

**RUTHERFORD COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2026-2027**

WHEREAS, the proposed budget for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027 ("Fiscal Year 2027") was presented to the Rutherford County Board of Commissioners on May 4, 2026 by the Rutherford County Manager and received by the Clerk to the Board on that date; and,

WHEREAS, on June 1, 2026, 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 4, 2026, 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 4th day of June 2026:

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 2027, 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) and Solid Waste in separate funds. External Reporting requires that the operations of DSS be included with the General Fund. Effective Fiscal Year 2027 Solid Waste will be included within the General Fund. Therefore, the General Fund figures below include all appropriated revenues for DSS and Solid Waste operations.

**RUTHERFORD COUNTY
GENERAL FUND BUDGET SUMMARY**

Ad Valorem Taxes	
Current Year Taxes	50,854,821
Prior Year Taxes, Interest, Penalties and Discount	727,500
Local Option Sales Taxes	7,810,315
Restricted Intergovernmental Revenue	12,847,524
Permits & Fees	6,063,105
Sales & Services	7,559,982
Investment Earnings	2,000,000
Other Revenues	240,352
Transfers from Other Funds	484,300
Fund Balance Appropriated	10,013,186

Fund Balance Appropriated – Solid Waste

2,741,741

TOTAL GENERAL FUND REVENUES:

\$101,342,826

SECTION 2— AD VALOREM TAX LEVY

There is hereby levied for Fiscal Year 2027 an *ad valorem* property tax on all property having a situs in Rutherford County as listed for taxes as of January 1, 2026, at the rate of \$0.454 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 \$11,425,441,171 of taxable property and a collection rate of 98.04%.

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, 2026, and ending June 30, 2027. For internal purposes, the County accounts for the operations of the Department of Social Services (DSS) and Solid Waste in separate funds. External Reporting requires that the operations of DSS be included with the General Fund. Effective Fiscal Year 2027 Solid Waste will be included within the General Fund. Therefore, the General Fund figures below include all appropriated revenues for DSS and Solid Waste operations.

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 \$265,069 of General Fund fund balance as of June 30, 2026 for the purposes of funding the HVAC (\$136,969) and Roof Replacement Plans (\$128,100).

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.

Additionally, in accordance with 2 C.F.R. § 200.320(a)(1)(iv)(A) and the applicable provisions of North Carolina law, Rutherford County hereby self-certifies the following micro -purchase thresholds:

- A) \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
- B) \$30,000, for the purchase of "construction or repair work"; and
- C) \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- D) \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to NCGS 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000.

GENERAL FUND BUDGET SUMMARY

Governing Body	\$ 400,658
Special Appropriations	277,433

County Manager	235,671
Human Resources	303,885
Finance	632,876
Revenue Department	2,498,174
Legal	276,160
Court Facilities	185,650
Board of Elections	426,897
Register of Deeds	367,103
Information Technology	2,778,822
Garage	352,046
Maintenance Admin	1,634,632
Buildings	1,581,999
Sheriff	8,654,267
College & School Security Officers	1,821,202
Detention Center	5,282,649
Communications	2,104,666
Building Inspector	809,522
Medical Examiner	120,000
Emergency Services	7,925,154
Emergency Management/Fire Marshal	535,716
Animal Control	760,000
Solid Waste - Disposal	1,510,374
Solid Waste - Collections	6,385,322
Watershed	38,850
Forestry	128,819
Economic Development	352,288
Economic Development Incentives	4,091,617
Cooperative Extension	282,867
Soil and Water Conservation	182,658
Public Health	1,083,580
Mental Health	121,168
Senior Center	1,255,799
Social Services – Administration	13,906,280
Social Services – Programs	4,697,994
Veterans Services	187,929
Library	934,908

PUBLIC SCHOOL SYSTEM

Current Expense:	
Operations	17,645,195
Local Teacher Supplements	<u>1,554,057</u>
Total Current Expense	19,199,252
Capital Expense	1,121,000

ISOTHERMAL COMMUNITY COLLEGE

Operational Expense	3,597,353
Transfers to Other Funds	1,399,586

Contingency	900,000
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TOTAL GENERAL FUND APPROPRIATIONS: \$101,342,826

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 55 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, 2026 and ending June 30, 2027.

