

**BUDGET MESSAGE**  
**Rockingham County, NC**  
**June 4, 2009**

**To the Rockingham County Board of Commissioners and Citizens:**

I respectfully submit my recommended annual budget for Rockingham County for Fiscal Year 2009-10.

I have been a county manager for over 24 years and this is the most challenging time I have encountered in trying to develop a responsible county budget. The General Fund portion of the budget is balanced with a one cent property tax increase to fund operations (66.5 cents) while maintaining the 5 cent property tax for major capital improvement plan (CIP) projects. The total General Fund portion of the recommended budget is \$78,942,734, reflecting a reduction of more than \$6 million from the current year budget.

In this proposed budget the County's General Fund budget will decrease by \$12,267,085 from the FY 2007-08 adopted budget and total employment will decrease from 740 to 641 employees. Part of this decrease is due to redirection of restricted sales tax revenue, State take over of Medicaid expenses, and privatization of mental health services, but it also reflects an ongoing stagnation of the local economy and more recently, a national recession.

The County was scheduled to complete a revaluation of real property in the current year, but the collapse of the housing market has created an uncertain property valuation environment which caused the Board to rescind the revaluation and revert to the old 2003 schedule of values. This has created an inordinate amount of work for the Tax Department and may delay setting a new tax rate until a legal challenge to this rescission is resolved.

The main source of revenue growth for the county has traditionally been in the ad valorem tax base. However, for the past seven years the county tax base has only grown an average of 1.25 percent per year, far less than the amount needed to maintain services and offer competitive salaries. Rockingham County is suffering both from structural and cyclical short term budget deficits. To deal with the structural problem, either services must be cut or additional revenues be generated. The national recession has made the budget deficit worse, but this situation should improve as the U.S. economy rebounds. Temporary cost reductions are suggested in the proposed budget to help deal with short term revenue shortages.

As in prior years, the County continues to seek ways to reduce spending and has sought to operate effectively with very limited resources. In fact, this conservative budgeting has helped the County weather the national economic downturn better than some other jurisdictions. There are signs that the national economy is starting to improve and Rockingham County's local economy is expected to slowly improve over time as well.

Still, the next two years will probably be very lean and only limited resources will be available.

The Board of Commissioners has expressed a desire to try to maintain the current level of services and to avoid employee lay-offs unless absolutely necessary given the very high unemployment rate in the county. They also want to continue development of currently funded or necessary projects such as the judicial center and animal shelter. The Board is also very interested in continuing efforts to improve efficiency and cut costs as well as seeking methods to improve citizen understanding of county government services and ways to better serve our citizens.

Even in this tight revenue situation, the County continues to provide quality services and seek out opportunities to improve the overall quality of life of its citizens.

The revenue forecast, expenditure and major budget initiatives for the coming year are highlighted on the following pages.

### Revenue Overview

The County's primary sources of discretionary service funding are property taxes, sales taxes and investment earnings. These and other projected revenues for the County General Fund are shown in Exhibit A.

**Ad Valorem Taxes.** As mentioned previously, the County has been operating in a depressed local economy for the past seven years. The accompanying table provides an overview of the growth in the tax base and history of the tax rate over the past eight years.

#### Operating General Fund Budget Tax Base and Tax Rate History

Year	Tax Base	% Change	Tax Rate
2008-2009	6,038,515,463	1.20	65.5
2007-2008	5,966,867,685	0.72	65.5
2006-2007	5,924,428,387	2.48	63.5
2005-2006	5,781,105,285	1.27	63.5
2004-2005	5,708,714,363	0.46	63.5
2003-2004	5,682,571,802	8.38 (Revaluation)	63.5
2002-2003	5,243,001,622	1.80	69.0
2001-2002	5,150,466,000	3.25	69.0

Note: In 2006-2007 the Board enacted a 5-cent Capital Improvement Tax to fund the new Judicial Center (Courthouse, Jail and Sheriff's Office), Emergency Operations Center, 800 Mega-hertz Emergency Communications System, and Western Emergency Medical Services Base. None of these funds will offset normal County General Fund operating expenses.

