

— ROCKINGHAM COUNTY, NC —

ADOPTED BUDGET



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Rockingham County, North Carolina

ANNUAL OPERATING BUDGET

FISCAL YEAR 2022

(July 1, 2021 through June 30, 2022)



County Commissioners

Charlie G. Hall III, Chairman
Kevin Berger, Vice-Chairman
Mark F. Richardson
T. Craig Travis
Don Powell

County Officials

Lance L. Metzler, County Manager
John M. Morris, County Attorney
Jennifer H. Woods, Clerk to the Board
Pat Galloway, Financial Services Director
Paul Murray, Assistant County Manager
Samuel S. Page, Sheriff
Benjamin J. Curtis, Register of Deeds

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

**Rockingham County
North Carolina**

For the Fiscal Year Beginning

July 01, 2020

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Rockingham County, North Carolina, for its Annual Budget for the fiscal year beginning July 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Vision, Mission, and Strategic Focus Areas



Vision: Provide the best quality of life educationally, economically, and environmentally.

Mission: Rockingham County Government will strive to provide the highest quality of life and the opportunities to achieve it.

Strategic Focus Areas: To accomplish the vision and mission, the Board of Commissioners adopted seven strategic focus areas to serve as a guidepost for which departments and agencies can base their individual strategic and operational plans.

Target Accomplishments: The Board of Commissioners' specific target accomplishments are shown under each strategic focus area. Often, more than one County department can work towards these target accomplishments.

Economic Development

- Create ready economic development sites.
- Examine local government regulations and ordinances.
- Continue to explore options to increase the County's attractiveness to investors, including modeling our program around successes in other counties and/or states.
- Maintain up to date enhancement and implementation plan for water and sewer infrastructure.
- Focus on commercial development.
- Enhance retention and expansion plan of business.
 - Identify ways to showcase local businesses on website, improve web integration, etc.
- Promote and support small business development.
- Collaborate effectively with municipalities.

Organizational Efficiency and Effectiveness

- Continue the HHS (Health and Human Services) consolidation.
- Effectively utilize County owned space and property.
 - Promote disposal of unused County properties.
- Implement a new fleet management system to increase the County's ability to effectively manage these resources.

Public Safety

- Continue to seek a solution for EMS shortage.
- Encourage participation in volunteer fire departments and rescue squads.

Citizen Engagement / Communication

- Increase the number of ways/improve ease of access for citizens to communicate with the County.
 - Increase the County's digital presence.
 - Promote volunteerism.
- Inform citizens about what we have in the County.
- Enhance and promote the County's website.

County Appearance / Environmental Enhancement

- Continue an educational campaign around littering.
 - Partner with schools and County libraries.
- Investigate options to address blighted properties.
- Seek ways to enforce anti-littering laws or regulations.

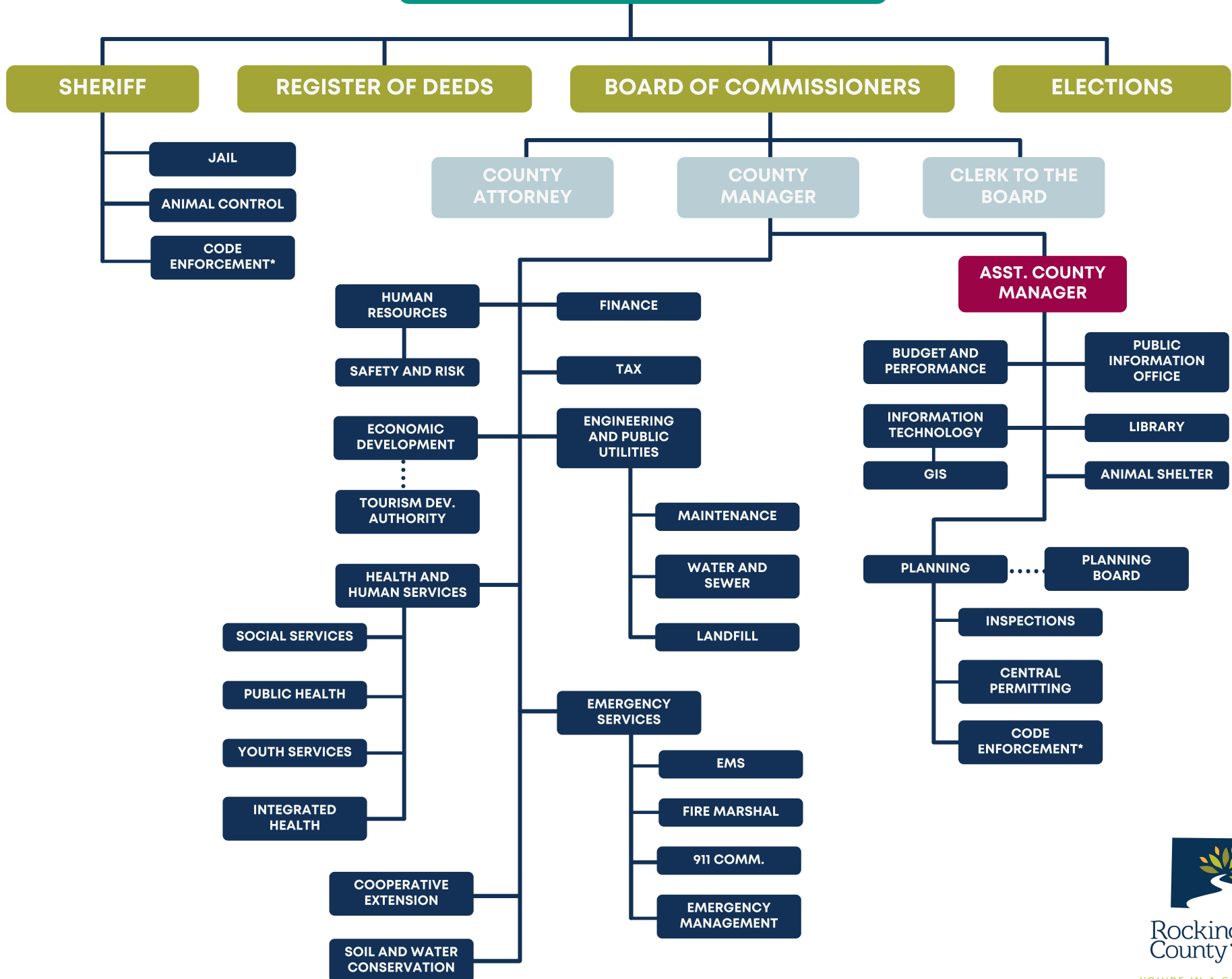
Quality of Life

- Encourage internships and volunteerism.
- Explore recreational opportunities for our rivers.
- Expand outdoor recreational opportunities.
- Promote the expansion of broadband and cellular service throughout all of Rockingham County.
- Promote a high quality residential environment.

Education

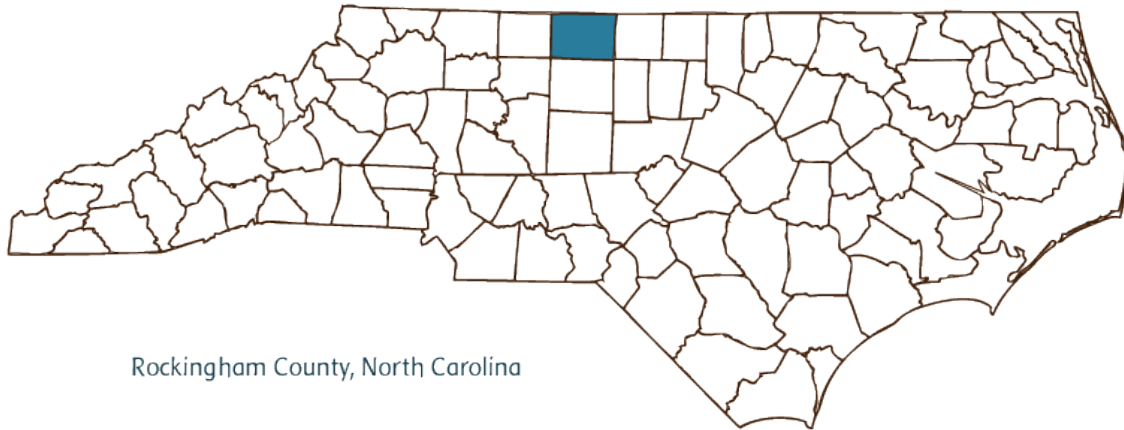
- Promote all educational opportunities in the County.
 - Smart Start
 - Primary education opportunity and choices
 - Rockingham Community College
 - Workforce Development

ROCKINGHAM COUNTY CITIZENS



INTRODUCTION, DEMOGRAPHICS, AND ECONOMY

Rockingham County is bordered by Pittsylvania County, VA to the north, Caswell County to the east, Stokes County to the west, and Guilford County to the south. The county encompasses a land area of approximately 566 square miles. The county's July 2020 population estimate was 91,096. The total population of the unincorporated area of the county is 52,575.



