

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR THE
CURRENT OPERATIONS OF ROCKINGHAM COUNTY
FOR THE FISCAL YEAR 2013-2014**

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, 2013 and ending June 30, 2014:

GENERAL GOVERNMENT TYPE REVENUES

General Fund

Ad Valorem Taxes	\$ 49,286,412
Other Taxes and Licenses	7,688,264
Unrestricted Intergovernmental	228,100
Restricted Intergovernmental	17,440,113
Permits and Fees	1,130,300
Sales and Services	6,576,264
Investment Earnings	80,000
Miscellaneous	973,757
Other Financing Sources	1,417,775
Fund Balance Appropriated	3,087,000
 Total Estimated Revenues	 \$ 87,907,985

Debt Service Fund	\$ 9,454,863
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SPECIAL REVENUE TYPE REVENUES

Administrative Capital Reserve Fund

Transfer from General Fund	\$ 3,355,054
Fund Balance Appropriated	1,215,906
 Total Estimated Revenues	 \$ 4,570,962

School Capital Reserve Fund

Restricted Sales Tax	\$ 3,034,482
School Capital Fund	2,000,000
Fund Balance Appropriated	<u>246,219</u>
 Total Estimated Revenues	 \$ 5,280,701

Fire District Funds

Ad Valorem Taxes	\$ 3,229,865
Fund Balance Appropriated	<u>140,000</u>

Total Estimated Revenues	\$ 3,369,865
<u>Emergency Telephone Fund</u>	
911 Surcharge Fees	\$ 306,265
<u>Vera Holland Fund</u>	
Interest Distribution	\$ 10,000
<u>Tourism Development Fund</u>	
Occupancy Tax	\$ 304,806

ENTERPRISE TYPE REVENUES

<u>Landfill Enterprise Fund</u>	
Solid Waste Charges	\$ 3,452,962
Tire and Appliance Disposal	187,100
Recycling and Other	<u>22,110</u>
Total Estimated Revenues	\$ 3,662,172
<u>Water Enterprise Fund</u>	
Fees and Charges	\$ 283,000
Transfer from General Fund	<u>498,860</u>
Total Estimated Revenues	\$ 781,860
<u>Sewer Enterprise Fund</u>	
Fees and Charges	\$ 487,500
Transfer from General Fund	<u>477,381</u>
Total Estimated Revenues	\$ 964,881

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	\$ 516,000
<u>Health Insurance Fund</u>	
Charges for services	\$ 8,420,155
<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, 2013 and ending June 30, 2014 in accordance with the chart of accounts heretofore established for the County:

GENERAL GOVERNMENT TYPE EXPENDITURES

General Fund

Governing Body	\$ 235,097
County Manager	255,817
Public Information Office	88,199
Safety & Risk Management	104,177
Human Resources	416,061
Budget & Performance	90,785
Finance	518,503
Tax	1,831,890
Legal	311,427
Elections	444,498
Register of Deeds	550,304
Central Services	174,518
IT	1,063,610
GIS	268,153
Public Services	1,235,654
Facility Fees	562,405
Non-Departmental	3,856,141
Emergency Medical Services	5,657,139
Fire Marshal	398,185
Communications	1,281,131
Emergency Services Administration	176,755
Medical Examiner	40,000
Sheriff	7,295,304
Jail	3,513,557
Animal Control	215,454
Juvenile Detention	104,700
Pre-Trial Services	48,704
Animal Shelter	507,499
Inspection/Planning/Code Enforc/Permitting	789,758
Airport	86,667
Partnership for Economic Development	137,102
Econ and Physical Dev. / Bus Tech Center	2,129,603
Cooperative Extension	230,221
Soil Conservation	161,144
Public Health	5,824,340

Mental Health (MOE)	551,999
DSS	16,776,272
Veterans	60,450
Youth Services	1,044,387
Head Start	1,694,158
Library	1,807,786
Council on Aging	1,007,752
Other Agencies	61,650
Public Schools	16,986,365
Community College	2,389,473
Transfers to Other Funds	4,623,191
Contingency	<u>300,000</u>

Total Appropriations \$ 87,907,985

Debt Service Fund \$ 9,454,863

SPECIAL REVENUE TYPE EXPENDITURES

Administrative Capital Reserve Fund

Transfer to Debt Service Fund \$ 4,570,962

Total Appropriation \$ 4,570,962

School Capital Reserve Fund

Transfer to General Fund \$ 769,775

Transfer to Debt Service Fund 4,510,926

Total Appropriations \$ 5,280,701

Fire District Funds

Public Safety - Wentworth \$ 315,301

Public Safety - Stokesdale 197,548

Public Safety - Bethany 372,085

Public Safety - Northwest 131,003

Public Safety - Huntsville 187,379

Public Safety - Oregon Hill 176,839

Public Safety - Shiloh 258,225

Public Safety - Monroeton 300,766

Public Safety - Williamsburg 253,863

Public Safety - Summerfield 92,198

Public Safety - Yanceyville 117,261

Public Safety - Stoneyview 113,549

Public Safety - Casville 16,337

Public Safety - Jacobs Creek 100,883

Public Safety - Madison/Mayodan 173,798

Public Safety - Stokes/Rockingham 8,303

Public Safety - Ruffin 109,645

Public Safety – Leaksville	311,730	
Public Safety – Draper	<u>133,152</u>	
Total Appropriations		\$ 3,369,865
<u>Emergency Telephone Fund</u> Operations		\$ 306,265
<u>Vera Holland Fund</u> Operations		\$ 10,000
<u>Tourism Development Fund</u> Operations		\$ 304,806
<u>ENTERPRISE TYPE EXPENDITURES</u>		
<u>Landfill Enterprise Fund</u> Landfill operations		\$ 3,662,172
<u>Water Enterprise Fund</u> Water operations		\$ 781,860
<u>Sewer Enterprise Fund</u> Sewer operations		\$ 964,881
<u>INTERNAL SERVICE TYPE EXPENDITURES</u>		
<u>General Insurance Deductible Fund</u> Claims Paid		\$ 100,000
<u>Worker's Compensation Fund</u> Worker's Compensation expenditures		\$ 516,000
<u>Health Insurance Fund</u> Health insurance expenditures		\$ 8,420,155
<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, 2013, 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 \$6,901,484,696.

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	\$ 344,748,699
Stokesdale	0.10	194,739,119
Bethany	0.11	306,509,005
Northwest	0.115	117,617,134
Huntsville	0.055	334,416,905
Oregon Hill	0.07	261,135,506
Shiloh	0.10	250,262,689
Monroeton	0.10	300,009,000
Williamsburg	0.11	238,355,690
Summerfield	0.0915	99,329,632
Yanceyville	0.07	164,067,982
Stoneyview	0.105	111,512,917
Casville	0.07	23,385,835
Jacobs Creek	0.09	109,067,375
Madison/Mayodan	0.105	154,758,230
Stokes/Rockingham	0.0804	10,682,086
Ruffin	0.10	103,590,539
Leaksville	0.10	322,296,800
Draper (Qualifying Industries)	0.035	270,600,000
Draper	0.05	83,146,492

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 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, 2013, 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 to 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, 2013



Handwritten signature of W. Keith Mabe in black ink.

W. Keith Mabe, Chairperson
Rockingham County Board of Commissioners

Handwritten signature of Pamela M. McLain in black ink.

Pamela M. McLain, Clerk
Rockingham County Board of Commissioners