Revenues	\$8,810,090
Appropriations	\$8,810,090

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

District	Rate
Bill’s Creek Fire	.09
Bostic Fire	.10
Broad River Fire	.15
Cherry Mountain Fire	.13
Chimney Rock Fire	.07
Cliffside Fire	.10
Cliffside Sanitary	.08
Edneyville Fire	.115
Ellenboro Fire	.13
Forest City	.14
Green Hill Fire	.10
Hudlow Fire	.10
Lake Lure Fire	.12
Outside Response Area	.045
Polkville Fire	.08
Queens Gap Water	.00
Rutherfordton Fire	.14

Sandy Mush Fire	.12
Shiloh Danielstown Oakland Fire	.08
Shingle Hollow Fire	.13
Spindale Fire	.14
Union Mills Fire	.08

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, 2026 and ending June 30, 2027.

Any carryover balances from FY2025-2026 for the Airport Grant Funds will be re-appropriated with June 30, 2026 balances.

Revenues	\$1,391,246
Appropriations	\$1,391,246

SECTION 8 – VEHICLE AND CAPITAL REPLACEMENT FUNDS (14 and 66)

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, 2026 and ending June 30, 2027. Any carryover balances from FY2025-2026 for the Vehicle and Capital Replacement Fund will be re-appropriated with June 30, 2026 balances.

Revenues	\$4,253,857
Appropriations	\$4,253,857

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, 2026 and ending June 30, 2027.

Revenues	\$95,633
Appropriations	\$95,633

SECTION 10 – OPIOID SETTLEMENT FUND (18)

Any unexpended funds as of June 30, 2026, will be re-appropriated for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 11 – 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, 2026 and ending June 30, 2027. Revenues for this fund are based on a .70 cent surcharge per phone line.

Revenues	\$343,527
Appropriations	\$343,527

SECTION 12 – 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, 2026 and ending June 30, 2027. Revenues for this fund are based on 10% of Register of Deeds net revenues.

Revenues	\$136,648
Appropriations	\$136,648

SECTION 13 — GRANT FUND (22), STIMULUS FUND (80) and ARP FUND (81)

The following is hereby appropriated and revenues estimated to be available in the GRANT Fund, STIMULUS Fund (Coronavirus Relief Fund and CARES Act Funding) and ARP Fund (American Rescue Plan) for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Any carryover balances from FY2025-2026 for the Grant Funds, Stimulus Funds and ARP Funds will be re-appropriated with June 30, 2026 balances.

SECTION 14 — 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, 2026 and ending June 30, 2027.

Revenues	\$700,000
Appropriations	\$700,000

Any carryover balances from FY2025-2026 for the Project Fund will be re-appropriated with June 30, 2026 balances.

SECTION 15 — 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, 2026 and ending June 30, 2027.

Revenues	\$ 6,245,820
Appropriations	\$ 6,245,820

SECTION 16 — QUEENS GAP (47) INFRASTRUCTURE PROJECT FUNDS

Any unexpended funds as of June 30, 2026, will be re-appropriated for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 17 — COUNTY CAPITAL PROJECTS FUND (49)

Any unexpended funds as of June 30, 2026, will be re-appropriated for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 18 — SCHOOL CAPITAL PROJECTS FUND (50)

Any unexpended funds as of June 30, 2026, will be re-appropriated for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 19 – CAPITAL INVESTMENT FUND (52)

The following is hereby appropriated and revenues estimated to be available in the CAPITAL INVESTMENT FUND for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Revenues	\$24,022,572
Appropriations	\$24,022,572

The following amounts are appropriated in the Capital Investment Fund (CIF) for the County’s capital investments, revaluation reserve, capital outlay for Isothermal Community College and matching funds for Rutherford County Schools as identified in the Budget Message – Appendix E – Capital Investment Plan:

• General Fund and DSS Fund - Facility Improvements	\$ 4,138,100
• General Fund and DSS Fund – Equipment	\$ 8,596,563
• General Fund – Revaluation Reserve	\$ 1,700,000
• Airport Fund- Facility Improvements	\$ 961,000
• Airport Fund – Equipment	\$ 98,803
• Solid Waste- Facility Improvements	\$ 500,000
• Solid Waste – Equipment	\$ 640,750
• Schools NBPSCF Grant Match	\$ 3,100,000
• College Facility Capital Improvement Plan	\$ 3,100,000
• Carryforwards/Projects Incomplete as of June 30, 2026	<u>\$ 1,187,356</u>
	\$24,022,572

SECTION 20 — 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, 2026 and ending June 30, 2027.

