH INSURANCE	$59,803	$65,695	$56,288	$69,978	$68,343	$87,249	$87,249	24.7%
				HEALTH INSURANCE	$0	$299	$468	$1,962	$1,262	$2,061	$2,061	5.0%
			520010	MEDICARE TAX	$4,137	$4,413	$3,491	$5,233	$4,996	$5,673	$5,673	8.4%
				MEDICARE TAX	$0	$22	$32	$136	$136	$147	$147	8.1%
			520015	RETIREMENT	$36,096	$41,534	$35,421	$51,582	$49,364	$58,428	$58,428	13.3%
				RETIREMENT	$0	$199	$304	$1,281	$881	$1,474	$1,474	15.1%
			520020	SOCIAL SECURITY TAX	$17,689	$18,872	$14,927	$22,365	$21,354	$24,248	$24,248	8.4%
				SOCIAL SECURITY TAX	$0	$93	$136	$579	$579	$627	$627	8.3%
			520025	WORKERS COMPENSATION	$3,288	$3,636	$3,000	$4,276	$3,786	$4,578	$4,578	7.1%
				WORKERS COMPENSATION	$0	$15	$22	$95	$95	$103	$103	8.4%
			520030	401(K) CONTRIBUTIONS	$8,678	$9,082	$7,785	$11,380	$10,890	$12,133	$12,133	6.6%
				401(K) CONTRIBUTIONS	$0	$46	$67	$283	$283	$306	$306	8.1%
			532022	INTERPRETER SERVICES	$349	$500	$334	$150	$1,000	$1,000	$1,000	566.7%
				INTERPRETER SERVICES	$0	$124	$791	$200	$3,600	$1,200	$1,200	500.0%
			533001	CONTRACTED SERVICES	$0	$0	$0	$0	$21,386	$0	$0	N/A
			543020	R&M - VEHICLES	$0	$0	$50	$1,600	$1,100	$800	$800	-50.0%
			543021	R&M-VEHICLES/FLEET TARGET	$0	$361	$1,952	$2,251	$2,616	$4,143	$4,143	84.1%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155256	PREG CARE	543022	R&M-VEHICLES/FLEET NONTARGET	$0	$0	$0	$0	$0	$500	$500	N/A
			553005	TELEPHONE	$7,882	$3,792	$3,265	$6,700	$5,850	$6,900	$6,900	3.0%
			554000	ADVERTISING	$0	$0	$0	$500	$0	$300	$300	-40.0%
			555000	PRINTING	$419	$689	$625	$700	$700	$1,000	$1,000	42.9%
				PRINTING	$0	$290	$0	$200	$0	$200	$200	0.0%
			557000	POSTAGE	$240	$306	$171	$150	$275	$175	$175	16.7%
				POSTAGE	$0	$0	$75	$200	$200	$200	$200	0.0%
			558000	TRAVEL	$5,342	$2,609	$2,492	$3,213	$2,913	$3,500	$3,500	8.9%
				TRAVEL	$0	$310	$85	$200	$86	$300	$300	50.0%
			559000	TRAINING	$250	$860	$1,040	$1,500	$1,500	$2,000	$2,000	33.3%
				TRAINING	$0	$0	$145	$200	$200	$200	$200	0.0%
			561005	OFFICE SUPPLIES	$2,755	$2,000	$700	$1,861	$861	$950	$950	-49.0%
				OFFICE SUPPLIES	$0	$1,017	$887	$2,000	$1,200	$1,411	$1,411	-29.5%
			561015	EDUCATIONAL SUPPLIES	$0	$0	$0	$0	$300	$300	$300	N/A
				EDUCATIONAL SUPPLIES	$0	$1,532	$296	$1,560	$1,261	$1,500	$1,500	-3.8%
			561045	MEDICAL SUPPLIES	$0	$0	$57	$0	$2,400	$0	$0	N/A
			561095	OTHER SMALL EQMT	$0	$0	$98	$200	$200	$200	$200	0.0%
			562020	MOTOR FUELS & LUBRICANTS	$0	$0	$761	$0	$1,375	$1,200	$1,200	N/A
			582009	MEETING/TRAINING FOOD	$0	$0	$0	$300	$300	$300	$300	0.0%
			583053	NONCASH GRANTS/AWARDS	$0	$0	$802	$0	$1,000	$1,100	$1,100	N/A
				NONCASH GRANTS/AWARDS	$0	$4,223	$1,350	$11,249	$9,921	$10,200	$10,200	-9.3%
			Org Tot:		**$444,026**	**$486,029**	**$399,646**	**$599,474**	**$600,011**	**$654,389**	**$654,389**	**9.2%**
	1155260	WC EXPND	510005	SALARIES-REGULAR	$11,790	$11,530	$10,124	$14,930	$14,930	$15,838	$15,684	5.1%
				SALARIES-REGULAR	$289,354	$274,028	$239,920	$296,533	$296,533	$306,876	$197,585	-33.4%
				SALARIES-REGULAR	$81,621	$76,038	$64,764	$64,764	$64,764	$61,959	$61,763	-4.6%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155260	WC EXPND	510005	SALARIES-REGULAR	$26,851	$22,533	$22,608	$42,545	$42,545	$40,801	$40,631	-4.5%
				SALARIES-REGULAR	$2,890	$4,664	$4,153	$3,388	$6,998	$5,656	$5,632	66.2%
			520005	HEALTH INSURANCE	$2,187	$2,177	$1,906	$2,616	$2,616	$2,748	$2,748	5.0%
				HEALTH INSURANCE	$69,380	$72,508	$67,515	$77,826	$77,826	$81,753	$48,502	-37.7%
				HEALTH INSURANCE	$16,443	$14,743	$14,388	$14,388	$14,388	$15,114	$15,114	5.0%
				HEALTH INSURANCE	$5,305	$4,104	$5,278	$9,156	$9,156	$9,618	$9,618	5.0%
				HEALTH INSURANCE	$543	$772	$915	$654	$1,744	$687	$687	5.0%
			520010	MEDICARE TAX	$171	$167	$146	$210	$210	$228	$228	8.6%
				MEDICARE TAX	$4,069	$3,850	$3,372	$4,114	$4,114	$4,344	$2,819	-31.5%
				MEDICARE TAX	$1,137	$1,066	$901	$901	$901	$873	$873	-3.1%
				MEDICARE TAX	$377	$318	$314	$594	$594	$569	$569	-4.2%
				MEDICARE TAX	$41	$67	$56	$48	$101	$44	$44	-8.3%
			520015	RETIREMENT	$1,432	$1,487	$1,382	$1,977	$1,977	$2,274	$2,274	15.0%
				RETIREMENT	$35,155	$35,349	$32,957	$39,353	$39,353	$43,913	$28,528	-27.5%
				RETIREMENT	$9,917	$9,809	$8,633	$8,633	$8,633	$8,874	$8,874	2.8%
				RETIREMENT	$3,262	$2,907	$3,086	$5,662	$5,662	$5,846	$5,846	3.2%
				RETIREMENT	$351	$602	$568	$449	$940	$470	$470	4.7%
			520020	SOCIAL SECURITY TAX	$732	$713	$622	$899	$899	$972	$972	8.1%
				SOCIAL SECURITY TAX	$17,398	$16,463	$14,423	$17,592	$17,592	$18,576	$12,068	-31.4%
				SOCIAL SECURITY TAX	$4,862	$4,559	$3,848	$3,848	$3,848	$3,724	$3,724	-3.2%
				SOCIAL SECURITY TAX	$1,610	$1,362	$1,343	$2,535	$2,535	$2,426	$2,426	-4.3%
				SOCIAL SECURITY TAX	$177	$286	$239	$204	$428	$188	$188	-7.8%
			520025	WORKERS COMPENSATION	$277	$268	$233	$337	$337	$364	$364	8.0%
				WORKERS COMPENSATION	$6,675	$6,322	$5,544	$6,725	$6,725	$7,060	$4,581	-31.9%
				WORKERS COMPENSATION	$1,872	$1,752	$1,474	$1,474	$1,474	$1,426	$1,426	-3.3%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155260	WC EXPND	520025	WORKERS COMPENSATION	$617	$521	$521	$967	$967	$939	$939	-2.9%
				WORKERS COMPENSATION	$66	$108	$96	$77	$161	$76	$76	-1.3%
			520030	401(K) CONTRIBUTIONS	$354	$346	$304	$436	$436	$472	$472	8.3%
				401(K) CONTRIBUTIONS	$8,319	$7,685	$6,712	$8,683	$8,683	$9,117	$5,921	-31.8%
				401(K) CONTRIBUTIONS	$2,449	$2,034	$1,783	$1,905	$1,905	$1,844	$1,844	-3.2%
				401(K) CONTRIBUTIONS	$806	$639	$577	$1,250	$1,250	$1,215	$1,215	-2.8%
				401(K) CONTRIBUTIONS	$87	$140	$125	$99	$208	$98	$98	-1.0%
			532022	INTERPRETER SERVICES	$0	$0	$121	$100	$300	$0	$0	-100.0%
			533001	CONTRACTED SERVICES	$115	$236	$513	$460	$650	$780	$780	69.6%
				CONTRACTED SERVICES	$0	$0	$1,434	$0	$23,487	$0	$0	N/A
				CONTRACTED SERVICES	$22,777	$19,735	$19,780	$32,760	$25,170	$33,800	$33,824	3.2%
			550007	COST PER COPY	$714	$716	$588	$1,000	$1,000	$1,000	$1,000	0.0%
			553005	TELEPHONE	$991	$3,851	$2,373	$5,300	$3,300	$5,700	$5,700	7.5%
				TELEPHONE	$0	$0	$332	$0	$470	$540	$540	N/A
			556000	UNIFORMS	$170	$0	$0	$0	$0	$0	$0	N/A
			557000	POSTAGE	$4,000	$1,877	$1,019	$2,000	$2,000	$2,500	$2,500	25.0%
			558000	TRAVEL	$100	$0	$114	$117	$117	$117	$117	0.0%
				TRAVEL	$480	$61	$52	$200	$200	$200	$200	0.0%
				TRAVEL	$0	$46	$62	$400	$400	$175	$175	-56.3%
				TRAVEL	$0	$32	$407	$0	$3,115	$225	$225	N/A
			561005	OFFICE SUPPLIES	$2,800	$0	$292	$100	$300	$300	$300	200.0%
			561015	EDUCATIONAL SUPPLIES	$8,992	$0	$0	$0	$0	$0	$0	N/A
				EDUCATIONAL SUPPLIES	$2,987	$0	$0	$0	$0	$0	$0	N/A
			561045	MEDICAL SUPPLIES	$6,988	$3,476	$2,348	$1,000	$2,410	$5,000	$4,804	380.4%
			561095	OTHER SMALL EQMT	$0	$0	$0	$0	$2,449	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155260	WC EXPND	**Org Tot:**		**$659,691**	**$611,946**	**$550,263**	**$679,209**	**$706,801**	**$707,319**	**$534,968**	**-21.2%**
	1155265	AH EXPND	510005	SALARIES-REGULAR	$221,659	$211,364	$187,053	$219,354	$233,119	$253,782	$244,722	11.6%
			510010	SALARIES-OVERTIME	$0	$0	$282	$0	$282	$0	$0	N/A
			520005	HEALTH INSURANCE	$43,725	$45,474	$39,685	$43,493	$41,858	$54,153	$51,267	17.9%
			520010	MEDICARE TAX	$2,959	$2,854	$2,584	$3,064	$3,270	$3,570	$3,451	12.6%
			520015	RETIREMENT	$26,931	$27,240	$25,571	$29,656	$31,824	$36,401	$35,231	18.8%
			520020	SOCIAL SECURITY TAX	$12,651	$12,201	$11,051	$13,064	$13,988	$15,226	$14,717	12.7%
			520025	WORKERS COMPENSATION	$5,296	$5,036	$4,474	$5,245	$5,609	$5,824	$5,824	11.0%
			520030	401(K) CONTRIBUTIONS	$6,218	$5,627	$4,464	$6,551	$6,379	$7,565	$7,322	11.8%
			532022	INTERPRETER SERVICES	$0	$707	$0	$3,300	$3,300	$3,300	$3,300	0.0%
			532040	PHYSICIAN FEES	$6,450	$6,835	$6,255	$7,000	$7,000	$7,000	$7,000	0.0%
			533001	CONTRACTED SERVICES	$450	$450	$560	$560	$560	$565	$565	0.9%
			533065	TELEPHONE ANSWERING SERV	$2,177	$2,552	$1,800	$2,600	$2,600	$1,440	$1,440	-44.6%
			534019	LABORATORY FEES	$1,250	$452	$503	$1,000	$1,000	$500	$500	-50.0%
			543015	R&M-EQUIPMENT	$280	$280	$280	$280	$280	$280	$280	0.0%
			553005	TELEPHONE	$2,987	$2,514	$2,528	$4,900	$2,900	$5,000	$5,000	2.0%
			555000	PRINTING	$500	$200	$0	$500	$34	$500	$500	0.0%
			557000	POSTAGE	$500	$500	$465	$500	$943	$500	$500	0.0%
			558000	TRAVEL	$397	$309	$611	$1,350	$1,350	$1,350	$1,350	0.0%
			559000	TRAINING	$704	$200	$335	$1,150	$335	$1,150	$1,150	0.0%
			561005	OFFICE SUPPLIES	$1,100	$576	$588	$1,100	$641	$1,100	$1,100	0.0%
			561045	MEDICAL SUPPLIES	$4,440	$4,683	$6,428	$5,000	$7,000	$5,000	$5,000	0.0%
			561095	OTHER SMALL EQMT	$0	$0	$0	$250	$1,547	$0	$0	-100.0%
			593019	IGT - MEDICAID DIRECT PAYMENT	$88,342	$10,848	$2,387	$12,000	$12,000	$9,450	$9,450	-21.3%
			Org Tot:		**$429,015**	**$340,903**	**$297,903**	**$361,917**	**$377,819**	**$413,656**	**$399,669**	**10.4%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155270	PORTPRGEXP	510005	SALARIES-REGULAR	$13,623	$0	$0	$0	$0	$0	$0	N/A
			520005	HEALTH INSURANCE	$5,000	$0	$0	$0	$0	$0	$0	N/A
			520010	MEDICARE TAX	$188	$0	$0	$0	$0	$0	$0	N/A
			520015	RETIREMENT	$1,655	$0	$0	$0	$0	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$805	$0	$0	$0	$0	$0	$0	N/A
			520025	WORKERS COMPENSATION	$34	$0	$0	$0	$0	$0	$0	N/A
			520030	401(K) CONTRIBUTIONS	$409	$0	$0	$0	$0	$0	$0	N/A
			554000	ADVERTISING - CARDINAL INNOV	$6,007	$0	$0	$0	$0	$0	$0	N/A
			556000	UNIFORMS	$0	$268	$0	$0	$0	$0	$0	N/A
			558000	TRAVEL - CARDINAL INNOVATIONS	$2,114	$0	$0	$0	$0	$0	$0	N/A
				TRAVEL	$0	$2,680	$0	$0	$0	$0	$0	N/A
			559000	TRAINING	$3,051	$0	$0	$0	$0	$0	$0	N/A
			561015	EDUCATIONAL SUPPLIES	$0	$330	$0	$0	$0	$0	$0	N/A
			561045	MED SUPPLIES - CARDINAL INNOV	$2,975	$0	$0	$0	$0	$0	$0	N/A
				MEDICAL SUPPLIES	$0	$17,851	$18,518	$0	$134,995	$0	$0	N/A
				MEDICAL SUPPLIES	$0	$48,159	$25,646	$50,000	$65,045	$50,000	$50,000	0.0%
			561090	OTHER SUPPLIES	$2,612	$0	$0	$0	$0	$0	$0	N/A
			561095	OTHER SMALL EQMT	$0	$2,031	$0	$0	$0	$0	$0	N/A
				OTHER SMALL EQMT	$0	$0	$2,977	$0	$52,139	$0	$0	N/A
				OTHER SMALL EQMT	$0	$6,692	$1,300	$0	$5,750	$0	$0	N/A
			583053	NONCASH GRANTS/AWARDS	$0	$189	$0	$0	$0	$0	$0	N/A
				NONCASH GRANTS/AWARDS	$0	$0	$3,817	$0	$5,000	$0	$0	N/A
			Org Tot:		**$38,472**	**$78,200**	**$52,259**	**$50,000**	**$262,929**	**$50,000**	**$50,000**	**0.0%**
	1155275	TB EXPEND	510005	SALARIES-REGULAR	$32,169	$38,946	$23,465	$25,759	$28,917	$25,930	$25,782	0.1%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155275	TB EXPEND	520005	HEALTH INSURANCE	$4,940	$5,960	$3,869	$4,579	$4,579	$3,436	$3,436	-25.0%
			520010	MEDICARE TAX	$442	$543	$326	$360	$411	$366	$366	1.7%
			520015	RETIREMENT	$3,909	$5,018	$3,203	$3,406	$3,940	$3,724	$3,724	9.3%
			520020	SOCIAL SECURITY TAX	$1,892	$2,323	$1,392	$1,527	$1,744	$1,556	$1,556	1.9%
			520025	WORKERS COMPENSATION	$799	$967	$580	$619	$778	$637	$637	2.9%
			520030	401(K) CONTRIBUTIONS	$959	$1,085	$598	$754	$784	$774	$774	2.7%
			532022	INTERPRETER SERVICES	$0	$0	$0	$300	$300	$300	$300	0.0%
			532040	PHYSICIAN FEES	$4,482	$6,519	$4,096	$12,000	$12,000	$12,000	$12,000	0.0%
			533001	CONTRACTED SERVICES	$200	$200	$200	$200	$200	$200	$200	0.0%
			534019	LABORATORY FEES	$1,144	$126	$182	$1,500	$1,500	$500	$500	-66.7%
			552010	INSURANCE-P&PL	$1,050	$1,050	$1,090	$1,090	$1,090	$1,182	$1,182	8.4%
			557000	POSTAGE	$0	$0	$0	$300	$300	$300	$300	0.0%
			558000	TRAVEL	$1,787	$310	$838	$2,470	$2,470	$2,470	$2,470	0.0%
			559000	TRAINING	$185	$0	$225	$1,250	$750	$1,250	$1,250	0.0%
			561005	OFFICE SUPPLIES	$103	$0	$0	$350	$350	$350	$350	0.0%
			561045	MEDICAL SUPPLIES	$1,600	$1,518	$304	$1,875	$1,875	$1,875	$1,875	0.0%
			561095	OTHER SMALL EQMT	$0	$0	$0	$0	$500	$0	$0	N/A
			564050	DUES AND SUBSCRIPTIONS	$97	$150	$150	$150	$150	$150	$150	0.0%
			585000	GRANT EXPENDITURES	$351	$0	$0	$0	$0	$0	$0	N/A
			593019	IGT - MEDICAID DIRECT PAYMENT	$0	$0	$0	$0	$0	$15	$15	N/A
			Org Tot:		**$56,108**	**$64,716**	**$40,518**	**$58,489**	**$62,638**	**$57,015**	**$56,867**	**-2.8%**
	Rev/Exp	**Total:**			**$8,191,241**	**$8,791,934**	**$7,190,712**	**$23,699,367**	**$25,584,441**	**$10,053,910**	**$9,386,824**	**-60.4%**
FINAL	**TOTALS:**				**$2,275,893**	**$2,857,545**	**$2,534,930**	**$3,775,954**	**($3,785,352)**	**$4,616,790**	**$3,994,920**	**5.8%**

ROWAN COUNTY ENVIRONMENTAL HEALTH FEE SCHEDULE

EFFECTIVE July 1, 2025

MODIFIED 04/17/2025

Residential and Commercial Septic Systems	Current Fee	Proposed Fee
New Septic Permit Residential and Commercial (non-residential)		
Improvement Permit (IP)		
≤ 480 Gal. per Day (GPD)	$275.00	$275.00
481 – 720 Gal. per Day (GPD)	$350.00	$350.00
721 – 1000 Gal. per Day (GPD)	$450.00	$450.00
1001 – 2000 Gal. per Day (GPD)	$550.00	$550.00
≥2001 Gal. per Day (GPD)	$650.00	$650.00
Construction Authorization (CA)		
≤ 480 Gal. per Day (GPD)	$200.00	$225.00
481 – 720 Gal. per Day (GPD)	$225.00	$250.00
721 – 1000 Gal. per Day (GPD)	$250.00	$275.00
1001 – 2000 Gal. per Day (GPD)	$275.00	$300.00
≥2001 Gal. per Day (GPD)	$325.00	$375.00
Onsite Meeting Fee • Includes two staff onsite for evaluation • One hour time limit • Follow-up and wrap-around services after visit	$250.00	$250.00
Existing Septic System Inspection (reuse)	$100.00	$125.00
Site Revisit Fee (Site not ready for evaluation, not surveyed, house not marked, pump check/electrical not ready after final called in, etc.), $75 first visit, +$25 second visit, +$50 third visit, +$100 fourth visit	$75.00	$75.00
Septic System Repair Permit (CA)	$0.00	$0.00
Engineer Option Permit Notice of Intent and Authorized On-Site Wastewater Evaluator Notice of Intent	$35.00	$35.00
Authorized On-Site Wastewater Evaluator Construction Authorization or Improvement Permit/Construction Authorization combination permits	40% of the fee or combination of fees	40% of the fee or combination of fees
Redraw/Re-permitting Fee in office (no soils work or lot evaluation)	$125.00	$125.00
Layout/Re-layout of Septic Lines	$100.00	$125.00
Well Permits and Services		
New Well Permit (New and Replacement)	$400.00	$425.00
Well Repair Permit	$100.00	$150.00
Well Permit Redraw in Office (change of name, change of well location, etc., not requiring a site visit)	$75.00	$100.00
Well Abandonment Permit	$100.00	$100.00
Well Variance Application	$100.00	$100.00
Well Camera	$100.00	$100.00
Site Revisit Fee (site improperly marked, additional visits for sampling after notification well is ready, etc.), $75 first visit, +$25 second visit, +$50 third visit, +$100 fourth visit	$75.00	$75.00

ROWAN COUNTY ENVIRONMENTAL HEALTH FEE SCHEDULE

EFFECTIVE July 1, 2025

MODIFIED 04/17/2025

Water Samples (Per Sample)		
Bacteriological	$70.00	$75.00
Sulfur/Sulfate-Reducing Bacteria	$75.00	$75.00
Inorganic Panel Metal, Anions	$115.00	$120.00
Inorganic Panel Coal Ash	$125.00	$125.00
Hexavalent Chromium	$125.00	$150.00
Fluoride	$65.00	$65.00
Nitrate/Nitrite	$65.00	$65.00
Pesticides	$115.00	$115.00
Petroleum	$115.00	$115.00
Volatile Organic Chemicals	$115.00	$115.00
Well Panel Kit (bacteriological, inorganic & nitrate/nitrite)	$150.00	$150.00
Food, Lodging and Institution Plan Review		
Food & Lodging Plan Review (New)	$250.00	$250.00
Food & Lodging Plan Review (Remodel)	$125.00	$125.00
Food & Lodging Application Review (with no plans)	$100.00	$125.00
Mobile Food Unit, Pushcart Plan Review	$135.00	$150.00
Catering/Shared Kitchen Application	$75.00	$75.00
Temporary Food Establishment	$75.00	$75.00
Limited Food Establishment	$75.00	$75.00
Swimming Pool Permits		
Year-Round/Annual (per year)	$200.00	$200.00
Seasonal (per year)	$150.00	$175.00
Application and Pool Plan Review (New) – Includes initial review and 1 revision review. Additional reviews over 2 require a new Pool Plan Review fee paid prior to review for 2 additional reviews. This process repeats until approval.	$275.00	$300.00
Revisit Fee (pool not ready for permit to be issued), $75 first visit, +$25 second visit, +$50 third visit, +$100 fourth visit	$75.00	$75.00
Tattoo Permits		
Annual Permit per Artist	$250.00	$250.00
Temporary, Guest, Event Permit (Valid 10 days max)	$100.00	$100.00
Administrative Fee		
Cancellation of Applications prior to work beginning	$25.00	$25.00

***For New Septic Permits a MAXIMUM of 2 acres will be evaluated at the building site. Additional acreage will require a new application and New Septic Permit Fee**

***Additional fees above and beyond the original application fee are required to be paid prior to receiving the permit applied for.**

***NO REFUNDS once work, or evaluations have begun on the property applied for or plan review has begun.**

***When 3 or more applications are submitted for Septic Permitting in the same location or the lot has been previously denied by our department Soil Evaluation/Backhoe Pits are required.**

CPT Code	Service Description	Current Fee	Proposed Fee 5/13/25
New Patient Preventive Visits			
99381	Initial/New preventive < 1 year	$325.00	
99382	Initial/New preventive 1 - 4 years	$325.00	
99383	Initial/New preventive 5-11 years	$350.00	
99384	Initial/New preventive 12 - 17 years	$340.00	
99385	Initial/New preventive 18 - 39 years	$325.00	
99386	Initial/New preventive 40 - 64 years	$326.00	
99387	Initial/New preventive > 65 Years	$325.00	
Established Patient Preventive Visits			
99391	Established Preventive < 1 year	$290.00	
99392	Established Preventive 1 - 4 years	$290.00	
99393	Established Preventive 5 -11 years	$300.00	
99394	Established Preventive 12 - 17 years	$290.00	
99395	Established Preventive 18 - 39 years	$279.00	
99396	Established Preventive 40 - 64 years	$326.00	
99397	Established Preventive > 65 years	$300.00	
New Patient Evaluation & Management Visits			
99201	New-Problem Focused	$125.00	
99202	New-Expanded Focused	$200.00	
99203	New-Detailed/Low Complexity	$275.00	
99204	New-Comprehensive/ Moderate Complexity	$425.00	
99205	New-Comprehensive/HighComplexity	$495.00	
00000	No Charge Visit		
Established Patient Evaluation & Management Visits			
99211	Established-Nurse Encounter (no MD required)	$50.00	
99212	Established-Problem Focused	$125.00	
99213	Established-Expanded /Low Complexity	$195.00	
99214	Established-Detailed/Moderate Complexity	$275.00	
99215	Established-Comprehensive/High Complexity	$345.00	
T1002	RN service up to 15 minutes	$75.00	
Immunizations			
90471	Admin. Single vaccine	$20.45	
90472	Admin. Each additional vaccine	$20.45	
90473	Oral/Nasal Admin only vaccine	$20.45	
90474	Oral/Nasal Admin with other vaccine	$20.45	
90380	Beyfortus, infant RSV vaccine, 50mg/0.5ml	**New**	$475.00
90381	Beyfortus, infant RSV vaccine, 100mg/1.0ml	**New**	$475.00

90619	Meningococcal (Menquadfi)-IM	$165.00	$150.00
90632	Adult Hepatitis A-IM, Havrix	$80.00	$75.00
90636	Hepatitis A and Hepatitis B-IM, Twinrix	$125.00	$115.00
90651	HPV-IM, Gardasil 9	$280.00	$300.00
90633	Hepatitis A-Ped/Adol.-IM, Havrix Peds	$36.00	$35.00
90648	HIB-4 dose schedule-IM, ActHIB, Hiberix	$15.00	
90656	Trivalent Flu vaccine 6 months and older-IM	**New**	$20.00
90675	Rabies pre-exposure vaccine or booster-IM, per dose, 2 dose series, Rabivert	$340.00	
90677	Pneumococcal 20 valent conjugate vaccine; (PVC 20)-IM, Prevnar 20	$260.00	$265.00
90678	Abrysvo, maternal health RSV vaccine	**New**	$275.00
90680	Rotavirus Vaccine-oral, for use ≥ 6 weeks through 7 months 3-dose, Rotateq	$95.00	
90688	Quadrivalent Flu Vaccine 6 months and older-IM	$20.00	Remove
90696	Kinrix, only for age 4-6 year booster dose of DTaP and Polio (IPV)	$59.00	Remove
90697	DTaP-IPV-Hib-HepB, Vaxelis	$105.00	Remove
90698	Pentacel, do not administer to anyone over 4 years of age-IM	$115.00	Remove
90700	Diphtheria, tetanus, and pertussis as a 5-dose, Infanrix	$29.00	
90707	MMR-SQ	$92.00	
90710	Measles, Mumps, Rubella, Varicella (MMRV)-SQ, ProQuad	$265.00	Remove
90713	IPV (Inactivated Polio Virus)-SQ or IM	$45.00	
90714	Td-IM. Tenivac	$40.00	
90715	Tdap-IM, Boostrix	$46.00	
90716	Varicella Immunization-SQ, Varivax	$178.00	
90723	Pediarix-IM	$75.00	Remove
90739	Hepatitis B vaccine-Adult 2 dose, Heplisav-B	$125.00	
90744	Hepatitis B vaccine-Pediatric or Adolescent-IM, ~~Engerix-B~~ Recombivax	$26.00	$25.00
91318	Pfizer COVID, 6m-4y	$60.00	Remove
91319	Pfizer COVID, 5-11y	$80.00	Remove
91320	Pfizer COVID, 12+	$120.00	Remove

91321	Moderna COVID, 6m-11y	$130.00	$120.00
91322	Moderna COVID, 12+	$130.00	
G0008 Medicare Code Only	Flu Vaccine Administration	$20.45	
G0010 Medicare Code Only	Hep B Vaccine Administration	$20.45	
Office Procedures			
Family Planning			
58300	Insertion of IUD	$192.00	
58301	Removal of IUD	$237.00	
340B Medications			
340B Drugs and devices, differentiated with the UD modifier, are billed to NC Medicaid at the acquisition/purchase cost paid by the Local Health Department.			Updated based on current inventory
J7297	Liletta IUD		
J7295	Nuva Ring		
S4993	Nortrel		Remove
S4993 NE	Norethindrone		Remove
S4993 NG	Norgestimate/Ethinyl Estradiol		
S4993 LE	Seasonique		Remove
S4993 AV	Aviane		**New**
S4993 AL	Alyacen		**New**
S4993 JC	Jencycla		**New**
J7304	Hormonal Patch (Zafemy)		
J1050	Depoprovera 150 mg/ml		
J1050	Methdroxyprogesterone acetate (generic Depoprovera), 150mg		
S5000	My Way		
340 B Fee For Private Insurance			Title change
J1050	Depoprovera 150 mg/ml	$50.00	
J1050	Depoprovera), 150mg	$50.00	
J7297	Liletta IUD	$500.00	
Maternal Health			
59425	Antepartum care only; 4-6 visits	$1,350.00	
59426	Antepartum care only; 7 or more visits	$2,600.00	
59025	Non-Stress test (fetal)	$114.00	

59430	Post partum care package	$275.00	
96161	Maternal Depression Screening	$15.00	
	Child Health		
96110	Developmental testing - limited developmental screening, MCHAT Autism	$20.00	
92587	Evoked otoacoustic emissions (OAE)	$65.00	Remove
92552	Hearing Screening Test	**New**	$25.00
99173	Vision Screening test	$20.00	
96160	HEADSS screening	$15.00	
96127	PSC-Depression Screening	$15.00	
99408	CRAFFT alcohol/substance abuse screening up to 30 min	$62.00	
99409	CRAFFT alcohol/substance abuse screening greater than 30 min.	$122.00	
D0145	Oral Evaluation for patient under three years of age and counseling with primary care giver	$60.00	
D1206	Topical Fluoride treatment	$50.00	
	STD Codes		
54050	Destruction of genital lesion, penis, TCA	$175.00	
56501	Destruction of genital lesion, vulva, TCA	$175.00	
57061	Destruction of genital lesion, vagina/vulva, TCA	$175.00	
	TB Codes		
86480	Quantiferon Gold, IGRA TB test, 1 tube (flat fee)	**New**	$75.00
86580	TB skin test	$24.00	
99080	Health Letter	$55.00	
	Medication/Injectables		
96372	Therapeutic, prophylactic, or diagnostic injection, SQ or IM	$30.00	
J1200	Diphenhydramine HCL (Benedryl), Injection-IM, up to 50 mg	$3.00	Remove
J0171	Epinephrine, injection-SC, IM, 0.1 mg	$1.00	Remove
J3301	Kenalog, Injection, per 10mg	$10.00	
J0696	Ceftriaxone sodium injection per 500 mg (Rocephin) - STD TREATMENT ONLY	N/C	
J0696	Ceftriaxone sodium injection 1 gm (Rocephin)	$10.00	
J7613	Albuterol, inhalation solution	$15.00	
J2790	(RhoGAm) Rhophylac, 300 mcg/2 ml), Injection, IM	$125.00	

J1885	Ketorolac Tromethamine (Toradol), Injection, per 15 mg	$3.00	
J8499	Clonidine 0.1 mg	$0.25	
	Miscellaneous		
10060	I & D of abscess (carbuncle, suppurative hidradenitis,cutaneous or subcutaneous abcess,cyst, furuncle or paronychia) simple or single	$250.00	
10080	I & D of pilonidal cyst, simple	$124.00	Remove
12002	Simple repair super wound 2.6- 7.5 cm scalp,nk,ax,ext. gen, trk,extrem.	$127.00	Remove
S0630	Suture removal	$10.00	
A6441	Padding bandage, non-elastic, non-woven/non-knitted, width ≥ to 3" and < 5", per yard (Jones Wrap)	$20.00	
56420	Incision and drainage of Bartholin's gland abscess	$106.00	
69200	Removal of foreign body from external ear canal without anesthesia	$150.00	
69209	Removal of impacted cerument using irrigation/lavage, unilateral (must attach/use modifier 50 for bilateral procedure)	$100.00	
69210	Removal of impacted cerumen requiring Instrumentation, unilateral (must attach/use modifier 50 for bilateral procedure)	$121.00	
92552	Hearing Screening Test	$54.00	$25.00
92588	Evoked otoacoustic emissions, comprehensive or diagnostic evaluation (comparison of transient and/or distortion product otacoutic emissions at multiple levels and frequencies)	$80.00	Remove
94664	Demonstration and/or evaluation of patient utilization of an nebulizer	$35.00	
94760	Noninvasive pulse oximetry for oxygen saturation	$10.00	
A4614	Peak expiratory flow rate meter, hand held	$25.00	
99406	Smoking and Tobacco Use Cessation Counseling Visit, Intermediate, >3 minutes up to 10 minutes	$24.00	
99407	Smoking and Tobacco Use Cessation Counseling Visit, Intensive, >10 minutes	$46.00	
96156	Health Behavior Assessment and Re-Assessment	$100.00	
LU021	Completion of form verifying exam (not at time of exam or other billable service)	$20.00	
	Clinical Laboratory		
	Lab Handling		

SBAR-Q

To: Rowan County Board of Health

From: Dunia Arvizu/Dental Office Supervisor

Date: May 6, 2025

Re: Updated Fee Schedule/0% UCR Copay Increase

Situation:

Annually, Rowan County Smile Center department reviews and updates the fee schedule and copay increase for 0% UCR sliding fee scale patients.

Background:

The fee schedule increases are based on a comparison between our last increased 2022-2023 fee schedule and the current schedules shared by Iredell and Stanly Counties. To maintain consistency, we also rounded our fees to avoid cents, aligning with their formatting.

Assessment:

The Smile Center will increase the 0% UCR copay from $70 per visit to $75 per visit.

Recommendations:

The health department Smile Center is requesting the Board of Health support our efforts to offset costs and approve the new copay and Smile Center fee schedule increases.

Questions?

Do you have any questions?

Rowan County Health Department						
Dental Fees 2019-20						
update		2019-2020	2020-2021	2021-2022	2022-2023	2025-2026
Service Code	Service/Procedure	RCHD Fee	5% increase	5% increase	5% increase	
D0120	Periodic oral evaluation	$50.00	$52.50	$55.13	$57.88	$58.00
D0140	Limited oral exam	$75.00	$78.75	$82.69	$86.82	$87.00
D0145	Oral Eval for patient under 3 yr	$70.00	$73.50	$77.18	$81.03	$81.00
D0150	Comp oral eval-new/estab pat	$75.00	$78.75	$82.69	$86.82	$93.00
D0160	Detail/extensive oral eval. B/R	$90.00	$94.50	$99.23	$104.19	$104.00
D0170	ReEvaluation, Limited	$75.00	$78.75	$82.69	$86.82	$87.00
D0210	Intraoral-complete series (bw)	$125.00	$131.25	$137.81	$144.70	$147.00
D0220	Intraoral-periapical-1st film	$31.00	$32.55	$34.18	$35.89	$36.00
D0230	Intraoral-periapical-each add'l	$25.00	$26.25	$27.56	$28.94	$30.00
D0240	Intraoral-occlusal film	$41.00	$43.05	$45.20	$47.46	$47.00
D0270	Bitewing-single film	$30.00	$31.50	$33.08	$34.73	$34.00
D0272	Bitewing-two film	$41.00	$43.05	$45.20	$47.46	$48.00
D0273	Bitewing-3 film	$50.00	$52.50	$55.13	$57.88	$58.00
D0274	Bitewing-four films	$61.00	$64.05	$67.25	$70.62	$71.00
D0330	Panoramic film	$115.00	$120.75	$126.79	$133.13	$113.00
D1110	Prophylaxis-adult	$85.00	$89.25	$93.71	$98.40	$103.00
D1120	Prophylaxis-child	$58.00	$60.90	$63.95	$67.14	$73.00
D1206	Topical fluoride varnish	$55.00	$57.75	$60.64	$63.67	$64.00
D1208	Fluoride w/o prophylaxis	$40.00	$42.00	$44.10	$46.31	$46.00
D1351	Sealant-per tooth	$45.00	$47.25	$49.61	$52.09	$56.00
D1510	Space maint-fixed unilateral	$265.00	$278.25	$292.16	$306.77	$335.00
D1516	Space maint-fixed bilateral max	$350.00	$367.50	$385.88	$405.17	$520.00
D1517	Space Maint-fixed bilateral, mand	$350.00	$367.50	$385.88	$405.17	$520.00
D1575	Distal shoe space maint, fixed	$265.00	$278.25	$292.16	$306.77	$307.00
D1550	Recementation of space maint	$75.00	$78.75	$82.69	$86.82	$87.00
D2140	Amalgam-1 surf Prim/perm	$114.00	$119.70	$125.69	$131.97	$132.00
D2150	Amalgam-2 surf Prim/perm	$132.00	$138.60	$145.53	$152.81	$153.00
D2160	Amalgam-3 surf Prim/perm	$174.00	$182.70	$191.84	$201.43	$202.00
D2161	Amalgam-4 + surf Prim/perm	$204.00	$214.20	$224.91	$236.16	$237.00

D2330	Resin-one surf, anterior	$123.00	$129.15	$135.61	$142.39	$143.00
D2331	Resin-two surf, anterior	$147.00	$154.35	$162.07	$170.17	$170.00
D2332	Resin-three surf, anterior	$183.00	$192.15	$201.76	$211.85	$212.00
D2335	Resin-4 + surf, anterior	$207.00	$217.35	$228.22	$239.63	$250.00
D2390	Resin composite crown, anterior	$303.00	$318.15	$334.06	$350.76	$351.00
D2391	Resin composite 1 s, posterior	$153.00	$160.65	$168.68	$177.12	$177.00
D2392	Resin composite 2s, posterior	$189.00	$198.45	$208.37	$218.79	$219.00
D2393	Resin composite- 3s, posterior	$231.00	$242.55	$254.68	$267.41	$267.00
D2394	Resin composite-4+s, posterior	$291.00	$305.55	$320.83	$336.87	$338.00
D2920	Recement crown	$75.00	$78.75	$82.69	$86.82	$95.00
D2930	Prefab stain steel crn-primary	$262.00	$275.10	$288.86	$303.30	$303.00
D2931	Prefab stain steel crown-perm	$298.00	$312.90	$328.55	$344.97	$345.00
D2932	Prefabricated resin crown	$306.00	$321.30	$337.37	$354.23	$354.00
D2933	Prefab stl crown w/resin window	$300.00	$315.00	$330.75	$347.29	$347.00
D2940	Sedative fillings	$155.00	$162.75	$170.89	$179.43	$179.00
D2950	Crown buildup, including any pins	$207.00	$217.35	$228.22	$239.63	$270.00
D3110	Pulp cap - direct, (+rest)	$78.00	$81.90	$86.00	$90.29	$90.00
D3120	Pulp cap -indirect, (+rest)	$60.00	$63.00	$66.15	$69.46	$70.00
D3220	Therapeutic-pulpotomy (exe res)	$165.00	$173.25	$181.91	$191.01	$191.00
D3230	Pulpal therapy-anterior, primary	$195.00	$204.75	$214.99	$225.74	$226.00
D3240	Pulpal therapy-posterior, primary	$285.00	$299.25	$314.21	$329.92	$330.00
D3310	Root canal therapy - anterior	$540.00	$567.00	$595.35	$625.12	$625.00
D3320	Root canal therapy - bicuspid	$780.00	$819.00	$859.95	$902.95	$903.00
D3330	Root canal therapy - molar	$840.00	$882.00	$926.10	$972.41	$972.00
D4341	Perio scale & root pin 4 + per quad	$210.00	$220.50	$231.53	$243.10	$247.00
D4342	Perio scale & root pin 1-3 quad	$156.00	$163.80	$171.99	$180.59	$181.00
D4355	Full mouth debridement, eval/diag	$130.00	$136.50	$143.33	$150.49	$170.00
D7111	Extract, remnts	$85.00	$89.25	$93.71	$98.40	$123.00
D7140	Extract, erupted th/exposed rt	$120.00	$126.00	$132.30	$138.92	$150.00
D7210	Extractions-surgical/erupt tooth	$285.00	$299.25	$314.21	$329.92	$330.00
D7220	Extraction-impacted/soft tis	$240.00	$252.00	$264.60	$277.83	$340.00
D7510	Incis&drain abscess-intra soft	$252.00	$264.60	$277.83	$291.72	$300.00
D7910	Suture of small wounds t 5cm	$175.00	$183.75	$192.94	$202.58	$240.00
D9110	Pallitive treatment	$75.00	$78.75	$82.69	$86.82	$90.00

D9230	Analgesia	$80.00	$84.00	$88.20	$92.61	$115.00
TopFlVarnish	Topical fluoride varnish	$50.00	$52.50	$55.13	$57.88	$58.00
Oral Health Edu					$0.00	$75.00

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

	Base Price	$	26,329.66
Department Name Environmental Health	Hwy Use Tax (3%)	$	789.89
	Title & Tag Cost (Estimate)	$	300.00
	Upfits/Other Equipment	$	37.00
	TOTAL COST	$	27,456.55

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☐ REPLACEMENT with SIMILAR type Vehicle/Equipment
- XXX REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FAHP2MT8FG126319	1505	2015	Ford	Taurus	176,603

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2025 Chevrolet Equinox LT FWD, VK3 Front Tag Bracket - $37 (ordered by dealer with bracket, unable to remove)

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

From Jan. - Dec. 2024, 1505 cost $1260.99, leaks water into passenger floor board filling it. Vehicle has been previously surplused by Rowan County Sheriff's office. The same repairs would not be required with new vehicles. It has been a challenge keeping vehicles out of the shop to provide to staff. Because of this 2 staff still do not drive county vehicles and instead drive their personal while accumulating mileage reimbursement. County vehicles are surplus at approximately 125,000 miles or greater than 10 years, vehicle proposed for replacement has been previously surplus and has significantly over typical replacement in miles and is 10 years in age.To retain staff supplying county vehicles is a must and offered by all surrounding counties, including much smaller ones such as Davie, Stanly, and Yadkin.Vehicle will be used by the Enviornmental Health Food, Lodging & Institution division for inspection of restuarants, pools, daycares/childcare centers, tattoo parlors, meat markets, childhood lead investigations, nursing homes/long term care facilities, residential cares, mobile food units (food trucks/trailers), temporary food events (festivals, fair, events).

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

	Base Price	$	41,539.00
Department Name Environmental Health	Hwy Use Tax (3%)	$	1,246.17
	Title & Tag Cost (Estimate)	$	300.00
	Upfits/Other Equipment	$	3,629.30
	TOTAL COST	$	46,714.47

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- ☐ REPLACEMENT with SIMILAR type Vehicle/Equipment
- XXX REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FAHP2MTXFG124362	1515	2015	Ford	Taurus	139,051

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2025 Ford F-150 4x4 SuperCrew Cab XL; Add Long Bed - $1969.30; Add Engine: 5.0L V8 - $1660.00

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

From October - December 2023 unit 1515 cost $1170.19 in repairs. It had the full front suspension replaced, was towed due to engine revving at high rpms and not stopping without excessive brake application creating high potential of accident and injury, and leaks during rain events into trunk filling the spare tire area. The same repairs would not be required with new vehicles. It has been a challenge keeping vehicles out of the shop to provide to staff. Because of this 2 staff still do not drive county vehicles and instead drive their personal while accumulating mileage reimbursement. Vehicle has been previously surplused by the Rowan County Sheriff's Department. County vehicles are surplus at approximately 125,000 miles or greater than 10 years, vehicle proposed for replacement has been previously surplus and has over typical replacement in miles and is 10 years in age. To retain staff supplying county vehicles is a must and offered by all surrounding counties, including much smaller ones such as Davie, Stanly, and Yadkin. Vehicle will be used by the Environmental Health Onsite Water Protection division for soil evaluations, site evaluations, septic system designs, septic permitting activities, septic system installation inspections, well site evaluations, well permitting activities, well inspection activities, water sampling, sewage and well complaints.

ROWAN COUNTY **2026 BUDGET YEAR**

FLEET CHANGE JUSTIFICATION FORM

		Base Price	$ 41,539.00
Department Name	Environmental Health	Hwy Use Tax (3%)	$ 1,246.17
		Title & Tag Cost (Estimate)	$ 300.00
		Upfits/Other Equipment	$ 3,629.30
		TOTAL COST	$ 46,714.47

Please indicate the appropriate type of Fleet change below:

- ☐ Transfer/Surplus of Vehicle/Equipment
- XXX REPLACEMENT with SIMILAR type Vehicle/Equipment
- REPLACEMENT with DIFFERENT type Vehicle/Equipment
- ☐ New Vehicle/Equipment (ADDITION to Fleet)
- ☐ New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FTRX14W95NA28588	529	2005	Ford	F-150	151,508

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

2025 Ford F-150 4x4 SuperCrew Cab XL; Add Long Bed - $1969.30; Add Engine: 5.0L V8 - $1660.00

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Motor cuts off randomly while driving and applying the brake (to slow down or turn), has happened 3 times, at times it does not want to start, though an automatic when the transmission down gears on hill accents while driving it shifts exceptionally hard and vibrates. Vehicle was previously surplused by Facilities. County vehicles are surplus at approximately 125,000 miles or greater than 10 years, vehicle proposed for replacement has been previously surplus and has significantly over typical replacement in miles and is 20 years in age. To retain staff supplying county vehicles is a must and offered by all surrounding counties, including much smaller ones such as Davie, Stanly, and Yadkin. Vehicle will be used by the Environmental Health Onsite Water Protection division for soil evaluations, site evaluations, septic system designs, septic permitting activities, septic system installation inspections, well site evaluations, well permitting activities, well inspection activities, water sampling, sewage and well complaints.

