

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
BOARD OF COMMISSIONERS**



Fiscal Year 2018

Fund 101 - General Fund

Aaron Church, County Manager

May 15, 2017

TABLE OF CONTENTS

<u>Section</u>		<u>Page No.</u>
I	Executive Summary	2
II	Continuation Expenditure Budget	4
III	Expenditure Expansion Budget	5
IV	Conclusions From the Proposed FY 2018 Budget	15

Attachments

1	Rowan County Manager's Budget Summary - FY 2018 Recommended Budget - Revenues	
2	Rowan County Manager's Budget Summary - FY 2018 Recommended Budget - Expenditures	
3	FY 2018 Expansion Budget Requests with Manager's Recommendations – Other Expenditures	
4	FY 2018 Expansion Budget Requests with Manager's Recommendations – New Positions and Upgrades	
5	FY 2018 Expansion Budget Requests with Manager's Recommendations – Special Appropriations	
6	FY 2018 Recommended Fee Changes	

Supporting Information

A	Budget Workbook – Expansion Requests	
B	Budget Workbook – Proposed Budget	

I. EXECUTIVE SUMMARY

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 (FY) 2018. The requested expenditures for the General Fund total \$168,485,710, a \$21,938,962 or 15% increase from last year's budget. The requested budget would require an approximate .18 cents tax rate increase, from .6625 cents to .8523 cents, per \$100 of valuation.

The recommended budget is in the amount of \$149,239,573, a \$2,692,825 or 1.8% increase from last year's budget. The budget is balanced and prepared in accordance with the Local Government Budget and Fiscal Control Act.

The central themes for this budget are increased funding for public education, capital renovations, infrastructure, increased public safety and continued re-engineering of Emergency Services.

If the local economy does not continue growing to expand our tax base, a property tax rate increase will be required to maintain the current and expanded services recommended in this budget.

REVENUE HIGHLIGHTS

Property Tax

The projected tax base for FY 2018 is \$12,220,000,000 and includes real property, personal property and vehicles, with an increased tax collection rate of 97.75%. This is a 2.05% increase over last year's \$11,975,000,000 tax base.

The recommended FY 2018 tax rate of 66.25 cents will produce \$78,690,554, a 2.32% increase in revenue over last year's \$76,905,969 projection.

Sales Tax

Of the 7 cents of sales tax charged on purchases in the County, Rowan County Government receives 2¼ cents. The County shares proceeds with the municipalities in the amount of \$3,000,000 for the hold harmless provision in the Medicaid Relief Swap Project initiated by the State in FY 2008. The Article 46 ¼ cent sales tax, approved by the voters in the November 2010 referendum, is dedicated to public safety.

For FY 2017, the recommended budget included an increase in sales tax of 8.0%, or \$1,500,000. The FY 2018 recommended budget includes an increase of \$1,400,000, or 6.3%, net of the municipal hold harmless. This increase does not include expected revenues from the new expanded base.

As outlined in the North Carolina General Statutes, the local option one-half cent sales tax known as Article 40 (enacted in 1983) requires that 30% of the proceeds be restricted for public school capital outlay; also, the local option one-half cent sales tax known as Article 42 (enacted in 1988) restricts 60% of its proceeds for the same purpose. Staff estimates that these restricted revenues will provide \$5,100,000 for public school capital outlay. In accordance with an agreement with the Rowan-Salisbury Board of Education, a portion of the above referenced sales tax proceeds (\$2,500,000) will be allocated for the retirement of debt associated with school construction.

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.

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 year. The FY 2018 recommended fund balance appropriation to balance the budget is \$9,803,712.

This is \$213,541 more than last year's \$9,590,171, a 2.23% increase. However, this year's budget has over \$1,900,000 of one-time capital expenditures.

EXPENDITURE HIGHLIGHTS

Education

Rowan County Schools make up approximately 37.4%, or \$55,846,128, of the recommended County budget. This includes \$44,009,168 for operating, and \$11,836,960 for debt service. Operating costs consist of current expense and recurring capital.

The total requested amount from Rowan County Schools (excluding debt service and the expanded sales tax base) is \$56,880,888, a 32.8% or \$14,064,443 increase over last year's budgeted amount. To provide this increase would require an 11.8 cent property tax rate increase.

	FY 2017 Original Budget	FY 2018 Requested Budget	Difference in Original and Requested	% Increase
Rowan-Salisbury Schools	\$ 37,140,270	\$ 44,497,770	\$ 7,357,500	19.8%
Kannapolis City Schools	2,430,319	7,976,077	5,545,758	228.2%
RCCC	2,809,998	3,873,925	1,063,927	37.9%
Charter Schools	<u>435,858</u>	<u>533,116</u>	<u>97,258</u>	22.3%
Total	<u>\$ 42,816,445</u>	<u>\$ 56,880,888</u>	<u>\$ 14,064,443</u>	32.8%

The total recommended amount to be paid directly to Rowan County Schools in the FY 2018 budget is \$44,009,168, a 2.8% or \$1,192,723 increase.

	FY 2017 Original Budget	FY 2018 Recommended Budget	Difference in Original and Recommended	% Increase
Rowan-Salisbury Schools	\$ 37,140,270	\$ 37,943,462	\$ 803,192	2.2%
Kannapolis City Schools	2,430,319	2,486,609	56,290	2.3%
RCCC	2,809,998	3,037,498	227,500	8.1%
Charter Schools	<u>435,858</u>	<u>541,599</u>	<u>105,741</u>	24.3%
Total	<u>\$ 42,816,445</u>	<u>\$ 44,009,168</u>	<u>\$ 1,192,723</u>	2.8%

II. CONTINUATION EXPENDITURE BUDGET

The objective of the Continuation Budget is to maintain a level of services comparable to previous years while restricting increases in expenditures to those areas where either mandated or contractual obligations occur. For example, an effort has been made to allow minimal increases to recognize increases in utilities, repairs and maintenance, postage and other essential operating costs. Also, adjustments have been allowed for the replacement of needed equipment and vehicles. It is staff's responsibility to carefully analyze, review and adjust all requests to provide for a minimal overall growth in our continuing operations. The Continuation Budget includes the following major items:

1. The County's self-insured employee health plan is budgeted at \$715 per employee per month for all full-time employees.

2. The proposed budget includes 23 vehicle purchases at a purchase cost of \$1,070,949 for the departments as follows:

<u>Department</u>	<u>Vehicles</u>	<u>Estimated Cost</u>
Animal Enforcement	1	\$ 27,959
Building Inspections	2	46,918
Emergency Services	4	477,703
Parks and Recreation	1	38,000
Sheriff	<u>15</u>	<u>480,369</u>
Total	<u>23</u>	<u>\$1,070,949</u>

As in the past, the purchase price of the vehicles will be financed over three years.

3. The appropriations made by the Board to Rowan County Schools for current expense and capital outlay has been continued at the same level as funded in FY 2016-17. Debt service expenditures for bonds and installment purchase agreements closed prior to June 30, 2017 are also included in the Continuation Budget. The School Systems' requests for increased funding have been addressed in the proposed Expansion Budget.
4. The appropriation to Cardinal Innovations has been recommended at \$492,000.

III. EXPENDITURE EXPANSION BUDGET

It is the Manager's responsibility to recommend a proposed operating budget to the Board of County Commissioners. Importantly, the responsibility also includes advising the Board on statutory regulations dealing with fiscal accountability under State law. For the Board's review of the proposed budget, every request submitted by Department Directors and Elected Officials for expansion of programs, services and positions or other requests has been listed for the reader on Attachments 3-5 as follows:

- Attachment 3 – FY 2018 Expansion Budget Requests with Manager's Recommendations
 - Other Expenditures
- Attachment 4 – FY 2018 Expansion Budget Requests with Manager's Recommendations
 - New Positions and Upgrades
- Attachment 5 – FY 2018 Expansion Budget Requests with Manager's Recommendations
 - Special Appropriations

The County Manager's recommendation for funding is outlined on these Attachments. Detailed support for these requests can be found in the FY 2018 Budget Requests notebook under the appropriate section listed by department or agency.

The total of all County-funded expansion requests submitted for consideration in the General Fund amounted to \$21,584,001 and represented, for the most part, efforts to improve and expand services and benefits to the citizens of our County; however, funds are not available to provide for all the requests unless the Board elects to substantially increase the current property tax rate. The total recommended expenditures in the Expansion Budget equal \$3,858,714.

The following is a summary of the major items addressed in the recommended Expansion Budget.