Located within Rockingham County are six municipalities: Eden (pop. 15,421), Madison (2,129), Mayodan (2,418), Reidsville (14,583), Stoneville (1,308), and Wentworth (2,662) (All population estimates as of July 2020). Rockingham County's total property valuation is \$7,874,113,255 with an approved property tax rate of \$0.695 per \$100 valuation. The county seat for Rockingham County is located in Wentworth, North Carolina.

A detailed county profile including information on demographics, education, housing, income, and employment is included after this narrative.

OVERVIEW OF GOVERNMENTAL ORGANIZATION

Rockingham County is governed by a five-member Board of Commissioners, elected at large to serve four-year terms. Terms are staggered so that every two years, two or three commissioner seats are up for election. Following the November election, the Board takes office at its December meeting, when a Chair and Vice-Chair are elected for a one-year term each.

The Commissioners enact policies such as establishment of the property tax rate, regulation of land use and zoning outside municipal jurisdiction, and adoption of the annual budget. Commissioners meet on the first and third Monday of each month at 6:30 p.m., unless the meeting date is changed due to holidays or other reasons. There is a public comment period at each meeting and citizens wishing to address the Board will be asked to sign up to speak. All meetings are conducted in the Commissioners' Chambers in the Governmental Center in Wentworth, unless otherwise stated, and are open to the public.

Under the leadership of the County Manager, the Commissioners' plans and objectives are carried out. Day-to-day operation of Rockingham County Government is the responsibility of the Manager and his staff. The County Manager has a variety of responsibilities, including the implementation of policies formed by the commissioners, the organization and administration of county departments, and the preparation of the recommended annual budget. The County Manager is currently assisted by various staff departments and offices including County Attorney, Finance, Information Technology, Community Development, Code Enforcement, Engineering and Public Utilities, Emergency Medical Services, Emergency Management, Sheriff, Register of Deeds, Animal Shelter, Social Services, Public Health, Cooperative Extension, and Landfill.

County Profile

Rockingham County (NC)

November 2021

Demographics

Population & Growth

	Population	% Annual Growth
2019 Est Population	91,077	(0.2%)
2020 Census Total Population	91,096	(0.3%)
Jul2020 NC Certified Population Estimate	91,157	(0.8%)

Urban/Rural Representation

		Urban/Rural Percent
2010 Census Total Population: Urban	35,636	38.1%
2010 Census Total Population: Rural	58,007	61.9%

Estimated Population by Age

		% Pop by Age
2019 Est Median Age	45	
2019 Est Total Pop 0-19	20,542	22.5%
2019 Est Total Pop 20-24	5,064	5.6%
2019 Est Total Pop 25-34	9,787	10.7%
2019 Est Total Pop 35-44	10,533	11.6%
2019 Est Total Pop 45-54	12,894	14.2%
2019 Est Total Pop 55-64	14,144	15.6%
2019 Est Total Pop 65+	18,113	19.9%

Commuters, Workers Age 16 and Over, 2019 Census ACS Est

Percent of Workers, By Travel Time

Avg Travel Time, Minutes	26.4
Workers Not Working at Home	37,105
Travel Time to Work: < 10 minutes	15.4%
Travel Time to Work: 10-14 minutes	13.6%
Travel Time to Work: 15-19 minutes	13.8%
Travel Time to Work: 20-24 minutes	11.3%
Travel Time to Work: 25-29 minutes	6.5%
Travel Time to Work: 30-34 minutes	12.9%
Travel Time to Work: 35-44 minutes	9.3%
Travel Time to Work: 45-59 minutes	10.6%
Travel Time to Work: 60+ minutes	6.6%

Workers, By Transportation

Worker Transp, Base	38,494
Work at Home	3.6%
Drove Car/Truck/Van Alone	84.5%
Carpooled Car/Truck/Van	10.0%
Public Transportation	0.2%
Walked	1.0%
Bicycle	0.0%
Taxi, Motorcycle, Other	0.7%

Place of Work

Worked in State/County of Residence
Worked in State/Outside County of Residence
Worked Outside State of Residence

Commuters

22,519
13,819
2,194

Residents

58.5%
35.9%
5.7%

Education

		Pop Age 25+
2020-21 Kindergarten-12th Enrollment	11,552	
2020 Average SAT score (1600 scale)	1,006	
2020 Percent of Graduates taking SAT	30.2%	
2019-20 (Provisional) Higher Education Completions	406	
2019-20 (Provisional) Higher Education Enrollment	2,519	
2019 Est Education Attainment age 25+, At Least High School Graduate	54,127	82.7%
2019 Est Education Attainment age 25+, At Least Bachelor's Degree	9,864	15.1%

Housing

		% Ann Growth or % Total
2020 Census Total Housing Units, % annual growth	43,431	(0.1%)
2020 Census Occupied Housing, % of total	38,740	89.2%
2020 Census Vacant Housing, % of total	4,691	10.8%
2019 Est Median Value of Owner Occupied Housing	\$112,800	
2019 Est Median Gross Rent	\$672	
2019 Est Owner Occupied Housing, % of total	26,008	69.6%
2019 Est Renter Occupied Housing, % of total	11,380	30.4%
2019 Est % Owner Occupied Vacancy Rate	2.1%	
2019 Est % Renter Occupied Vacancy Rate	5.7%	

Income

		% Ann Growth or % Pov
2019 Est Median Family Income	\$54,720	
2019 Median Household Income (SAIPE)	\$44,686	6.7%
2019 Est Median Worker Earnings	\$29,925	
2019 Per Capita Income (BEA)	\$38,419	
2019 Est Pop, Income Below Poverty (SAIPE)	16,504	18.4%

Employment / Unemployment

	Currently	2020 Annual
Sep2021 Prelim., 2020 Employment	37,312	35,723
Sep2021 Prelim., 2020 Unemployment	1,718	3,260
Sep2021 Prelim., 2020 Unemployment Rate	4.4%	8.4%
2021Q2YTD, 2020 Announced Job Creation	.	1,004
2021Q2YTD, 2020 Total Announced Investments (\$mil)	.	\$601.9

Employment / Wages by Industry

	2021Q1 Employment	2020 Employment	2021Q1 Avg Weekly Wage	2020 Avg Weekly Wage
Total All Industries	23,962	23,577	\$735	\$735
Total Government	3,561	3,561	\$779	\$818
Total Private Industry	20,401	20,016	\$727	\$720
Agriculture Forestry Fishing & Hunting
Mining
Utilities	122	.	\$2,188	.
Construction	1,196	1,193	\$845	\$893
Manufacturing	5,352	5,080	\$910	\$888
Wholesale Trade	1,278	1,213	\$862	\$854
Retail Trade	3,921	3,902	\$507	\$509
Transportation and Warehousing	755	771	\$836	\$860
Information	100	101	\$1,016	\$1,309
Finance and Insurance	394	384	\$1,112	\$1,036
Real Estate and Rental and Leasing	220	173	\$738	\$738
Professional and Technical Services	459	382	\$936	\$825
Mgt of Companies, Enterprises	.	93	.	\$1,322
Administrative and Waste Services	1,102	1,046	\$556	\$600
Educational Services	.	1,875	.	\$816
Health Care and Social Assistance	2,886	2,894	\$789	\$791
Arts, Entertainment and Recreation	116	145	\$351	\$347
Accommodation and Food Services	1,922	2,018	\$303	\$295
Other Services Ex. Public Admin	516	517	\$533	\$547
Public Administration	1,477	1,522	\$764	\$804
Unclassified	0	0	\$0	\$0

Commercial/Retail/Industrial

Local Business

2021Q3 Available Industrial Buildings	11
2021Q1 Establishments: Total Private Industry	1,601
2021Q1 Establishments: Manufacturing	84
2019 Est Self Employed	2,464

Local Retail Business

2021 Total Retail Sales (With Food/Drink) (\$mil)	\$906.4
2021 Total Retail Businesses (With Food/Drink)	602
2021 Avg Sales/Business Total (with Food/Drink)	\$1,505,654
2021Q3 Available Commercial Buildings (if County reports)	12

Quality of Life

Taxes

FY2021-22 Property Tax Rate per \$100 Value	\$0.6950
FY2020-21 Annual Taxable Retail Sales (\$mil)	\$949.1
2021 Tier designation	1

Childcare

2021Q2 Licensed Child Care Facilities	48
2021Q2 Licensed Child Care Enrollment	1,791

Healthcare Providers

2019 Number of Physicians	93
2019 Physicians/10,000 population	10.1
2019 RNs/10,000 population	44.2
2019 Dentists/10,000 population	2.7
2017 Pharmacists/10,000 population	8.4