Revenues	\$ 2,411,085
Appropriations	\$ 2,411,085

SECTION 21 — DSS REPRESENTATIVE PAYEE FUND (11)

The following is hereby appropriated and revenues estimated to be available in the DSS REPRESENTATIVE PAYEE Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Revenues	\$700,000
Appropriations	\$700,000

SECTION 22— AGRICULTURAL DEPARTMENT ADVISORY FUND (71)

The following is hereby appropriated and revenues estimated to be available in the AGRICULTURAL DEPARTMENT ADVISORY Fund for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Revenues	\$70,000
Appropriations	\$70,000

SECTION 23 —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 with this ordinance, based on invoices received by the County Finance Officer. Any unexpended public schools’ capital funds as of June 30, 2026, will be re-appropriated for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 24 —RUTHERFORD COUNTY FEE SCHEDULES

The General Fund Revenues, Section 1, Building Inspection User Fees (Permits & Fees) and Emergency Services User Fees (Sales & Service) are estimated from the following fee schedule:

Building Inspections/Planning (Effective July 1, 2026):

**Credit card or eCheck fees are direct charged to customer at time of processing.*

Building Permit

Residential Additions (including relocate residence)

New Single Family Dwellings (including Modulars) or

Finish Interior (basement/bonus/existing shell)

\$.48 per square foot of *gross finished area.

\$.30 per square foot of *gross unfinished area one subcontractor in each trade (electrical, plumbing, gas, and mechanical). 2nd trade subcontractor requires an additional trade permit. Other miscellaneous residential fees may apply. New House Minimum \$700; Addition & Renovations/Finish Interior Minimum \$400.

*Gross area includes basement, attached garage, carport, loft, and storage/bonus room (excludes porches and decks).

- Additions, Renovations or finish interior (no additional sf added)
 \$.48 per square foot of *gross area with a minimum fee of \$400. Includes one subcontractor in each trade (electrical, plumbing, gas, and mechanical). 2nd trade subcontractor requires an additional trade permit. Other miscellaneous residential fees may apply.

*Gross area includes basement, attached garage, carport, loft, and storage (excludes porches and decks)

- Accessory Structures Only (non-commercial) – includes electrical

Garage, Workshop, Storage Building, Boathouse	\$150 min. + \$0.25 per sf* over 400sf
Carport, Porch, Deck, Dock	\$150
Swimming Pool, Retaining Wall	\$150
Metal Prefab Carport	\$150
Add mechanical, plumbing, gas, insulation	\$ 85 per trade

*Calculated on total gross area

- Residential Storage Buildings/Workshop

Includes electrical and plumbing.

400 SF or less	\$150
401-1200 SF	\$200
1201+ SF	\$300
Prebuilt 400 SF or less	\$100 (with electrical only)

*Calculated on total gross area

- Miscellaneous Fees

Re-inspection	\$100
Partial inspection	\$100
Inspection not ready	\$100

- Manufactured Homes

Single-Wide	\$200
Double-Wide	\$225
Triple-Wide	\$250

Porches/decks included in permit fee

- Commercial Fees**

\$4.50 per \$1,000 project cost, minimum \$700 for building with subs; building only minimum fee \$500, minimum fee \$85 per trade. Other miscellaneous fees may apply.
 Office Modular Unit - \$500 (includes electrical, plumbing and deck/ramp).
 RV Parks (electrical and plumbing):

\$200 for up to 5 spots
\$400 for up to 10 spots
\$600 for up to 15 spots
\$800 for up to 20 spots
\$1,000 for up to 25 spots

- Other Permits

ABC	\$ 85
Signs	\$160
Residential Demolitions***	\$100 per structure
Mechanical/Electrical/Plumbing/Gas	\$ 85
Flood Plain (SFHA)	\$ 50
Park Model/Camper (electrical and plumbing)	\$150
Penalty for Working Without a Permit	\$200 (+ permit fee)

Add/change sub trades \$85 ea

**Commercial demolitions will be priced at Commercial Fee above, based on value of demolition.

***Demolition bonds in the amount of 10% of estimated demolition cost, with minimum \$500, shall be submitted prior to commencement of demolition. Upon approved final inspection, 100% of bond will be refunded.