The 1.49 percent increase in the property tax shown in Exhibit A includes the proposed one cent tax increase; otherwise this revenue source would be forecast with no growth. Given the Board's history of seeking to hold down the tax rate, departments and other County agencies have tightened budgets and improved efficiencies to the point that they may no longer cut their budgets without cutting services. The one cent tax increase, \$581,819 in revenue, is necessary unless further cuts in services and personnel are made. I would note that a revenue neutral tax rate in 2003-2004 was 65 cents per \$100 of valuation. The reduction of the tax rate to 63.5 cents that year continues to compound the difficulty of providing services in a low growth economy.

The one cent property tax increase is proposed to offset the loss of sales tax revenue from the bad economy and stagnant tax base. It is also intended to offset a \$300,000 mandatory increase in Mental Health maintenance-of-effort funding with the switch to the CenterPoint Local Management Entity (LME) and another \$250,000 in mental health transition costs. A larger tax increase could easily be justified but we have sought to minimize the tax increase due to the poor economy.

**Sales Taxes and Medicaid Swap.** The sales tax projection has been very complicated to forecast for the coming year due to State take over of County Medicaid costs. The State is assuming 100% of County Medicaid cost for expenses incurred after July 1, 2009.

Rockingham County's 2008-09 Medicaid cost projection was \$3,417,395 and all but \$28,737 has been eliminated in the 2009-10 budget. However, as part of the Medicaid swap plan the County will lose the remaining Article 44 ½ cent sales tax effective October 1, 2009. As a result we have budgeted \$1,250,140 less for Article 44 for 2009-10 than we did in 2008-09.

Also as part of the Medicaid swap legislation, the per capita half of the Article 42 tax was converted to point of delivery effective October 1, 2009. This was included in the legislation to get the wealthier counties, for which Medicaid cost were not as great a burden as to poorer counties, to support it. After October 1 only 0.5% (Article 40) of the 2% local sales tax will be distributed on per capita basis. Therefore, we have budgeted \$551,945 less in Article 42 tax for 2009-10 than 2008-09.

Since the Medicaid swap legislation benefited counties but not cities that paid no share of the Medicaid cost, the legislation also required counties to hold cities harmless from the loss of sales taxes. It also required counties to hold schools harmless for the loss of Article 42 sales tax that is restricted for school capital. As a result of these requirements, we have budgeted \$2 million for hold harmless to the cities and schools, \$1.4 million more than 2008-09.

As a result, we have budgeted \$3,388,658 less in Medicaid cost but we have budgeted \$3,202,195 less in sales tax revenue. Some of the loss in sales tax (5%) was due to the economy. Although the overall impact of the Medicaid swap has been positive as it releases the County from a rapidly growing expense, 2009-10 and 2010-11 budgets will have negative impacts as we lose more sales tax than we gain in elimination of Medicaid.

The loss in sales tax revenue for the coming and following year will likely be around \$1.2 million or an equivalent loss of 2 cents on the tax rate.

### **Fund Balance, Interest Earnings, and Mental Health Revenues.**

Ten years ago the County carried an available fund balance of just under \$20 million or 32 percent of the total budget. Today, the available fund balance has dwindled to \$14 million and is only 16% of the total budget. Approximately \$2.9 million of this reduction was due to mental health requirements. The poor local economy, lack of tax base growth and a relatively low tax rate have also contributed to the lack of growth in the fund balance. The proposed budget seeks to avoid further erosion of the fund balance.

Each budget year, the County normally appropriates only a level of fund balance that will be safely offset by surplus revenues and under-spending. Due to tightened operating margins, the County is budgeting \$200,000 less fund balance. The calculation of the expected surplus to offset the fund balance appropriation is shown in Exhibit C.

The budget for interest earnings also shows a decrease of \$315,000 from the current year. We budgeted \$1.2 million in interest earnings in FY 2007-08. This means that we have had to absorb the equivalent loss of a penny on the tax rate over the last two years due to reduced interest earnings.

Three years ago, the County decided to use \$2.5 million in fund balance appropriations to assist the county Mental Health Agency in their transition to self-sufficiency. At the end of the current year, the County will have spent well over \$3 million supporting the county mental health agency with no likelihood that it will become self-sustaining. For this and other reasons the County chose to privatize its mental health services and stop the use of fund balance subsidy. Additionally, revenues formerly coming to the County will, beginning next year, pass through CenterPoint LME to private mental health service providers.