Proposed Elimination of Full-time Positions

The FY 2018 budget recommends the elimination of the following positions:

<u>Department</u>	<u>Title</u>	<u>Approximate Cost</u>
Information Systems	Office Assistant	\$ 45,430
Health Department	Dental Services Supervisor	54,554
Health Department	Office Assistant IV	46,403
Telecommunication	911 Tech Support	58,103
Tax Administration	Office Assistant III	40,134
Facilities Management	Maintenance Mechanic	46,434
Animal Services	Animal Enforcement Officer I	<u>45,791</u>
Total		<u>\$ 336,849</u>

Proposed Position Upgrades and Career Development

Each year, one-third of all position classes are studied using the ranking/benchmark method of job evaluation. This provides accurate and consistent identifications of skills and produces objective job evaluations that work toward internal equity among positions. This year the categories of Administrators and Professionals were studied. These include occupations which require employees who set broad policies, exercise overall responsibility of policies, or direct individual departments or divisions; and occupations that require specialized knowledge acquired through college training or work experience requiring comparable knowledge. In addition to the scheduled positions, there were requests from department directors for certain positions to be studied. Reclassifications are being recommended at the standard 5% salary increase or to the minimum of the new salary range.

The FY 2018 budget recommends approving the following upgrades based on recommendation from the Human Resources Director after performing the annual job analysis and classification studies. The below increases include salary and benefits.

<u>Department</u>	<u>Title</u>	<u>Approximate Cost</u>
Information Systems	Network Administrator to Network Manager	\$ 3,566
Information Systems	Webmaster to Creative Services Manager	7,096
Information Systems	Data Center Specialist to Systems Administrator	3,486
Social Services	Child Support Agent II to Child Support Agent III	2,300
Social Services	OA IV to IMC II	5,101
Social Services	SWII Guardianship to SWIII Guardianship	4,361
Social Services	SWII Guardianship to SWIII Guardianship	4,853
Social Services	SWII Guardianship to SWIII Guardianship	2,698
Social Services	SWII Adult Protective Services to SWII Adult	5,018
Social Services	SWSII to SWSIII	5,678
Social Services	Accounting Tech II to Accounting Tech III	2,295
Animal Services	Office Supervisor V to Office Shelter Supervisor	2,047
Telecommunications	Supervisor to Deputy Chief	2,721
Tax Administration	Tax Collection Assistant to Deputy Tax Collector	1,628
Tax Administration	Tax Collection Assistant to Deputy Tax Collector	<u>1,623</u>
Total Increase		54,471
Less - Portion of Social Services increases covered by State and federal dollars		<u>(16,775)</u>
Total County Cost		<u>\$ 37,696</u>

Register of Deeds intends to start providing a new service of issuing United States of America Passports. This budget provides a 3% increase for each employee that completes appropriate training to process passports at a cost of approximately \$6,918. The new service of issuing United States of America Passports should offset this cost.

Proposed New Full-time Positions

During this year’s budget process, Department Directors and Elected Officials requested 46 new positions at a cost of \$2,222,872. Attachment 4 provides a list of requested positions and their estimated cost.

The FY 2018 budget *for all funds* recommends approving the following full-time positions, and the table below is followed by detailed justification:

<u>Department</u>	<u>Title</u>	<u>Approximate Cost</u>
Animal Services	Veterinary Assistant	\$ 43,292
Airport	Aviation Services Technician	46,250
Emergency Services	10 Paramedics **Phase 2**	441,869
Human Resources	HR Analyst I	72,722
Information Systems	System Analyst	64,880
Sheriff	Project Safe Coordinator	<u>38,221</u>
Total		<u>\$ 707,234</u>

Animal Services – Veterinary Assistant

Rowan County Animal Shelter now has a full-time veterinarian on staff. Currently, the veterinarian is examining animals on intake, treating medical conditions and performing simple surgeries. It is very difficult to perform exams with scared, unwilling animals. In the near future, we plan to spay/neuter age appropriate animals prior to adoptions. The length and complication of some surgeries will require a veterinary assistant.

Airport – Aviation Services Technician

Even though this position is technically in the Airport Fund, it is being covered in this section of the budget message. Over the last couple of years, Rowan County Airport has experienced operational challenges with maintaining staffing levels in the part-time Line Service Worker position. It is difficult to attract and retain qualified individuals. When staffing levels fall below an acceptable level, the current full-time Line Service Supervisor has to cover the operation, including accommodating early and late hour operations. This is occurring more frequently with the arrival of the new charter operation at the airport and is unsustainable. This position is needed to meet with recent growth and demand for high service standards at the Airport.

Emergency Services – Paramedics

In FY 2017, the EMS Division began a multiyear plan to transition from the 24-on/48-off shift schedule to a 12-rotational shift. With approved funding from the FY 2016-17 budget, the Division has been able to transition three EMS units to the 12-rotational shift schedule. The Rockwell EMS station will come online with the 12-rotational shift model. The FY 2018 recommended budget accelerates phase 2 of the implementation of the transition by adding 10 new positions. However, not all of the 10 new positions are fully funded. They are funded by fiscal quarter, reducing the actual cost and budgetary impact for this year.

Human Resources – HR Analyst I

The HR Analyst I position is needed for 1) creating and coordinating a Supervisory Training Program and 2) managing a Health and Wellness Plan. Currently, the County has NO formal supervisory training for supervisors. Many County supervisors have never had any supervisory training provided by the County nor have in-depth knowledge of employment law. The County needs to be proactive rather than reactive in order to reduce the liability of untrained supervisors. Mandatory training for supervisors would include workplace harassment, discrimination, ADA, FMLA, Personnel Policies and Procedures, performance appraisals, etc. Management of the Health and Wellness Plan is needed as wellness has become increasingly important in the reduction of health care costs. With this position, more focus would be given to improve current wellness activities and to expand wellness programs in order to increase employee involvement and to develop a mindset of “Wellness”. Well managed programs can excite employees and improve their health and, therefore, reduce health care costs over time.

Information Systems – System Analyst

IT supports all Rowan County departments for all technology needs, including planning, review, cooperation with vendors, and creation and improvement of existing IT services. The position comes with the removal of Office Assistant IV and the consolidation/reduction of a 911 Technology Analyst. This position would also be eligible for chargebacks along with other IT staff for 911 reimbursements for IT service and support.

Our current Systems Manager needs the System Analyst position to be trained as a backup, as all of our County storage and servers are supported by a single staff member with 15 years of service. Server and Network Managers will be able to devote more time to security related planning within their respective areas and allow the System Analyst position to act upon those findings to better secure our resources as part of compliance requirements.

Project Safe Neighborhood Coordinator

Project Safe Neighborhood is a nationwide commitment to reduce illegal gun and gang violence in America by utilizing existing programs that target illegal gun and violent crime and providing programs with additional tools necessary to be successful. There is wide ranging support for a Project Safe Coordinator. The position was requested by the Sheriff and will be split 50/50 between the City of Salisbury and Rowan County. This initiative was established in 2003 by the Salisbury Police Department and others as the result of a fatal shooting of a young lady. The program grew and had success over the years. Due to funding shortages, the position was eventually

eliminated. While the initiative has continued between the agencies, a dedicated Coordinator would have the ability to be a liaison between all parties, which will greatly enhance the success of the program.

District Attorney Brandy Cook has requested that the Commissioners consider funding the Coordinator for Project Safe Neighborhood's initiatives. She states that our County needs a dedicated Coordinator who can serve as a liaison with local, State and federal law enforcement agencies, the District Attorney's Office, the US Attorney's Office for the Middle District of NC, the Department of Public Safety Probation/Parole and Juvenile Justice, faith based organizations and non-profits.

We have also received a memorandum of support from Scott Idol, Assistant District Manager of the NC Department of Public Safety Division of Adult Corrections (Probation/Post-Release) regarding the Project Safe Coordinator position. The Department of Public Safety believes this program is needed and supports the position. They also believe this position would be a great benefit to law enforcement agencies, local government and citizens of Rowan County.

The position will coordinate all Project Safe Neighborhood activities between law enforcement and resource agencies. Collectively, there is a general consensus that this is a positive step in reducing violent crime in Rowan County. The way the program works is our Coordinator will identify individuals who have a history of violent crimes. This includes firearm charges and felony convictions. Individuals need to be on active probation or just released from prison and at least 18 years old. The participants who fit the criteria will be reviewed by leadership in law enforcement, the District Attorney's Office and Probation/Parole in Rowan County. Offenders who are identified, will be notified by a unified message of deterrence.

Employee Cost-of-Living Adjustment (COLA)

The FY 2018 budget recommends a 2.5% Cost-of-Living Adjustment pay increase for every County employee and official, including seasonal, part-time, temporary, elected and appointed, for \$946,315. This shall include Board of Commissioners, Health, Elections and Social Services as well.

Economic Development

The recommended budget includes \$1,200,000 of sales tax funding be spent on economic development. In 2016, the North Carolina General Assembly expanded sales taxes on services not previously required to include sales tax. Some of these services included auto repairs, HVAC work and other items.

Capital

The recommended budget includes over \$1,900,000 for one-time capital items. Below is a list that provides some of the more expensive capital expenses, followed with an explanation for each item.

