

**RUTHERFORD COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE  
FISCAL YEAR 2012-2013**

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**WHEREAS**, the proposed budget for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013 ("Fiscal Year 2013") was presented to the Rutherford County Board of Commissioners on May 7, 2012 by the Rutherford County Manager and received by the Clerk to the Board on that date; and,

**WHEREAS**, on June 4, 2012, the Rutherford County Board of Commissioners held a public hearing on the budget pursuant to N.C. Gen. Stat. §159-12; and,

**WHEREAS**, on June \_\_\_\_, 2012, the Rutherford County Board of Commissioners adopted a budget ordinance making appropriations and levying taxes in such sums as the Board of Commissioners;

**NOW, THEREFORE, BE IT ORDAINED** by the Rutherford County Board of Commissioners, meeting on the \_\_\_\_ day of June, 2012:

**SECTION 1— GENERAL FUND REVENUES**

It is estimated that the revenues and fund balances of the General Fund, as listed below, will be available during the Fiscal Year 2013, to meet the appropriations as set forth in Section 4. All fees, commissions, and sums paid to or collected in any fund by any County official, officer, or agent for any service performed for such official, officer, or agent in his official capacity shall accrue solely to the benefit of the County and become County funds.

**RUTHERFORDCOUNTY  
GENERAL FUND BUDGET SUMMARY**

Ad Valorem Taxes	
Current Year Taxes	\$ 29,874,311
Prior Year Taxes, Interest, and Penalties	1,387,500
Local Option Sales Taxes	3,928,148
Restricted Intergovernmental Revenue	9,277,566
Permits & Fees	843,450
Sales & Services	2,712,764
Investment Earnings	70,000
Other Revenues	96,532
Transfers from Other Funds	84,606
Fund Balance Appropriated	1,043,000
<b>TOTAL GENERAL FUND REVENUES;</b>	<b>\$ 49,317,877</b>

## **SECTION 2— AD VALOREM TAX LEVY**

There is hereby levied for Fiscal Year 2013 an *ad valorem* property tax on all property having a situs in Rutherford County as listed for taxes as of January 1, 2012, at the statutory revenue neutral tax rate of \$0.607 per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. Pursuant to N.C. Gen. Stat. §159-11(e), the revenue-neutral tax rate for FY2013 is \$0.607 per \$100.00 taxable value.

This rate is based on an estimated total valuation of \$5,290,444,020 of taxable property and a collection rate of 93.2%.

## **SECTION 3— FEES, LICENSES, AND OTHER TAXES**

There is hereby levied all other taxes and fees, as provided in the ordinances, resolutions, and fee schedules duly adopted by the Board of Commissioners. Fee schedules used in the development of this budget and adopted by the Board of Commissioners are set forth and a copy of such is maintained in the Office of the County Manager.

## **SECTION 4— GENERAL FUND APPROPRIATIONS**

The following General Fund amounts are hereby appropriated to the County Manager for the operation of the Rutherford County Government and its departments and agencies for the fiscal year beginning July 1, 2012 and ending June 30, 2013. Other fund amounts as set forth in Sections 6 through 19 are also appropriated as presented in this section. In administering the program authorized under this ordinance, the County Manager is authorized to make transfers pursuant to Section 5. Appropriations for land and new buildings included in this Ordinance may be expended only after release by the Board of Commissioners.

The County Manager or the Manager's designee is hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes, and on the following terms and conditions:

- A) Form grant agreements with public and non-profit agencies;
- B) Leases of normal and routine business equipment;
- C) Consultant, professional, or maintenance service agreements up to an anticipated contract amount of \$50,000;
- D) Purchase of services, apparatus, supplies, and materials where formal bids are not required by law;
- E) Agreements for acceptance of State and Federal grant funds;
- F) Construction or repair work where formal bids are not required by law; and
- G) County departments shall not enter into contracts without having met with and received written approval from the County Manager.
- H) The County Finance Officer is hereby directed to release board-approved non-profit grants upon the execution of the funding agreement required by the County.
- I) The Finance Officer may advance funds with the permission of the County Manager to the Sheriffs Department for their use during investigations, provided that these funds are accounted for to the County Manager as soon as practicable.

