

**RUTHERFORD COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2014-2015**

WHEREAS, the proposed budget for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015 ("Fiscal Year 2015") was presented to the Rutherford County Board of Commissioners on May 5, 2014 by the Rutherford County Manager and received by the Clerk to the Board on that date; and,

WHEREAS, on June 2, 2014, 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 5, 2014, 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 5th day of June, 2014:

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 2015, 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. For internal purposes, the County accounts for the operations of the Department of Social Services (DSS) in a separate fund. External Reporting requires that the operations of DSS be included with the General Fund. Therefore, the General Fund figures below include all appropriated revenues for DSS.

**RUTHERFORD COUNTY
GENERAL FUND BUDGET SUMMARY**

Ad Valorem Taxes	
Current Year Taxes	\$ 35,919,885
Prior Year Taxes, Interest, and Penalties	1,852,000
Local Option Sales Taxes	3,342,123
Restricted Intergovernmental Revenue	9,902,906
Permits & Fees	804,000
Sales & Services	3,744,021
Investment Earnings	15,000
Other Revenues	146,700
Transfers from Other Funds	161,596
Fund Balance Appropriated	150,000
TOTAL GENERAL FUND REVENUES:	\$ 53,038,231

SECTION 2— AD VALOREM TAX LEVY

There is hereby levied for Fiscal Year 2015 an *ad valorem* property tax on all property having a situs in Rutherford County as listed for taxes as of January 1, 2014, 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.

This rate is based on an estimated total valuation of \$6,219,021,450 of taxable property and a collection rate of 95.36%.

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, 2014 and ending June 30, 2015. For internal purposes, the County accounts for the operations of the Department of Social Services (DSS) in a separate fund. External Reporting requires that the operations of DSS be included with the General Fund. Therefore, the General Fund figures below include all appropriated expenditures for DSS.

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 to the County Manager as soon as practicable.
 - J) The County Finance Officer is hereby directed to assign an additional \$102,180 of General Fund fund balance as of June 30, 2014 for the purposes of funding the HVAC (\$19,052) and Roof Replacement Plans (\$83,128).

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	\$ 296,957
Special Appropriations	\$ 232,616
County Manager	\$ 145,159
Human Resources	\$ 312,256
Finance	\$ 398,642
Revenue Department	\$ 1,493,093
Legal	\$ 120,000
Court Facilities	\$ 123,000
Board of Elections	\$ 261,783
Register of Deeds	\$ 276,467
Information Technology	\$ 1,401,840
Garage	\$ 122,179
Maintenance Admin	\$ 878,399
Buildings	\$ 981,876
Sheriff	\$ 4,956,221
College Security Officers	\$ 127,198
Detention Center	\$ 2,413,742
Communications	\$ 1,179,915
Building Inspector	\$ 377,212
Medical Examiner	\$ 40,000
Emergency Services	\$ 3,458,963

Emergency Management/Fire Marshal	\$ 163,338
Animal Control	\$ 221,068
Watershed	\$ 25,050
Forestry	\$ 85,075
Economic Development	\$ 334,114
Economic Development Incentives	\$ 4,488,943
Cooperative Extension	\$ 218,837
Farmers Market	\$ 11,138
Soil and Water Conservation	\$ 115,374
Public Health	\$ 385,714
Mental Health	\$ 111,168
Senior Center	\$ 701,675
Social Services - Administration	\$ 7,434,890
Social Services - Programs	\$ 5,717,971
Veterans Services	\$ 100,384
Library	\$ 565,526

PUBLIC SCHOOL SYSTEM

Current Expense	12,499,713
Capital Expense	127,628

ISOTHERMAL COMMUNITY COLLEGE

Operational Expense	1,957,588
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Transfers to Other Funds	1,079,519
Contingency – Salary Adjustment	96,000

TOTAL GENERAL FUND APPROPRIATIONS: \$ 56,038,231

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.
- e) The Manager may modify the budget for expenditures related to the HVAC and Roof Plan as approved by the Board in Section 4, Item J.