- Expired permits
New permit may be obtained at 50% of current permit cost within first 6 months of expiration. Full permit cost if over 6 months beyond expiration.
- Cancellation and/or Refunds
No refunds after first inspection (project commencement). No refunds on expired permits (no work started within 6 months of issue date).
- Fire Permits
Routine Inspection \$50
Construction/Operation permits \$4.50 per \$1,000 project cost, max.\$1,000
- Commercial Plan review fees
0 - 1,000 SF \$85
1,001 SF - 2,000 SF \$100
2,001 SF - 5,000 SF \$200
5,001 SF - 20,000 SF \$300
20,000+ SF \$500
- Permit fee for different levels of work:
Full remodel – “gutted house down to the studs” \$0.48 per sq’ or minimum of \$400.
A room only ex. Kitchen, bathroom, etc. “gutted down to the studs” \$0.48 per sq’ or minimum of \$400.
Rewire, replumb or new HVAC, just simply a trade permit.
Finish basement or bonus room. \$0.48 per sq’ or minimum \$400.
If doing new electrical, plumbing, HVAC and replacing sheetrock insulation will need inspected. \$0.48 per sq’ or minimum \$400.

Planning Fees (Effective July 1, 2024):

- Mobile Home Park (MHP) and RV Park Permits
A. MHP/RV Construction Permit \$250.00
B. MHP/RV Operating Permit \$250.00 or \$25.00 per lot, whichever is greater
- Water Supply Watershed Protection
A. Watershed Protection Permit: \$250.00
B. Watershed Occupancy Permit: \$250.00
- Variance Fee - \$250.00 per request
- Planning Board Fee - \$300.00 or \$30.00 per lot, whichever is greater per submittal

- Minor Subdivision Approval - \$50.00 (No fee for platted subdivisions exempt from ordinance.)
- Solar Farm Review Fee - \$1,500 or \$10 per acre, whichever is greater
- Hardcopy ordinances - \$5.00

Emergency Services (Effective January 1, 2026)

EMS rates are established each year in January in response to the annual Medicare Allowable Rate adjustment.

Basic Life Support – Non-Emergency.....	\$ 420.00
Basic Life Support – Emergency.....	671.00
Advanced Life Support – Non-Emergency.....	503.00
Advanced Life Support – Emergency.....	797.00
Advanced Life Support – Level 2.....	1,153.00
Specialty Care Transport	1,362.00
Treatment without Transport.....	250.00
EMS Service Calls.....	150.00
Loaded Mileage	22.00 per mile
DOA Charge.....	654.00
ALS Disposables.....	100.00
BLS Disposables.....	60.00
Oxygen.....	50.00
IV Supplies.....	50.00
Ambulance Standby	200.00 per hour
QRV (Quick Response Vehicle) Standby.....	150.00 per man hour

Accounts receivable debt write-off will be processed annually per guidance defined in EMS SOP #134 (Effective June 30, 2018).

Solid Waste Disposal Fees and Solid Waste and Recycling Availability Fees (Fees Effective January 1, 2026)

Credit/Debit cards are accepted with the addition of a \$2 fee.

- \$ 55 Solid Waste and Recycling Availability Fees for All Improved Properties Effective July 1, 2026
*combines convenience center availability fees for housing households and homestead households/disabled veterans and the recycling availability fees previously billed.
- \$ 80.00 Per Ton for Commercial Industrial Tipping Fee Effective July 1, 2025
(includes \$2 per ton solid waste disposal fee)
- \$ 70.00 Per Ton for Demolition Material Effective July 1, 2025
(includes \$2 per ton solid waste disposal fee)
- \$ 45.00 Per Ton for Metal Tipping Fee Effective July 1, 2022

- \$ 45.00 Per Ton for Brush Tipping Fee Effective July 1, 2024
- \$ 2.00 Per Ton State Solid Waste Disposal Tax Effective July 1, 2008
- \$ 130.00 Per Ton for any and all recyclables originating from outside Rutherford County that are received by the County Effective July 1, 2019

Tire Disposal Fees Effective August 1, 2022:

- \$ 1.00 Per Lawnmower Tire
- \$ 3.00 Per Car Tire
- \$10.00 Per Truck Tire
- \$20.00 Per Tractor Tire
- \$40.00 Per Skidder Tire

SECTION 25 —RUTHERFORD COUNTY AIRPORT AUTHORITY FEES

The Airport Fund Revenues, Section 7, Airport Fees are estimated from the following fee schedule as approved by the Rutherford County Airport Authority Board at their meeting September 3, 2024 (Fees effective September 4, 2024):