<u>Item</u>	<u>Cost</u>
New Chiller at Jail	\$1,096,000
Courthouse video arraignment/digital evidence	345,000
Roof replacement at 402 Tax/Planning building	262,000
Elevator at 402 Tax/Planning building	70,000
John Deere Tractor with loader/backhoe for Parks	37,355
Dog park	36,100
Roof repair at Agriculture building	30,500
OSSI OneSolution mobile product	25,100

Library

During the annual retreat, the Board of Commissioners discussed a future West Rowan Library. The budget includes \$30,000 to procure services from an architect firm to explore preliminary design and programming.

Emergency Services

Emergency Services administration and Zoll Data Systems developed a proposal for vehicle safety monitoring with Road Safety. This product is designed to provide instant driver feedback with regard to the following parameters: speed, braking, G-force (cornering), forces, seat belt usage, etc. In addition, vital statistics on engine performance are also recorded. The intent of the system is to increase vehicle operational safety while reducing maintenance and fuel expenses. Zoll Data Systems predicts a rapid return on investment by accident avoidance and reduced maintenance costs.

The Department purchased two (2) Road Safety RS-4000 devices for evaluation and installed them in EMS Division ambulances without notification to the employees. The goal was to gather clear data without the influence of the instant feedback that the system provides. With a “tones off” approach, the Division has been collecting data since January 25, 2017. The results from this data collection provide sufficient information to justify expanding this monitoring ability to all vehicles in the fleet.

Courthouse Video Arraignment / Digital Evidence

Rowan County will undertake a courthouse technology refresh project to bring video visitation and digital evidence presentation to our County courtrooms in the upcoming year. This system will replace all aged and inoperable equipment within the courtrooms, replaced with Administrative Office of the Courts approved components. The Rowan County Criminal Justice System will be modernizing, allowing for the increased efficiencies in courtroom proceedings for arraignments and certain hearings, saving administrative costs with staff and transportation.

Citizens will see increased efficiency in arraignments of criminal defendants, and officer safety will be increased with the reduction of inmate transportation, yielding a 50% efficiency improvement with an estimated \$100,000 annual savings at full operation. The Expansion Budget to complete this project carries a one-time capital cost of \$345,000, along with a \$15,000 annual maintenance agreement to keep the system operating at it's fullest. This solution will be utilized daily by attorneys, Sheriff's Office, Courthouse staff, District Attorney's Office, Judges and the Clerk of Court.

Rowan-Cabarrus Community College

For FY 2018, the College requested an increase in current expense of \$153,927. The Expansion Budget recommends an increase of \$97,500, bringing the total current expense appropriation to \$2,542,498. The budget also includes an appropriation of \$300,000 for capital expense and a one-time allocation of \$195,000 for renovations for facilities and parking lot repairs.

Public Schools

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. The State Department of Public Instruction provides these estimates. The estimated average daily membership percentages for school year 2017-18 are provided below:

School System	FY 2015		FY 2016		FY 2017		FY 2018	
	Students	%	Students	%	Students	%	Students	%
Rowan-Salisbury Schools	19,786	93.4	19,905	93.3	19,668	92.7	19,257	92.5
Kannapolis City Schools	1,277	6.0	1,284	6.0	1,287	6.1	1,262	6.1
Charter Schools	116	0.6	153	0.7	248	1.2	297	1.4
Totals	<u>21,179</u>	<u>100.0</u>	<u>21,342</u>	<u>100.0</u>	<u>21,203</u>	<u>100.0</u>	<u>20,816</u>	<u>100.0</u>

According to State and local estimates for the average daily memberships, it is projected that Rowan-Salisbury Schools will lose 411 students, Kannapolis City Schools will lose 25 students and Charter Schools will gain 49 students.

This budget recommends an increase in the County's appropriation to the public schools' current expense of \$695,186. Proposed current expense funding for the School Systems is detailed below:

<u>School System</u>	<u>FY 2017</u>	<u>Proposed Increase</u>	<u>Total Proposed Funding for FY 2018</u>
Rowan-Salisbury Schools	\$ 34,566,372	\$ 550,000	\$ 35,116,372
Kannapolis City Schools	2,261,893	39,445	2,301,338
Charter Schools	<u>435,858</u>	<u>105,741</u>	<u>541,599</u>
Total Current Expense	<u>\$ 37,264,123</u>	<u>\$ 695,186</u>	<u>\$ 37,959,309</u>

The Rowan-Salisbury School System completed a salary study in November 2016. The cohort districts surveyed included: Cabarrus County Schools, Kannapolis City Schools, Iredell-Statesville Schools and Rowan-Salisbury Schools. Other districts surveyed were Alamance-Burlington Schools, Cleveland County Schools, Davidson County Schools, Gaston County Schools, Johnston County Schools, New Hanover County Schools, Scotland County Schools and Union County Schools.

The position salary analysis found that Assistant Superintendents and Executive Directors are comparable. Salaries for Directors are below the cohort average and should be reviewed according to the study.

The biggest findings were as follows: Principals, Assistant Principals and Teachers for Rowan-Salisbury Schools are low compared to the cohort average and should be increased according to the study.

Based on reviewing the salary study and supporting documentation from the School System, this budget recommends an increased expansion appropriation of \$550,000 to the Rowan-Salisbury School System to provide supplements as follows:

<u>Position</u>	<u>Cost</u>
<i>Principals</i> Average increase of \$3,911 for 36 principals	\$ 180,000
<i>Assistant Principals</i> Average increase of \$995 for 56 assistant principals	62,000
<i>HVAC Employees</i> Average increase of \$1,500 for 4 employees	7,850

Position	Cost
<i>Teachers</i>	
Average increase of \$175 for 1,500 teachers	\$ 300,000

Approximately \$600,000-\$700,000 was used to provide \$350 per teacher supplement increases last year. This was based on a 3-year phase-in plan to get the teachers up to the cohort average supplement. If this is done again next year, Rowan-Salisbury School System teachers should reach cohort average.

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 Continuation 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 Continuation Budget.

Schools Capital Outlay

The Board has routinely appropriated the proceeds from the restricted portions of the local option sales taxes for debt service and 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 2018:

	<u>FY 2017</u>	<u>FY 2018</u>	<u>Difference</u>
Estimated Revenue from Article 40 Restricted	\$ 1,610,000	\$ 1,700,000	\$ 90,000
Estimated Revenue from Article 42 Restricted	<u>3,220,000</u>	<u>3,400,000</u>	<u>180,000</u>
	4,830,000	5,100,000	270,000
Deduct: Principal Payments for Bonds	<u>(2,500,000)</u>	<u>(2,500,000)</u>	-
Sales Tax Appropriation for Capital Outlay	<u>\$ 2,330,000</u>	<u>\$ 2,600,000</u>	<u>\$ 270,000</u>

The proposed appropriation for capital outlay, utilizing the restricted portion of the local option sales taxes based on the projected ADM for FY 2018, is as follows:

Rowan-Salisbury Schools	\$ 2,440,090
Kannapolis City Schools	<u>159,910</u>
Total Appropriation for FY 2018	<u>\$ 2,600,000</u>

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 \$925,100, \$60,600 and \$14,300, respectively.

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 on Attachment 5. This year there were several new non-profit requests. The budget recommends making an annual appropriation to the Salisbury Rowan Community Foundation in the amount of \$10,000 for all new non-profit requests. Community foundations are public charities that conduct grant-making in certain geographic areas. The benefit of this mechanism can be that it includes a competitive grant program that is not reoccurring and must be applied for and justified annually in competition with other programs.

IV. CONCLUSIONS FROM THE PROPOSED FY 2018 BUDGET

Rowan County is fortunate to have a professional and solid Finance Department under the leadership of Assistant County Manager/Finance Director Leslie Heidrick. Much of the credit for this budget goes to Leslie, Rita Peters (Accountant) and Jim Howden (Assistant Finance Director).

The proposed budget for FY 2018 reflects growth in property tax revenue due to small incremental growth, a sales tax revenue increase and expansion of the sales tax base.