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1145310	ADMIN REV	434048	STATE AID CO ADMIN DSS	$0	$0	$0	($359,006)	($359,006)	$0	$0	-100.0%
			446001	DSS INTERIM PYMT CLEARING	$0	$0	$0	$0	$0	$0	$0	N/A
			453036	COPY MACHINE FEES	($18)	($39)	$0	($60)	($60)	($60)	($60)	0.0%
			453037	SAC REVENUE	$0	$0	($1,036)	$0	($1,030)	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	$0	($200)	($200)	N/A
			Org Tot:		**($18)**	**($39)**	**$202**	**($359,066)**	**($360,096)**	**($260)**	**($260)**	**-99.9%**
	1145311	COPROG REV	495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($200)	$0	$0	N/A
			Org Tot:		**$0**	**$0**	**($8)**	**$0**	**($208)**	**$0**	**$0**	**N/A**
	1145312	COPROG REV	464012	1 CHURCH 1 CHILD	($39,278)	($34,673)	($47,360)	$0	($45,933)	$0	$0	N/A
			Org Tot:		**($39,278)**	**($34,673)**	**($47,360)**	**$0**	**($45,933)**	**$0**	**$0**	**N/A**
	1145314	COPROG REV	464017	DONATIONS-INCOME MAINTENA	($1,300)	($1,060)	($500)	$0	($500)	$0	$0	N/A
			Org Tot:		**($1,300)**	**($1,060)**	**($500)**	**$0**	**($500)**	**$0**	**$0**	**N/A**
	1145315	HCCBG REV	431078	HCCBG-IN-HOME SERVICE	($271,102)	($242,318)	($155,146)	($242,320)	($242,320)	($242,320)	($242,320)	0.0%
			Org Tot:		**($271,102)**	**($242,318)**	**($155,146)**	**($242,320)**	**($242,320)**	**($242,320)**	**($242,320)**	**0.0%**
	11453201	SSBG REV	431000	FEDERAL GOVERNEMNT GRAN	($370,840)	($204,508)	($138,920)	($247,950)	($247,950)	($247,950)	($247,950)	0.0%
			431038	ADULT DAY CARE	($31,266)	($32,596)	($14,912)	($29,682)	($29,682)	($29,682)	($29,682)	0.0%
			431065	TANF TO SSBG	($110,984)	($187,211)	($103,076)	($164,034)	($164,034)	($164,034)	($164,034)	0.0%
			Org Tot:		**($513,091)**	**($424,315)**	**($256,908)**	**($441,666)**	**($441,666)**	**($441,666)**	**($441,666)**	**0.0%**
	11453203	SSBG REV	434049	ADULT DAY CARE STATE FNDS	($36,800)	($28,803)	($16,555)	($27,053)	($27,053)	($27,053)	($27,053)	0.0%
			Org Tot:		**($36,800)**	**($28,803)**	**($16,555)**	**($27,053)**	**($27,053)**	**($27,053)**	**($27,053)**	**0.0%**
	11453205	SSBG REV	453008	ADOPTION INTERMEDIARY FEE	($500)	$0	$0	($1,500)	($1,500)	($1,500)	($1,500)	0.0%
			453054	HOME STUDY FEES	($1,800)	($3,300)	($250)	($4,000)	($4,000)	($3,500)	($3,500)	-12.5%
			Org Tot:		**($2,300)**	**($3,300)**	**($250)**	**($5,500)**	**($5,500)**	**($5,000)**	**($5,000)**	**-9.1%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	11453251	AC-HM FDRV	431040	ADULT HOME SPECIALIST	($22,105)	($23,314)	($15,261)	($16,440)	($16,440)	($25,000)	($25,000)	52.1%
			Org Tot:		**($22,105)**	**($23,314)**	**($15,261)**	**($16,440)**	**($16,440)**	**($25,000)**	**($25,000)**	**52.1%**
	11453253	AC-HM STRV	434051	ADULT HOME SPECIALIST FND	($11,053)	($11,657)	($7,631)	($11,938)	($11,938)	($11,938)	($11,938)	0.0%
			Org Tot:		**($11,053)**	**($11,657)**	**($7,631)**	**($11,938)**	**($11,938)**	**($11,938)**	**($11,938)**	**0.0%**
	11453261	AP SRV REV	431091	ADULT PROTECTIVE FED REV	($59,637)	($50,775)	($33,675)	($52,703)	($52,703)	($52,703)	($52,703)	0.0%
			431309	APS ESSENTIAL SRVC APRA GRANT	($14,996)	($4,950)	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($74,633)**	**($55,725)**	**($33,675)**	**($52,703)**	**($52,703)**	**($52,703)**	**($52,703)**	**0.0%**
	11453301	IN-HME REV	431041	IN-HOME SERVICES	($35,699)	($13,673)	($16,987)	($23,542)	($23,542)	($23,542)	($23,542)	0.0%
			Org Tot:		**($35,699)**	**($13,673)**	**($16,987)**	**($23,542)**	**($23,542)**	**($23,542)**	**($23,542)**	**0.0%**
	11453401	PRMPLN REV	431042	PERMANENCY PLANNING	($57,961)	($21,698)	($33,119)	($36,932)	($36,932)	($36,932)	($36,932)	0.0%
			Org Tot:		**($57,961)**	**($21,698)**	**($33,119)**	**($36,932)**	**($36,932)**	**($36,932)**	**($36,932)**	**0.0%**
	11453451	INDPLV REV	431043	INDEPENDENT LIVING/LINK	($28,366)	($24,417)	($25,366)	($28,374)	($28,374)	($28,374)	($28,374)	0.0%
			431044	LINKS SPECIAL FUND	($18,838)	($8,330)	($2,758)	($3,000)	($3,000)	($5,000)	($5,000)	66.7%
			Org Tot:		**($47,203)**	**($32,747)**	**($28,125)**	**($31,374)**	**($31,374)**	**($33,374)**	**($33,374)**	**6.4%**
	11453453	INDPLV REV	434053	INDEPENDENT LIVING/LINKS	($7,091)	($6,104)	($6,342)	($7,094)	($7,094)	($7,094)	($7,094)	0.0%
			Org Tot:		**($7,091)**	**($6,104)**	**($6,342)**	**($7,094)**	**($7,094)**	**($7,094)**	**($7,094)**	**0.0%**
	11453461	FMLRNF REV	431045	FAMILY REUNIFICATION	($28,309)	($7,381)	($23,111)	($24,334)	($24,334)	($29,627)	($29,627)	21.8%
			Org Tot:		**($28,309)**	**($7,381)**	**($23,111)**	**($24,334)**	**($24,334)**	**($29,627)**	**($29,627)**	**21.8%**
	11453501	T IV-E FED	431046	TITLE IV-E ADMINISTRATION	($784,069)	($686,211)	($568,277)	($840,415)	($840,415)	($800,000)	($757,500)	-9.9%
			Org Tot:		**($784,069)**	**($686,211)**	**($568,277)**	**($840,415)**	**($840,415)**	**($800,000)**	**($757,500)**	**-9.9%**
	11453503	T IV-E ST	434054	CHILD WELFARE IN HOME	($55,634)	($134,515)	($5,323)	($77,919)	($77,919)	($77,919)	($77,919)	0.0%
			434075	TITLE IV-E ADM ST	($202,020)	($202,020)	($151,515)	($202,020)	($202,020)	($202,020)	($202,020)	0.0%
			434079	CASELOAD REDUCTION	($60,940)	($50,501)	($39,887)	($52,419)	($52,419)	($52,419)	($52,419)	0.0%
			434165	IV-E TRANSPORTATION SERVICES	($6,113)	($5,038)	($2,225)	($15,000)	($15,000)	($15,000)	($10,000)	-33.3%
			Org Tot:		**($324,707)**	**($392,075)**	**($198,949)**	**($347,358)**	**($347,358)**	**($347,358)**	**($342,358)**	**-1.4%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	11453521	FOSTER REV	434055	FOSTER CARE VISIT FUNDS	($9,529)	($9,562)	($11,850)	$0	($11,850)	$0	$0	N/A
			Org Tot:		**($9,529)**	**($9,562)**	**($11,850)**	**$0**	**($11,850)**	**$0**	**$0**	**N/A**
	1145353	SPEC CH AD	495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($120,343)	$0	$0	N/A
			Org Tot:		**$0**	**$0**	**$0**	**$0**	**($120,343)**	**$0**	**$0**	**N/A**
	11453533	SPEC CH RE	434056	SPEC CHILD ADOPTION FDS	$0	($94,600)	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$0**	**($94,600)**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
	11453539	SPEC CH RE	495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($60,000)	($3,408,593)	($60,000)	($60,000)	0.0%
			Org Tot:		**$0**	**$0**	**$0**	**($60,000)**	**($3,408,593)**	**($60,000)**	**($60,000)**	**0.0%**
	11453721	CLDSUP REV	431048	TITLE IV-D INCENTIVE	($162,129)	($190,593)	($81,732)	($99,342)	($99,342)	($99,342)	($99,342)	0.0%
			Org Tot:		**($162,129)**	**($190,593)**	**($81,732)**	**($99,342)**	**($99,342)**	**($99,342)**	**($99,342)**	**0.0%**
	11453731	CLDENF REV	431049	TITLE IV-D CHILD SUPPORT	($1,366,961)	($1,342,542)	($959,487)	($1,451,500)	($1,451,500)	($1,331,200)	($1,331,200)	-8.3%
			431050	TITLE IV-D OFFSET	($13,046)	($20,784)	($18,206)	($20,000)	($20,000)	($20,000)	($20,000)	0.0%
			Org Tot:		**($1,380,007)**	**($1,363,326)**	**($977,693)**	**($1,471,500)**	**($1,471,500)**	**($1,351,200)**	**($1,351,200)**	**-8.2%**
	11453735	CLDENF REV	434166	PARENTAL LOCATOR FEES	($925)	($675)	($845)	($2,000)	($2,000)	($1,000)	($1,000)	-50.0%
			453096	PATERNITY TEST FEES-VOL	($353)	($336)	($127)	($1,000)	($1,000)	($1,000)	($1,000)	0.0%
			Org Tot:		**($1,278)**	**($1,011)**	**($972)**	**($3,000)**	**($3,000)**	**($2,000)**	**($2,000)**	**-33.3%**
	11453741	CHDYCR REV	431051	CHILD CARE DEVELOPMENT	($238,655)	($223,423)	($181,715)	($182,602)	($212,725)	($186,405)	($186,405)	2.1%
			434091	SMART START ADMIN	($24,000)	($24,000)	($24,000)	$0	($24,000)	$0	$0	N/A
			Org Tot:		**($262,655)**	**($247,423)**	**($205,715)**	**($182,602)**	**($236,725)**	**($186,405)**	**($186,405)**	**2.1%**
	11453801	PUBAST REV	431053	FOOD ASSISTANCE	($1,583,650)	($1,724,458)	($1,191,096)	($1,660,000)	($1,660,000)	($1,620,000)	($1,620,000)	-2.4%
			431054	FS CLAIM REC INCENTIVE	($71)	($23,063)	($13,199)	($12,000)	($12,000)	($20,000)	($20,000)	66.7%
			431055	LOW INCOME ENERGY ASSIS	($101,342)	($129,798)	($81,837)	($99,555)	($99,555)	($105,818)	($105,818)	6.3%
			431056	MA EXPANSION	$0	($1,174,041)	($609,549)	($436,605)	($436,605)	($436,605)	($436,605)	0.0%
			431057	MEDICAID ASSISTANCE	($2,893,232)	($2,008,319)	($2,049,317)	($2,662,000)	($2,662,000)	($2,580,000)	($2,580,000)	-3.1%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	11453801	PUBAST REV	431058	REFUGEE ASSISTANCE	($3,050)	($2,528)	($633)	($3,101)	($3,101)	$0	$0	-100.0%
			431099	LOW INCOME WATER ASST ADMIN	($56,684)	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($4,638,029)**	**($5,062,207)**	**($3,945,632)**	**($4,873,261)**	**($4,873,261)**	**($4,762,423)**	**($4,762,423)**	**-2.3%**
	11453803	PUBAST REV	431059	TXIX MEDICAID TRANSPORT	($138,137)	($143,670)	($105,658)	($130,751)	($130,751)	($135,406)	($135,406)	3.6%
			434076	TITLE XIX MEDICAID TRANS	($4,367)	($5,678)	($1,589)	($5,605)	($5,605)	($2,500)	($2,500)	-55.4%
			Org Tot:		**($142,504)**	**($149,348)**	**($107,247)**	**($136,356)**	**($136,356)**	**($137,906)**	**($137,906)**	**1.1%**
	1145381	M'AID C MG	431092	MEDICAID CASE MANAGEMEN	($86,330)	($59,335)	($39,484)	($66,306)	($66,306)	($50,000)	($50,000)	-24.6%
			Org Tot:		**($86,330)**	**($59,335)**	**($39,484)**	**($66,306)**	**($66,306)**	**($50,000)**	**($50,000)**	**-24.6%**
	11453831	WRKFRST R	431062	TANF CPS/FC/ADOPTION	($426,094)	($42,209)	($251,128)	($260,934)	($260,934)	($268,769)	($268,769)	3.0%
			431063	WORK FIRST INCENTIVES	$0	($2,730)	($2,696)	($300)	($300)	($3,500)	($3,500)	1,066.7%
			431064	WORK FIRST SERVICES-FED	($632,859)	($582,039)	($530,246)	($629,234)	($629,234)	($629,234)	($629,234)	0.0%
			Org Tot:		**($1,058,953)**	**($626,979)**	**($784,070)**	**($890,468)**	**($890,468)**	**($901,503)**	**($901,503)**	**1.2%**
	11453841	CHDWEL REV	431066	CPS EXPANSION	($83,769)	($89,107)	($83,713)	($83,713)	($83,713)	($83,713)	($83,713)	0.0%
			Org Tot:		**($83,769)**	**($89,107)**	**($83,713)**	**($83,713)**	**($83,713)**	**($83,713)**	**($83,713)**	**0.0%**
	11453843	CHDWEL REV	434077	CPS EXPANSION	($164,197)	($78,604)	($119,857)	($121,709)	($121,709)	($121,709)	($121,709)	0.0%
			Org Tot:		**($164,197)**	**($78,604)**	**($119,857)**	**($121,709)**	**($121,709)**	**($121,709)**	**($121,709)**	**0.0%**
	11453853	CHDPRT REV	434060	CHILD PROT SERV-STATE	($141,215)	($136,556)	($95,679)	($131,633)	($131,633)	($131,633)	($131,633)	0.0%
			Org Tot:		**($141,215)**	**($136,556)**	**($95,679)**	**($131,633)**	**($131,633)**	**($131,633)**	**($131,633)**	**0.0%**
	11454103	IV-B ADPT	434061	TITLE IV-B ADOPTIONS-STAT	($1,800)	$0	$0	($2,000)	($2,000)	($2,000)	($2,000)	0.0%
			Org Tot:		**($1,800)**	**$0**	**$0**	**($2,000)**	**($2,000)**	**($2,000)**	**($2,000)**	**0.0%**
	11454151	IV-E ADPT	431067	TITLE IV-E ADOPTIONS	($9,360)	($13,538)	($11,945)	($12,750)	($12,750)	($14,400)	($14,400)	12.9%
			Org Tot:		**($9,360)**	**($13,538)**	**($11,945)**	**($12,750)**	**($12,750)**	**($14,400)**	**($14,400)**	**12.9%**
	11454153	IV-E ADPT	434062	TITLE IV-E ADOPTIONS-STAT	($4,680)	($6,769)	($5,973)	($6,375)	($6,375)	($7,200)	($7,200)	12.9%
			Org Tot:		**($4,680)**	**($6,769)**	**($5,973)**	**($6,375)**	**($6,375)**	**($7,200)**	**($7,200)**	**12.9%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	11454181	PERMANENC	431200	MEDICAID REINVESTMENT	($1,099,600)	($1,058,760)	($863,600)	$0	($779,960)	$0	$0	N/A
			Org Tot:		**($1,099,600)**	**($1,058,760)**	**($863,600)**	**$0**	**($779,960)**	**$0**	**$0**	**N/A**
	11454193	EM PlaceFC	434057	EMERGENCY PLACEMENT-FC FUNDS	$0	$0	($8,455)	$0	($56,183)	$0	$0	N/A
			Org Tot:		**$0**	**$0**	**($8,455)**	**$0**	**($56,183)**	**$0**	**$0**	**N/A**
	11454203	IV-B FSTR	434063	IV-B FOSTER CARE BEN PYM	($381,378)	($652,623)	($577,475)	($600,000)	($600,000)	($588,000)	($588,000)	-2.0%
			Org Tot:		**($381,378)**	**($652,623)**	**($577,475)**	**($600,000)**	**($600,000)**	**($588,000)**	**($588,000)**	**-2.0%**
	11454251	IV-E FSTR	431068	TITLE IV-E FOSTER CARE PY	($719,059)	($692,702)	($422,616)	($700,000)	($700,000)	($600,000)	($600,000)	-14.3%
			Org Tot:		**($719,059)**	**($692,702)**	**($422,616)**	**($700,000)**	**($700,000)**	**($600,000)**	**($600,000)**	**-14.3%**
	11454253	IV-E FSTR	434064	HIGH RISK RESIDENTIAL FND	($9,105)	($14,604)	($12,750)	($10,000)	($10,000)	($15,000)	($15,000)	50.0%
			434065	TITLE IV-E FC STATE PYMT	($189,228)	($235,799)	($158,758)	($250,000)	($250,000)	($210,000)	($210,000)	-16.0%
			Org Tot:		**($198,333)**	**($250,402)**	**($171,508)**	**($260,000)**	**($260,000)**	**($225,000)**	**($225,000)**	**-13.5%**
	11454351	CRISIS REV	431069	CRISIS INTERVENTION PYM	($256,928)	($12,780)	($2,689)	($50,000)	($50,000)	($20,000)	($20,000)	-60.0%
			431070	LOW INCOME ENERGY ASSIS	($46,562)	($33,984)	($18,636)	($100,000)	($100,000)	($50,000)	($50,000)	-50.0%
			431098	LOW INCOME WATER REV	($430,704)	($73,225)	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($734,194)**	**($119,990)**	**($21,325)**	**($150,000)**	**($150,000)**	**($70,000)**	**($70,000)**	**-53.3%**
	11454353	CRISIS REV	434067	SHARE THE WARMTH	$0	($120)	$0	($5,000)	($5,000)	($5,000)	($1,000)	-80.0%
			Org Tot:		**$0**	**($120)**	**$0**	**($5,000)**	**($5,000)**	**($5,000)**	**($1,000)**	**-80.0%**
	11454451	MED FD REV	431072	NC HLTH CHOICE ADM-FED	($84,593)	($170,878)	($254,662)	($151,903)	($151,903)	($350,000)	($350,000)	130.4%
			Org Tot:		**($84,593)**	**($170,878)**	**($254,662)**	**($151,903)**	**($151,903)**	**($350,000)**	**($350,000)**	**130.4%**
	11454453	MED ST REV	434068	NC HLTH CHOICE ADM-STATE	($7,173)	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($7,173)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
	11454455	MED LC REV	453098	HEALTH CHOICE WD FEES	$0	($50)	($100)	($200)	($200)	($200)	($200)	0.0%
			Org Tot:		**$0**	**($50)**	**($100)**	**($200)**	**($200)**	**($200)**	**($200)**	**0.0%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1145465	WFFA-IN RV	431093	WFFA INITIAL PAYMENTS	$0	($30)	($702)	($500)	($500)	($1,000)	($1,000)	100.0%
			Org Tot:		**$0**	**($30)**	**($702)**	**($500)**	**($500)**	**($1,000)**	**($1,000)**	**100.0%**
	Rev/Exp	**Total:**			**($13,627,481)**	**($13,059,604)**	**($10,200,002)**	**($12,476,353)**	**($16,895,076)**	**($11,834,501)**	**($11,783,001)**	**-5.6%**
EXP	1155310	ADMIN EXP	510005	SALARIES-REGULAR	$618,685	$593,210	$521,090	$649,948	$657,313	$687,717	$683,386	5.1%
			510010	SALARIES-OVERTIME	$0	$3,242	$0	$0	$0	$0	$0	N/A
			510020	SALARIES-PER DIEM	$2,277	$1,850	$1,914	$3,200	$3,200	$3,400	$3,200	0.0%
			510903	NEW POSITIONS	$0	$0	$0	$608,694	$0	$1,726,877	$0	-100.0%
			520005	HEALTH INSURANCE	$120,754	$126,949	$112,217	$139,299	$131,669	$146,329	$146,329	5.0%
			520008	HEALTH INSURANCE-RETIREES	$130,000	$187,620	$161,320	$186,390	$194,020	$184,345	$184,345	-1.1%
			520010	MEDICARE TAX	$8,384	$8,142	$7,089	$8,796	$8,903	$9,508	$9,508	8.1%
			520015	RETIREMENT	$75,169	$76,939	$71,126	$86,473	$87,475	$98,626	$98,626	14.1%
			520020	SOCIAL SECURITY TAX	$35,849	$34,813	$30,310	$37,605	$38,062	$40,651	$40,651	8.1%
			520025	WORKERS COMPENSATION	$1,555	$1,499	$1,309	$1,612	$1,612	$1,731	$1,731	7.4%
			520026	Workers Comp -DSS Consolidated	$1	$0	$0	$0	$7,369	$0	$0	N/A
			520030	401(K) CONTRIBUTIONS	$17,165	$17,700	$14,378	$19,078	$19,299	$20,479	$20,479	7.3%
			532000	PROFESSIONAL SERVICES	$0	$97,470	$0	$0	$0	$0	$0	N/A
			532022	INTERPRETER SERVICES	$9,156	$21,994	$25,974	$20,000	$40,000	$40,000	$32,000	60.0%
			533001	CONTRACTED SERVICES	$4,736	$4,761	$52,606	$5,150	$53,650	$5,177	$5,177	0.5%
			533002	BOARD EXPENDITURES	$436	$851	$503	$2,280	$1,280	$2,280	$2,280	0.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$43,783	$115,519	$62,466	$56,052	$64,531	$57,173	$57,173	2.0%
			534031	SERVICE & MAINTENANCE-NR	$67,846	$79,130	$152,112	$139,002	$152,112	$139,712	$139,712	0.5%
			541040	UTILITY SERVICES-WATER	$11,009	$4,601	$3,936	$11,384	$9,384	$11,384	$5,843	-48.7%
			541042	UTILITY SERV-STORM WATER	$2,785	$3,031	$2,772	$4,874	$4,874	$4,874	$4,874	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155310	ADMIN EXP	543015	R&M-EQUIPMENT	$0	$115	$13	$1,000	$1,000	$1,000	$1,000	0.0%
			543020	R&M-VEHICLES	$85	$41	$114	$500	$500	$500	$500	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$5,783	$7,882	$4,649	$5,627	$5,642	$6,214	$6,214	10.4%
			543022	R&M-VEHICLES/FLEET NONTARGET	$1,481	$1,039	$1,194	$2,500	$2,500	$2,500	$2,500	0.0%
			543055	R&M-TELEPHONES	$0	$0	$0	$2,375	$2,375	$2,375	$2,375	0.0%
			544045	RENT:POSTAGE METER	$39	$154	$4,339	$4,388	$4,388	$4,388	$4,388	0.0%
			550007	COST PER COPY	$35,889	$39,828	$30,532	$50,000	$50,000	$50,000	$40,000	-20.0%
			550050	REG OF DEEDS	$0	$0	$0	$500	$500	$500	$500	0.0%
			553005	TELEPHONE	$90,151	$107,687	$101,360	$122,000	$124,160	$122,000	$122,000	0.0%
			555000	PRINTING	$13,339	$12,500	$12,345	$25,000	$25,000	$25,000	$20,000	-20.0%
			556000	UNIFORMS	$284	$293	$276	$300	$300	$300	$300	0.0%
			557000	POSTAGE	$1,287	$1,438	$1,035	$2,200	$2,200	$2,200	$2,200	0.0%
			557001	POSTAGE-MAILING MACHINE	$80,000	$80,000	$70,000	$80,000	$80,000	$80,000	$80,000	0.0%
			558000	TRAVEL	$1,850	$2,286	$3,785	$2,000	$6,000	$3,000	$3,000	50.0%
			559000	TRAINING	$1,800	$985	$1,185	$2,725	$3,725	$3,025	$3,025	11.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$11,654	$10,900	$10,900	$10,900	$10,900	0.0%
			561005	OFFICE SUPPLIES	$27,938	$34,569	$21,427	$25,000	$27,400	$25,000	$25,000	0.0%
			561089	SOFTWARE LICENSES	$79,361	$120,637	$180,702	$184,000	$190,805	$217,689	$217,689	18.3%
			561095	OTHER SMALL EQMT	$9,710	$117,330	$15,491	$0	$18,197	$7,280	$7,280	N/A
			562005	ELECTRICITY	$40,113	$38,706	$43,289	$50,408	$52,408	$55,449	$62,890	24.8%
			562020	MOTOR FUELS&LUBRICANTS	$6,273	$4,568	$4,293	$8,688	$8,688	$8,688	$8,688	0.0%
			562025	NATURAL GAS	$6,728	$6,280	$7,801	$9,043	$9,043	$10,072	$10,072	11.4%
			564050	DUES AND SUBSCRIPTIONS	$3,331	$3,331	$3,401	$5,330	$5,330	$5,400	$5,400	1.3%
			575035	C/A - VEHICLES	$0	$0	$39,158	$0	$109,000	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155310	ADMIN EXP	575097	C/A - Lease Capital Outlay	$52,002	$0	$0	$0	$0	$0	$0	N/A
				C/A - Lease Capital Outlay	$0	$0	$0	$0	$6,496	$0	$0	N/A
			576020	F/A-DP EQUIPMENT	$2,798	$0	$0	$0	$0	$0	$0	N/A
			576021	F/A-DP EQUIPMENT NON-REIM	$3,100	$0	$0	$0	$0	$0	$0	N/A
			576030	F/A-FURN & EQUIPMENT	$0	$16,704	$0	$0	$0	$0	$0	N/A
			582002	EMPLOYEE APPRECIATION PGM	$0	$0	$1,264	$2,000	$2,000	$2,000	$2,000	0.0%
			582003	SAC EXPENDITURES	$0	$0	$278	$0	$1,030	$200	$200	N/A
			582008	EMPLOYEE RETIREMENTS	$646	$0	$311	$625	$625	$1,000	$1,000	60.0%
			582009	MEETING/TRAINING FOOD	$197	$148	$270	$500	$500	$500	$500	0.0%
			Org Tot:		**$1,613,777**	**$1,975,844**	**$1,781,288**	**$2,577,446**	**$2,225,465**	**$3,827,443**	**$2,074,935**	**-19.5%**
	11553102	SS ADMIN 2	510005	SALARIES-REGULAR	$57,215	$32,269	$50,948	$73,261	$78,982	$79,488	$79,488	8.5%
			520005	HEALTH INSURANCE	$21,000	$14,310	$17,440	$26,160	$26,160	$27,480	$27,480	5.0%
			520010	MEDICARE TAX	$793	$456	$690	$1,045	$1,128	$1,138	$1,138	8.9%
			520015	RETIREMENT	$6,952	$4,163	$6,954	$9,787	$10,565	$11,343	$11,343	15.9%
			520020	SOCIAL SECURITY TAX	$3,390	$1,948	$2,951	$4,462	$4,817	$4,863	$4,863	9.0%
			520025	WORKERS COMPENSATION	$1,439	$810	$1,277	$1,825	$1,825	$1,988	$1,988	8.9%
			520030	401(K) CONTRIBUTIONS	$1,717	$555	$375	$2,160	$2,332	$2,356	$2,356	9.1%
			Org Tot:		**$92,505**	**$54,510**	**$80,636**	**$118,700**	**$125,809**	**$128,656**	**$128,656**	**8.4%**
	1155311	COPROG EXP	583007	ADULT SVCS DONATIONS	$0	$0	$200	$0	$208	$0	$0	N/A
			583098	GEN ASSIST:ADULT SVS	$4,733	$21,393	$58,155	$25,000	$66,600	$50,000	$50,000	100.0%
			Org Tot:		**$4,733**	**$21,393**	**$58,355**	**$25,000**	**$66,808**	**$50,000**	**$50,000**	**100.0%**
	1155312	COPROG EXP	583002	1 CHURCH 1 CHILD	$46,014	$46,553	$22,885	$10,000	$106,100	$10,000	$10,000	0.0%
			583006	CHRISTMAS PARTY FOR FC	$513	$588	$654	$700	$700	$1,000	$1,000	42.9%
			583022	DRUG SCREENING-CHILD SVS	$28,325	$33,667	$31,472	$40,000	$41,000	$40,000	$35,000	-12.5%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155312	COPROG EXP	583093	GEN ASSIST-CHILDREN SVS	$5,367	$6,967	$4,153	$7,000	$7,000	$7,000	$7,000	0.0%
			Org Tot:		**$80,219**	**$87,775**	**$59,164**	**$57,700**	**$154,800**	**$58,000**	**$53,000**	**-8.1%**
	1155313	DSS-OTHSER	558002	MUTUAL AID	$0	$0	$1,165	$0	$1,500	$1,500	$1,500	N/A
			Org Tot:		**$0**	**$0**	**$1,165**	**$0**	**$1,500**	**$1,500**	**$1,500**	**N/A**
	1155314	COPROG EXP	583088	DONATION EXP-INCOME MAINT	$2,785	$1,061	$0	$0	$500	$0	$0	N/A
			583094	GEN ASSIST-INCOME MAIN	$2,707	$3,560	$1,796	$3,000	$4,250	$3,000	$3,000	0.0%
			Org Tot:		**$5,492**	**$4,621**	**$1,796**	**$3,000**	**$4,750**	**$3,000**	**$3,000**	**0.0%**
	1155315	HCCBG EXP	510005	SALARIES-REGULAR	$44,876	$45,404	$40,561	$46,997	$49,905	$49,782	$49,365	5.0%
			520005	HEALTH INSURANCE	$9,120	$9,667	$8,698	$9,940	$9,940	$10,442	$10,442	5.1%
			520010	MEDICARE TAX	$617	$626	$560	$638	$700	$693	$693	8.6%
			520015	RETIREMENT	$5,453	$5,856	$5,537	$6,242	$6,806	$7,138	$7,138	14.4%
			520020	SOCIAL SECURITY TAX	$2,638	$2,679	$2,393	$2,731	$2,993	$2,958	$2,958	8.3%
			520025	WORKERS COMPENSATION	$450	$455	$406	$463	$463	$498	$498	7.6%
			520030	401(K) CONTRIBUTIONS	$1,346	$1,362	$1,217	$1,377	$1,501	$1,482	$1,482	7.6%
			584014	IN HOME AIDE CONTRACT	$271,151	$257,715	$199,636	$269,244	$269,244	$269,244	$269,244	0.0%
			Org Tot:		**$335,651**	**$323,764**	**$259,008**	**$337,632**	**$341,552**	**$342,237**	**$341,820**	**1.2%**
	1155320	SSBG EXP	510005	SALARIES-REGULAR	$860,283	$844,117	$768,220	$942,164	$995,915	$998,958	$935,513	-0.7%
			510010	SALARIES-OVERTIME	$0	$86	$0	$0	$0	$0	$0	N/A
			520005	HEALTH INSURANCE	$173,336	$180,719	$168,291	$209,150	$217,590	$219,703	$205,963	-1.5%
			520010	MEDICARE TAX	$11,831	$11,636	$10,515	$13,072	$13,851	$13,980	$13,233	1.2%
			520015	RETIREMENT	$104,523	$108,899	$104,859	$125,686	$132,996	$143,199	$134,867	7.3%
			520020	SOCIAL SECURITY TAX	$50,590	$49,752	$44,961	$55,867	$59,200	$59,763	$56,568	1.3%
			520025	WORKERS COMPENSATION	$8,038	$8,012	$7,326	$8,817	$8,817	$9,454	$8,872	0.6%
			520030	401(K) CONTRIBUTIONS	$24,896	$22,843	$21,793	$27,730	$29,342	$29,737	$28,007	1.0%
			533011	CHILDREN SERVICES	$99,657	$30,822	$19,991	$68,000	$68,000	$68,000	$68,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155320	SSBG EXP	533014	SERVICES SUPPORT	$840	$1,480	$1,011	$5,000	$5,000	$3,000	$3,000	-40.0%
			554000	ADVERTISING	$0	$0	$0	$200	$200	$200	$200	0.0%
			558030	TRAVEL-SERVICES	$18,000	$24,257	$20,267	$25,000	$25,000	$25,000	$25,000	0.0%
			558032	TRAVEL-CHILDRENS SERVICES	$134,386	$158,407	$132,107	$165,000	$171,500	$165,000	$160,000	-3.0%
			559000	TRAINING	$1,650	$1,880	$2,000	$2,000	$2,000	$2,000	$2,000	0.0%
			582033	APS EXPENDITURES - ARPA	$14,996	$4,950	($93)	$0	$0	$0	$0	N/A
			583010	ADULT DAY CARE	$77,790	$70,170	$45,040	$80,000	$80,000	$80,000	$80,000	0.0%
			Org Tot:		**$1,580,814**	**$1,518,029**	**$1,346,288**	**$1,727,686**	**$1,809,411**	**$1,817,994**	**$1,721,223**	**-0.4%**
	1155330	IN-HME EXP	583015	IN-HOME AIDE PAYMENTS	$119,253	$94,412	$23,183	$80,000	$80,000	$80,000	$80,000	0.0%
			Org Tot:		**$119,253**	**$94,412**	**$23,183**	**$80,000**	**$80,000**	**$80,000**	**$80,000**	**0.0%**
	1155345	INDPLV EXP	533000	OTHER PROFESSIONAL SERVICES	$0	$0	$0	$1,500	$1,500	$1,500	$1,500	0.0%
			583038	LINKS SPECIAL FUNDS	$22,103	$4,980	$2,744	$3,000	$7,188	$5,000	$5,000	66.7%
			Org Tot:		**$22,103**	**$4,980**	**$2,744**	**$4,500**	**$8,688**	**$6,500**	**$6,500**	**44.4%**
	1155346	FMLRNF EXP	533000	OTHER PROFESSIONAL SERVICES	$28,309	$7,381	$24,334	$24,334	$24,334	$29,627	$29,627	21.8%
			Org Tot:		**$28,309**	**$7,381**	**$24,334**	**$24,334**	**$24,334**	**$29,627**	**$29,627**	**21.8%**
	1155349	CLDSRV EXP	510005	SALARIES-REGULAR	$4,064,268	$4,258,060	$3,915,772	$4,682,305	$4,857,545	$5,081,425	$5,061,405	8.1%
			510010	SALARIES-OVERTIME	$5,513	$132,169	$7,446	$0	$12,237	$0	$0	N/A
			510015	SALARIES-PART TIME	$8,942	$144,404	$170,487	$225,000	$225,000	$304,370	$225,000	0.0%
			520005	HEALTH INSURANCE	$746,361	$778,905	$759,342	$915,860	$944,746	$1,017,307	$1,017,307	11.1%
			520010	MEDICARE TAX	$56,152	$62,523	$56,326	$67,823	$70,543	$75,649	$74,498	9.8%
			520015	RETIREMENT	$494,476	$536,267	$520,998	$627,897	$653,396	$728,939	$728,939	16.1%
			520020	SOCIAL SECURITY TAX	$240,098	$267,339	$240,841	$289,896	$301,521	$323,357	$318,436	9.8%
			520025	WORKERS COMPENSATION	$37,544	$40,869	$35,446	$48,464	$48,464	$53,043	$52,129	7.6%
			520030	401(K) CONTRIBUTIONS	$108,239	$94,584	$100,350	$136,615	$142,240	$151,370	$151,370	10.8%
			559002	TRAINING	$5,601	$5,412	$6,644	$7,500	$9,500	$7,500	$7,500	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155349	CLDSRV EXP	**Org Tot:**		**$5,767,194**	**$6,320,533**	**$5,813,652**	**$7,001,360**	**$7,265,192**	**$7,742,960**	**$7,636,584**	**9.1%**
	1155350	T IV-E EXP	559001	TRAINING:FOSTER PARENTS	$33	$0	$31	$300	$300	$300	$300	0.0%
			593108	IV-E TRANSPORTATION EXPENSE	$12,226	$10,076	$6,220	$30,000	$30,000	$30,000	$20,000	-33.3%
			Org Tot:		**$12,259**	**$10,076**	**$6,250**	**$30,300**	**$30,300**	**$30,300**	**$20,300**	**-33.0%**
	1155353	SPEC CH EX	582000	SPECIAL PROJECTS	$58,896	$67,455	$44,702	$20,000	$140,343	$20,000	$20,000	0.0%
			Org Tot:		**$58,896**	**$67,455**	**$44,702**	**$20,000**	**$140,343**	**$20,000**	**$20,000**	**0.0%**
	1155372	CLDSUP EXP	510005	SALARIES-REGULAR	$1,229,719	$1,226,754	$961,061	$1,333,402	$1,232,707	$1,257,402	$1,214,635	-8.9%
			520005	HEALTH INSURANCE	$265,075	$277,089	$221,755	$302,018	$275,858	$289,777	$276,037	-8.6%
			520010	MEDICARE TAX	$16,896	$16,727	$13,032	$18,122	$16,661	$17,441	$16,957	-6.4%
			520015	RETIREMENT	$149,406	$158,249	$131,179	$177,273	$163,714	$180,176	$175,210	-1.2%
			520020	SOCIAL SECURITY TAX	$72,249	$71,523	$55,725	$77,432	$71,189	$74,542	$72,472	-6.4%
			520025	WORKERS COMPENSATION	$4,106	$4,114	$3,415	$4,356	$4,356	$4,340	$4,252	-2.4%
			520030	401(K) CONTRIBUTIONS	$34,540	$36,555	$28,830	$39,112	$36,120	$37,415	$36,384	-7.0%
			583034	CHILD SUPPORT INCENTIVE	$0	$0	$14,115	$15,000	$15,000	$15,000	$8,000	-46.7%
			Org Tot:		**$1,771,991**	**$1,791,012**	**$1,429,113**	**$1,966,715**	**$1,815,605**	**$1,876,093**	**$1,803,947**	**-8.3%**
	1155373	CLDENF EXP	532041	EMPLOYEE BACKGROUND CHECKS	$0	$0	$0	$2,000	$2,000	$2,000	$0	-100.0%
			534020	PATERNITY TESTING	$3,712	$2,856	$2,269	$4,000	$4,000	$4,000	$4,000	0.0%
			534080	IV-D COOP AGREEMENTS	$38,732	$36,502	$30,130	$54,000	$54,000	$54,000	$40,000	-25.9%
			558000	TRAVEL	$5,351	$4,754	$6,505	$8,400	$8,400	$8,400	$6,000	-28.6%
			559000	TRAINING	$1,933	$1,375	$2,487	$2,590	$2,590	$3,000	$2,000	-22.8%
			Org Tot:		**$49,728**	**$45,487**	**$41,389**	**$70,990**	**$70,990**	**$71,400**	**$52,000**	**-26.8%**
	1155380	PUBAST EXP	510005	SALARIES-REGULAR	$4,004,571	$4,384,260	$4,150,523	$5,088,884	$5,372,548	$5,592,729	$5,530,133	8.7%
			510010	SALARIES-OVERTIME	$0	$74,297	$17,880	$0	$42,500	$0	$0	N/A
			510015	SALARIES-PART TIME	$56,099	$79,377	$65,781	$112,812	$112,812	$117,426	$80,000	-29.1%
			520005	HEALTH INSURANCE	$1,015,444	$1,177,559	$1,150,588	$1,392,893	$1,471,373	$1,545,342	$1,531,602	10.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155380	PUBAST EXP	520010	MEDICARE TAX	$55,184	$61,726	$57,280	$71,613	$76,169	$79,204	$78,063	9.0%
			520015	RETIREMENT	$492,929	$575,147	$568,977	$680,220	$722,802	$800,087	$794,199	16.8%
			520020	SOCIAL SECURITY TAX	$235,958	$263,933	$244,924	$306,007	$325,483	$338,453	$333,574	9.0%
			520025	WORKERS COMPENSATION	$11,130	$12,241	$11,522	$13,834	$13,834	$15,652	$17,254	24.7%
			520030	401(K) CONTRIBUTIONS	$106,935	$109,963	$108,124	$148,796	$158,191	$164,625	$163,402	9.8%
			533020	FOOD STAMP ISSUANCE CONTRACT	$32,255	$27,997	$24,620	$45,000	$45,000	$45,000	$38,000	-15.6%
			558010	TRAVEL: INCOME MAINTENANCE	$582	$903	$88	$3,000	$4,327	$3,000	$1,500	-50.0%
			558045	TRAVEL:VOL NON RELATIV	$8,908	$8,624	$3,723	$10,000	$10,000	$10,000	$10,000	0.0%
			558050	TRAVEL- VOL NON REIMB	$335	($256)	$536	$2,000	$2,000	$2,000	$2,000	0.0%
			559000	TRAINING	$2,105	$3,200	$3,030	$2,500	$6,391	$2,500	$2,500	0.0%
			590059	BANK FEES:INCOME MAINTENA	$180	$370	$30	$500	$500	$500	$500	0.0%
			Org Tot:		**$6,022,615**	**$6,779,341**	**$6,407,624**	**$7,878,059**	**$8,363,930**	**$8,716,518**	**$8,582,727**	**8.9%**
	1155383	WRKFRST E	558091	TRAVEL - WORK FIRST	$119	$170	$362	$3,000	$2,000	$3,000	$1,000	-66.7%
			559001	TRAINING:FOSTER PARENTS	$47	$0	$45	$300	$300	$300	$300	0.0%
			559004	TRAINING:SKILL-WORK FIRST	$0	$0	$0	$500	$250	$500	$500	0.0%
			583045	PARTICIPANT ASSISTANCE	$185	$150	$180	$500	$500	$2,000	$500	0.0%
			Org Tot:		**$351**	**$320**	**$587**	**$4,300**	**$3,050**	**$5,800**	**$2,300**	**-46.5%**
	1155410	IV-B ADPT	593001	IV-B ADOPTION ASSISTANCE	$72,044	$76,421	$60,176	$100,600	$67,600	$100,600	$80,000	-20.5%
			Org Tot:		**$72,044**	**$76,421**	**$60,176**	**$100,600**	**$67,600**	**$100,600**	**$80,000**	**-20.5%**
	1155415	IV-E ADPT	593002	IV-E ADOPTION ASSISTANCE	$165,244	$231,748	$225,931	$220,000	$253,000	$250,000	$235,000	6.8%
			Org Tot:		**$165,244**	**$231,748**	**$225,931**	**$220,000**	**$253,000**	**$250,000**	**$235,000**	**6.8%**
	1155418	FC RENVEST	583000	PROG ACTIVITIES-REINVESTMENT	$173,255	$421,442	$261,134	$30,000	$4,108,386	$30,000	$30,000	0.0%
			Org Tot:		**$173,255**	**$421,442**	**$261,134**	**$30,000**	**$4,108,386**	**$30,000**	**$30,000**	**0.0%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155419	EM PlaceFC	583200	Emergency Placement-FC	$0	$0	$8,455	$0	$56,183	$0	$0	N/A
			Org Tot:		**$0**	**$0**	**$8,455**	**$0**	**$56,183**	**$0**	**$0**	**N/A**
	1155420	IV-B FSTR	593003	IV-B FC-CLOTHING	$49,412	$64,168	$44,844	$70,000	$75,000	$75,000	$75,000	7.1%
			593004	IV-B FC-MISCELLANEOUS	$2,567	$4,000	$3,841	$4,000	$4,000	$4,000	$4,000	0.0%
			593005	IV-B FC-PAYMENTS	$743,867	$1,248,695	$999,894	$1,200,000	$1,400,000	$1,400,000	$1,330,000	10.8%
			Org Tot:		**$795,846**	**$1,316,863**	**$1,048,578**	**$1,274,000**	**$1,479,000**	**$1,479,000**	**$1,409,000**	**10.6%**
	1155425	IV-E FSTR	593006	IV-E FC-CLOTHING	$99,359	$94,393	$63,301	$170,000	$165,000	$170,000	$170,000	0.0%
			593007	IV-E FC-MISCELLANEOUS	$2,351	$5,137	$2,428	$8,000	$8,000	$8,000	$8,000	0.0%
			593008	IV-E FC-PAYMENTS	$995,259	$1,004,024	$651,202	$1,800,000	$1,491,000	$1,800,000	$1,600,000	-11.1%
			Org Tot:		**$1,096,969**	**$1,103,553**	**$716,931**	**$1,978,000**	**$1,664,000**	**$1,978,000**	**$1,778,000**	**-10.1%**
	1155430	BLD AST EX	593009	ASSISTANCE TO THE BLIND	$6,324	$6,905	$6,163	$6,164	$6,164	$6,100	$6,100	-1.0%
			Org Tot:		**$6,324**	**$6,905**	**$6,163**	**$6,164**	**$6,164**	**$6,100**	**$6,100**	**-1.0%**
	1155435	CRISIS EXP	582025	DISASTER RELIEF-LIEAP/CIP	($500)	$0	$0	$0	$0	$0	$0	N/A
			582044	SHARE THE WARMTH EXPEND	$0	$120	$0	$5,000	$1,000	$5,000	$1,000	-80.0%
			593010	CRISIS INTERVENTION PYMTS	$256,928	$12,569	($31)	$50,000	$50,000	$20,000	$20,000	-60.0%
			593011	LOW INCOME ENERGY ASSIST	$45,838	$33,134	$24,044	$100,000	$100,000	$50,000	$50,000	-50.0%
			593018	LOW INCOME WATER ASST	$430,704	$73,736	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$732,969**	**$119,558**	**$24,013**	**$155,000**	**$151,000**	**$75,000**	**$71,000**	**-54.2%**
	1155445	MEDICD EXP	593013	MEDICAID PAYMENTS	$0	$11,101	$1,071	$50,000	$50,000	$50,000	$25,000	-50.0%
			Org Tot:		**$0**	**$11,101**	**$1,071**	**$50,000**	**$50,000**	**$50,000**	**$25,000**	**-50.0%**
	1155450	SPCAST-A E	593014	SPECIAL ASSISTANCE-AGED	$166,989	$196,494	$191,352	$454,230	$392,630	$454,230	$310,000	-31.8%
			Org Tot:		**$166,989**	**$196,494**	**$191,352**	**$454,230**	**$392,630**	**$454,230**	**$310,000**	**-31.8%**
	1155455	SPCAST-D E	593015	SPECIAL ASSISTANCE-DISABL	$253,221	$291,927	$292,783	$444,200	$444,200	$444,200	$410,000	-7.7%
			Org Tot:		**$253,221**	**$291,927**	**$292,783**	**$444,200**	**$444,200**	**$444,200**	**$410,000**	**-7.7%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155460	WFFA-EA EX	593016	WFFA-EA	$6,140	$12,284	$20,000	$20,000	$20,000	$25,000	$20,000	0.0%
			Org Tot:		**$6,140**	**$12,284**	**$20,000**	**$20,000**	**$20,000**	**$25,000**	**$20,000**	**0.0%**
	1155465	WFFA INIT	593017	WFFA-INITIAL PAYMENTS	$0	$0	$0	$500	$500	$1,000	$1,000	100.0%
			Org Tot:		**$0**	**$0**	**$0**	**$500**	**$500**	**$1,000**	**$1,000**	**100.0%**
	Rev/Exp	**Total:**			**$21,034,890**	**$22,895,229**	**$20,237,864**	**$26,660,416**	**$31,225,190**	**$29,701,158**	**$26,983,219**	**1.2%**
FINAL	**TOTALS:**				**$7,407,409**	**$9,835,625**	**$10,037,862**	**$14,184,063**	**$14,330,114**	**$17,866,657**	**$15,200,218**	**7.2%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5510 - MENTAL HEALTH

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1145510	MENTL HLTH	495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($1,050,000)	($1,050,000)	$0	$0	-100.0%
			Org Tot:		**$0**	**$0**	**$0**	**($1,050,000)**	**($1,050,000)**	**$0**	**$0**	**-100.0%**
	Rev/Exp	**Total:**			**$0**	**$0**	**$0**	**($1,050,000)**	**($1,050,000)**	**$0**	**$0**	**-100.0%**
EXP	1155510	MENTL HLTH	573000	C/A - BLDG	$0	$0	$0	$1,050,000	$0	$0	$0	-100.0%
			582000	SPECIAL PROJECTS	$0	$0	$962,593	$500,000	$1,550,000	$0	$0	-100.0%
			591001	ABC BOTTLE TAX	$56,027	$55,725	$42,099	$55,000	$55,000	$55,000	$55,000	0.0%
			591002	MENTAL HEALTH CONTRACT	$492,000	$492,000	$492,000	$492,000	$492,000	$492,000	$492,000	0.0%
			Org Tot:		**$548,027**	**$547,725**	**$1,496,692**	**$2,097,000**	**$2,097,000**	**$547,000**	**$547,000**	**-73.9%**
	Rev/Exp	**Total:**			**$548,027**	**$547,725**	**$1,496,692**	**$2,097,000**	**$2,097,000**	**$547,000**	**$547,000**	**-73.9%**
FINAL	**TOTALS:**				**$548,027**	**$547,725**	**$1,496,692**	**$1,047,000**	**$1,047,000**	**$547,000**	**$547,000**	**-47.8%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5550 - SENIOR SERVICES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1145550	HCCBG REV	431076	HCCBG-CONGREGATE MEALS	($233,804)	($318,523)	($195,835)	($284,639)	($284,639)	($284,639)	($284,639)	0.0%
			431079	HCCBG-SENIOR CENTER OPS	($194,485)	($150,767)	($97,883)	($138,617)	($137,227)	($137,227)	($138,617)	0.0%
			431081	USDA GRANT	($18,016)	($23,976)	($14,610)	($25,000)	($25,200)	($25,200)	($25,200)	0.8%
			495000	APPROPRIATED FB-UNRESTRICTED	$0	$0	$0	$0	$494	$0	$0	N/A
			Org Tot:		**($446,305)**	**($493,266)**	**($308,401)**	**($448,256)**	**($446,572)**	**($447,066)**	**($448,456)**	**0.0%**
	Rev/Exp	**Total:**			**($446,305)**	**($493,266)**	**($308,401)**	**($448,256)**	**($446,572)**	**($447,066)**	**($448,456)**	**0.0%**
EXP	1155550	HCCBG EXP	510005	SALARIES-REGULAR	$56,918	$59,035	$53,839	$61,667	$63,530	$65,470	$64,998	5.4%
			520005	HEALTH INSURANCE	$11,565	$12,728	$11,718	$13,080	$13,080	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$801	$831	$759	$850	$904	$931	$931	9.5%
			520015	RETIREMENT	$6,924	$7,624	$7,348	$8,108	$8,661	$9,389	$9,389	15.8%
			520020	SOCIAL SECURITY TAX	$3,425	$3,552	$3,247	$3,632	$3,869	$3,980	$3,980	9.6%
			520025	WORKERS COMPENSATION	$143	$148	$135	$151	$171	$164	$164	8.6%
			520030	401(K) CONTRIBUTIONS	$1,708	$1,771	$1,615	$1,789	$1,906	$1,949	$1,949	8.9%
			550007	COST PER COPY	$0	$0	$0	$230	$230	$450	$450	95.7%
			558000	TRAVEL	$0	$0	$0	$800	$400	$400	$400	-50.0%
			559000	TRAINING	$0	$0	$0	$600	$300	$300	$300	-50.0%
			561005	OFFICE SUPPLIES	$928	$1,576	$1,508	$1,000	$1,700	$1,700	$1,700	70.0%
			584016	MEALS ON WHEELS PROGRAM	$125,000	$125,000	$125,000	$125,000	$125,000	$163,541	$125,000	0.0%
			585008	GRANT:HCCBG AGING	$446,305	$493,266	$347,343	$448,256	$446,866	$446,866	$448,456	0.0%
			585010	GRANT MATCH	$201,237	$203,624	$203,330	$651,880	$203,330	$203,330	$203,624	-68.8%
			590061	MGMT INFO SYSTEMS MAIN	$564	$685	$384	$1,200	$1,200	$1,200	$1,200	0.0%
			591044	RUFTY HOLMES	$107,036	$107,036	$107,036	$107,036	$107,036	$143,980	$107,036	0.0%
			Org Tot:		**$962,554**	**$1,016,875**	**$863,261**	**$1,425,279**	**$978,183**	**$1,057,390**	**$983,317**	**-31.0%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5550 - SENIOR SERVICES

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	Rev/Exp	Total:			$962,554	$1,016,875	$863,261	$1,425,279	$978,183	$1,057,390	$983,317	-31.0%
FINAL	TOTALS:				$516,249	$523,609	$554,860	$977,023	$531,611	$610,324	$534,861	-45.3%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5580 - VETERAN SERVICES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1145580	VETSER REV	431000	FEDERAL GOVNT GRANT REVENUE	$0	$0	$0	$0	($546,000)	($194,358)	($194,358)	N/A
			434072	VETERANS SERVICE GRANT	($2,083)	($2,174)	($2,273)	($2,500)	($2,500)	($2,500)	($2,500)	0.0%
			Org Tot:		**($2,083)**	**($2,174)**	**($2,273)**	**($2,500)**	**($548,500)**	**($196,858)**	**($196,858)**	**7,774.3%**
	Rev/Exp	**Total:**			**($2,083)**	**($2,174)**	**($2,273)**	**($2,500)**	**($548,500)**	**($196,858)**	**($196,858)**	**7,774.3%**
EXP	1155580	VETSER EXP	510005	SALARIES-REGULAR	$185,907	$220,160	$209,748	$248,399	$256,828	$316,193	$315,036	26.8%
				SALARIES-REGULAR	$0	$0	$21,788	$0	$246,840	$133,411	$133,411	N/A
			510015	SALARIES-PART TIME	$2,586	$0	$0	$0	$0	$0	$0	N/A
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$210,844	$0	N/A
			520005	HEALTH INSURANCE	$36,395	$45,345	$45,235	$52,320	$52,320	$68,700	$68,700	31.3%
				HEALTH INSURANCE	$0	$0	$3,815	$0	$52,958	$27,480	$27,480	N/A
			520010	MEDICARE TAX	$2,643	$3,003	$2,841	$3,337	$3,554	$4,403	$4,403	31.9%
				MEDICARE TAX	$0	$0	$280	$0	$3,580	$1,844	$1,844	N/A
			520015	RETIREMENT	$22,613	$28,435	$28,631	$32,851	$35,018	$45,330	$45,330	38.0%
				RETIREMENT	$0	$0	$2,974	$0	$33,580	$18,787	$18,787	N/A
			520020	SOCIAL SECURITY TAX	$11,299	$12,839	$12,146	$14,263	$15,190	$18,814	$18,814	31.9%
				SOCIAL SECURITY TAX	$0	$0	$1,197	$0	$15,310	$7,883	$7,883	N/A
			520025	WORKERS COMPENSATION	$1,070	$1,263	$1,163	$1,357	$1,436	$1,601	$1,601	18.0%
				WORKERS COMPENSATION	$0	$0	$218	$0	$1,000	$965	$965	N/A
			520030	401(K) CONTRIBUTIONS	$3,612	$6,017	$6,235	$7,249	$7,704	$9,413	$9,413	29.9%
				401(K) CONTRIBUTIONS	$0	$0	$0	$0	$7,410	$3,988	$3,988	N/A
			533001	CONTRACTED SERVICES	$0	$0	$0	$0	$124,262	$0	$0	N/A
			550007	COST PER COPY	$459	$402	$322	$800	$800	$800	$800	0.0%
			553005	TELEPHONE	$889	$861	$1,141	$2,000	$2,000	$2,000	$2,000	0.0%
				TELEPHONE	$0	$0	$0	$0	$215	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5580 - VETERAN SERVICES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1155580	VETSER EXP	557000	POSTAGE	$0	$0	$0	$50	$50	$50	$50	0.0%
			558000	TRAVEL	$3,463	$7,194	$8,368	$10,000	$10,000	$20,000	$4,000	-60.0%
			559000	TRAINING	$0	$510	$900	$1,000	$1,000	$2,000	$500	-50.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$100	$100	$100	$100	0.0%
			561005	OFFICE SUPPLIES	$931	$776	$2,022	$2,500	$2,500	$2,500	$1,000	-60.0%
				OFFICE SUPPLIES	$0	$0	$601	$0	$37,420	$0	$0	N/A
			561019	INCENTIVES	$0	$0	$0	$0	$0	$3,000	$1,000	N/A
			561089	SOFTWARE LICENSES	$1,796	$1,800	$2,327	$3,600	$3,600	$6,000	$6,000	66.7%
			561095	OTHER SMALL EQMT	$30	$0	$0	$0	$0	$450	$0	N/A
			564050	DUES AND SUBSCRIPTIONS	$70	$130	$50	$600	$600	$1,000	$400	-33.3%
			585000	GRANT EXPENDITURES	$0	$0	$3,775	$0	$6,325	$0	$0	N/A
			Org Tot:		**$273,762**	**$328,735**	**$356,153**	**$380,426**	**$938,700**	**$907,556**	**$673,505**	**77.0%**
	Rev/Exp	**Total:**			**$273,762**	**$328,735**	**$356,153**	**$380,426**	**$938,700**	**$907,556**	**$673,505**	**77.0%**
FINAL	**TOTALS:**				**$271,679**	**$326,562**	**$353,880**	**$377,926**	**$390,200**	**$710,698**	**$476,647**	**26.1%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5585 - RE-ENTRY COUNCIL