- A 10 cent per gallon discount will be given to full-service fuel pumped into aircraft for which Rutherford County property taxes are current as of January 5 of the current calendar year. Each calendar year, the owner of the aircraft must provide proof of payment of the Rutherford County property taxes for the aircraft to the airport staff at the front office in the airport terminal to receive the fuel discount for that calendar year. Fuel will be discounted each year from the date the aircraft tax receipt is received by the airport staff and will not be retroactive.
- A 10 cent per gallon discount will be given for any fuel purchases over 250 gallons of Jet-A fuel or 75 gallons of 100LL AvGas.
- A 10 cent per gallon discount will be given to federal and state agencies that provide a tax-exempt number.
- Aviation fuel for the Rutherford County Sheriff's Office aircraft shall be charged to the Sheriff's Office at cost.
- When a discount is not provided, it is the customers responsibility to notify the airport staff within 24 hours of payment to correct the error, otherwise discounts will not be retroactive.
- Annual Box Hangar Rate \$1.84 per sq. ft.
\$0.36 per sq ft will be added to this rate for hangars with full facilities, which is any hangar with both a bathroom and heating and cooling (HVAC) system.
- Monthly/Daily Hangar Rent-Hangar 1:

Category 1 Aircraft (Wingspan ≤ 40')
\$200/mth or \$20/day up to monthly rental amount

Category 2 Aircraft (Wingspan > 40' to 45')
\$300/mth or \$30/day up to monthly rental amount

Category 3 Aircraft (Wingspan > 45' to 50')
\$400/mth or \$40/day up to monthly rental amount

Category 4 Aircraft (Wingspan > 50' to 55')
\$500/mth or \$50/day up to monthly rental amount

Category 5 Aircraft (Wingspan > 55' to 60')
\$600/mth or \$60/day up to monthly rental amount

Category 6 Aircraft (Wingspan > 60' to 65')
\$700/mth or \$70/day up to monthly to rental amount

Category 7 Aircraft (Wingspan > 65' to 70')
\$800/mth or \$80/day up to monthly to rental amount

Aircraft tail height of greater than twenty feet (20') and weight limits on tug will be additional considerations in determining whether an aircraft can be stored in Hangar 1.

Hangar Renters must have a signed lease agreement to secure a certain duration of time for occupancy and aircraft are subject to be moved around the hangar as needed by airport staff.

Hangar Renters without a signed lease are occupying the space in Hangar 1 on a month-to-month basis and are subject to removal of their aircraft at the end of any calendar month.

The daily rate referenced above starts over at the beginning of each calendar monthly period and then builds up to the monthly rental amount.

Payment of Monthly Hangar Rent allows aircraft parking in the hangar for that calendar month only.

Transient spots may be kept open, however if long term space is available, it will be offered, and a lease agreement can then be pursued. (Those aircraft currently housed in the Hangar will be given first opportunity to enter into a long-term lease and then the opportunity to enter a long-term lease will be offered to those on a running list to be kept by the Operations Manager).

Hangar rent must be paid by the end of each calendar month or aircraft will be moved to a ramp tie down and subject to the Monthly/Overnight Aircraft Parking Fees. The renter shall owe the back hangar rent and be subject to the Monthly Overnight Aircraft Parking Fees; otherwise, if the renter has a lease they will be held to the terms of that agreement.

- Monthly/Overnight Aircraft Parking Fees:
 - Monthly Aircraft Parking Fee shall be defined as the fee charged each calendar month per aircraft tie down space.
 - Overnight Aircraft Parking Fee shall be defined as the fee charged each day per aircraft tie down space. The maximum Overnight Aircraft Parking Fee shall be the Monthly Aircraft Parking Fee each calendar month.
 - Category 1 Aircraft: Wingspan less than forty feet (40')
Monthly Aircraft Parking Fee: \$60.00 per month
Overnight Aircraft Parking Fee: \$10.00 per day
 - Category 2 Aircraft: Wingspan from forty feet (40') to less than forty-five feet (45')
Monthly Aircraft Parking Fee: \$100.00 per month
Overnight Aircraft Parking Fee: \$15.00 per day
 - Category 3 Aircraft: Wingspan from forty-five feet (45') to less than fifty feet (50')
Monthly Aircraft Parking Fee: \$140.00 per month
Overnight Aircraft Parking Fee: \$20.00 per day
 - Category 4 Aircraft: Wingspan from fifty feet (50') to less than fifty-five feet (55')
Monthly Aircraft Parking Fee: \$180.00 per month
Overnight Aircraft Parking Fee: \$25.00 per day
 - Category 5 Aircraft: Wingspan from fifty-five feet (55') to less than sixty feet (60')
Monthly Aircraft Parking Fee: \$220.00 per month
Overnight Aircraft Parking Fee: \$30.00 per day
 - Category 6 Aircraft: Wingspan from sixty feet (60') to less than sixty-five feet (65')
Monthly Aircraft Parking Fee: \$260.00 per month
Overnight Aircraft Parking Fee: \$35.00 per day
 - Category 7 Aircraft: Wingspan from sixty-five feet (65') to less than seventy feet (70')
Monthly Aircraft Parking Fee: \$300.00 per month
Overnight Aircraft Parking Fee: \$40.00 per day
 - Category 8 Aircraft: Wingspan from seventy feet (70') to less than seventy-five feet (75')
Monthly Aircraft Parking Fee: \$340.00 per month
Overnight Aircraft Parking Fee: \$45.00 per day
 - Category 9 Aircraft: Wingspan from seventy-five feet (75') to less than eighty feet (80')

