

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR THE
CURRENT OPERATIONS OF ROCKINGHAM COUNTY
FOR THE FISCAL YEAR 2014-15**

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, 2014 and ending June 30, 2015:

GENERAL GOVERNMENT TYPE REVENUES

General Fund

Ad Valorem Taxes	\$ 47,883,168
Other Taxes and Licenses	7,505,844
Unrestricted Intergovernmental	228,100
Restricted Intergovernmental	18,879,790
Permits and Fees	1,134,000
Sales and Services	6,482,533
Investment Earnings	50,000
Miscellaneous	1,107,865
Other Financing Sources	960,000
Fund Balance Appropriated	<u>3,547,442</u>

Total Estimated Revenues \$ 87,778,742

Debt Service Fund \$ 9,219,213

SPECIAL REVENUE TYPE REVENUES

Administrative Capital Reserve Fund

Transfer from General Fund	\$ 3,209,732
Fund Balance Appropriated	<u>271,882</u>
Total Estimated Revenues	\$ 3,481,614

School Capital Reserve Fund

Restricted Sales Tax	\$ 3,181,086
School Capital Fund	<u>1,712,623</u>

Total Estimated Revenues \$ 4,893,709

Fire District Funds

Ad Valorem Taxes	\$ 3,311,267
Fund Balance Appropriated	<u>127,368</u>

Total Estimated Revenues \$ 3,438,635

<u>Emergency Telephone Fund</u>		
911 Surcharge Fees	\$ 278,860	
Fund Balance Appropriated	<u>243,044</u>	
Total Estimated Revenues		\$ 521,904
 <u>Vera Holland Fund</u>		
Interest Distribution / Donations		\$ 10,000
 <u>Tourism Development Fund</u>		
Occupancy Tax		\$ 283,600

ENTERPRISE TYPE REVENUES

<u>Landfill Enterprise Fund</u>		
Solid Waste Charges	\$ 3,139,400	
Tire and Appliance Disposal	205,350	
Recycling and Other	<u>50,435</u>	
Total Estimated Revenues		\$ 3,395,185
 <u>Water Enterprise Fund</u>		
Fees and Charges	\$ 313,000	
Transfer from General Fund	<u>405,541</u>	
Total Estimated Revenues		\$ 718,541
 <u>Sewer Enterprise Fund</u>		
Fees and Charges	\$ 435,000	
Transfer from General Fund	<u>431,398</u>	
Total Estimated Revenues		\$ 866,398

INTERNAL SERVICE TYPE REVENUES

<u>General Insurance Deductible Fund</u>		
Recoveries	\$ 99,500	
Interest Earned	<u>500</u>	
Total Estimated Revenues		\$ 100,000
 <u>Worker's Compensation Fund</u>		
Charges for services	\$ 495,335	
Fund Balance Appropriated	<u>176,665</u>	
Total Estimated Revenues		\$ 672,000
 <u>Health Insurance Fund</u>		
Charges for services		\$ 8,009,168

Employee 125 Plan
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, 2014 and ending June 30, 2015 in accordance with the chart of accounts heretofore established for the County:

GENERAL GOVERNMENT TYPE EXPENDITURES

General Fund

Governing Body	\$ 233,474
County Manager	260,440
Public Information Office	107,185
Safety & Risk Management	102,710
Human Resources	373,732
Budget & Performance	95,298
Finance	523,204
Tax	1,842,211
Legal	307,405
Elections	442,194
Register of Deeds	532,789
Central Services	175,568
IT	1,144,632
GIS	248,591
Public Services	1,319,733
Facility Fees	625,887
Non-Departmental	2,064,000
Emergency Medical Services	5,629,083
Fire Marshal	397,264
Communications	1,714,009
Emergency Services Administration	239,429
Medical Examiner	40,000
Sheriff	7,459,394
Jail	3,540,709
Animal Control	203,878
Juvenile Detention	54,700
Pre-Trial Services	57,306
Animal Shelter	529,640
Inspection/Planning/Code Enforc/Permitting	766,088
Airport	86,667
Partnership for Economic Development	140,152
Econ and Physical Dev. / Bus Tech Center	1,973,354
Cooperative Extension	208,597
Soil Conservation	174,721
Public Health	5,941,434
Mental Health (MOE)	604,330