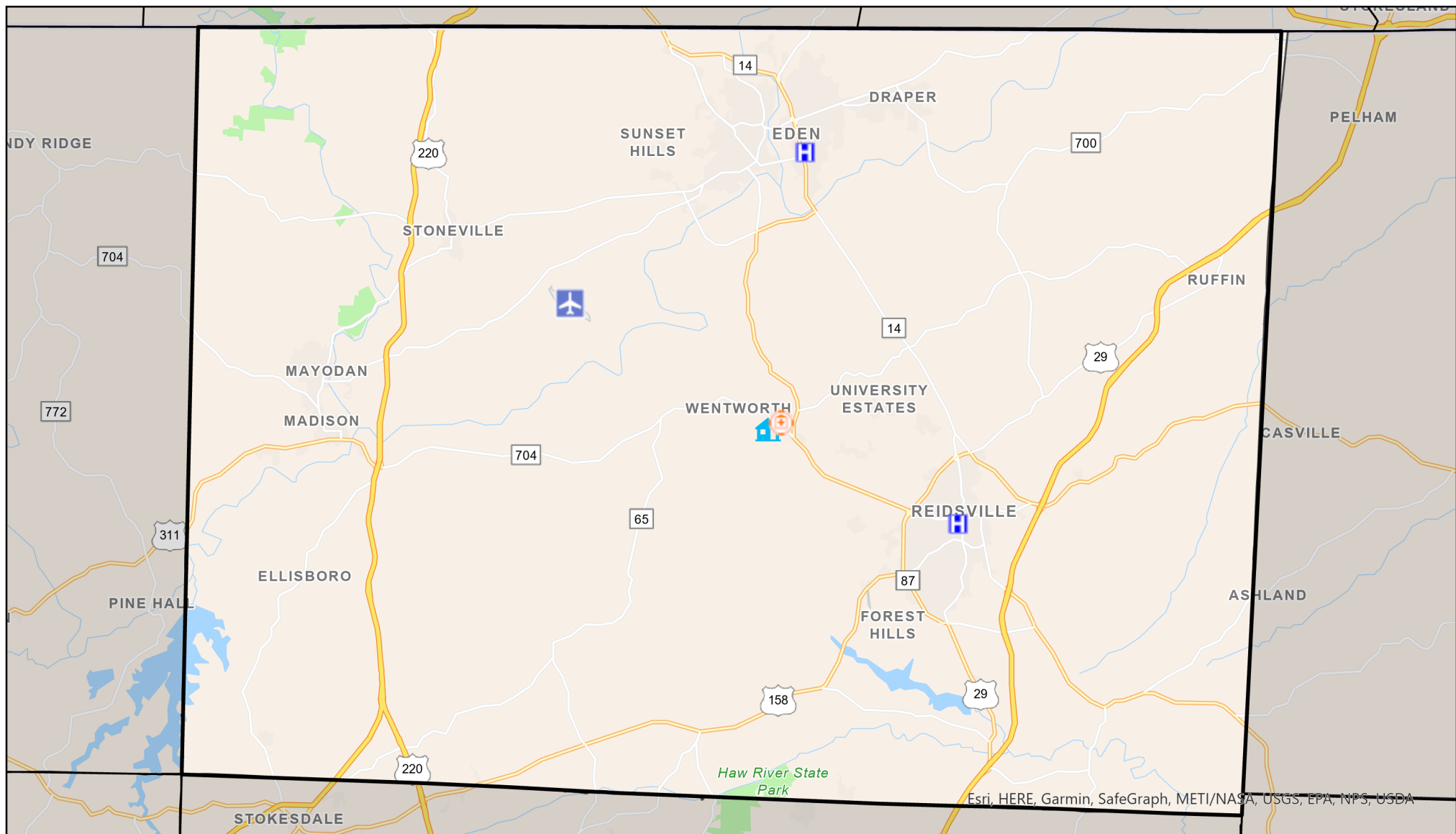
Sources:

Census (2020, ACS 2015-19) for income, commuters, place of work, population, housing, and educational attainment at <https://data.census.gov>. AGS for retail data at www.AppliedGeographic.com. NC Dept. of Education for SAT data by NC county system at <http://www.ncpublicschools.org>. US Dept. of Education, National Center for Education Statistics for higher education data at <https://nces.ed.gov/ipeds/datacenter>. NC Commerce, Labor and Economic Analysis Division for NC tiers, occupational data, employment and unemployment, and wages and establishments by industry at <https://d4.nccommerce.com/>. EDPNC for announced new jobs and investment and available buildings at <https://edpnc.com>. NC Dept. of Health & Human Services for childcare data at <http://www.ncdhhs.gov/>. UNC Sheps Center for healthcare professions at <https://nchealthworkforce.unc.edu/>. For more data resources, see <https://d4.nccommerce.com/>.

Notes:

Data are the latest available at the date the profile was prepared. A period means the data is not available. SAT scores use the 1600 scoring system and represent county systems. Unemployment data is now the latest month which is preliminary and is subject to change. US Education IPEDs data for Completions and Enrollment is at least Provisional and updated when Final. Census' American Community Survey (ACS) data are estimates, noted 'Est' and are from the 5-year survey; data is as of final year with dollars inflated to final year. Per capita income is a broad measure of income spread over all residents. Worker earnings includes wage income for residents regardless of where they work. Private sector wages are paid by local employers to their employees regardless of where they live. Additional data resources are available at: <https://d4.nccommerce.com/>.

Rockingham County, North Carolina



Commercial Airports
General Aviation
NC Ports



Hospitals
Public Health Departments
Community Colleges



Public Universities
Independent Colleges and Universities
Military Installations



4.5 Miles

County History

The North Carolina General Assembly created Rockingham County from the northern portion of Guilford County on December 29, 1785. The new county was named for Charles Watson Wentworth, the Second Marquis of Rockingham, who served as Great Britain's Prime Minister from 1765-1766 and in 1782. In 1786 the first session of the Rockingham County Court of Pleas and Quarter Session convened at the home of Adam Tate at Eagle Falls on the south side of the Dan River. A site for a county seat was secured in 1787 on the land of Constantine Perkins and Charles Gallaway near the center of the county.

The site was located on a high ridge just east of Rockhouse Creek between Bear and Rocky branches. Public buildings were then constructed and the county court convened in the new courthouse in November 1787. Action by the General Assembly in 1798 established the town of "Wentworth" as the county seat.

In early North Carolina, government was largely in the hands of the County Court of Pleas and Quarter Sessions composed of a "board" of Justices of the Peace appointed to the court by the Governor and, in later years, by the General Assembly. In addition to other duties, the responsibilities of the court included:

- hearing civil suits and minor criminal cases,
- providing for public buildings,
- probating decedent's estates,
- ruling on individual cases of lunacy,
- caring for orphans and illegitimate children, and
- maintaining public roads and bridges.

Those appointed to the county court served for life and, as appointments were made with ever-increasing volume during the nineteenth century, the court became quite large. Although up to forty to fifty justices were serving, there were seldom more than four to six justices present whenever quarterly court was in session. Elections for county officers usually brought out most of the justices at least once a year.

The county court appointed other county officers such as:

- the sheriff, the county's chief enforcer of law and in later years the tax collector;
- clerk of court, who recorded all court proceedings;
- trustee, the equivalent of treasurer;
- register of deeds;
- rangers;
- entry taker, who represented the government concerning land grants;
- surveyor;
- road overseers;
- standard keepers, who maintained the system and rate of weights and measurements throughout the county;
- wardens of the poor, who oversaw the county's poor and needy with special attention to the county home;
- coroners, who held inquests into unnatural deaths, and;
- constables, who executed the directives of the justices.

With the passage of the North Carolina Public School of Act of 1839, each county was instructed to appoint a county board of superintendents of the common schools consisting of some five to ten prominent citizens. This board of superintendents was responsible for the numerous school districts in the county and also appointed local committees in each of those districts for the schools therein.

Following the overthrow of the confederate government, the North Carolina Constitution was rewritten in 1868, by draftsmen familiar with the forms of local government in states such as Pennsylvania and Ohio. This new constitution greatly changed county government. The position of justice of the peace was retained but the county court was abolished. The court's legal duties were largely assigned to the Superior Court and the administrative duties of the court

were assigned to the newly created board of county commissioners. The board of commissioners was composed of five members elected by the county's voters at large. Moreover, the voters would now elect the sheriff, register, clerk, coroner, surveyor, and treasurer (the office of trustee was abolished).

The county was divided into townships (now numbering eleven) in which the voters therein elected two justices of the peace and a clerk to serve as the governing body of the township. Each township also had one constable. The township system never developed to a great extent in the state and today exists only for administrative purposes.

With the return of the Conservatives (Democrats) to power in the state, the Constitution was again amended in 1875. The board of commissioners was retained, but its members were chosen by the county justices in called session. All other officers, since 1868 elected by the voters, were to be appointed by either the justices or the commissioners. In addition, the office of county treasurer was made optional, allowing the sheriff to serve as treasurer ex officio if the office was abolished, which was the case in Rockingham County after 1890.