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1145585	REENTRY RV	434000	STATE GOVNT GRANT REVENUE	$0	$0	$0	$0	$0	($150,000)	($150,000)	N/A
			Org Tot:		**$0**	**$0**	**$0**	**$0**	**$0**	**($150,000)**	**($150,000)**	**N/A**
	Rev/Exp	**Total:**			**$0**	**$0**	**$0**	**$0**	**$0**	**($150,000)**	**($150,000)**	**N/A**
EXP	1155585	REENTRY EX	510005	SALARIES-REGULAR	$0	$0	$0	$0	$0	$65,000	$65,000	N/A
			520005	HEALTH INSURANCE	$0	$0	$0	$0	$0	$26,127	$26,127	N/A
			520010	MEDICARE TAX	$0	$0	$0	$0	$0	$942	$942	N/A
			520015	RETIREMENT	$0	$0	$0	$0	$0	$8,840	$8,840	N/A
			520020	SOCIAL SECURITY TAX	$0	$0	$0	$0	$0	$4,062	$4,062	N/A
			520025	WORKERS COMPENSATION	$0	$0	$0	$0	$0	$164	$164	N/A
			520030	401(K) CONTRIBUTIONS	$0	$0	$0	$0	$0	$1,950	$1,950	N/A
			558000	TRAVEL	$0	$0	$0	$0	$0	$1,745	$1,745	N/A
			559003	TRAINING - STATE	$0	$0	$0	$0	$0	$11,000	$11,000	N/A
			583045	PARTICIPANT ASSISTANCE	$0	$0	$0	$0	$0	$5,170	$5,170	N/A
			585000	GRANT EXPENDITURES	$0	$0	$0	$0	$0	$5,000	$5,000	N/A
			590025	ADMINISTRATION COST	$0	$0	$0	$0	$0	$20,000	$20,000	N/A
			Org Tot:		**$0**	**$0**	**$0**	**$0**	**$0**	**$150,000**	**$150,000**	**N/A**
	Rev/Exp	**Total:**			**$0**	**$0**	**$0**	**$0**	**$0**	**$150,000**	**$150,000**	**N/A**
FINAL	**TOTALS:**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6100 - LIBRARY DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1146110	LIBRY REV	431004	CANNON FOUNDATION GRANT	($24,076)	($900)	($24)	$0	($24)	$0	$0	N/A
			431131	ROBERTSON GRANT	$0	($30,000)	$0	$0	$0	$0	$0	N/A
			434069	LIBRARY STATE AID GRANT	($190,616)	($227,512)	($188,140)	($227,512)	($225,479)	($225,479)	($225,479)	-0.9%
				LIBRARY STATE AID GRANT	$0	($9,330)	($108,665)	$0	($108,665)	$0	$0	N/A
			434082	LIBRARY STATE LSTA GRANT	($30,721)	$0	$0	$0	$0	$0	$0	N/A
				LIBRARY STATE LSTA GRANT	$0	($13,460)	$0	$0	$0	$0	$0	N/A
			434087	SLNC BRIGHT IDEAS GRANT	($8,078)	$0	$0	$0	$0	$0	$0	N/A
			451002	LIBRARY FINES	($34,083)	($7,080)	($3,770)	($1,000)	($1,000)	($1,500)	($1,500)	50.0%
			453060	LIBRARY FEES(MICRO-PHOTO)	($33,217)	($37,247)	($30,887)	($40,000)	($40,000)	($40,000)	($40,000)	0.0%
			464099	RESTRICTED LOCAL GRANTS	($3,406)	($9,760)	($334)	$0	($334)	$0	$0	N/A
			489010	LIBRARY:MISCELLANEOUS	($6,111)	($5,438)	($5,559)	($5,000)	($5,000)	($5,000)	($5,000)	0.0%
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($331,520)	($331,520)	$0	$0	-100.0%
			Org Tot:		**($330,307)**	**($340,728)**	**($337,378)**	**($605,032)**	**($712,022)**	**($271,979)**	**($271,979)**	**-55.0%**
	1146115	LIBDON REV	464100	RESTRICTED DONATIONS	($3,135)	($4,066)	($56,122)	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($28,199)	$0	$0	N/A
			Org Tot:		**($3,135)**	**($4,066)**	**($56,122)**	**$0**	**($28,199)**	**$0**	**$0**	**N/A**
	Rev/Exp	**Total:**			**($333,443)**	**($344,794)**	**($393,500)**	**($605,032)**	**($740,221)**	**($271,979)**	**($271,979)**	**-55.0%**
EXP	1156110	LIBRY EXP	510005	SALARIES-REGULAR	$1,729,805	$1,789,272	$1,612,970	$2,019,613	$2,004,613	$2,111,033	$2,043,916	1.2%
			510015	SALARIES-PART TIME	$216,739	$246,886	$165,457	$210,000	$225,000	$250,000	$210,000	0.0%
				SALARIES-PART TIME	$49,496	$0	$0	$0	$0	$0	$0	N/A
				SALARIES-PART TIME	$0	$36,849	$0	$0	$310	$0	$0	N/A
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$177,188	$0	N/A
			520005	HEALTH INSURANCE	$452,164	$496,925	$450,715	$561,360	$561,360	$561,360	$547,620	-2.4%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6100 - LIBRARY DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156110	LIBRY EXP	520008	HEALTH INSURANCE-RETIREES	$33,000	$33,920	$21,800	$26,160	$26,160	$24,045	$24,045	-8.1%
			520010	MEDICARE TAX	$26,960	$28,165	$24,554	$31,845	$31,845	$33,109	$31,706	-0.4%
				MEDICARE TAX	$718	$0	$0	$0	$0	$0	$0	N/A
				MEDICARE TAX	$0	$534	$0	$0	$4	$0	$0	N/A
			520015	RETIREMENT	$210,410	$231,045	$220,113	$269,069	$269,069	$302,075	$293,745	9.2%
			520020	SOCIAL SECURITY TAX	$115,277	$120,428	$104,991	$136,091	$136,091	$141,514	$135,516	-0.4%
				SOCIAL SECURITY TAX	$3,069	$0	$0	$0	$0	$0	$0	N/A
				SOCIAL SECURITY TAX	$0	$2,285	$0	$0	$19	$0	$0	N/A
			520025	WORKERS COMPENSATION	$11,086	$11,469	$9,289	$17,360	$17,360	$12,273	$12,027	-30.7%
				WORKERS COMPENSATION	$124	$0	$0	$0	$0	$0	$0	N/A
				WORKERS COMPENSATION	$0	$92	$0	$0	$1	$0	$0	N/A
			520030	401(K) CONTRIBUTIONS	$48,241	$48,854	$45,779	$58,558	$58,558	$61,237	$59,507	1.6%
			533001	CONTRACTED SERVICES	$17,138	$16,867	$18,703	$25,727	$22,602	$24,597	$24,597	-4.4%
			533006	CATALOGING AND PROCESSIN	$34,271	$32,854	$43,920	$49,000	$46,700	$54,800	$54,800	11.8%
			533013	CONTRACT CLEANING	$907	$10,881	$8,160	$10,881	$10,881	$10,881	$10,881	0.0%
			534009	BINDING	$1,308	$1,445	$642	$1,500	$1,500	$1,500	$1,500	0.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$45,093	$52,166	$58,078	$59,203	$62,883	$68,506	$68,506	15.7%
			541040	UTILITY SERVICES-WATER	$8,108	$7,079	$6,013	$9,499	$9,499	$9,499	$8,014	-15.6%
			541042	UTILITY SERV-STORM WATER	$1,284	$1,390	$1,137	$2,247	$2,247	$2,247	$2,000	-11.0%
			543005	R&M-BUILDINGS	$55,244	$60,775	$53,047	$55,000	$57,354	$63,000	$55,000	0.0%
			543015	R&M-EQUIPMENT	$0	$0	$0	$6,000	$6,000	$6,000	$0	-100.0%
			543020	R&M-VEHICLES	$0	$46	$0	$1,500	$0	$1,500	$0	-100.0%
			543021	R&M-VEHICLES/FLEET TARGET	$0	$6,145	$4,813	$5,627	$6,132	$8,286	$8,286	47.3%
			543022	R&M-VEHICLES/FLEET NONTARGET	$470	$0	$880	$500	$2,122	$750	$750	50.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6100 - LIBRARY DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156110	LIBRY EXP	543950	R&M - CAPITAL PROJECTS	$0	$50,000	$107,347	$54,000	$249,912	$0	$0	-100.0%
				R&M - CAPITAL PROJECTS	$0	$9,330	$108,665	$0	$108,665	$0	$0	N/A
				R&M - CAPITAL PROJECTS	$0	$11,325	$8,800	$0	$9,600	$0	$0	N/A
			544010	RENTAL-EQUIPMENT	$0	$0	$658	$0	$826	$825	$1,295	N/A
			544020	RENT-LAND & BLDGS	$9,360	$9,360	$9,360	$9,360	$9,360	$13,000	$13,000	38.9%
			550007	COST PER COPY	$10,233	$11,402	$9,450	$21,275	$21,275	$23,000	$23,000	8.1%
			553005	TELEPHONE	$15,977	$17,739	$15,131	$20,000	$20,000	$19,000	$19,000	-5.0%
			554000	ADVERTISING	$1,298	$392	$294	$1,000	$294	$1,500	$1,500	50.0%
			555000	PRINTING	$3,485	$4,107	$3,684	$4,000	$4,706	$4,500	$4,000	0.0%
			557000	POSTAGE	$6,879	$4,316	$2,783	$4,500	$4,445	$4,400	$4,400	-2.2%
			558000	TRAVEL	$3,951	$3,695	$2,604	$4,000	$4,000	$4,300	$2,000	-50.0%
			559000	TRAINING	$1,549	$1,789	$503	$2,800	$1,303	$3,250	$1,400	-50.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$8,600	$8,600	$8,600	$8,600	0.0%
			561003	PROGRAM COSTS MISCELLANEOUS	$399	$400	$397	$400	$400	$400	$400	0.0%
			561005	OFFICE SUPPLIES	$12,000	$10,158	$10,304	$12,000	$12,000	$14,000	$12,000	0.0%
			561030	JANITORIAL SUPPLIES	$10,000	$9,368	$9,870	$10,000	$11,497	$15,000	$10,000	0.0%
			561037	LIBRARY SUPPLIES	$7,880	$8,888	$9,796	$10,000	$11,360	$17,000	$10,000	0.0%
				LIBRARY SUPPLIES	$908	$900	$0	$0	$24	$0	$0	N/A
				LIBRARY SUPPLIES	$0	$717	$0	$0	$0	$0	$0	N/A
			561085	VEHICLE SUPPLIES	$712	$94	$78	$200	$78	$3,500	$200	0.0%
			561095	OTHER SMALL EQMT	$11,049	$9,162	$10,500	$10,500	$10,500	$18,800	$10,500	0.0%
				OTHER SMALL EQMT	$5,143	$0	$0	$0	$0	$0	$0	N/A
				OTHER SMALL EQMT	$0	$2,297	$0	$0	$0	$0	$0	N/A
				OTHER SMALL EQMT	$1,351	$0	$0	$0	$0	$0	$0	N/A
			562005	ELECTRICITY	$110,225	$129,176	$89,293	$136,244	$136,244	$149,869	$163,493	20.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6100 - LIBRARY DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156110	LIBRY EXP	562020	MOTOR FUELS&LUBRICANTS	$4,725	$5,029	$3,913	$7,789	$7,789	$7,789	$7,789	0.0%
			562025	NATURAL GAS	$32,129	$22,777	$25,481	$33,971	$33,971	$41,428	$41,428	22.0%
			564005	AUDIO-VISUAL	$24,996	$24,998	$23,294	$25,000	$25,000	$25,000	$25,000	0.0%
			564010	BOOKS	$160,371	$226,938	$212,565	$227,512	$225,479	$225,479	$225,479	-0.9%
			564040	ELECTRONIC RESOURCES	$32,744	$40,696	$41,703	$44,084	$41,704	$49,991	$44,084	0.0%
				ELECTRONIC RESOURCES	$0	$99	$0	$0	$0	$0	$0	N/A
			564050	DUES AND SUBSCRIPTIONS	$1,696	$1,949	$1,960	$2,270	$2,270	$2,200	$2,200	-3.1%
			564060	MICROFILM	$1,970	$0	$0	$0	$0	$0	$0	N/A
			564064	MEDIA CONVERSION	$0	$2,470	$2,195	$2,500	$2,215	$2,500	$2,500	0.0%
			564070	PERIODICALS	$16,691	$14,381	$16,850	$16,850	$16,850	$20,990	$17,990	6.8%
			564092	OTHER - A/YA	$148	$149	$0	$150	$75	$150	$150	0.0%
			573000	C/A - BLDG	$14,775	$0	$0	$0	$0	$0	$0	N/A
			575035	C/A - VEHICLES	$0	$0	$0	$0	$0	$40,750	$0	N/A
			575090	C/A - FURN&EQUIP	$105,776	$0	$0	$277,520	$81,608	$0	$0	-100.0%
				C/A - FURN&EQUIP	$0	$11,335	$0	$0	$0	$0	$0	N/A
				C/A - FURN&EQUIP	$5,579	$0	$0	$0	$0	$0	$0	N/A
			575097	C/A - Lease Capital Outlay	$0	$0	$0	$0	$3,737	$0	$0	N/A
			576030	F/A - FURN & EQUIPMENT	$18,026	$0	$0	$0	$0	$0	$0	N/A
				F/A - FURN & EQUIPMENT	$0	$3,499	$0	$0	$0	$0	$0	N/A
			576900	F/A - OTHER	$1,148	$0	$0	$0	$0	$0	$0	N/A
			582008	EMPLOYEE RETIREMENTS	$54	$202	$197	$250	$250	$400	$400	60.0%
			583000	PROGRAM ACTIVITIES	$14,707	$14,986	$13,105	$15,500	$15,500	$17,000	$15,500	0.0%
			590002	BANK CREDIT CARD FEES	$2,431	$2,501	$1,583	$5,000	$5,000	$4,500	$4,500	-10.0%
			590008	SALES & USE TAX	$2,168	$2,433	$1,786	$3,500	$3,500	$3,000	$3,000	-14.3%
			Org Tot:		**$3,713,444**	**$3,905,429**	**$3,595,211**	**$4,527,515**	**$4,648,347**	**$4,667,521**	**$4,267,224**	**-5.7%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6100 - LIBRARY DEPARTMENT

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156115	LIBDON EXP	561095	OTHER SMALL EQMT	$4,670	$0	$1,209	$0	$1,309	$0	$0	N/A
			564060	MICROFILM	$0	$0	$0	$0	$0	$0	$0	N/A
			564070	PERIODICALS	$0	$0	$2,716	$0	$2,716	$0	$0	N/A
			576030	F/A-FURN&EQUIP	$7,862	$0	$0	$0	$0	$0	$0	N/A
			582035	MEMORIAL/GIFTS EXPENSE	$10,291	$2,546	$192	$0	$24,174	$0	$0	N/A
			Org Tot:		**$22,823**	**$2,546**	**$4,117**	**$0**	**$28,199**	**$0**	**$0**	**N/A**
	Rev/Exp	**Total:**			**$3,736,267**	**$3,907,975**	**$3,599,327**	**$4,527,515**	**$4,676,546**	**$4,667,521**	**$4,267,224**	**-5.7%**
FINAL	**TOTALS:**				**$3,402,824**	**$3,563,182**	**$3,205,827**	**$3,922,483**	**$3,936,325**	**$4,395,542**	**$3,995,245**	**1.9%**

ROWAN COUNTY
FLEET CHANGE JUSTIFICATION FORM

2026 BUDGET YEAR

Department Name LIBRARY

Base Price	$	35,115.00
Hwy Use Tax (3%)	$	1,053.45
Title & Tag Cost (Estimate)	$	300.00
Upfits/Other Equipment	$	4,277.00
TOTAL COST	$	40,745.45

Please indicate the appropriate type of Fleet change below:

	Transfer/Surplus of Vehicle/Equipment
X	REPLACEMENT with SIMILAR type Vehicle/Equipment
	REPLACEMENT with DIFFERENT type Vehicle/Equipment
	New Vehicle/Equipment (ADDITION to Fleet)
	New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FTYR11407PA42430	713	2007	Ford	Ranger	126,820

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

1/2 ton maintenance truck with enclosed bed and hitch. 2021-2025 Ford F-150, Regular Cab XL 122" WB 6.5 Bed 4x2, F1K. Upfit would be a lockable attached toolox, trailer hitch, and hard truck cab/topper. March 7, 2025 quote for same from Leonard Truck Outfitter's for same and install is $4,277.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Request to replace an 18 year old truck with over 120,000 miles. Truck is used by library maintenance mechanic to travel between four facilities to perform job duties. Truck is used to pick up maintenance supplies, transport supplies, equipment, and tools, outreach event equipment such as tables, chairs, display boards, pop-up tents, Books To Grow plastic bins, and take donated books to the Friends Second Saturday bookshop. The library is seeking to replace the existing truck with a similar model. A towing hitch and covered truck bed topper are essential upgrades. This request is in line with recommendations from the consultant conducting the recent county vehicle utilization study.

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1146230	PARK REV	425015	PARK CONCESSIONS	($206,011)	($213,679)	($128,125)	($205,000)	($205,000)	($190,000)	($190,000)	-7.3%
			431014	OTHER STATE GRANTS	$0	$0	$0	$0	$0	$0	$0	N/A
			447001	AUTUMN JUBILEE	$0	($48,851)	($55,676)	($60,000)	($60,000)	($75,000)	($60,000)	0.0%
			453070	PARK FISHING FEES	($3,004)	($2,631)	($2,088)	($3,000)	($3,000)	($3,000)	($3,000)	0.0%
			453072	PARK GOLF FEES	($58,372)	($57,687)	($34,929)	($60,000)	($60,000)	($55,000)	($55,000)	-8.3%
			453074	PARK SHELTER FEES	($85,036)	($102,143)	($74,441)	($80,000)	($80,000)	($80,000)	($80,000)	0.0%
			462015	PARK BOAT RENTALS	($34,196)	($27,087)	($13,757)	($32,000)	($32,000)	($32,000)	($32,000)	0.0%
			462020	RENT-CELL TOWERS	($15,749)	($17,457)	($16,002)	($15,180)	($15,180)	($15,180)	($15,180)	0.0%
			464058	MURTIS NICHOLAS DONATION	($800)	($1,886)	($800)	$0	$0	$0	$0	N/A
			489020	PARKS-MISCELLANEOUS	($1,152)	($934)	($657)	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($3,579,140)	($3,580,155)	$0	$0	-100.0%
			Org Tot:		**($404,320)**	**($472,354)**	**($326,474)**	**($4,034,320)**	**($4,035,335)**	**($450,180)**	**($435,180)**	**-89.2%**
	1146231	THREC REV	464020	SENIOR GAMES DONATIONS	($9,805)	($6,350)	($9,030)	($5,000)	($5,000)	($5,000)	($5,000)	0.0%
			464100	RESTRICTED DONATIONS	($1,566)	($330)	($935)	$0	$0	$0	$0	N/A
			495000	APPROPRIATED FB-UNRESTRICTED	$0	$0	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($26,796)	$0	$0	N/A
			Org Tot:		**($11,371)**	**($6,680)**	**($9,965)**	**($5,000)**	**($31,796)**	**($5,000)**	**($5,000)**	**0.0%**
	1146232	GEMMNG REV	425015	PARK CONCESSIONS	($30,454)	($30,244)	($23,924)	($34,000)	($34,000)	($30,000)	($30,000)	-11.8%
			425017	PARK GEM MINING JEWELRY	($21,112)	($14,760)	($9,333)	($22,000)	($22,000)	($20,000)	($20,000)	-9.1%
			425018	PARK GEM MINING RAW GEMS	($302,951)	($265,960)	($176,993)	($300,000)	($300,000)	($275,000)	($275,000)	-8.3%
			Org Tot:		**($354,517)**	**($310,964)**	**($210,249)**	**($356,000)**	**($356,000)**	**($325,000)**	**($325,000)**	**-8.7%**
	1146233	TRNCAR REV	425031	HURLEY STATION CONCESSIO	($73,806)	($79,672)	($42,233)	($75,000)	($75,000)	($60,000)	($60,000)	-20.0%
			453028	CAROUSEL FEES	($92,974)	($97,816)	($58,854)	($93,000)	($93,000)	($80,000)	($80,000)	-14.0%
			453092	TRAIN FEES	($101,768)	($109,708)	($20,399)	($100,000)	($100,000)	$0	($200,000)	100.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1146233	TRNCAR REV	**Org Tot:**		**($268,548)**	**($287,195)**	**($121,485)**	**($268,000)**	**($268,000)**	**($140,000)**	**($340,000)**	**26.9%**
	1146234	CAMP REV	425019	CAMP STORE CONCESSIONS	($21,193)	($22,904)	($15,627)	($20,000)	($20,000)	($20,000)	($20,000)	0.0%
			453068	PARK CAMPING FEES	($277,068)	($311,613)	($258,619)	($280,000)	($280,000)	($290,000)	($290,000)	3.6%
			462025	PARK CABIN RENTALS	($37,063)	($38,046)	($36,612)	($37,000)	($37,000)	($40,000)	($40,000)	8.1%
			Org Tot:		**($335,324)**	**($372,563)**	**($310,857)**	**($337,000)**	**($337,000)**	**($350,000)**	**($350,000)**	**3.9%**
	1146235	NATCTR REV	425015	PARK CONCESSIONS	$0	($2,142)	($3,666)	($600)	($2,065)	($3,500)	($3,500)	483.3%
			434080	NC SCIENCE MUSEUMS GRANT	$0	($80,329)	$0	$0	($60,000)	$0	$0	N/A
				NC SCIENCE MUSEUMS GRANT	$0	($60,000)	$0	$0	$0	$0	$0	N/A
			453021	ANIMAL HABITAT FEES	$0	($72,535)	($81,193)	($75,000)	($75,000)	($95,000)	($95,000)	26.7%
			453069	DAY CAMP FEES	$0	($2,439)	($8,505)	($5,000)	($5,000)	($3,500)	($3,500)	-30.0%
			453071	BARNYARD ZOO FEES (TEMP)	$0	($28,789)	($17,320)	($28,000)	($28,000)	($28,000)	($28,000)	0.0%
			464100	RESTRICTED DONATIONS	$0	($1,082)	($1,523)	$0	$0	$0	$0	N/A
			495000	APPROPRIATED FB-UNRESTRICTED	$0	$0	$0	$0	($1,082)	$0	$0	N/A
			Org Tot:		**$0**	**($247,316)**	**($112,206)**	**($108,600)**	**($171,147)**	**($130,000)**	**($130,000)**	**19.7%**
	1146237	ELLIS REV	425015	PARK CONCESSIONS	($201)	($159)	$0	($250)	($250)	$0	$0	-100.0%
			447000	PROGRAM ACTIVITIES	($360)	($425)	($615)	($350)	($350)	($400)	($400)	14.3%
			453074	PARK SHELTER FEES	($21,360)	($20,340)	($15,140)	($23,000)	($23,000)	($22,000)	($22,000)	-4.3%
			464100	RESTRICTED DONATIONS	($200)	$0	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($115,100)	($115,100)	$0	$0	-100.0%
			Org Tot:		**($22,121)**	**($20,924)**	**($15,755)**	**($138,700)**	**($138,700)**	**($22,400)**	**($22,400)**	**-83.9%**
	1146238	SLOAN REV	425015	PARK CONCESSIONS	($180)	($650)	($330)	($500)	($500)	$0	$0	-100.0%
			453074	PARK SHELTER FEES	($9,010)	($8,250)	($7,798)	($9,000)	($9,000)	($9,000)	($9,000)	0.0%
			464100	RESTRICTED DONATIONS	($100)	($100)	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	$0	$0	($100,000)	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1146238	SLOAN REV	**Org Tot:**		**($9,290)**	**($9,000)**	**($8,128)**	**($9,500)**	**($9,500)**	**($9,000)**	**($109,000)**	**1,047.4%**
	1146239	DUNNS REV	425015	PARK CONCESSIONS	$0	($183)	$0	($300)	($300)	($300)	($300)	0.0%
			Org Tot:		**$0**	**($183)**	**$0**	**($300)**	**($300)**	**($300)**	**($300)**	**0.0%**
	1146240	WOODLEAF	495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($80,000)	($80,000)	$0	$0	-100.0%
			Org Tot:		**$0**	**$0**	**$0**	**($80,000)**	**($80,000)**	**$0**	**$0**	**-100.0%**
	Rev/Exp	**Total:**			**($1,405,491)**	**($1,727,178)**	**($1,115,120)**	**($5,337,420)**	**($5,427,778)**	**($1,431,880)**	**($1,716,880)**	**-67.8%**
EXP	1156230	PARK EXP	510005	SALARIES-REGULAR	$430,627	$431,830	$379,771	$471,515	$484,658	$452,893	$451,906	-4.2%
			510010	SALARIES-OVERTIME	$45	$58	$415	$0	$415	$0	$0	N/A
			510015	SALARIES-PART TIME	$277,846	$267,764	$251,902	$285,000	$318,539	$320,000	$290,000	1.8%
			520005	HEALTH INSURANCE	$91,318	$95,983	$86,110	$104,640	$104,225	$116,790	$116,790	11.6%
			520008	HEALTH INSURANCE-RETIREES	$0	$13,780	$30,520	$39,240	$39,240	$28,625	$28,625	-27.1%
			520010	MEDICARE TAX	$10,090	$9,962	$9,010	$10,654	$11,355	$11,112	$10,677	0.2%
			520015	RETIREMENT	$52,355	$55,766	$51,836	$61,968	$63,983	$64,833	$64,833	4.6%
			520020	SOCIAL SECURITY TAX	$43,141	$42,594	$38,526	$45,543	$48,541	$47,504	$45,644	0.2%
			520025	WORKERS COMPENSATION	$12,048	$11,861	$10,953	$14,328	$15,778	$8,531	$8,456	-41.0%
			520030	401(K) CONTRIBUTIONS	$11,886	$11,389	$9,388	$12,554	$12,998	$12,024	$12,024	-4.2%
			532046	SECURITY SERVICES	$16,155	$17,950	$7,304	$30,000	$7,472	$0	$0	-100.0%
			533001	CONTRACTED SERVICES	$0	$540	$485	$540	$540	$300,540	$150,540	27,777.8%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$6,707	$9,102	$6,405	$9,000	$9,000	$9,000	$9,000	0.0%
			534050	TECH SERV-WATER&SOIL TEST	$1,783	$1,754	$2,702	$2,000	$2,800	$6,000	$6,000	200.0%
			542020	CLEANING&MAINT-GROUND MAINT	$11,600	$11,400	$6,756	$10,000	$24,000	$12,000	$12,000	20.0%
			543005	R&M-BUILDINGS	$17,024	$19,412	$11,931	$17,560	$16,070	$26,000	$10,000	-43.1%
			543015	R&M-EQUIPMENT	$5,000	$6,840	$15,021	$5,000	$15,547	$15,000	$5,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156230	PARK EXP	543020	R&M-VEHICLES	$0	$6	$58	$0	$59	$0	$0	N/A
			543021	R&M-VEHICLES/FLEET TARGET	$19,277	$10,230	$16,424	$19,881	$19,796	$19,885	$19,885	0.0%
			543022	R&M-VEHICLES/FLEET NONTARGET	$1,336	$4,023	$1,866	$4,000	$2,699	$4,000	$4,000	0.0%
			543025	R&M-SIGNS	$1,609	$894	$255	$1,000	$255	$3,000	$1,000	0.0%
			543040	R&M-FARM HOUSE/DNP	$234	$115	$0	$1,000	$0	$1,000	$1,000	0.0%
			543046	R&M-GOLF COURSE	$56	$150	$38	$150	$38	$150	$150	0.0%
				R&M - GOLF COURSE	$38,552	$0	$0	$0	$0	$0	$0	N/A
			543047	R&M-PADDLE BOATS	$485	$69	$46	$500	$157	$500	$500	0.0%
			543055	R&M-TELEPHONES	$0	$0	$0	$300	$0	$0	$0	-100.0%
			543900	R&M-OTHER	$0	$0	$0	$0	$1,000	$10,000	$0	N/A
			544010	RENTAL-EQUIPMENT	$116	$206	$0	$650	$650	$2,200	$2,200	238.5%
			544042	RENT-PORTABLE TOILETS	$2,044	$3,700	$5,947	$3,000	$11,872	$5,400	$5,880	96.0%
			550007	COST PER COPY	$1,337	$1,395	$1,296	$1,500	$1,500	$1,500	$1,500	0.0%
			553005	TELEPHONE	$9,604	$11,933	$10,179	$13,500	$13,500	$9,500	$9,500	-29.6%
			554000	ADVERTISING	$6,611	$6,956	$6,470	$6,750	$6,750	$10,000	$6,000	-11.1%
			555000	PRINTING	$2,865	$1,173	$2,412	$2,500	$2,500	$2,500	$2,500	0.0%
			556000	UNIFORMS	$2,587	$2,872	$2,660	$2,700	$2,700	$5,000	$3,000	11.1%
			557000	POSTAGE	$1,399	$2,048	$1,413	$1,500	$1,500	$1,500	$1,500	0.0%
			558000	TRAVEL	$6,461	$3,262	$3,291	$5,000	$5,000	$8,000	$2,500	-50.0%
			559000	TRAINING	$3,225	$5,358	$9,530	$10,650	$10,650	$10,650	$3,000	-71.8%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$9,400	$9,400	$9,400	$9,400	0.0%
			561004	CHEMICALS	$600	$1,141	$324	$1,100	$1,100	$1,100	$1,100	0.0%
			561005	OFFICE SUPPLIES	$1,846	$1,989	$1,809	$2,000	$2,000	$2,000	$2,000	0.0%
			561012	CONCESSIONS SUPPLIES	$91,836	$101,928	$65,715	$112,000	$108,000	$112,000	$112,000	0.0%
			561021	FISHING SUPPLIES	$756	$786	$408	$800	$800	$800	$800	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156230	PARK EXP	561030	JANITORIAL SUPPLIES	$13,000	$13,000	$9,049	$13,000	$11,153	$13,000	$13,000	0.0%
			561040	MAINTENANCE SUPPLIES	$2,601	$3,446	$2,653	$3,500	$3,500	$3,500	$3,500	0.0%
			561070	RECREATION SUPPLIES	$1,929	$2,906	$1,897	$2,000	$2,000	$2,000	$2,000	0.0%
			561085	VEHICLE SUPPLIES	$38	$0	$0	$0	$0	$0	$0	N/A
			561090	OTHER SUPPLIES	$10	$0	$0	$500	$0	$500	$500	0.0%
			561095	OTHER SMALL EQMT	$5,991	$11,304	$7,598	$10,000	$7,800	$12,000	$5,000	-50.0%
			562005	ELECTRICITY	$55,309	$62,120	$52,662	$69,590	$71,264	$100,945	$85,517	22.9%
			562010	HEATING OIL	$898	$0	$754	$2,000	$2,000	$2,000	$2,000	0.0%
			562020	MOTOR FUELS&LUBRICANTS	$28,081	$26,975	$15,303	$37,759	$29,263	$37,759	$37,759	0.0%
			562030	PROPANE GAS	$2,433	$3,174	$2,259	$11,970	$11,970	$11,970	$11,970	0.0%
			564050	DUES AND SUBSCRIPTIONS	$2,619	$3,013	$3,538	$4,000	$4,000	$4,000	$4,000	0.0%
			571001	C/A - LAND IMPROVEMENTS	$0	$0	$420,550	$0	$420,550	$350,000	$0	N/A
			573000	C/A - BLDG	$0	$0	$0	$3,579,140	($450,000)	$0	$0	-100.0%
				C/A - BLDG	$0	$0	$4,560	$0	$450,000	$4,029,140	$0	N/A
			574045	C/A-PAVING	$0	$0	$0	$10,000	$0	$0	$10,000	0.0%
				C/A - PAVING	$13,475	$0	$0	$0	$0	$0	$0	N/A
			574090	C/A - OTHER EQUIPMENT	$29,662	$0	$0	$0	$0	$0	$0	N/A
			575035	C/A - VEHICLES	$0	$23	$0	$0	$0	$0	$0	N/A
			575090	C/A-FURN&EQUIP	$0	$0	$21,032	$21,000	$21,200	$1,717,257	$0	-100.0%
			576030	F/A-FURN & EQUIPMENT	$12,672	$0	$0	$0	$0	$0	$0	N/A
			576900	F/A-OTHER	$0	$3,700	$0	$0	$0	$0	$0	N/A
			577035	CIP- LAND IMPROVMENTS	$0	$316,901	$0	$0	$0	$0	$0	N/A
			582008	EMPLOYEE RETIREMENTS	$0	$250	$449	$500	$500	$200	$200	-60.0%
			583000	PROGRAM ACTIVITIES	$4,247	$3,034	$1,669	$4,000	$2,441	$6,000	$4,000	0.0%
			583012	AUTUMN JUBILEE	$16,502	$37,441	$55,554	$60,000	$56,500	$75,000	$60,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156230	PARK EXP	583041	DONATIONS EXPENDITURE	$0	$0	$1,015	$0	$1,015	$0	$0	N/A
			590002	BANK CREDIT CARD FEES	$8,548	$10,565	$6,519	$9,000	$9,000	$9,000	$9,000	0.0%
			590008	SALES & USE TAX	$47,328	$45,746	$21,781	$50,000	$50,000	$50,000	$50,000	0.0%
			Org Tot:		**$1,425,802**	**$1,711,817**	**$1,678,016**	**$5,207,382**	**$2,081,243**	**$8,075,208**	**$1,709,356**	**-67.2%**
	1156231	THREC EXP	510005	SALARIES-REGULAR	$169,111	$161,297	$144,922	$177,356	$177,356	$186,058	$185,615	4.7%
			510015	SALARIES-PART TIME	$10,124	$10,210	$10,694	$11,570	$11,570	$11,570	$11,570	0.0%
			520005	HEALTH INSURANCE	$44,823	$46,398	$43,873	$52,320	$52,320	$54,960	$54,960	5.0%
			520010	MEDICARE TAX	$2,376	$2,294	$2,049	$2,558	$2,558	$2,666	$2,666	4.2%
			520015	RETIREMENT	$20,572	$20,826	$19,781	$23,417	$23,417	$26,599	$26,599	13.6%
			520020	SOCIAL SECURITY TAX	$10,159	$9,807	$8,760	$10,926	$10,926	$11,390	$11,390	4.2%
			520025	WORKERS COMPENSATION	$3,071	$2,930	$2,637	$3,415	$3,415	$3,380	$3,380	-1.0%
			520030	401(K) CONTRIBUTIONS	$4,977	$3,617	$3,746	$5,167	$5,167	$5,524	$5,524	6.9%
			550007	COST PER COPY	$40	$40	$36	$1,150	$1,150	$1,700	$1,700	47.8%
			553005	TELEPHONE	$842	$420	$392	$1,600	$1,600	$450	$450	-71.9%
			555000	PRINTING	$62	$0	$148	$200	$200	$200	$200	0.0%
			556000	UNIFORMS	$1,048	$942	$624	$1,200	$1,200	$1,500	$1,500	25.0%
			557000	POSTAGE	$930	$756	$907	$1,200	$1,200	$1,000	$1,000	-16.7%
			558000	TRAVEL	$5,386	$5,166	$4,788	$7,500	$6,926	$7,500	$4,000	-46.7%
			559000	TRAINING	$700	$533	$220	$700	$220	$970	$700	0.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$0	$0	$500	$500	N/A
			561005	OFFICE SUPPLIES	$1,049	$1,102	$1,411	$1,320	$1,800	$1,500	$1,000	-24.2%
			561015	EDUCATIONAL SUPPLIES	$0	$0	$75	$150	$150	$150	$150	0.0%
			561095	OTHER SMALL EQMT	$198	$250	$1,274	$700	$1,274	$2,300	$0	-100.0%
			564050	DUES AND SUBSCRIPTIONS	$485	$750	$770	$900	$900	$1,030	$1,030	14.4%
			583000	PROGRAM ACTIVITIES	$5,225	$6,188	$6,265	$7,000	$7,000	$7,500	$4,000	-42.9%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156231	THREC EXP	583041	DONATIONS	$2,403	$4,687	$0	$7,004	$2,647	$5,000	$5,000	-28.6%
			583054	SENIOR GAMES ACTIVITIES	$8,804	$3,343	$4,103	$10,000	$41,153	$10,000	$8,000	-20.0%
			583056	SENIOR GAMES COORDINATOR	$6,927	$4,763	$6,923	$7,000	$7,000	$9,000	$7,000	0.0%
			584009	TRANSPORTATION	$30,714	$24,557	$17,631	$35,000	$35,000	$35,000	$35,000	0.0%
			Org Tot:		**$330,025**	**$310,874**	**$282,029**	**$369,353**	**$396,149**	**$387,447**	**$372,934**	**1.0%**
	1156232	GEMMNG EXP	510005	SALARIES-REGULAR	$53,353	$48,080	$38,268	$40,290	$45,206	$46,275	$46,163	14.6%
			510015	SALARIES-PART TIME	$78,476	$84,560	$75,619	$72,000	$98,145	$78,859	$78,859	9.5%
			520005	HEALTH INSURANCE	$11,565	$11,668	$11,718	$13,080	$13,080	$13,740	$13,740	5.0%
			520008	HEALTH INSURANCE-RETIREES	$0	$11,660	$10,900	$13,080	$13,080	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$1,904	$1,902	$1,629	$1,600	$1,833	$1,800	$1,800	12.5%
			520015	RETIREMENT	$6,491	$6,208	$5,224	$5,327	$6,002	$6,615	$6,615	24.2%
			520020	SOCIAL SECURITY TAX	$8,140	$8,134	$6,966	$6,841	$7,834	$7,693	$7,693	12.5%
			520025	WORKERS COMPENSATION	$2,244	$2,356	$2,050	$2,442	$2,786	$1,032	$1,032	-57.7%
			520030	401(K) CONTRIBUTIONS	$1,601	$864	$1,148	$1,175	$1,320	$1,374	$1,374	16.9%
			533001	CONTRACTED SERVICES	$0	$300	$250	$300	$300	$300	$300	0.0%
			542020	CLEANING&MAINT-GROUND MAINT	$3,425	$5,000	$2,866	$5,000	$5,000	$5,000	$5,000	0.0%
			543005	R&M-BUILDINGS	$2,875	$1,678	$25,437	$3,600	$28,100	$3,600	$3,600	0.0%
			555000	PRINTING	$500	$985	$0	$1,000	$885	$1,000	$1,000	0.0%
			556000	UNIFORMS	$399	$400	$399	$400	$400	$400	$400	0.0%
			558000	TRAVEL	$1,900	$2,654	$1,748	$3,200	$3,200	$3,200	$1,600	-50.0%
			559000	TRAINING	$0	$187	$0	$200	$200	$200	$200	0.0%
			561005	OFFICE SUPPLIES	$191	$177	$127	$200	$200	$200	$200	0.0%
			561015	EDUCATIONAL SUPPLIES	$72	$0	$0	$100	$100	$100	$100	0.0%
			561018	DISPLAYS/EXHIBITS	$50	$81	$295	$200	$315	$200	$200	0.0%
			561026	GEM MINING SUPPLIES	$1,920	$814	$1,947	$2,200	$2,200	$2,200	$2,200	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156232	GEMMNG EXP	561030	JANITORIAL SUPPLIES	$117	$150	$102	$150	$150	$150	$150	0.0%
			561076	PURCHASE FOR RESALE-NOVELTIES	$11,711	$15,217	$8,459	$11,500	$11,500	$11,500	$11,500	0.0%
			561077	PURCHASE FOR RESALE-JEWELRY	$18,598	$19,738	$12,131	$17,000	$17,000	$17,000	$17,000	0.0%
			561078	PURCHASE FOR RESALE-RAW GEMS	$74,133	$67,480	$73,705	$75,000	$75,000	$75,000	$75,000	0.0%
			561095	OTHER SMALL EQMT	$1,005	$525	$500	$600	$600	$600	$600	0.0%
			562005	ELECTRICITY	$4,146	$4,045	$3,555	$5,324	$5,324	$6,537	$6,389	20.0%
			575090	C/A - FURN&EQUIP	$0	$5,905	$0	$0	$0	$0	$0	N/A
			590002	BANK CREDIT CARD FEES	$6,740	$6,465	$2,711	$7,000	$7,000	$7,000	$7,000	0.0%
			Org Tot:		**$291,556**	**$307,231**	**$287,753**	**$288,809**	**$346,760**	**$305,315**	**$303,455**	**5.1%**
	1156233	TRNCAR EXP	510010	SALARIES-OVERTIME	$29	$17	$47	$18	$68	$0	$0	-100.0%
			510015	SALARIES-PART TIME	$73,180	$79,066	$44,325	$72,000	$72,000	$72,000	$72,000	0.0%
			520010	MEDICARE TAX	$1,062	$1,147	$643	$1,044	$1,044	$1,044	$1,044	0.0%
			520020	SOCIAL SECURITY TAX	$4,539	$4,903	$2,751	$4,464	$4,464	$4,464	$4,464	0.0%
			520025	WORKERS COMPENSATION	$1,684	$1,819	$1,020	$1,728	$1,728	$180	$180	-89.6%
			543035	R&M-CAROUSEL	$866	$867	$911	$1,300	$1,300	$12,000	$0	-100.0%
			543050	R&M-TRAIN	$34,095	$6,376	$2,827	$7,000	$2,828	$0	$0	-100.0%
			556000	UNIFORMS	$360	$300	$0	$500	$500	$500	$300	-40.0%
			561028	PUR FOR RESALE-HURLEY STATION	$49,853	$7,965	$16,709	$45,000	$45,000	$45,000	$45,000	0.0%
			562005	ELECTRICITY	$4,159	$4,569	$3,263	$5,190	$5,140	$7,227	$6,168	18.8%
			590002	BANK CREDIT CARD FEES	$6,235	$7,254	$2,953	$7,500	$7,500	$7,500	$7,500	0.0%
			Org Tot:		**$176,060**	**$114,282**	**$75,450**	**$145,744**	**$141,572**	**$149,915**	**$136,656**	**-6.2%**
	1156234	CAMPGROUND	510005	SALARIES-REGULAR	$39,158	$40,642	$40,406	$42,494	$47,688	$49,087	$48,850	15.0%
			510015	SALARIES-PART TIME	$43,764	$46,827	$39,998	$48,000	$49,973	$49,973	$49,973	4.1%
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$207,967	$0	N/A
			520005	HEALTH INSURANCE	$11,565	$12,728	$11,718	$13,080	$13,080	$13,740	$13,740	5.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156234	CAMPGROUND	520008	HEALTH INSURANCE-RETIREES	$3,000	$0	$0	$0	$0	$0	$0	N/A
			520010	MEDICARE TAX	$1,190	$1,253	$1,154	$1,337	$1,435	$1,423	$1,423	6.4%
			520015	RETIREMENT	$4,763	$5,249	$5,515	$5,567	$6,336	$7,021	$7,021	26.1%
			520020	SOCIAL SECURITY TAX	$5,087	$5,357	$4,934	$5,718	$6,137	$6,084	$6,084	6.4%
			520025	WORKERS COMPENSATION	$1,895	$1,910	$1,802	$1,994	$2,197	$1,009	$1,009	-49.4%
			520030	401(K) CONTRIBUTIONS	$1,175	$1,219	$1,212	$1,228	$1,393	$1,458	$1,458	18.7%
			533001	CONTRACTED SERVICES	$0	$1,440	$1,100	$1,440	$1,440	$1,440	$1,440	0.0%
			534030	TECHNOLOGY SERV & MAINT	$0	$2,635	$0	$0	$0	$0	$0	N/A
			542020	CLEANING&MAINT-GROUND MAINT	$0	$0	$2,640	$3,000	$3,000	$4,000	$3,000	0.0%
			543036	R&M-CAMPGROUND	$7,491	$5,593	$5,978	$6,000	$6,000	$7,300	$3,000	-50.0%
			556000	UNIFORMS	$0	$0	$280	$300	$300	$500	$500	66.7%
			561012	CONCESSIONS SUPPLIES	$10,703	$12,667	$9,746	$12,000	$12,000	$12,000	$12,000	0.0%
			561030	JANITORIAL SUPPLIES	$1,900	$1,900	$584	$1,900	$1,900	$1,900	$1,900	0.0%
			561095	OTHER SMALL EQMT	$951	$330	$944	$1,000	$1,000	$1,000	$1,000	0.0%
			562005	ELECTRICITY	$15,240	$16,858	$14,007	$19,314	$19,756	$26,507	$23,708	22.8%
			575090	C/A - FURN&EQUIP	$0	$0	$0	$0	$0	$11,309	$0	N/A
			583000	PROGRAM ACTIVITIES	$440	$416	$315	$500	$500	$500	$500	0.0%
			590002	BANK CREDIT CARD FEES	$6,020	$6,992	$4,708	$7,500	$7,500	$7,500	$7,500	0.0%
			Org Tot:		**$154,342**	**$164,014**	**$147,041**	**$172,372**	**$181,635**	**$411,718**	**$184,106**	**6.8%**
	1156235	NATCTR EXP	510005	SALARIES-REGULAR	($1,900)	$273,662	$236,200	$282,038	$279,138	$289,934	$288,937	2.4%
			510015	SALARIES-PART TIME	$0	$78,808	$59,121	$45,000	$81,385	$82,602	$45,000	0.0%
			520005	HEALTH INSURANCE	$0	$76,365	$67,580	$78,480	$78,480	$82,440	$82,440	5.0%
			520010	MEDICARE TAX	($28)	$4,860	$4,087	$4,471	$5,128	$5,242	$4,697	5.1%
			520015	RETIREMENT	($245)	$35,343	$32,241	$37,132	$37,132	$41,465	$41,465	11.7%
			520020	SOCIAL SECURITY TAX	($118)	$20,780	$17,477	$19,109	$21,932	$22,401	$20,069	5.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156235	NATCTR EXP	520025	WORKERS COMPENSATION	($48)	$6,360	$5,319	$6,051	$6,384	$5,428	$5,334	-11.8%
			520030	401(K) CONTRIBUTIONS	($57)	$8,210	$6,374	$8,194	$8,194	$8,611	$8,611	5.1%
			533001	CONTRACTED SERVICES	$0	$465	$400	$480	$480	$480	$480	0.0%
			534030	TECHNOLOGY SERV & MAINT	$0	$1,100	$1,100	$1,100	$1,100	$1,100	$1,100	0.0%
			542020	CLEANING&MAINT-GROUND MAINT	$0	$2,447	$995	$2,200	$3,775	$2,200	$2,200	0.0%
			543005	R&M - BUILDINGS	$0	$9,994	$9,623	$0	$46,411	$12,000	$4,000	N/A
			543020	R&M - VEHICLES	$0	$6	$0	$0	$0	$0	$0	N/A
			543021	R&M-VEHICLES/FLEET TARGET	$0	$6,145	$4,649	$5,627	$5,642	$6,214	$6,214	10.4%
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$936	$0	$1,700	$1,700	$1,500	$1,500	-11.8%
			543033	R&M - ANIMAL CAGES	$0	$307	$239	$800	$800	$5,800	$800	0.0%
			550007	COST PER COPY	$0	$40	$36	$300	$300	$500	$500	66.7%
			553005	TELEPHONE	$0	$0	$0	$1,100	$1,100	$850	$850	-22.7%
			554000	ADVERTISING	$0	$0	$91	$500	$500	$500	$500	0.0%
			556000	UNIFORMS	$0	$954	$336	$1,562	$1,562	$1,562	$1,562	0.0%
			558000	TRAVEL	$0	$1,088	$511	$1,500	$1,500	$3,500	$750	-50.0%
			559000	TRAINING	$0	$1,815	$1,899	$2,180	$2,180	$6,200	$2,180	0.0%
			561005	OFFICE SUPPLIES	$0	$900	$326	$1,000	$1,000	$1,000	$500	-50.0%
			561010	ANIMAL AND VET SUPPLIES	$0	$15,786	$10,668	$15,000	$10,975	$15,000	$15,000	0.0%
			561012	CONCESSIONS SUPPLIES	$0	$595	$1,180	$600	$2,065	$2,500	$2,500	316.7%
			561015	EDUCATIONAL SUPPLIES	$0	$449	$961	$5,834	$4,584	$5,834	$5,834	0.0%
			561018	DISPLAYS/EXHIBITS	$0	$360	$302	$500	$500	$2,500	$500	0.0%
			561030	JANITORIAL SUPPLIES	$0	$1,340	$1,219	$1,400	$1,400	$1,540	$1,540	10.0%
			561037	LIBRARY SUPPLIES	$0	$214	$17	$300	$300	$300	$300	0.0%
			561045	MEDICAL SUPPLIES	$0	$443	$173	$700	$700	$700	$700	0.0%
			561071	SUPPLIES FOR DAY CAMP	$0	$746	$762	$965	$965	$965	$965	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156235	NATCTR EXP	561084	AQUARIUM SUPPLIES	$0	$960	$46	$800	$800	$800	$800	0.0%
			561090	OTHER SUPPLIES	$0	$138	$168	$300	$300	$300	$300	0.0%
			561095	OTHER SMALL EQMT	$0	$280	$74	$300	$300	$300	$300	0.0%
			562020	MOTOR FUELS & LUBRICANTS	$0	$1,419	$0	$0	$0	$795	$795	N/A
			562030	PROPANE GAS	$0	$1,000	$0	$1,000	$1,000	$1,000	$1,000	0.0%
			563001	ANIMAL FOOD	$0	$15,618	$17,963	$23,000	$23,000	$26,000	$23,000	0.0%
			564050	DUES AND SUBSCRIPTIONS	$0	$1,918	$581	$2,000	$2,000	$2,000	$2,000	0.0%
			574000	C/A - OTHER IMPROVEMENTS	$0	$101,382	$4,025	$14,200	$4,025	$0	$0	-100.0%
				C/A - OTHER IMPROVEMENTS	$0	$40,690	$0	$0	$0	$0	$0	N/A
				C/A - OTHER IMPROVEMENTS	$0	$60,000	$0	$0	$0	$0	$0	N/A
				C/A - OTHER IMPROVEMENTS	$0	$8,738	$0	$0	$0	$0	$0	N/A
			575090	C/A - FURN&EQUIP	$0	$4,625	$0	$0	$0	$0	$0	N/A
			583000	PROGRAM ACTIVITIES	$0	$703	$985	$1,000	$1,000	$1,000	$1,000	0.0%
			590002	BANK CREDIT CARD FEES	$0	$263	$261	$400	$1,050	$400	$400	0.0%
			590008	SALES & USE TAX	$0	$140	$186	$100	$700	$700	$700	600.0%
			Org Tot:		**($2,395)**	**$788,652**	**$488,175**	**$568,923**	**$642,569**	**$644,163**	**$577,323**	**1.5%**
	1156237	ELLIS EXP	510005	SALARIES-REGULAR	$106,420	$99,346	$92,676	$104,690	$109,355	$113,098	$112,170	7.1%
			510015	SALARIES-PART TIME	$17,676	$19,963	$16,441	$24,000	$26,895	$36,500	$36,500	52.1%
			520005	HEALTH INSURANCE	$22,630	$25,455	$23,435	$26,160	$26,160	$27,480	$27,480	5.0%
			520008	HEALTH INSURANCE-RETIREES	$2,000	$12,720	$10,900	$13,080	$13,080	$13,740	$13,740	5.0%
			520010	MEDICARE TAX	$1,780	$1,639	$1,508	$1,732	$1,808	$2,094	$2,094	20.9%
			520015	RETIREMENT	$12,944	$12,831	$12,649	$13,651	$14,537	$16,199	$16,199	18.7%
			520020	SOCIAL SECURITY TAX	$7,611	$7,008	$6,449	$7,404	$7,730	$8,946	$8,946	20.8%
			520025	WORKERS COMPENSATION	$2,239	$2,150	$1,967	$2,402	$2,560	$2,128	$2,128	-11.4%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156237	ELLIS EXP	520030	401(K) CONTRIBUTIONS	$3,193	$2,980	$2,780	$3,012	$3,195	$3,364	$3,364	11.7%
			533001	CONTRACTED SERVICES	$0	$720	$660	$720	$720	$720	$720	0.0%
			541040	UTILITY SERVICES-WATER	$77	$45	$0	$99	$99	$99	$99	0.0%
			542020	CLEANING&MAINT-GROUND MAINT	$783	$1,745	$1,372	$2,200	$2,190	$2,200	$2,200	0.0%
			543005	R&M-BUILDINGS	$17,303	$2,948	$3,505	$4,500	$5,107	$5,000	$5,000	11.1%
				R&M - BUILDINGS	$3,900	$0	$0	$0	$0	$0	$0	N/A
			543015	R&M-EQUIPMENT	$1,570	$1,701	$1,268	$2,000	$2,000	$2,000	$2,000	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$1,928	$2,039	$1,671	$1,876	$2,336	$4,143	$4,143	120.8%
			543022	R&M-VEHICLES/FLEET NONTARGET	$119	$1,500	$45	$1,000	$1,000	$1,000	$1,000	0.0%
			543048	R&M-PARK GROUNDS	$309	$1,023	$662	$1,500	$750	$5,450	$5,450	263.3%
			544010	RENTAL-EQUIPMENT	$0	$250	$0	$250	$250	$250	$250	0.0%
			544042	RENT-PORTABLE TOILETS	$708	$1,539	$1,555	$1,200	$1,555	$0	$0	-100.0%
			550007	COST PER COPY	$637	$1,018	$990	$1,127	$1,127	$1,127	$1,127	0.0%
			553005	TELEPHONE	$1,493	$1,584	$1,055	$1,200	$1,200	$1,100	$1,100	-8.3%
			556000	UNIFORMS	$395	$399	$205	$500	$500	$750	$750	50.0%
			559000	TRAINING	$0	$0	$0	$0	$0	$520	$520	N/A
			561005	OFFICE SUPPLIES	$213	$208	$273	$300	$300	$300	$300	0.0%
			561012	CONCESSIONS SUPPLIES	$0	$32	$0	$500	$0	$0	$0	-100.0%
			561030	JANITORIAL SUPPLIES	$744	$977	$864	$1,000	$1,000	$1,000	$1,000	0.0%
			561040	MAINTENANCE SUPPLIES	$684	$624	$1,872	$700	$2,125	$1,000	$1,000	42.9%
			561070	RECREATION SUPPLIES	$380	$0	$0	$400	$0	$300	$300	-25.0%
			561095	OTHER SMALL EQMT	$809	$448	$931	$500	$937	$750	$750	50.0%
			562005	ELECTRICITY	$10,374	$10,791	$8,888	$13,376	$12,951	$15,922	$15,542	16.2%
			562020	MOTOR FUELS&LUBRICANTS	$2,911	$1,710	$1,306	$3,769	$3,769	$3,769	$3,769	0.0%
			564050	DUES AND SUBSCRIPTIONS	$0	$0	$0	$0	$0	$275	$275	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156237	ELLIS EXP	574000	C/A - OTHER IMPROVEMENTS	$0	$0	$99,905	$115,100	$99,906	$5,000	$0	-100.0%
				C/A - OTHER IMPROVEMENTS	$224,425	$0	$0	$0	$0	$0	$0	N/A
			574090	C/A - OTHER EQUIPMENT	$0	$0	$12,350	$15,200	$12,350	$29,414	$15,200	0.0%
			576030	F/A - FURN & EQUIPMENT	$1,213	$0	$0	$0	$0	$0	$0	N/A
			583000	PROGRAM ACTIVITIES	$58	$21	$0	$100	$0	$100	$100	0.0%
			590002	BANK CREDIT CARD FEES	$519	$897	$647	$1,000	$1,000	$1,000	$1,000	0.0%
			Org Tot:		**$448,045**	**$216,312**	**$308,828**	**$366,248**	**$362,442**	**$306,738**	**$286,216**	**-21.9%**
	1156238	SLOAN EXP	510005	SALARIES-REGULAR	$87,982	$91,844	$86,101	$96,647	$107,585	$102,882	$61,320	-36.6%
			510015	SALARIES-PART TIME	$21,766	$27,755	$27,063	$24,000	$32,810	$28,000	$24,000	0.0%
			520005	HEALTH INSURANCE	$23,193	$25,455	$19,075	$26,160	$24,171	$27,480	$13,740	-47.5%
			520010	MEDICARE TAX	$1,591	$1,743	$1,639	$1,692	$2,009	$1,893	$1,238	-26.8%
			520015	RETIREMENT	$10,703	$11,861	$11,753	$12,605	$14,686	$14,723	$8,789	-30.3%
			520020	SOCIAL SECURITY TAX	$6,800	$7,452	$7,010	$7,231	$8,588	$8,089	$5,290	-26.8%
			520025	WORKERS COMPENSATION	$1,991	$2,182	$2,051	$2,263	$2,594	$1,923	$1,164	-48.6%
			520030	401(K) CONTRIBUTIONS	$2,639	$2,755	$2,223	$2,782	$3,228	$3,057	$1,825	-34.4%
			533001	CONTRACTED SERVICES	$0	$120	$500	$1,200	$1,200	$17,375	$1,200	0.0%
			542020	CLEANING&MAINT-GROUND MAINT	$4,829	$4,362	$1,446	$1,800	$5,050	$1,800	$1,800	0.0%
			543005	R&M-BUILDINGS	$2,826	$2,413	$2,303	$2,717	$2,717	$2,717	$2,717	0.0%
			543015	R&M-EQUIPMENT	$2,470	$3,200	$2,913	$2,500	$3,500	$5,000	$2,500	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$3,856	$4,092	$3,077	$3,751	$3,741	$4,143	$4,143	10.5%
			543022	R&M-VEHICLES/FLEET NONTARGET	$967	$2,345	$874	$1,500	$1,500	$1,500	$1,500	0.0%
			543045	R&M-FARM HOUSE/SLOAN	$910	$2,583	$151	$1,200	$866	$1,200	$1,200	0.0%
			550007	COST PER COPY	$50	$52	$67	$150	$150	$150	$150	0.0%
			553005	TELEPHONE	$3,989	$3,271	$875	$5,300	$5,300	$1,100	$1,100	-79.2%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156238	SLOAN EXP	556000	UNIFORMS	$192	$450	$500	$500	$500	$500	$500	0.0%
			561005	OFFICE SUPPLIES	$115	$86	$164	$200	$200	$200	$200	0.0%
			561012	CONCESSIONS SUPPLIES	$0	$0	$0	$200	$200	$0	$0	-100.0%
			561030	JANITORIAL SUPPLIES	$1,130	$681	$884	$1,200	$1,200	$1,200	$1,200	0.0%
			561040	MAINTENANCE SUPPLIES	$409	$42	$296	$600	$600	$1,000	$1,000	66.7%
			561070	RECREATION SUPPLIES	$375	$256	$0	$0	$0	$0	$0	N/A
			561095	OTHER SMALL EQMT	$525	$5,308	$5,915	$6,000	$6,000	$6,000	$6,000	0.0%
			562005	ELECTRICITY	$8,370	$9,885	$9,801	$11,199	$12,321	$15,899	$14,786	32.0%
			562010	HEATING OIL	$0	$0	$0	$0	$0	$1,000	$1,000	N/A
			562020	MOTOR FUELS&LUBRICANTS	$4,002	$3,784	$2,666	$5,312	$4,312	$5,312	$5,312	0.0%
			574000	C/A - OTHER IMPROVEMENTS	$0	$0	$0	$0	$0	$170,000	$100,000	N/A
			576030	F/A - FURN & EQUIPMENT	$6,163	$0	$0	$0	$0	$0	$0	N/A
			590002	BANK CREDIT CARD FEES	$327	$926	$0	$1,200	$1,200	$1,200	$1,200	0.0%
			Org Tot:		**$198,171**	**$214,903**	**$189,346**	**$219,909**	**$246,228**	**$425,343**	**$264,874**	**20.4%**
	1156239	DUNNS EXP	510015	SALARIES-PART TIME	$28,082	$28,802	$24,578	$24,200	$29,888	$38,000	$26,000	7.4%
			520010	MEDICARE TAX	$407	$418	$356	$352	$394	$551	$377	7.1%
			520020	SOCIAL SECURITY TAX	$1,741	$1,786	$1,524	$1,501	$1,685	$2,356	$1,612	7.4%
			520025	WORKERS COMPENSATION	$505	$518	$442	$581	$630	$95	$65	-88.8%
			533001	CONTRACTED SERVICES	$0	$610	$495	$660	$660	$660	$660	0.0%
			542020	CLEANING&MAINT-GROUND MAINT	$0	$168	$0	$400	$0	$400	$400	0.0%
			543005	R&M-BUILDINGS	$601	$431	$817	$1,000	$1,000	$1,000	$1,000	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$3,856	$0	$164	$0	$500	$2,072	$2,072	N/A
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$0	$3,245	$200	$3,245	$2,500	$2,500	1,150.0%
			553005	TELEPHONE	$567	$571	$419	$600	$600	$650	$650	8.3%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156239	DUNNS EXP	556010	CLOTHING	$241	$259	$137	$300	$300	$300	$300	0.0%
			561012	CONCESSIONS SUPPLIES	$172	$222	$0	$400	$0	$400	$400	0.0%
			561030	JANITORIAL SUPPLIES	$210	$41	$0	$210	$0	$210	$210	0.0%
			561040	MAINTENANCE SUPPLIES	$23	$0	$0	$200	$0	$200	$200	0.0%
			561095	OTHER SMALL EQMT	$0	$0	$0	$200	$0	$400	$400	100.0%
			562005	ELECTRICITY	$2,468	$2,586	$2,299	$3,199	$3,199	$4,330	$3,839	20.0%
			Org Tot:		**$38,874**	**$36,411**	**$34,477**	**$34,003**	**$42,101**	**$54,124**	**$40,685**	**19.7%**
	1156240	WOODLEAF	510015	SALARIES-PART TIME	$0	$4,835	$21,577	$25,000	$26,647	$39,000	$26,000	4.0%
			520010	MEDICARE TAX	$0	$70	$313	$363	$378	$566	$377	3.9%
			520020	SOCIAL SECURITY TAX	$0	$300	$1,338	$1,550	$1,613	$2,418	$1,612	4.0%
			520025	WORKERS COMPENSATION	$0	$87	$397	$600	$631	$98	$65	-89.2%
			533001	CONTRACTED SERVICES	$0	$0	$250	$700	$700	$300	$300	-57.1%
			542020	CLEANING&MAINT-GROUND MAINT	$1,109	$1,274	$274	$1,300	$10,385	$1,300	$1,300	0.0%
			543005	R&M-BUILDINGS	$0	$396	$131	$500	$500	$500	$500	0.0%
			543015	R&M-EQUIPMENT	$439	$391	$398	$500	$500	$500	$500	0.0%
			544042	RENT-PORTABLE TOILETS	$464	$447	$0	$0	$0	$0	$0	N/A
			556000	UNIFORMS	$162	$373	$269	$400	$400	$500	$500	25.0%
			561030	JANITORIAL SUPPLIES	$0	$581	$421	$600	$600	$750	$750	25.0%
			561040	MAINTENANCE SUPPLIES	$171	$199	$254	$300	$300	$300	$300	0.0%
			561095	OTHER SMALL EQMT	$1,219	$0	$9,146	$6,500	$11,265	$2,500	$2,500	-61.5%
			562005	ELECTRICITY	$0	$1,207	$1,133	$0	$1,450	$3,040	$1,740	N/A
			562020	MOTOR FUELS&LUBRICANTS	$416	$356	$289	$288	$438	$642	$642	122.9%
			570215	C/A - WOODLEAF COMMUNITY PARK	$9,415	$0	$0	$0	$0	$0	$0	N/A
			571001	C/A - LAND IMPROVEMENTS	$0	$40,412	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6200 - PARKS AND RECREATION DEPT