The County Manager or the Manager's designee is hereby authorized to execute necessary agreements with regard to ongoing construction projects undertaken by the County, without the requirement of consultation with the Board of Commissioners, in the following circumstances.

- A) The Manager may approve any and all non-emergency change orders which do not increase the construction budget for the project by more than 10% of the then-unallocated budgeted amount for "contingencies" in the particular project budget.
- B) Any change order approved by the County Manager involving a change of more than \$10,000.00 to the construction budget shall be reported to the Board of Commissioners, as an information-only item within the County Manager's monthly report.
- C) In emergencies, change orders greater than those authorized above may be approved by the County Manager after consultation with the Chairman of the Board of Commissioners. In any such case, a report of the same shall be made to the Board of Commissioners at their next regularly-scheduled meeting.

### GENERAL FUND BUDGET SUMMARY

Governing Body	\$ 297,444
Special Appropriations	414,542
County Manager	150,873
Human Resources	265,223
Finance	390,285
Tax Supervisor	605,752
Tax Reappraisal	301,502
Tax GIS/Mapping	247,340
Tax Collector	368,177
Legal	110,000
Court Facilities	163,000
Board of Elections	249,047
Register of Deeds	276,987
Information Technology	1,144,922
Garage	113,457
Maintenance Admin	755,264
Buildings	731,076
Sheriff	4,863,581
College Security Officers	120,757
Detention Center	2,319,397
Communications	1,102,811
Building Inspector	352,002
Medical Examiner	48,000
Emergency Services	2,852,168
Animal Control	196,098
Airport	86,411
Watershed	16,115
Forestry	79,575
Economic Development	284,715
Economic Development Incentives	1,147,898
Cooperative Extension	205,102

Farmers Market	3,476
Soil and Water Conservation	105,713
Public Health	273,686
Mental Health	111,168
Senior Center	710,652
Social Services - Administration	6,684,448
Social Services - Programs	5,519,131
Veterans Services	73,388
Library	496,469
Arts Parks and Recreation	24,482

**PUBLIC SCHOOL SYSTEM**

Current Expense	12,271,014
Capital Expense	115,763

**ISOTHERMAL COMMUNITY COLLEGE**

Operational Expense	1,891,806
General Debt Service	167,931
Transfers to Other Funds	429,653
Contingency	179,576

**TOTAL GENERAL FUND APPROPRIATIONS: \$ 49,317,877**

**SECTION 5 – AUTHORIZED TRANSFER OF APPROPRIATIONS**

The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions and upon a written report to the Board of Commissioners:

- a) The Manager may transfer amounts between line items of expenditure within a department.
- b) The Manager may transfer amounts up to \$50,000 between departments within the same fund.
- c) The Manager may transfer amounts up to \$50,000 from any appropriation within the general fund to a separate fund.
- d) The Manager may modify the budget for pass-through monies, additional funding, or any Federal or State program prior approved by the Board.

**SECTION 6—SPECIAL DISTRICTS FUNDS (30 to 45)**

The following is hereby appropriated and revenues estimated to be available in the SPECIAL DISTRICTS Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Revenues                      *will be presented as soon available; Finance Office has requested*  
Appropriations                      *that they be submitted by the close of business May 7, 2012*

Special District Tax Rates: Tax Rates for these special tax districts listed are as follows:

District	Rate
Bill's Creek Fire	
Bostic Fire	
Cherry Mountain Fire	
Chimney Rock Fire	
Cliffside Sanitary	
Contracted Fire District	
Ellenboro Fire	
Green Hill Fire	
Hollis Community Fire	
Hudlow Fire	
Rutherfordton Fire	
Sandy Mush Fire	
Shiloh Danieltown Oakland Fire	
Shingle Hollow Fire	
Union Mills Fire	

**SECTION 7 – VEHICLE AND CAPITAL REPLACEMENT FUND (14)**

The following is hereby appropriated and revenues estimated to be available in the VEHICLE AND CAPITAL REPLACEMENT FUND for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Revenues	\$1,784,466
Appropriations	\$1,784,466

**SECTION 8 – EMERGENCY TELEPHONE SYSTEM FUND (20)**

The following is hereby appropriated and revenues estimated to be available in the EMERGENCY TELEPHONE SYSTEM FUND for the fiscal year beginning July 1, 2012 and ending June 30, 2013. Revenues for this fund are based on a .70 cent surcharge per phone line.