Under an act in 1876, the county commissioners constituted the county board of education. Soon, however, the joint sessions of the justices and commissioners elected the board of education. Beginning in 1881, the two boards and the justices elected a county superintendent of public instruction (school superintendent). After 1901 the board of education was elected by the legislature and, beginning in 1918, board members were nominated by the county conventions. Today, school boards are elected by the voters by district.

The state constitution was again amended in 1895. Restoring the elections of the board of commissioners to the voters and the reduction in the powers of the justices were among the many changes made. Briefly the number of the board of commissioners was reduced to three, but was soon returned to the traditional five.

The 20th century witnessed the creation of numerous offices such as county manager, auditor, finance officer, tax supervisor, superintendent of health (originally created to inspect and treat conditions at the county home and jail), and others. Today the county's elected positions include sheriff, commissioners, register of deeds, clerk of court, and school board. The remaining positions are appointed.

TOP 10 - TAXPAYERS AND EMPLOYERS IN ROCKINGHAM COUNTY

Top 10 Taxpayers (2021)

Rank	Taxpayer	Type of Business	Property Value
1	Duke Energy Carolinas LLC	Utilities	\$706,056,959
2	Gildan Activewear Eden Inc	Manufacturing	\$79,113,834
3	Transcontinental Pipeline Co	Utilities	\$53,079,142
4	Commonwealth	Tobacco Products	\$47,937,413
5	Unifi Manufacturing Inc	Textiles	\$46,835,661
6	Sturm Ruger & Company Inc	Manufacturing	\$45,582,152
7	Frontier Spinning	Textiles	\$40,486,284
8	Piedmont Natural Gas	Utilities	\$37,888,725
9	Walmart	Retail	\$37,680,660
10	Henniges	Automotive	\$37,244,695

Top 10 Employers (2021)

Rank	Employer	Type of Business	# of Employees
1	Rockingham County School System	Education Services	1,482
2	Wal-Mart Associates, Inc.	Retail	821
3	Unifi, Inc.	Nylon & Covered Yarns	714
4	Rockingham County	Public Administration	698
5	UNC Rockingham Health Care	Health Services	645
6	Annie Penn Hospital	Health Services	611
7	Sturm, Ruger & Co., Inc	Gun Manufacturer	490
8	Gildan	Warehouse Distribution Knitwear	427
9	Frontier Spinning Mills	Yarn for knitting and weaving trades	420
10	Dorada Foods	Processed Chicken	404

COUNTY MANAGER'S BUDGET MESSAGE

RECOMMENDED FISCAL YEAR 2021/22 BUDGET



I am pleased to present my recommended Rockingham County Fiscal Year 2021/2022 Budget in the amount of **\$146,962,047** with the General Fund constituting **\$99,160,486**. The budget is balanced and in compliance with the North Carolina Local Government Budget and Fiscal Control Act, Generally Accepted Accounting Principles (GAAP), and aligned with the priorities and direction given by the Board of Commissioners.

The purpose of the County's annual budget process is to develop a fiscally responsible plan that enables the organization to accomplish the priorities established by the Board of County Commissioners. The Board's current vision, mission, and strategic focus areas are outlined as follows:

Vision: Provide the best quality of life educationally, economically, and environmentally.

Mission: Rockingham County Government will strive to provide the highest quality of life and the opportunities to achieve it.

Strategic Focus Areas

- Economic Development
- Organizational Efficiency and Effectiveness
- Public Safety
- Citizen Engagement / Communication
- County Appearance / Environmental Enhancement
- Quality of Life
- Education

FISCAL YEAR 2021/22 BUDGET

Next fiscal year's budget presented many challenges requiring difficult decisions and creative problem solving. My primary goals were to present a balanced budget that includes no tax increase, adequately funds County services, and appropriately plans for necessary current and future large capital expenses.

After initial budget requests were submitted by departments and outside agencies, we arrived at a General Fund budget deficit of approximately **\$15.7 million**, the equivalent to 20.2 cents of the property tax rate. Driving factors for this shortfall were:

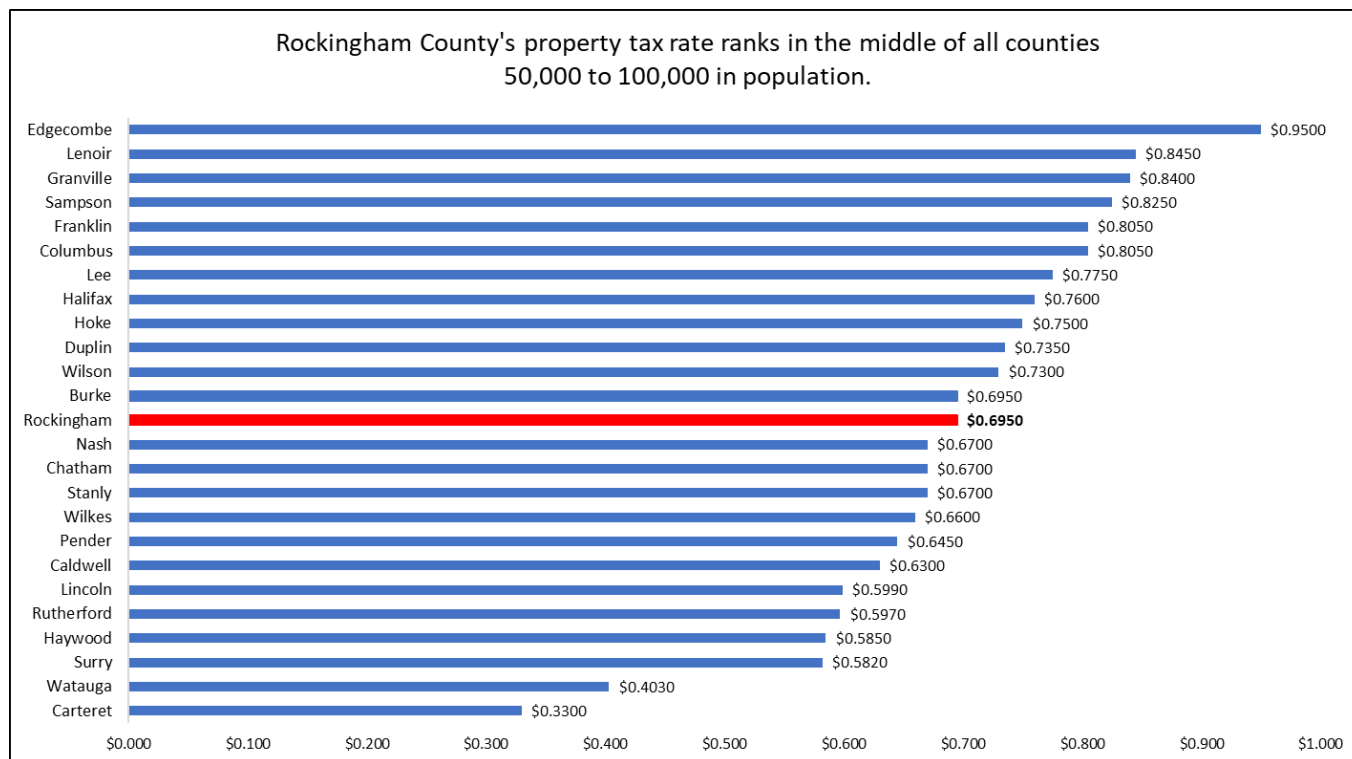
- A requested \$7.45 million increase from Rockingham County Schools for capital outlay.
- \$4 million in additional requested capital in Engineering and Public Utilities.
- A \$1.6 million increase in Health Insurance expenses across all departments due to actual claims experience in the current year.
- A \$1.2 million increase in the County's cost for Social Services, driven by a decrease in State/Federal foster care revenue due to a change in funding structure, as well as requested new staff.
- A requested \$740,000 decrease in EMS revenue.
- \$584,000 in the Sheriff's Office and Jail for 4 new road patrol officers and 4 new detention officers.

Balancing the budget in light of these requests required thorough analysis of the County's revenue streams and departmental budgets. Details on my recommendations are found on the following pages.

REVENUES

Ad Valorem (Property Tax)

The Recommended Budget maintains the current property tax rate of 69.5 cents per \$100 of property value. If approved, this would mark the **12th consecutive year with no County property tax rate increase** and keep the County in line with the rate levied by others in its population group.



The projected County tax base for Fiscal Year 2021/22 is **\$7.87 billion**, comprised of real and personal property values of \$6.1 billion, public utility values of \$924 million, and motor vehicle values of \$855 million. This is a **2.8 percent** increase over the current year's adopted tax base. Changes in values compared to the current year adopted budget are described below:

- Real property value is projected to **increase 1.2 percent** or \$62.5 million next year, driven by actual experience in the current fiscal year and continued growth in housing construction.
- Personal property value is projected to **increase 0.9 percent** or \$6.8 million based on current year collections and historic trends.
- Public Utilities value is projected to **increase 6.9 percent** or \$60 million based on current year actual experience. Public Utility values are set by the State and not provided to the County until August of each year, making them difficult to project for budget purposes.
- Motor vehicles value is projected to **increase 10.6 percent** or \$82.1 million due to conservative budgeting in the current year because of the unknown impact of COVID-19. When developing the current year's budget, COVID-19's impact on County revenues was unknown. As such we were very conservative on several key revenue projections. Actual values and collections remain strong, however, and the Budget therefore projects a 2.5 percent increase from anticipated current year collections.