Report Date: Thursday, May 15, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/15/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156240	WOODLEAF	574000	C/A - OTHER IMPROVEMENTS	$0	$0	$0	$20,000	$0	$0	$0	-100.0%
			575090	C/A - FURN&EQUIP	$11,473	$0	$37,279	$80,000	$80,000	$0	$0	-100.0%
			576030	F/A - FURN & EQUIPMENT	$1,213	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$26,082**	**$50,928**	**$73,469**	**$138,601**	**$135,807**	**$52,414**	**$37,086**	**-73.2%**
	Rev/Exp	**Total:**			**$3,086,563**	**$3,915,424**	**$3,564,585**	**$7,511,344**	**$4,576,506**	**$10,812,385**	**$3,912,691**	**-47.9%**
FINAL	**TOTALS:**				**$1,681,072**	**$2,188,246**	**$2,449,465**	**$2,173,924**	**($851,272)**	**$9,380,505**	**$2,195,811**	**1.0%**

QUOTE FOR: Rowan County Parks

DATE: 02/14/2024

Prepared by: Kem

Mfg.	Model #	Description	Qty	List Price	Sale Price	Total Price
Toro	72530	52" Multi Force w/ Low Flow	1	$ 17,332.22	$ 12,479.20	$ 12,479.20
		Kit				$ -
		26.5 HP Kohler EFI				$ -
Toro	78593	Multi Force Blower	1	$ 5,554.44	$ 3,517.81	$ 3,517.81
						$ -
					$ -	$ -
					$ -	$ -
					$ -	$ -
					$ -	$ -
					$ -	$ -
					$ -	$ -
					$ -	$ -
					$ -	$ -
					$ -	$ -

Subtotal	$ 15,997.01	$ 15,997.01
Tax	$ 1,079.80	$ 1,079.80

Total	$ 17,076.81	$ 17,076.81

Power Outlet

752 North Broad Street

Mooresville NC 28115

TEL: (704)663-2424

FAX: (704)662-0119

email: thepoweroutlet@yahoo.com

QUOTATION

FAITH FARM & EQUIPMENT ACQUISITION, INC.
585 West Ritchie Rd
Salisbury, NC 28147 USA
Phone #: (704)431-4566

PHONE #: (704)637-7776
CELL #:
ALT. #: (704)326-6069 Ext: JIM
P.O.#:
TERMS: Net 30 EOM
SALES TYPE: Quote

DATE: 2/14/2024
ORDER #: 1163134
CUSTOMER #: 1630
CP: Nicole P
LOCATION: 1
STATUS: Active

BILL TO 1630

ROWAN COUNTY PARKS
6800 BRINGLE FERRY RD
SALISBURY, NC 28146

SHIP TO

ROWAN COUNTY PARKS
6800 BRINGLE FERRY RD
SALISBURY, NC 28146

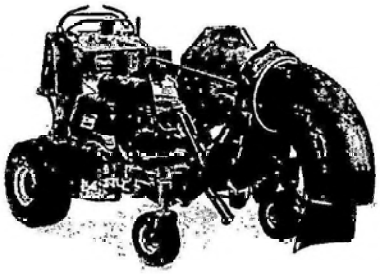
MFR	PRODUCT NUMBER	DESCRIPTION	QTY	PRICE	NET	TOTAL
TOR	72530	MULTI FORCE 26.5HP KOH EFI 52IN,LW FLW MOWER ALREADY COMES WITH LOW FLOW HYDRAULICS REQUIRED FOR THE BLOWER	1	$17,332.00	$12,652.36	$12,652.36
TOR	78593	Pro Force Debris Blower (requires Low Flow) BID ASSIST PRICING WILL NEED FEDERAL TAX ID NUMBER	1	$5,554.00	$4,054.42	$4,054.42

Prices reflected on this quote are valid for 30 days.

Thank you for your business! All electrical parts, special orders and shipping charges are non returnable and non refundable. There is a 15% restocking fee for all returned items. Have a great day!

SUBTOTAL:	$16,706.78
TAX:	$1,169.47
ORDER TOTAL:	$17,876.25

Authorized By: _____



The Toro Multi Force Mower gives you the option to not only mow, but other implements.

The blower attachment will save time and manpower not only at Dan Nicholas Park but Sloan, Wood Leaf and Ellis Parks. We spend a lot of hours blowing leafs at DNP with this equipment we can not only get DNP cleaned up faster and keep a person from carrying a 28 lb blower on their back for all those hr. One crew member can trailer it to other Parks to help them. In the future we could add other attachments. It comes with a 52" mowing deck so when mowing season time we change over to mowing.

JOHN DEERE

QUALITY EQUIPMENT

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

Quote Summary

Prepared For:
ROWAN COUNTY GENERAL SERVICES
130 W INNES ST
SALISBURY, NC 28144
Business: 704-637-0673
RICHARD.MORGAN@ROWANCOUNTYNC.GOV

Delivering Dealer:
Quality Equipment, LLC
Jordan Parnell
2214 N Main Street
Fuquay-varina, NC 27526
Phone: 919-346-5410
jparnell@qualityequip.com

Quote ID:	32246730
Created On:	23 January 2025
Last Modified On:	06 February 2025
Expiration Date:	31 January 2025

Equipment Summary	Suggested List	Selling Price	Qty		Extended
JOHN DEERE GATOR™ TX (Model Year 2025)	$ 13,462.78	$ 11,308.73	X 1	=	$ 11,308.73

Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2024

Equipment Total **$ 11,308.73**

* Includes Fees and Non-contract items

Quote Summary

Equipment Total	$ 11,308.73
Trade In	
SubTotal	**$ 11,308.73**
Sales Tax - (7.00%)	$ 791.61
Est. Service Agreement Tax	$ 0.00
Total	$ 12,100.34
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	**$ 12,100.34**

Salesperson : X _____

Accepted By : X _____

JOHN DEERE

QUALITY EQUIPMENT

Selling Equipment

Quote Id: 32246730 **Customer Name:** ROWAN COUNTY GENERAL SERVICES

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

JOHN DEERE GATOR™ TX (Model Year 2025)

Hours:
Stock Number:
Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2024

Suggested List *
$ 13,462.78
Selling Price *
$ 11,308.73

* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
56A8M	GATOR™ TX (Model Year 2025)	1	$ 10,949.00	16.00	$ 1,751.84	$ 9,197.16	$ 9,197.16
	Standard Options - Per Unit						
001F	US 49 State	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
0505	Build to Order	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
1016	AT (All Terrain) Tires	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
2016	Non Adjustable Seat	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
3001	Deluxe Cargo Box with Paint and Reflectors	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
3100	Cargo Box Manual Lift	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
4099	Less Front Protection Package	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
4199	Less Rear Protection Package	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
	Standard Options Total		**$ 0.00**		**$ 0.00**	**$ 0.00**	**$ 0.00**
	Dealer Attachments/Non-Contract/Open Market						
BM26351	Backup Alarm Kit (S/N 90.001-...)	1	$ 142.31	16.00	$ 22.77	$ 119.54	$ 119.54
BM23459	Guard kit, kit, brushguard	1	$ 480.43	16.00	$ 76.87	$ 403.56	$ 403.56
LP92334	Seat cover (I) gator & riding mower	2	$ 27.99	16.00	$ 4.48	$ 47.02	$ 47.02
jg21	Open Market canopy	1	$ 499.00	16.00	$ 79.84	$ 419.16	$ 419.16
jg411	Open Market windshield	1	$ 250.00	16.00	$ 40.00	$ 210.00	$ 210.00
BM23734	Cargo box power lift	1	$ 1,086.06	16.00	$ 173.77	$ 912.29	$ 912.29
	Dealer Attachments Total		**$ 2,513.78**		**$ 402.21**	**$ 2,111.57**	**$ 2,111.57**
	Value Added Services Total		**$ 0.00**			**$ 0.00**	**$ 0.00**

JOHN DEERE

QUALITY EQUIPMENT

Selling Equipment

Quote Id: 32246730 **Customer Name:** ROWAN COUNTY GENERAL SERVICES

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

Total Selling Price	$ 13,462.78	$ 2,154.05	$ 11,308.73	$ 11,308.73



ROWAN COUNTY PARKS & RECREATION
Be an original.

Nick Aceves, Director of Parks & Recreation
6800 Bringle Ferry Rd., Salisbury, NC 28146
[p] 704-216-8974
www.rowancountync.gov/parks

Date: 03/07/2025
Re: Gem Mine Pit and Sluice Lines Memo

Unfortunately, we were unable to secure an official quote on the Gem Mine but taking into account concrete, mechanical, wood, four storage buildings, and labor cost we arrived at an estimate of $350,000 for the Gem Mine Pit repair, repairing the sluice lines, and updating all the pumps and piping systems.

An attached picture shows the current condition of the Gem Mine pit and how dangerous the area is in regard to cave in and sinkholes while staff are using heavy equipment to dig out the pit in order to use the pit each week during the peak season.

We are still seeking estimates from companies that have installed similar systems but might have to seek a design and find a general contractor.

The estimation, which could change over time, are as follows:

- Gem Mine Pit
- Staff "dock" and pump system
- Water piping system
- Five sluice lines and seating
- Concrete for "back of house" storage and equipment operation
- Controlled/diverted water run-off system
- Four storage buildings for gems, stones, supplies, etc.

Total: **$350,000**

Nick Aceves, Director of Parks & Recreation
6800 Bringle Ferry Rd., Salisbury, NC 28146
[p] 704-216-8974
www.rowancountync.gov/parks

Date: 03/10/2025
Re: Train Replacement Information

We received a quote from Chance Rides for replacement of the trains at Dan Nicholas Park as well as an estimation of track, bed, and rock replacement for the track to expand the footprint for safety purposes. The estimation, which could change over time, are as follows:

Two (2) Electric Trains Include:

- Two (2) Engines with six (6) total cabs
- Two (2) of the cabs are ADA accessible
- 24-inch gauge rated (wider for safer ride and not tipping)
- Extra batteries

Quote: $1,287,450

Track Replacement:

- Varied pricing per linear foot between $75-$125 per linear foot
- Conservative estimate considering if funded this project might not start until next year so assuming high end at $115 per linear foot.
- Need roughly 3500 linear feet of track for expansion (24 gauge track will not fit in current footprint)

Estimate (no quote): $402,500

Train Cost:	**$1,287,450**
Track Estimate:	**$402,500**
Total:	**$1,689,950**





JOHN DEERE

QUALITY EQUIPMENT

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

Quote Summary

Prepared For:
ROWAN COUNTY GENERAL SERVICES
130 W INNES ST
SALISBURY, NC 28144
Business: 704-637-0673
RICHARD.MORGAN@ROWANCOUNTYNC.GOV

Delivering Dealer:
Quality Equipment, LLC
Jordan Parnell
2214 N Main Street
Fuquay-varina, NC 27526
Phone: 919-346-5410
jparnell@qualityequip.com

Quote ID:	32246730
Created On:	23 January 2025
Last Modified On:	06 February 2025
Expiration Date:	31 January 2025

Equipment Summary	Suggested List	Selling Price	Qty		Extended
JOHN DEERE GATOR™ TX (Model Year 2025)	$ 13,462.78	$ 11,308.73	X 1	=	$ 11,308.73

Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2024

Equipment Total **$ 11,308.73**

* Includes Fees and Non-contract items

Quote Summary

Equipment Total	$ 11,308.73
Trade In	
SubTotal	**$ 11,308.73**
Sales Tax - (7.00%)	$ 791.61
Est. Service Agreement Tax	$ 0.00
Total	$ 12,100.34
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	**$ 12,100.34**

Salesperson : X _____

Accepted By : X _____

JOHN DEERE

QUALITY EQUIPMENT

Selling Equipment

Quote Id: 32246730 **Customer Name:** ROWAN COUNTY GENERAL SERVICES

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

JOHN DEERE GATOR™ TX (Model Year 2025)

Hours:
Stock Number:
Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2024

Suggested List *
$ 13,462.78
Selling Price *
$ 11,308.73

* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
56A8M	GATOR™ TX (Model Year 2025)	1	$ 10,949.00	16.00	$ 1,751.84	$ 9,197.16	$ 9,197.16
	Standard Options - Per Unit						
001F	US 49 State	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
0505	Build to Order	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
1016	AT (All Terrain) Tires	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
2016	Non Adjustable Seat	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
3001	Deluxe Cargo Box with Paint and Reflectors	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
3100	Cargo Box Manual Lift	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
4099	Less Front Protection Package	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
4199	Less Rear Protection Package	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
	Standard Options Total		**$ 0.00**		**$ 0.00**	**$ 0.00**	**$ 0.00**
	Dealer Attachments/Non-Contract/Open Market						
BM26351	Backup Alarm Kit (S/N 90.001-...)	1	$ 142.31	16.00	$ 22.77	$ 119.54	$ 119.54
BM23459	Guard kit, kit, brushguard	1	$ 480.43	16.00	$ 76.87	$ 403.56	$ 403.56
LP92334	Seat cover (I) gator & riding mower	2	$ 27.99	16.00	$ 4.48	$ 47.02	$ 47.02
jg21	Open Market canopy	1	$ 499.00	16.00	$ 79.84	$ 419.16	$ 419.16
jg411	Open Market windshield	1	$ 250.00	16.00	$ 40.00	$ 210.00	$ 210.00
BM23734	Cargo box power lift	1	$ 1,086.06	16.00	$ 173.77	$ 912.29	$ 912.29
	Dealer Attachments Total		**$ 2,513.78**		**$ 402.21**	**$ 2,111.57**	**$ 2,111.57**
	Value Added Services Total		**$ 0.00**			**$ 0.00**	**$ 0.00**

JOHN DEERE

QUALITY EQUIPMENT

Selling Equipment

Quote Id: 32246730 **Customer Name:** ROWAN COUNTY GENERAL SERVICES

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

Total Selling Price	$ 13,462.78	$ 2,154.05	$ 11,308.73	$ 11,308.73

STATESVILLE FENCE & LANDSCAPING, LLC
1310 N. BARKLEY RD
STATESVILLE, NC. 28677
704-872-0290 PH 704-872-5517 FAX

Playground Fence Quote

Rowan Parks & Rec
3541 Old Mocksville Rd
Salisbury, NC
Contact: Edward Hailey
980-432-0387
Edward.hailey@rowancountync.gov
Date: ~~1/21/2025~~
Revised :2/21/2025

Provide and install approximately 96 LF of commercial 4' tall black chain link fence.

- Posts to be set within the boundary of rubberized playground surface. Refinishing rubber surface around posts by others.

Fence Specs:

- **Fence Fabric:** 8 gauge, 2" mesh
- **Top Rail:** 1-5/8"
- **Terminal/Gate post:** 3"
- **Line Post:** 2"
- **Post Spacing:** no more than 10' apart
- **Post Set:** 3000 psi concrete
- **Tension Wire:** 7gauge

Total: **$3,950**
Price good for (30) days

JOHN DEERE

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
James River Equipment
1571 Julian Road
Salisbury, NC 28146
704-636-2671
SalisburySales@RiversEquipmentGroup.onmicrosoft.com

Quote Summary

Prepared For:
ROWAN COUNTY PARKS AND RECREATION DEPARTMENT
6800 BRINGLE FERRY RD
SALISBURY, NC 28146
Business: 704-216-7783
EDWARD.HAILEY@ROWANCOUNTYNC.GOV

Delivering Dealer:
James River Equipment
Scott Davis
1571 Julian Road
Salisbury, NC 28146
Phone: 704-636-2671
scott.davis@jamesriverequipment.com

Quote ID: 32217434
Created On: 15 January 2025
Last Modified On: 21 February 2025
Expiration Date: 21 March 2025

Equipment Summary	Suggested List	Selling Price		Qty		Extended
JOHN DEERE X738 Signature Series Tractor without mower deck **Contract:** NC Grounds Maintenance Equip 2210B (PG 2Y CG 22) **Price Effective Date:** February 1, 2023	$ 18,232.97	$ 15,133.37	X	1	=	$ 15,133.37
JOHN DEERE 54-in. Shaft Drive High Capacity Mower Deck (54 HC) **Contract:** NC Grounds Maintenance Equip 2210B (PG 2Y CG 22) **Price Effective Date:** February 1, 2023	$ 2,459.00	$ 2,040.97	X	1	=	$ 2,040.97
JOHN DEERE 54-in. (137-cm) Quick-Hitch Front Blade **Contract:** NC Grounds Maintenance Equip 2210B (PG 2Y CG 22) **Price Effective Date:** February 1, 2023	$ 1,120.60	$ 930.10	X	1	=	$ 930.10
Equipment Total						**$ 18,104.44**

* Includes Fees and Non-contract items

Quote Summary

Equipment Total	$ 18,104.44
Trade In	
SubTotal	**$ 18,104.44**
Sales Tax - (7.00%)	$ 1,267.31
Total	$ 19,371.75

Salesperson : X _____ **Accepted By : X** _____

Confidential

JOHN DEERE

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
James River Equipment
1571 Julian Road
Salisbury, NC 28146
704-636-2671
SalisburySales@RiversEquipmentGroup.onmicrosoft.com

Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	**$ 19,371.75**

Salesperson : X _____ **Accepted By : X** _____

Confidential

JOHN DEERE

Selling Equipment

Quote Id: 32217434 **Customer Name:** ROWAN COUNTY PARKS AND RECREATION DEPARTMENT

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
James River Equipment
1571 Julian Road
Salisbury, NC 28146
704-636-2671
SalisburySales@RiversEquipmentGroup.onmicrosoft.com

JOHN DEERE X738 Signature Series Tractor without mower deck

Hours:
Stock Number:
Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2023

Suggested List *
$ 18,232.97
Selling Price *
$ 15,133.37

* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
5832M	X738 Signature Series Tractor without mower deck	1	$ 13,809.00	17.00	$ 2,347.53	$ 11,461.47	$ 11,461.47
	Standard Options - Per Unit						
001A	United States and Canada	1	$ 0.00	17.00	$ 0.00	$ 0.00	$ 0.00
	Standard Options Total		**$ 0.00**		**$ 0.00**	**$ 0.00**	**$ 0.00**
	Dealer Attachments/Non-Contract/Open Market						
BM26236	Front quick hitch and hydraulic lift (X400/X500 HDGTs, X700s, X940s)	1	$ 859.21	17.00	$ 146.07	$ 713.14	$ 713.14
BM25609	Hydraulic angling (X400/ X500 HDGTs, X700s, X940s)	1	$ 264.29	17.00	$ 44.93	$ 219.36	$ 219.36
BM21682	Power Flow chute (14 bu)	1	$ 180.83	17.00	$ 30.74	$ 150.09	$ 150.09
BM20671	14-bu (493-L) 3-Bag Hopper Assembly (X400/X500 HDGT and X700 Series)	1	$ 1,218.73	17.00	$ 207.18	$ 1,011.55	$ 1,011.55
LP47170	MCS 14 Dump-from-Seat Hopper, X500 and X700 with 14-bu (493-L) Hopper	1	$ 999.99	17.00	$ 170.00	$ 829.99	$ 829.99
BUC10282	54 HC High-Performance Power Flow (X700 Signature Series)	1	$ 819.61	17.00	$ 139.33	$ 680.28	$ 680.28
BM20761	Hydraulic Coupler Kit	1	$ 81.31	17.00	$ 13.82	$ 67.49	$ 67.49
	Dealer Attachments Total		**$ 4,423.97**		**$ 752.07**	**$ 3,671.90**	**$ 3,671.90**
	Value Added Services Total		**$ 0.00**			**$ 0.00**	**$ 0.00**
Total Selling Price			$ 18,232.97		$ 3,099.60	$ 15,133.37	$ 15,133.37

JOHN DEERE

Selling Equipment

Quote Id: 32217434 **Customer Name:** ROWAN COUNTY PARKS AND RECREATION DEPARTMENT

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
James River Equipment
1571 Julian Road
Salisbury, NC 28146
704-636-2671
SalisburySales@RiversEquipmentGroup.onmicrosoft.com

JOHN DEERE 54-in. Shaft Drive High Capacity Mower Deck (54 HC)

Equipment Notes:
Hours:
Stock Number:
Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2023

Suggested List *
$ 2,459.00
Selling Price *
$ 2,040.97

* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
907BM	54-in. Shaft Drive High Capacity Mower Deck (54 HC)	1	$ 2,200.00	17.00	$ 374.00	$ 1,826.00	$ 1,826.00
	Standard Options - Per Unit						
001A	United States and Canada	1	$ 0.00	17.00	$ 0.00	$ 0.00	$ 0.00
3426	Auto Connect	1	$ 259.00	17.00	$ 44.03	$ 214.97	$ 214.97
	Standard Options Total		$ 259.00		**$ 44.03**	**$ 214.97**	**$ 214.97**
Total Selling Price			$ 2,459.00		$ 418.03	$ 2,040.97	$ 2,040.97

JOHN DEERE 54-in. (137-cm) Quick-Hitch Front Blade

Equipment Notes:
Hours:
Stock Number:
Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2023

Suggested List *
$ 1,120.60
Selling Price *
$ 930.10

* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
1493M	54-in. (137-cm) Quick-Hitch Front Blade	1	$ 775.00	17.00	$ 131.75	$ 643.25	$ 643.25
	Standard Options - Per Unit						
001A	US/Canada	1	$ 0.00	17.00	$ 0.00	$ 0.00	$ 0.00
6818	Less Angling	1	$ 0.00	17.00	$ 0.00	$ 0.00	$ 0.00

JOHN DEERE

Selling Equipment

Quote Id: 32217434 **Customer Name:** ROWAN COUNTY PARKS AND RECREATION DEPARTMENT

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):

Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:

James River Equipment
1571 Julian Road
Salisbury, NC 28146
704-636-2671
SalisburySales@RiversEquipmentGroup.onmicrosoft.com

6967	Less front hitch	1	$ 0.00	17.00	$ 0.00	$ 0.00	$ 0.00
	Standard Options Total		**$ 0.00**		**$ 0.00**	**$ 0.00**	**$ 0.00**
	Dealer Attachments/Non-Contract/Open Market						
BM25609	Hydraulic angling (X400/ X500 HDGTs, X700s, X940s)	1	$ 264.29	17.00	$ 44.93	$ 219.36	$ 219.36
BM20761	Hydraulic coupler kit	1	$ 81.31	17.00	$ 13.82	$ 67.49	$ 67.49
	Dealer Attachments Total		**$ 345.60**		**$ 58.75**	**$ 286.85**	**$ 286.85**
Total Selling Price			**$ 1,120.60**		**$ 190.50**	**$ 930.10**	**$ 930.10**

Confidential

JOHN DEERE

QUALITY EQUIPMENT

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

Quote Summary

Prepared For:
ROWAN COUNTY GENERAL SERVICES
130 W INNES ST
SALISBURY, NC 28144
Business: 704-637-0873
RICHARD.MORGAN@ROWANCOUNTYNC.GOV

Delivering Dealer:
Quality Equipment, LLC
Jordan Parnell
2214 N Main Street
Fuquay-varina, NC 27526
Phone: 919-346-5410
jparnell@qualityequip.com

Quote ID:	32246730
Created On:	23 January 2025
Last Modified On:	06 February 2025
Expiration Date:	31 January 2025

Equipment Summary	Suggested List	Selling Price		Qty		Extended
JOHN DEERE GATOR™ TX (Model Year 2025)	$ 13,462.78	$ 11,308.73	X	1	=	$ 11,308.73

Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2024

Equipment Total **$ 11,308.73**

* Includes Fees and Non-contract Items

Quote Summary

Equipment Total	$ 11,308.73
Trade In	
SubTotal	**$ 11,308.73**
Sales Tax - (7.00%)	$ 791.61
Est. Service Agreement Tax	$ 0.00
Total	$ 12,100.34
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	**$ 12,100.34**

Salesperson : X _____

Accepted By : X _____

JOHN DEERE

QUALITY EQUIPMENT

Selling Equipment

Quote Id: 32246730 **Customer Name:** ROWAN COUNTY GENERAL SERVICES

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

JOHN DEERE GATOR™ TX (Model Year 2025)

Hours:
Stock Number:
Contract: NC Grounds Maintenance Equip 2210B (PG 2Y CG 22)
Price Effective Date: February 1, 2024

Suggested List *
$ 13,462.78
Selling Price *
$ 11,308.73

* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
56A8M	GATOR™ TX (Model Year 2025)	1	$ 10,949.00	16.00	$ 1,751.84	$ 9,197.16	$ 9,197.16
	Standard Options - Per Unit						
001F	US 49 State	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
0505	Build to Order	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
1016	AT (All Terrain) Tires	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
2016	Non Adjustable Seat	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
3001	Deluxe Cargo Box with Paint and Reflectors	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
3100	Cargo Box Manual Lift	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
4099	Less Front Protection Package	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
4199	Less Rear Protection Package	1	$ 0.00	16.00	$ 0.00	$ 0.00	$ 0.00
	Standard Options Total		**$ 0.00**		**$ 0.00**	**$ 0.00**	**$ 0.00**
	Dealer Attachments/Non-Contract/Open Market						
BM26351	Backup Alarm Kit (S/N 90,001-...)	1	$ 142.31	16.00	$ 22.77	$ 119.54	$ 119.54
BM23459	Guard kit, kit, brushguard	1	$ 480.43	16.00	$ 76.87	$ 403.56	$ 403.56
LP92334	Seat cover (l) gator & riding mower	2	$ 27.99	16.00	$ 4.48	$ 47.02	$ 47.02
jg21	Open Market canopy	1	$ 499.00	16.00	$ 79.84	$ 419.16	$ 419.16
jg411	Open Market windshield	1	$ 250.00	16.00	$ 40.00	$ 210.00	$ 210.00
BM23734	Cargo box power lift	1	$ 1,086.06	16.00	$ 173.77	$ 912.29	$ 912.29
	Dealer Attachments Total		**$ 2,513.78**		**$ 402.21**	**$ 2,111.57**	**$ 2,111.57**
	Value Added Services Total		**$ 0.00**			**$ 0.00**	**$ 0.00**

JOHN DEERE

QUALITY EQUIPMENT

Selling Equipment

Quote Id: 32246730 **Customer Name:** ROWAN COUNTY GENERAL SERVICES

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):
Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:
Quality Equipment, LLC
2214 N Main Street
Fuquay-varina, NC 27526
919-346-5410
Fuquay@qualityequip.com

Total Selling Price	$ 13,462.78	$ 2,154.05	$ 11,308.73	$ 11,308.73



NCACC Risk Group
Rowan Sloan Park
550 Sloan Road
MT Ulla, NC 28125

Inspector:	Miriam Powell
CPSI #:	58355-626
Inspection Type:	CPSI Inspection
Completed On:	03/04/2024
# of Issues:	6

Inventory



Dozer

Category:	Playground Equipment
Type:	Other
Equipment:	Other
Manufacturer:	Burke
Age Group:	2 - 5



Multi play Composite 3

Category:	Playground Equipment
Type:	Climbing Equipment
Equipment:	Composite Structure, Climber
Manufacturer:	N/A
Age Group:	5 - 12



Multiplay Composite 2

Category:	Playground Equipment
Type:	Climbing Equipment
Equipment:	Composite Structure, Climber
Manufacturer:	N/A
Age Group:	5 - 12



Muti-play composite 1

Category:	Playground Equipment
Type:	Climbing Equipment
Equipment:	Composite Structure, Climber
Manufacturer:	N/A
Age Group:	5 - 12



Swings Rowan Sloan

Category:	Playground Equipment
Type:	Swings
Equipment:	2-leg swing
Manufacturer:	N/A
Age Group:	2 - 12



Tire Sloan Park Rowan

Category:	Playground Equipment
Type:	Other
Equipment:	Other
Manufacturer:	N/A
Age Group:	2 - 12

Issues Summary



Insufficient Surface Depth - Swings Rowan Sloan

Part:	Entire unit	Reported By:	Miriam Powell
Action:	Add surface level	Created On:	03/04/2024
Priority:	4		
Comments:	Swings need additional mulch		
Action Taken:	Add mulch to play areas up to 9-12 inches		





Rusted - Multi play Composite 3

Part:	Entire unit	Reported By:	Miriam Powell
Action:	Paint	Created On:	03/04/2024
Priority:	4		
Comments:	Multiplay 3 is a very old and needs replacement as budget allows		





Rusted - Multiplay Composite 2

Part:	Kickplate	Reported By:	Miriam Powell
Action:	Correct	Created On:	03/04/2024
Priority:	4		
Comments:	Step rusted Components have been removed with improper guards		
Action Taken:	Correct or replace		












Loose - Muti-play composite 1

Part:	Hardware	Reported By:	Miriam Powell
Action:	Correct	Created On:	03/04/2024
Priority:	3		
Comments:	Hardware above observation play area is loose		
Action Taken:	Tighten screws		






Insufficient - Multiplay Composite 2

Part:	Hardware	Reported By:	Miriam Powell
Action:	Order Parts	Created On:	03/04/2024
Priority:	3		
Comments:	Components missing		
Action Taken:	Replace entire unit as budget allows		







Graffiti - Muti-play composite 1

Part:	Coating	Reported By:	Miriam Powell
Action:	Clean	Created On:	03/04/2024
Priority:	4		
Comments:	Graffiti on Multiplay 1		
Action Taken:	Clean unit		



Questions

LF Safety Inspection

1. Are warning labels and age appropriate signage present and legible? ASTM Section 14, CPSC 2.2.6
   0 issues
2. Does equipment have proper use zones? ASTM Section 9, CPSC 5.3
   0 issues
3. Is loose fill surfacing level and at proper depth? CPSC 2.4.2.2 and Table 2
   1 issue



Insufficient Surface Depth - Swings Rowan Sloan

Part:	Entire unit	Reported By:	Miriam Powell
Action:	Add surface level	Created On:	03/04/2024
Priority:	4		
Comments:	Swings need additional mulch		
Action Taken:	Add mulch to play areas up to 9-12 inches		



4. Are metal surfaces free of rust and loose paint? ASTM 4.1.1, CPSC 2.5.3; 2.5.4
   1 issue



Rusted - Multi play Composite 3

Part:	Entire unit	Reported By:	Miriam Powell
Action:	Paint	Created On:	03/04/2024
Priority:	4		
Comments:	Multiplay 3 is a very old and needs replacement as budget allows		



5. Are coatings not peeling and in good condition?
   1 issue



Rusted - Multiplay Composite 2

Part:	Kickplate	Reported By:	Miriam Powell
Action:	Correct	Created On:	03/04/2024
Priority:	4		
Comments:	Step rusted Components have been removed with improper guards		
Action Taken:	Correct or replace		










6. Is equipment free of entanglement hazards and protrusions? ASTM 6.3, 6.4, CPSC 3.2
   0 issues

7. Is equipment free of openings that can cause head and neck entrapments? [use probes] ASTM 6.1, CPSC 3.3
   0 issues

8. Are bolt ends less than two threads, rounded and smooth? ASTM 6.4.3, CPSC 3.2
   0 issues

9. Is hardware present, tight and fully engaged including cap ends? ASTM 4.2.2, CPSC 2.5.2
   1 issue



Loose - Muti-play composite 1

Part:	Hardware	Reported By:	Miriam Powell
Action:	Correct	Created On:	03/04/2024
Priority:	3		
Comments:	Hardware above observation play area is loose		
Action Taken:	Tighten screws		





10. Are plastic components free of cracks or excessive wear?
    0 issues

11. Is the equipment free of any insect or animal infestation?
    0 issues

12. Is equipment free of crush and shear hazards? ASTM 6.5, CPSC 3.1
    0 issues

13. Are chains not twisted and free of excessive wear?
    0 issues

14. Are s-hooks not worn and closed to within .04 of an inch? ASTM 6.4.5, CPSC 5.3.8.1
    0 issues

15. Are swing hangers and bushings free of excessive wear? ASTM 8.6.3
    0 issues

16. Are all swing seats including tire, bucket etc. smooth and in good condition? ASTM 8.6.4.1, CPSC 5.3.8.3.1, 5.3.8.3.2
    0 issues

17. Are all pipe caps present on tubing ends? ASTM 6.2.2, CPSC 3.4
    0 issues

18. Are cables and ropes anchored and not unraveled or fraying? ASTM 4.2.3.1
    0 issues

19. Are elevated hand components at proper height for age group?
    0 issues

20. Are footings and anchoring devices secure and stable? ASTM 5.3, CPSC 2.6
    0 issues

21. Is equipment free of sharp points and edges? ASTM 6.2, CPSC 3.4
    0 issues

22. Are welds intact and crack free?
    0 issues

23. Are all play components properly installed and intact?
    1 issue



Insufficient - Multiplay Composite 2

Part:	Hardware	Reported By:	Miriam Powell
Action:	Order Parts	Created On:	03/04/2024
Priority:	3		
Comments:	Components missing		
Action Taken:	Replace entire unit as budget allows		





24. Are fittings and bearings functional, greased and squeak free? CPSC 2.5.2
    0 issues
25. Are stepping surfaces level, stable and clean?
    0 issues
26. Are springs and rocking components in good shape?
    0 issues
27. Are tire seats lightweight, smooth and in good condition? CPSC 5.3.8.4
    0 issues
28. Is unitary surfacing intact, free of depressions and ruts?
    0 issues
29. Is surface drainage functional with no standing water?
    0 issues
30. Is wood free of rot, splinters, warping or excessive wear? ASTM 4.1.3, CPSC 2.5.5
    0 issues
31. Is this area clear and free of any other issues?
    1 issue



Graffiti - Muti-play composite 1

Part:	Coating	Reported By:	Miriam Powell
Action:	Clean	Created On:	03/04/2024
Priority:	4		
Comments:	Graffiti on Multiplay 1		
Action Taken:	Clean unit		



Inspector Signature

Manager Signature

The inspection is intended solely to evaluate whether the playground equipment meets current safety standards. This report addresses the condition of playground equipment as of the date and time of the inspection only and does not address any changes in, damage, additions or alterations to, or removal of any of the equipment after the date and time of the inspection. We recommend that an initial compliance inspection be conducted by a knowledgeable, trained playground equipment inspector followed up by a low frequency inspection at least once per year. Playground Guardian also suggests an inspection be conducted (a) whenever equipment is damaged, added, removed or altered, (b) when the equipment will be used by children in age groups other than those considered in prior inspections, (c) whenever the equipment is subject to damage, abuse or unusual wear and tear, and (d) as circumstances otherwise warrant.

The inspection is not invasive or technically exhaustive, and our inspectors will not attempt to access inaccessible areas or open or unlock any secured playground equipment in connection with the inspection. Latent, concealed and hidden defects and deficiencies are specifically excluded from the inspection. Abnormal or unusual circumstances may warrant or require further or additional safety procedures and considerations.

Playground Guardian provides the Limited Warranty (as defined in the attached terms and conditions) under this Contract. Playground Guardian has no liability, and assumes no liability, in connection with any services, general items or materials provided, or any safety suggestions made, by Playground Guardian. The inspection may not disclose or report every possible safety procedure that could be recommended or made with respect to the playground equipment.

Except as expressly provided in the Limited Warranty, Playground Guardian makes no representations or warranties of any kind or nature, including without limitation any representations or warranties as to merchantability, fitness for any particular purpose or infringement. Further, Playground Guardian makes no representations or warranties that any of the items inspected are designed or constructed in a good or workmanlike manner or will continue to perform in the future as they are performing at the time of inspection.

This inspection does not address the protective surfacing for compliance as it pertains to impact attenuating results such as HIC & GMAX.

Important: This information is for internal use only and is not to be released or otherwise disseminated to anyone other than an agency official, or designated representative.

Priority Key

High

1. Permanent disability, loss of life or body part
   Condition should be corrected immediately.
2. Serious injury resulting in temporary disability
   Condition should be corrected as soon as possible.
3. Minor (Non-Disabling) injury
   Condition should be corrected when time permits.
4. Potential for injury very minimal *Condition should be corrected if it worsens.*
5. Existing condition is compliant Low

Low

ROWAN COUNTY **2026 Budget Year**
CHANGES TO EXISTING FEES AND/OR CHARGES

Department: Parks and Recreation _____

A listing of all budget requests to change fees and service charges should be included with your revenue budget documents. In addition to key pieces of information on each item collected, where possible, comparative information should be collected for similar fees collected in neighboring counties. A copy of this spreadsheet should be included with your budget submission.

