

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR THE
CURRENT OPERATIONS OF ROCKINGHAM COUNTY
FOR THE FISCAL YEAR 2009-2010**

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, 2009 and ending June 30, 2010:

GENERAL GOVERNMENT TYPE REVENUES

General Fund

Ad Valorem Taxes	\$ 42,987,587
Other Taxes and Licenses	7,087,838
Unrestricted Intergovernmental	402,132
Restricted Intergovernmental	16,629,581
Permits and Fees	1,329,590
Sales and Services	5,293,637
Investment Earnings	585,000
Miscellaneous	1,708,670
Other Financing Sources	872,775
Fund Balance Appropriated	<u>3,421,455</u>

Total Estimated Revenues \$ 80,318,265

Debt Service Fund \$ 6,343,161

SPECIAL REVENUE TYPE REVENUES

Administrative Capital Reserve Fund

Transfer from General Fund \$ 2,319,988

School Capital Reserve Fund

Restricted Sales Tax	\$ 2,853,438
Transfer from General Fund	715,712
Fund Balance Appropriated	<u>218,977</u>

Total Estimated Revenues \$ 3,788,127

Fire District Funds

Ad Valorem Taxes	\$ 2,790,822
Fund Balance Appropriated	<u>144,520</u>

Total Estimated Revenues \$ 2,935,342

Emergency Telephone Fund

911 Surcharge Fees \$ 300,000

<u>Vera Holland Fund</u>		
Interest Distribution	\$	10,000
<u>Tourism Development Fund</u>		
Occupancy Tax	\$	267,620

ENTERPRISE TYPE REVENUES

<u>Landfill Enterprise Fund</u>		
Solid Waste Charges	\$	3,052,265
Tire and Appliance Disposal		141,940
Recycling and Other		<u>21,728</u>
Total Estimated Revenues	\$	3,215,933

<u>Water Enterprise Fund</u>		
Fees and Charges	\$	315,450
Transfer from General Fund		<u>690,024</u>
Total Estimated Revenues	\$	1,005,474

<u>Sewer Enterprise Fund</u>		
Fees and Charges	\$	498,000
Fund Balance Appropriated		25,000
Transfer from General Fund		<u>202,426</u>
Total Estimated Revenues	\$	725,426

INTERNAL SERVICE TYPE REVENUES

<u>General Insurance Deductible Fund</u>		
Recoveries	\$	97,500
Interest Earned		<u>2,500</u>
Total Estimated Revenues	\$	100,000

<u>Worker's Compensation Fund</u>		
Charges for services	\$	500,000

<u>Health Insurance Fund</u>		
Charges for services	\$	6,505,000

<u>Employee 125 Plan</u>		
Employee Charges	\$	250,000

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, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for the County:

GENERAL GOVERNMENT TYPE EXPENDITURES

General Fund

Governing Body	\$261,005
County Manager	195,602
Public Information Office	76,374
Safety & Risk Management	99,329
Personnel/Purchasing	287,596
Budget & Performance	79,060
Finance	495,276
Tax	1,646,308
Legal	333,528
Elections	471,595
Register of Deeds	667,558
Central Services	150,684
IS	882,426
GIS	279,116
Public Buildings	994,329
Facility Fees	254,132
Facility Projects Manager	124,761
Non-Departmental	1,575,722
Emergency Medical Services	4,288,811
Fire Marshal	367,077
Communications	1,038,504
Emergency Services Administration	153,544
Medical Examiner	50,000
Sheriff	6,292,011
Jail	2,040,034
Jail Annex	1,176,081
Animal Control	368,931
Juvenile Detention	78,500
Day Reporting	157,463
Inspection/Planning/Code Enforcement	912,657
Airport	103,334
Partnership for Economic Development	214,777
Economic and Physical Development	1,307,105
Cooperative Extension	208,974
Soil Conservation	162,368
Public Health	5,754,540