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

ROWAN COUNTY
MANAGER'S BUDGET SUMMARY
FY 2018 RECOMMENDED BUDGET
REVENUES

ATTACHMENT 1

Description/Department	FY 2016	FY 2017	FY 2018	Dollar Difference to 2017 Budget	Percent Difference to 2017 Budget
	Actual Amounts	Original Budget	Recommended Budget		
AD VALOREM TAX - CURRENT YEAR	\$ (70,871,379)	\$ (71,055,969)	\$ (72,000,000.00)	\$ (944,031)	1.3%
AD VALOREM TAX - NCVTS	(7,193,558)	(6,700,000)	(7,561,000)	(861,000)	12.9%
AD VALOREM TAX - PRIOR YEARS	(1,548,901)	(1,500,000)	(1,500,000)	-	0.0%
AD VALOREM - WRITE OFF COLL	(79,796)	-	(50,000)	(50,000)	100.0%
ABATEMENTS - CURRENT YEAR	198,427	230,000	250,000	20,000	8.7%
ABATEMENTS - PRIOR YEARS	114,299	100,000	200,000	100,000	100.0%
TAX DISCOUNTS	607,155	620,000	620,000	-	0.0%
DOG TAXES	(18,070)	(15,000)	(15,000)	-	0.0%
TAX OVER/SHORT	178	-	-	-	0.0%
INTEREST	(439,126)	(420,000)	(420,000)	-	0.0%
PENALTIES - GARNISHMENTS	(160,761)	(160,000)	(120,000)	40,000	-25.0%
INTEREST - NCVTS	(51,217)	(50,000)	(50,000)	-	0.0%
1 CENT SALES TAX	(9,409,479)	(9,410,000)	(10,000,000)	(590,000)	6.3%
MUNI HOLD HARMLESS	2,698,217	2,720,000	3,000,000	280,000	10.3%
1/2 CENT - ARTICLE 40 - UNRESTRICTED	(4,423,909)	(4,480,000)	(4,700,000)	(220,000)	4.9%
1/2 CENT - ARTICLE 40 - RESTRICTED	(1,596,568)	(1,610,000)	(1,700,000)	(90,000)	5.6%
1/2 CENT - ARTICLE 42 - UNRESTRICTED	(1,430,979)	(1,400,000)	(1,500,000)	(100,000)	7.1%
1/2 CENT - ARTICLE 42 - RESTRICTED	(3,193,136)	(3,220,000)	(3,400,000)	(180,000)	5.6%
1/2 CENT - ARTICLE 44 - UNRESTRICTED	(224,636)	(2,000,000)	(2,200,000)	(200,000)	10.0%
1/4 CENT - ARTICLE 46 - UNRESTRICTED	(2,850,291)	(2,800,000)	(3,100,000)	(300,000)	10.7%
REAL ESTATE TRANSFER TAX	(409,893)	(340,000)	(400,000)	(60,000)	17.6%
ABC 5 CENTS/BOTTLE	(41,545)	(45,000)	(45,000)	-	0.0%
BEER & WINE EXCISE TAX	(336,481)	(360,000)	(360,000)	-	0.0%
ABC PROFIT DISTRIBUTIONS	(145,520)	(150,000)	(150,000)	-	0.0%
OCCUPANCY TAX	(383,055)	(390,000)	(450,000)	(60,000)	15.4%
OCCUPANCY TAX PENALTIES	(5,302)	-	-	-	0.0%
HEAVY EQUIPMENT TAX	(36,349)	(30,000)	(35,000)	(5,000)	16.7%
RENTAL VEHICLE TAX	(65,363)	(60,000)	(60,000)	-	0.0%
PRIVILEGE LICENSES	(5,160)	-	-	-	0.0%
PAYMENT IN LIEU OF TAXES	(27,249)	(25,000)	(30,000)	(5,000)	20.0%
CONTRIBUTION - KANNAPOLIS	-	(62,500)	(62,500)	-	0.0%
CONTRIBUTION - SALISBURY	-	(50,000)	(50,000)	-	0.0%
CABLEVISION FRANCHISE FEE	(404,088)	(390,000)	(400,000)	(10,000)	2.6%
INTEREST - GENERAL FUND	(222,607)	(200,000)	(310,000)	(110,000)	55.0%
RENT - AGRICULTURE BLDG	(18,848)	(21,350)	(18,300)	3,050	-14.3%
RENT - CELL TOWERS	(11,593)	(11,900)	(13,600)	(1,700)	14.3%
RENTS - OTHER	(24,895)	(31,500)	(21,600)	9,900	-31.4%
OTHER MISCELLANEOUS RECEIPTS	(133,553)	(70,000)	(90,000)	(20,000)	28.6%
OFS: INSTALLMENT PURCHASES	(1,517,835)	(1,325,000)	(1,000,000)	325,000	-24.5%
SALE OF PROPERTY	(213,257)	-	-	-	0.0%
GENERAL REVENUE TOTAL	(103,876,125)	(104,713,219)	(107,742,000)	(3,028,781)	2.9%

ROWAN COUNTY
 MANAGER'S BUDGET SUMMARY
 FY 2018 RECOMMENDED BUDGET
 REVENUES

ATTACHMENT 1

Description/Department	FY 2016	FY 2017	FY 2018	Dollar Difference to 2017 Budget	Percent Difference to 2017 Budget
	Actual Amounts	Original Budget	Recommended Budget		
GENERAL GOVERNMENT					
RESTRICTED APPROPRIATED FUND BALANCE	\$ -	\$ (100,000)	\$ -	\$ 100,000	-100.0%
WEST END PLAZA	(519,777)	(550,000)	(490,000)	60,000	-10.9%
COURT FACILITIES	(529,249)	(480,000)	(470,000)	10,000	-2.1%
TAX ADMINISTRATION	(355,482)	(321,750)	(354,750)	(33,000)	10.3%
INFORMATION SYSTEMS	(79,805)	(84,540)	(84,500)	40	0.0%
BOARD OF ELECTIONS	(37,843)	(300)	(31,600)	(31,300)	10433.3%
REGISTER OF DEEDS	(602,474)	(579,500)	(632,500)	(53,000)	9.1%
RESTRICTED APPROPRIATED FUND BALANCE	-	-	(63,000)	(63,000)	100.0%
TELECOMMUNICATIONS	-	(87,427)	(79,332)	8,095	-9.3%
INSPECTIONS	(622,361)	(579,270)	(627,010)	(47,740)	8.2%
EMERGENCY SERVICES	(3,890,733)	(3,626,000)	(3,465,000)	161,000	-4.4%
DJJD PROGRAM	(322,700)	(322,700)	(322,700)	-	0.0%
SHERIFF	(2,070,427)	(1,590,337)	(1,934,808)	(344,471)	21.7%
PRE-TRIAL SERVICES	(8,636)	(10,000)	(9,000)	1,000	-10.0%
RESTRICTED APPROPRIATED FUND BALANCE	-	(20,000)	(35,000)	(15,000)	75.0%
ROWAN TRANSIT	(1,136,206)	(1,619,253)	(1,635,731)	(16,478)	1.0%
INDUSTRIAL PARK	(17,080)	(17,080)	(17,080)	-	0.0%
PLANNING	(40,120)	(38,595)	(18,545)	20,050	-51.9%
COOPERATIVE EXTENSION	(35,028)	-	(6,500)	(6,500)	100.0%
SOIL & WATER CONSERVATION	(28,710)	(28,600)	(28,100)	500	-1.7%
HEALTH	(3,679,219)	(3,129,852)	(3,290,986)	(161,134)	5.1%
RESTRICTED APPROPRIATED FUND BALANCE	-	(450,000)	(406,571)	43,429	-9.7%
SOCIAL SERVICES	(15,027,330)	(15,027,374)	(14,271,148)	756,226	-5.0%
RESTRICTED APPROPRIATED FUND BALANCE	-	(20,000)	(20,000)	-	0.0%
SENIOR SERVICES	(622,493)	(605,171)	(605,171)	-	0.0%
VETERAN SERVICES	(2,288)	-	-	-	0.0%
LIBRARY	(311,323)	(271,000)	(278,000)	(7,000)	2.6%
PARKS & RECREATION	(1,321,540)	(1,359,909)	(1,380,900)	(20,991)	1.5%
FAIRGROUNDS	(6,500)	(6,500)	(6,500)	-	0.0%
ANIMAL SERVICES	(427,522)	(328,200)	(354,000)	(25,800)	7.9%
DEBT SERVICE	(1,500,000)	(1,400,000)	(1,300,000)	100,000	-7.1%
UNRESTRICTED APPROPRIATED FUND BALANCE	-	(9,180,171)	(9,279,141)	(98,970)	1.1%
TOTAL GENERAL FUND	\$ (137,070,970)	\$ (146,546,748)	\$ (149,239,573)	\$ (2,692,825)	1.8%
RESTRICTED APPROPRIATED FUND BALANCE		\$ (590,000)	\$ (524,571)		
UNRESTRICTED APPROPRIATED FUND BALANCE		(9,180,171)	(9,279,141)		
TOTAL APPROPRIATED FUND BALANCE		\$ (9,770,171)	\$ (9,803,712)		

