

Budget Ordinance – Fire & Service Districts

CABARRUS COUNTY BUDGET ORDINANCE - SPECIAL FIRE AND SERVICE DISTRICTS TAX FUND FISCAL YEAR 2009-2010

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

It is the intent of the Special Fire and Service Districts Tax Fund to provide necessary funds to local fire departments in Cabarrus County for the purpose of providing fire protection in the unincorporated areas of Cabarrus County. Upon recommendation from the local fire department and its appointed Fire Commission, the Board of County Commissioners does hereby levy the tax on Real, Personal and Public Service property located in each specific designated fire or service district. Such funds collected by the County Tax Collector are then remitted to each fire department for the purpose of providing fire protection to the specific taxed area.

Section II.

The following amounts are hereby appropriated in the Special Fire and Service Districts Tax Fund to provide for the operation of rural volunteer fire services for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	\$ 217,954
Cold Water	166,999
Enochville	95,715
Flowe's Store	207,826
Georgeville	166,107
Gold Hill	29,472
Harrisburg Rural	590,078
Jackson Park	80,242
Kannapolis Rural	15,110
Midland	192,094
Mt. Mitchell	57,302
Mt. Pleasant Rural	236,171
Northeast	67,874
Odell	297,948
Richfield-Misenheimer	9,477
Rimer	118,181
Total Estimated Expenditures From Tax Levy	\$ 2,548,550

Section III.

It is estimated that the following revenues will be available for the various fire and service districts for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

<u>Fire Department</u>	<u>Revenues from Tax Levy</u>
Allen	\$ 217,954
Cold Water	166,999
Enochville	95,715
Flowe's Store	207,826
Georgeville	166,107

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Gold Hill	29,472
Harrisburg Rural	590,078
Jackson Park	80,242
Kannapolis Rural	15,110
Midland	192,094
Mt. Mitchell	57,302
Mt. Pleasant Rural	236,171
Northeast	67,874
Odell	297,948
Richfield-Misenheimer	9,477
Rimer	118,181
Total Revenues From Tax Levy	\$2,548,550

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2009 and ending June 30, 2010 for the purpose of providing fire services within the various fire and service districts in Cabarrus County. The tax rates are based on estimated total valuation of properties as of January 1, 2009. The estimated combined collection rate is 98.16 percent (98.99% for real and personal and 89.537% for vehicles) and is based on the fiscal year ending 2008. In accordance with previous action by the Board of County Commissioners, the County collection fee is set at 1.5%. The taxes will be collected by the Cabarrus County Tax Collector, as provided in G.S. 69-25.4:

<u>Fire Districts</u>	<u>Total Valuation</u>	<u>Rate</u>	<u>Amount Produced</u> (98.16% collection rate)
Allen	555,099,000	.04	\$ 217,954
Cold Water	340,259,000	.05	166,999
Enochville	162,516,000	.06	95,715
Flowe's Store	529,304,000	.04	207,826
Georgeville	282,034,000	.06	166,107
Gold Hill	50,041,000	.06	29,472
Harrisburg Rural	801,519,000	.075	590,078
Jackson Park	163,492,000	.05	80,242
Kannapolis Rural	43,981,000	.035	15,110
Midland	355,808,000	.055	192,094
Mt. Mitchell	116,753,000	.05	57,302
Mt. Pleasant Rural	437,450,000	.055	236,171
Northeast	138,292,000	.05	67,874
Odell	1,011,777,000	.03	297,948
Richfield-Misenheimer	13,792,000	.07	9,477
Rimer	200,661,000	.06	118,181

Section V.

The County Manager and/or Finance Director is hereby authorized to transfer appropriations within or between funds as contained herein under the following conditions:

1. The Finance Director or designee may transfer amounts between objects of expenditure within a department.
2. The County Manager may transfer amounts between objects of expenditures or revenues within a function without limitation.
3. The County Manager may transfer amounts up to \$100,000 between functions of the same ordinance.

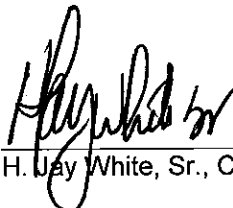
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4. The County Manager may not transfer any amounts between funds nor from any contingency appropriation within any fund without action of the board of Commissioners, except as specified below for budgetary shortfalls, change orders, the Capital Improvement Plan, and Salary and Benefits adjustments.
5. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
6. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
7. Additional authority is granted to the Finance Director to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
8. Upon notification of funding increases or decreases to existing grants or revenues or the award of grants or revenues, the Manager or Finance Officer may adjust budgets to match.
9. The Manager or Finance Director may adjust debt financing from estimated projections for actual funds received.
10. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
11. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
12. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
13. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).

Section VI.

Copies of this Budget Ordinance shall be furnished to the Tax Administrator and to each fire department for direction in the carry out of their duties and are available for public inspection.

Adopted this the 15th day of June, 2009.



H. Jay White, Sr., Chairman



Kay Honeycutt, Clerk to the Board