Mental Health	1,550,000	
DSS	16,055,353	
Veterans	59,523	
Youth Services	589,021	
Head Start	1,625,036	
Library	1,771,966	
Council on Aging	881,323	
Other Agencies	60,650	
Public Schools	16,986,365	
Community College	2,326,430	
Transfers to Other Funds	4,563,486	
Contingency	300,000	
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Total Appropriations		\$ 80,318,265
Debt Service Fund		\$ 6,343,161

SPECIAL REVENUE TYPE EXPENDITURES

Administrative Capital Reserve Fund

Transfer to Debt Service Fund	\$ 2,319,988	
Total Appropriation		\$ 2,319,988

School Capital Reserve Fund

Transfer to Debt Service Fund	\$ 3,788,127	
Total Appropriations		\$ 3,788,127

Fire District Funds

Public Safety - Wentworth	\$ 284,638
Public Safety - Stokesdale	146,990
Public Safety - Bethany	301,874
Public Safety - Northwest	119,451
Public Safety - Huntsville	188,095
Public Safety - Oregon Hill	117,385
Public Safety - Shiloh	226,235
Public Safety - Monroeton	283,774
Public Safety - Williamsburg	194,802
Public Safety - Summerfield	96,842
Public Safety - Yanceyville	109,899
Public Safety - Stoneyview	118,805
Public Safety - Casville	9,576
Public Safety - Jacobs Creek	98,202
Public Safety - Madison/Mayodan	164,288
Public Safety - Stokes/Rockingham	11,157
Public Safety - Ruffin	86,199

Public Safety – Leaksville	299,390	
Public Safety – Draper	69,881	
Public Safety - Spray	<u>7,859</u>	
Total Appropriations		\$ 2,935,342

<u>Emergency Telephone Fund</u>		
Operations		\$ 300,000

<u>Vera Holland Fund</u>		
Operations		\$ 10,000

<u>Tourism Development Fund</u>		
Operations		\$ 267,620

ENTERPRISE TYPE EXPENDITURES

<u>Landfill Enterprise Fund</u>		
Landfill operations		\$ 3,215,933

<u>Water Enterprise Fund</u>		
Water operations		\$ 1,005,474

<u>Sewer Enterprise Fund</u>		
Sewer operations		\$ 725,426

INTERNAL SERVICE TYPE EXPENDITURES

<u>General Insurance Deductible Fund</u>		
Claims Paid		\$ 100,000

<u>Worker's Compensation Fund</u>		
Worker's Compensation expenditures		\$ 500,000

<u>Health Insurance Fund</u>		
Health insurance expenditures		\$ 6,505,000

<u>Employee 125 Plan</u>		
Claims		\$ 250,000

Section 3. There is hereby levied an ad valorem tax rate of seventy one and a half cents (.715) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2009, 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 be 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 \$6,011,000,000.

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	\$0.09	\$ 314,102,430
Stokesdale	0.08	172,180,474
Bethany	0.11	353,048,588
Northwest	0.115	105,990,638
Huntsville	0.055	293,310,962
Oregon Hill	0.05	238,541,822
Shiloh	0.10	227,994,988
Monroeton	0.10	267,115,105
Williamsburg	0.0875	221,343,472
Summerfield	0.088	92,581,403
Yanceyville	0.07	160,202,113
Stoneyview	0.105	103,402,722
Casville	0.035	22,380,235
Jacobs Creek	0.0875	97,028,108
Madison/Mayodan	0.105	159,657,848
Stokes/Rockingham	0.08	10,001,140
Ruffin	0.10	86,341,378
Leaksville	0.10	305,500,000
Draper	0.035	203,734,719
Spray-Leaksville	0.10	1,900,118
Spray-Draper	0.035	17,483,842

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, 2009, 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 24th day of June, 2009

Amelia Dallas, Chairperson
Rockingham County Board of Commissioners

Pamela M. McLain, Clerk
Rockingham County Board of Commissioners