DSS	18,182,227
Veterans	61,553
Youth Services	914,682
Head Start	1,706,693
Library	1,958,973
Council on Aging	1,053,675
Other Agencies	63,150
Public Schools	16,717,365
Community College	2,389,473
Transfers to Other Funds	4,321,143
Contingency	250,000

Total Appropriations \$ 87,778,742

Debt Service Fund \$ 9,219,213

SPECIAL REVENUE TYPE EXPENDITURES

Administrative Capital Reserve Fund

Transfer to Debt Service Fund \$ 3,481,614

School Capital Reserve Fund

Transfer to General Fund \$ 500,000

Transfer to Debt Service Fund 4,393,709

Total Appropriations \$ 4,893,709

Fire District Funds

Public Safety - Wentworth \$ 316,611

Public Safety - Stokesdale 191,848

Public Safety - Bethany 376,762

Public Safety - Northwest 131,067

Public Safety - Huntsville 286,025

Public Safety - Oregon Hill 178,196

Public Safety - Shiloh 241,976

Public Safety - Monroeton 306,705

Public Safety - Williamsburg 253,164

Public Safety - Summerfield 90,055

Public Safety - Yanceyville 116,720

Public Safety - Stoneyview 115,859

Public Safety - Casville 16,387

Public Safety - Jacobs Creek 103,560

Public Safety - Madison/Mayodan 157,334

Public Safety - Stokes/Rockingham 8,557

Public Safety - Ruffin 101,118

Public Safety – Leaksville	306,328	
Public Safety – Draper	<u>140,363</u>	
Total Appropriations		\$ 3,438,635

<u>Emergency Telephone Fund</u>		
Operations		\$ 521,904

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

<u>Tourism Development Fund</u>		
Operations		\$ 283,600

ENTERPRISE TYPE EXPENDITURES

<u>Landfill Enterprise Fund</u>		
Landfill operations		\$ 3,395,185

<u>Water Enterprise Fund</u>		
Water operations		\$ 718,541

<u>Sewer Enterprise Fund</u>		
Sewer operations		\$ 866,398

INTERNAL SERVICE TYPE EXPENDITURES

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

<u>Worker’s Compensation Fund</u>		
Worker’s Compensation expenditures		\$ 672,000

<u>Health Insurance Fund</u>		
Health insurance expenditures		\$ 8,009,168

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

Section 3. There is hereby levied an ad valorem tax rate of sixty nine and six tenths cents (.696) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2014, for the purpose of raising revenue as set forth in the foregoing estimate of revenues. Four and seventy seven tenths cents (.0477) 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 \$ 6,890,700,277.

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	\$ 342,081,620
Stokesdale	0.10	193,659,500
Bethany	0.11	311,092,580
Northwest	0.115	117,523,365
Huntsville	0.085	336,832,530
Oregon Hill	0.07	262,781,360
Shiloh	0.10	246,612,470
Monroeton	0.10	300,501,880
Williamsburg	0.11	237,406,100
Summerfield	0.0915	98,996,740
Yanceyville	0.07	163,767,890
Stoneyview	0.105	105,014,200
Casville	0.07	23,261,010
Jacobs Creek	0.095	108,025,100
Madison/Mayodan	0.105	140,467,250
Stokes/Rockingham	0.0804	10,867,700
Ruffin	0.10	103,926,150
Leaksville	0.10	316,363,537
Draper (Qualifying Industries)	0.035	299,000,000
Draper	0.05	77,459,400

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 \$50,000 each;
 - 3) Transfers from Contingency do not exceed \$50,000 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 monthly.
- 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 does 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 lesser 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, 2014, 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 18th day of June, 2014



C. Zane Cardwell
 C. Zane Cardwell, Chairperson
 Rockingham County Board of Commissioners

Pamela M. McLain
 Pamela M. McLain, Clerk
 Rockingham County Board of Commissioners