### **Major Budget Initiatives and Expenditure Overview**

While Rockingham County's economy has suffered in recent years, there are major economic developments in the region that will begin to provide positive growth and opportunities for the county and its citizens in the near future. The Fed-Ex Hub in neighboring Guilford County is finally open. Duke Energy has announced over \$700 million in new power plant construction in Eden on the Dan River, and the regional horse park has secured sufficient funding to begin design and construction of phase one of the center. There are other very positive economic activities either under way or planned that will further provide growth to this area. The Board of Commissioners is seeking to position the County to take advantage of this growth even with limited funding.

**Budget Initiatives.** The major budget initiatives for the coming year are, for the most part, a continuation of the current year initiatives. These initiatives are as follows:

1. Continue construction of the judicial center which includes a new jail, sheriff's office and courthouse having brought the emergency operation center and 800 mega-hertz communication system portions of this project on line in the current year,
2. Construction of an emergency medical base in western Rockingham County,
3. Continue improvement of staff effectiveness and efficiency through performance-based-budgeting and lean management practices,
4. Continue partnerships with School System and Community College to improve education and workforce skills,
5. Continue development of a regional equestrian center to stimulate economic and job growth,
6. Continue partnerships with the Partnership for Economic and Tourism Development, the Business and Technology Center, municipalities and State agencies to promote economic development,
7. Work with CenterPoint Human Services (the new Local Management Entity), to make a smooth transition from the Alamance, Caswell, Rockingham (ACR) LME to privatize County mental health services,
8. Continue development of a new animal shelter and enhanced education, adoption and animal control programs,
9. Continue to work with the "Friends of the Library" to raise private and grant funds to help build a western regional library,
10. Implement phase one of the recently completed space needs study to take advantage of vacated space from the development of the new judicial center and emergency operations center,
11. Continue imaging of county records to improve space utilization and paperless operations, and
12. Improve citizens' understanding of local government and available services by developing an enhanced County web page, electronic newsletter and on-line applications for citizens and businesses.

There are few changes from the current year expenditure budget except for the provision of mental health services and elimination of Medicaid expenses. An overview of expected expenses for the coming year is shown on Exhibit B. Notes are provided with this exhibit to explain major funding changes from the current year. There are a few departments or agencies receiving county funds that need some additional discussion.

**Mental Health Services.** The privatization of County mental health services was implemented as it became clear that the public county agency was not able to operate on a break-even basis and that the cost of running this agency would be more than that needed to provide the same services through private agencies. Additionally, services associated with our agency and from the ACR LME were very inadequate. Therefore, the County has eliminated 47 positions in the agency as of June 30, 2009. Fortunately, the County, through its new CenterPoint LME, secured the services of a private company, Daymark Recovery Services, which will lease the former main mental health building and has offered positions to 39 county mental health employees. Several employees have

chosen to retire, leaving just a few seeking employment. These former employees will be given consideration for any positions that come open with the county.

CenterPoint LME is responsible for ensuring that Rockingham County citizens receive appropriate mental health care. This task has been complicated by years of poor oversight by the State of North Carolina, leading to what can only be described as a broken mental health system. The switch to CenterPoint LME has already proven to be a wise move in that 24/7 mobile crisis services are now available, timely follow-up visits and appointments are being received and regional crisis temporary bed space is being made available to avoid the long waiting periods for securing bed space in a State mental health hospital. Additionally, this move will lessen the strain of inappropriate mental health interactions in the school system, the local hospitals, municipalities, the Sheriff's department and the court system.

As mentioned earlier, the County has spent well over \$3 million in fund balance plus another \$900,000 in General Fund regular budget appropriations over the past three years seeking to provide an adequate safety net for needed mental health services. The move to CenterPoint LME and Daymark will require that the County's regular maintenance-of-effort funding be increased from \$300,000 annually to \$650,000. However, \$100,000 of this amount will be an in-kind contribution in the form of rental of the old mental health main building. Additionally, there will be another \$250,000 start up expense payment to help with the transition.

The State forced Rockingham County to dissolve its very successful Mental Health Authority in 2005 as part of Mental Health Reform. The State also required the County to contribute \$880,000 towards the fund balance of the new Alamance, Caswell, Rockingham LME. With the switch to CenterPoint LME, the County should get back this contribution, but it may take a while to do so. However, in the interim the County will be required to provide \$750,000 towards the CenterPoint LME fund balance. This money will need to come out of the County's Fund Balance.

