

Budget Ordinance – Fire Tax Districts

**CABARRUS COUNTY BUDGET ORDINANCE
SPECIAL FIRE TAX DISTRICTS FUND
FISCAL YEAR 2015-2016**

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

Section I.

It is the intent of the Special Fire Tax Districts Fund to provide necessary funds to local fire departments with district in Cabarrus County for the purpose of providing fire protection in the unincorporated areas of Cabarrus County. 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 Tax Districts Fund to provide for the operation of rural fire services for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	257,880
Cold Water	180,048
Concord Rural	11,895
Flowe's Store	218,148
Georgeville	210,264
Gold Hill	32,043
Harrisburg Rural	745,619
Jackson Park (City of Concord)	78,934
Kannapolis Rural	61,436
Midland	318,294
Mt. Mitchell	79,358
Mt. Pleasant Rural	386,248
Northeast	120,282
Odell	524,644
Richfield-Misenheimer	8,105
Rimer	119,252
Total Estimated Expenditures From Tax Levy	3,352,450

Budget Ordinance – Fire Tax Districts

Section III.

It is estimated that the following revenues will be available for the various fire districts for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	257,880
Cold Water	180,048
Concord Rural	11,895
Flowe's Store	218,148
Georgeville	210,264
Gold Hill	32,043
Harrisburg Rural	745,619
Jackson Park (City of Concord)	78,934
Kannapolis Rural	61,436
Midland	318,294
Mt. Mitchell	79,358
Mt. Pleasant Rural	386,248
Northeast	120,282
Odell	524,644
Richfield-Misenheimer	8,105
Rimer	119,252
Total Estimated Revenues From Tax Levy	3,352,450

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2015 and ending June 30, 2016 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, 2015. The estimated combined collection rate is 96.33 percent (96.25% for real and personal and 96.97% for vehicles) and is based on the fiscal year ending 2014. 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> (96.33% collection rate)
Allen	486,736,000	0.0550	257,880
Cold Water	311,512,000	0.0600	180,048
Concord Rural	30,117,000	0.0410	11,895
Flowe's Store	452,919,000	0.0500	218,148
Georgeville	237,255,000	0.0920	210,264
Gold Hill	41,580,000	0.0800	32,043
Harrisburg Rural	588,613,000	0.1315	745,619
Jackson Park	141,278,000	0.0580	78,934
Kannapolis Rural	182,220,000	0.0350	61,436
Midland	516,282,000	0.0640	318,294
Mt. Mitchell	99,735,000	0.0826	79,358
Mt. Pleasant Rural	389,285,000	0.1030	386,248
Northeast	116,696,000	0.1070	120,282
Odell	939,020,000	0.0580	524,644
Richfield-Misenheimer	12,020,000	0.0700	8,105
Rimer	182,052,000	0.0680	119,252
Total Estimated Budget from Tax Levy	4,727,320,000	1.1551%	3,352,450

Budget Ordinance – Fire Tax Districts

Section V.

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

1. The Finance Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
4. 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.
5. 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.
6. Additional authority is granted to the Finance Director or designee 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.
7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
8. The Manager, Finance Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
9. 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.
10. The County Manager may 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.
11. 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.
12. 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).

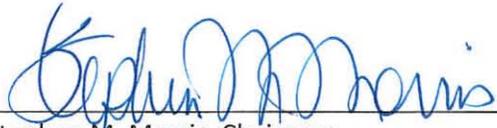
Budget Ordinance – Fire Tax Districts

13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section VI.

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

Adopted this the 15th day of June, 2015.



Stephen M. Morris, Chairman



Megan Smit, Clerk to the Board