The Recommended Budget applies a tax collection rate of **98.4 percent** to real property, personal property, and public utilities in accordance with the North Carolina Local Government Budget and Fiscal Control Act. This is a **0.3 percentage point increase** from the 98.10 percent rate that was budgeted in the current fiscal year. A tax collection rate of 99.43 percent is applied to all motor vehicle property, a decrease of 0.29 percentage points from the current year.

From this growth in tax base and collection rate, total current year ad valorem revenues are projected to be **\$53,910,656** or an **increase of \$1.6 million** from FY 2020/21.

Of this total current year ad valorem revenue, **\$4,266,312** or **5.5 cents** of the property tax rate is dedicated to the County's Capital Improvement Plan and transferred to the General Capital Reserve Fund / Debt Service Fund. This year marks a change in the recommended amount and funding formula for future capital projects. This change is discussed in more detail later in this message.

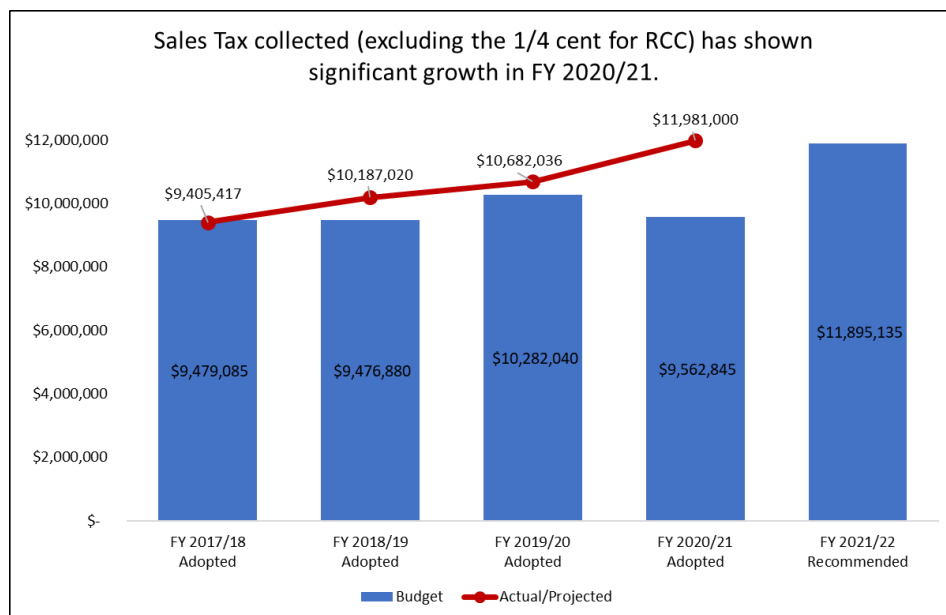
Following these changes, the value of a penny of the property tax rate increases slightly to **\$775,693** from the current year adopted value of \$752,993.

Sales Tax

Rockingham County receives 2.25 cents of the total sales tax rate of 7 cents per one dollar spent. The County shares proceeds from 2 of these cents with the municipalities on a per capita basis. A portion of these same 2 cents is also restricted by General Statute specifically for school capital needs and is therefore recorded directly in the County's Schools Capital Reserve Fund for this purpose. The quarter-cent, approved by voters in 2018, is transferred directly to Rockingham Community College (RCC). The remaining amount is unrestricted revenue and represents the County's second most significant source of discretionary funding.

Sales tax has shown tremendous growth in the current year, contrary to the impact we expected COVID-19 to have during budget development last year. In the FY 2020/21 budget, I recommended to decrease projected sales tax projections by 7 percent over the previous year's budget to remain conservative in light of the unprecedented pandemic. This decline did not

happen, however, and when excluding the ¼ cent sales tax, the County portion of the sales tax actually collected through March is **18 percent higher (\$1.06 million)** than the same time period actuals in the year prior.



Rockingham County is not alone in this growth, as many other rural counties are experiencing a significant increase in sales tax collections. This growth is believed to be the product of a rise in online shopping during the pandemic. Rather than traveling to larger metropolitan areas such as Greensboro and Winston Salem, many people resorted to purchasing more items online to

limit their exposure to the virus. With North Carolina distributing a portion of sales tax revenue to counties based on the point of sale, this trend allowed for more Rockingham County citizen sales tax dollars to stay within the County.

Given this current year growth and the belief that higher levels of online shopping will continue after the pandemic, the budget projects total County General Fund collections (excluding the ¼ cent dedicated to RCC) of **\$11.9 million** for FY 2021/22. This is slightly less than what we expect to actually collect by the end of this fiscal year. Given the unprecedented and unknown effect of COVID-19 on the economy, we hope that projecting in this manner is adequately conservative and we will be closely monitoring monthly collections in the coming year. While we are projecting virtually flat with anticipated actual collections, due to the current year's lower budget estimate, this amount represents a **\$2.3 million or 24 percent increase** over the current year's budget.

Other Key Revenue Changes

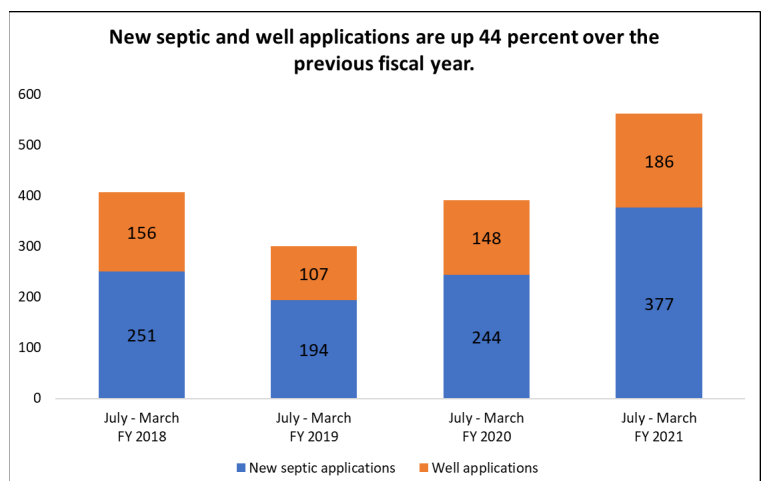
Key revenue changes outside property and sales tax are detailed below.

General Fund

- **Election Fees (increase of \$42,183 or 100 percent)** – This revenue represents reimbursement from municipalities for conducting their elections.
- **EMS Fees (decrease of \$382,003 or 7.4 percent)** – This decline in EMS fee revenue is driven by actual collections in the current year. The County’s contract billing company, EMS Management, believes COVID-19 is the primary reason for these decreased collections, primarily in two areas:
 - **Lower collection rate** – The collection rate for EMS fees has decreased from 58 percent to 53 percent when comparing July-April of last fiscal year to this fiscal year. This is believed to be due to the financial impact of the COVID shutdowns on citizens, as well as EMS suspending forced collections from May 2020 through August 2020 in conjunction with the Governor’s executive orders.
 - **Increase in the number of “Treatment no Transport” calls** – During the height of the pandemic, hospitals encouraged EMS crews to not transport patients unless absolutely necessary due to limited bed space. This led to an increase in calls that were treated on scene as best as possible rather than transported. These types of non-transport calls have a much lower charge than those in which patients are transported to the hospital.

While we hope this is a temporary downturn, this revenue is recommended to be reduced next year to remain conservative in the event these lower collections continue. Staff will continue closely monitoring collections in the coming months and will make recommendations as they are appropriate.

- **Building Inspection and Zoning Fees (increase of \$105,000 or 27 percent)** – Rockingham County has experienced a significant increase in development related activity over the past several years. Between FY 2019 and FY 2021, the number of single-family residence permits has increased 78 percent, and the project value used to calculate the fee for these permits has increased from \$21 million to \$42.7 million. Since it is uncertain whether this upward trend in development will continue, the recommended revenue for next year (\$350,000) remains conservative compared to what we anticipate collecting in the current year (\$400,000).
- **Integrated Health Kate B. Reynolds Funding (decrease of \$262,623 or 100 percent)** – FY 2020/21 marked the final payment from the Kate B. Reynolds (KBR) Charitable Trust for Rockingham County’s Integrated Health Program. Thanks to past year’s funding from KBR and mental health dollars that were not spent, the County has designated funds to cover the cost of this program for another year. This will be the final year this program is fully funded by these reserve dollars, however, and there are currently efforts underway to secure outside revenues (such as billing for service) to offset future potential County expenses.
- **Environmental Health Fees (increase of \$65,000 or 41.9%)** – Similar to building inspection and zoning fees, environmental health fees have significantly increased over the past year due to development. New well and septic applications are up approximately 44 percent compared to last year, and approximately 87 percent when over the same time period 2 years ago. This increase in workload is the reason an additional Environmental Health Inspector position is recommended in the budget. This position is discussed in more detail in the Personnel section later in this message.



