

Budget Ordinance

CABARRUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2012-2013

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

Section I.

The following amounts, listed by fund, are hereby appropriated as the estimated revenues and expenditure appropriations for the operation and maintenance of the County's various governmental activities, debt obligations and capital outlay purchases during the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

General Fund

- A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Ad Valorem Tax Levy	127,412,626
Other Taxes and Penalties	31,501,635
Intergovernmental Revenue	19,252,553
Permits and Fees	2,889,834
Sales and Services	9,564,939
Investment Earnings	140,000
Other Revenue	157,772
Fund Balance Appropriated	50,000
Other Financing Sources	9,297,840
TOTAL REVENUES	200,267,199

- B. The following appropriations are made in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

General Government	21,375,680
Cultural and Recreational	4,166,175
Public Safety	30,157,730
Economic and Physical Development	2,518,395
Human Services	38,682,373
Environmental Protection	241,667
Other Programs	4,251,301
Education/School Debt	
Technology	24,000
Debt Services	
Public Schools	
Principal	19,879,141
Interest	12,984,875
Rowan-Cabarrus Community	
Principal	83,959
Interest	118,059

Budget Ordinance

Cabarrus County Schools

Instructional Services	
Regular Instructional Services	13,978,657
Special Populations Services	2,423,027
Alternative Programs & Services	236,564
School Leadership Services	5,030,228
Co-Curricular Services	139,393
Student Services – Certified	984,100
System-Wide Support Services	
Support & Development Services	488,034
Special Population Support Services	129,268
Technology Support Services	2,728,966
Operational Support Services	10,694,463
Building Maintenance	5,541,763
Ground Maintenance	1,293,720
Financial & Human Resource Services	807,362
System-Wide Pupil Support Services	222,105
Policy, Leadership, & Public Relations Services	645,634
Ancillary Services	
Community Services	58,600
Non-Programmed Charges	
Payments to Other Governmental Units	734,635
Capital Outlay	1,020,000

Kannapolis City Schools

Instructional Services	
Regular Instructional Services	1,957,755
Special Populations Services	397,130
Alternative Programs & Services	457,975
School Leadership Services	281,200
Co-Curricular Services	245,950
Student Services - Certified	286,810
System-Wide Support Services	
Support & Development Services	99,800
Special Population Support Services	8,125
Alternative Programs and Services	30,800
Technology Support Services	88,100
Operational Support Services	434,536
Building Maintenance	879,319
Ground Maintenance	238,864
Financial & Human Resource Services	326,724
Accountability Services	97,300
System-Wide Pupil Support Services	113,200
Policy, Leadership, & Public Relations Services	241,250
Community Service Programs	
Regular Community Services	29,850
Nutrition Services	5,905
Capital Outlay	100,000

Rowan-Cabarrus Community College

Current Expense	1,889,254
Capital Outlay	100,000

Other Debt Service	10,317,478
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Budget Ordinance

TOTAL EXPENDITURES **200,267,199**

Cabarrus Arena and Events Center Fund

- A. It is estimated the following revenues will be available in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Sales and Service	616,500
Investment Earnings	1,500
Miscellaneous	10,500
Other Financing Sources	959,384
TOTAL REVENUES	1,587,884

- B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Administration and Operations	1,587,884
TOTAL EXPENDITURES	1,587,884

Landfill Fund

- A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Sales and Service	1,088,000
Intergovernmental Revenue	35,000
Permits & Fees	25,000
TOTAL REVENUES	1,148,000

- B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Administration and Operations	1,148,000
TOTAL EXPENDITURES	1,148,000

911 Emergency Telephone Fund

- A. It is estimated the following revenues will be available in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Intergovernmental Revenue	684,674
Investment Earnings	2,000
TOTAL REVENUES	686,674

- B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012:

Administration and Operations	686,674
TOTAL EXPENDITURES	686,674

Budget Ordinance

Health Insurance Fund

- A. It is estimated the following revenues will be available in the Health Insurance Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Sales and Service	7,711,602
Investments Earnings	7,500
TOTAL REVENUES	7,719,102

- B. The following appropriations are made in the Health Insurance Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Administration and Operations	7,719,102
TOTAL EXPENDITURES	7,719,102

GRAND TOTAL – ALL FUNDS – REVENUES	\$ 211,408,859
GRAND TOTAL – ALL FUNDS – EXPENDITURES	\$ 211,408,859

Section II.

There is hereby levied a tax at the rate of 70 cents per one hundred dollars valuation of property listed for taxes as of January 1, 2012, for the purpose of raising the revenue listed as "CURRENT AD VALOREM TAX LEVY" in the General Fund.

This rate of tax is based on an estimated total valuation of property for the purposes of taxation of \$18,400,470,359, at an estimated combined collection rate of 97.20 percent (97.71% for real and personal and 89.65% for vehicles). The estimated rate of collections is based on the fiscal year ending 2012. An estimated total valuation of Real, Personal and Public Service property is \$16,957,587,801 and vehicle of \$1,442,882,558.

Section III.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. 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 Budget Director may transfer amounts between objects of expenditure within a function.
 2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
 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.

Budget Ordinance

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 Finance Officer 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 adjust debt financing from estimated projections to actual funds received.
 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).
 13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.
- C. Changes to Cabarrus County fees and charges as presented in budget workshops will be effective July 1, 2011 and incorporated into the appropriate fee schedules.
- D. The appropriations for Cabarrus County Schools and Kannapolis City Schools have been allocated by purpose and function. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment to their respective budgets which would increase or decrease the amount of county appropriations allocated by purpose or function by more than ten (10%) percent.

Section IV.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2012-2013 fiscal year. The County Manager and the Budget Officer shall administer the budget. The Finance Director shall establish and maintain all records, which are in

Budget Ordinance

Adopted this the 18th day of June, 2012.

Elizabeth F. Poole

Elizabeth F. Poole, Chairman

Attest:

Kay Honeycutt
Kay Honeycutt, Clerk to the Board