**Education.** The School System has been a very good partner and is doing exceptional work to improve the educational performance of Rockingham County students given the County's below average tax base and limited ability to fund education. Educational performance is rising and soon the School System will be one of the most technologically advanced systems in the State with Active Boards in most classrooms. The School System has been able to accomplish this great work in spite of the County's low ability to fund education.

One side effect of the poor local economy is that, like the local economy, school enrollment, has not grown over the past ten years. The following table provides a history of student enrollment over the past ten years.

## Rockingham County School Enrollment

Year	Students
1999-2000	14,362
2000-2001	14,289
2001-2002	14,529
2002-2003	14,759
2003-2004	14,815
2004-2005	14,730
2005-2006	14,725
2006-2007	14,583
2007-2008	14,438
2008-2009	14,332

This low growth has allowed limited local funding to go further, and the State of North Carolina has also provided supplemental funding to offset the lower ability of low-wealth counties (like Rockingham) to fund education.

Over the past several years the School System has also done an exceptional job saving local revenues. Over the past twelve years the School System Fund Balance has grown from \$2.5 million or 19.2% of expenditures to \$6.5 million or 31.8% of expenditures.

For the past several years the County has allocated one-third of the annual natural increase in the property tax, sales taxes and investment earnings to the School System. This year these sources of revenue have declined by \$464,568. Therefore, the County contribution to the School System for current expenses is recommended to be reduced \$147,033 from the current year. The School System Category I, II, and III capital outlay funding is also recommended for a \$127,250 reduction. The County is asking the School System to draw upon its fund balance to make up the loss of funds if necessary. The County is making reductions in many areas and unfortunately must ask the School System to share in these reductions.

The Rockingham Community College is seeing very large increases in enrollment as people look to upgrade their job skills during the poor economy. Additionally, the School System and Community College have started an Early College Program at the Community College which is designed to help at-risk kids stay in high school and go on to secure at least an associate's degree. Essentially a fifth high school has been established on the RCC campus. The State provides funding for the administration of this program but the County is responsible for the buildings and upkeep.

RCC has been operating on very tight appropriations from the County and has almost no reserves to cover increased expenses. For this reason a modest increase in operations funding is recommended. Additionally, the Technology Building has extensive roof problems and must have a new roof at a cost of \$225,000. Money has been budgeted to cover this expense.

**Public Safety.** The Sheriff's Office is one of the few departments to show a significant increase in funding. During this current year, the County authorized the hiring of three jail positions to allow transition training for new staff. The County will be transitioning from a 92 bed jail with linear, intermittent supervision and 70 bed dormitory jail annex to a new 228 bed medium and maximum security facility with direct supervision. Extensive training is needed to operate the new facility. The full cost of these three positions is shown in the FY 2009-10 budget. The County is also replacing the jail van and there are \$45,442 in new expenses that are totally offset by grant revenues.

Rockingham County is also exploring adding a new housing pod to the new jail. The core of the new jail is designed to house 350 inmates. In recent months the inmate population in the county jail facilities has exceeded 200 inmates. Concern has been expressed that the new jail may be overcrowded the day it opens or very close to capacity. A new 48 bed pod may be able to be constructed at a very reasonable cost given the poor economy, low interest rates and the fact that the County may be able to negotiate a very favorable change order with the jail general contractor currently on site. Additionally, the US Marshal Service has expressed a desire to rent any available space the County may have to house federal inmates. The County is not in the business of building jail space for profit; but, it would be very appealing to help offset county costs of the new jail if excess space could be rented until needed by the County. The County is also exploring expanding the pretrial house arrest and GPS bracelet monitoring program to help alleviate overcrowding. Increasing the number of inmates on house arrest/GPS monitoring will necessitate hiring an additional person to monitor inmates. However, this cost will more than be offset by the cost avoidance of not having them incarcerated in the county jail.

**Space Needs Study.** With the completion of the new emergency operations center and the completion of the judicial center in 2010 the County will have considerable space to reallocate for other county uses. Teague, Freyaldenhoven and Freyaldenhoven Architects have been retained to conduct a space needs study for the County to help determine how best to use this vacated space. No funding has been placed in the upcoming budget to renovate space due to previously described difficulties, but the study should help determine how best to use County space for the short and long terms.

**Health Care.** Health care for employees, dependants and retirees is a major County expense at about \$6 million annually and is growing rapidly. Consequently the County is aggressively working to hold health care costs down. During the current year the County secured significant discounts from its two major medical provider networks that saved the County over \$200,000. For next year, the County will solicit proposals from major insurance carriers for our third party administration services. Our health care consultant estimates that the County could potentially save a substantial amount in insurance costs by going with a major carrier.