- **Social Services Administration Revenue (decrease of \$773,877 or 10.6 percent)** – This decrease is due to the upcoming implementation of the Federal Families First Prevention Services Act (FFPSA). This act changes how DSS can utilize Federal IV-E funds by promoting the use of evidence-based practices in the community and decreasing the use of congregate settings for children in foster care. As a part of this act, IV-E funds for congregate settings are limited to two weeks or less starting on October 1, 2021, whereas currently there is no time limit.

To help offset this revenue loss, the Board of Commissioners approved at its May 3, 2021 meeting to enter into a Memorandum of Understanding with the Cardinal Innovations to use approximately \$1.8 million in Cardinal funds over the next two years to help prevent children from entering foster care or finding placements for children once they enter care.

- **Interest Earned (decrease of \$100,000 or 50 percent)** - This reduction is based a drop in current year collections due to record low interest rates.
- **General Fund Balance (increase of \$629,249 or 21.7 percent)** – The recommended General Fund Balance appropriated in the FY 2021/22 budget is **\$3,524,843**, which is comprised of the following:
 - **\$2.5 million in expected unspent funds** (surplus) due to the nature of budgeting Rockingham County annually projects revenues conservatively to ensure they are realized, as well as fully budgets items like salaries and DSS allocations that may not be totally expended at year-end. To ensure the County does raise taxes or cut expenditures only to then add significant amounts to fund balance each year, staff annually projects the amount the County as a whole will over-collect/underspend based on actual history. This is then appropriated each year as a “plug” of fund balance that is necessary to balance the budget, but expected not to be needed, during the fiscal year.
 - **\$145,493 in unearned Duke Energy incentive** dollars that are budgeted as a part of the County’s incentive agreement but not expected to be paid out.
 - **\$50,644 in Public Health Escrow** (assigned fund balance) dollars earned in previous years but not spent. This amount next year is for items such as a new vehicle and continuing to fund the part-time position in the Dental Clinic approved in FY 2020/21.
 - **\$308,706 in Kate B. Reynolds Charitable Trust (KBR) and mental health** (assigned fund balance) dollars received in previous years but not spent. As discussed earlier in this message, these funds are appropriated to fully cover the expense of Integrated Health program.
 - **\$500,000 in CARES Act Funding** (assigned fund balance) – As a part of the Federal CARES Act passed in March 2020, Rockingham County received \$3,497,080 to help address the impacts of COVID-19. To date, \$1,626,420 of this has been spent for items such as personal protective equipment, improving technology for virtual working and meetings, and air purification systems. Of the remaining \$1,870,660, \$500,000 is recommended to be transferred to the Health Insurance Fund to offset County expenses specifically tied to COVID-19 claims. This funding will cover a majority of the County’s FY 2020/21 COVID-19 claims as of this writing; however, it is expected that this number will continue to rise as the County’s health insurance carrier processes claims.
 - **\$20,000 in Federal Forfeiture / Other Restricted Sheriff Dollars** (assigned fund balance) – These dollars are legally restricted to eligible Sheriff’s Office activities. This amount is appropriated in assigned fund balance to offset the equivalent expense in the Sheriff’s budget.

Other Funds

- **Landfill Tipping Fee (Increase of \$120,000 or 3 percent)** – To ensure the Landfill Fund is able to prepare for large upcoming expenses as well as maintain a sufficient amount in reserves for closure/post closure of cells, the Recommended Budget includes a \$1.00 per ton tipping fee increase. This increase was recommended by Carlson Environmental Consultants after conducting a Life of Site (LOS) analysis at the Landfill in the current year.

EXPENDITURES

PERSONNEL

Recommended Position Changes

The Recommended Budget includes 6.3 new FTE and eliminates 6.9909 FTE, thereby reducing the County's total position count by 0.6909 FTE. These changes are discussed below.

New Positions Recommended

- **(1.0 FTE) Community Social Services Technician (total expense of \$46,702; net budget increase of \$23,351)** – This position is recommended to assist in transporting children in the custody of Social Services to things such as medical appointments, school visits, court-ordered visitation with family, and counseling sessions. More than 60 percent of children in the care and custody of Social Services are placed outside of the County, and transporting children to often court-mandated activities can require an entire day for staff to complete one round trip visit. This additional staff person will alleviate the burden on existing staff, with a goal of reducing overtime and staff turnover.
- **(1.0 FTE) Environmental Health Specialist (\$61,629)** – This position is recommended to assist with the significant increase in permit requests over the past several years (see *Revenues* section of this message). Due to this increased workload other inspections typically performed by Environmental Health such as mobile home park inspections and operations and maintenance inspections have been put on hold. Additionally, the average time to respond to applications has increased from less than 10 days in past years to 15-20 days currently.

While this position is recommended to improve service and not generate new revenue, it is important to point out that due to the growing number of permit applications the budget projects an increase in Environmental Health revenue more than the cost of this new position.

- **(4.0 FTE) Jail Sworn Detention Officers (total expense of \$231,316, net budget increase of \$200,927)** – These positions are recommended to assist with shift work, transporting medical and mental patients to hospitals when Transportation Officers are not available, to perform checks on inmates, and other assigned duties. These new officers will also provide balance to the four detention officer shifts, providing two additional night officers and two transition officers that cover parts of both shifts. The approximately \$30,000 shown above in funding helping to offset the cost of these new positions comes from eliminating the Inmate Litter program and is discussed in the *Positions Eliminated* section later in this message.

Increases to Existing Positions / Reclassifications

- **Increase Legal 0.7 FTE Paralegal to full-time (no net additional expense)** – Currently the Legal Department is staffed with two Paralegals that work 28 hours per week (0.7 FTE each). To provide consistent availability in the Legal department as well as improve the ability to rehire for this position when necessary, the budget recommends increasing one existing paralegal to full time (1.0 FTE) and eliminating the other currently vacant position. The result of these changes maintains virtually the same cost to the County (savings of approximately \$66).
- **Reclassify Youth Services Accounting Technician to Administrative Assistant III (total expense of \$1,878, net budget reduction of \$49,007)** – With their FY 2021/22 budget request, Youth Services eliminated 3 positions (2.2909 FTE), one of which was a vacant Administrative Assistant I. The duties previously performed by this position will now be absorbed by the existing Accounting Technician, and due to these new duties a reclassification to Administrative Assistant III is recommended.
- **Reclassify Social Services Child Support Agent I to Child Support Agent II (total expense of \$2,421; net budget increase of \$1,211)** – Currently the County has only one Child Support Agent I, with the other six Child Support Agents classified as Child Support Agent IIs. Being an Agent II allows the employee to present cases in Court, and this reclass would therefore help balance workload more evenly within this division. Federal/State revenue will cover at least 50 percent of the increased cost of this position as well.

- **Reclassify Social Services Administrative Assistant II to Accounting Technician (total expense of \$1,889; net budget increase of \$945)** – This reclassification is recommended to reflect the accounting duties the department needs performed in Social Services as well as Integrated Health. Federal/State revenue will cover at least 50 percent of the increased cost of this position as well.

Positions Eliminated

- **(-2.0 FTE) Inmate Litter Program Sheriff Sergeant and Master Deputy (\$121,556 Landfill Fund reduction, \$30,389 General Fund reduction)** – With the transition from the County’s litter pickup program using inmate labor to one that offers payments to non-profits for this service, the two positions assigned to this function are eliminated. *Note: the existing \$30,389 budgeted in the Jail for the program now goes to offset the expense of the 4 new Detention Officers that are recommended.*
- **(-0.7 FTE) Legal Paralegal** (total expense reduction of \$29,825, net budget savings of \$66) – As discussed earlier, this vacant position is recommended to be eliminated, with the other 0.7 FTE paralegal moving to 1.0 FTE to absorb the workload.
- **(-1.0 FTE) Youth Services Administrative Assistant I** (reduction of \$50,885) – This position was requested to be eliminated as a part of the Youth Services restructuring discussed earlier in this message.
- **(-0.5534 FTE) Youth Services SOS Program Coordinator** (reduction of \$34,900) – This position, which worked 29.5 hours per week from September through May (afterschool program) was requested by Youth Services to be eliminated, with the duties absorbed by other existing staff.
- **(-0.7375 FTE) Youth Services Transitions Program Coordinator** (reduction of \$30,902) – This position, which worked 29.5 hours year-round, was requested by Youth Services to be eliminated with the duties absorbed by other existing staff.
- **(-2.0 FTE) Water and Sewer Utility Maintenance Technician and Crew Lead** (reduction of \$114,705) - With the contracting out of maintenance and operations of the County’s water and sewer system to Envirolink in February 2021, both positions in the Water and Sewer Funds are eliminated. As a note, one of these positions was already vacant, while the second employee was moved to Engineering and Public Utilities where there was an existing vacancy.