**ROWAN COUNTY
MANAGER'S BUDGET SUMMARY
FY 2018 RECOMMENDED BUDGET
EXPENDITURES**

ATTACHMENT 2

Department	FY 2017	FY 2018	FY 2018	Dollar Difference to 2017 Budget	Percent Difference to 2017 Budget
	Original Budget	Continuation & Expansion Requested	Total Recommended Budget		
GOVERNING BODY	\$ 141,265	\$ 145,250	\$ 145,250	\$ 3,985	2.8%
GENERAL GOVERNMENT	5,492,540	5,630,096	5,630,096	137,556	2.5%
COUNTY MANAGER	522,762	547,983	547,983	25,221	4.8%
WEST END PLAZA	528,382	544,968	460,237	(68,145)	-12.9%
FINANCE / ABC	1,330,602	1,325,239	1,325,939	(4,663)	-0.4%
HUMAN RESOURCES	434,636	516,451	509,351	74,715	17.2%
FACILITIES MANAGEMENT	2,832,221	3,831,426	3,382,103	549,882	19.4%
COURT FACILITIES	1,219,723	682,203	758,912	(460,811)	-37.8%
GARAGE	40,000	40,000	55,000	15,000	37.5%
TAX ADMINISTRATION	3,209,682	3,398,570	2,873,219	(336,463)	-10.5%
INFORMATION SYSTEMS	2,260,494	2,982,407	2,769,958	509,464	22.5%
BOARD OF ELECTIONS	513,748	854,792	532,597	18,849	3.7%
REGISTER OF DEEDS	613,921	661,666	660,947	47,026	7.7%
TELECOMMUNICATIONS	2,688,746	3,007,869	2,605,187	(83,559)	-3.1%
INSPECTIONS	816,920	870,334	810,845	(6,075)	-0.7%
MEDICAL EXAMINER	140,000	180,000	180,000	40,000	28.6%
EMERGENCY SERVICES	5,755,212	7,975,315	6,856,720	1,101,508	19.1%
DJDP PROGRAM	322,700	322,700	322,700	-	0.0%
SHERIFF	15,558,583	17,573,225	16,409,346	850,763	5.5%
PRE-TRIAL SERVICES	62,469	75,634	75,634	13,165	21.1%
ROWAN TRANSIT	1,671,589	1,715,416	1,715,416	43,827	2.6%
ECONOMIC DEVELOPMENT	-	1,200,000	1,200,000	1,200,000	100.0%
TOURISM DEVELOPMENT	386,100	445,500	445,500	59,400	15.4%
INDUSTRIAL PARK	1,022,000	20,500	20,500	(1,001,500)	-98.0%
PLANNING	563,289	571,280	573,280	9,991	1.8%
COOPERATIVE EXTENSION	254,350	313,718	286,841	32,491	12.8%
SOIL & WATER CONSERVATION	70,495	94,257	69,299	(1,196)	-1.7%
SPECIAL APPROPRIATIONS	1,180,421	1,154,960	1,110,936	(69,485)	-5.9%
HEALTH	6,040,133	6,017,267	5,831,435	(208,698)	-3.5%
SOCIAL SERVICES	22,559,942	22,478,834	22,040,563	(519,379)	-2.3%
MENTAL HEALTH	537,000	537,000	537,000	-	0.0%
SENIOR SERVICES	1,047,593	986,052	986,052	(61,541)	-5.9%
VETERAN SERVICES	157,837	159,343	159,339	1,502	1.0%
LIBRARY	3,086,145	3,858,837	3,074,399	(11,746)	-0.4%
PARKS & RECREATION	2,131,357	2,826,396	2,287,870	156,513	7.3%
ANIMAL SERVICES	1,385,416	1,560,184	1,480,801	95,385	6.9%
COMMUNITY COLLEGES	2,809,998	3,873,925	3,037,498	227,500	8.1%
ROWAN-SALISBURY SCHOOLS	37,140,270	44,497,770	37,943,462	803,192	2.2%
KANNAPOLIS CITY SCHOOLS	2,430,319	7,976,077	2,486,609	56,290	2.3%
ROWAN CHARTER SCHOOLS	435,858	533,116	541,599	105,741	24.3%
DEBT SERVICE	17,152,030	16,499,150	16,499,150	(652,880)	-3.8%
TOTAL GENERAL FUND	\$ 146,546,748	\$ 168,485,710	\$ 149,239,573	\$ 2,692,825	1.8%

**ROWAN COUNTY
FY 2018 EXPANSION BUDGET REQUESTS
OTHER EXPENDITURES**

ATTACHMENT 3

Department	Line Item	Proposed Expansion	Funding		Manager's Recommendation
			Other Funds	County Funds	
FUND 101 - GENERAL FUND					
4112 - General Government	Cost of living adjustment of 2.5 percent	\$ 1,050,490	\$ (104,175)	\$ 946,315	\$ 946,315
4112 - General Government	Health insurance adjustment	348,600	(34,900)	313,700	313,700
4131 - Human Resources	On-line supervisory training for supervisors through NCACC	5,500	-	5,500	5,500
4134 - Facilities Management	Drainage system installed around RTS office bldg to prevent basement flooding	8,710	-	8,710	8,710
4134 - Facilities Management	Elevating dock at main jail	6,833	-	6,833	6,833
4150 - Tax Administration	Add security walls and separate office	24,900	-	24,900	24,900
4160 - Information Services	Tyler MUNIS bid management module	17,000	-	17,000	17,000
4160 - Information Services	Replace audio-video equipment in Board of Commissioner's meeting room (\$6,000 in annual maintenance begins in FY 2019)	120,000	-	120,000	-
4160 - Information Services	Courthouse technology refresh for video arraignment and digital evidence presentation (\$15,000 in annual maintenance begins in FY 2019)	345,000	-	345,000	345,000
4160 - Information Services	Meraki systems manager MDM 3 year solution	11,000	-	11,000	-
4160 - Information Services	OSSI OneSolution mobile product expansion for public safety (\$3,760 in annual maintenance begins in FY 2019)	35,100	(10,000)	25,100	25,100
4210 - Telecommunications	Audio visual equipment for training room	11,000	-	11,000	-
4210 - Telecommunications	Two (2) multiple band radios	15,111	-	15,111	15,111
4330 - Emergency Services	Purchase Zoll Road Safety RS-4000 devices	108,725	-	108,725	100,000
4371 - Emergency Services	New Salisbury Unit - technology, ambulance, radios, equipment, etc.	263,841	-	263,841	-
4400 - Sheriff's Office	Latent print analyzer and submission software and computer system (\$1,500 in annual maintenance begins in FY 2019)	14,945	-	14,945	14,945
4400 - Sheriff's Office	Crime analysis module (CAPLUS) (\$912/annual maintenance cost begins FY 2019)	5,700	-	5,700	-
4400 - Sheriff's Office	Outfit weapon with sniper scope	2,190	-	2,190	2,190
4400 - Sheriff's Office	Large facility for the Southern Rowan Satellite Office	1,125,000	-	1,125,000	-
4950 - Cooperative Extension	New Ford Explorer with class III trailer tow package	27,135	(8,955)	18,180	18,180
5300 - Social Services	Northwood Document Management Solution	149,502	(24,940)	124,562	-
5300 - Social Services	New mini-van	26,049	(15,629)	10,420	10,420
5300 - Social Services	New small SUV	21,398	(12,839)	8,559	-
5300 - Social Services	Two (2) energy efficient cars	30,396	(18,238)	12,158	-
6110 - Library	New ST View Scan III microfilm reader/scanner/printer	9,080	-	9,080	9,080
6110 - Library	Replace four (4) laptops and purchase one (1) new laptop	8,000	-	8,000	-
6110 - Library	Purchase new library search interface software - Ebsco Discovery Service	13,995	-	13,995	-
6110 - Library	Mobile paper rack	710	-	710	-
6110 - Library	Three-tier oval display table	620	-	620	-
6110 - Library	New West Rowan Branch operating out of Cleveland Elementary School Library (construction costs)	250,000	-	250,000	30,000