Monthly Aircraft Parking Fee: \$380.00 per month
Overnight Aircraft Parking Fee: \$50.00 per day

- Category 10 Aircraft: Wingspan from eighty feet (80') to less than eighty-five feet (85')
Monthly Aircraft Parking Fee: \$420.00 per month
Overnight Aircraft Parking Fee: \$65.00 per day
- Category 11 Aircraft: Wingspan from eighty-five feet (85') to less than ninety feet (90')
Monthly Aircraft Parking Fee: \$460.00 per month
Overnight Aircraft Parking Fee: \$70.00 per day
- Category 12 Aircraft: Wingspan from ninety feet (90') to less than ninety-five feet (95')
Monthly Aircraft Parking Fee: \$500.00 per month
Overnight Aircraft Parking Fee: \$75.00 per day
- Category 13 Aircraft: Wingspan from ninety-five feet (95') to one hundred feet (100')
Monthly Aircraft Parking Fee: \$540.00 per month
Overnight Aircraft Parking Fee: \$80.00 per day for every five feet (5') of additional wingspan over one hundred feet (100') the Monthly Aircraft Parking
- Fee shall be increased in \$40.00 per month increments over Category 13 fee and the Overnight Aircraft Parking Fee shall be increased in \$5.00 increments over Category 13 fee.
- Overnight Aircraft Parking Fee for one (1) night is waived with a fuel purchase of any amount or the payment of a Ramp Fee during the same period of use of the aircraft tie down space.
- Aircraft location on Tie-Down/Ramp may change at the discretion of the airport staff.
- Monthly Aircraft Parking Fees must be paid by the end of each calendar month. If Monthly Aircraft Parking fees are not paid by the fifth (5th) day of the month following the month being charged, the aircraft owner shall be required to pay for each calendar day of that month at the same rate as the Overnight Aircraft Parking Fee without the limitation of maximum rate.
- The overnight rate referenced above starts over at the beginning of each calendar monthly period and then builds up to the monthly rental amount.
- Payment of the Monthly Aircraft Parking Fee allows aircraft parking at the airport for that calendar month only.
- Airport staff have discretion to change an overnight fee to a monthly fee if arrival of the aircraft is within 5 days from the end of a calendar month.

- Ramp Fee for transient Jet and Turbo-prop aircraft:
 - Category 1 Aircraft Turbo-prop: \$50.00 (Waived with 50 gallons fuel **or the maximum amount of fuel the aircraft requires to fill its tank at the time of landing**)
 - Category 2 Light Jet: weight under 20,000 pounds: \$50.00 (Waived with 50 gallons fuel **or the maximum amount of fuel the aircraft requires to fill its tank at the time of landing**)
 - Category 3 Medium Jet: weight from 20,000 pounds to under 40,000 pounds: \$75.00 (Waived with 75 gallons fuel **or the maximum amount of fuel the aircraft requires to fill its tank at the time of landing**)
 - Category 4 Heavy Jet: weight of 40,000 pounds and greater: \$100.00 (Waived with 100 gallons fuel **or the maximum amount of fuel the aircraft requires to fill its tank at the time of landing**)
 - A Ramp Fee is not to be assessed for more than one assessment while the aircraft is parked on the ramp area. After the first night the Monthly or Overnight Aircraft Parking Fee, whichever is applicable, will be assessed. The Ramp Fee shall not be assessed in the event that a transient jet or turbo-prop aircraft lands at the Airport for exigent or emergency circumstances and remains for less than a two-day period. The Monthly or Overnight Aircraft Parking Fee, whichever is applicable, will be assessed after the exigent or emergency period ends.
 - Aircraft Handling Fee to tow aircraft into and out of personal hangars: \$5.00 per aircraft.
(Aircraft Handling Fee waived with purchase of fuel.)
 - Monthly Vehicle Parking Fee: \$10.00
 - Owners must report and pay by the end of that calendar month, or the vehicle is subject to being towed at the owner's expense according to the airport Rules and Regulations for abandoned vehicles.
 - First month's Monthly Vehicle Parking Fee shall be waived for those utilizing the airfield for air travel. Payment of the Monthly Vehicle Parking Fee allows for a vehicle to be parked for that calendar month only.
 - Initial Call Out Fee: \$150.00
 - Initial Call-out fee is for the first 2 hours of service and starts upon requested time of arrival.
 - Call-out fees shall be charged for each additional one (1) hour block of service on site at the rate of \$75.00 per hour or portion thereof.