Additionally, the County implemented a wellness program for employees including a clinic for acute care this year. A nurse practitioner works with employees on major health issues, saving time and money by seeing employees on-site during work hours.

The wellness program will both assist the county in managing health care costs and help employees be healthier and thus more productive. The County has also encouraged increased use of generic medications to save prescription drug costs.

Our health care consultant has estimated that our insurance costs for the coming year will increase by about 3%, well under the 10 to 15% industry standard. We are budgeting for a 10% increase in health insurance costs both to build up the health insurance fund balance and to make certain that the projected increase in health insurance costs is not in error.

**Capital Outlay Requests.** The County has been working with departments for several years to minimize capital outlay requests, and departments have held down requests for capital outlay to just \$911,038 for the coming budget year. However, only \$486,618 in capital outlay is recommended. Only the most critical capital requests or those with offsetting revenue have been recommended for funding. A summary of capital requests and recommended funding is shown in Exhibit H.

**Major Capital Projects.** The County has finished construction of the Emergency Operations Center housing Emergency Management, Emergency Medical Services Administration, Fire Marshal, 911 Communications, and the NC Forestry Service. An open house for the EOC is planned for mid-July.

All four emergency radio communication towers are in place and phase one of the new 800 mega-hertz emergency communication system is on-line.

Construction is progressing on the new judicial center which includes a new 228 bed jail, sheriff's office and courthouse. This center should be completed in late 2010. The County is working with the NC DOT, the Town of Wentworth and a private owner on a new roadway entrance to the center. The County also continues to work with Dan River Water to ensure adequate water pressure and supply for the new justice center.

The final project to be constructed using the 5 cent CIP tax is the western EMS base. Land has now been secured for this facility and design, bidding and construction will begin shortly with occupancy predicted for 2010.

**Equestrian Center.** The County has sought to build a regional horse park to stimulate the local and regional economy for over five years. With the help of Representative Nelson Cole, the GoldenLeaf Foundation, the City of Reidsville, and Annie Penn Trust funding has been secured to begin design and construction of phase one of this facility. The estimated cost to build this phase is \$6.8 million. When constructed, this facility is expected to bring in over \$15 million annually in direct economic benefit and will help to create hundreds of jobs throughout the local economy. The County will partner with the City of Reidsville and North Carolina State Agricultural and Technical State University to build and operate this facility. Operating revenues along with occupancy tax proceeds will completely cover expected operating expenses.

A 35 acre commercial development with room for a hotel, restaurants and other commercial development is planned on the front side of the 155 acre tract which borders US 29 and Barnes Street in Reidsville. Design and construction will begin when the County has a Memorandum of Understanding in place with Reidsville and A&T. More information on this endeavor can be found on the county web site at [www.co.rockingham.nc.us](http://www.co.rockingham.nc.us).

**Animal Shelter.** The County currently contracts with a privately owned and operated animal shelter. This facility is scheduled to be torn down as part of the widening of Freeway Drive in Reidsville, which necessitates the building of a new shelter by the County. An advisory committee has worked for over a year to help design a new shelter and to raise funds to help offset the construction costs. A County-owned site behind the Administrative offices in Wentworth was selected for the new shelter and a basic shelter design with options for an adoption area and spay and neuter clinic have been prepared for bidding.

The basic shelter is estimated to cost approximately \$1 million, with the other options adding \$700,000. The County is actively seeking USDA, grant and other private funds to apply toward the construction cost and debt service. Bids for this facility should go out in June or July after State permits have been obtained. Very little debt service or operating expenses are anticipated in the coming year for the new facility.

**Western Library.** The final major project under development by the County, in partnership with the Town of Madison and the Town of Mayodan, is a new western library which will replace two smaller libraries currently operating on reduced hours. A committee representing the County, Library, municipalities and friends has been formed to help with the design and fundraising for the facility. This facility is estimated to cost \$2.5 million with half of the funds to be raised privately and the towns and the County splitting the other half of the cost. USDA and other funding assistance are being pursued. A schematic design and floor layout has been developed to aid in fundraising efforts. No time table for construction has been planned at this date.