**ROWAN COUNTY
FY 2018 EXPANSION BUDGET REQUESTS
OTHER EXPENDITURES**

ATTACHMENT 3

Department	Line Item	Proposed Expansion	Funding		Manager's Recommendation
			Other Funds	County Funds	
6110 - Library	New West Rowan Branch operating out of Cleveland Elementary School Library (annual operation costs)	\$ 250,700	\$ -	\$ 250,700	\$ -
6230 - Parks and Recreation	Purchase John Deere tractor with loader and backhoe (Dan Nicholas Park)	37,355	-	37,355	37,355
6230 - Parks and Recreation	Purchase two (2) generators for well pumps (Dan Nicholas Park)	12,150	-	12,150	12,150
6239 - Parks and Recreation	Ropes Course (Dan Nicholas Park)	600,000	-	600,000	-
6238 - Parks and Recreation	Equipment for disc golf (Sloan Park)	7,200	-	7,200	-
6238 - Parks and Recreation	Dog park (Sloan Park)	36,100	-	36,100	36,100
6420 - Animal Services - Enforcement	Data hotspots to smart phones for data access on proposed ACO's tablets	6,300	-	6,300	-
6420 - Animal Services - Enforcement	Purchase eight (8) tablets for Animal Control Officers	6,000	-	6,000	-
6420 - Animal Services - Enforcement	Annual cost of field tablets licensing and server access	9,600	-	9,600	-
6430 - Animal Services - Shelter	Re-paint dog kennel runs	12,150	-	12,150	-
6440 - Animal Services - Nature Center	Replace carpet in building #2	4,500	-	4,500	4,500
7110 - Rowan-Cabarrus Community College	Current Expense	153,927	-	153,927	97,500
7110 - Rowan-Cabarrus Community College	Capital Outlay - Parking lot repairs at Building 400	100,000	-	100,000	30,000
7110 - Rowan-Cabarrus Community College	Capital Outlay - Mass notification system at North Campus	300,000	-	300,000	-
7111 - Rowan-Cabarrus Community College	Capital Outlay - Roof replacement at Building 200	410,000	-	410,000	-
7112 - Rowan-Cabarrus Community College	Capital Outlay - Renovation for facilities and maintenance building	165,000	-	165,000	165,000
7120 - Rowan-Salisbury Schools	Current Expense	987,000	-	987,000	550,000
7120 - Rowan-Salisbury Schools	Capital Outlay	6,370,500	-	6,370,500	253,192
7130 - Kannapolis City Schools	Current Expense	440,000	(330,000)	110,000	36,044
7130 - Kannapolis City Schools	Capital Outlay - Facilities and grounds	21,001,200	(15,750,900)	5,250,300	16,808
7130 - Kannapolis City Schools	Capital Outlay - Technology	350,000	(262,500)	87,500	-
7130 - Kannapolis City Schools	Technology Lease Program	378,078	(283,559)	94,520	-
7140 - Charter Schools	Current Expense	-	-	-	8,483
FUND 101 - GENERAL FUND		35,694,290	(16,856,635)	18,837,655	3,140,116
Add: Expansion Requests for New Positions and Upgrades		3,039,190	(349,868)	2,689,322	705,598
Add: Expansion Requests for Special Appropriations		57,024	-	57,024	13,000
Total Expansion Requests		\$ 38,790,504	\$ (17,206,503)	21,584,001	3,858,714
Add: Continuation Expenditures				146,901,709	145,380,859
Total Requested/Recommended Expenditures				\$ 168,485,710	\$ 149,239,573

ROWAN COUNTY
 FY 2018 EXPANSION BUDGET REQUESTS
 OTHER EXPENDITURES

ATTACHMENT 3

Department	Line Item	Proposed Expansion	Funding		Manager's Recommendation
			Other Funds	County Funds	
Continuation Revenues				\$ 139,435,861	\$ 139,435,861
Add: Appropriated Fund Balance					
Restricted				524,571	524,571
Undesignated				-	9,279,141
Total Appropriated Fund Balance				<u>524,571</u>	<u>9,803,712</u>
Total Estimated Revenues and Appropriated Fund Balance				<u>\$ 139,960,432</u>	<u>\$ 149,239,573</u>

FUND 603 - AIRPORT OPERATIONS

4540 - Airport	Conference room furniture (20 chairs, 8 modular tables)	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
FUND 603 - AIRPORT OPERATIONS		<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

ROWAN COUNTY
 FY 2018 EXPANSION BUDGET REQUESTS
 NEW POSITIONS AND UPGRADES

ATTACHMENT 4

Dept. #	Department	#	Position Title	Estimated Cost			Total Position(s)	Other Funds	County Funds	Manager's Recommendation
				Salary	Benefits	Equipment				
FUND 101 - NEW POSITIONS										
4131	Human Resources	1	HR Analyst I	\$ 50,782	\$ 19,980	\$ 1,960	\$ 72,722	\$ -	\$ 72,722	\$ 72,722
4140	Tax Administration	1	Commercial Appraiser	44,100	19,365	-	63,465	-	63,465	-
4160	Information Systems	1	Systems Analyst	45,978	18,902	-	64,880	-	64,880	64,880
4170	Board of Elections	1	Permanent Part-time Office Assistant II	19,313	12,915	-	32,228	-	32,228	-
4210	Telecommunications	4	Telecommunicators	119,332	61,110	-	180,442	-	180,442	-
4250	Building Inspection	1	Permit Assistant	29,833	15,278	2,710	47,821	-	47,821	-
4371	Emergency Services / EMS	8	Paramedics - New Salisbury Unit	389,933	145,615	6,600	542,148	-	542,148	-
4330	Emergency Services / EM	1	Emergency Management Planner	40,000	17,560	6,000	63,560	-	63,560	-
4371	Emergency Services / EMS	4	Paramedics (12-hour shift implementation - full year)	171,436	72,807	3,300	247,543	-	247,543	247,543
4371	Emergency Services / EMS	2	Paramedics (12-hour shift implementation - 3/4 year)	64,289	27,303	1,650	93,241	-	93,241	93,241
4371	Emergency Services / EMS	1	Paramedic (12-hour shift implementation - 1/4 year)	10,715	4,550	825	16,090	-	16,090	16,090
4371	Emergency Services / EMS	2	Lieutenants (12-hour shift implementation - 1/2 year)	45,003	18,683	2,650	66,336	-	66,336	66,336
4371	Emergency Services / EMS	1	Battalion Chief (12-hour shift implementation - 1/4 year)	12,404	4,930	1,325	18,659	-	18,659	18,659
4400	Sheriff - Office	1	Project Safe Director / Coordinator	51,973	20,449	4,020	76,442	(38,221)	38,221	38,221
4950	Cooperative Extension	.5	Office Assistant IV	30,000	15,315	-	45,315	(22,657)	22,658	-
5010	Soil and Water	.5	Support Staff Secretary IV / Education Coordinator	30,000	15,315	2,300	47,615	(22,657)	24,958	-
5185	Health	1	Environmental Health Specialist	43,977	18,453	-	62,430	-	62,430	-
5300	Social Services	1	Deputy Director	82,172	23,568	6,504	112,244	(69,284)	42,960	-
5300	Social Services	1	Income Maintenance Caseworker III Leadworker	41,503	17,059	3,741	62,303	(43,612)	18,691	-
5300	Social Services	1	Income Maintenance Caseworker III Leadworker	41,503	17,059	3,741	62,303	(43,612)	18,691	-
5300	Social Services	1	Income Maintenance Caseworker III Leadworker	41,503	17,059	6,941	65,503	(45,852)	19,651	-
5300	Social Services	1	Income Maintenance Supervisor II	45,757	17,928	3,741	67,426	(47,198)	20,228	-
6110	Library	3	Library Assistant I (New West Rowan Branch)	84,000	44,598	-	128,598	-	128,598	-
6110	Library	1	Librarian I (New West Rowan Branch)	39,000	17,336	-	56,336	-	56,336	-
6110	Library	1	Librarian III	50,000	19,805	-	69,805	-	69,805	-
6238	Parks and Recreation	1	Park Maintenance I (Sloan Park)	29,766	15,262	-	45,028	-	45,028	-
6430	Animal Services - Shelter	1	Office Assistant III	25,770	14,365	-	40,135	-	40,135	-
6430	Animal Services - Shelter	1	Part-time Office Assistant	14,180	1,624	-	15,804	-	15,804	-
6430	Animal Services - Shelter	1	Veterinary Assistant	28,348	14,944	-	43,292	-	43,292	43,292
45 Subtotal - Fund 101 - New Positions				1,722,569	729,137	58,008	2,509,714	(333,093)	2,176,621	660,984