- (Call-out staff is to be given a 2-hour minimum response time prior to services requested)
- No fees are to be assessed to any military, law enforcement, or emergency services aircraft or vehicles.

SECTION 26 – RUTHERFORD COUNTY TRANSIT FEES

Transit Deviated Fixed Route (TARC) is offered to riders at no charge. Contracted services are provided for Medicaid Transportation, Senior Center and Rutherford Life Services. Contracts are negotiated annually by the Transportation Director.

SECTION 27 – Foothills Health Department Environmental Health Fees

Environmental Health Fees effective July 1, 2024:

New On-Site Wastewater System Suitability Evaluation

- Tank only/anything up to 240 gpd \$500.00
- Two Bedroom System (240 gpd) \$550.00
- Three Bedroom System (360 gpd) \$650.00
- Four Bedroom System (480 gpd) \$700.00
- Five Bedroom System (600 gpd) \$750.00
- Six Bedroom System (720 gpd) \$850.00

New Non-Residential/Commercial/Engineered/Large System

For systems utilizing greater than 720 GPD, the following shall apply:
For each additional 480 GPD, or portion thereof, an additional \$400 will be charged.

Existing On-Site Wastewater System Inspection	\$100.00
On-Site Wastewater System Re-evaluation	\$250.00
On-Site Wastewater System Expansion/Addition/Change of Use	\$250.00
On-Site Wastewater System/Well Re-Visit	\$200.00
On-Site Wastewater System Repair	\$100.00
New Drinking Water Well Site Evaluation and Permit (Includes water samples)	\$450.00
Well Abandonment Inspection	\$50.00
Drinking Water Well Sampling:	
Inorganic Chemical Analysis	\$100.00
Nitrite/Nitrate Analysis	\$65.00
Petroleum Analysis	\$115.00
Pesticide Analysis	\$115.00
Herbicides	\$115.00

Bacteria (coliform) P/A	\$60.00
Iron Bacteria	\$70.00
Sulfur Bacteria	\$70.00
Metal Panel	\$100.00
Coal Ash Panel	\$105.00
Volatile Organic Chemicals	\$115.00
**New Drinking Water Analysis includes Bacteriological (Coliform), Nitrite/Nitrate and Inorganic Chemical	\$150.00
Temporary Food Establishment Inspection and Permit	\$75.00
New Food Establishment Plan Review	\$250.00
Public Swimming Pool Facility Plan Review	\$275.00
Annual Tattoo Parlor Permitting and Inspection	\$200.00 per artist
Annual Public Swimming Pool Permitting and Inspection	Seasonal or Year-Round
Initial Charge is for the first pool, spa or other aquatic attraction, then an additional charge for each additional pool, spa or aquatic attraction	Facility \$200.00 for first - \$50.00 for each additional
Establishment Permitting Re-Visit Fee	\$100.00
Administrative Records Copy Fee Per Page After First Copy	\$0.25

SECTION 28 – HEART OF THE FOOTHILLS ANIMAL RESCUE ANIMAL CONTROL FEES

Animal Control Services (Fees Effective April 5, 2022)

Adoption Fee (Unaltered Dog)	\$110.00
Adoption Fee (Altered Dog)	\$30.00
Adoption Fee (Unaltered Cat)	\$60.00 through Animal Allies \$80.00 through local vet
Adoption Fee (Unaltered Kitten)	\$80.00
Adoption Fee (Altered Cat)	\$20.00
Room adoption cat	\$25.00
Room adoption dog	\$40.00
Board	\$5.00 per day
Board for rabies in quarantine	\$10.00 per day
Rabies Vaccine	\$10.00
Rabies Clinic Vaccine	\$5.00
Redemption Fee – 1 st Pick-up	no charge/written warning
Redemption Fee – 2 nd Pick-up	\$25.00
Redemption Fee – 3 rd Pick-up	\$50.00
Trap Deposit – Cat	\$20.00
Trap Deposit – Dog	\$40.00
Microchip	\$20.00
Nail trim during clinic days	\$10.00
Rescue Agency prices:	
Altered dog	\$53.00
Unaltered dog	\$110.00 through Animal Allies/local vet
Altered cat	\$48.00

