

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR THE
CURRENT OPERATIONS OF ROCKINGHAM COUNTY
FOR THE FISCAL YEAR 2008-2009**

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

Section 1. It is estimated that the following revenues will be available for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

GENERAL GOVERNMENT TYPE REVENUES

General Fund

Ad Valorem Taxes	\$ 42,345,449
Other Taxes and Licenses	10,690,383
Unrestricted Intergovernmental	380,735
Restricted Intergovernmental	15,528,094
Permits and Fees	1,428,087
Sales and Services	8,665,468
Investment Earnings	900,000
Miscellaneous	1,201,959
Other Financing Sources	154,155
Fund Balance Appropriated	3,656,176
 Total Estimated Revenues	 \$ 84,950,506
 Debt Service Fund	 \$ 4,101,897

SPECIAL REVENUE TYPE REVENUES

School Capital Reserve Fund

Restricted Sales Tax	\$ 3,757,000
Fund Balance Appropriated	108,046
 Total Estimated Revenues	 \$ 3,865,046

Fire District Funds

Ad Valorem Taxes	\$ 2,716,055
Fund Balance Appropriated	<u>133,278</u>
 Total Estimated Revenues	 \$ 2,849,333

Emergency Telephone Fund

911 Surcharge Fees	\$ 358,000
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Vera Holland Fund
Interest Distribution \$ 10,000

Tourism Development Fund
Occupancy Tax \$ 177,500

ENTERPRISE TYPE REVENUES

Landfill Enterprise Fund
Solid Waste Charges \$3,209,993
Tire and Appliance Disposal 146,150
Recycling and Other 98,520

Total Estimated Revenues \$ 3,454,663

Water Enterprise Fund
Fees and Charges \$ 329,400
Transfer from General Fund 705,648

Total Estimated Revenues \$ 1,035,048

Sewer Enterprise Fund
Fees and Charges \$ 575,400
Transfer from General Fund 186,311

Total Estimated Revenues \$ 761,711

INTERNAL SERVICE TYPE REVENUES

General Insurance Deductible Fund
Recoveries \$ 97,500
Interest Earned 2,500

Total Estimated Revenues \$ 100,000

Worker's Compensation Fund
Charges for services \$ 560,000

Health Insurance Fund
Charges for services \$ 5,942,700

Employee 125 Plan
Employee Charges \$ 180,000

Section 2. The following amounts are hereby appropriated for the operation of the county government and its activities for the fiscal year beginning July 1, 2008 and ending June 30, 2009 in accordance with the chart of accounts heretofore established for the County:

GENERAL GOVERNMENT TYPE EXPENDITURES

General Fund

Governing Body	\$ 274,920
County Manager	193,836
Safety & Risk Management	98,840
Personnel/Purchasing	443,316
Budget & Performance	75,714
Finance	500,123
Tax	1,765,213
Legal	328,878
Elections	360,015
Register of Deeds	702,425
Central Services	151,050
IS	852,679
GIS	226,960
Public Buildings	1,031,101
Facility Fees	242,885
Facility Projects Manager	119,873
Non-Departmental	1,647,024
Emergency Medical Services	4,403,837
Fire Marshal	370,211
Communications	1,075,419
Emergency Services Administration	148,885
Medical Examiner	50,000
Sheriff	5,857,036
Jail	1,874,390
Jail Annex	1,160,658
Animal Control	363,467
Juvenile Detention	93,500
Day Reporting	154,830
Inspection/Planning/Code Enforcement	838,830
Airport	181,668
Partnership for Economic Development	212,478
Economic and Physical Development	1,378,776
Cooperative Extension	239,256
Soil Conservation	168,255
Public Health	5,793,885

Mental Health	4,684,570	
DSS	18,594,955	
Veterans	57,300	
Youth Services	613,007	
Head Start	1,618,903	
Library	1,777,388	
Council on Aging	896,562	
Other Agencies	81,493	
Public Schools	16,490,873	
Community College	2,127,430	
Transfers to Other Funds	4,277,792	
Contingency	350,000	
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Total Appropriations		\$ 84,950,506

Debt Service Fund \$ 4,101,897

SPECIAL REVENUE TYPE EXPENDITURES

School Capital Reserve Fund

Transfer to Debt Service Fund	\$ 3,865,046	
Total Appropriations		\$ 3,865,046

Fire District Funds

Public Safety - Wentworth	\$ 292,134	
Public Safety - Stokesdale	145,518	
Public Safety - Bethany	279,790	
Public Safety - Northwest	118,515	
Public Safety - Huntsville	175,847	
Public Safety - Oregon Hill	115,854	
Public Safety - Shiloh	225,774	
Public Safety - Monroeton	297,510	
Public Safety - Williamsburg	198,988	
Public Safety - Summerfield	95,186	
Public Safety - Yanceyville	105,677	
Public Safety - Stoneyview	117,162	
Public Safety - Casville	9,048	
Public Safety - Jacobs Creek	81,761	
Public Safety - Madison/Mayodan	175,887	
Public Safety - Stokes/Rockingham	10,222	
Public Safety - Ruffin	86,115	
Public Safety - Leaksville	251,325	
Public Safety - Draper	68,429	
Public Safety - Spray	7,417	
Total Appropriations		\$ 2,849,333