ROWAN COUNTY
 FY 2018 EXPANSION BUDGET REQUESTS
 NEW POSITIONS AND UPGRADES

ATTACHMENT 4

Dept. #	Department	#	Position Title	Estimated Cost			Total Position(s)	Other Funds	County Funds	Manager's Recommendation
				Salary	Benefits	Equipment				
FUND 101 - UPGRADES										
4150	Tax Administration	1	Tax Collection Assistant to Deputy Tax Collector	\$ 6,200	\$ 1,222	\$ -	\$ 7,422	\$ -	\$ 7,422	\$ 1,628
4150	Tax Administration	1	Tax Collection Assistant to Deputy Tax Collector	6,200	1,222	-	7,422	-	7,422	1,623
4150	Tax Administration	1	Tax Collection Assistant to Deputy Tax Collector	6,200	1,222	-	7,422	-	7,422	-
4150	Tax Administration	1	Tax Collection Assistant to Deputy Tax Collector	6,200	1,222	-	7,422	-	7,422	-
4150	Tax Administration	1	Senior Tax Collection Assistant to Deputy Tax Collector II	6,500	1,282	-	7,782	-	7,782	-
4150	Tax Administration	1	Deputy Tax Collector to Assistant Tax Collections Manager	5,600	1,105	-	6,705	-	6,705	-
4150	Tax Administration	1	Tax Collections Manager	11,400	2,250	-	13,650	-	13,650	-
4140	Tax Administration	5	Office Assistant III to Motor Vehicle Specialist, Personal Property Specialist	20,000	3,950	-	23,950	-	23,950	-
4140	Tax Administration	3	Change Office Assistant IV job duties	17,400	3,500	-	20,900	-	20,900	-
4140	Tax Administration	6	Change Appraisers from grade 14 to grade 16	24,000	4,733	-	28,733	-	28,733	-
4140	Tax Administration	1	Senior Appraiser job responsibilities	4,000	790	-	4,790	-	4,790	-
4160	Information Systems	1	Department name change from Information Systems to Information Technology	-	-	-	-	-	-	-
4160	Information Systems	1	IS Director to Chief Information Officer (CIO)	-	-	-	-	-	-	-
4160	Information Systems	1	Systems and Network Manager to IT Business Operations Manager	-	-	-	-	-	-	-
4160	Information Systems	2	Programmer Analyst to IT Business Analyst	-	-	-	-	-	-	-
4160	Information Systems	1	Network Administrator to Network Manager	15,310	3,437	-	18,747	-	18,747	3,566
4160	Information Systems	1	Webmaster to Creative Services Manager	14,745	3,310	-	18,055	-	18,055	7,096
4160	Information Systems	1	Data Center Specialist to Systems Administrator	2,834	636	-	3,470	-	3,470	3,486
4160	Information Systems	1	Technology Support Analyst upgrade	5,801	1,302	-	7,103	-	7,103	-
4170	Board of Elections	1	Election Deputy to Senior Election Deputy	2,589	582	-	3,171	-	3,171	-
4170	Board of Elections	1	Election Director to grade 24	6,149	1,381	-	7,530	-	7,530	-
4180	Register of Deeds	2	Assistant Deputies to be certified in passport issuance	3,106	559	-	3,665	-	3,665	2,749
4180	Register of Deeds	4	Deputies to be certified in passport issuance	3,004	541	-	3,545	-	3,545	4,169
4210	Telecommunications	1	Telecommunications Director to Telecommunications Chief	-	-	-	-	-	-	-
4210	Telecommunications	1	Supervisor to Deputy Chief	3,119	700	-	3,819	-	3,819	2,721
4210	Telecommunications	1	Supervisor to Assistant Chief	2,080	467	-	2,547	-	2,547	-
4210	Telecommunications	3	Supervisor to Battalion Chief	-	-	-	-	-	-	-
4210	Telecommunications	4	Telecommunicator to Captain	10,149	2,278	-	12,427	-	12,427	-
4210	Telecommunications	4	Telecommunicator to Lieutenant	5,408	1,214	-	6,622	-	6,622	-
4210	Telecommunications		Change to 12-hour shifts	109,000	24,525	-	133,525	-	133,525	-

ROWAN COUNTY
 FY 2018 EXPANSION BUDGET REQUESTS
 NEW POSITIONS AND UPGRADES

ATTACHMENT 4

Dept. #	Department	#	Position Title	Estimated Cost			Total Position(s)	Other Funds	County Funds	Manager's Recommendation
				Salary	Benefits	Equipment				
FUND 101 - UPGRADES (Continued)										
4250	Building Inspections	1	Move from level I to standard level II	\$ 2,012	\$ 369	\$ -	\$ 2,381	\$ -	\$ 2,381	\$ -
4250	Building Inspections	1	Salary increase	3,158	579	-	3,737	-	3,737	-
4330	Emergency Services / Admin.		Career Ladder - opportunity for advancement program	87,889	19,731	-	107,620	-	107,620	-
4332	Emergency Services / Fire		Career Ladder - opportunity for advancement program	4,613	1,036	-	5,648	-	5,648	-
4371	Emergency Services / EMS		Career Ladder - opportunity for advancement program	5,901	1,325	-	7,225	-	7,225	-
4400	Sheriff - Administration	1	Master Deputy position to be rank of Sergeant	2,234	502	-	2,736	-	2,736	-
4400	Sheriff - Detention Center	1	Detention Officer to Master Detention Officer	1,664	349	-	2,013	-	2,013	-
5100	Health	1	Public Health Nurse II to Public Health Nurse III	2,790	550	-	3,340	-	3,340	-
5300	Social Services	1	Child Support Agent II to Child Support Agent III Leadworker	1,910	390	-	2,300	(1,518)	782	782
5300	Social Services	1	Office Assistant IV to Income Maintenance Caseworker II	4,236	865	-	5,101	(2,551)	2,550	2,550
5300	Social Services	1	Social Worker II Guardianship to Social Worker III Guardianship	3,621	740	-	4,361	(2,180)	2,180	2,180
5300	Social Services	1	Social Worker II Guardianship to Social Worker III Guardianship	4,030	823	-	4,853	(2,427)	2,427	2,427
5300	Social Services	1	Social Worker II Guardianship to Social Worker III Guardianship	2,240	458	-	2,698	(1,349)	1,349	1,349
5300	Social Services	1	Social Worker II Adult Protective Services to Social Worker III Adult Protective Services	4,167	851	-	5,018	(2,509)	2,509	2,509
5300	Social Services	1	Social Worker Supervisor II to Social Worker Supervisor III	4,715	963	-	5,678	(2,839)	2,839	2,839
5300	Social Services	1	Accounting Technician II to Accounting Technician III	1,941	354	-	2,295	(1,402)	893	893
6430	Animal Services - Shelter	1	Office Supervisor V to Office Shelter Supervisor	1,671	376	-	2,047	-	2,047	2,047
67 Subtotal - Fund 101 - Upgrades				435,784	93,693	-	529,476	(16,775)	512,701	44,614
Total - Fund 101 - New Positions/Upgrades				\$ 2,158,353	\$ 822,829	\$ 58,008	\$ 3,039,190	\$ (349,868)	\$ 2,689,322	\$ 705,598
FUND 603 - NEW POSITIONS										
4540	Airport	1	Aviation Services Technician	\$ 31,254	\$ 14,996	\$ -	\$ 46,250	\$ -	\$ 46,250	\$ 46,250
1 Total - Fund 603 - New Positions				\$ 31,254	\$ 14,996	\$ -	\$ 46,250	\$ -	\$ 46,250	\$ 46,250

**ROWAN COUNTY
FY 2018 EXPANSION BUDGET REQUESTS
SPECIAL APPROPRIATIONS**

ATTACHMENT 5

Line Item	FY 16 Appropriation	FY 17 Appropriation	FY 18 Continuation	FY 18 Total Request	FY 18 Expansion Request	Manager's Expansion Recommendation	Total Manager's Recommendation
FUND 101 - GENERAL FUND							
Army Aviation Support Facility	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ 2,500
Cabarrus-Rowan MPO	14,286	14,771	14,286	14,771	485	-	14,286
Central Park NC	-	-	-	5,000	5,000	-	-
Communities In Schools	-	1,400	1,400	1,400	-	-	1,400
Community Foundation				10,000	10,000	10,000	10,000
Food for Thought	5,000	5,000	5,000	5,000	-	-	5,000
Human Relations Council	5,000	5,000	5,000	5,150	150	-	5,000
Iredell Soil and Water - Third Creek Watershed	5,534	5,534	5,534	5,534	-	-	5,534
Minority Business Council	-	-	-	5,000	5,000	-	-
NC Civil War Trail	200	200	200	200	-	-	200
NC Forest Service	52,836	53,809	53,809	54,390	581	-	53,809
NC Mission of Mercy (NCMOM)	-	-	-	2,500	2,500	-	-
NC Transportation Museum Foundation	30,000	30,000	30,000	30,000	-	-	30,000
Prevent Child Abuse Rowan	5,000	5,000	5,000	10,000	5,000	-	5,000
RiverPark at Cooleemee Falls	3,000	3,000	3,000	8,000	5,000	-	3,000
Rowan Arts Council	24,692	24,692	24,692	27,500	2,808	-	24,692
Rowan County Chamber of Commerce	2,500	2,500	2,500	2,500	-	-	2,500
Rowan Crosby Scholars	5,500	5,500	5,500	5,500	-	-	5,500
Rowan Museum, Inc.	18,000	18,000	18,000	24,000	6,000	-	18,000
Rowan Rescue Squad	418,580	433,580	433,580	433,580	-	-	433,580
Rowan Vocational Opportunities, Inc.	66,532	66,532	66,532	66,532	-	-	66,532
RowanWORKS Economic Development	416,403	616,403	616,403	616,403	-	-	616,403
Rufty Holmes Senior Center	73,530	73,530	73,530	83,530	10,000	-	73,530
Salisbury Rowan Crime Stoppers	-	-	-	1,500	1,500	-	-
Town of East Spencer	20,000	47,000	-	-	-	-	-
United Way Day of Caring	-	-	-	3,000	3,000	3,000	3,000
Yadkin-Pee Dee River Management Group	-	5,000	5,000	5,000	-	-	5,000
	\$ 1,169,093	\$ 1,418,951	\$ 1,371,466	\$ 1,428,490	\$ 57,024	\$ 13,000	\$ 1,384,466

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
BOARD OF COMMISSIONERS**



Fiscal Year 2018

Fund 201 - Fire District Fund

Aaron Church, County Manager

May 15, 2017

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 2018, the County received budget requests from 23 fire and service districts. The following three districts have proposed tax rate increases:

- Enochville
- Poole Town
- Woodleaf

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 3.5 cents to 9.36 cents.