Line	Revenue Receipt Account	Total Projected 2026 Revenues	Fee / Charge Name	Fee/Charge Collection Unit	Current Fee/ Charge Rate	Requested Fee / Charge Rate	Projected Change in Annual Revenue	Neighboring County Rates					County Contact
								Davie	Davidson	Stanly	Cabarrus	Iredell	
27	1146233-453092	$ -	Train Fee	per person per ride	$ 1.00	$ 2.00							Connor Wilson x7801
49	1146235-453021	$ 95,000.00	Animal Habitate Fees (Wildlife)	per person	$2/over 10	$2/person all ages							Megan Cline x7820

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6400 - ANIMAL SERVCIES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1146420	ANLENF REV	431014	OTHER STATE GRANTS	$0	($3,500)	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($300)	$0	$0	N/A
			Org Tot:		**$0**	**($3,500)**	**$0**	**$0**	**($300)**	**$0**	**$0**	**N/A**
	1146430	AMLSHL REV	425049	GENERAL SALES & SERVICES	($23,224)	($27,149)	($18,185)	($29,900)	($29,900)	($29,900)	($29,900)	0.0%
			425050	PET ADOPTION VACCINE FEE	($52,268)	($55,502)	($43,367)	($46,525)	($46,525)	($65,265)	($65,265)	40.3%
			453194	ADOPTION SPAY/NEUTER VOUCHER	($101,506)	($74,580)	($67,018)	($65,000)	($65,000)	($65,000)	($65,000)	0.0%
			453195	IN-HOUSE SPAY/NEUTER	($4,821)	($11,986)	($15,082)	($20,000)	($20,000)	($20,000)	($20,000)	0.0%
			464023	ANIMAL CONTROL DONATIONS	($15,859)	($26,187)	($26,490)	$0	($17,600)	$0	$0	N/A
				ANIMAL CONTROL DONATIONS	$0	($17,000)	$0	$0	$0	$0	$0	N/A
				ANIMAL CONTROL DONATIONS	$0	($539)	$0	$0	($8,979)	$0	$0	N/A
			495010	FUND BALANCE APPR-RESTR	$0	$0	$0	$0	($21,587)	$0	$0	N/A
			Org Tot:		**($197,678)**	**($212,943)**	**($170,142)**	**($161,425)**	**($209,591)**	**($180,165)**	**($180,165)**	**11.6%**
	1146440	NATCTR REV	425015	PARK CONCESSIONS	($490)	$0	$0	$0	$0	$0	$0	N/A
			434024	ENDANGERED SPECIES COV19 REL	($16,287)	$0	$0	$0	$0	$0	$0	N/A
			434080	NC SCIENCE MUSEUMS GRANT	($206,146)	$0	$0	$0	$0	$0	$0	N/A
			453021	ANIMAL HABITAT FEES	($72,632)	$0	$0	$0	$0	$0	$0	N/A
			453069	DAY CAMP FEES	($10,686)	$0	$0	$0	$0	$0	$0	N/A
			453071	BARNYARD ZOO FEES	($28,374)	$0	$0	$0	$0	$0	$0	N/A
			464100	RESTRICTED DONATIONS	($1,557)	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($336,171)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
	1146450	VETSER REV	489060	MISC MEDICAL FEES	($270)	($178)	($201)	$0	$0	$0	$0	N/A
			Org Tot:		**($270)**	**($178)**	**($201)**	**$0**	**$0**	**$0**	**$0**	**N/A**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6400 - ANIMAL SERVCIES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	**Rev/Exp**	**Total:**			**($534,119)**	**($216,621)**	**($170,343)**	**($161,425)**	**($209,891)**	**($180,165)**	**($180,165)**	**11.6%**
EXP	1156410	ANML EXP	510005	SALARIES-REGULAR	$154,616	$133,848	$116,383	$140,071	$143,787	$147,721	$146,790	4.8%
			520005	HEALTH INSURANCE	$23,257	$25,455	$22,345	$26,160	$26,160	$27,480	$27,480	5.0%
			520008	HEALTH INSURANCE-RETIREES	$6,000	$12,720	$10,900	$13,080	$13,080	$5,725	$5,725	-56.2%
			520010	MEDICARE TAX	$2,207	$1,922	$1,670	$1,948	$2,072	$2,130	$2,130	9.3%
			520015	RETIREMENT	$18,804	$17,286	$15,886	$18,381	$19,607	$21,202	$21,202	15.3%
			520020	SOCIAL SECURITY TAX	$9,438	$8,218	$7,140	$8,323	$8,855	$9,107	$9,107	9.4%
			520025	WORKERS COMPENSATION	$2,416	$2,032	$1,769	$2,046	$2,201	$2,245	$2,245	9.7%
			520030	401(K) CONTRIBUTIONS	$4,638	$4,015	$3,492	$4,056	$4,315	$4,402	$4,402	8.5%
			543021	R&M-VEHICLES/FLEET TARGET	$0	$6,279	$4,918	$6,424	$6,339	$2,072	$2,072	-67.7%
			543022	R&M-VEHICLES/FLEET NONTARGET	$206	$3,922	$2,297	$2,000	$2,297	$2,500	$2,500	25.0%
			553005	TELEPHONE	$4,408	$4,774	$5,055	$5,600	$5,600	$1,600	$1,600	-71.4%
			556000	UNIFORMS	$589	$349	$196	$600	$196	$600	$600	0.0%
			558000	TRAVEL	$254	$136	$163	$500	$203	$500	$250	-50.0%
			559000	TRAINING	$104	$175	$500	$500	$500	$500	$500	0.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$794	$14,100	$14,100	$14,100	$14,100	0.0%
			561005	OFFICE SUPPLIES	$159	$248	$167	$250	$250	$250	$250	0.0%
			561095	OTHER SMALL EQMT	$495	$500	$492	$500	$500	$500	$500	0.0%
			562020	MOTOR FUELS&LUBRICANTS	$821	$371	$878	$1,222	$1,222	$1,222	$1,222	0.0%
			564050	DUES & SUBSCRIPTIONS	$0	$135	$175	$500	$260	$500	$500	0.0%
			582008	EMPLOYEE RETIREMENTS	$143	$0	$0	$0	$0	$0	$0	N/A
			590002	BANK CREDIT CARD FEES	$0	$0	$0	$400	$400	$400	$400	0.0%
			Org Tot:		**$228,554**	**$222,386**	**$195,218**	**$246,661**	**$251,944**	**$244,756**	**$243,575**	**-1.3%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6400 - ANIMAL SERVCIES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156420	AMLENF EXP	510005	SALARIES:REGULAR	$308,844	$350,219	$306,146	$367,809	$378,031	$390,107	$387,019	5.2%
			510010	SALARIES-OVERTIME	$595	$284	$171	$0	$172	$0	$0	N/A
			510015	SALARIES:PART-TIME	$14,969	$18,185	$6,864	$14,300	$14,300	$14,300	$14,300	0.0%
			520005	HEALTH INSURANCE	$73,655	$89,093	$78,208	$91,560	$91,560	$96,180	$96,180	5.0%
			520010	MEDICARE TAX	$4,474	$5,185	$4,423	$5,190	$5,289	$5,761	$5,761	11.0%
			520015	RETIREMENT	$37,573	$45,232	$41,810	$48,133	$50,354	$55,868	$55,868	16.1%
			520020	SOCIAL SECURITY TAX	$19,129	$22,171	$18,914	$22,176	$22,613	$24,621	$24,621	11.0%
			520025	WORKERS COMPENSATION	$7,502	$8,608	$7,317	$8,567	$9,173	$9,142	$9,142	6.7%
			520030	401(K) CONTRIBUTIONS	$8,747	$10,506	$9,189	$10,621	$11,067	$11,601	$11,601	9.2%
			543015	R&M:EQUIPMENT	$639	$0	$0	$1,000	$1,000	$1,000	$1,000	0.0%
			543020	R&M:VEHICLES	$0	$180	$233	$0	$234	$0	$0	N/A
			543021	R&M-VEHICLES/FLEET TARGET	$30,843	$26,731	$20,868	$24,710	$25,675	$30,241	$30,241	22.4%
			543022	R&M-VEHICLES/FLEET NONTARGET	$3,260	$5,757	$398	$4,000	$4,000	$4,000	$4,000	0.0%
			553005	TELEPHONE	$8,671	$8,609	$6,416	$9,000	$9,000	$11,000	$11,000	22.2%
			555000	PRINTING	$1,011	$1,386	$1,255	$1,300	$1,300	$1,300	$1,300	0.0%
			556000	UNIFORMS	$2,764	$2,161	$2,567	$3,000	$3,000	$3,000	$3,000	0.0%
			558000	TRAVEL	$1,229	$2,335	$1,531	$1,500	$1,700	$1,500	$750	-50.0%
			559000	TRAINING	$601	$1,859	$1,150	$1,150	$1,150	$1,150	$575	-50.0%
			561005	OFFICE SUPPLIES	$608	$530	$601	$750	$750	$750	$750	0.0%
			561013	SUPPLIES:ANIMAL CONTROL	$1,498	$1,361	$1,368	$1,500	$1,500	$1,500	$1,500	0.0%
			561085	SUPPLIES:VEHICLE	$520	$2,568	$716	$5,000	$5,000	$5,000	$1,000	-80.0%
			561095	SUPPLIES:OTHER SMALL EQMT	$2,527	$8,002	$3,195	$5,000	$4,174	$5,000	$1,000	-80.0%
				OTHER SMALL EQMT	$0	$3,200	$0	$0	$300	$300	$300	N/A
			562020	MOTOR FUEL & LUBRICANTS	$32,702	$36,684	$25,936	$40,290	$40,290	$45,777	$45,777	13.6%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6400 - ANIMAL SERVCIES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156420	AMLENF EXP	564050	DUES & SUBSCRIPTIONS	$303	$200	$242	$500	$500	$500	$500	0.0%
			575035	C/A - VEHICLES	$0	$43,480	$90,907	$93,722	$96,579	$50,244	$0	-100.0%
			576030	F/A:EQUIPMENT/FURNISHINGS	$0	$0	$0	$3,435	$970	$5,222	$5,222	52.0%
			Org Tot:		**$562,663**	**$694,526**	**$630,425**	**$764,213**	**$779,681**	**$775,064**	**$712,407**	**-6.8%**
	1156430	AMLSHL EXP	510005	SALARIES:REGULAR	$199,177	$239,736	$210,019	$251,912	$258,112	$264,056	$263,227	4.5%
			510010	SALARIES-OVERTIME	$0	$0	$416	$0	$416	$0	$0	N/A
			510015	SALARIES:PART-TIME	$28,284	$30,353	$23,441	$52,692	$47,692	$52,692	$35,000	-33.6%
			520005	HEALTH INSURANCE	$67,728	$89,093	$76,573	$91,560	$90,821	$82,440	$82,440	-10.0%
			520010	MEDICARE TAX	$3,058	$3,619	$3,159	$4,044	$4,044	$4,404	$4,147	2.5%
			520015	RETIREMENT	$24,234	$30,961	$28,698	$33,066	$34,070	$37,655	$37,655	13.9%
			520020	SOCIAL SECURITY TAX	$13,078	$15,475	$13,508	$17,277	$17,277	$18,820	$17,722	2.6%
			520025	WORKERS COMPENSATION	$4,424	$4,827	$4,163	$5,493	$5,493	$4,662	$4,618	-15.9%
			520030	401(K) CONTRIBUTIONS	$4,316	$7,062	$6,113	$7,297	$7,488	$7,819	$7,819	7.2%
			532060	PET ADOPTION VOUCHER SVCS	$60,950	$65,686	$64,060	$55,000	$68,000	$65,000	$65,000	18.2%
			532061	SPAY/NEUTER SURGERY SUPPLIES	$13,579	$15,360	$14,608	$15,000	$14,608	$15,000	$15,000	0.0%
			532062	N.C. SPAY/NEUTER EXPENDITURES	$0	$0	$0	$1,000	$0	$1,000	$1,000	0.0%
			533013	CONTRACT CLEANING	$159	$624	$382	$720	$720	$720	$720	0.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$8,640	$8,640	$9,450	$9,250	$9,450	$9,450	$9,450	2.2%
			541040	UTILITY SERVICES-WATER	$5,130	$6,650	$6,870	$7,000	$9,513	$10,803	$9,556	36.5%
			543015	R&M:EQUIPMENT	$7,333	$20,319	$3,751	$5,500	$8,750	$2,995	$2,995	-45.5%
			550007	COST PER COPY PROGRAM	$2,635	$2,204	$2,502	$2,500	$3,500	$3,500	$3,500	40.0%
			553005	TELEPHONE	$430	$0	$0	$1,100	$1,100	$2,100	$2,100	90.9%
			554000	ADVERTISING	$794	$828	$587	$800	$800	$800	$800	0.0%
			555000	PRINTING	$2,485	$2,608	$1,560	$3,000	$2,500	$3,000	$3,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6400 - ANIMAL SERVCIES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156430	AMLSHL EXP	556000	UNIFORMS	$2,551	$2,532	$1,725	$3,058	$2,190	$3,058	$1,500	-50.9%
			557000	POSTAGE	$267	$876	$455	$1,500	$918	$1,500	$500	-66.7%
			558000	TRAVEL	$1,457	$1,823	$1,066	$1,500	$1,067	$1,500	$750	-50.0%
			559000	TRAINING	$1,613	$1,643	$1,469	$2,220	$1,520	$2,220	$1,110	-50.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$712	$0	$0	$0	$0	N/A
			561005	OFFICE SUPPLIES	$2,567	$2,964	$1,868	$2,200	$2,200	$2,200	$1,800	-18.2%
			561013	SUPPLIES:ANIMAL CONTROL	$21,507	$25,053	$18,192	$25,400	$24,392	$25,400	$23,500	-7.5%
			561030	SUPPLIES:JANITORIAL	$9,360	$7,785	$10,615	$9,548	$12,953	$9,548	$9,548	0.0%
			561045	SUPPLIES:MEDICAL	$2,870	$4,236	$3,604	$4,000	$3,604	$4,000	$4,000	0.0%
			561048	PET ADOPTION PREVENTIVE SVCS	$44,570	$55,731	$50,011	$51,025	$56,025	$53,749	$53,749	5.3%
				PET ADOPTION VACCINES	$0	$539	$8,979	$0	$8,979	$0	$0	N/A
			561095	SUPPLIES:OTHER SMALL EQMT	$7,109	$12,479	$3,264	$3,500	$5,087	$3,500	$3,500	0.0%
			562005	ELECTRICITY	$12,591	$28,418	$23,351	$22,034	$35,036	$51,211	$42,044	90.8%
			562025	NATURAL GAS	$7,969	$9,302	$8,015	$9,581	$9,581	$13,343	$13,343	39.3%
			563001	ANIMAL FOOD	$5,590	$5,757	$3,941	$5,800	$5,800	$5,800	$5,800	0.0%
			564050	DUES & SUBSCRIPTIONS	$732	$282	$304	$800	$800	$800	$800	0.0%
			575090	C/A - FURN&EQUIP	$0	$15,200	$0	$0	$15,010	$15,008	$0	N/A
			576030	F/A - FURN & EQUIPMENT	$0	$0	$0	$0	$17,000	$17,000	$0	N/A
			582009	MEETING/TRAINING FOOD	$1,357	$1,145	$991	$1,400	$1,400	$1,400	$1,400	0.0%
			590002	BANK FEES:CREDIT CARD	$3,427	$3,973	$2,521	$7,000	$7,000	$7,000	$7,000	0.0%
			Org Tot:		**$571,971**	**$723,785**	**$610,941**	**$714,777**	**$794,916**	**$805,153**	**$736,093**	**3.0%**
	1156440	NATCTR EXP	510005	SALARIES-REGULAR	$239,640	$0	$0	$0	$0	$0	$0	N/A
			510010	SALARIES-OVERTIME	$0	$0	$0	$0	$0	$0	$0	N/A
			510015	SALARIES-PART TIME	$111,694	$0	$0	$0	$0	$0	$0	N/A
			520005	HEALTH INSURANCE	$62,790	$0	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6400 - ANIMAL SERVCIES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156440	NATCTR EXP	520010	MEDICARE TAX	$4,887	$0	$0	$0	$0	$0	$0	N/A
			520015	RETIREMENT	$29,155	$0	$0	$0	$0	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$20,896	$0	$0	$0	$0	$0	$0	N/A
			520025	WORKERS COMPENSATION	$6,326	$0	$0	$0	$0	$0	$0	N/A
			520030	401(K) CONTRIBUTIONS	$5,672	$0	$0	$0	$0	$0	$0	N/A
			534030	TECHNOLOGY SERV & MAINT	$1,000	$0	$0	$0	$0	$0	$0	N/A
			542020	CLEANING&MAINT-GROUND MAINT	$1,845	$0	$0	$0	$0	$0	$0	N/A
			543005	R&M-BUILDINGS	$15,169	$0	$0	$0	$0	$0	$0	N/A
			543021	R&M-VEHICLES/FLEET TARGET	$5,783	$0	$0	$0	$0	$0	$0	N/A
			543033	R&M:ANIMAL CAGES	$330	$0	$0	$0	$0	$0	$0	N/A
			550007	COST PER COPY	$40	$0	$0	$0	$0	$0	$0	N/A
			553005	TELEPHONE	$1,051	$0	$0	$0	$0	$0	$0	N/A
			556000	UNIFORMS	$1,346	$0	$0	$0	$0	$0	$0	N/A
			558000	TRAVEL	$350	$0	$0	$0	$0	$0	$0	N/A
			559000	TRAINING	$346	$0	$0	$0	$0	$0	$0	N/A
			561005	OFFICE SUPPLIES	$550	$0	$0	$0	$0	$0	$0	N/A
			561010	ANIMAL AND VET SUPPLIES	$12,277	$0	$0	$0	$0	$0	$0	N/A
			561012	CONCESSIONS SUPPLIES	$499	$0	$0	$0	$0	$0	$0	N/A
			561015	EDUCATIONAL SUPPLIES	$7,334	$0	$0	$0	$0	$0	$0	N/A
			561018	DISPLAYS/EXHIBITS	$344	$0	$0	$0	$0	$0	$0	N/A
			561030	JANITORIAL SUPPLIES	$1,400	$0	$0	$0	$0	$0	$0	N/A
			561037	LIBRARY SUPPLIES	$288	$0	$0	$0	$0	$0	$0	N/A
			561045	SUPPLIES:MEDICAL	$540	$0	$0	$0	$0	$0	$0	N/A
			561071	SUPPLIES FOR DAY CAMP	$960	$0	$0	$0	$0	$0	$0	N/A
			561084	AQUARIUM SUPPLIES	$401	$0	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6400 - ANIMAL SERVCIES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156440	NATCTR EXP	561090	OTHER SUPPLIES	$83	$0	$0	$0	$0	$0	$0	N/A
			561095	OTHER SMALL EQMT	$275	$0	$0	$0	$0	$0	$0	N/A
			562020	MOTOR FUEL & LUBRICANTS	$1,797	$0	$0	$0	$0	$0	$0	N/A
			562030	PROPANE GAS	$995	$0	$0	$0	$0	$0	$0	N/A
			563001	ANIMAL FOOD	$19,926	$0	$0	$0	$0	$0	$0	N/A
			564050	DUES AND SUBSCRIPTIONS	$1,607	$0	$0	$0	$0	$0	$0	N/A
			574000	C/A - OTHER IMPROVEMENTS	$46,983	$0	$0	$0	$0	$0	$0	N/A
			575090	C/A-FURN&EQUIP	$27,440	$0	$0	$0	$0	$0	$0	N/A
			583000	PROGRAM ACTIVITIES	$880	$0	$0	$0	$0	$0	$0	N/A
			585019	GRANT:DNP WILDLIFE & NAT CTR	$37,861	$0	$0	$0	$0	$0	$0	N/A
			590002	BANK CREDIT CARD FEES	$337	$0	$0	$0	$0	$0	$0	N/A
			590008	SALES & USE TAX	$32	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$671,130**	**$0**	**$25**	**$0**	**$0**	**$0**	**$0**	**N/A**
	1156450	VETSER EXP	510005	SALARIES:REGULAR	$147,975	$180,836	$151,592	$182,643	$205,757	$286,787	$285,950	56.6%
			510010	SALARIES-OVERTIME	$0	$0	$150	$0	$151	$0	$0	N/A
			510015	SALARIES:PART-TIME	$104,776	$104,635	$123,315	$124,857	$157,207	$198,106	$124,000	-0.7%
			510903	NEW POSITIONS	$0	$0	$0	$125,324	$0	$20,183	$0	-100.0%
			520005	HEALTH INSURANCE	$26,095	$38,183	$31,883	$38,880	$41,960	$54,300	$54,300	39.7%
			520010	MEDICARE TAX	$3,618	$4,068	$3,934	$4,299	$5,569	$6,961	$5,886	36.9%
			520015	RETIREMENT	$18,003	$23,353	$20,692	$23,850	$30,245	$41,171	$41,171	72.6%
			520020	SOCIAL SECURITY TAX	$15,470	$17,393	$16,822	$18,377	$23,807	$29,758	$25,163	36.9%
			520025	WORKERS COMPENSATION	$5,834	$6,581	$6,337	$7,065	$9,040	$7,094	$6,908	-2.2%
			520030	401(K) CONTRIBUTIONS	$3,978	$5,425	$4,548	$5,262	$7,892	$8,549	$8,549	62.5%
			532065	VETERINARY FEES	$2,501	$1,258	$455	$7,500	$3,429	$7,500	$3,000	-60.0%
			533001	CONTRACTED SERVICES	$0	$0	$0	$0	$25,000	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6400 - ANIMAL SERVCIES

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1156450	VETSER EXP	543015	R&M-EQUIPMENT	$1,000	$1,099	$947	$1,000	$1,739	$1,800	$1,800	80.0%
			553005	TELEPHONE	$495	$497	$613	$600	$1,140	$1,450	$1,450	141.7%
			555000	PRINTING	$0	$0	$0	$500	$0	$500	$500	0.0%
			556000	UNIFORMS	$959	$1,038	$715	$1,739	$939	$1,739	$750	-56.9%
			557000	POSTAGE	$0	$0	$0	$100	$0	$100	$100	0.0%
			558000	TRAVEL	$500	$201	$1,180	$500	$1,250	$1,250	$500	0.0%
			559000	TRAINING	$490	$490	$1,123	$840	$1,140	$1,340	$800	-4.8%
			561005	OFFICE SUPPLIES	$0	$110	$1,388	$500	$1,600	$500	$500	0.0%
			561013	SUPPLIES:ANIMAL CONTROL	$575	$567	$780	$1,000	$800	$1,000	$1,000	0.0%
			561045	SUPPLIES:MEDICAL	$15,321	$16,222	$17,729	$15,500	$19,500	$15,500	$15,500	0.0%
			561095	SUPPLIES:OTHER SMALL EQMT	$987	$495	$500	$500	$500	$500	$500	0.0%
			564050	DUES & SUBSCRIPTIONS	$1,313	$365	$575	$500	$670	$670	$670	34.0%
			574020	C/A:OFFICE EQUIPMENT	$5,414	$0	$0	$0	$0	$0	$0	N/A
			576030	F/A:EQUIPMENT/FURNISHINGS	$4,118	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$359,422**	**$402,816**	**$385,278**	**$561,336**	**$539,335**	**$686,758**	**$578,997**	**3.1%**
	Rev/Exp	**Total:**			**$2,393,740**	**$2,043,513**	**$1,821,886**	**$2,286,987**	**$2,365,876**	**$2,511,731**	**$2,271,072**	**-0.7%**
FINAL	**TOTALS:**				**$1,859,621**	**$1,826,892**	**$1,651,543**	**$2,125,562**	**$2,155,985**	**$2,331,566**	**$2,090,907**	**-1.6%**

SALES AGREEMENT: S-QU035937

101 High Hope Ln Garner, NC 27529 1-844-208-0008
Christopher Pritchard * * cpritchard@aadvantagelaundry.com

Bill-To: C034382
ROWAN COUNTY ANIMAL SHELTER
1465 JULIAN RD
SALISBURY, NC 28146

Ship-To: ALECLE-001
Rowan County Animal Shelter
160 Adoption Way
SALISBURY, NC 28146

Date:	3/3/2025
Requested By:	BOB PENDIGRASS
E-Mail:	gina.cantero@rowancountync.gov
Phone:	(704) 326-6071
Mobile:	
Billing Terms:	Payment 30 days after invoice date
Customer PO:	
Expiration:	4/2/2025

Product No.	Description	Quantity		Unit Price	Disc	Ext. Price
DX-9999-766-001	WN0900XB-12EV4X-SSKCS-USX	1	EA	15,447.00	- 22.5 %	11,971.42
	Dexter T-900 60lb Capacity Washer 9.0cu.ft.; 100G Force Extraction V-Series Micro Ctrls Stainless Front Panel, Side Panels and Cylinder Black Graphics; Chrome Door Ring Elect. Service 208-240V/60Hz/1 or 3Ph					
BS-DXT9006X1	6" Base for Dexter T900	1	EA	450.00		450.00
SAL-FREIGHT	Freight on New Equipment	1	EA	275.00		275.00
SAL-WHITEGOODS	White Goods - NC	1	EA	3.00		3.00
EQP-INS-OPL	Equipment Sales-Install-OPL	1	EA	1,326.88		1,326.88
	Ins-Inhouse-Existing ALE Companies to disconnect, remove and dispose of existing equipment to scrap. ALE Companies to rig new equipment into facility - set new equipment in place, level, anchor, and grout applicable equipment. Customer is responsible for providing free and clear ground access to laundry area and proper concrete foundation. ALE Companies to reconnect to existing utilities unless water lines are hard piped, then customer will be responsible for plumbing. ALE Companies to perform start-up and training.					
	Dexter Washer Parts Warranty - 3/10 Year - 3 YEARS ON ALL PARTS - - 10 YEARS ON FRAME, SHAFT, CYLINDER, - SEALS, BEARINGS AND BEARING HOUSING					
	PO needed to order 3% added to credit card purchases					

Subtotal	**14,026.30**
Sales Tax	981.64
Total	**$15,007.94**

SALES AGREEMENT: S-QU035937

101 High Hope Ln Garner, NC 27529 1-844-208-0008
Christopher Pritchard * * cpritchard@aadvantagelaundry.com

PURCHASER ACKNOWLEDGMENT:

Purchaser Name:

Phone:

Email:

Purchaser Signature:

Date:

By signing above, purchaser agrees on behalf itself and the entity it represents, (collectively, the "Purchaser") to this Sales Agreement and the Terms and Conditions of Sales attached hereto and incorporated herein by reference, and a copy of which are located on Seller's website.

AAdvantage East

By:

*Credit terms are subject to change based on credit approval.
Invoices not paid by due date will incur a monthly 1.5% Finance Charge. Pricing included hereon includes a discount for payment by cash or check. If you would like to use a credit card, a 3% convenience fee will be assessed for amounts that exceed $3,000.

THE GOODS SET FORTH HEREIN ARE SPECIAL ORDER AND ARE NON-CANCELABLE.

ROWAN COUNTY **2026 Budget Year**

CHANGES TO EXISTING FEES AND/OR CHARGES

Department: _____ Animal Services

A listing of all budget requests to change fees and service charges should be included with your revenue budget documents. In addition to key pieces of information on each item collected, where possible, comparative information should be collected for similar fees collected in neighboring counties. A copy of this spreadsheet should be included with your budget submission.

Line	Revenue Receipt Account	Total Projected 2026 Revenues	Fee / Charge Name	Fee/Charge Collection Unit	Current Fee/ Charge Rate	Requested Fee / Charge Rate	Projected Change in Annual Revenue	Neighboring County Rates					County Contact
								Davie	Davidson	Stanly	Cabarrus	Iredell	
Ex.	*1143335-453026*	*$ 5,000.00*	*Street Vendor Food Licenses*	*Per Year / Per Cart*	*$50*	*$55*	*$1,500*	*$50*	*$45*	*unk*	*$80*	*$75*	*John Doe - x8178*
1	1146430-425050	$ 61,405.00	Public Rabies Vaccinations	Per Vaccine	N/A	$ 10.00	$ 14,880.00	$ 5.00	$ 5.00	N/A	N/A	$ 10.00	Maria Pannell - 7770
2	1146430-425050	$ 65,265.00	Health Certificates	Per Certificate	N/A	$ 10.00	$ 3,860.00	N/A	N/A	N/A	N/A	$0	Maria Pannell - 7770
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													

ROWAN COUNTY
FLEET CHANGE JUSTIFICATION FORM

2026 BUDGET YEAR

Department Name Animal Services

Base Price		$42,367
Hwy Use Tax (3%)	$	1,271.01
Title & Tag Cost (Estimate)	$	300.00
Upfits/Other Equipment		$1,738.28
TOTAL COST	$	45,676.29

Please indicate the appropriate type of Fleet change below:

Transfer/Surplus of Vehicle/Equipment

> REPLACEMENT with SIMILAR type Vehicle/Equipment

REPLACEMENT with DIFFERENT type Vehicle/Equipment

New Vehicle/Equipment (ADDITION to Fleet)

New Position Vehicle (ADDITION to Fleet for NEW EMPLOYEE POSITION)

If you selected a REPLACEMENT option, please complete the Replaced Vehicle Information on the line below.

Replaced Vehicle Information: (Describe the vehicle/equipment you wish to replace.)

VIN	Unit ID	Year	Make	Model	Current Mileage
1FTFX1E5XLFC42389	2118	2021	Ford	F150	125,017

Please describe the desired vehicle. (Year, Make, Model and essential upfits/add-ons). Please list each desired item/upfit with its cost in your description. These totals must balance back to the total you have listed in "Other Equipment" listed above. Please also attach documentation to support costs listed.

In addition to the new vehicle, the need to purchase graphics at $528.00, laptop mount at $353.28, Led lights at $392.00, wiring for laptop at $45.00, shop install at $420.00 totaling $1,738.28 and new vehicle registration fee at $1330.00.

Please explain your justification for the requested Fleet change. If the request is for an ADDITION to the Fleet or for a replacement of a DIFFERENT type, please also include how the vehicle/equipment will be used.

Replace truck # 2118 due to meeting and exceeding mileage quota of 125,000. In addition, $4,576.39 was spent on repairs on this vehicle the past 2 years.

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 7110 - ROWAN-CABARRUS CC

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1147110	RCCC REV	495000	APPROPRIATED FB-UNRESTRICTED	$0	$0	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($2,500,000)	($2,500,000)	$0	$0	-100.0%
			Org Tot:		**$0**	**$0**	**$0**	**($2,500,000)**	**($2,500,000)**	**$0**	**$0**	**-100.0%**
	Rev/Exp	**Total:**			**$0**	**$0**	**$0**	**($2,500,000)**	**($2,500,000)**	**$0**	**$0**	**-100.0%**
EXP	1157110	RCCC	594010	CURRENT EXPENSE	$2,978,636	$3,178,636	$3,478,636	$3,478,636	$3,478,636	$4,203,636	$3,478,636	0.0%
			594020	CAPITAL OUTLAY	$1,428,420	$300,000	$300,000	$2,800,000	$300,000	$28,795,000	$300,000	-89.3%
			Org Tot:		**$4,407,056**	**$3,478,636**	**$3,778,636**	**$6,278,636**	**$3,778,636**	**$32,998,636**	**$3,778,636**	**-39.8%**
	Rev/Exp	**Total:**			**$4,407,056**	**$3,478,636**	**$3,778,636**	**$6,278,636**	**$3,778,636**	**$32,998,636**	**$3,778,636**	**-39.8%**
FINAL	**TOTALS:**				**$4,407,056**	**$3,478,636**	**$3,778,636**	**$3,778,636**	**$1,278,636**	**$32,998,636**	**$3,778,636**	**0.0%**

Rowan-Cabarrus COMMUNITY COLLEGE

March 3, 2025

Rowan County Board of Commissioners
Attention: Chair Greg Edds
130 West Innes Street
Salisbury, NC 28144

Subject: Rowan-Cabarrus Community College's Fiscal Year 20264 Budget Request

Dear Chairman Edds:

Thank you for your continued partnership with Rowan-Cabarrus Community College (Rowan-Cabarrus) and your invaluable support over the years. As requested in the January 23, 2025 letter from Rowan County Finance Department we are submitting this request for your consideration. Please find our Rowan County FY 2026 Budget Request which details our Current Expense, Capital Outlay, and Better Jobs for Better Lives Requests. We have also provided a five year "look ahead" outlining future capital projects for which we anticipate making funding requests. In summary, we are requesting the following:

ITEM	REQUEST
CURRENT EXPENSE	$4,203,636
CAPITAL OUTLAY	$28,795,000
BETTER JOBS FOR BETTER LIVES	$100,000
TOTAL	$33,098,636

As always, please let me know if you have additional questions or need more information.

Sincerely,

Jonathan S. Chamberlain
Chief Officer of College Environment

Enclosure: Rowan County FY 2026 Budget Request

CC: Carol S. Spalding, President
Tara Trexler, Chief Financial Officer

Rowan County Fiscal 2026 Budget Request
for
Rowan-Cabarrus Community College

Fiscal 2026 Budget Request Summary	
Current Operating Budget Request	$4,203,636
Better Jobs for Better Lives	$100,000
Capital Budget Request	$28,795,000
Total Fiscal 2026 Budget Request	$33,098,636

Current Operating Budget Request Expansion Over Previous Year Allocation		
Expansion Request Description	Amount of Increase	Comments
Administration	$47,000	Increases in insurance fees and legal services.
Security	$123,000	Contract increase with Rowan County Sheriff's support, purchase of a support vehicle, increased term of operations, expand video surveillance system.
Utilities	$25,000	Increased costs for energy, water, sewer, stormwater increase based on a 3 year average.
Operations & Maintenance	$300,000	Anticipated increases in contracted custodial and lawn services, small roof repairs, updates and repairs to HVAC systems.
Information Systems	$230,000	Increase in WAN, data, and communications charges.
Total Current Operating Expansion Request FY2026	$725,000	

FY 2026 Capital Budget Requests		
Capital Request Description	Amount	Comments
Annual Capital Allocation (Increase) ★	$500,000	Continued annual capital support of infrastructure and facility support. Increase $200K from previous year to allow for accomplishment of deferred maintenance.
Electrical System Component Replacements ★	$370,000	Replace electrical breakers, panels, transformers, etc. that are beyond their useful life, or no longer supported.
Emergency Mass Notification System Completion ★	$435,000	Complete the Mass Notification/Public Address systems in buildings N103, N106, N107, and the Fire Training Center. Life Safety Issue addressed in the 2024 Update to the North Carolina Building Code.
Automotive Building Construction	$27,500,000	Design Funded in FY 2025. New Building to house an expanded Automotive Technologies with autobody/painting, and a Heavy Diesel Program.
Total FY 2026 Capital Budget Requests	$28,795,000	

Upcoming Future Year Capital Budget Requests (Not included in this years request)		
Project Description		Comments
Building N105 Renovation	$15,000,000	Renovation of this 1976 building housing the Library, Cafeteria, and Bookstore. Likely FY 2027 request.
North Campus Upper Courtyard Renovation	$21,000,000	Underground drainage and other utilities failing. Hardscape deteriorating and becoming a trip hazard. Likely FY 2027 request.
Building N102 Backfill Renovation	$15,050,000	Renovation of spaces vacated by Welding, Machining and Automotive Programs to be used as Arts and Seminar Spaces. Last renovated in 2000. Likely FY 2028 request.
Building N103 AHU #4 Replacement	$830,000	Air handling unit is beyond its anticipated useful life. Likely FY 2028 request.
Fire Training Center, Refurbish Burn Building	$985,000	Anticipated replacement of masonry walls and refractory tiles. Likely FY 2029 request.
Buildings N103/N106 Re-Roofs	$2,940,000	Re-roof of buildings after 20 year roof warranty expires. Includes additional insulation and fall protection. Likely FY 2030 request.
Building N015 Re-Roof	$950,000	Re-roof of buildings after 20 year roof warranty expires. Includes additional insulation and fall protection. Likely FY 2031 request.
Fire Training Center, Aviation Fire Training Prop	$500,000	Likely FY 2031 request.

★ Requested in FY 2025 Budget Request.

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 7120 - ROWAN-SALISBURY SCHOOLS

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1157120	RSS EXP	594000	EDUCATION APPROPRIATION	$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	0.0%
			594010	CURRENT EXPENSE	$36,910,713	$38,315,757	$41,520,537	$41,520,537	$41,520,537	$49,412,642	$42,673,996	2.8%
			594030	C/E-CLASSROOM SUPPLIES	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000	$375,000	0.0%
			594035	1/2 CENTS SALES TAX	$2,242,431	$2,099,004	$1,373,907	$929,634	$8,270,923	$12,771,230	$930,693	0.1%
			Org Tot:		**$39,540,144**	**$40,801,761**	**$43,281,444**	**$42,837,171**	**$50,178,460**	**$62,570,872**	**$43,991,689**	**2.7%**
	Rev/Exp	**Total:**			**$39,540,144**	**$40,801,761**	**$43,281,444**	**$42,837,171**	**$50,178,460**	**$62,570,872**	**$43,991,689**	**2.7%**
FINAL	**TOTALS:**				**$39,540,144**	**$40,801,761**	**$43,281,444**	**$42,837,171**	**$50,178,460**	**$62,570,872**	**$43,991,689**	**2.7%**

ROWAN-SALISBURY
SCHOOL SYSTEM
Be an original.

MEMORANDUM

TO: Rowan County Board of Commissioners
Aaron Church, County Manager

FROM: Dr. Kelly W. Withers, Superintendent

DATE: April 15, 2025

RE: Fiscal Year 2025-2026 Budget Request

In August 2025, Rowan-Salisbury Schools will enter the third year of its Strategic Plan, *Renewal in Action 2028*. This plan summarizes five priorities and commitments.

- Priority 1: Building Academic Excellence
- Priority 2: Growing through Engaging Experiences
- Priority 3: Reinforcing Wellness
- Priority 4: Investing in Talent
- Priority 5: Supporting Organizational Foundations

In partnership with staff, students, parents and the community, the District has developed Action Steps and Metrics of Success to support achievement against related goals and in service of its mission to *inspire innovative & engaging learning experiences.*

The District is grateful to the Board of County Commissioners for our 2024-2025 funding of $44,861,347 (*excluding* $12,000 supporting Career Academies and $375,000 to support Teachers' classroom funds, but *including* $3,340,810 redirected to charter schools). Primarily due to rising costs to maintain facilities (due to aging and inflation) and salary and benefit increases to remaining competitive when recruiting high-quality staff, Rowan-Salisbury Schools is requesting local funding totaling $54,428,167 (excluding funding to support Career Academies and Teachers' classroom funds), or an increase of $9,566,820 for fiscal year 2025-2026.

This increase will provide the following in serving our students during the upcoming school year:

- Fund a projected 2.5% increase for Certified employees (teachers and instructional support staff) who are paid from local and federal funds at a cost of $320,212. *(Priorities 1 and 4)*

- Fund a projected 2.0% increase (for local and federally-funded Classified employees), and to fund the 0.75% annual salary scale step increase, totalling an estimated $228,552. *(Priorities 1 and 4)*

- Fund an increase in local certified supplements from 8% to 10% of base salary at a cost of $1,802,376 to help our District become more competitive with neighboring districts. Rowan-Salisbury Schools has a goal of offering a local certified supplement of 12% and is requesting funding to support a move to 10% in 2025-2026. *(Priorities 1 and 4)*

- Fund an increase in local administrator supplements to 20% for Principals and 10% for Assistant Principals - strong school building leaders develop student-centered cultures and enhance employee satisfaction/retention. Total estimated cost is $310,000. *(Priorities 1 and 4)*

- The District expects an increase in locally-funded benefit costs (due to increases in salaries and benefit rates) totaling $473,903.

- The District's facilities are old (average age of school buildings is 60 years) and in disrepair due to years of deferred capital needs. In addition, Rowan-Salisbury Schools has not been able to fund significant inflationary cost increases in over five years. The District is requesting a $5 million increase in funding to maintain safe and productive facilities. *(Priorities 1 and 5)*

- Considering the above requested increases totaling $8,135,043 the District is requesting $894,855 to cover related pass-through funding to charter schools (charter school enrollment currently equals around 11% of Rowan-Salisbury Schools enrollment). In addition, Rowan-Salisbury Schools is anticipating a 20% increase in charter school enrollment in the coming school year (similar to increase experienced in the last two fiscal years) and is requesting an estimated increase in required pass-through funding of $536,922.

Rowan-Salisbury Schools is also requesting a 2025-2026 capital outlay appropriation of $11.1 million (in addition to any carry-forward capital funding from prior years).

Rowan-Salisbury Schools acknowledges that these funding requests are significant, and we do not underestimate our responsibility in spending our County funding to support the success of our students. We look forward to our planned meeting with the Board of Commissioners Chair and Vice-Chair, along with Rowan County staff, on May 5, 2025 to further discuss our 2025-2026 budget request. In addition, we would truly appreciate the opportunity to present our budget request for the upcoming school year at a planned Board of Commissioners Meeting soon thereafter and prior to final County budget decisions.

Respectfully submitted,

Dr. Kelly Withers
Superintendent



ROWAN-SALISBURY SCHOOL SYSTEM

Be an original.

SUPERINTENDENT'S PROPOSED LOCAL BUDGET FOR 2025-2026

Carol M. Herndon, Chief Resources Officer

April 14, 2025

KEY DATES

- February-Early March 25: ZBB budget development process at RSS
- March 24: Present proposed budget to BOE for consideration
- March 28: Meet with BOE members for additional conversation.
- April 14: Present proposed budget to BOE for approval.
- April 18: Deliver budget presentation & budget letter to Rowan County.
- May 5: Present proposed budget to Rowan County Commissioner Chair/Vice-Chair.



OVERVIEW

Goal: Develop a 2025-2026 Local Budget that fully supports the District's strategic plan





STRATEGIC PRIORITIES

- Building Academic Excellence
- Growing through Engaging Experiences
- Reinforcing Wellness
- Investing in Talent
- Supporting Organizational Foundations

BUDGET DEVELOPMENT PROCESS

- **Salary & Benefit increases mandated by State budget (*TBD* with development of new biennium budget)**
- **School-level staffing managed through Position Allotment Process**
- **District Office staffing managed by Cabinet**
- **Non-salary and benefit Operating Expense budgets – Zero-Based Budgeting ("ZBB"); build budgets from $0 every year**



FUNDING CONSIDERATIONS

- Operating Expenses - Continuation
- Operating Expenses - Expansion
- Capital Outlay



CONTINUATION REQUESTS





STATE BUDGET OVERVIEW

- General Assembly recently began 2025-2027 Biennium budget development process.
- Minimal information available
  - Indication that salary increases will be minimal or non-existent
  - RSS' proposed budget includes 2.5% increase for Certified Staff and 2.0% increase for Classified Staff.

CERTIFIED STAFF

Local Funding Request

- **Provide funding to match the projected state salary increase of 2.5% for certified employees *(teachers, instructional coaches, counselors, etc.)* paid from local & federal budgets**

Total Requested Increase: $320,212





CLASSIFIED STAFF

Local Funding Request

- **Provide funding to match the projected state salary increase of 2.0% for classified employees *(instructional assistants, custodians, bus drivers, office/clerical staff, etc.)* paid from local & federal budgets**
- **Provide funding for annual 0.75% step increase**

Total Requested Increase: $228,552

BENEFITS

Projected increases in District's share of benefit costs:

FICA (no rate change) = $41,980
Retirement (no expected rate change) = $131,923
Health Care (expected 10% increase) = $300,000







EXPANSION REQUESTS





COMPENSATION

Increase certified supplement to 10.0%

- **GOAL = 12%**

Total Requested Increase: $1,802,376

COMPENSATION

- **Increase Principal supplement to 20%**

Total Requested Increase: $160,000

- **Increase AP supplement to 10%**

Total Requested Increase: $150,000



MAINTENANCE & REPAIRS

- Facilities are old & in disrepair due to deferred capital needs.
- Haven't funded inflationary increases in 5+ years (and inflation has been significant across that time period)
- *Request for additional $5 million* to maintain safe & productive facilities

CHARTER SCHOOL ADM



Projected 20% increase in Charter School enrollment

- **FY25 County ADM projection = 1,439**
- **FY25 RSS ADM projection = 1,727**
- **Current FY25 ADM = 1,632**
- **FY26 RSS ADM projection = 1,958**

Total Requested Increase: $1,431,777

Local Budget Operating Expense Requests for RSS and Charter Schools 2025-2026

	Line Item Description	Cost
Anticipated Salary/Benefit Increases (Continuation)	Certified Salary Increase @2.5% (includes impact on local certified supplement)	$ 320,212
	Classified Salary Increase @2.0%	$ 166,220
	Classified Step Bump @0.75%	$ 62,332
	District's share of FICA on all salary increases	$ 41,980
	District's share of Retirement cost on all salary increases	$ 131,923
	District's share of increase in Healthcare cost	$ 300,000
	Subtotal	$ 1,022,667
General Operating Expense (Expansion)	Increase local certified supplement to 10%	$ 1,802,376
	Increase Principal supplement to 20%	$ 160,000
	Increase AP supplement to 10%	$ 150,000
	Increase in Maintenance and Repair expenses	$ 5,000,000
	Subtotal	$ 7,112,376
Charter School Funding	Increase in Charter School enrollment	$ 536,922
	Additional charter school funds associated with requested RSS operating expense budget increase (projected CS ADM = 11% of total RSS ADM)	$ 894,855
	Subtotal	$ 1,431,777
Grand Total		**$ 9,566,820**



CAPITAL OUTLAY







CAPITAL NEEDS

- RSS continues to navigate increasing maintenance & repair needs (average year of construction 1959).
- 2017 facilities assessment identified $181 million in deferred maintenance needs.
- Facility issues from 2017 still exist or have worsened. Decreased needs with air quality (ESSER) & roofing projects (County); however, new projects have been identified & inflation has been significant since 2017.



CAPITAL OUTLAY REQUEST

- **Annual Appropriation: $1.0 million**
- **Carryover Appropriation: $5.0 million**
- **Priority Needs: $10.1 million**

PRIORITY NEEDS

Athletics

- **Gym Floors (NRHS, CGMS): $860,000**
- **Tracks (JCHS, NRHS, SRHS, WRHS): $1,956,230**
- **Lighting (SHS, WRHS): $720,000**
- **Tennis Courts (SEMS): $300,000**
- ***$3,836,230***

Paving Projects

- ***$6,300,044***

TOTAL = *$10,136,274*



Summary of Requested Appropriations 2025-2026

Appropriation Type	Description	FY 2024-2025 Approved Budget	Additional Funding Requested	FY 2025-2026 Proposed Budget
Operating Expense	Rowan-Salisbury Schools	$ 41,520,537	$ 8,135,043	$ 49,655,580
	Charter Schools	3,340,810	1,431,777	$ 4,772,587
	Total	$ 44,861,347	$ 9,566,820	$ 54,428,167
Capital Outlay	FY 2025	929,634		929,634
	Carryover from FY 2024	4,000,000		5,000,000
	Priority Projects (Roofs FY25; Athletic/Paving FY26)	16,000,000		10,136,274
	Total	$ 20,929,634		$ 16,065,908

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 7130 - KANNAPOLIS CITY SCHOOLS

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1157130	KCS EXP	594000	EDUCATION APPROPRIATION	$851	$851	$851	$851	$851	$851	$851	0.0%
			594010	CURRENT EXPENSE	$2,792,793	$2,793,299	$3,144,615	$3,144,615	$3,144,615	$3,355,980	$3,177,893	1.1%
			594030	C/E-CLASSROOM SUPPLIES	$26,595	$26,595	$28,384	$26,595	$28,384	$27,926	$27,926	5.0%
			594035	1/2 CENTS SALES TAX	$0	$0	$351,207	$70,366	$1,049,767	$69,307	$69,307	-1.5%
			Org Tot:		**$2,820,239**	**$2,820,745**	**$3,525,057**	**$3,242,427**	**$4,223,617**	**$3,454,064**	**$3,275,977**	**1.0%**
	Rev/Exp	**Total:**			**$2,820,239**	**$2,820,745**	**$3,525,057**	**$3,242,427**	**$4,223,617**	**$3,454,064**	**$3,275,977**	**1.0%**
FINAL	**TOTALS:**				**$2,820,239**	**$2,820,745**	**$3,525,057**	**$3,242,427**	**$4,223,617**	**$3,454,064**	**$3,275,977**	**1.0%**



2025-2026 ROWAN COUNTY BUDGET REQUESTS

KCS VISION & MISSION

Vision

Valuing, inspiring, and supporting all students.

Mission

To promote an environment that ensures safety, community, equity, and growth.

KCS FOUR PILLARS



Culture



Core Instruction



Support & Interventions



Multiple Measures of Success

2020-25 STRATEGIC PLAN



2020-25 STRATEGIC PLAN

2024-25 AREAS OF FOCUS/GOALS



PRIORITIES

- Instruction
- Supplements & Staff Retention
- Safety
- Beginning Teacher Support
- KMS Transition
- Facilities & Growth

AREAS OF FOCUS

WHO ARE WE?

ENROLLMENT PER SCHOOL

A.L. Brown High School (ALB)	1,718
Kannapolis Middle School (KMS)	1,142
G.W. Carver Elementary School (GWC)	498
Jackson Park Elementary School (JPE)	488
Forest Park Elementary School (FPE)	475
Fred L. Wilson Elementary School (FLWE)	415
Shady Brook Elementary School (SBE)	329
North Kannapolis Elementary School (NKE)	271
McKnight Child Development Center (McK)	212

Total K-12	5,336
Total Including Pre-K	5,548

WHO ARE WE?

