

**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

- 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

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

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