Requested Positions Not Recommended

- There were **11** other requested positions that are not recommended at this time, shown below.
 - 2 Telecommunicators (\$103,212)
 - 1 Social Services Community Social Services Technician (total expense of \$46,702, net budget increase of \$23,351)
 - 1 Social Services Child Welfare Q/A Training Officer (total expense of \$55,244, net budget increase of \$27,622)
 - 2 EMT Basics (\$111,734)
 - 1 Human Resources Specialist (\$53,316)
 - 4 Road Patrol Deputies (\$352,536)

Employee Pay

Offering performance-based raises to employees each year is important to avoid issues of salary compression and frequent turnover. Therefore, the Recommended Budget includes funding for a **3 percent merit raise** for eligible permanent employees on their anniversary date. Qualifying for this raise is based on the employee’s score on their performance evaluation (scale of 1-5) as in the past, however the payment structure is different from past years. To encourage high performance and give supervisors the ability to better recognize top employees, I recommend to structure next year’s raise as follows.

- Overall score of 3.25 or lower – No merit raise.
- Overall score of 3.25 to 3.499 – 3 percent one-time bonus given in a lump sum and not added to base pay.
- Overall score of 3.5 or higher – 3 percent raise added to base pay and distributed bi-weekly in the employee's paycheck.

The total General Fund expense for this raise next year is approximately \$515,000, and after netting out approximately \$60,000 in additional Social Services revenue, the net County budget impact is approximately \$455,000.

1/3 Study

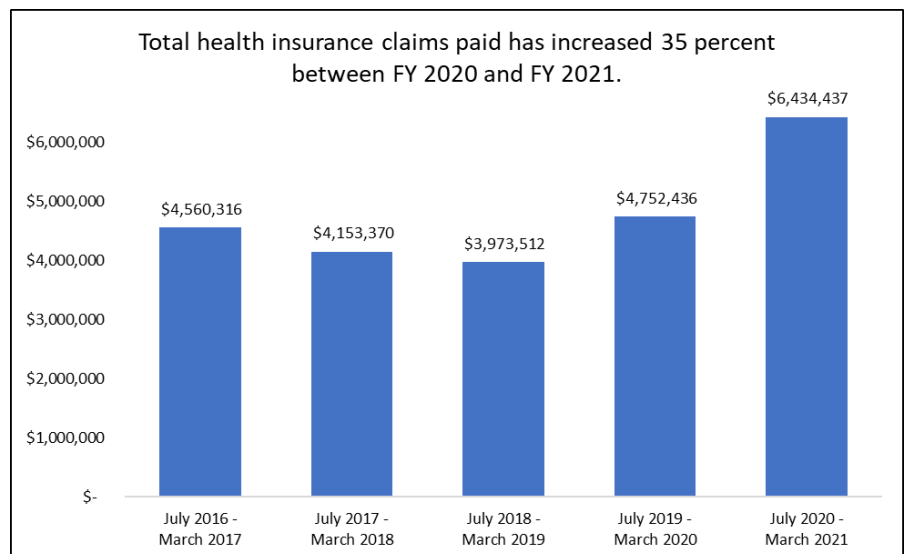
The Recommended Budget includes \$400,000 to continue with the 2nd year of the County's 1/3 study. The County contracted with the Piedmont Triad Regional Council of Governments (PTRC) in the current year to study the first third of positions, and after a delay due to COVID-19, we are reviewing their recommendations before presenting them to the Board for approval. Continuing to study 1/3 of the County's positions each year is critical to staying competitive with the market and reducing employee turnover, particularly in high skill / high demand positions. Turnover in these areas is particularly a problem as it not only hurts service provision to citizens but is also expensive monetarily. In these instances, the County bears the burden of training and certifying employees (which can take years in some positions) only to have them leave for more money once they are fully trained. Without a competitive pay structure, this continual training/turnover cycle will only make Rockingham County a training ground for surrounding counties with better pay.

Health Insurance Increase

Active Employees / Pre-65 Retirees

Health Insurance claims have experienced a significant increase over the past year, with July – March of FY 2021 **35 percent higher** than the same time period the year before. With the County self-insured, claims expenses are paid directly by the County and therefore present a significant budget challenge for next year. While the County has stop-loss insurance to limit its exposure to high-cost claimants, this can only be a temporary help as the following year stop-loss premiums will either significantly increase or a "laser" will be put on specific claimants to increase the County's liability before the insurance coverage begins.

Given the experience this year, the Recommended Budget includes a projected **10 percent** increase in expected health insurance claims cost compared to how we anticipate ending this year, which equates to a **42.3%** increase budget to budget. Therefore, several things are recommended to prepare for and minimize this increase / future increases.



- The rate per employee charged to County departments for health insurance is increased 20 percent, from \$9,015 to \$10,820. This will generate an additional \$1.2 million to support the Health Insurance fund next year.
 - This 20 percent increase will also apply to retirees who pay a portion of the cost of their coverage.
- COVID-19 specific claims are tracked monthly so they can be reimbursed from CARES Act funding if possible. The budget recommends that \$500,000 in CARES Act funds be moved to the Health Insurance Fund as reimbursement for COVID-19 actual claims to date.

- Rates charged to employees/pre-65 retirees for additional coverages are adjusted to be closer in line to the cost of the coverage and the rates charged by other counties. These changes are:
 - Spouse Coverage – Increases from \$2,764 per year to \$3,869 per year
 - Children Coverage – Increases from \$2,056 per year to \$2,468 per year
 - Family Coverage – Increases from \$5,280 per year to \$6,336 per year

It should be noted that even after these increases, we still remain lower than our peer counties and what it costs the County for these coverages. Staff will therefore continue examining these rates in the future and make additional recommendations as they are appropriate.

- The Recommended Budget applies \$1,064,100 in Health Insurance Fund Balance to balance the fund after revenues and projected expenses are included. This will leave the Health Insurance Fund with approximately \$500,000 left in remaining fund balance to cover unforeseen increased expenses during the year.

While it is certainly my hope that this year is an anomaly that can occur due to the nature of being self-insured, I feel it is prudent to budget as if this level of claims will continue. If claims maintain this new level into FY 2022/23 or continue increasing, however, the County will not be able to absorb these costs and will need to examine changing plan designs and employee contributions.

Post-65 Retirees

The County's expense for the post-65 Medicare supplement plan continues to increase as well, with the expense to the General Fund for this coverage increasing \$400,000 or 18 percent. This is due to a combination of an increase in premiums in the current year (this plan is fully insured rather than self-funded) as well as a projected small increase in the number of eligible retirees.

GENERAL FUND SIGNIFICANT CAPITAL

Funding capital needs (*purchases of significant value that have a useful life of greater than one year*) is an aspect of the budget that demands careful consideration during the review process. Some capital needs are predictable based upon normal life cycles for items like vehicles and computers. Others can be large one-time expenses such as significant facility repairs or large technology purchases. It is common to see fluctuations in capital from year to year and many capital requests are typically not funded.

This year marks a significant change in how we budget for capital related expenses with the introduction of the new 5 Year Capital Improvement Plan (CIP). Therefore, significant capital expenses below are shown in 2 categories: 1) smaller annual capital (less than \$50,000 or normal annual expenses) and 2) CIP capital (over \$50,000 and typically non-recurring).

Annual Capital

Information Technology

- **Computer/Associated Hardware Replacement (\$65,100)** – This funding is to maintain the County's annual desktop and laptop replacement cycle. This also includes associated items such as monitors and docking stations as necessary.
- **Core Infrastructure Replacement (\$225,000)** – As in past years, this funding is recommended to be a continual set-aside each year to replace key components of the County's network infrastructure (servers, switches, power backups, etc). Next year's funding will focus on the replacement of network switches in several network closets outside of the main server rooms at the Governmental Center and 911. This funding will also be used to replace aging backup power systems (uninterrupted power supplies) for core network closets throughout the County.

Engineering and Public Utilities

- **Stoneville Library Roof Replacement (\$33,984)** – These funds are to replace the Stoneville Library roof due to numerous leaks that have damaged books, tables, wall fixtures, and carpets in the Library.

EMS

- **(2) Ambulances (\$436,026)** - This funding will allow EMS to rotate two front line ambulances to spares (one projected to have 240,000 miles and one projected to have 190,000 miles by the time they are rotated). The replacements include one new ambulance and one remount ambulance as well as a new stretcher and cardiac monitor for each. One of these ambulances is recommended to be 4-wheel drive to continue adding this capacity to our fleet in the event of inclement weather.
- **(3) Lucas Devices (\$52,173)** – These devices provide automatic consistent chest compressions to patients, thereby allowing responders to focus on other life saving measures. These three recommended devices, along with a fourth the department will request from Shared Savings, will complete the goal of having this device on every ALS truck.