Unaltered cat	\$75.00 through Animal Allies
Unaltered cat	\$90.00 through local vet
Euthanasia under 25 pounds	\$15.00
Euthanasia over 26 pounds	\$25.00

Farm animal specifics*:	
Redemption	\$50 per animal
Housing	\$40 Day
Capture Fee	\$40

Adoption fees for animals other than a dog or a cat*:

Rabbits	\$58 each (covers getting them altered)
Guinea Pigs	\$5 each
Caged Rodents	\$5 each
Ferrets	\$25 each
Snakes	\$25-\$75 each
Iguanas	\$25-\$75 each
Legal birds	\$10 each
Fish, turtles, frogs	\$5-\$10 each
Chicken, Ducks, Peacocks, Other fowl	\$5 each
Chinchilla/Hedgehog	\$45 each
Farm animal small (pig, sheep, goat)	\$25 each
Farm animal large (cow, llama, alpaca)	\$100 each

Any non-profit entity formed for the purposes of animal rescue that hold 501(c) status with the Internal Revenue Service that seeks to adopt an animal or animals may qualify to have some or all fees listed herein waived for any such adoptions*

Animal control fines for large animals running at large 1st offense \$0, 2nd offense \$100, 3rd + offense(s) \$150*

*Above animal control fees/fines noted with asterisk effective July 1, 2019

SECTION 29 – RESERVE/FUND BALANCE POLICY

The County will maintain a General Fund unassigned fund balance that significantly exceeds the minimum of eight percent (8%) required by NC State Treasurer Fiscal Management. The percentage to be determined by dividing the consolidated General Fund unassigned fund balance by actual current (same) year revenues of the General Fund. The target goal of the County for the General Fund is a minimum unassigned fund balance of 25%. The annual calculation shall be disclosed in the Notes to the Financial Statements in the ACFR.

Purpose of the Reserve: These funds will be utilized to avoid cash flow interruptions, generate interest income, avoid the need for short-term borrowing, guard against the effects of an economic downturn, guard against the effects of natural disasters, and maintain the County’s credit ratings.

Reserve Drawdown: The fund balance may be drawn down below the 25% target percentage for emergencies, including those of an economic nature, by Board action.

Reserve Replenishment: If unassigned fund balance falls below the target percentage for two consecutive fiscal years, the County will replenish funds by direct appropriation in the next budget developed for the fiscal year after the occurrence is known. In that instance, the County will annually appropriate an expenditure item (“to increase fund balance”) of at least 25% of the last known difference between the target percentage level and the actual balance until the target level is met. In the event appropriating 25% is not economically feasible, the County will appropriate a lesser amount and shall reaffirm by Board resolution its commitment to fully replenish the fund balance overall stated longer period of time.

Reserved By State Statute: For purposes of the above section, the 25% unassigned fund balance calculation shall remove the fund balance effects of a FEMA/State accounts receivable in the FEMA Disaster Fund which creates a larger amount of reserved by State statute.

Any General Fund unassigned fund balance that exceeds the target goal will be transferred to the Capital Investment Fund at fiscal year-end annually to fund future items as identified during the annual budget process.

The County shall maintain a Capital Investment Fund that budgets and accounts for non-grant funded capital outlays, the County’s capital improvement plan, major equipment replacements, roof replacements, HVAC replacements and revaluation reserves for a recommended full measure and list in 2031.

The County Finance Officer is hereby directed to transfer \$24,022,572 of General Fund fund balance as of June 30, 2026, for the establishment of the Capital Investment Fund as provide the initial funding for the new fund as identified in Section 19 for the purposes of funding the new Capital Investment Fund and the projects as identified in the Budget Message – Appendix E.

SECTION 30— ELECTED OFFICIALS PROVISIONS

Any official elected or appointed during the 2026-2027 Fiscal Year shall be paid, upon initial election or appointment, at the rate of pay of the previous incumbent.

SECTION 31 — 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 2026-2027 Fiscal Year. The County Manager shall administer the budget and ensure that operation officials are provided guidance and information in sufficient detail to implement their portions of the budget.

SECTION 32 — 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 Human Resources Director and approval by 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 4th day of June 2026.

Bryan A. King, Chairman

ATTEST:

Hazel Haynes, Clerk to the Board