Revenues	\$432,654
Appropriations	\$432,654

**SECTION 9 – REGISTER OF DEEDS AUTOMATION ENHANCEMENT FUND (21)**

The following is hereby appropriated and revenues estimated to be available in the REGISTER OF DEEDS AUTOMATION ENHANCEMENT FUND for the fiscal year beginning July 1, 2012 and ending June 30, 2013. Revenues for this fund are based on 10% of Register of Deeds net revenues.

Revenues	\$46,597
Appropriations	\$46,597

**SECTION 10 — GRANT FUND (22) AND ARRA GRANT FUND (80)**

The following is hereby appropriated and revenues estimated to be available in the GRANT and ARRA GRANT Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Revenues	\$341,839
Appropriations	\$341,839

Any carryover balances from FY2011-2012 for the Grant Funds will be re-appropriated with June 30, 2012 balances.

**SECTION 11 — ISOTHERMAL COMMUNITY COLLEGE CAPITAL PROJECT FUND (25)**

The following is hereby appropriated and revenues estimated to be available in the ISOTHERMAL COMMUNITY COLLEGE CAPITAL PROJECT Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Revenues	\$162,214
Appropriations	\$162,214

Any carryover balances from FY2011-2012 for the Project Fund will be re-appropriated with June 30, 2012 balances.

**SECTION 12 — DEBT SERVICE FUND (29)**

The following is hereby appropriated and revenues estimated to be available in the DEBT SERVICE Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Revenues	\$ 6,887,452
Appropriations	\$ 6,887,452

**SECTION 13 — GREY ROCK INFRASTRUCTURE PROJECT FUND (48)**

Any unexpended funds as of June 30, 2012 will be re-appropriated for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

**SECTION 14 — COUNTY CAPITAL PROJECTS FUND (49)**

Any unexpended funds as of June 30, 2012 will be re-appropriated for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

**SECTION 15 — SCHOOL CAPITAL PROJECTS FUND (50)**

Any unexpended funds as of June 30, 2012 will be re-appropriated for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

**SECTION 16—PUBLIC TRANSIT PROGRAM FUND (65)**

The following is hereby appropriated and revenues estimated to be available in the PUBLIC TRANSIT PROGRAM Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Revenues	\$ 1,011,450
Appropriations	\$ 1,011,450

**SECTION 17— SOLID WASTE ENTERPRISE FUND (67)**

The following is hereby appropriated and revenues estimated to be available in the SOLID WASTE ENTERPRISE Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

Revenues	\$4,275,050
Appropriations	\$ 4,275,050

**SECTION 18 —RUTHERFORD COUNTY PUBLIC SCHOOLS AND ISOTHERMAL COMMUNITY COLLEGE PROVISION**

The Rutherford County Finance Officer is hereby directed to remit the appropriation to the Rutherford County Public Schools and Isothermal Community College for local current expense in monthly installments equivalent to one-twelfth (1/12) of the total county appropriation. The County Finance Officer shall remit payment by the thirtieth (30<sup>th</sup>) of such month. Capital outlay for the Public Schools and Community College shall be reimbursed by the County in accordance to this ordinance, based on invoices received by the County Finance Officer.

**SECTION 19— ELECTED OFFICIALS PROVISIONS**

Any official elected or appointed during the 2012-2013 Fiscal Year shall be paid at a rate of at least the minimum rate consistent with the pay classification study adopted by Rutherford County.

**SECTION 20 — UTILIZATION OF THE RUTHERFORD COUNTY BUDGET**

This Ordinance, the Budget Implementing Resolution and the Budget Worksheets shall be the basis for the financial plan for the County of Rutherford, North Carolina, during the 2012-2013 Fiscal Year. The County Manager shall administer the budget and insure that operation officials are provided guidance and information in sufficient detail to implement their portions of the budget.

The Finance Officer shall establish records, which are in consonance with the budget, this Ordinance and regulating statutes of the State of North Carolina.

This Ordinance shall be effective upon its adoption.

Adopted the \_\_\_\_ day of June, 2012.

Chairman \_\_\_\_\_

Vice Chairman \_\_\_\_\_

Commissioner \_\_\_\_\_

Commissioner \_\_\_\_\_

Commissioner \_\_\_\_\_

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