

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR THE  
CURRENT OPERATIONS OF ROCKINGHAM COUNTY  
FOR THE FISCAL YEAR 2010-2011**

**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, 2010 and ending June 30, 2011:

**GENERAL GOVERNMENT TYPE REVENUES**

General Fund

Ad Valorem Taxes	\$ 43,463,110
Other Taxes and Licenses	6,445,175
Unrestricted Intergovernmental	790,512
Restricted Intergovernmental	16,852,121
Permits and Fees	1,063,675
Sales and Services	6,133,643
Investment Earnings	351,000
Miscellaneous	987,619
Other Financing Sources	883,890
Fund Balance Appropriated	2,800,000

Total Estimated Revenues \$ 79,770,745

Debt Service Fund \$ 9,568,695

**SPECIAL REVENUE TYPE REVENUES**

Administrative Capital Reserve Fund

Transfer from General Fund	\$ 2,399,101
Fund Balance Appropriated	\$ <u>2,230,887</u>

Total Estimated Revenues \$ 4,629,988

School Capital Reserve Fund

Restricted Sales Tax	\$ 2,626,487
School Capital Fund	826,291
Fund Balance Appropriated	<u>1,079,070</u>

Total Estimated Revenues \$ 4,531,848

Fire District Funds

Ad Valorem Taxes	\$ 2,824,290
Fund Balance Appropriated	<u>48,600</u>

Total Estimated Revenues	\$	2,872,890
<u>Emergency Telephone Fund</u>		
911 Surcharge Fees	\$	248,712
<u>Vera Holland Fund</u>		
Interest Distribution	\$	10,000
<u>Tourism Development Fund</u>		
Occupancy Tax	\$	283,310

**ENTERPRISE TYPE REVENUES**

<u>Landfill Enterprise Fund</u>		
Solid Waste Charges	\$	3,090,745
Tire and Appliance Disposal		180,800
Recycling and Other		<u>200,161</u>
Total Estimated Revenues	\$	3,471,706
<u>Water Enterprise Fund</u>		
Fees and Charges	\$	340,000
Transfer from General Fund		<u>662,361</u>
Total Estimated Revenues	\$	1,002,361
<u>Sewer Enterprise Fund</u>		
Fees and Charges	\$	555,000
Transfer from General Fund		<u>225,211</u>
Total Estimated Revenues	\$	780,211

**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	\$	6,541,000
<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, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for the County:

**GENERAL GOVERNMENT TYPE EXPENDITURES**

**General Fund**

Governing Body	\$264,348
County Manager	200,508
Public Information Office	79,772
Safety & Risk Management	93,009
Personnel/Purchasing	299,799
Budget & Performance	84,035
Finance	498,067
Tax	1,704,134
Legal	341,067
Elections	444,765
Register of Deeds	645,756
Central Services	176,872
IS	878,288
GIS	286,648
Public Buildings	1,129,968
Facility Fees	325,651
Facility Projects Manager	125,910
Non-Departmental	1,833,648
Emergency Medical Services	4,441,719
Fire Marshal	369,894
Communications	1,089,048
Emergency Services Administration	181,712
Medical Examiner	50,000
Sheriff	5,947,375
Jail	3,345,562
Jail Annex	352,006
Animal Control	309,056
Juvenile Detention	83,500
Day Reporting	227,109
Animal Shelter	197,064
17A Gang Violence Grant Program	234,058
Inspection/Planning/Code Enforcement	823,673
Airport	86,667
Partnership for Economic Development	129,817
Economic and Physical Development	998,190
Cooperative Extension	222,939
Soil Conservation	166,103
Public Health	5,754,465

Mental Health (MOE)	600,000	
DSS	15,980,178	
Veterans	60,668	
Youth Services	1,084,875	
Head Start	1,714,603	
Library	1,751,367	
Council on Aging	898,670	
Other Agencies	61,650	
Public Schools	16,986,365	
Community College	2,326,430	
Transfers to Other Funds	3,583,737	
Contingency	300,000	
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Total Appropriations		\$ 79,770,745
Debt Service Fund		\$ 9,568,695

**SPECIAL REVENUE TYPE EXPENDITURES**

**Administrative Capital Reserve Fund**

Transfer to Debt Service Fund	\$ 4,629,988	
Total Appropriation		\$ 4,629,988

**School Capital Reserve Fund**

Transfer to Debt Service Fund	\$ 4,531,848	
Total Appropriations		\$ 4,531,848

**Fire District Funds**

Public Safety - Wentworth	\$ 280,988	
Public Safety - Stokesdale	141,566	
Public Safety - Bethany	303,190	
Public Safety - Northwest	118,603	
Public Safety - Huntsville	158,983	
Public Safety - Oregon Hill	116,088	
Public Safety - Shiloh	223,783	
Public Safety - Monroeton	266,843	
Public Safety - Williamsburg	239,444	
Public Safety - Summerfield	80,738	
Public Safety - Yanceyville	103,819	
Public Safety - Stoneyview	104,466	
Public Safety - Casville	7,944	
Public Safety - Jacobs Creek	82,772	
Public Safety - Madison/Mayodan	147,834	
Public Safety - Stokes/Rockingham	8,401	
Public Safety - Ruffin	101,608	

Public Safety – Leaksville	292,672	
Public Safety – Draper	82,167	
Public Safety - Spray	<u>10,981</u>	
Total Appropriations		\$ 2,872,890

Emergency Telephone Fund  
Operations \$ 248,712

Vera Holland Fund  
Operations \$ 10,000

Tourism Development Fund  
Operations \$ 283,310

**ENTERPRISE TYPE EXPENDITURES**

Landfill Enterprise Fund  
Landfill operations \$ 3,471,706

Water Enterprise Fund  
Water operations \$ 1,002,361

Sewer Enterprise Fund  
Sewer operations \$ 780,211

**INTERNAL SERVICE TYPE EXPENDITURES**

General Insurance Deductible Fund  
Claims Paid \$ 100,000

Worker's Compensation Fund  
Worker's Compensation expenditures \$ 500,000

Health Insurance Fund  
Health insurance expenditures \$ 6,541,000

Employee 125 Plan  
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, 2010, for the purpose of raising revenue as set forth in the foregoing estimate of revenues. Three and eight tenths cents (.038) 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 \$6,071,000,000.

**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	\$ 307,242,854
Stokesdale	0.08	167,813,632
Bethany	0.11	271,975,833
Northwest	0.115	105,237,684
Huntsville	0.055	294,958,317
Oregon Hill	0.05	236,913,473
Shiloh	0.10	221,207,259
Monroeton	0.10	272,288,890
Williamsburg	0.11	222,118,952
Summerfield	0.088	93,620,068
Yanceyville	0.07	151,339,709
Stoneyview	0.105	101,522,266
Casville	0.035	23,159,503
Jacobs Creek	0.0875	96,527,659
Madison/Mayodan	0.105	142,112,512
Stokes/Rockingham	0.08	10,715,264
Ruffin	0.10	93,478,015
Leaksville	0.10	298,645,186
Draper (Qualifying Industries)	0.035	150,600,000
Draper	0.05	62,267,042
Spray-Leaksville	0.10	2,099,082
Spray-Draper	0.05	18,213,534

**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, 2010, 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 16th day of June, 2010



*Harold A. Bass*

Harold Bass, Chairperson  
Rockingham County Board of Commissioners

*Pamela M. McLain*

Pamela M. McLain, Clerk  
Rockingham County Board of Commissioners