I. ESTIMATED AVAILABLE REVENUES FOR FY 2018

It is estimated that Rowan County will receive the following revenues to be recorded in Fund 201 for fiscal year 2018:

Ad valorem taxes	<u>\$ 5,579,284</u>
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A worksheet is provided that details estimated property tax valuation, proposed tax rate and proposed tax levy for each fire district for fiscal year 2018. The worksheet also shows the current ISO rating for each district. Please see Attachment 1.

II. CONTINUATION EXPENDITURE BUDGET FOR FY 2018

The Fund will support the following expenditures:

Public safety: Fire Districts	<u>\$ 5,579,284</u>
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ROWAN COUNTY

FIRE DISTRICT BUDGETS TAX LEVY VALUES

For Fiscal Year Ending June 30, 2018 (FY 2017-18)

Fire District	FY 2017			FY 2018			Increase/ (Decrease)	Current ISO RATING
	Estimated Valuation per County Assessor	Current Tax Rate	Tax Levy at 97%	Estimated Valuation per County Assessor	Proposed Tax Rate	Proposed Tax Levy at 97%		
Atwell Township	\$ 581,773,838	0.0775	\$ 437,348	\$ 605,076,927	0.0775	\$ 457,211	\$ 19,863	7
Bostian Heights	773,291,755	0.0845	633,829	804,705,442	0.0845	662,976	29,147	5
Cleveland Community	418,214,009	0.0936	379,705	449,123,817	0.0936	409,870	30,165	6
East Gold Hill	121,524,234	0.0800	94,303	123,231,883	0.0800	96,121	1,818	6
East Landis	58,018,230	0.0425	23,918	59,331,035	0.0425	24,585	667	4
East Rowan Service:								
East Gold Hill - 15%	3,667,622	0.0700	2,490	3,779,525	0.0700	2,580	90	6
Pooletown - 85%	20,783,189	0.0700	14,112	21,417,308	0.0700	14,617	505	9S
Ellis Cross Country	157,115,024	0.0850	129,541	159,088,740	0.0850	131,844	2,303	6
Enochville	283,888,035	0.0700	192,760	286,510,162	0.0800	223,478	30,718	9S
Franklin Township	345,690,786	0.0716	240,089	351,795,050	0.0716	245,588	5,499	5
Liberty (West)	383,780,881	0.0537	199,908	387,981,454	0.0537	203,137	3,229	6
Locke Township	886,884,411	0.0900	774,250	928,501,121	0.0900	814,760	40,510	6
Miller Ferry	631,342,297	0.0800	489,922	599,160,079	0.0800	467,345	(22,577)	6
Mt. Mitchell	99,958,824	0.0726	70,393	100,140,510	0.0726	70,884	491	9S
Poole Town	110,168,153	0.0700	74,804	122,918,117	0.0900	107,860	33,056	9S
Richfield-Misenheimer	10,066,482	0.0700	6,835	9,882,081	0.0700	6,746	(89)	9S
Rockwell Rural	543,830,350	0.0900	474,764	565,476,504	0.0900	496,206	21,442	7
Rowan Iredell	51,357,225	0.0648	32,281	50,270,852	0.0648	31,761	(520)	9S
Scotch Irish	114,592,407	0.0600	66,693	117,271,498	0.0600	68,603	1,910	7
South Rowan Service:								
China Grove - 100%	5,940,052	0.0855	4,926	5,549,886	0.0855	4,627	(299)	4
South Salisbury	508,999,558	0.0775	382,640	522,110,505	0.0775	394,520	11,880	6
Union	340,045,591	0.0350	115,445	348,034,079	0.0350	118,767	3,322	7
West Rowan	331,000,000	0.0700	224,749	345,063,620	0.0700	235,506	10,757	9S
Woodleaf	513,330,528	0.0500	248,965	495,200,442	0.0600	289,692	40,727	6
	<u>\$ 7,295,263,480</u>		<u>\$ 5,314,670</u>	<u>\$ 7,461,620,637</u>		<u>\$ 5,579,284</u>	<u>\$ 264,614</u>	

Indicates tax rate increase

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
BOARD OF COMMISSIONERS**



Fiscal Year 2018

Fund 202 - Emergency Telephone System Fund

Aaron Church, County Manager

May 15, 2017

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 lowered this rate to 60 cents effective July 1, 2010. The County receives distributions of combined landline, wireless and VoIP fees from the State on a monthly basis.

I. ESTIMATED AVAILABLE REVENUES FOR 2018

It is estimated that Rowan County will receive the following revenues to be used in Fund 202 for fiscal year 2018:

Emergency 911 fees	\$ 1,571,341
Investment earnings	2,000
Appropriated fund balance	<u>884,405</u>
Total estimated revenues	<u>\$ 2,457,746</u>

II. CONTINUATION EXPENDITURE BUDGET FOR 2018

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	\$ 730,436
Rowan/Cabarrus Backup 911 Center	<u>1,727,310</u>
Total estimated expenditures	<u>\$ 2,457,746</u>

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
BOARD OF COMMISSIONERS**



Fiscal Year 2018

Fund 501 - Risk Management Fund

Aaron Church, County Manager

May 15, 2017

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 contracted 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, property and vehicle insurance coverage. Effective July 1, 2013, the County transferred all policies to the NCACC Insurance/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 58 other counties.

I. ESTIMATED AVAILABLE REVENUES FOR 2018

It is estimated that the County will transfer \$650,000 for workers' compensation premiums from the General, Emergency Telephone System, Landfill and Airport Funds to the Risk Management Fund. These premiums are reflected as charges in individual department budgets. Transfers are made bi-weekly to reflect the expenses. Premiums 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 \$525,000 be transferred from the General Fund and \$10,000 of fund balance be appropriated in the Risk Management Fund for professional and property liability insurance to be purchased through the NCACC for the payment of insurance costs and claims.

The estimated revenues for Fund 501 for fiscal year 2018 are as follows:

Charges for services	\$ 650,000
Investment earnings	30,000
Transfer from other funds	525,000
Appropriated fund balance	<u>10,000</u>
Total estimated revenues	<u>\$ 1,215,000</u>

II. CONTINUATION EXPENDITURE BUDGET FOR 2018

For fiscal year 2018, 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	\$ 212,330
Professional and property liability	550,000
Workers' compensation	<u>452,670</u>
Total estimated expenditures	<u>\$ 1,215,000</u>

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
BOARD OF COMMISSIONERS**



Fiscal Year 2018

Fund 601 - Landfill Fund

Aaron Church, County Manager

May 15 2017

During fiscal year 1989-90, 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, 18.75% 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 2018, it is estimated that the County will collect and remit \$275,000 to the State for this tax and receive \$60,000 to supplement solid waste programs and services.

I. ESTIMATED AVAILABLE REVENUES FOR 2018

It is estimated that the Board can expect to receive from various revenue sources approximately \$5,476,900 for fiscal year 2018. This amount includes several significant areas as shown below. Fund balance, in the amount of \$1,122,364, will be appropriated.

Charges for services	\$ 5,112,900
Scrap tire and white goods disposal tax	214,000
Solid waste disposal tax	60,000
Investment earnings	90,000
Appropriated fund balance	<u>1,122,364</u>
Total estimated revenues	<u>\$ 6,599,264</u>

The tipping fees are recommended to remain at current levels: Rowan County - \$34 per ton, Davie County contracted service - \$37 per ton, and all other waste from outside the County - \$39 per ton.

II. CONTINUATION EXPENDITURE BUDGET FOR 2018

For fiscal year 2018, 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	\$ 215,406
Landfill operations	5,061,560
Recycling operations	588,449
Sanitation	<u>733,849</u>
Total estimated expenditures	<u>\$ 6,599,264</u>

**SUBMISSION OF
PROPOSED ANNUAL BUDGET
TO THE
ROWAN COUNTY
BOARD OF COMMISSIONERS**



Fiscal Year 2018

Fund 603 - Airport Fund

Aaron Church, County Manager

May 15, 2017

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 2018, the Airport Fund will require a General Fund transfer of \$260,300 to balance.

I. ESTIMATED AVAILABLE REVENUES FOR 2018

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

State grants	\$ 4,069,437
Charges for services	1,200,686
Transfer from General Fund	5,000
Transfer from General Fund	260,300
Appropriated fund balance	<u>830,612</u>
Total estimated revenues	<u><u>\$ 6,366,035</u></u>

II. CONTINUATION AND EXPANSION EXPENDITURE BUDGET FOR 2018

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 cost and anticipated inflationary cost.

The recommended expansion expenditure budget includes \$10,000 for conference room furniture and \$46,250 for an Aviation Services Technician, with a reduction in part-time salaries of \$27,800.

The Fund will support the following expenditures:

Airport grant projects	\$ 4,521,599
Airport operations	<u>1,844,436</u>
Total estimated expenditures	<u><u>\$ 6,366,035</u></u>