**Personnel.** Only four new positions were requested for the upcoming year. These positions are needed to transition the Eden EMS base from 24-hour to 12-hour shifts. Emergency Management Director Steve Hale indicates that it may take until the third quarter of the next fiscal year to find sufficient EMS workers to fill the four new positions. Full first year costs for these positions total \$176,874. No money is included in the budget for these positions. All of the EMS bases need to move to 12-hour shifts but we are hard pressed to find the money this year to cover these positions.

In the past eight years a total of 140 positions have been eliminated to help the County stay within available revenues. Employment totals now are below levels of at least thirteen years ago. The County's employment history for the past thirteen years is shown on Exhibit D. Very few employees are choosing to leave the county's employ. We are to the point that we need all of our employees to continue to provide current service levels.

Where we do have turn-over, positions will continue to be evaluated closely as to whether or not they can be eliminated or held open for longer periods of time.

The County will eliminate three positions, all in the health department, in the coming year's budget. An additional position in environmental health will also be held open as well as an assistant training officer position in EMS.

No merit or cost-of-living raises are proposed in the FY 2009-2010 budget, and I am recommending that the 1% 401K contribution be curtailed for all employees except sworn officers whose 5% 401 K contributions must continue by State law. This one year curtailment will save an estimated \$217,000. I am also recommending that, where possible, county employees take two days of unpaid furlough. Two furlough days will save \$245,000. The county will need to make other arrangements with public safety and emergency services employees who cannot take time off. The tentative plan to furlough employees is detailed on Exhibit P. This plan may need to change based on individual department circumstances. For example, neither the Sheriff nor Register of Deeds can be required to give back time or salary.

**Enterprise Funds.** The County provides three enterprise operations for solid waste, water and wastewater.

Waste disposal at the county landfill is down approximately 20 tons per day to 275 tons per day. This drop in volume affects both revenues and expenditures of the operations. Two large capital items are included in the solid waste budget; the replacement of the main scales and the replacement of a front end loader. These are part of the scheduled five-year capital improvement plan. No changes in fees are proposed for the coming year. Retained earnings for this operation should be slightly higher than the current year.

The County will utilize the recently approved NC DENR operating permit, side slope modification to gain additional cell capacity. The County is also in the process of working with Appalachian State University and the County Business and Technology Center to develop a methane recovery program to not only utilize methane gas but hopefully allow for creation of jobs through the utilization of this gas.

The County's water and sewer operations continue to grow. Some of the system infrastructure will approach ten years of age and will start to require more maintenance as will the three water tanks and pump stations that have been brought on-line in the past two years. County subsidies to these two operations will continue at about the same level as the current year. No rate increase is planned for water operations. The County may need to look at a sewer rate increase later in the year depending on whether or not the Town of Madison institutes a rate increase to the County. The County system is not in a position to absorb increases. The County has retained Timmons Engineering to evaluate the water pressure sufficiency in the Wentworth section of the Dan River Water System. The County needs to ensure that there is sufficient water flow and pressure to adequately meet the needs of the new three story judicial center now under construction in Wentworth. This evaluation should be available in early July and the County will need to

evaluate options at that time. The County will also need to work with Dan River Water System to increase water supply and pressure to the new animal shelter and the site for the proposed juvenile justice center behind the County Administration complex on Camp Cherokee Road.

**Volunteer Fire Department Tax Rates.** Tax Rate requests from the Volunteer Fire Departments are shown on Exhibit E. Leaksville and Bethany Fire Departments are requesting rate increases for the new fiscal year. Letters from these departments justifying the requested rate increases are included with Exhibit E.

### **Budget Summary**

This has been a very difficult budget to prepare. The County is suffering from both structural long term and cyclical short term deficits. Citizens and businesses are hurting as well and raising new revenue is very difficult to do. Likewise, citizens do not want their services cut. But, a combination of short-term and long-term reductions is necessary to balance the budget.

I need to especially thank County departments and agencies for their cooperation and understanding with the difficult decisions and lack of funding support for their programs and operations. We set budget expectations early on to help deal with this budget dilemma and they have responded in many cases well beyond expectations. I also want to thank Mike Apple, Kelly Burton and Adam Lindsay for their hard work to help put this budget together and Tina Massey, Pam McLain and Ginger Waynick for their help in editing and proofing.

My staff and I welcome the opportunity to work with the Board in the coming days to finalize the budget and plan of work activities for the coming fiscal year.

Respectfully submitted,

Thomas B. Robinson  
Rockingham County Manager