Emergency Telephone Fund
Operations \$ 358,000

Vera Holland Fund
Operations \$ 10,000

Tourism Development Fund
Operations \$ 177,500

ENTERPRISE TYPE EXPENDITURES

Landfill Enterprise Fund
Landfill operations \$ 3,454,663

Water Enterprise Fund
Water operations \$ 1,035,048

Sewer Enterprise Fund
Sewer operations \$ 761,711

INTERNAL SERVICE TYPE EXPENDITURES

General Insurance Deductible Fund
Claims Paid \$ 100,000

Worker's Compensation Fund
Worker's Compensation expenditures \$ 560,000

Health Insurance Fund
Health insurance expenditures \$ 5,942,700

Employee 125 Plan
Claims \$ 180,000

Section 3. There is hereby levied an ad valorem tax rate of seventy and a half cents (.705) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2008, for the purpose of raising revenue as set forth in the foregoing estimate of revenues. Five cents (.05) of this tax is for the Capital Improvement Plan and will transferred to a Capital Reserve Fund. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$ 6,010,000,000.

Section 4. There is hereby levied a tax for the Fire Districts for the purpose of raising of revenue for said Special Fire District. The districts' tax rates and valuation of property are:

<u>Fire District</u>	<u>Tax Rate Per \$100 Valuation</u>	<u>Property Value</u>
Wentworth	\$0.095	\$ 313,785,665
Stokesdale	0.08	172,854,627
Bethany	0.08	353,048,588
Northwest	0.115	105,159,519
Huntsville	0.055	283,575,898
Oregon Hill	0.05	236,435,852
Shiloh	0.10	225,279,883
Monroeton	0.10	265,826,622
Williamsburg	0.0875	219,626,534
Summerfield	0.088	90,660,569
Yanceyville	0.07	155,506,061
Stoneyview	0.105	102,664,237
Casville	0.035	21,714,626
Jacobs Creek	0.07	95,347,978
Madison/Mayodan	0.105	161,211,456
Stokes/Rockingham	0.06	9,400,326
Ruffin	0.10	86,341,378
Leaksville	0.08	320,568,018
Draper	0.035	199,500,581
Spray-Leaksville	0.08	1,900,000
Spray-Draper	0.035	17,279,309

Section 5. Appropriations in this budget ordinance are made at the functional level. By statute, any amendments or modifications require Board approval only when amounts are transferred between functions; however, it is the policy of the board that expenditures are to conform to the line item budget as presented to, approved and modified by the board. The County Manager or Finance Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. The County Manager or Finance Officer may transfer appropriations between objects of expenditures within a department without limitation.
- b. The County Manager or Finance Officer may transfer appropriations between departments in a fund and from contingency in conformance with the following guidelines:
 - 1) The County Manager finds they are consistent with operational needs and any Board approved goals;
 - 2) Transfers do not exceed \$30,000 each;
 - 3) Transfers from Contingency do not exceed \$20,000 each, except this limit may be exceeded when the County Manager determines an emergency exists;
- c. All such transfers are reported to the Board of Commissioners no later than its next regular meeting.

- d. The County Manager or Finance Officer may not transfer amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

Section 6. The County Manager, or his designee, is hereby authorized to execute the necessary contractual documents under the following conditions:

- a. To execute grant agreements with governmental units and other public, private, and non-profit organizations unless a grantor requires approval and execution by the Board of Commissioners.
- b. To conduct construction or repair projects that do not require formal competitive bid procedures.
- c. To enter into consultant, professional, or maintenance service agreements where the annual cost of each agreement is not more than \$50,000.
- d. To execute contracts, as the lessor or lessee of buildings, land, equipment, vehicles and other property provided that such leases are of one year duration or less and are within budgeted appropriations.
- e. To approve, within budgeted appropriations, all change orders and amendments to contracts previously approved by the Board of Commissioners.
- f. To execute contracts the subject and funding of which has been approved by action of the Board of Commissioners;
- g. To approve and execute all non-monetary agreements, memoranda of understanding, business associate agreements;
- h. To execute documents related to the proper dispensation of legal claims, suits or proceedings approved by the County Attorney; and
- i. To approve and execute documents of a routine nature and/or incidental to the work program of the County, its departments or related agencies.

Section 7. Operating funds encumbered by the County as of June 30, 2008, or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 8. Certain positions shall be reclassified and pay adjusted as set forth in the revision to the personnel policy and pay plan as is hereto attached and incorporated herein by reference.

Section 9. Fees charged by various departments for services provided as set forth in a schedule of fees are hereto attached and incorporated herein by reference.

Section 10. Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 3rd day of June, 2008

C. H. (Bert) Jones, Jr., Chairman
Rockingham County Board of Commissioners

Pamela M. McLain, Clerk
Rockingham County Board of Commissioners