Enrollment: 5,336 (25% reside in Rowan County) **Staff: 800**

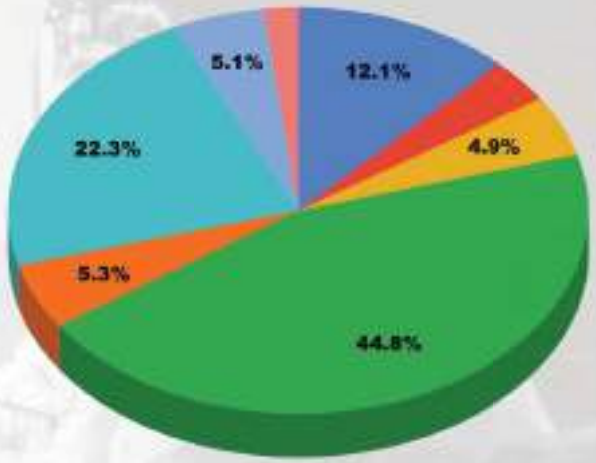
DEMOGRAPHICS

Hispanic	White	Black	Multi-racial
41%	24%	26%	8%

Economically Disadvantaged	Multilingual Language Learners	Special Education Services (EC)
70-75%	17%	14%

BACKGROUND ON FUNDING CATEGORIES

ALL FUNDS	REVENUE	% OF TOTAL FUNDING
Local - Cabarrus County	$11,212,010.00	12%
Local - Rowan County	$3,304,812.00	4%
Local - Fund 8	$4,489,946.00	5%
State Funds	$41,474,662.00	45%
Federal Funds	$4,868,705.00	5%
Capital Funds	$20,613,236.00	22%
School Nutrition	$4,723,000.00	5%
Head Start	$1,807,113.00	2%
TOTAL	$92,493.484.00	100.00%



BACKGROUND ON ROWAN COUNTY FUNDING (2024-25)

Instructional Services	$3,144,615	93.16%
Teacher Classroom Supplies	$26,595	0.79%
Charter Schools	$132,751	3.93%
Career Academies	$851	0.025%
Capital Outlay – Restricted Sales Tax	$70,366	2.095%
TOTAL (Including Restricted Sales Tax)	**$3,375,178**	**100.00%**

INSTRUCTIONAL SERVICES (2024-25)

Utilities	$591,195	19%
Insurance	$170,620	6%
Personnel (teachers, local supplements, AP, principal, clerical, custodian, director)	$1,647,060	52%
Supplies and Materials	$472,925	15%
Other (local transportation, professional development, software, equipment)	$262,815	8%
TOTAL	**$3,144,615**	**100.00%**

INSTRUCTIONAL SERVICES (continued)

Exceptional Children Over State Funding Cap projected to end of year.	$800,000
Personnel (supplements) Annual Total	$2,246,665

ROWAN COUNTY FUNDING (2025-26)

Instructional Services	$3,380,461.13
Teacher Classroom Supplies	$28,589.63
Charter Schools	$142,707.33
Career Academies	$914.83

This reflects a 7.5% increase request from 2024-2025

SMALL CAPITAL PROJECTS

Life Safety Improvements

- Access Control/Camera Upgrades-ALB and KMS
  - Large portion of the project was grant funded
- Blinds Replacement (w/window tint)-Elementary Schools
- Verkada Intercoms-ALL Schools

Floor/Paint/Concrete

- Replacing VCT Flooring/Carpet
  - FP, JP, NKE, KMS 6
- Flooring Scheduled to Replace
  - FLW-K/1 Classrooms
- Concrete–ALB Student drop off
- Interior Painting-⅓ of GWC classrooms

Building Improvements

- Digital Marquee KMS 6
- Playground Improvements–FP, NKE
- Outdoor Classroom Sunshade-NKE
- Tankless water heaters-FLW, ALB, KMS

Technology Infrastructure

- System wide-Promethean boards (as needed)
- System wide-TV replacement (as needed)
- Intercom retrofit-NKE

CIP/DEFERRED MAINTENANCE PROJECTS

In Progress

- **GWC Chiller Replacement**
  - Under contract with Daikin
  - Chiller has been ordered
- **Shady Brook Front Parking Lot**
  - Design nearing completion
  - Proceed either Spring Break or end of May
- **North Kannapolis Roof Replacement**
  - In the design phase with Cabarrus County Maintenance taking the lead
- **ALB Water Pipe replacement/abatement**
  - In the design phase with Cabarrus County Maintenance taking the lead

LARGE CAPITAL PROJECTS

In Progress

- **Fred L. Wilson - $14,000,000 (18 new classrooms, larger media center, and renovation of 1960's building)**
  - Interior
    - In-wall and overhead rough-ins are on schedule
  - Exterior
    - Building substantially dried in with roof membrane and temporary windows
    - Brickwork has begun with permanent windows to follow
  - Renovation
    - Boiler room has been established
    - Major part of renovation will begin spring break and remainder will be done this summer

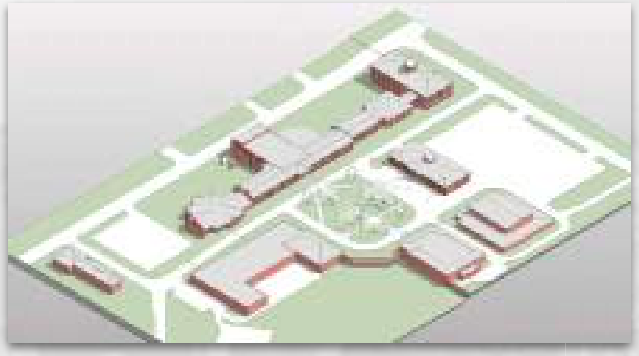


- **Forest Park HVAC - $6,000,000**
  - Has passed DPI review and is currently in the permitting phase and under Cabarrus County review
  - Should be bidding out to subs soon

LARGE CAPITAL PROJECTS

Upcoming

- **Jackson Park - $20,000,000**
  49.3% of student population resides in Rowan County – $9,860,000
  - 18 New Classrooms
  - Gym
  - 40,000 sq/ft



- **A.L. Brown - $25,000,000**
  22% of student population resides in Rowan County – $5,500,000
  - 16 New Classrooms
  - Cafeteria
  - Admin Offices
  - 55,000 sq/ft



OUR PROCESS

Internal Planning and Communication

- <u>Ongoing</u> - Gather stakeholder feedback - Close-out 2025; Challenges 2026; Priorities 2026
- Established a weekly meeting time with core team to assess/track progress of budget review
- Updated the KCS Board of Education (February meeting)
- Discussed proposed changes with cabinet/KCS Leadership Team
- Presented to KCS Board of Education (March meeting)
- Communicate changes to district

LEGISLATIVE PRIORITIES



- Recruitment & Retention of Qualified, Quality Employees
- School Performance Grade (SPG) Redesign
- Prioritization of Support & Intervention Programs to Address Student Needs
- Local District Flexibility/Control
- Strategic Funding of Public Education

WHAT'S NEXT?

Action Steps to Close-Out FY 2025

- Implementation of a soft hiring freeze on Central Office and non-student facing positions
- Communicate reductions in a timely manner and move existing staff to permanent positions with an emphasis to protect student-facing essential positions
- Continue existing efficiencies tied to travel and non-instructional purchases
- Review all grant submissions and grant rewards to ensure effective and efficient use of funds
- Explore creative cost-savings (e.g., months of employment options)
- Explore curricular options for 6-12 ELA and mathematics in preparation for a curriculum adoption
- Implement creative incentives for time and valuing employees (other than monetary compensation)

REDUCTIONS AND EFFICIENCIES



AREA/POSITION	LOCAL BUDGET SAVINGS
Director	$178,000
Coordinators	$200,000
Assistant Principals	$390,000
Transportation	$59,000
Teacher Assistants	$94,000
Clerical	$280,000
Custodians	$165,000
Non-Core Teachers	$225,000
Support Services	$91,000

CHALLENGES FOR FY 2026

- Growth projections
- EC funding cap and annual deficit from the cap
- Vacancies and the costs incurred - contract positions
- State unfunded mandates
- Utility costs
- District costs related to insurance/retirement for employees
- Core curricular materials for grades 6-12 ELA and mathematics



THEMES FOR FY 2026



- Demonstrate fiscal responsibility and accountability
- Safe and conducive learning environments
- Access to a highly qualified educator in every setting
- Aligned and rigorous instructional materials

FY 2026 PRIORITIES

- Address increase in enrollment with facility expansion and upgrades
- An increase to cover inflationary costs, supplement increase, local costs of state employees, expansion of curricular materials, and additional charter school costs
- Capital funding to support technology infrastructure – $187,500 (purchase and maintenance of student/staff devices, sustain access and security systems, address emerging needs as they arise)

- **One-time** funding support for contract positions to support EC classrooms
- **Recurring** annual capital expenditure for the Guaranteed Energy Savings – $68,750 (25% of total annual payment) capital improvements including LED lighting, plumbing upgrades, chiller and boiler replacements



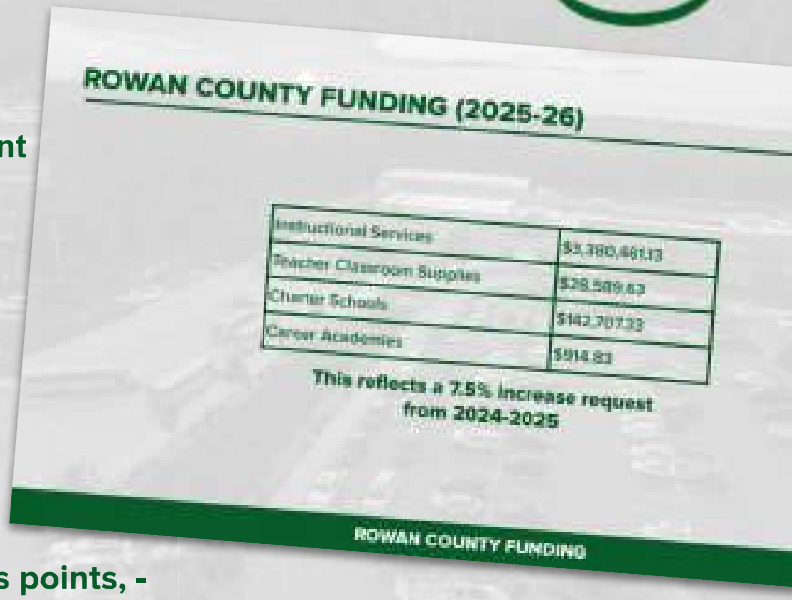
ROWAN COUNTY REQUESTS

Instructional Requests

- 7.5% increase over last year
  - Exceptional Children's expenses over the State/Federal Allotment
  - Certified Supplements

Capital Requests

- Jackson Park - $20,000,000
  49.3% of student population resides in Rowan County – $9,860,000
- A.L. Brown - $25,000,000
  22% of student population resides in Rowan County – $5,500,000
- Technology Infrastructure Student Devices, servers, switches, access points, - $187,500
- Guaranteed Energy Savings (annually recurring capital payment) - $68,750





Q & A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 7140 - ROWAN CHARTER SCHOOLS

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1157140	RCS EXP	594010	CURRENT EXPENSE	$2,230,093	$2,422,710	$3,484,143	$3,473,561	$3,484,143	$4,793,998	$4,889,569	40.8%
			594030	C/E-CLASSROOM SUPPLIES	$10,582	$10,582	$19,486	$10,582	$19,486	$21,354	$21,354	101.8%
			Org Tot:		**$2,240,675**	**$2,433,292**	**$3,503,629**	**$3,484,143**	**$3,503,629**	**$4,815,352**	**$4,910,923**	**41.0%**
	Rev/Exp	**Total:**			**$2,240,675**	**$2,433,292**	**$3,503,629**	**$3,484,143**	**$3,503,629**	**$4,815,352**	**$4,910,923**	**41.0%**
FINAL	**TOTALS:**				**$2,240,675**	**$2,433,292**	**$3,503,629**	**$3,484,143**	**$3,503,629**	**$4,815,352**	**$4,910,923**	**41.0%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 9100 - DEBT SERVICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	1149100	DEBT SERV	421100	LEASE PROCEEDS	($140,509)	($180,770)	$0	$0	($43,279)	$0	$0	N/A
				LEASE PROCEEDS	($654,607)	($300,427)	$0	$0	($221,036)	$0	$0	N/A
			435005	LOTTERY PROCEEDS	($470,049)	($1,484,697)	($1,348,944)	($1,300,000)	($1,300,000)	($1,300,000)	($1,300,000)	0.0%
			461000	INTEREST REVENUE	($14,434)	($22,880)	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($1,279,598)**	**($1,988,774)**	**($1,348,944)**	**($1,300,000)**	**($1,564,315)**	**($1,300,000)**	**($1,300,000)**	**0.0%**
	Rev/Exp	**Total:**			**($1,279,598)**	**($1,988,774)**	**($1,348,944)**	**($1,300,000)**	**($1,564,315)**	**($1,300,000)**	**($1,300,000)**	**0.0%**
EXP	1159100	DEBT SERV	590013	DEBT SERVICE FEES	$0	$1,712	$0	$0	$0	$0	$0	N/A
			590063	DEBT ISSUANCE COSTS	$43,357	$0	$0	$328,000	$338,000	$454,000	$454,000	38.4%
			592009	RCCC CLASSROOMS PRINCIPAL	$1,140,000	$1,135,053	$1,105,030	$1,135,000	$1,135,000	$1,010,000	$1,010,000	-11.0%
			592010	RCCC CLASSROOMS INTEREST	$139,780	$107,529	$47,875	$76,000	$76,000	$44,000	$44,000	-42.1%
			592011	SCHOOL LOAN PRINCIPAL	$4,842,335	$4,844,669	$7,623,979	$4,589,000	$7,949,000	$7,759,000	$7,759,000	69.1%
			592012	SCHOOL LOAN INTEREST	$709,262	$598,848	$2,009,359	$490,000	$2,039,713	$3,354,000	$3,354,000	584.5%
			592017	TELECOM EQUIP NEW-PRINCIPAL	$0	$0	$0	$590,000	$590,000	$1,175,000	$1,175,000	99.2%
			592018	TELECOM EQUIP NEW-INTEREST	$0	$0	$0	$140,000	$140,000	$311,000	$311,000	122.1%
			592021	EMS VEHICLES-PRINCIPAL	$271,167	$69,554	$0	$0	$0	$0	$0	N/A
			592022	EMS VEHICLES-INTEREST	$3,326	$344	$0	$0	$0	$0	$0	N/A
			592023	SHERIFF VEHICLES-PRINCIPL	$325,456	$77,627	$0	$0	$0	$0	$0	N/A
			592024	SHERIFF VEHICLES-INTEREST	$3,978	$384	$0	$0	$0	$0	$0	N/A
			592027	VEHICLES OTHER-PRINCIPAL	$28,292	$0	$0	$0	$0	$0	$0	N/A
			592028	VEHICLES OTHER-INTEREST	$330	$0	$0	$0	$0	$0	$0	N/A
			592035	RCCC BOND NEW - PRINCIPAL	$0	$0	$0	$2,241,000	$2,241,000	$2,076,000	$2,076,000	-7.4%
			592036	RCCC BOND NEW - INTEREST	$0	$0	$0	$1,778,000	$1,778,000	$2,225,000	$2,225,000	25.1%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 9100 - DEBT SERVICE

Report Date: Tuesday, May 13, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/13/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	1159100	DEBT SERV	592037	SCHOOL DEBT NEW - PRINCIPAL	$0	$0	$0	$3,944,000	$4,337,543	$0	$0	-100.0%
			592038	SCHOOL DEBT NEW - INTEREST	$0	$0	$0	$2,824,000	$1,264,287	$0	$0	-100.0%
			592039	TELECOM RADIOS '23 - PRINCIPAL	$0	$1,600,000	$1,600,000	$1,600,000	$1,600,000	$1,600,000	$1,600,000	0.0%
			592040	TELECOM RADIOS '23 - INTEREST	$121,116	$254,809	$198,169	$199,000	$199,000	$142,000	$142,000	-28.6%
			592041	WEP AG CENTER '23 - PRINCIPAL	$0	$1,907,000	$1,907,000	$1,907,000	$1,907,000	$1,907,000	$1,907,000	0.0%
			592042	WEP AG CENTER '23 - INTEREST	$0	$978,478	$952,940	$953,000	$953,000	$885,000	$885,000	-7.1%
			592045	NEW DEBT SERVICE - PRINCIPAL	$0	$0	$0	$681,000	$681,000	$1,356,000	$1,681,000	146.8%
			592046	NEW DEBT SERVICE - INTEREST	$0	$0	$0	$162,000	$162,000	$359,000	$441,616	172.6%
			592050	LEASE FINANCING PRINCIPAL	$456,958	$455,851	$0	$0	$0	$0	$0	N/A
				LEASE FINANCING PRINCIPAL	$321,624	$346,290	$0	$0	$0	$0	$0	N/A
			592096	WEST END PLAZA - PRINCIPAL	$1,185,000	$0	$0	$0	$0	$0	$0	N/A
			592097	WEST END PLAZA - INTEREST	$22,998	$0	$0	$0	$0	$0	$0	N/A
			592098	PARKS - PRINCIPAL	$119,401	$121,378	$123,388	$124,000	$124,000	$0	$0	-100.0%
			592099	PARKS - INTEREST	$5,515	$3,538	$1,528	$2,000	$2,000	$0	$0	-100.0%
			592300	INTEREST EXPENSE	$15,237	$10,300	$0	$0	$0	$0	$0	N/A
				INTEREST EXPENSE	$2,899	$9,422	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$9,758,031**	**$12,522,788**	**$15,569,268**	**$23,763,000**	**$27,516,543**	**$24,657,000**	**$25,064,616**	**5.5%**
	Rev/Exp	**Total:**			**$9,758,031**	**$12,522,788**	**$15,569,268**	**$23,763,000**	**$27,516,543**	**$24,657,000**	**$25,064,616**	**5.5%**
FINAL	**TOTALS:**				**$8,478,433**	**$10,534,014**	**$14,220,324**	**$22,463,000**	**$25,952,228**	**$23,357,000**	**$23,764,616**	**5.8%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	2144340	FIRE REV	411001	AD VALOREM TAX-CURRENT YR	($7,108,478)	($9,818,550)	($10,012,446)	($10,158,910)	($10,229,612)	($11,771,681)	($11,771,681)	15.9%
			411003	AD VALOREM TAX-NCVTS	($880,626)	($929,938)	($763,242)	($700,000)	($1,050,000)	($950,000)	($950,000)	35.7%
			411010	ABATEMENTS-CURRENT YEAR	$9,407	$39,468	$19,230	$35,000	$35,000	$35,000	$35,000	0.0%
			411015	TAX DISCOUNTS	$63,058	$88,436	$91,715	$80,000	$80,000	$85,000	$85,000	6.3%
			419010	INTEREST REVENUE ON TAXES	($48,940)	($60,877)	($44,320)	($35,000)	($35,000)	($45,000)	($45,000)	28.6%
			Org Tot:		**($7,965,578)**	**($10,681,461)**	**($10,709,064)**	**($10,778,910)**	**($11,199,612)**	**($12,646,681)**	**($12,646,681)**	**17.3%**
	Rev/Exp	**Total:**			**($7,965,578)**	**($10,681,461)**	**($10,709,064)**	**($10,778,910)**	**($11,199,612)**	**($12,646,681)**	**($12,646,681)**	**17.3%**
EXP	2154340	FIRE EXP	586001	FDT-ATWELL TOWNSHIP	$757,800	$1,048,239	$1,051,132	$1,039,853	$1,074,003	$1,072,165	$1,072,165	3.1%
			586002	FDT-BOSTIAN HEIGHTS	$901,189	$1,224,071	$1,222,873	$1,200,152	$1,288,812	$1,545,852	$1,545,852	28.8%
			586003	FDT-CLEVELAND	$536,145	$681,004	$637,933	$690,602	$690,602	$953,844	$953,844	38.1%
			586004	FDT-EAST GOLD HILL	$138,478	$191,668	$180,909	$186,979	$192,029	$192,045	$192,045	2.7%
			586005	FDT-EAST LANDIS	$31,667	$43,864	$42,195	$42,913	$46,071	$79,818	$79,818	86.0%
			586006	FDT-EAST ROWAN	$21,643	$29,699	$39,861	$28,800	$41,112	$52,522	$52,522	82.4%
			586007	FDT-ELLIS CROSS COUNTRY	$160,011	$214,582	$203,210	$209,641	$214,437	$213,756	$213,756	2.0%
			586008	FDT-ENOCHVILLE	$276,068	$390,234	$373,480	$383,412	$395,822	$394,747	$394,747	3.0%
			586009	FDT-FRANKLIN	$398,248	$538,076	$512,679	$518,744	$544,343	$536,027	$536,027	3.3%
			586010	FDT-LIBERTY (WEST)	$374,468	$532,379	$518,000	$523,073	$543,586	$538,565	$538,565	3.0%
			586011	FDT-LOCKE TOWNSHIP	$1,112,504	$1,529,714	$1,510,503	$1,522,519	$1,578,875	$1,904,342	$1,904,342	25.1%
			586012	FDT-MILLER'S FERRY	$677,909	$801,576	$988,262	$952,435	$1,003,150	$999,161	$999,161	4.9%
			586013	FDT-MOUNT MITCHELL	$95,044	$132,397	$128,431	$128,677	$133,903	$185,159	$185,159	43.9%
			586014	FDT-POOLETOWN	$120,384	$161,525	$160,959	$155,668	$165,653	$163,534	$163,534	5.1%
			586015	FDT-RICHFIELD/MISENHEIMER	$7,911	$11,541	$403	$11,334	$11,334	$0	$0	-100.0%
			586016	FDT-ROCKWELL RURAL	$647,704	$878,384	$940,509	$958,177	$975,262	$1,264,125	$1,264,125	31.9%
			586017	FDT-ROWAN-IREDELL	$38,458	$46,166	$62,797	$61,683	$62,969	$62,247	$62,247	0.9%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	2154340	FIRE EXP	586018	FDT-SCOTCH IRISH	$118,809	$164,638	$154,916	$157,422	$165,618	$214,969	$214,969	36.6%
			586019	FDT-SOUTH ROWAN	$5,744	$6,896	$6,671	$6,790	$6,987	$8,361	$8,361	23.1%
			586020	FDT-SOUTH SALISBURY	$517,842	$687,273	$689,742	$679,472	$709,943	$890,916	$890,916	31.1%
			586021	FDT-UNION	$230,910	$322,091	$313,171	$311,021	$329,128	$324,195	$324,195	4.2%
			586022	FDT-WEST ROWAN	$415,416	$565,629	$571,832	$554,589	$599,019	$593,319	$593,319	7.0%
			586023	FDT-WOODLEAF	$381,227	$479,815	$398,598	$454,954	$426,954	$457,012	$457,012	0.5%
			Org Tot:		**$7,965,578**	**$10,681,461**	**$10,709,064**	**$10,778,910**	**$11,199,612**	**$12,646,681**	**$12,646,681**	**17.3%**
	Rev/Exp	**Total:**			**$7,965,578**	**$10,681,461**	**$10,709,064**	**$10,778,910**	**$11,199,612**	**$12,646,681**	**$12,646,681**	**17.3%**
FINAL	**TOTALS:**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**

ROWAN COUNTY, NORTH CAROLINA

Atwell Township Volunteer Fire Department

Proposed Budget for FY 2025-2026

Board President: Andy Basinger

Fire Chief: Steve Garver

Fire Commission Chairman: Bryant Clark

REVENUES		
Donations	$	300.00
Fire District Tax	$	1,072,164.00
Food Stamps	$	
Fund Raising Projects	$	
Grants	$	
Other City/Town Support	$	
Other County Support	$	
Other Support	$	
Rowan County Fire Service	$	4,500.00
Rowan County First Responders	$	1,320.00
1 Cent Sales Tax	$	
TOTAL REVENUES	$	**1,078,284.00**

EXPENDITURES		
Advertising	$	350.00
Audit Services	$	5,000.00
Bank Service Charges	$	200.00
Station(s) Utilities (Electricity & Gas/Heating)	$	32,000.00
Station(s) Telephone/Network	$	6,500.00
Capital Outlay: Equipment	$	45,000.00
Dues & Subscriptions	$	25,000.00
Food & Beverage	$	2,000.00
First Responder Supplies	$	10,000.00
Legal & Professional	$	10,000.00
Insurance/Bonds	$	55,000.00
Truck & Equipment Fuel	$	35,000.00

EXPENDITURES CONTINUED		
Personnel Expense- Salaries	$	478,942.00
Personnel- Medical	$	3,000.00
Personnel- Uniforms Paid Staff	$	24,000.00
Postage	$	2,000.00
PPE	$	95,992.00
Repairs & Maintenance: Building	$	45,000.00
Repairs & Maintenance: Equipment	$	100,000.00
Personnel Expense Reimbursement	$	15,000.00
Address Markers (Community Service)	$	800.00
Supplies: Kitchen	$	3,500.00
Supplies: Office	$	6,000.00
Telecommunications- Radios-Pagers-Tablets	$	30,000.00
Training & Fire Prevention	$	4,000.00
Water Points	$	15,000.00
Workers Compensation Insurance	$	15,000.00
Dress Uniforms	$	14,000.00
TOTAL EXPENDITURES	$	**1,078,284.00**

The Board of Directors recommends a tax rate of .0975 cents per $100 valuation. We certify that this Budget has been proposed by the Atwell Township Fire Department Board and approved by a majority of the district's Fire Commissioners.

Chairman, Fire Department Board — Date: 3-24-25

Chairman, Fire Commission — Date: 3-24-25

ROWAN COUNTY BUDGET FORM
BOSTIAN HEIGHTS FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$ -
Fire District Tax	1,545,852
Fund Raising Projects	-
Grants	-
Other City/Town Support:	-
Other County Support:	-
Other Support: MEDICAL CALL STIPEND	6,000
Rowan County Fire Service	2,700
Rowan County First Responders	1,320
Fund Balance	28,276
TOTAL REVENUES	$ 1,584,148

EXPENDITURES:

Audit Services	$ 5,000
Capital Outlay: Building	-
Capital Outlay: New Equipment	-
Capital Outlay: New Trucks	-
Debt Service (Loan payments)	140,000
Dues & Subscriptions	1,500
Electricity	14,000
First Responders	6,000
Fund Raising Expenses	-
Insurance/Bonds	75,000
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	19,000
Motor Fuel & Lubricants	25,000
Natural Gas/Heating Oil	9,000
Pension	-
Personnel	990,000
Postage	-
Repairs & Maintenance: Building	40,000
Repairs & Maintenance: Equipment	55,000
Repairs & Maintenance: Personal Protective Gear	45,000
SCBA Upgrade/Testing/Replacement	1,000
Supplies: Kitchen	1,148
Supplies: Office	11,000
Supplies: New Equipment	115,000
Telecommunications/Telephone	17,500
Training & Fire Prevention	5,000
Water	-
Water Points	3,000
Workers Compensation	-
Miscellaneous:	6,000
TOTAL EXPENDITURES	$ 1,584,148

The Board of Directors recommends a tax rate of 0.11 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Chairman, Fire Department Board — 3-28-25 — Date

Chairman, Fire Commission — 3-27-2025 — Date

ROWAN COUNTY BUDGET FORM
CLEVELAND COMMUNITY VOLUNTEER FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$	953,844
Fire District Tax		
Fund Raising Projects		
Grants		
Other City/Town Support:		30,000
Other County Support:		
Other Support:		
Rowan County Fire Service		4,500
Rowan County First Responders		1,320
Fund Balance		
TOTAL REVENUES	$	989,664

EXPENDITURES:

Audit Services	$	8,000
Capital Outlay: Building		
Capital Outlay: New Equipment		50,000
Capital Outlay: New Trucks		30,000
Debt Service (Loan payments)		305,000
Dues & Subscriptions		4,000
Electricity		17,000
First Responders		2,000
Fund Raising Expenses		
Insurance/Bonds		60,000
Medical Evals/Fit Testing/Hose Testing/Ladder Testing		6,000
Motor Fuel & Lubricants		13,000
Natural Gas/Heating Oil		12,500
Pension		
Personnel		350,000
Postage		200
Repairs & Maintenance: Building		20,000
Repairs & Maintenance: Equipment		35,000
Repairs & Maintenance: Personal Protective Gear		20,000
SCBA Upgrade/Testing/Replacement		3,000
Supplies: Kitchen		1,000
Supplies: Office		3,000
Supplies: New Equipment		27,000
Telecommunications/Telephone		8,500
Training & Fire Prevention		1,500
Water		900
Water Points		5,000
Workers Compensation		7,000
Miscellaneous:		64
TOTAL EXPENDITURES	$	989,664

The Board of Directors recommends a tax rate of 13 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

[signature] 03-17-25 Arthur Brown 3-22-25

Chairman, Fire Department Board Date Chairman, Fire Commission Date

ROWAN COUNTY BUDGET FORM
EAST GOLD HILL FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$0.00
Fire District Tax	$192,044.62
Fund Raising Projects	$0.00
Grants	$10,000.00
Other City/Town Support: East Rowan Service District	$4,254.32
Other County Support: Cabarrus County District Tax Revenue	$85,840.63
Other Support: Cabarrus County Staffing Grant	$15,000.00
Rowan County Fire Service	$3,103.08
Rowan County First Responders	$1,472.28
Fund Balance	
TOTAL REVENUES	**$311,714.93**

EXPENDITURES:

Audit Services	$4,200.00
Capital Outlay: Building	$0.00
Capital Outlay: New Equipment	$20,000.00
Capital Outlay: New Trucks	$0.00
Debt Service (Loan payments)	$40,200.00
Dues & Subscriptions	$2,200.00
Electricity	$6,000.00
First Responders	$2,500.00
Fund Raising Expenses	$0.00
Insurance/Bonds	$23,750.00
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	$4,800.00
Motor Fuel & Lubricants	$10,000.00
Natural Gas/Heating Oil	$3,500.00
Pension	$1,700.00
Personnel	$172,414.93
Postage	$400.00
Repairs & Maintenance: Building	$2,400.00
Repairs & Maintenance: Equipment	$10,700.00
Repairs & Maintenance: Personal Protective Gear	$0.00
SCBA Upgrade/Testing/Replacement	$0.00
Supplies: Kitchen	$600.00
Supplies: Office	$1,000.00
Supplies: New Equipment	$0.00
Telecommunications/Telephone	$2,750.00
Training & Fire Prevention	$1,000.00
Water	$600.00
Water Points	$1,000.00
Workers Compensation	$0.00
Miscellaneous:	$0.00
TOTAL EXPENDITURES	**$311,714.93**

The Board of Directors recommends a tax rate of 0.09 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Charles R. Miller — 3-10-25
Chairman, Fire Department Board — Date

[signature] — 3-10-2025
Chairman, Fire Commission — Date

ROWAN COUNTY BUDGET FORM

East Landis Water District FIRE DEPARTMENT

PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$ -
Fire District Tax	79,818
Fund Raising Projects	
Grants	
Other City/Town Support:	
Other County Support:	
Other Support:	
Rowan County Fire Service	
Rowan County First Responders	
Fund Balance	
TOTAL REVENUES	$ 79,818

EXPENDITURES:

Audit Services	
Capital Outlay: Building	
Capital Outlay: New Equipment	
Capital Outlay: New Trucks	
Debt Service (Loan payments)	8,000
Dues & Subscriptions	500
Electricity	
First Responders	
Fund Raising Expenses	
Insurance/Bonds	
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	565
Motor Fuel & Lubricants	8,953
Natural Gas/Heating Oil	
Pension	
Personnel	46,000
Postage	100
Repairs & Maintenance: Building	2,200
Repairs & Maintenance: Equipment	7,000
Repairs & Maintenance: Personal Protective Gear	1,000
SCBA Upgrade/Testing/Replacement	1,000
Supplies: Kitchen	
Supplies: Office	500
Supplies: New Equipment	1,500
Telecommunications/Telephone	500
Training & Fire Prevention	
Water	500
Water Points	
Workers Compensation	1,500
Miscellaneous:	
TOTAL EXPENDITURES	$ 79,818

The Board of Directors recommends a tax rate of .0825 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Chairman, Fire Department Board — Date: 3/31/2025

Chairman, Fire Commission — Date: 3/31/2025

ROWAN COUNTY BUDGET FORM
ELLIS CROSS COUNTRY FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$-
Fire District Tax	213,756
Fund Raising Projects	
Grants	
Other City/Town Support:	
Other County Support:	10,000
Other Support:	
Rowan County Fire Service	2,700
Rowan County First Responders	1,320
Fund Balance	
TOTAL REVENUES	$227,776

EXPENDITURES:

Audit Services	$8,100
Capital Outlay: Building	
Capital Outlay: New Equipment	18,000
Capital Outlay: New Trucks	
Debt Service (Loan payments)	23,623
Dues & Subscriptions	3,000
Electricity	2,500
First Responders	5,000
Pay Per Call Stipend	9,000
Insurance/Bonds	26,000
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	2,000
Motor Fuel & Lubricants	6,000
Natural Gas/Heating Oil	1,500
Garbage Service	300
Personnel	83,703
Postage	200
Repairs & Maintenance: Building	4,000
Repairs & Maintenance: Equipment	15,000
Repairs & Maintenance: Personal Protective Gear	2,000
SCBA Upgrade/Testing/Replacement	1,500
Supplies: Kitchen	350
Supplies: Office	2,000
Supplies: New Equipment	1,000
Telecommunications/Telephone	2,700
Training & Fire Prevention	800
Travel Expenses and Meals	1,000
Flowers & Cards	500
Workers Compensation	4,000
Miscellaneous:	4,000
TOTAL EXPENDITURES	$227,776

The Board of Directors recommends a tax rate of .085 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

David A. Brown 3/18/2025
Chairman, Fire Department Board — Date

Connie J. McClain 3/18/25
Chairman, Fire Commission — Date

My Copy

ROWAN COUNTY BUDGET FORM
ENOCHVILLE FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2025-2026

REVENUES:

Donations		$ -
Fire District Tax		394,747
Fund Raising Projects		
Grants		
Other City/Town Support:		
Other County Support:		
Other Support: Medical		4,800
Rowan County Fire Service		2,700
Rowan County First Responders		1,320
Fund Balance		
TOTAL REVENUES		$ 403,567

EXPENDITURES:

Audit Services		$ 8,000
Capital Outlay: Building		32,400
Capital Outlay : New Equipment		50,000
Capital Outlay: New Trucks Truck Maintenance		35,117
Debt Service (Loan payments)		24,000
Dues & Subscriptions		9,400
Electricity		6,825
First Responders		-
Fund Raising Expenses		500
Insurance/Bonds		25,000
Medical Evals/Fit Testing/Hose Testing/Ladder Testing		5,000
Motor Fuel & Lubricants		6,500
Natural Gas/Heating Oil		5,000
Pension		1,550
Personnel		139,700
Part Timer	111100	
Sec / Treas	14500	
Pay Per Call	14100	
Postage		175
Repairs & Maintenance: Building		7,000
Repairs & Maintenance: Equipment		3,000
Repairs & Maintenance: Personal Protective Gear		9,000
SCBA Upgrade/Testing/Replacement		1,500
Supplies: Kitchen		-
Supplies: Office		1,700
Supplies: Fire & Rescue		1,200
Telecommunications/Telephone		4,000
Training & Fire Prevention		2,000
Water		-
Water Points		-
Workers Compensation This has been paid for us the past 2 years but not sure if it will be for the upcoming year or not yet.		15,000
Miscellaneous: Benevolent / socials / Christmas		10,000
TOTAL EXPENDITURES		$ 403,567

The Board of Directors recommends a tax rate of .08 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Joyce Bost 4-1-25
Chairman, Fire Department Board Date

4-1-25
Chairman, Fire Commission Date

ROWAN COUNTY BUDGET FORM
FRANKLIN TOWNSHIP FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2025 - 2026

REVENUES:

Donations	$	-
Fire District Tax - Valuation $607,740,533 @ 98%= $595,585,722		$536,027.00
Fund Raising Projects		
Grants		
Other City/Town Support:		
Other County Support:		
Other Support: SAVINGS	$	120,000.00
Rowan County Fire Service	$	4,500.00
Rowan County First Responders	$	1,320.00
Fund Balance		
TOTAL REVENUES	$	661,847.00

EXPENDITURES:

1	Accounting / Audit Services	6,400.00
2	Capital Outlay: Building	0.00
3	Capital Outlay: New Equipment	38,000.00
4	Capital Outlay: New Trucks	0.00
5	Debt Service (Loan payments)	190,000.00
6	Dues & Subscriptions	3,700.00
7	Electricity	5,500.00
8	First Responders	1,500.00
9	Fund Raising Expenses	0.00
10	Insurance/Bonds	37,500.00
11	Medical Evals / HoseTesting	4,000.00
12	Motor Fuel & Lubricants	9,000.00
13	Natural Gas/Heating Oil	2,700.00
14	Pension	0.00
15	Personnel	290,447.00
16	Postage	100.00
17	Repairs & Maintenance: Building	15,000.00
18	Repairs & Maintenance: Equipment	20,000.00
19	Repairs & Maintenance: Personal Protective Gear	700.00
20	SCBA Upgrade/Testing/Replacement	2,000.00
21	Supplies: Kitchen	1,000.00
22	Supplies: Office	2,800.00
23	Supplies: New Equipment	0.00
24	Telecommunications/Telephone	6,500.00
25	Training & Fire Prevention	4,000.00
26	Water / Trash / Lawn Care	3,500.00
27	Water Points	10,000.00
28	Workers Compensation	7,000.00
29	Miscellaneous:	500.00
	TOTAL EXPENDITURES	$ 661,847.00

The Board of Directors recommends a tax rate of $0.09 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

3-25-25 — Chairman, Fire Department Board — Date

3-26-2025 — Chairman, Fire Commission — Date

ROWAN COUNTY BUDGET FORM
Locke Township FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$	-
Fire District Tax	$	1,904,341.60
Fund Raising Projects	$	-
Grants- **Rowan County Staffing Grant**	$	10,000.00
Other City/Town Support:	$	-
Other County Support:	$	-
State of North Carolina	$	1,000.00
Rowan County Fire Service	$	6,300.00
Rowan County First Responders	$	1,320.00
Fund Balance	$	-
TOTAL REVENUES	$	1,922,961.60

EXPENDITURES:

Audit Services	$	6,000.00
Capital Outlay: Building	$	109,000.00
Capital Outlay: New Equipment	$	183,000.00
Capital Outlay: New Trucks	$	109,243.60
Debt Service (Loan payments)	$	91,620.00
Dues & Subscriptions	$	5,000.00
Electricity	$	20,000.00
First Responders	$	7,500.00
Fund Raising Expenses	$	-
Insurance/Bonds	$	80,000.00
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	$	9,500.00
Motor Fuel & Lubricants	$	48,000.00
Natural Gas/Heating Oil	$	10,000.00
Pension	$	5,000.00
Personnel	$	1,008,648.00
Volunteer Incentive	$	7,500.00
Repairs & Maintenance: Building	$	40,000.00
Repairs & Maintenance: Equipment	$	100,000.00
Repairs & Maintenance: Personal Protective Gear	$	5,000.00
SCBA Upgrade/Testing/Replacement	$	-
Supplies: Operating	$	10,000.00
Supplies: Office	$	10,000.00
Supplies: New Equipment	$	-
Telecommunications/Telephone	$	21,050.00
Training & Fire Prevention	$	13,500.00
Water/ Trash Pick Up	$	1,400.00
Water Points	$	5,000.00
Workers Compensation	$	15,000.00
Rowan County Property Taxes	$	2,000.00
TOTAL EXPENDITURES	$	1,922,961.60

The Board of Directors recommends a tax rate of .1175 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Chairman, Fire Department Board — Date: 3/31/25

Chairman, Fire Commission — Date: 3/31/25

Fire Commissioner

3-31-25
Date

Fire Commissioner

Date

LOCKE TOWNSHIP FIRE DEPARTMENT
5405 Mooresville Road
Salisbury, North Carolina 28147
704-633-7285

Need for a 2 Cent Fire Tax Increase

The safety and well-being of our community are paramount. As we face increasing challenges in ensuring effective emergency response and protection, it has become clear that a modest increase in the fire tax is necessary. This statement addresses the critical need for a new heavy rescue truck, essential updates to our facilities, and the rising costs of fire and rescue equipment.

New Rescue Truck

Our current rescue truck is 34 years old, though reliable, is showing signs of wear and is no longer equipped to handle the demands of modern rescue operations. A new rescue truck would not only enhance our ability to respond swiftly and efficiently but also ensure that we have the necessary tools and technology to save lives and property during emergencies. The cost to replace our rescue will be a little over 2 million dollars, with a 3-5 year build time.

Update to Facilities

Our main station is in dire need of updates to meet contemporary standards. The modernization of this facility would provide our firefighters with safer and more efficient working environment, like vehicle exhaust removal system, updated sleeping quarters and bathroom facilities.

Rising Costs of New Equipment

The cost of new equipment have been steadily rising, impacting our ability to maintain and enhance our firefighting capabilities. Investing in cutting-edge equipment is essential to keep pace with advancements in emergency response technology. An increase in the fire tax will help cover these costs, ensuring that our firefighters are equipped with the best tools available, making their jobs safer.

Community Safety and Long-Term Benefits

The Proposed fire tax increase is ultimately about safeguarding our community. With a new rescue truck, updated facilities, and state-of-the-art equipment, we can significantly improve our emergency response capabilities. Beyond Immediate improvements, the fire tax increase represents a long-term investment in our community's safety, and a commitment to future generations ensuring that they inherit a community that is well-prepared and protected.

Conclusion

We understand that any tax increase requires careful consideration and trust from our community. However, the benefits of this modest increase far outweigh the costs. By investing in a new rescue truck, updating our facilities, and covering the rising cost of new equipment, we prioritizing the safety and well-being of our firefighters, and everyone in our community. Together, we can build a safer, stronger, and more resilient future.

Thank you for your support and understanding as we work towards these essential improvements

ROWAN COUNTY BUDGET FORM
MILLER FERRY FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$0.00
Fire District Tax	$999,161.00
Fund Raising Projects	
Grants	
Other City/Town Support:	
Other County Support: Medical Call Stipend	$2,000.00
Other Support: Rent Income for EMS Unit	$4,500.00
Rowan County Fire Service	$4,500.00
Rowan County First Responders	$1,320.00
Fund Balance	
TOTAL REVENUES	$1,011,481.00

EXPENDITURES:

Audit Services	$8,500.00
Capital Outlay: Building	
Capital Outlay: New Equipment	$40,000.00
Capital Outlay: New Trucks	
Debt Service (Loan payments)	
Dues & Subscriptions	$7,500.00
Electricity	$15,500.00
First Responders	$3,000.00
Fund Raising Expenses	
Insurance/Bonds	$48,000.00
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	$5,000.00
Motor Fuel & Lubricants	$22,000.00
Natural Gas/Heating Oil	$7,000.00
Pension	$2,000.00
Personnel	$665,081.00
Postage	$200.00
Repairs & Maintenance: Building	$35,000.00
Repairs & Maintenance: Equipment	$50,000.00
Repairs & Maintenance: Personal Protective Gear	$500.00
SCBA Upgrade/Testing/Replacement	$40,000.00
Supplies: Kitchen	$1,500.00
Supplies: Office	$4,000.00
Supplies: New Equipment	
Telecommunications/Telephone	$23,000.00
Training & Fire Prevention	$15,000.00
Water	$1,200.00
Water Points	$1,000.00
Workers Compensation	$15,000.00
Miscellaneous:	$1,500.00
TOTAL EXPENDITURES	$1,011,481.00

The Board of Directors recommends a tax rate of 11 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

3-24-25 — Chairman, Fire Department Board — Date

C. Stanford 3-24-25 — Chairman, Fire Commission — Date

ROWAN COUNTY BUDGET FORM
_____Mount Mitchell VFD_ FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$ -
Fire District Tax	185,159
Fund Raising Projects	
Grants	10,000
Other City/Town Support:	
Other County Support:	
Other Support:	
Rowan County Fire Service	
Rowan County First Responders	
Fund Balance	
TOTAL REVENUES	$ 195,159

EXPENDITURES:

Audit Services	$ 4,000
Capital Outlay: Building	1,000
Capital Outlay: New Equipment	5,326
Capital Outlay: New Trucks	4,900
Debt Service (Loan payments)	10,000
Dues & Subscriptions	2,000
Electricity	3,000
First Responders	3,000
Fund Raising Expenses	
Insurance/Bonds	15,000
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	4,000
Motor Fuel & Lubricants	10,000
Natural Gas/Heating Oil	6,000
Pension	
Personnel	95,733
Postage	100
Repairs & Maintenance: Building	5,000
Repairs & Maintenance: Equipment	7,000
Repairs & Maintenance: Personal Protective Gear	3,000
SCBA Upgrade/Testing/Replacement	3,000
Supplies: Kitchen	1,000
Supplies: Office	2,000
Supplies: New Equipment	3,000
Telecommunications/Telephone	2,000
Training & Fire Prevention	500
Water	100
Water Points	1,000
Workers Compensation	3,500
Miscellaneous:	
TOTAL EXPENDITURES	$ 195,159

The Board of Directors recommends a tax rate of .10 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Randee Ritchie — 4-1-25 — Brad McCall — 4-1-25

Chairman, Fire Department Board — Date — Chairman, Fire Commission — Date

ROWAN COUNTY BUDGET FORM
POOLETOWN FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$	-
Fire District Tax		163,533
Fund Raising Projects		
Grants		
Other City/Town Support:		
Other County Support:		10,000
Other Support:		
Rowan County Fire Service		6,981
Rowan County First Responders		2,533
Fund Balance		
TOTAL REVENUES	$	183,047

EXPENDITURES:

Audit Services	$	5,100
Capital Outlay: Building		
Capital Outlay: New Equipment		20,000
Capital Outlay: New Trucks		
Debt Service (Loan payments)		38,000
Dues & Subscriptions		750
Electricity		3,500
First Responders		3,000
Fund Raising Expenses		
Insurance/Bonds		21,000
Medical Evals/Fit Testing/Hose Testing/Ladder Testing		2,600
Motor Fuel & Lubricants		3,500
Natural Gas/Heating Oil		
Pension		360
Personnel		45,000
Postage		200
Repairs & Maintenance: Building		10,000
Repairs & Maintenance: Equipment		9,000
Repairs & Maintenance: Personal Protective Gear		2,500
SCBA Upgrade/Testing/Replacement		3,000
Supplies: Kitchen		1,500
Supplies: Office		2,000
Supplies: New Equipment		2,500
Telecommunications/Telephone		1,500
Training & Fire Prevention		3,000
Water		
Water Points		2,000
Workers Compensation		
Miscellaneous:		3,037
TOTAL EXPENDITURES	$	183,047

The Board of Directors recommends a tax rate of .09 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Amy Lowe — Chairman, Fire Department Board — 4/1/25 — Date

Bryan Kirk — Chairman, Fire Commission — 4/1/25 — Date

ROWAN COUNTY BUDGET FORM
POOLETOWN FIRE DEPARTMENT (East Rowan Service District)
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$ -
Fire District Tax	48,268
Fund Raising Projects	
Grants	
Other City/Town Support:	
Other County Support:	
Other Support:	
Rowan County Fire Service	
Rowan County First Responders	
Fund Balance	
TOTAL REVENUES	$ 48,268

EXPENDITURES:

Audit Services	
Capital Outlay: Building	
Capital Outlay: New Equipment	
Capital Outlay: New Trucks	
Debt Service (Loan payments)	
Dues & Subscriptions	
Electricity	900
First Responders	
Fund Raising Expenses	
Insurance/Bonds	
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	5,000
Motor Fuel & Lubricants	1,700
Natural Gas/Heating Oil	1,500
Pension	
Personnel	12,000
Postage	
Repairs & Maintenance: Building	10,000
Repairs & Maintenance: Equipment	13,000
Repairs & Maintenance: Personal Protective Gear	
SCBA Upgrade/Testing/Replacement	
Supplies: Kitchen	
Supplies: Office	
Supplies: New Equipment	2,000
Telecommunications/Telephone	
Training & Fire Prevention	
Water	
Water Points	
Workers Compensation	
Miscellaneous:	2,168
TOTAL EXPENDITURES	$ 48,268

The Board of Directors recommends a tax rate of .09 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Chairman, Fire Department Board — Date: 4/1/25

Chairman, Fire Commission — Date: 4/1/25

POOLETOWN VOLUNTEER FIRE DEPARTMENT
Serving the Morgan Township Since 1972
Station 69 Rowan County, NC Station 36

BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2026
FY 2025-2026
DETAILED CHANGE IN BUDGET EXPENDITURES

The Pooletown Fire Department has requested a taxation increase in the East Rowan Service District of $0.02. This provides the department with an additional $10,727 and equalizes the taxation with the Pooletown Tax District. This money has been placed into the Personnel line item to assist with staffing.

HOSE TESTING

$5,000 was added to support paying for a private company to test the department's hose. The previous allocation of $2,600 did not cover the most recent cost due to the large amount of hose carried by the department's trucks.

PERSONNEL

$28,600 was added to the personnel budget in total. $10,000 was considered to account for the support grant program offered by Rowan County Government. Another $18,600 was added to assist with these efforts.

The proposed budget continues to provide a salary for the fire chief with a 10% raise, establishing a $22,000 per year part time unbenefited position. The remaining $41,600 creates the ability to pay at a minimum one part-time employee to staff one fire station forty hours each week at a rate of $20 per hour.

INSURANCE

The department's assets required an increase in replacement values, resulting in an increase in the annual premiums. $12,000 was added to match 2025's expenses.

Other line items were increased or decreased to balance the budget, but the alterations were unremarkable.

Amy Lowe - Amy Lowe, President

Ken Sarnowski - Ken Sarnowski, Secretary

Ryan Barkley - Ryan Barkley, Fire Chief

Office: (704) 633-7080 255 Richfield Rd. Richfield, NC 28137 Fax: (704) 633-7080
Find us on facebook.

ROWAN COUNTY BUDGET FORM

Rockwell Rural **FIRE DEPARTMENT**

PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$	-
Fire District Tax		1,264,124
Fund Raising Projects		
Grants		
Other City/Town Support:		
Other County Support:		
Other Support:		
Rowan County Fire Service		4,500
Rowan County First Responders		1,320
Fund Balance		
TOTAL REVENUES	$	1,269,944

EXPENDITURES:

Audit Services	$	8,000
Capital Outlay: Building		15,000
Capital Outlay: New Equipment		60,000
Capital Outlay: New Trucks		
Debt Service (Loan payments)		270,000
Dues & Subscriptions		7,000
Electricity		15,000
First Responders		4,000
Fund Raising Expenses		
Insurance/Bonds		40,000
Medical Evals/Fit Testing/Hose Testing/Ladder Testing		10,000
Motor Fuel & Lubricants		40,000
Natural Gas/Heating Oil		8,000
Pension		5,000
Personnel		620,000
Postage		600
Repairs & Maintenance: Building		15,000
Repairs & Maintenance: Equipment		65,000
Repairs & Maintenance: Personal Protective Gear		6,000
SCBA Upgrade/Testing/Replacement		5,000
Supplies: Kitchen		2,000
Supplies: Office		6,344
Supplies: New Equipment		15,000
Telecommunications/Telephone		15,000
Training & Fire Prevention		12,000
Water		4,000
Water Points		4,000
Workers Compensation		15,000
Miscellaneous:		3,000
TOTAL EXPENDITURES	$	1,269,944

The Board of Directors recommends a tax rate of .13 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Jay D. Jones 03/04/25
Chairman, Fire Department Board — Date

Jeffrey L Bge 3/04/25
Chairman, Fire Commission — Date

/ /

3/4/25

ROWAN COUNTY BUDGET FORM
Rowan Iredell Fire Department
PROPOSED BUDGET FOR FY 2025-2026

REVENUES:

Donations	$2,333
Fire District Tax (0.082%)	$62,247
Fund Raising Projects	$14,000
Grants (NCDOI $40K, COUNTY STAFF $10K)	$50,000
Other City/Town Support:	
Other County Support: *80med calls @ $5*	$400
Other Support:	$5,000
Rowan County Fire Service	$2,700
Rowan County First Responders	$1,320
Fund Balance	
TOTAL REVENUES	$138,000

EXPENDITURES:

Audit Services	$4,000
Capital Outlay: Building	
Capital Outlay: New Equipment	$54,000
Capital Outlay: New Trucks	$8,000
Debt Service (Loan payments)	
Dues & Subscriptions	$1,000
Electricity	$2,500
First Responders	$10,000
Fund Raising Expenses	$7,000
Insurance/Bonds	$13,500
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	$2,500
Motor Fuel & Lubricants	$2,000
Natural Gas/Heating Oil	$1,800
Pension	$1,000
Personnel	
Postage	$100
Repairs & Maintenance: Building	$7,500
Repairs & Maintenance: Equipment	$10,000
Repairs & Maintenance: Personal Protective Gear	$1,000
SCBA Upgrade/Testing/Replacement	$1,000
Supplies: Kitchen	$500
Supplies: Office	$500
Supplies: New Equipment	$3,500
Telecommunications/Telephone	$1,800
Training & Fire Prevention	$1,000
Water	
Water Points	$1,000
Workers Compensation	$1,800
Miscellaneous:	$1,000
TOTAL EXPENDITURES	$138,000

The Board of Directors recommends a tax rate of .082 cents per $100 valuation. We certify that this budge
been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioner

Randy D Wooten 3-22-25 Paula R Penny Linda J Walker

Chairman, Fire Department Board Date Chairman, Fire Commission

ROWAN COUNTY BUDGET FORM
Scotch Irish Fire Dept FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

4/8/25 ML
214,969.46

REVENUES:

Donations	$ -
Fire District Tax	209,696
Fund Raising Projects	
Grants	10,000
Other City/Town Support:	
Other County Support: Davie County	16,000
Other Support:	
Rowan County Fire Service	2,700
Rowan County First Responders	1,320
Fund Balance	
TOTAL REVENUES	$ 239,916

244,989.46 ML 4/8/25

EXPENDITURES:

Audit Services	$ 6,000
Capital Outlay: Building	
Capital Outlay: New Equipment	5,073.46 ML
Capital Outlay: New Trucks	
Debt Service (Loan payments)	69,600
Dues & Subscriptions	3,000
Electricity	3,750
First Responders	4,000
Fund Raising Expenses	
Insurance/Bonds	18,100
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	7,500
Motor Fuel & Lubricants	5,000
Natural Gas/Heating Oil	1,500
Pension	2,000
Personnel	49,366
Postage	100
Repairs & Maintenance: Building	10,000
Repairs & Maintenance: Equipment	20,000
Repairs & Maintenance: Personal Protective Gear	
SCBA Upgrade/Testing/Replacement	3,000
Supplies: Kitchen	500
Supplies: Office	2,000
Supplies: New Equipment	25,000
Telecommunications/Telephone	3,500
Training & Fire Prevention	3,000
Water	
Water Points	500
Workers Compensation	2,000
Miscellaneous:	500
TOTAL EXPENDITURES	$ 239,916

244,989.46 ML 4/8/25

The Board of Directors recommends a tax rate of 12 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Chairman, Fire Department Board — Date 3/24/25

Chairman, Fire Commission — Date 3/24/25

SOUTH SALISBURY FIRE DEPARTMENT

SERVING ROWAN COUNTY SINCE 1951

March 28th, 2025

Rowan County Board of Commissioners
130 W. Innes Street
Salisbury, NC 28144

Chairman Edds, Vice-Chairman Greene & County Commissioners,

I am writing to present the FY 2026 operational budget for South Salisbury Fire Department, totaling $918,316.35. Considering the organization's ongoing needs and challenges, we are requesting a 2.5-cent fire district tax increase (from 9-cent to 11.5-cent) to support critical staffing, operational and capital requirements. This increase is vital to ensure the continued safety of our community and maintain the high standard of service our residents and customers have come to expect. The increase has been approved by our organizational Board of Directors as well as the (3) Fire Commissioners appointed to our fire district.