SECTION 6—SERVICE DISTRICTS FUNDS (30 to 45 and 56 to 61)

The following is hereby appropriated and revenues estimated to be available in the SERVICE DISTRICTS Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Revenues	\$4,035,689
Appropriations	\$4,035,689

Service District Tax Rates: Tax Rates for these County service districts listed are as follows:

District	Rate
Bill's Creek Fire	.06
Bostic Fire	.06
Broad River Fire	.10
Cherry Mountain Fire	.09
Chimney Rock Fire	.05
Cliffside Fire	.08
Cliffside Sanitary	.08
Edneyville Fire	.09
Ellenboro Fire	.07
Fairfield Mountains Fire	.10
Forest City	.08
Green Hill Fire	.07
Hudlow Fire	.08
Lake Lure Fire	.09
Outside Response Area	.06
Polkville Fire	.05
Rutherfordton Fire	.09
Sandy Mush Fire	.05
Shiloh Danieltown Oakland Fire	.05
Spindale Fire	.08
Shingle Hollow Fire	.10
Union Mills Fire	.05

SECTION 7 – AIRPORT FUND (13)

The following is hereby appropriated and revenues estimated to be available in the AIRPORT FUND for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Revenues	\$448,774
Appropriations	\$448,774

SECTION 8 – 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, 2014 and ending June 30, 2015. Any carryover balances from FY2013-2014 for the Vehicle and Capital Replacement

Fund will be re-appropriated with June 30, 2014 balances.

Revenues	\$1,505,966
Appropriations	\$1,505,966

SECTION 9 – TELEPHONE INTERNAL SERVICE FUND (15)

The following is hereby appropriated and revenues estimated to be available in the TELEPHONE INTERNAL SERVICE FUND for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Revenues	\$125,199
Appropriations	\$125,199

SECTION 10 – 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, 2014 and ending June 30, 2015. Revenues for this fund are based on a .70 cent surcharge per phone line.

Revenues	\$409,787
Appropriations	\$409,787

SECTION 11 – 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, 2014 and ending June 30, 2015. Revenues for this fund are based on 10% of Register of Deeds net revenues.

Revenues	\$45,020
Appropriations	\$45,020

SECTION 12 — GRANT FUND (22)

The following is hereby appropriated and revenues estimated to be available in the GRANT Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Revenues	\$528,676
Appropriations	\$528,676

Any carryover balances from FY2013-2014 for the Grant Funds will be re-appropriated with June 30, 2014 balances.

SECTION 13 — 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, 2014 and ending June 30, 2015.

Revenues	\$162,089
Appropriations	\$162,089

Any carryover balances from FY2013-2014 for the Project Fund will be re-appropriated with June 30, 2014 balances.

SECTION 14 — 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, 2014 and ending June 30, 2015.

Revenues	\$ 6,207,379
Appropriations	\$ 6,207,379

SECTION 15 — QUEENS GAP (47) AND GREY ROCK (48) INFRASTRUCTURE PROJECT FUNDS

Any unexpended funds as of June 30, 2014 will be re-appropriated for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

SECTION 16 — COUNTY CAPITAL PROJECTS FUND (49)

Any unexpended funds as of June 30, 2014 will be re-appropriated for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

SECTION 17 — SCHOOL CAPITAL PROJECTS FUND (50)

Any unexpended funds as of June 30, 2014 will be re-appropriated for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

SECTION 18—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, 2014 and ending June 30, 2015.

Revenues	\$ 1,175,263
Appropriations	\$ 1,175,263

SECTION 19— 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, 2014 and ending June 30, 2015.

Revenues	\$3,928,676
Appropriations	\$ 3,928,676

SECTION 20 —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 (30th) 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 21— ELECTED OFFICIALS PROVISIONS

Any official elected or appointed during the 2014-2015 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 22 — 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 2014-2015 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.

SECTION 23 — POSITION VACANCIES

No full time vacant position may be advertised and no new employee may be hired except upon review of departmental staffing levels with the department head and written authority of the County Manager.

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 5th day of June, 2014.

Chairman _____

ATTEST:

Clerk to the Board