As part of this request, we are specifically seeking funding for the following priorities:

1. **Hiring of a Full-Time Firefighter Position**: With the increasing demands placed on our organization, the addition of a full-time firefighter position will enhance our response capabilities and help maintain operational readiness during peak hours. This staffing increase is necessary to improve our ability to serve the growing needs within our fire district. The continual decline in volunteer firefighters has signaled a fundamental change in fire service staffing, highlighting the need for sustainable, long-term solutions to ensure effective service delivery.

2. **Increase in Part-Time Hourly Rate**: To remain competitive and retain qualified part-time personnel, we are implementing a $1.00 per hour (7%) increase in the part-time hourly rate. This adjustment will help us attract and retain the dedicated personnel needed to support our operations.

3. **Capital Expenditures for New Fire Apparatus**: Our current fire apparatus is aging and requires replacement. A portion of the requested funds will be allocated toward the purchase of a future fire truck to ensure we can effectively respond to emergencies with the most up-to-date equipment. The continued rising costs of these vehicles coupled with extended lead times for delivery make it a critical priority to plan now to ensure these vehicles can be replaced as soon as practical.

4. **Deferred Equipment Purchases**: Over the past few years, we have deferred necessary equipment purchases due to budget constraints. This increase will allow us to address those deferred needs, ensuring that our firefighters have the proper tools and safety equipment to do their jobs effectively and safely.

5. **Increased Costs for Insurance, Maintenance, and Repairs**: In addition to staffing and equipment needs, we are facing rising costs in insurance premiums, as well as increased maintenance and repair expenses for both our fire apparatus and the fire station facility. These ongoing expenses are necessary to ensure that our equipment remains operational and that our fire station remains in a safe, functional condition. The requested increase will help mitigate these escalating costs and maintain the organization's readiness.

SOUTH SALISBURY FIRE DEPARTMENT

SERVING ROWAN COUNTY SINCE 1951

The need for this fire district tax increase is directly tied to the ongoing challenges posed by voluntary annexations from the City of Salisbury and the Town of Granite Quarry within our fire district. As you are aware, our organization has been unable to establish contracts for service or other revenue offset with either entity following unsuccessful negotiations over the last 2.5 years. These annexations have reduced our revenue base, while the demand for fire and first responder services in those areas as well as our remaining fire district has increased (we still respond to these annexed areas in an automatic mutual aid capacity with no revenue offset), putting additional strain on our budget. The estimated amount in forgone revenue is $437,500.00 from our most current projections as of this letter. As an organization, we can no longer wait for consensus amongst both municipalities to properly address this matter.

We are committed to maintaining the highest level of service for the residents and customers of our fire district and appreciate your consideration and approval of this request. The proposed 2.5-cent fire district tax increase will allow us to address the increased cost of staffing, operational and capital challenges we are currently facing.

Thank you for your time and continued support of the fire service in Rowan County. I look forward to discussing this proposal further during the upcoming budget review process.

Respectfully Submitted,

Jason Burnett
Fire Chief / Secretary, Board of Directors
South Salisbury Fire Department
(704) 637-3873
southsalisbury@outlook.com

ROWAN COUNTY
SOUTH SALISBURY FIRE DEPARTMENT
PROPOSED FY 2025-2026 BUDGET WORKSHEET

REVENUES:

Fire District Tax	$	890,916.35
NCDOR Sales Tax Reimbursement	$	6,500.00
Other City/Town Support:	$	-
Other County Support: Staffing Grant	$	10,000.00
Other Support: Mail-In Donation Campaign	$	5,000.00
Rowan County Fire Service	$	2,700.00
Rowan County First Responders	$	3,200.00
Reserves (Fund Balance)	$	-
TOTAL REVENUES	**$**	**918,316.35**

EXPENDITURES:

Advertising	$	500.00
Capital Outlay: Apparatus	$	80,000.00
Capital Outlay: Building	$	-
Capital Outlay: Equipment	$	26,600.00
Debt Service	$	183,184.03
Dues & Subscriptions	$	8,800.00
Equipment	$	14,500.00
First Responders	$	2,000.00
Insurance/Bonds	$	38,500.00
Interest Expense	$	-
Janitorial/Kitchen Supplies	$	2,750.00
Miscellaneous	$	-
Motor Fuel	$	11,500.00
Office Supplies	$	2,700.00
Pension Fund	$	-
Personnel/Staffing	$	408,032.32
Professional Services & Legal Fees	$	6,250.00
Repairs & Maintenance: Apparatus	$	54,000.00
Repairs & Maintenance: Building & Grounds	$	19,000.00
Repairs & Maintenance: Equipment	$	18,000.00
Training & Fire Prevention Materials	$	2,500.00
Uniforms	$	9,000.00
Utilities	$	16,500.00
Water Point/Supply Construction & Maintenance	$	-
Workers Compensation	$	13,000.00
TOTAL EXPENDITURES	**$**	**918,316.35**

The Board of Directors recommend a tax rate of $0.115 cents per $100.00 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the district's Fire Commissioners.

3-21-2025 — President, Fire Department Board — Date

3-21-25 — Chairperson, Fire Commission — Date

ROWAN COUNTY BUDGET FORM
CHINA GROVE FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$ -
Fire District Tax	8,361
Fund Raising Projects	
Grants	
Other City/Town Support:	
Other County Support:	
Other Support:	
Rowan County Fire Service	
Rowan County First Responders	
Fund Balance	
TOTAL REVENUES	$ 8,361

EXPENDITURES:

Audit Services	
Capital Outlay: Building	
Capital Outlay: New Equipment	
Capital Outlay: New Trucks	
Debt Service (Loan payments)	
Dues & Subscriptions	
Electricity	
First Responders	
Fund Raising Expenses	
Insurance/Bonds	
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	
Motor Fuel & Lubricants	8,361
Natural Gas/Heating Oil	
Pension	
Personnel	
Postage	
Repairs & Maintenance: Building	
Repairs & Maintenance: Equipment	
Repairs & Maintenance: Personal Protective Gear	
SCBA Upgrade/Testing/Replacement	
Supplies: Kitchen	
Supplies: Office	
Supplies: New Equipment	
Telecommunications/Telephone	
Training & Fire Prevention	
Water	
Water Points	
Workers Compensation	
Miscellaneous:	
TOTAL EXPENDITURES	$ 8,361

The Board of Directors recommends a tax rate of 0.11 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Town Manager 5-6-25
Chairman, Fire Department Board — Date

5-15-25
Chairman, Fire Commission — Date

ROWAN COUNTY BUDGET FORM
UNION VOLUNTEER FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$ -
Fire District Tax	324,195
Fund Raising Projects	
Grants	
Other City/Town Support:	
Other County Support:	15
Other Support:	
Rowan County Fire Service	2,700
Rowan County First Responders	1,320
Fund Balance	
TOTAL REVENUES	$ 328,230

EXPENDITURES:

Audit Services	$3,700
Capital Outlay: Building	
Capital Outlay: New Equipment	$28,159
Capital Outlay: New Trucks	$146,076
Debt Service (Loan payments)	$12
Dues & Subscriptions	$1,100
Electricity	$3,024
First Responders	$3,600
Fund Raising Expenses	$50
Insurance/Bonds	$22,894
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	$2,958
Motor Fuel & Lubricants	$6,300
Natural Gas/Heating Oil	$2,400
Pension	
Personnel	$24,100
Postage	$100
Repairs & Maintenance: Building	$4,856
Repairs & Maintenance: Equipment	$26,100
Repairs & Maintenance: Personal Protective Gear	$40,420
SCBA Upgrade/Testing/Replacement	$3,200
Supplies: Kitchen	$1,200
Supplies: Office	$450
Supplies: New Equipment	$630
Telecommunications/Telephone	$2,801
Training & Fire Prevention	$1,300
Water	
Water Points	$1,000
Workers Compensation	$1,800
Miscellaneous:	
TOTAL EXPENDITURES	$ 328,230

The Board of Directors recommends a tax rate of 5.5 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Kevin W. Kesler — 3-31-2025
Chairman, Fire Department Board — Date

Tony Wall — 3-31-2025
Chairman, Fire Commission — Date

ROWAN COUNTY BUDGET FORM
West Liberty FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	0
Fire District Tax .098 @ 98%	538,516.98
Fund Raising Projects	
Grants	
Other City/Town Support:	
Other County Support:	
Other Support:	
Rowan County Fire Service	5260
Rowan County First Responders	
Fund Balance	543,844.98
TOTAL REVENUES	0

EXPENDITURES:

Audit Services	6,000
Capital Outlay: Building	20000
Capital Outlay: New Equipment	40,000
Capital Outlay: New Trucks	100,000
Debt Service (Loan payments)	90,000
Dues & Subscriptions	2,000
Electricity	15,000
First Responders	12,000
Fund Raising Expenses	
Insurance/Bonds	30,000
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	5,000
Motor Fuel & Lubricants	30,000
Natural Gas/Heating Oil	25,000
Pension	4,000
Personnel	86,000
Postage	2,000
Repairs & Maintenance: Budding	10,000
Repairs & Maintenance: Equipment	10,000
Repairs & Maintenance: Personal Protective Gear	5,000
SCBA Upgrade/Testing/Replacement	5,000
Supplies: Kitchen	1,000
Supplies: Office	4,000
Supplies: New Equipment	7,000
Telecommunications/Telephone	5,000
Training & Fire Prevention	2,000
Water	
Water Points	2,000
Workers Compensation	25,000
Miscellaneous:	48,44.98
TOTAL EXPENDITURES	543,844.98 0

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

Chairman, Fire Department Board — 4-1-2025 Date

Chairman, Fire Commission — 4.1.2025 Date

ROWAN COUNTY BUDGET FORM
WEST ROWAN FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:

Donations	$	-
Fire District Tax		$593,319
Fund Raising Projects		
Grants		
Other City/Town Support:		
Other County Support:		
Other Support:		1,500
Rowan County Fire Service		8,100
Rowan County First Responders		1,320
Fund Balance		
TOTAL REVENUES	$	604,239

EXPENDITURES:

Audit Services	$	6,500
Capital Outlay: Building		
Capital Outlay: New Equipment		125,000
Capital Outlay: New Trucks		100,000
Debt Service (Loan payments)		54,000
Dues & Subscriptions		1,500
Electricity		12,000
First Responders		7,500
Fund Raising Expenses		
Insurance/Bonds		28,000
Medical Evals/Fit Testing/Hose Testing/Ladder Testing		12,000
Motor Fuel & Lubricants		19,000
Natural Gas/Heating Oil		8,000
Pension		
Personnel		88,500
Postage		200
Repairs & Maintenance: Building		30,000
Repairs & Maintenance: Equipment		60,000
Repairs & Maintenance: Personal Protective Gear		5,000
SCBA Upgrade/Testing/Replacement		7,000
Supplies: Kitchen		2,500
Supplies: Office		2,500
Supplies: New Equipment		2,500
Telecommunications/Telephone		8,500
Training & Fire Prevention		5,000
Water		
Water Points		10,000
Workers Compensation		6,500
Miscellaneous:		2,500
TOTAL EXPENDITURES	$	604,200

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

Kenneth L. Foltz 03/31/25 — Larry M. Graham 30 March 25

Chairman, Fire Department Board — Date — Chairman, Fire Commission — Date

Robert E. White 3/30/25

ROWAN COUNTY BUDGET FORM
WOODLEAF FIRE DEPARTMENT
PROPOSED BUDGET FOR FY 2026

REVENUES:	
Donations	$ -
Fire District Tax	$457,012.00
Fund Raising Projects	
Grants	
Other City/Town Support:	
Other County Support:	
Other Support:	-
Rowan County Fire Service	2,700
Rowan County First Responders	2,500
Fund Balance	
TOTAL REVENUES	$462,212.00
EXPENDITURES:	
Audit Services	$5,000.00
Capital Outlay: Building	$20,000.00
Capital Outlay: New Equipment	$30,000.00
Capital Outlay: New Trucks	$10,000.00
Debt Service (Loan payments)	$157,000.00
Dues & Subscriptions	$4,000.00
Electricity	$8,000.00
First Responders	$2,500.00
Fund Raising Expenses	$0.00
Insurance/Bonds	$50,000.00
Medical Evals/Fit Testing/Hose Testing/Ladder Testing	$8,000.00
Motor Fuel & Lubricants	$10,000.00
Natural Gas/Heating Oil	$4,000.00
Pension	$0.00
Personnel	$89,000.00
Postage	$100.00
Repairs & Maintenance: Building	$8,000.00
Repairs & Maintenance: Equipment	$20,000.00
Repairs & Maintenance: Personal Protective Gear	$5,000.00
SCBA Upgrade/Testing/Replacement	$2,500.00
Supplies: Kitchen	$200.00
Supplies: Office	$2,000.00
Supplies: New Equipment	$5,000.00
Telecommunications/Telephone	$10,000.00
Training & Fire Prevention	$2,500.00
Water	$0.00
Water Points	$1,200.00
Workers Compensation	$10,000.00
Miscellaneous:	$212.00
TOTAL EXPENDITURES	$ 462,212

The Board of Directors recommends a tax rate of .085 cents per $100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the District's Fire Commissioners.

Chairman, Fire Department Board — Date: 3/24/25

Chairman, Fire Commission — Date: 3-24-25

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4330 - EMERGENCY SERVICES

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	2244215	E911 REV	434200	NC 911 GRANT	$0	$0	$0	$0	($96,817)	$0	$0	N/A
			455005	SPEC ASSMT-FINES,FORF&FEE	($320,667)	($333,025)	($256,306)	($346,977)	($346,977)	($351,387)	($351,387)	1.3%
			461000	INTEREST REVENUE	($58,563)	($63,125)	($61,728)	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	($808,841)	($850,299)	$0	($476,563)	-41.1%
			Org Tot:		**($379,230)**	**($396,149)**	**($318,034)**	**($1,155,818)**	**($1,294,093)**	**($351,387)**	**($827,950)**	**-28.4%**
	Rev/Exp	**Total:**			**($379,230)**	**($396,149)**	**($318,034)**	**($1,155,818)**	**($1,294,093)**	**($351,387)**	**($827,950)**	**-28.4%**
EXP	2254215	E911 EXP	533001	CONTRACTED SERVICES	$15,345	$0	$0	$0	$0	$0	$0	N/A
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$276,951	$333,324	$350,926	$317,218	$356,711	$353,250	$353,250	11.4%
			543015	R&M-EQUIPMENT	$6,100	$0	$0	$10,000	$10,000	$10,000	$10,000	0.0%
			553005	TELEPHONE	$0	$0	$0	$2,000	$2,000	$2,100	$2,100	5.0%
			553008	NG911 TELEPHONE	$13,731	$14,698	$12,823	$21,600	$21,600	$21,600	$21,600	0.0%
			558000	TRAVEL	$868	$0	$0	$5,000	$5,000	$5,000	$5,000	0.0%
			559000	TRAINING	$9,541	$35,965	$24,957	$35,000	$35,000	$40,000	$40,000	14.3%
			561095	OTHER SMALL EQMT	$3,430	$66,187	$23,432	$25,000	$25,000	$46,000	$46,000	84.0%
			575000	C/A-EQUIPMENT	$75,877	$3,154	$96,817	$0	$96,817	$0	$0	N/A
			575030	C/A-SOFTWARE	$0	$0	$0	$390,000	$390,000	$0	$0	-100.0%
			575090	C/A - FURN&EQUIP	$0	$0	$0	$350,000	$350,000	$350,000	$350,000	0.0%
			576030	F/A-FURN & EQUIPMENT	$6,444	$0	$0	$0	$0	$0	$0	N/A
			598000	RESERVE	($11,282)	($26,181)	($1,965)	$0	$1,965	$0	$0	N/A
			Org Tot:		**$397,003**	**$427,146**	**$506,990**	**$1,155,818**	**$1,294,093**	**$827,950**	**$827,950**	**-28.4%**
	Rev/Exp	**Total:**			**$397,003**	**$427,146**	**$506,990**	**$1,155,818**	**$1,294,093**	**$827,950**	**$827,950**	**-28.4%**
FINAL	**TOTALS:**				**$17,773**	**$30,997**	**$188,956**	**$0**	**$0**	**$476,563**	**$0**	**N/A**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	2645190	OP SET REV	461000	INTEREST REVENUE	($56,843)	($179,414)	($271,236)	$0	$0	$0	$0	N/A
			461001	INTEREST REV-OPIOID ABATEMENT	($1,927)	$0	$0	$0	$0	$0	$0	N/A
			489031	OPIOID SETTLEMENT REV	($1,371,948)	($4,128,365)	($2,302,272)	($1,475,808)	($1,475,808)	($1,216,128)	($1,216,128)	-17.6%
			Org Tot:		**($1,430,719)**	**($4,307,779)**	**($2,573,508)**	**($1,475,808)**	**($1,475,808)**	**($1,216,128)**	**($1,216,128)**	**-17.6%**
	Rev/Exp	**Total:**			**($1,430,719)**	**($4,307,779)**	**($2,573,508)**	**($1,475,808)**	**($1,475,808)**	**($1,216,128)**	**($1,216,128)**	**-17.6%**
EXP	2655190	OP SET EXP	510005	SALARIES-REGULAR	$13,968	$38,927	$0	$0	$0	$0	$0	N/A
				SALARIES-REGULAR	$13,968	$38,927	$48,938	$56,770	$67,877	$63,640	$63,640	12.1%
				SALARIES-REGULAR	$0	$0	$48,192	$56,770	$67,876	$57,418	$57,418	1.1%
				SALARIES-REGULAR	$13,968	$38,927	$48,916	$56,770	$67,877	$92,385	$92,385	62.7%
				SALARIES-REGULAR	$13,968	$38,927	$48,192	$56,770	$67,876	$50,222	$50,222	-11.5%
				SALARIES-REGULAR	$13,968	$38,927	$48,192	$56,770	$67,876	$49,573	$49,573	-12.7%
				SALARIES-REGULAR	$0	$0	$3,858	$0	$116,000	$13,612	$13,612	N/A
			510010	SALARIES-OVERTIME	$69	$1,301	$0	$0	$0	$0	$0	N/A
				SALARIES-OVERTIME	$69	$1,301	$115	$0	$281	$281	$281	N/A
				SALARIES-OVERTIME	$0	$0	$115	$0	$281	$281	$281	N/A
				SALARIES-OVERTIME	$69	$1,301	$115	$0	$281	$281	$281	N/A
				SALARIES-OVERTIME	$69	$1,301	$115	$0	$281	$281	$281	N/A
				SALARIES-OVERTIME	$69	$1,301	$115	$0	$281	$281	$281	N/A
			510903	NEW POSITIONS	$0	$0	$0	$83,432	$0	$0	$0	-100.0%
			520005	HEALTH INSURANCE	$3,153	$8,482	$0	$0	$0	$0	$0	N/A
				HEALTH INSURANCE	$3,153	$8,481	$11,650	$13,080	$15,696	$16,981	$16,981	29.8%
				HEALTH INSURANCE	$0	$0	$11,391	$13,080	$15,696	$12,366	$12,366	-5.5%
				HEALTH INSURANCE	$3,153	$8,482	$11,642	$13,080	$15,696	$28,249	$28,249	116.0%
				HEALTH INSURANCE	$3,153	$8,482	$11,391	$13,080	$15,696	$17,038	$17,038	30.3%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	2655190	OP SET EXP	520005	HEALTH INSURANCE	$3,153	$8,482	$11,391	$13,080	$15,696	$16,901	$16,901	29.2%
				HEALTH INSURANCE	$0	$0	$797	$0	$26,160	$4,480	$4,480	N/A
			520010	MEDICARE TAX	$192	$553	$0	$0	$0	$0	$0	N/A
				MEDICARE TAX	$192	$553	$673	$799	$975	$899	$899	12.5%
				MEDICARE TAX	$0	$0	$663	$792	$968	$819	$819	3.4%
				MEDICARE TAX	$192	$553	$673	$799	$975	$1,625	$1,625	103.4%
				MEDICARE TAX	$192	$553	$663	$799	$975	$1,026	$1,026	28.4%
				MEDICARE TAX	$192	$553	$663	$799	$975	$1,016	$1,016	27.2%
				MEDICARE TAX	$0	$0	$54	$0	$1,682	$190	$190	N/A
			520015	RETIREMENT	$1,713	$5,191	$0	$0	$0	$0	$0	N/A
				RETIREMENT	$1,713	$5,191	$6,696	$7,604	$9,246	$9,150	$9,150	20.3%
				RETIREMENT	$0	$0	$6,594	$7,599	$9,241	$8,232	$8,232	8.3%
				RETIREMENT	$1,713	$5,191	$6,693	$7,604	$9,246	$16,338	$16,338	114.9%
				RETIREMENT	$1,713	$5,191	$6,594	$7,604	$9,246	$10,305	$10,305	35.5%
				RETIREMENT	$1,713	$5,191	$6,594	$7,604	$9,246	$10,211	$10,211	34.3%
				RETIREMENT	$0	$0	$527	$0	$15,776	$1,943	$1,943	N/A
			520020	SOCIAL SECURITY TAX	$820	$2,366	$0	$0	$0	$0	$0	N/A
				SOCIAL SECURITY TAX	$819	$2,366	$2,879	$3,410	$4,160	$3,846	$3,846	12.8%
				SOCIAL SECURITY TAX	$0	$0	$2,834	$3,404	$4,154	$3,493	$3,493	2.6%
				SOCIAL SECURITY TAX	$819	$2,366	$2,877	$3,410	$4,160	$6,943	$6,943	103.6%
				SOCIAL SECURITY TAX	$819	$2,366	$2,834	$3,410	$4,160	$4,380	$4,380	28.4%
				SOCIAL SECURITY TAX	$819	$2,366	$2,834	$3,410	$4,160	$4,339	$4,339	27.2%
				SOCIAL SECURITY TAX	$0	$0	$233	$0	$7,192	$813	$813	N/A
			520025	WORKERS COMPENSATION	$272	$983	$0	$0	$0	$0	$0	N/A
				WORKERS COMPENSATION	$272	$983	$1,177	$1,352	$1,384	$1,464	$1,464	8.3%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	2655190	OP SET EXP	520025	WORKERS COMPENSATION	$0	$0	$1,160	$1,344	$1,376	$1,322	$1,322	-1.6%
				WORKERS COMPENSATION	$272	$984	$1,177	$1,352	$1,384	$2,719	$2,719	101.1%
				WORKERS COMPENSATION	$272	$984	$1,160	$1,352	$1,384	$1,757	$1,757	30.0%
				WORKERS COMPENSATION	$272	$984	$1,160	$1,352	$1,384	$1,740	$1,740	28.7%
				WORKERS COMPENSATION	$0	$0	$89	$0	$3,480	$310	$310	N/A
			520030	401(K) CONTRIBUTIONS	$168	$1,033	$1,283	$1,680	$2,044	$1,896	$1,896	12.9%
				401(K) CONTRIBUTIONS	$0	$0	$1,283	$1,767	$2,131	$1,709	$1,709	-3.3%
				401(K) CONTRIBUTIONS	$168	$1,033	$1,283	$1,680	$2,044	$3,395	$3,395	102.1%
				401(K) CONTRIBUTIONS	$168	$1,033	$1,283	$1,680	$2,044	$2,141	$2,141	27.4%
				401(K) CONTRIBUTIONS	$168	$1,033	$1,283	$1,680	$2,044	$2,121	$2,121	26.3%
				401(K) CONTRIBUTIONS	$0	$0	$0	$0	$3,480	$404	$404	N/A
			533001	CONTRACTED SERVICES	$53,306	$0	$0	$0	$0	$0	$0	N/A
				CONTRACTED SERVICES	$0	$51	$510	$0	$618	$618	$618	N/A
				CONTRACTED SERVICES	$0	$0	$0	$0	$22,329	$0	$0	N/A
			534030	TECHNOLOGY SERV & MAINT	$0	$0	$0	$0	$25,000	$0	$0	N/A
				TECHNOLOGY SERV & MAINT	$0	$0	$0	$0	$0	$27,000	$27,000	N/A
			543020	R&M - VEHICLES	$0	$0	$10	$0	$100	$0	$0	N/A
				R&M - VEHICLES	$0	$0	$17	$0	$100	$0	$0	N/A
			543021	R&M-VEHICLES/FLEET TARGET	$0	$298	$1,671	$1,876	$1,876	$2,072	$2,072	10.4%
				R&M-VEHICLES/FLEET TARGET	$0	$298	$1,671	$1,876	$1,876	$2,072	$2,072	10.4%
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$0	$0	$0	$0	$500	$500	N/A
				R&M-VEHICLES/FLEET NONTARGET	$0	$0	$0	$0	$0	$500	$500	N/A
			553005	TELEPHONE	$0	$210	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	2655190	OP SET EXP	553005	TELEPHONE	$174	$606	$701	$1,500	$1,500	$2,100	$2,100	40.0%
				TELEPHONE	$0	$0	$392	$1,500	$1,500	$1,300	$1,300	-13.3%
				TELEPHONE	$174	$612	$551	$1,300	$1,300	$1,100	$1,100	-15.4%
				TELEPHONE	$174	$606	$598	$1,300	$1,300	$100	$100	-92.3%
				TELEPHONE	$174	$607	$546	$1,300	$1,300	$1,100	$1,100	-15.4%
				TELEPHONE	$0	$0	$147	$0	$270	$0	$0	N/A
			554000	ADVERTISING	$55	$1,352	$0	$8,000	$7,919	$8,000	$8,000	0.0%
				ADVERTISING	$0	$3,235	$269	$10,000	$8,919	$8,000	$8,000	-20.0%
				ADVERTISING	$0	$1,274	$0	$3,000	$2,919	$0	$0	-100.0%
			555000	PRINTING	$0	$387	$0	$0	$0	$0	$0	N/A
				PRINTING	$0	$0	$100	$2,000	$1,800	$600	$600	-70.0%
				PRINTING	$0	$0	$0	$2,500	$2,219	$1,500	$1,500	-40.0%
				PRINTING	$0	$300	$0	$1,000	$700	$500	$500	-50.0%
				PRINTING	$0	$0	$53	$1,000	$800	$1,000	$1,000	0.0%
				PRINTING	$0	$562	$0	$1,500	$1,300	$750	$750	-50.0%
				PRINTING	$0	$0	$0	$1,000	$1,000	$1,000	$1,000	0.0%
			556000	UNIFORMS	$0	$458	$0	$0	$0	$0	$0	N/A
				UNIFORMS	$0	$0	$336	$1,000	$1,000	$1,000	$1,000	0.0%
			558000	TRAVEL	$284	$934	$1,997	$3,000	$3,000	$3,000	$3,000	0.0%
				TRAVEL	$0	$0	$656	$5,000	$5,000	$3,500	$3,500	-30.0%
				TRAVEL	$0	$201	$64	$1,000	$1,000	$0	$0	-100.0%
				TRAVEL	$427	$643	$0	$3,000	$3,000	$3,000	$3,000	0.0%
				TRAVEL	$0	$308	$454	$3,000	$3,000	$3,000	$3,000	0.0%
				TRAVEL	$0	$0	$0	$1,300	$1,300	$750	$750	-42.3%
			559000	TRAINING	$140	$1,174	$1,195	$2,000	$2,000	$2,000	$2,000	0.0%
				TRAINING	$0	$0	$733	$15,000	$15,000	$1,500	$1,500	-90.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	2655190	OP SET EXP	559000	TRAINING	$700	$200	$40	$2,000	$2,000	$2,000	$2,000	0.0%
				TRAINING	$0	$0	$0	$2,000	$2,000	$2,000	$2,000	0.0%
				TRAINING	$0	$0	$130	$1,500	$1,500	$1,500	$1,500	0.0%
			561005	OFFICE SUPPLIES	$0	$0	$181	$300	$300	$300	$300	0.0%
				OFFICE SUPPLIES	$0	$0	$76	$300	$300	$300	$300	0.0%
				OFFICE SUPPLIES	$0	$0	$92	$300	$300	$300	$300	0.0%
				OFFICE SUPPLIES	$0	$102	$95	$300	$300	$300	$300	0.0%
				OFFICE SUPPLIES	$0	$0	$44	$300	$300	$300	$300	0.0%
				OFFICE SUPPLIES	$0	$0	$44	$500	$500	$500	$500	0.0%
			561015	EDUCATIONAL SUPPLIES	$0	$0	$35	$3,000	$3,000	$1,000	$1,000	-66.7%
				EDUCATIONAL SUPPLIES	$0	$0	$0	$5,000	$5,000	$5,000	$5,000	0.0%
				EDUCATIONAL SUPPLIES	$0	$0	$0	$1,000	$1,000	$1,000	$1,000	0.0%
			561045	MEDICAL SUPPLIES	$21,182	$24,837	$17,251	$75,000	$49,919	$60,000	$60,000	-20.0%
				MEDICAL SUPPLIES	$0	$0	$0	$5,000	$5,000	$5,000	$5,000	0.0%
				MEDICAL SUPPLIES	$0	$3,795	$1,216	$15,000	$14,382	$75,000	$75,000	400.0%
				MEDICAL SUPPLIES	$0	$0	$0	$22,500	$22,500	$22,500	$22,500	0.0%
			561095	OTHER SMALL EQMT	$45	$1,269	$0	$0	$0	$0	$0	N/A
				OTHER SMALL EQMT	$0	$0	$188	$2,500	$2,500	$2,500	$2,500	0.0%
				OTHER SMALL EQMT	$0	$0	$0	$3,000	$3,000	$1,500	$1,500	-50.0%
				OTHER SMALL EQMT	$296	$1,003	$295	$2,000	$2,000	$1,000	$1,000	-50.0%
				OTHER SMALL EQMT	$220	$306	$44	$2,000	$2,000	$1,000	$1,000	-50.0%
				OTHER SMALL EQMT	$87	$1,412	$44	$2,000	$2,000	$1,000	$1,000	-50.0%
				OTHER SMALL EQMT	$0	$0	$1,187	$4,000	$4,000	$4,000	$4,000	0.0%
			562020	MOTOR FUELS & LUBRICANTS	$0	$65	$0	$0	$0	$500	$500	N/A
				MOTOR FUELS & LUBRICANTS	$0	$35	$233	$0	$1,000	$1,000	$1,000	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5100 - HEALTH DEPARTMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	2655190	OP SET EXP	564050	DUES AND SUBSCRIPTIONS	$0	$0	$0	$160	$160	$0	$0	-100.0%
				DUES AND SUBSCRIPTIONS	$0	$0	$0	$160	$160	$0	$0	-100.0%
				DUES AND SUBSCRIPTIONS	$0	$0	$0	$160	$160	$0	$0	-100.0%
				DUES AND SUBSCRIPTIONS	$0	$0	$0	$160	$160	$0	$0	-100.0%
			575035	C/A - VEHICLES	$0	$27,697	$0	$0	$0	$0	$0	N/A
				C/A - VEHICLES	$0	$27,697	$0	$0	$0	$0	$0	N/A
			582009	MEETING/TRAINING FOOD	$0	$40	$60	$750	$750	$750	$750	0.0%
				MEETING/TRAINING FOOD	$0	$0	$144	$3,750	$3,750	$20,000	$20,000	433.3%
				MEETING/TRAINING FOOD	$0	$0	$0	$2,500	$2,500	$1,500	$1,500	-40.0%
				MEETING/TRAINING FOOD	$0	$0	$0	$7,500	$7,400	$1,500	$1,500	-80.0%
				MEETING/TRAINING FOOD	$0	$0	$0	$1,500	$1,500	$500	$500	-66.7%
			583053	NONCASH GRANTS/AWARDS	$0	$280	$0	$10,000	$10,000	$10,000	$10,000	0.0%
				NONCASH GRANTS/AWARDS	$0	$0	$0	$5,000	$5,000	$5,000	$5,000	0.0%
				NONCASH GRANTS/AWARDS	$0	$112	$0	$5,000	$5,000	$1,000	$1,000	-80.0%
				NONCASH GRANTS/AWARDS	$0	$0	$923	$7,000	$7,000	$5,000	$5,000	-28.6%
				NONCASH GRANTS/AWARDS	$0	$0	$0	$3,000	$3,000	$3,000	$3,000	0.0%
			585000	GRANT EXPENDITURES	$0	$0	$0	$0	$0	$120,000	$120,000	N/A
				GRANT EXPENDITURES	$0	$0	$0	$50,000	$50,000	$250,000	$250,000	400.0%
				GRANT EXPENDITURES	$0	$0	$0	$647,748	$451,379	$0	$0	-100.0%
			Org Tot:		**$179,207**	**$397,144**	**$404,033**	**$1,475,808**	**$1,475,808**	**$1,216,128**	**$1,216,128**	**8.3%**
	Rev/Exp	**Total:**			**$179,207**	**$397,144**	**$404,033**	**$1,475,808**	**$1,475,808**	**$1,216,128**	**$1,216,128**	**8.3%**
FINAL	**TOTALS:**				**($1,251,511)**	**($3,910,635)**	**($2,169,475)**	**$0**	**$0**	**$0**	**$0**	**-100.0%**

A RESOLUTION BY THE COUNTY OF __Rowan__
TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS __Rowan__ County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids.

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA") and the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation ("SAAF");

WHEREAS __Rowan__ County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states that, before spending opioid settlement funds, the local government's governing body must adopt a resolution that:

(i) indicates that it is an authorization for expenditure of opioid settlement funds; and,
(ii) states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,
(iii) states the amount dedicated to each strategy for a specific period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA and SAAF, __Rowan__ County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized
   a. Name of strategy: _Recovery Support Services_____
   b. Strategy is included in Exhibit ___A_____
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: ___3_____
   d. Amount authorized for this strategy: $_____$117,745.00_____
   e. Period of time during which expenditure may take place:
      Start date _7/1/2024___ through End date __6/30/2025___
   f. Description of the program, project, or activity: _Provide Peer Support Services and additional support to individuals identified by various Rowan County agencies, including the hospital, jails, homeless shelter, DSS, courthouse, women's shelter, prison, and others.__
   g. Provider: _Rowan County Public Health__

2. Second strategy authorized
   a. Name of strategy: _Early Intervention S
   b. Strategy is included in Exhibit ___A____
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: __6_____
   d. Amount authorized for this strategy: $_$175,966.00__
   e. Period of time during which expenditure may take place:
      Start date _7/1/2024__ through End date _6/30/2025_

f. Description of the program, project, or activity: _ Offer support and education to youth who are currently using substances or are at risk. Provide Mental Health First Aid training, collaborate with agencies to offer Positive Parenting Program (PPP) classes, and create or purchase educational materials to distribute to at-risk youth, their parents, teachers, and caregivers.

g. Provider: __ Rowan County Public Health

3. Third authorized strategy
   a. Name of strategy: _Naloxone Distribution____
   b. Strategy is included in Exhibit __A____
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: ___7_____
   d. Amount authorized for this strategy: $_$170,831.00__
   e. Period of time during which expenditure may take place:
      Start date _7/1/2024__ through End date __6/30/2025_____
   f. Description of the program, project, or activity: _Distribute Nasal Narcan to people who use drugs or those that are at risk of overdose, their family members and friends. Distribute Narcan in areas of the community that have been identified as overdose hotspot areas. _____
   g. Provider: _ Rowan County Public Health

4. Fourth authorized strategy
   a. Name of strategy: _Post Overdose Response Team_____
   b. Strategy is included in Exhibit ____A_____
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: ____8_____
   d. Amount authorized for this strategy: $_$123,831.00__
   e. Period of time during which expenditure may take place:
      Start date _7/1/2024 through End date __6/30/2025_____
   f. Description of the program, project, or activity: _Provide support, resources, a connection to care, Narcan and educational material to individuals who have experienced an overdose, as well as their family and friends. _____
   g. Provider: _ Rowan County Public Health _____

5. Fifth authorized strategy
   a. Name of strategy: _Syringe Service Program_____
   b. Strategy is included in Exhibit __A_____
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: ____9_____
   d. Amount authorized for this strategy: $_$204,887.00____
   e. Period of time during which expenditure may take place:
      Start date _7/1/2024 through End date __6/30/2025_____
   f. Description of the program, project, or activity: _Provide harm reduction to supplies to people who use drugs, build relationships, provide education on safer use practices, offer resources and a connection to care.
   g. Provider: _ Rowan County Public Health _____

6. Sixth authorized strategy
   a. Name of strategy: _Addiction Treatment for Incarcerated Persons_____
   b. Strategy is included in Exhibit ____A_____
   c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: __11_____
   d. Amount authorized for this strategy: $__$682.548.00____

e. Period of time during which expenditure may take place:
Start date _7/1/2024 through End date __6/30/2025_____
f. Description of the program, project, or activity: _Partner with the Detention Center to fund positions for the MOUD program in the jail. To provide Narcan and harm reduction supplies for individuals upon release who have a positive COWS score.
g. Provider: _ Rowan County Public Health _____

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is $1,475,808.

Adopted this the 24 day of June, 2024.

Revised and amended this the 16 day of September, 2024.

Greg Edds, Chair
Rowan County Board of Commissioners

ATTEST:

Sarah Pack, Clerk to the Board

COUNTY SEAL

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6000 - RISK MANAGEMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	5146000	RM REV	461000	INTEREST REVENUE	($213,982)	($323,916)	($210,896)	($90,000)	($90,000)	($90,000)	($90,000)	0.0%
			Org Tot:		**($213,982)**	**($323,916)**	**($210,896)**	**($90,000)**	**($90,000)**	**($90,000)**	**($90,000)**	**0.0%**
	5146010	P&PL REV	489030	INSURANCE SETTLEMENTS	($220,656)	($126,129)	($180,441)	($200,000)	($200,000)	($150,000)	($150,000)	-25.0%
			489990	MISCELLANEOUS REVENUE	$0	($562)	($8,288)	$0	$0	$0	$0	N/A
			491101	TRANSFER FROM 101	($480,000)	($480,000)	($720,107)	($720,107)	($720,107)	($1,487,966)	($1,487,366)	106.5%
			495000	APPROPRIATED FB-UNRESTRICTED	$0	$0	$0	($465,107)	($499,007)	$0	$0	-100.0%
			Org Tot:		**($700,656)**	**($606,691)**	**($908,836)**	**($1,385,214)**	**($1,419,114)**	**($1,637,966)**	**($1,637,366)**	**18.2%**
	5146020	WCOMP REV	441080	WC PREMIUM CHARGES	($801,499)	($818,037)	($731,272)	($700,000)	($900,000)	($850,000)	($850,000)	21.4%
			Org Tot:		**($801,499)**	**($818,037)**	**($731,272)**	**($700,000)**	**($900,000)**	**($850,000)**	**($850,000)**	**21.4%**
	Rev/Exp	**Total:**			**($1,716,138)**	**($1,748,644)**	**($1,851,003)**	**($2,175,214)**	**($2,409,114)**	**($2,577,966)**	**($2,577,366)**	**18.5%**
EXP	5156000	RM ADM EXP	510005	SALARIES-REGULAR	$44,777	$46,904	$42,985	$49,324	$49,324	$52,378	$52,378	6.2%
			520005	HEALTH INSURANCE	$5,779	$6,364	$5,859	$6,540	$6,540	$6,870	$6,870	5.0%
			520010	MEDICARE TAX	$615	$648	$596	$657	$657	$728	$728	10.8%
			520015	RETIREMENT	$5,447	$6,058	$5,867	$6,442	$6,442	$7,533	$7,533	16.9%
			520020	SOCIAL SECURITY TAX	$2,631	$2,772	$2,549	$2,808	$2,808	$3,113	$3,113	10.9%
			520025	WORKERS COMPENSATION	$112	$118	$108	$120	$120	$131	$131	9.2%
			520030	401(K) CONTRIBUTIONS	$1,343	$1,407	$1,289	$1,422	$1,422	$1,564	$1,564	10.0%
			552030	INSURANCE-WC	$143,404	$0	$0	$0	$0	$0	$0	N/A
			558000	TRAVEL	$489	$726	$1,180	$2,000	$2,000	$2,000	$1,500	-25.0%
			559000	TRAINING	$98	$155	$400	$500	$500	$500	$400	-20.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$500	$500	$500	$500	0.0%
			561005	OFFICE SUPPLIES	$24	$183	$106	$200	$200	$200	$200	0.0%
			561015	EDUCATIONAL SUPPLIES	$264	$54	$0	$300	$125	$300	$300	0.0%
			561095	OTHER SMALL EQUIP	$0	$705	$975	$1,000	$1,175	$1,000	$1,000	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 6000 - RISK MANAGEMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	5156000	RM ADM EXP	590000	OTHER SERVICES	$15,600	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$220,584**	**$66,094**	**$61,913**	**$71,813**	**$71,813**	**$76,817**	**$76,217**	**6.1%**
	5156010	P&PL EXP	552010	INSURANCE-P&PL	$436,183	$810,344	$1,178,776	$1,172,700	$1,180,595	$1,365,000	$1,365,000	16.4%
			590003	CLAIMS EXPENSE	$284,168	$254,810	$210,349	$350,000	$383,900	$380,000	$380,000	8.6%
			590007	PROCESSING COSTS	$85,000	$0	$0	$0	$0	$0	$0	N/A
			595101	TRANSFER TO 101	$6,379	$81,779	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$811,730**	**$1,146,933**	**$1,389,125**	**$1,522,700**	**$1,564,495**	**$1,745,000**	**$1,745,000**	**14.6%**
	5156020	WCCMP EXP	552030	INSURANCE-WC	$0	$117,753	$134,734	$125,000	$134,914	$150,000	$150,000	20.0%
			590003	CLAIMS EXPENSE	$826,763	$760,720	$520,559	$450,000	$632,191	$600,000	$600,000	33.3%
			590006	INDIRECT COSTS	$6,901	$6,524	$5,701	$5,701	$5,701	$6,149	$6,149	7.9%
			590007	PROCESSING COSTS	$42,319	$0	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$875,983**	**$884,997**	**$660,994**	**$580,701**	**$772,806**	**$756,149**	**$756,149**	**30.2%**
	Rev/Exp	**Total:**			**$1,908,297**	**$2,098,025**	**$2,112,032**	**$2,175,214**	**$2,409,114**	**$2,577,966**	**$2,577,366**	**18.5%**
FINAL	**TOTALS:**				**$192,159**	**$349,381**	**$261,029**	**$0**	**$0**	**$0**	**$0**	**N/A**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4700 - LANDFILL

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	6144705	DEM REV	421100	RENT REVENUE	($13,778)	$0	$0	$0	$0	$0	$0	N/A
				RENT REVENUE	($31,442)	$0	$0	$0	$0	$0	$0	N/A
			462995	OTHER RENT	($1,750)	($2,100)	($2,100)	($2,100)	($2,100)	($2,100)	($2,100)	0.0%
			Org Tot:		**($46,970)**	**($2,100)**	**($16,716)**	**($2,100)**	**($2,100)**	**($2,100)**	**($2,100)**	**0.0%**
	6144710	SANTN REV	444034	COLLECTION SITE FEES	($359,229)	($486,708)	($426,627)	($400,000)	($400,000)	($400,000)	($400,000)	0.0%
			Org Tot:		**($359,229)**	**($486,708)**	**($426,627)**	**($400,000)**	**($400,000)**	**($400,000)**	**($400,000)**	**0.0%**
	6144715	RCYC GT RV	435030	SCRAP TIRE DISPOSAL GRANT	$0	$0	($2,264)	$0	$0	$0	$0	N/A
			489995	MISC RECEIPTS	$0	$0	($2,264)	$0	$0	$0	$0	N/A
			Org Tot:		**$0**	**$0**	**($4,528)**	**$0**	**$0**	**$0**	**$0**	**N/A**
	6144720	LDFOPR REV	416060	SOLID WASTE DISPOSAL TAX	($376,612)	($371,440)	($273,975)	($370,000)	($370,000)	($370,000)	($370,000)	0.0%
			434006	ST GRANT-SOLID WASTE TAX REV	($87,430)	($86,620)	($44,198)	($80,000)	($80,000)	($85,000)	($85,000)	6.3%
			444031	LANDFILL CASH RECEIPTS	($845,383)	($1,034,825)	($909,118)	($1,026,000)	($1,026,000)	($1,026,000)	($1,026,000)	0.0%
			444032	LANDFILL CHARGES	($5,592,583)	($6,198,911)	($5,472,542)	($6,629,869)	($6,629,869)	($6,629,869)	($6,629,869)	0.0%
			444033	LANDFILL LATE FEES	($3,458)	($3,555)	($7,458)	($2,802)	($2,802)	($5,000)	($5,000)	78.4%
			461000	INTEREST REVENUE	($838,856)	($918,582)	($684,842)	($750,000)	($750,000)	($650,000)	($650,000)	-13.3%
			489995	MISC RECEIPTS	($356)	($539)	($150)	$0	$0	$0	$0	N/A
			492030	SALE OF PROPERTY	$0	($913)	($21,273)	$0	$0	$0	$0	N/A
			Org Tot:		**($7,744,678)**	**($8,615,385)**	**($7,413,555)**	**($8,858,671)**	**($9,931,612)**	**($8,765,869)**	**($8,765,869)**	**-1.0%**
	6144730	RCYOPR REV	435031	TIRE DISPOSAL REVENUE	($278,876)	($289,298)	($144,426)	($250,000)	($250,000)	($250,000)	($250,000)	0.0%
			435032	WHITE GOODS DISPOSAL REV	$0	$0	$0	($55,000)	($55,000)	($55,000)	($55,000)	0.0%
			435034	ST-E-WASTE MANAGEMENT	$0	$0	$0	($8,000)	($8,000)	($8,000)	($8,000)	0.0%
			444041	RECYCLING SALES	($78,153)	($82,471)	($93,510)	($60,000)	($60,000)	($80,000)	($80,000)	33.3%
			492030	SALE OF PROPERTY	$0	($10,600)	$0	$0	$0	$0	$0	N/A
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($72,003)	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4700 - LANDFILL

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	6144730	RCYOPR REV	**Org Tot:**		**($357,030)**	**($382,368)**	**($237,936)**	**($373,000)**	**($445,003)**	**($393,000)**	**($393,000)**	**5.4%**
	Rev/Exp	**Total:**			**($8,507,906)**	**($9,486,561)**	**($8,099,362)**	**($9,633,771)**	**($10,778,715)**	**($9,560,969)**	**($9,560,969)**	**-0.8%**
EXP	6154705	DEM EXP	510005	SALARIES-REGULAR	$282,851	$369,309	$232,217	$327,110	$315,241	$322,075	$322,075	-1.5%
			510903	NEW POSITIONS	$0	$0	$0	$0	$0	$88,723	$0	N/A
			520005	HEALTH INSURANCE	$21,630	$30,361	$30,656	$32,700	$32,700	$34,350	$34,350	5.0%
			520010	MEDICARE TAX	$2,292	$2,986	$3,252	$3,204	$3,458	$4,584	$4,584	43.1%
			520015	RETIREMENT	$20,218	$28,166	$31,696	$31,653	$34,143	$46,289	$46,289	46.2%
			520020	SOCIAL SECURITY TAX	$9,800	$12,769	$13,906	$13,693	$14,786	$19,594	$19,594	43.1%
			520025	WORKERS COMPENSATION	$1,299	$1,805	$2,912	$1,950	$2,673	$5,075	$5,075	160.3%
			520030	401(K) CONTRIBUTIONS	$3,186	$5,829	$6,480	$6,983	$7,505	$9,612	$9,612	37.6%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$5,770	$0	$0	$0	$0	$0	$0	N/A
			543021	R&M-VEHICLES/FLEET TARGET	$1,928	$18,924	$21,396	$24,757	$24,672	$18,228	$18,228	-26.4%
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$0	$0	$200	$200	$200	$200	0.0%
			550007	COST PER COPY	$372	$585	$367	$920	$920	$1,000	$1,000	8.7%
			553005	TELEPHONE	$4,998	$5,916	$8,231	$9,000	$9,000	$11,500	$11,500	27.8%
			555000	PRINTING	$0	$0	$0	$200	$200	$200	$200	0.0%
			557000	POSTAGE	$74	$153	$203	$500	$500	$500	$500	0.0%
			558000	TRAVEL	$356	$1,486	$199	$1,500	$1,500	$1,500	$750	-50.0%
			559000	TRAINING	$0	$292	$0	$1,000	$1,000	$1,000	$500	-50.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$4,000	$4,000	$4,000	$4,000	0.0%
			561005	OFFICE SUPPLIES	$984	$1,210	$1,164	$1,300	$1,300	$1,300	$1,300	0.0%
			561095	OTHER SMALL EQUIP	$475	$136	$232	$500	$500	$500	$500	0.0%
			562020	MOTOR FUELS&LUBRICANTS	$9,352	$9,084	$6,921	$11,490	$10,720	$12,518	$12,518	8.9%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4700 - LANDFILL

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	6154705	DEM EXP	564050	DUES AND SUBSCRIPTIONS	$488	$975	$215	$2,000	$2,000	$2,000	$2,000	0.0%
			575097	C/A - Lease Capital Outlay	$13,778	$0	$0	$0	$0	$0	$0	N/A
				C/A - Lease Capital Outlay	$31,442	$0	$0	$0	$0	$0	$0	N/A
			578000	C/A - GAAP	($13,778)	$0	$0	$0	$0	$0	$0	N/A
				C/A - GAAP	($31,442)	$0	$0	$0	$0	$0	$0	N/A
			579100	AMORTIZATION EXPENSE	$3,444	$3,444	$0	$0	$0	$0	$0	N/A
				AMORTIZATION EXPENSE	$15,721	$15,721	$0	$0	$0	$0	$0	N/A
			582008	EMPLOYEE RETIREMENTS	$0	$0	$437	$125	$600	$200	$200	60.0%
			592050	LEASE FINANCING PRINCIPAL	$3,348	$3,398	$0	$0	$0	$0	$0	N/A
				LEASE FINANCING PRINCIPAL	$15,642	$15,800	$0	$0	$0	$0	$0	N/A
			592300	INTEREST EXPENSE	$252	$202	$0	$0	$0	$0	$0	N/A
				INTEREST EXPENSE	$358	$200	$0	$0	$0	$0	$0	N/A
			592999	LONG TERM DEBT - GAAP	$10,430	($3,398)	$0	$0	$0	$0	$0	N/A
				LONG TERM DEBT - GAAP	$15,800	($15,800)	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$431,069**	**$509,555**	**$360,483**	**$474,785**	**$467,618**	**$584,948**	**$494,975**	**4.3%**
	6154710	SANTN EXP	510005	SALARIES-REGULAR	$333,696	$366,888	$341,841	$462,848	$458,488	$492,959	$492,959	6.5%
			510010	SALARIES-OVERTIME	$443	$276	$13	$0	$14	$0	$0	N/A
			510015	SALARIES-PART TIME	$21,527	$13,922	$12,234	$22,000	$22,000	$22,000	$22,000	0.0%
			520005	HEALTH INSURANCE	$104,102	$120,915	$114,995	$130,800	$129,738	$137,400	$137,400	5.0%
			520008	HEALTH INSURANCE-RETIREES	$0	$0	$2,180	$0	$4,360	$27,480	$27,480	N/A
			520010	MEDICARE TAX	$4,964	$5,245	$4,809	$6,499	$6,499	$7,142	$7,142	9.9%
			520015	RETIREMENT	$40,596	$47,385	$46,661	$59,366	$59,366	$70,443	$70,443	18.7%
			520020	SOCIAL SECURITY TAX	$21,222	$22,427	$20,561	$27,774	$27,774	$30,525	$30,525	9.9%
			520025	WORKERS COMPENSATION	$4,006	$4,106	$3,839	$4,952	$4,952	$4,990	$4,990	0.8%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4700 - LANDFILL

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	6154710	SANTN EXP	520030	401(K) CONTRIBUTIONS	$9,368	$8,883	$10,066	$12,034	$12,034	$14,630	$14,630	21.6%
			533001	CONTRACTED SERVICES	$0	$0	$0	$660	$660	$660	$660	0.0%
			533010	CONTRACTED COLLECTIONS	$173,814	$193,327	$191,989	$227,500	$227,500	$227,500	$227,500	0.0%
			542020	CLEANING&MAINT-GROUND MAINT	$776	$4,373	$3,188	$6,000	$6,000	$6,000	$6,000	0.0%
			543005	R&M-BUILDINGS	$1,034	$942	$744	$5,000	$5,000	$5,000	$5,000	0.0%
			543015	R&M-EQUIPMENT	$2,994	$1,584	$2,093	$3,000	$3,000	$3,000	$3,000	0.0%
			543020	R&M-VEHICLES	$710	$0	$0	$1,500	$1,500	$1,500	$1,500	0.0%
			544020	RENT-LAND & BLDGS	$0	$0	$3,600	$4,000	$4,000	$4,000	$4,000	0.0%
			544042	RENT-PORTABLE TOILETS	$6,103	$5,979	$6,656	$8,000	$8,000	$8,000	$8,000	0.0%
			553005	TELEPHONE	$14,501	$7,131	$2,324	$20,000	$10,000	$0	$0	-100.0%
			556000	UNIFORMS	$2,097	$2,045	$1,821	$2,500	$2,500	$2,500	$2,500	0.0%
			558000	TRAVEL	$10,498	$11,186	$10,787	$11,000	$11,000	$12,000	$6,000	-45.5%
			561005	OFFICE SUPPLIES	$521	$383	$473	$800	$800	$800	$800	0.0%
			561054	SUPPLIES FOR OSHA COMPLIANCE	$3,749	$3,775	$1,275	$4,000	$4,000	$4,000	$4,000	0.0%
			561095	OTHER SMALL EQUIP	$1,319	$1,876	$496	$2,000	$2,000	$2,000	$2,000	0.0%
			562005	ELECTRICITY	$5,488	$6,424	$5,170	$6,999	$6,999	$9,840	$9,840	40.6%
			562020	MOTOR FUELS&LUBRICANTS	$232	$0	$38	$184	$184	$184	$184	0.0%
			575090	C/A-FURN&EQUIP	$36,610	$0	$0	$0	$0	$0	$0	N/A
			583118	ADA TRANSITION PLAN	$0	$0	$0	$250,000	$250,000	$250,000	$250,000	0.0%
			590030	DISPOSAL FEES AT LANDFILL	$130,205	$157,601	$107,918	$150,000	$150,000	$150,000	$150,000	0.0%
			Org Tot:		**$930,575**	**$986,673**	**$895,770**	**$1,429,416**	**$1,418,368**	**$1,494,553**	**$1,488,553**	**4.1%**
	6154720	LDFOPR EXP	510005	SALARIES-REGULAR	$816,951	$852,694	$765,985	$905,868	$905,868	$894,069	$894,069	-1.3%
			510010	SALARIES-OVERTIME	$230	$0	$1,047	$0	$1,048	$0	$0	N/A
			510015	SALARIES-PART TIME	$7,181	$7,076	$6,650	$8,000	$8,000	$8,000	$8,000	0.0%
			520005	HEALTH INSURANCE	$175,773	$200,998	$190,612	$222,360	$222,360	$219,840	$219,840	-1.1%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4700 - LANDFILL

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	6154720	LDFOPR EXP	520010	MEDICARE TAX	$10,808	$11,600	$10,763	$12,411	$12,606	$12,693	$12,693	2.3%
			520015	RETIREMENT	$94,877	$106,448	$105,046	$119,901	$122,803	$129,133	$129,133	7.7%
			520020	SOCIAL SECURITY TAX	$46,215	$49,602	$46,021	$53,038	$53,901	$54,257	$54,257	2.3%
			520025	WORKERS COMPENSATION	$28,214	$30,285	$27,978	$32,635	$32,996	$32,023	$32,023	-1.9%
			520030	401(K) CONTRIBUTIONS	$21,290	$22,660	$23,358	$27,360	$27,534	$27,765	$27,765	1.5%
			533000	OTHER PROFESSIONAL SERVICES	$47,455	$30,028	$57,062	$575,000	$515,998	$475,000	$743,397	29.3%
			534005	TECH SERV-AERIAL PHOTOGRAPHY	$16,150	$8,475	$0	$9,000	$9,000	$9,000	$9,000	0.0%
			534027	TECH SERV-PERMIT FEE	$22,202	$23,500	$23,378	$25,000	$25,000	$25,000	$25,000	0.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$0	$0	$2,000	$2,000	$13,575	$2,000	$2,000	0.0%
			534050	TECH SERV-WATER&SOIL TEST	$43,011	$97,030	$36,733	$84,750	$85,650	$146,000	$146,000	72.3%
			534051	TS-WAT&SOIL TESTING-CLOSED	$5,700	$10,800	$10,500	$36,100	$35,200	$20,000	$20,000	-44.6%
			541030	UTILITY SERV-LEACHATE DISPOSAL	$33,629	$30,945	$56,867	$58,851	$70,351	$50,000	$50,000	-15.0%
			542020	CLEANING&MAINT-GROUND MAINT	$64,762	$52,578	$115,779	$60,000	$130,000	$60,000	$60,000	0.0%
			542030	LFG - OPERATIONS	$78,355	$125,724	$54,721	$155,000	$155,000	$155,000	$155,000	0.0%
			543005	R&M-BUILDINGS	$6,455	$6,133	$825	$8,000	$8,000	$8,000	$8,000	0.0%
			543015	R&M-EQUIPMENT	$123,009	$161,499	$182,581	$234,711	$287,111	$234,000	$234,000	-0.3%
			543020	R&M-VEHICLES	$24,894	$15,243	$25,297	$71,000	$46,000	$71,000	$71,000	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$29,879	$6,145	$5,142	$5,627	$5,642	$6,214	$6,214	10.4%
			543022	R&M-VEHICLES/FLEET NONTARGET	$920	$325	$2,578	$2,000	$4,171	$2,000	$2,000	0.0%
			543950	R&M - CAPITAL PROJECTS	$0	$0	$0	$0	$661,000	$0	$0	N/A
			544010	RENTAL-EQUIPMENT	$0	$0	$14,449	$0	$16,000	$0	$0	N/A
			550007	COST PER COPY	$399	$1,208	$759	$1,200	$1,200	$1,200	$1,200	0.0%
			553005	TELEPHONE	$15,269	$9,553	$1,267	$17,000	$5,500	$3,600	$3,600	-78.8%
			555000	PRINTING	$0	$0	$0	$300	$300	$300	$300	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4700 - LANDFILL

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	6154720	LDFOPR EXP	556000	UNIFORMS	$6,840	$6,960	$7,813	$8,000	$8,000	$10,000	$10,000	25.0%
			558000	TRAVEL	$2,068	$1,965	$2,491	$2,900	$2,900	$5,000	$2,500	-13.8%
			559000	TRAINING	$3,242	$2,535	$3,973	$4,400	$4,400	$6,000	$3,000	-31.8%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,000	$1,000	$1,000	$1,000	0.0%
			561005	OFFICE SUPPLIES	$3,080	$3,599	$2,838	$5,000	$5,000	$5,000	$5,000	0.0%
			561017	FABRIC COVER	$3,185	$3,185	$2,665	$3,500	$3,500	$3,500	$3,500	0.0%
			561025	GARAGE SUPPLIES	$5,995	$5,880	$6,942	$6,000	$11,000	$6,500	$6,500	8.3%
			561054	SUPPLIES FOR OSHA COMPLIANCE	$4,413	$4,765	$4,916	$5,000	$5,000	$5,000	$5,000	0.0%
			561085	VEHICLE SUPPLIES	$7,236	$5,225	$3,430	$8,000	$8,000	$8,000	$8,000	0.0%
			561095	OTHER SMALL EQUIP	$975	$1,169	$1,476	$8,000	$8,000	$8,000	$8,000	0.0%
			562005	ELECTRICITY	$23,779	$26,672	$27,848	$28,880	$38,893	$50,438	$50,438	74.6%
			562020	MOTOR FUELS&LUBRICANTS	$239,398	$246,152	$169,657	$308,402	$245,091	$274,928	$274,928	-10.9%
			564050	DUES AND SUBSCRIPTIONS	$630	$1,150	$1,360	$3,000	$3,000	$3,000	$3,000	0.0%
			574011	C/A-LANDFILL CELL	$2,409,637	$8,941,515	$0	$0	$100,000	$0	$0	N/A
			574012	C/A - CENTER AREA MITIGATE	$0	$0	$0	$2,250,000	$520,247	$2,250,000	$2,250,000	0.0%
			574014	C/A - GAS CONTROL SYSTEM	$0	$0	$804,830	$0	$977,430	$0	$0	N/A
			575035	C/A - VEHICLES	$0	$102,551	$41,201	$0	$166,451	$0	$0	N/A
			575090	C/A-FURN&EQUIP	$929,295	$86,539	$815,761	$301,574	$973,927	$500,000	$500,000	65.8%
			578000	C/A-GAAP	($3,333,567)	($9,130,605)	($932,406)	$0	$0	$0	$0	N/A
			579000	DEPRECIATION EXPENSE	$1,565,445	$2,643,441	$0	$0	$0	$0	$0	N/A
			580000	BAD DEBT EXPENSE	$35,236	$866	$0	$0	$0	$0	$0	N/A
			590002	BANK CREDIT CARD FEES	$14,233	$19,712	$13,208	$15,000	$20,000	$15,000	$15,000	0.0%
			590034	INDIRECT COSTS	$222,547	$221,992	$227,847	$227,847	$227,847	$167,476	$167,476	-26.5%
			590056	SOLID WASTE DISPOSAL TAX	$376,612	$371,440	$273,345	$370,000	$370,000	$372,000	$372,000	0.5%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4700 - LANDFILL

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	6154720	LDFOPR EXP	598020	RESERVE-LF MONITORING	$1,758,601	$600,503	$0	$500,000	$500,000	$0	$0	-100.0%
			Org Tot:		**$5,992,513**	**$6,027,758**	**$3,246,594**	**$6,783,615**	**$7,661,500**	**$6,336,936**	**$6,599,833**	**-2.7%**
	6154730	RCYOPR EXP	510005	SALARIES-REGULAR	$216,289	$221,615	$215,129	$247,925	$247,925	$261,843	$261,843	5.6%
			520005	HEALTH INSURANCE	$54,560	$58,603	$58,588	$65,400	$65,400	$68,700	$68,700	5.0%
			520010	MEDICARE TAX	$3,018	$3,176	$3,081	$3,445	$3,542	$3,771	$3,771	9.5%
			520015	RETIREMENT	$26,306	$28,623	$29,365	$32,440	$33,749	$37,477	$37,477	15.5%
			520020	SOCIAL SECURITY TAX	$12,907	$13,577	$13,172	$14,719	$15,143	$16,120	$16,120	9.5%
			520025	WORKERS COMPENSATION	$6,505	$6,163	$5,750	$6,406	$6,609	$6,999	$6,999	9.3%
			520030	401(K) CONTRIBUTIONS	$6,488	$6,648	$6,454	$7,159	$7,418	$7,783	$7,783	8.7%
			533010	CONTRACTED COLLECTIONS	$69,726	$81,748	$54,190	$90,000	$90,000	$90,000	$90,000	0.0%
			533062	SPECIAL WASTE DISPOSAL	$10,343	$8,551	$11,412	$15,000	$14,525	$15,000	$15,000	0.0%
			541040	UTILITY SERVICES-WATER	$431	$1,029	$130	$1,000	$1,000	$1,000	$1,000	0.0%
			542040	CLEANING&MAINT-TIRE DISPOSAL	$279,572	$369,077	$397,320	$290,000	$490,000	$350,000	$350,000	20.7%
			543005	R&M-BUILDINGS	$5,532	$5,220	$8,570	$10,000	$20,000	$10,000	$10,000	0.0%
			543015	R&M-EQUIPMENT	$2,753	$2,501	$726	$4,000	$4,000	$4,000	$4,000	0.0%
			543020	R&M-VEHICLES	$3,728	$3,093	$4,964	$5,000	$5,000	$5,000	$5,000	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$13,494	$7,488	$8,271	$8,440	$9,280	$12,635	$12,635	49.7%
			543022	R&M-VEHICLES/FLEET NONTARGET	$0	$0	$694	$200	$714	$1,000	$1,000	400.0%
			550007	COST PER COPY	$40	$40	$36	$460	$460	$750	$750	63.0%
			553005	TELEPHONE	$0	$240	$0	$3,000	$3,000	$21,500	$21,500	616.7%
			554000	ADVERTISING	$111	$0	$0	$300	$300	$300	$300	0.0%
			555000	PRINTING	$62	$796	$1,221	$1,300	$1,300	$1,300	$1,300	0.0%
			556000	UNIFORMS	$713	$663	$461	$1,300	$1,300	$1,300	$1,300	0.0%
			558000	TRAVEL	$1,838	$1,863	$0	$2,000	$2,000	$2,000	$1,000	-50.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4700 - LANDFILL

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	6154730	RCYOPR EXP	559000	TRAINING	$300	$1,150	$738	$2,000	$2,000	$2,000	$1,000	-50.0%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,900	$1,900	$1,900	$1,900	0.0%
			561005	OFFICE SUPPLIES	$229	$395	$624	$600	$1,600	$600	$600	0.0%
			561015	EDUCATIONAL SUPPLIES	$0	$0	$0	$1,500	$500	$1,500	$1,500	0.0%
			561054	SUPPLIES FOR OSHA COMPLIANCE	$1,718	$1,156	$1,734	$1,800	$1,800	$1,800	$1,800	0.0%
			561075	RECYCLING SUPPLIES	$3,833	$5,974	$6,147	$8,000	$8,000	$8,000	$8,000	0.0%
			561080	SIGNAGE	$845	$2,428	$0	$2,500	$2,500	$2,500	$2,500	0.0%
			561090	OTHER SUPPLIES	$4,986	$2,855	$2,506	$6,000	$6,000	$6,000	$6,000	0.0%
			561095	OTHER SMALL EQUIP	$482	$3,080	$2,417	$4,000	$4,000	$4,000	$4,000	0.0%
			562005	ELECTRICITY	$6,425	$7,215	$5,927	$8,266	$8,266	$11,525	$11,525	39.4%
			562020	MOTOR FUELS&LUBRICANTS	$15,159	$14,758	$10,108	$18,980	$18,980	$18,980	$18,980	0.0%
			562025	NATURAL GAS	$643	$601	$712	$883	$983	$1,225	$1,225	38.7%
			564050	DUES AND SUBSCRIPTIONS	$425	$0	$190	$500	$500	$500	$500	0.0%
			575090	C/A-FURN&EQUIP	$0	$0	$78,963	$79,032	$79,032	$0	$0	-100.0%
			576030	F/A-FURN&EQUIP	$10,816	$0	$0	$0	$0	$0	$0	N/A
			582009	MEETING/TRAINING FOOD	$396	$499	$500	$500	$500	$600	$600	20.0%
			585013	GRANT - E-WASTE MANGMT	$626	$1,843	$0	$0	$72,003	$0	$0	N/A
			Org Tot:		**$761,297**	**$862,668**	**$930,099**	**$945,955**	**$1,231,229**	**$979,608**	**$977,608**	**3.3%**
	Rev/Exp	**Total:**			**$8,115,453**	**$8,386,654**	**$5,432,946**	**$9,633,771**	**$10,778,715**	**$9,396,045**	**$9,560,969**	**-0.8%**
FINAL	**TOTALS:**				**($392,452)**	**($1,099,907)**	**($2,666,416)**	**$0**	**$0**	**($164,924)**	**$0**	**N/A**

EPI Environmental Products Inc.
1610 Grover Street, Ste. B7
Lynden, WA 98264
U.S.A.
Tel: +1 (604) 738-6281
Fax: +1 (604) 738-7839
Email: envirocover@epi-global.com
Website: www.envirocoversystem.com

1/25/25

Attn: Danny W. Rogers Jr (Environmental Services)
Rowan County Landfill
1102 N. Long Street Extension
East Spencer, NC. 28039
980-866-7078
Danny.rogers@rowancountync.gov

Thank you for giving us the opportunity to quote the ECD 800 daily cover solution to Rowan County. Please feel free to call me any time with questions about our proposal. (317-316-2922) JD Mohr Mobile

PURCHASE OPTION FOR A NEW TIER 4 ECD 800

- Tier 4 Price - $399,800.00 + Applicable Taxes (Free Delivery)
  - PLEASE NOTE THIS PRICE IS VALID ON OUR CURRENT INVENTORY OF T4 UNITS.
- Morooka chassis warranty – 1 year or 1,000 hrs whichever comes first
- CAT C7 Std. Eng. warranty- 2 years or 3,000 hrs whichever comes first
- CAT C7 Ext. Eng. warranty - 5 years or 2,500 hrs whichever comes first
  - Ext. Eng. warranty- $3,980.00
  - Please note (Extended warranty payment is responsibility of buyer)
- Dispensing System warranty- 1 year

ECD 800 T4 WARRANTY TERMS:

- Warranty starts from the official purchase date (date the customer check clears).
- The best procedure to follow with regards to the CAT engine Extended Service Coverage (ESC) which covers 60 months or 2,500 hours (whichever comes first) is not to apply for it too soon.
- The CAT engine "Standard" warranty covers 24 months or 3,000 hours whichever comes first.

RENTAL TIER 4 ECD 800

- RPO $5,500.00/month (Landfill is responsible for maintaining equipment) (Will credit purchase 50% of rental payments towards purchase within 24-month period.)

PURCHASE OR RENTAL OPTION TIER 3 ECD 800

- Tier 3 Purchase Price - $175,000.00 (Free Delivery) 12 months parts warranty
- RPO $3,500.00/month (Landfill is responsible for maintaining equipment) (Will credit purchase 50% of rental payments towards purchase within 24-month period.)

ECD 800 ENVIRO COVER ROLLS (1.75 mil X 18ft EEC):

- 1 roll EC Film= $2,758.50 + Applicable Taxes/Freight
- 1 roll covers 93,500ft^2

ECD 800 Considerations:

ECD 800 inventories can fluctuate. At this time, we have inventory of quoted items but lead times can be 10-12 months depending on parts availability.

EPI will provide at no extra charge to this landfill 3 days of training which includes an introductory classroom session, static training around the Deployer and EC roll followed by actual hands-on operation of the Deployer 800 and deployment of the Enviro Cover on the working face. The training will cover the health and safety aspects of the equipment, the required maintenance and proper techniques of deployment to maximize the benefits of the Enviro Cover System. EPI offers this training to the landfill whether they purchase or rent an ECD 800.

Prices are quoted in US dollars, subject to applicable taxes, and valid for 60 days from the date of this proposal.

We invite you to visit our website: www.envirocoversystem.com, to read about the Deployer 800 features and view a short video showcasing our system in action on the working face. Upon watching this video, you will have a better appreciation of how the Enviro Cover System can help your landfill's cover operation.

Sincerely,

J.D. Mohr
EPI Business Development & Marketing Executive
jdmohr@epi-global.com
317-316-2922 Mobile

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4540 - AIRPORT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	6344550	APGRNT REV	431603	10.1 ILS GRANT	($21,126)	$0	$0	$0	$0	$0	$0	N/A
			434004	STATE GRANT REV - SCIF	($5,516)	($1,925,420)	($1,129,125)	$0	($2,233,540)	$0	$0	N/A
			434601	9.2 RUNWAY OVERLAY	($35,969)	($355,982)	$1,417	$0	$0	$0	$0	N/A
			434602	16.1 ON-AIRPORT TREE CLEARING	($31,330)	($34,991)	$0	$0	$0	$0	$0	N/A
			434603	17.2 PARALLEL TAXIWAY REHAB	$0	($1,064,521)	$0	$0	$0	$0	$0	N/A
			461022	INTEREST REV - ARPT TRDF GRNT	$0	($99,180)	($303,603)	$0	$0	$0	$0	N/A
			461026	INTERESET REV SCIF GRANT	($180,227)	($262,132)	($110,299)	$0	($41,959)	$0	$0	N/A
			491101	TRANSFER FROM 101	$0	$0	($45,250)	$0	($104,825)	$0	$0	N/A
			495000	APPROPRIATED FB-UNRESTRICTED	$0	$0	$0	($442,791)	($1,528,374)	$0	($182,436)	-58.8%
			495010	APPROPRIATED FB-RESTRICTED	$0	$0	$0	$0	($16,131,117)	$0	$0	N/A
			Org Tot:		**($274,168)**	**($3,742,226)**	**($1,586,860)**	**($442,791)**	**($20,039,815)**	**$0**	**($182,436)**	**-58.8%**
	63445503	APTST REV	434000	STATE GOVNT GRANT REV	$0	$0	$0	($295,000)	($295,000)	($481,199)	($481,199)	63.1%
				STATE GOVNT GRANT REVENUE	$0	$0	$0	($300,000)	$0	$0	$0	-100.0%
				STATE GOVNT GRANT REVENUE	$0	$0	$0	$0	($208,044)	($91,956)	($91,956)	N/A
			Org Tot:		**$0**	**$0**	**$0**	**($595,000)**	**($503,044)**	**($573,155)**	**($573,155)**	**-3.7%**
	6344560	APTOPR REV	453010	FUEL FLOWAGE FEES	($18,894)	($13,863)	($8,931)	($13,000)	($13,000)	($12,000)	($12,000)	-7.7%
			453031	CAR RENTAL	($321)	($20)	($4,882)	($200)	($200)	($200)	($200)	0.0%
			453045	FUEL REVENUE	($1,133,309)	($944,591)	($870,596)	($900,000)	($900,000)	($900,000)	($900,000)	0.0%
			453063	MAINT REVENUE - SUPPLIES	($2,410)	($12,084)	($5,820)	($1,500)	($1,500)	($1,500)	($1,500)	0.0%
			461000	INTEREST REVENUE	($120,495)	($231,121)	($158,687)	($90,000)	($90,000)	($90,000)	($90,000)	0.0%
			461020	INTEREST REV - AIRPORT HANGAR	($43,094)	($880,062)	($577,839)	$0	$0	$0	$0	N/A
			462201	HANGAR RENT	($386,897)	($546,851)	($503,766)	($400,000)	($400,000)	($562,000)	($562,000)	40.5%
			462203	HANGAR LAND LSE	($22,925)	($23,700)	($22,505)	($20,000)	($20,000)	($20,000)	($20,000)	0.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4540 - AIRPORT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	6344560	APTOPR REV	462204	OFFICE RENT	($29,222)	($26,084)	($24,365)	($30,000)	($30,000)	($27,000)	($27,000)	-10.0%
			462205	TIE DOWNS RENT	($18,983)	($13,515)	($15,960)	($8,000)	($8,000)	($8,000)	($8,000)	0.0%
			462206	RAMP/LANDING FEE	($3,900)	($4,000)	($2,850)	($3,500)	($3,500)	($3,500)	($3,500)	0.0%
			462995	OTHER RENT	($9,900)	($9,900)	($9,075)	($10,000)	($10,000)	($10,000)	($10,000)	0.0%
			489990	MISCELLANEOUS REVENUE	$0	($50,350)	($44,750)	$0	($51,975)	($1,000)	($1,000)	N/A
			489995	MISC RECEIPTS	($7,890)	($2,622)	($3,748)	($5,000)	($5,000)	($5,000)	($5,000)	0.0%
			490010	OFS - INSTALLMENT PURCHASES	($17,438,000)	$0	$0	$0	$0	$0	$0	N/A
			491101	TRANSFER FROM 101	($1,026,675)	($1,485,000)	($2,040,000)	($2,040,000)	($2,040,000)	($1,839,000)	($1,839,000)	-9.9%
			492030	SALE OF PROPERTY	$0	($775)	($8,350)	$0	$0	$0	$0	N/A
			Org Tot:		**($20,262,914)**	**($4,244,539)**	**($4,302,123)**	**($3,521,200)**	**($3,573,175)**	**($3,479,200)**	**($3,479,200)**	**-1.2%**
	6344570	AIRPORT DS	421100	LEASE PROCEEDS	$2,735	($133,002)	$0	$0	$0	$0	$0	N/A
				LEASE PROCEEDS	$0	($8,054)	$0	$0	($19,454)	$0	$0	N/A
			461000	INTEREST REVENUE	($4,198)	($3,293)	$0	$0	$0	$0	$0	N/A
			Org Tot:		**($1,463)**	**($144,349)**	**$0**	**$0**	**($19,454)**	**$0**	**$0**	**N/A**
	Rev/Exp	**Total:**			**($20,538,544)**	**($8,131,113)**	**($5,888,983)**	**($4,558,991)**	**($24,135,488)**	**($4,052,355)**	**($4,234,791)**	**-7.1%**
EXP	6354550	APTGNT EXP	533000	OTHER PROFESSIONAL SERVICES	$0	$0	$0	$661,112	$327,778	$506,526	$506,526	-23.4%
			533064	TREE REMOVAL SERVICES	$34,200	$5,006	$0	$0	$0	$0	$0	N/A
			571000	C/A - LAND	$0	$0	$0	$0	$212,642	$104,025	$104,025	N/A
			573011	C/A - HANGAR	$1,104,415	$0	$0	$0	$0	$0	$0	N/A
				C/A - HANGAR	$0	$2,484,078	$5,944,813	$0	$18,198,372	$0	$0	N/A
			574067	C/A - APRON REHAB	$0	$0	$0	$0	$0	$0	$0	N/A
			574068	C/A - RUNWAY OVERLAY	$39,967	$1,460,058	($1,575)	$0	$0	$0	$0	N/A
			574069	C/A-INSTRUMENT LANDING SYSTEM	$5,516	$53,061	$1,484	$0	$1,164,138	$0	$0	N/A
			578000	C/A-GAAP	($39,967)	($1,513,119)	$1,575	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4540 - AIRPORT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	6354550	APTGNT EXP	579000	DEPRECIATION EXPENSE	$307,053	$415,205	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$1,451,184**	**$2,904,288**	**$5,946,297**	**$661,112**	**$19,902,930**	**$610,551**	**$610,551**	**-7.6%**
	6354560	APTOPR EXP	510005	SALARIES-REGULAR	$219,718	$240,571	$207,217	$247,803	$243,519	$244,309	$244,309	-1.4%
			510015	SALARIES-PART TIME	$63,357	$76,302	$56,471	$95,000	$73,000	$85,000	$85,000	-10.5%
			520005	HEALTH INSURANCE	$41,698	$44,442	$41,175	$48,396	$46,396	$50,838	$50,838	5.0%
			520010	MEDICARE TAX	$3,802	$4,153	$3,783	$4,648	$4,648	$4,740	$4,740	2.0%
			520015	RETIREMENT	$24,732	$27,482	$28,284	$30,980	$32,870	$35,038	$35,038	13.1%
			520020	SOCIAL SECURITY TAX	$16,256	$17,755	$16,174	$19,867	$19,867	$20,255	$20,255	2.0%
			520025	WORKERS COMPENSATION	$4,957	$5,434	$5,521	$6,251	$6,745	$4,458	$4,458	-28.7%
			520030	401(K) CONTRIBUTIONS	$5,969	$6,355	$4,811	$6,834	$6,834	$7,276	$7,276	6.5%
			532017	CONSULTING SERVICES	$57,123	$0	$0	$0	$0	$0	$0	N/A
			533001	CONTRACTED SERVICES	$176,989	$28,175	$953	$8,000	$1,085	$8,000	$8,000	0.0%
			533063	SNOW REMOVAL SERVICES	$0	$0	$780	$5,000	$780	$5,000	$5,000	0.0%
			534030	TECHNOLOGY SERVICES-SERV&MAINT	$12,131	$14,256	$25,588	$18,000	$35,676	$18,500	$18,500	2.8%
			534032	RUNWAY LIGHTS & RADIO MAINT	$24,585	$23,810	$22,220	$26,250	$26,250	$30,000	$30,000	14.3%
			541040	UTILITY SERVICES-WATER	$6,201	$5,312	$6,255	$9,588	$9,588	$9,588	$8,259	-13.9%
			541042	UTILITY SERV-STORM WATER	$53	$58	$48	$93	$93	$93	$80	-14.0%
			542020	CLEANING&MAINT-GROUND MAINT	$29,243	$41,001	$29,182	$36,000	$36,000	$36,500	$36,500	1.4%
			543005	R&M-BUILDINGS	$38,064	$33,567	$21,719	$36,000	$28,500	$50,000	$50,000	38.9%
			543015	R&M-EQUIPMENT	$25,322	$5,841	$21,416	$24,000	$27,299	$24,500	$24,500	2.1%
			543016	R&M - FUEL TANKS	$0	$19,425	$0	$0	$0	$0	$0	N/A
			543020	R&M-VEHICLES	$0	$774	$178	$900	$900	$900	$900	0.0%
			543021	R&M-VEHICLES/FLEET TARGET	$5,783	$6,848	$6,617	$7,221	$7,251	$7,975	$7,975	10.4%
			543022	R&M-VEHICLES/FLEET NONTARGET	$372	$120	$0	$5,000	$2,000	$3,000	$3,000	-40.0%

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4540 - AIRPORT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	6354560	APTOPR EXP	543901	R&M FENCING	$15,728	$5,710	$3,829	$10,000	$10,000	$10,000	$10,000	0.0%
			543950	R&M - CAPITAL PROJECTS	$60,642	$0	$47,740	$115,000	$170,440	$10,000	$10,000	-91.3%
			544010	RENTAL-EQUIPMENT	$16,504	$2,600	$1,602	$2,000	$1,700	$2,000	$2,000	0.0%
			550007	COST PER COPY	$522	$455	$441	$700	$700	$700	$700	0.0%
			553005	TELEPHONE	$39,714	$33,817	$11,435	$39,000	$21,024	$40,000	$40,000	2.6%
			554000	ADVERTISING	$2,428	$2,041	$0	$2,000	$0	$2,000	$2,000	0.0%
			555000	PRINTING	$54	$41	$0	$100	$0	$100	$100	0.0%
			556000	UNIFORMS	$929	$1,836	$984	$1,800	$1,140	$1,800	$1,800	0.0%
			557000	POSTAGE	$0	$71	$41	$100	$100	$100	$100	0.0%
			558000	TRAVEL	$503	$55	$315	$2,500	$700	$2,500	$1,250	-50.0%
			559000	TRAINING	$815	$978	$2,140	$2,000	$2,820	$2,500	$1,250	-37.5%
			561000	P-CARD CLEARING ACCOUNT	$0	$0	$0	$1,900	$1,900	$1,900	$1,900	0.0%
			561005	OFFICE SUPPLIES	$2,048	$1,747	$1,814	$1,800	$2,300	$1,800	$1,800	0.0%
			561012	CONCESSIONS SUPPLIES	$1,095	$1,036	$1,059	$2,400	$1,540	$2,400	$2,400	0.0%
			561030	JANITORIAL SUPPLIES	$766	$802	$604	$800	$1,100	$800	$800	0.0%
			561056	FUEL FOR RESALE	$788,075	$580,291	$428,988	$700,000	$690,000	$700,000	$700,000	0.0%
			561057	PARTS-FOR RESALE	$1,398	$2,996	$2,445	$3,000	$3,000	$3,000	$3,000	0.0%
			561095	OTHER SMALL EQMT	$10,114	$3,848	$11,245	$11,000	$14,286	$11,000	$11,000	0.0%
			562005	ELECTRICITY	$41,277	$46,198	$36,107	$56,710	$56,680	$68,602	$68,016	19.9%
			562020	MOTOR FUELS&LUBRICANTS	$7,496	$6,335	$5,230	$10,143	$6,803	$10,143	$10,143	0.0%
			562025	NATURAL GAS	$7,368	$8,085	$9,845	$12,153	$12,153	$12,876	$12,876	5.9%
			564010	BOOKS	$0	$50	$47	$100	$100	$100	$100	0.0%
			564050	DUES AND SUBSCRIPTIONS	$1,929	$1,339	$3,247	$2,500	$3,695	$3,000	$3,000	20.0%
			573000	C/A-BLDG	$0	$11,000	$0	$230,000	$239,000	$0	$0	-100.0%
			575090	C/A-FURN&EQUIP	$21,425	$500	$189,500	$0	$308,625	$30,000	$30,000	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4540 - AIRPORT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	6354560	APTOPR EXP	575097	C/A - Lease Capital Outlay	$0	$0	$0	$0	$19,454	$0	$0	N/A
			576030	F/A-FURN & EQUIPMENT	$11,899	$10,974	$0	$0	$0	$0	$0	N/A
			578000	C/A-GAAP	($1,224,655)	($2,495,578)	($5,880,439)	$0	$0	$0	$0	N/A
			579000	DEPRECIATION EXPENSE	$408,046	$514,324	$0	$0	$0	$0	$0	N/A
			590000	OTHER SERVICES	$253	$5,191	$1,899	$5,000	$4,655	$5,000	$5,000	0.0%
			590002	BANK CREDIT CARD FEES	$41,035	$38,498	$31,858	$50,000	$50,000	$50,000	$50,000	0.0%
			590006	INDIRECT COSTS	$81,401	$87,206	$91,342	$91,342	$91,342	$101,377	$101,377	11.0%
			590008	SALES & USE TAX	$74,297	$62,199	$54,183	$70,000	$70,000	$70,000	$70,000	0.0%
			Org Tot:		**$1,266,214**	**($463,674)**	**($4,444,111)**	**$2,059,879**	**$2,394,558**	**$1,789,668**	**$1,785,240**	**-13.3%**
	6354570	AIRPORT DS	575097	C/A - Lease Capital Outlay	$0	$135,754	$0	$0	$0	$0	$0	N/A
				C/A - Lease Capital Outlay	$0	$8,054	$0	$0	$0	$0	$0	N/A
			578000	C/A - GAAP	$0	($135,754)	$0	$0	$0	$0	$0	N/A
				C/A - GAAP	$0	($8,054)	$0	$0	$0	$0	$0	N/A
			579100	AMORTIZATION EXPENSE	$0	$12,570	$0	$0	$0	$0	$0	N/A
				AMORTIZATION EXPENSE	$0	$1,972	$0	$0	$0	$0	$0	N/A
			592031	AIRPORT DBT SVC - PRINCIPAL	$248,276	$256,908	$265,739	$266,000	$266,000	$276,000	$276,000	3.8%
			592032	AIRPORT DBT SVC INTEREST	$85,058	$25,289	$16,459	$17,000	$17,000	$0	$0	-100.0%
				AIRPORT DBT SVC INTEREST	$0	$0	$0	$0	$0	$8,000	$8,000	N/A
			592033	AIRPORT-HANGAR '23 - PRINCIPAL	$0	$875,000	$0	$890,000	$890,000	$929,000	$929,000	4.4%
			592034	AIRPORT-HANGAR '23 - INTEREST	$0	$679,519	$332,269	$665,000	$665,000	$626,000	$626,000	-5.9%
			592050	LEASE FINANCING PRINCIPAL	$0	$5,344	$0	$0	$0	$0	$0	N/A
			592300	INTEREST EXPENSE	$0	($2,845)	$0	$0	$0	$0	$0	N/A
			592999	LONG TERM DEBT - GAAP	$17,189,724	($1,131,908)	($265,739)	$0	$0	$0	$0	N/A
				LONG TERM DEBT - GAAP	$0	$135,754	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4540 - AIRPORT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	6354570	AIRPORT DS	592999	LONG TERM DEBT - GAAP	$0	$2,710	$0	$0	$0	$0	$0	N/A
			Org Tot:		**$17,582,770**	**$860,312**	**$348,727**	**$1,838,000**	**$1,838,000**	**$1,839,000**	**$1,839,000**	**0.1%**
	Rev/Exp	**Total:**			**$20,300,168**	**$3,300,927**	**$1,850,914**	**$4,558,991**	**$24,135,488**	**$4,239,219**	**$4,234,791**	**-7.1%**
FINAL	**TOTALS:**				**($238,376)**	**($4,830,187)**	**($4,038,070)**	**$0**	**$0**	**$186,864**	**$0**	**N/A**

The Grounds Supervisor has requested zero turn mower be included in the FY26 budget

- Replacement/Liquidation recommendation for commercial zero turn mowers is 1200 hours
    - Mowers 1 & 2 are 1600+
    - Mowers #1 and #2 on Mower Inventory List should be disposed of in FY26

- Cutting width of current mowers is 61". Proposed new mower cut width is 104" resulting in 40%+ gain in cut per pass.
    - Increase in productivity. Current cut rate per hour with existing mowers is 3.8 acres per hour. Proposed new mower cut rate is 9.24 acres per hour.
    - Decrease part-time staff needed savings estimate up to $17,982 per year
    - Current mowing area performed on a weekly basis is 192.45 acres, this is only accomplished with an excess of part time staff and an excess of equipment. The new mower would alleviate that considerably.
    - Significant Daily Decrease in fuel consumption and initial fuel cost with new mower, as the new mower is Gasoline powered rather than more expensive diesel fuel.
    - Significant decrease in monthly maintenance expense and time.

Please see attached mower inventory list and quote for new mower

Mid Carolina Regional Airport Mower Inventory

1. Ferris IS2600Z 61" Diesel Zero Turn
   Rowan ID #29522
   Serial #2018007570
   Hour Meter Currently Inoperable, last record was 1832 hours as of 5/16/2024
   Has approximately 2050 hours currently
   Manufacture Date: November 2017

2. Ferris IS2600Z 61" Diesel Zero Turn
   Rowan ID #29619
   Serial #2018045014
   Current Hours as of 2/27/2025 1633.1
   Manufacture Date: January 2018

3. Ferris IS2600Z 61" Diesel Zero Turn
   Rowan ID #30365
   Serial #4001934414
   Current Hours as of 2/27/2025 1980.3
   Manufacture Date: April 2021

4. John Deere Z994R 61" Diesel Zero Turn
   Rowan ID #31049
   Serial #1TC994RGTNT060143
   Current Hours as of 2/27/2025 221.8
   Manufacture Date: March 2021

HUSTLER

NORTH CAROLINA STATE CONTRACT # 2210B

Terms & Instructions

Price is valid ***only*** when PO is made out to Hustler Turf

Must include a copy of your Sales Tax-Exemption Certification

All sales are payable to Hustler Turf

Quote is valid for 30 days

DATE: 02/24/2025

QUOTE: 0224DO254

AGENCY:
MID-CAROLINA REGIONAL AIRPORT (ROWAN COUNTY NC)
CHASE SINZ
3670 AIRPORT LOOP, SALISBURY, NC 28147
980-254-4049
chase.sinz@rowancountync.gov

DEALER: 104001
TOOL RENTAL DEPOT
MARK GEMME
2001 S MAIN ST, SALISBURY , NC, 28144
704 636 6400
MARK@TOOLRENTALDEPOT.COM

QTY.	PART #	DESCRIPTION	CURRENT MSRP	CONTRACT PRICE	TOTAL
1	944066	Super 104 Vanguard Big Block EFI w/Oil Guard (40hp) 104"	$38,812.00	$28,333.00	$28,333.00
1	606843	Kit, Flex Forks (main frame)	$576.00	$449.00	$449.00
1	110467	Kit, Beacon	$359.00	$280.00	$280.00
1	000000	Fire Extinguisher	$63.00	$63.00	$63.00
		State Tax 7%			$2,038.75
				TOTAL	$31,163.75

Payment Information

Mail Checks to: Hustler Turf
P.O. Box 641989
Cincinnati, OH 45264

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 7500 - WATER DEPARTMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	6547510	WTR OPER	444500	SALE OF WATER	($245,957)	($261,080)	($199,783)	($250,000)	($250,000)	($250,000)	($250,000)	0.0%
			461000	INTEREST REVENUE	($49,402)	($64,901)	($47,368)	($30,000)	($30,000)	($30,000)	($30,000)	0.0%
			491101	TRANSFER FROM 101	$0	$0	($442,398)	($442,398)	($442,398)	($442,398)	($378,867)	-14.4%
			491703	TRANSFER FROM ARPA	$0	($6,366)	($5,618)	$0	($5,618)	$0	$0	N/A
			Org Tot:		**($295,359)**	**($332,347)**	**($695,167)**	**($722,398)**	**($728,016)**	**($722,398)**	**($658,867)**	**-8.8%**
	Rev/Exp	**Total:**			**($295,359)**	**($332,347)**	**($695,167)**	**($722,398)**	**($728,016)**	**($722,398)**	**($658,867)**	**-8.8%**
EXP	6557510	WTR OPER	532010	ATTORNEY	$41,450	$0	$0	$0	$0	$0	$0	N/A
			532017	CONSULTING SERVICES	$0	$0	$0	$50,000	$50,000	$50,000	$50,000	0.0%
			533001	CONTRACTED SERVICES	$37,900	$11,866	$5,200	$100,000	$100,000	$100,000	$100,000	0.0%
			541020	WATER PURCHASED	$116,669	$128,104	$143,886	$146,227	$226,227	$160,000	$160,000	9.4%
			541025	WATER FLUSHING	$105,153	$231,686	$91,446	$330,000	$250,000	$250,000	$250,000	-24.2%
			543060	R&M - WATER SYSTEM	$0	$0	$0	$10,000	$10,000	$10,000	$10,000	0.0%
			558000	TRAVEL	$0	$0	$0	$0	$0	$750	$750	N/A
			559000	TRAINING	$0	$0	$0	$0	$0	$750	$750	N/A
			561105	LICENSES	$420	$536	$520	$4,000	$4,000	$4,000	$4,000	0.0%
			571000	C/A - LAND	$3,550	$2,270	$0	$0	$0	$0	$0	N/A
			573025	C/A - CHEMICAL BOOSTER STATION	$559,241	$0	$0	$0	$0	$0	$0	N/A
			577035	CIP - LAND IMPROVEMENTS	$0	$110,190	$0	$0	$0	$0	$0	N/A
			578000	C/A - GAAP	($559,241)	($222,650)	$0	$0	$0	$0	$0	N/A
			579000	DEPRECIATION EXPENSE	$98,930	$98,930	$0	$0	$0	$0	$0	N/A
			590006	INDIRECT COSTS	$55	$1,171	$1,171	$1,171	$1,171	$17,367	$17,367	1,383.1%
			590020	OPER & MANGMT FEES	$60,000	$54,000	$55,000	$66,000	$66,000	$66,000	$66,000	0.0%
			Org Tot:		**$484,734**	**$422,469**	**$302,840**	**$722,398**	**$728,016**	**$658,867**	**$658,867**	**-8.8%**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 7500 - WATER DEPARTMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	Rev/Exp	Total:			$484,734	$422,469	$302,840	$722,398	$728,016	$658,867	$658,867	-8.8%
FINAL	TOTALS:				$189,374	$90,122	($392,327)	$0	$0	($63,531)	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 5300 - DSS ADMINISTRATION

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	7145300	DSS TRUST	489995	TRUST RECEIPTS	($417,143)	($336,765)	$0	($450,000)	($450,000)	($450,000)	($450,000)	0.0%
			Org Tot:		**($417,143)**	**($336,765)**	**$0**	**($450,000)**	**($450,000)**	**($450,000)**	**($450,000)**	**0.0%**
	Rev/Exp	**Total:**			**($417,143)**	**($336,765)**	**$0**	**($450,000)**	**($450,000)**	**($450,000)**	**($450,000)**	**0.0%**
EXP	7155300	DSS TRUST	561044	TRUST CLIENT EXPENSES	$395,653	$335,020	$0	$450,000	$450,000	$450,000	$450,000	0.0%
			Org Tot:		**$395,653**	**$335,020**	**$0**	**$450,000**	**$450,000**	**$450,000**	**$450,000**	**0.0%**
	Rev/Exp	**Total:**			**$395,653**	**$335,020**	**$0**	**$450,000**	**$450,000**	**$450,000**	**$450,000**	**0.0%**
FINAL	**TOTALS:**				**($21,490)**	**($1,745)**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4112 - GENERAL GOVERNMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	7244112	FINES&FORT	489995	FINE & FORFEITURE RECEIPTS	($740,521)	($808,571)	$0	($800,000)	($800,000)	($800,000)	($800,000)	0.0%
			Org Tot:		**($740,521)**	**($808,571)**	**$0**	**($800,000)**	**($800,000)**	**($800,000)**	**($800,000)**	**0.0%**
	Rev/Exp	**Total:**			**($740,521)**	**($808,571)**	**$0**	**($800,000)**	**($800,000)**	**($800,000)**	**($800,000)**	**0.0%**
EXP	7254112	FINES&FORT	590000	FINE & FORT PAYMENTS	$750,551	$810,814	$0	$800,000	$800,000	$800,000	$800,000	0.0%
			Org Tot:		**$750,551**	**$810,814**	**$0**	**$800,000**	**$800,000**	**$800,000**	**$800,000**	**0.0%**
	Rev/Exp	**Total:**			**$750,551**	**$810,814**	**$0**	**$800,000**	**$800,000**	**$800,000**	**$800,000**	**0.0%**
FINAL	**TOTALS:**				**$10,030**	**$2,243**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4112 - GENERAL GOVERNMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
REV	7344119	ARP REV	431300	DISASTER RELIEF REIMBURSEMENT	($745,300)	($811,457)	($1,312,633)	($10,300,000)	($10,300,000)	($9,470,000)	($9,470,000)	-8.1%
			431302	LOSS REVENUE - PRIOR YEARS	($8,057,350)	($1,382,216)	$0	$0	$0	$0	$0	N/A
			461010	INTEREST- ARPA	($453,865)	($643,088)	($381,798)	($300,000)	($300,000)	($300,000)	($300,000)	0.0%
			495000	APPROPRIATED FB-UNRESTRICTED	$0	$0	$0	$0	($1,073,873)	$0	$0	N/A
			Org Tot:		**($9,256,515)**	**($2,836,761)**	**($1,694,431)**	**($10,600,000)**	**($11,673,873)**	**($9,770,000)**	**($9,770,000)**	**-7.8%**
	Rev/Exp	**Total:**			**($9,256,515)**	**($2,836,761)**	**($1,694,431)**	**($10,600,000)**	**($11,673,873)**	**($9,770,000)**	**($9,770,000)**	**-7.8%**
EXP	7354119	AM EXPENSE	510005	SALARIES-REGULAR	$222,371	$0	$0	$0	$0	$0	$0	N/A
			510010	SALARIES-OVERTIME	$21,299	$0	$0	$0	$0	$0	$0	N/A
			520005	HEALTH INSURANCE	$44,873	$0	$0	$0	$0	$0	$0	N/A
			520010	MEDICARE TAX	$3,375	$0	$0	$0	$0	$0	$0	N/A
			520015	RETIREMENT	$29,579	$0	$0	$0	$0	$0	$0	N/A
			520020	SOCIAL SECURITY TAX	$14,432	$0	$0	$0	$0	$0	$0	N/A
			520025	WORKERS COMPENSATION	$6,547	$0	$0	$0	$0	$0	$0	N/A
			520030	401(K) CONTRIBUTIONS	$7,302	$0	$0	$0	$0	$0	$0	N/A
			541025	WATER FLUSHING	$124,265	$0	$0	$0	$0	$0	$0	N/A
			543950	R&M - CAPITAL PROJECTS	$0	$139,774	$434,607	$0	$456,249	$0	$0	N/A
			573000	C/A - BLDG	$44,175	$1,625	$0	$10,600,000	$0	$0	$0	-100.0%
			574000	C/A - OTHER IMPROVEMENTS	$100,000	$0	$0	$0	$0	$0	$0	N/A
			575035	C/A - VEHICLES	$115,518	$37,493	$0	$0	$0	$0	$0	N/A
			576020	F/A - DP EQUIPMENT	$11,563	$0	$0	$0	$0	$0	$0	N/A
			585000	GRANT EXPENDITURES	$0	$0	$0	$0	$100,000	$100,000	$100,000	N/A
			595101	TRANSFERS	$8,057,350	$1,382,216	$0	$0	$0	$0	$0	N/A
			595317	TRANSFER TO 317	$0	$626,200	$872,409	$0	$11,112,006	$9,670,000	$9,670,000	N/A
			595603	TRANSFER TO 603	$0	$0	$0	$0	$0	$0	$0	N/A

ROWAN COUNTY
FY 2026 PROPOSED BUDGET BY LEVEL
MANAGER'S RECOMMENDED CONTINUATION

Projection Number: 20261

Department: 4112 - GENERAL GOVERNMENT

Report Date: Friday, May 16, 2025

Rev/ Exp	Org	Org Desc	Object	Account Description	FY 2023 Actual	FY 2024 Actual	FY 2025 5/16/2025 YTD Actual	FY 2025 Original Budget	FY 2025 Revised Budget	FY 2026 Department Budget	FY 2026 Manager's Budget	Mgrs vs FY 2025 Original
EXP	7354119	AM EXPENSE	595605	CLEAN WATER	$0	$6,366	$5,618	$0	$5,618	$0	$0	N/A
			Org Tot:		**$8,802,650**	**$2,193,674**	**$1,312,633**	**$10,600,000**	**$11,673,873**	**$9,770,000**	**$9,770,000**	**-7.8%**
	Rev/Exp	**Total:**			**$8,802,650**	**$2,193,674**	**$1,312,633**	**$10,600,000**	**$11,673,873**	**$9,770,000**	**$9,770,000**	**-7.8%**
FINAL	**TOTALS:**				**($453,865)**	**($643,088)**	**($381,798)**	**$0**	**$0**	**$0**	**$0**	**N/A**