Sheriff's Office & Jail

- **(8) Sheriff's Office Road Patrol and Detectives Vehicles (\$314,725)** - This will allow the Sheriff's Office to purchase 7 Dodge Chargers and 1 Dodge Durango SUV to maintain a sustainable replacement cycle for this critical fleet. These will go to replace 7 front-line patrol vehicles and 1 Detectives vehicle, with the 1 SUV recommended for a K9 unit. Those replaced will then rotate down to other non-patrol drivers in the department or function as spares.
- **Body Camera Replacement and Associated Equipment (\$38,188)** – Next year will mark the fourth year of the purchase agreement with Axon for the Sheriff's Office body cameras. Per the agreement, Axon replaces all body cameras and docks every 2.5 years to ensure proper functioning and that officers have up to date equipment.
- **Jail Transport Van (\$35,875)** – This will replace a current Jail transport vehicle with an estimated 200,000 miles by the time it is taken out of service. This price includes the cost of upfit for prisoner transport.
- **Jail Timekeeping System (\$24,937)** – This funding is to replace the outdated time-keeping system in the Jail. This system is critical as it allows detention staff to keep track of prisoners in custody electronically while they are making their physical rounds. The system helps with accountability by proving exactly when and where checks are physically performed. It also will be used for well-being checks, observations, and incidents, and will allow staff to electronically complete processes that previously done via paper forms or over the radio.

Public Health

- **Nissan Pathfinder (\$26,910)** – This replaces a 2000 Ford Taurus station wagon with costly transmission problems. This 4X4 vehicle will assist in transporting staff and materials in the event of inclement weather and unpaved road usage. Funding for this vehicle is recommended to come from Public Health escrow funds.

Social Services

- **(1) Chrysler Voyager Van and (1) Ford Escape - (total expense of \$52,151, net budget increase of \$26,076)** – These recommended vehicles will replace a 2002 Ford Taurus and a 2006 Ford Taurus with a projected 155,000 and 160,000 miles respectively by the time they are replaced. Social Services can draw down 50 percent reimbursement from State/Federal sources to offset a portion of the County expense for these vehicles.

Capital Improvement Plan (CIP) Capital

As discussed earlier in this message, the Recommended Budget designates **5.5 cents** of the property tax rate, equivalent to **\$4,266,312**, to the new Capital Improvement Plan. This funding level is recommended to continue in future years to provide a predictable funding source for capital projects and any associated debt. In addition to this dedicated annual revenue, staff will present an amendment to the current year's budget to the Board of Commissioners before the end of this fiscal year to move **\$4.5 million** in unassigned General Fund balance to the General Capital Reserve Fund. This will serve as seed money for the new plan and allow the County to immediately undertake some pressing capital needs. In line with this new Capital Improvement Plan, the recommended budget includes **\$2,486,500** in projects next year, funded by a transfer from the General Capital Reserve Fund. These projects are described on the next page:

Project	Project Cost	Outside Funding	Project Description	Ongoing Expenses
DSS Roof Replacement	\$148,000	\$0	The DSS building currently has a rubber membrane roof with stone ballast on top. It was installed in 1992 and is the oldest rubber roof on a County building. The useful life on a roof of this type is 20 years, putting it well past its life expectancy.	N/A
Animal Shelter Generator	\$94,500	\$0	This generator would provide emergency power to the Animal Shelter during times when the normal power supply is interrupted. The Animal Shelter is a 24/7/365 operation and requires power for many reasons, including maintaining a safe temperature for animals, refrigerating vaccines, and required regular cleanings. This generator will also serve as a backup for the sewer lift station for the facility.	Items: Yearly service, yearly fuel polishing, topping off fuel tank. Estimated Annual Expense: \$1,500
Governmental Center Paving	\$650,000	\$0	Project includes milling existing pavement, repairs to sub base areas with damage, applying binder coat, applying top coat of asphalt paving, striping parking spaces, and installing parking bumpers.	N/A
Governmental Center Roof	\$320,000	\$0	The rubber membrane roof on the Government Center has recently begun to deteriorate and leak. The fiber reinforcing in the rubber is exposed in several areas and is allowing water to enter the building. The roof was installed in 2003 and has a useful life span of 20 years.	N/A
Museum and Archives of Rockingham County (MARC) HVAC	\$625,000	\$0	The MARC is located within the County owned former courthouse building. Currently the MARC has no direct source of heat for the 1st floor areas and the 2nd floor courtrooms. Its only source of heat was the steam boiler that was disconnected due to the age and number of leaks in the system. The 3rd floor has limited heat from rooftop units, and air conditioning works in some of the areas. This project is to replace all affected HVAC components.	N/A for County, any annual expenses such as electricity or gas will be paid by the MARC.
EMS Mobile Data Terminals	\$80,000	\$0	This project provides Mobile Data Terminals for all EMS units. Each EMS member would have the ability to view and enter notes into the CAD concerning the call for service. This platform also includes the Automatic Vehicle Locator feature to better enable the 9-1-1 staff to dispatch EMS calls based on the closest unit to the call.	Items: Annual software maintenance Estimated Annual Expense: \$6,000 in the first year, growing an estimated 5 percent each year following. First year expenses are included in the IT budget.
VOIP Phone System Replacement	\$400,000	\$0	The County is currently using a Cisco phone system that purchased in 2 phases. Phase 1 was purchased in 2006 and phase 2 in 2012. The hardware and software are nearing end of life (EOL). We will not be able to receive mainstream support after 2021. This project is to replace the current system to take advantage of new security and technology features.	Items: Annual licensing and service agreements. Estimated Annual Expense: \$20,000 starting the first year after implementation, growing \$2,000 per year each year after.
Library Self-Service Checkout System	\$104,000	\$78,000	Provides a self-service system for circulation, print management, a computer reservation system, and allows patrons to use credit cards or cash to pay for fines, fees or other costs. It is funded primarily through a State grant.	N/A
Sheriff Evidence Building Improvements	\$65,000	\$0	This project is to improve the existing evidence building by installing a generator for back-up power so evidence is maintained at levels mandated by law. The Sheriff's Office is required to protect the integrity of all evidence placed into its custody.	Items: Fuel for generator Estimated Annual Expense: Negligible and absorbed in Sheriff's existing budget.
TOTAL	\$2,486,500	\$78,000		

In addition to these projects scheduled for next year, the budget recommends designating fund balance within the General Capital Reserve Fund for three projects, detailed below:

- **County Agency Viper Radio Replacement** (\$350,000 set aside next year, total project cost of \$1.5 million) – Starting July 1, 2025, all radios on the State’s VIPER radio network must be Time Division Multiple Access (TDMA) compatible. This funding set aside will ensure the County does not face the total cost of this in one year as we get closer to this date.
- **Tax Replacement Software** (\$100,000 set aside next year, total project cost of \$1 million) – The current tax software system has been used since 1996-1997 and while there are not currently any issues, given the projected cost of new software it is prudent to begin setting aside funds for its eventual replacement.
- **Future Public Facility Projects** (\$100,000 continual set-aside) – This set aside is recommended every year for future public facility projects.

LANDFILL FUND SIGNIFICANT CAPITAL

- **Silo for Posi-Shell (\$60,000)** – This funding is for a silo to hold/store Posi-Shell prior to it being mixed. As a way to extend the life of existing Landfill cells, the budget recommends that the County begin using Posi-Shell for daily cover as opposed to soil. Posi-Shell is a dry material that once mixed with water in a hydro-seeder can be sprayed over waste at the end of each day to form a protective cover similar to stucco. This material is approved as a method of daily cover, and can be spread much thinner than soil to save valuable airspace (Posi-Shell is applied at a thickness of less than 0.25 inches, whereas dirt is applied at a target of 6 inches). Based on estimates from the County’s Landfill consultant, the Landfill will gain an additional 8.75 years to its currently permitted 35 years of Landfill life by using Posi-Shell over soil.
- **Ford F-750 Water Truck (\$115,093)** – This replaces an existing 2008 Ford-F750 with mechanical problems, as well as problems with the water tank and pump. This truck is used to clean roadways at the Landfill as well as a way to control the dust that occurs due to constant earthmoving.

In addition to the projects funded next year, the budget sends money for two projects from the Landfill Fund to the newly formed Landfill Capital Reserve Fund to allow the needed funding to accrue over several years.

- **Bulldozer (\$200,000)** – This piece of equipment is projected to have a total cost of \$640,000 and be replaced in FY 2024.
- **Future Cell 5 Construction (\$650,000)** – At current tonnage rates, the Landfill will need to construct an additional cell for waste by 2024 at a total projected cost of \$3.3 million. This project currently has approximately \$1.4 million in prior funding, so an annual appropriation of \$600,000 - \$650,000 is recommended for the next 3 years. It should be noted that next year will mark the first using Posi-Shell and staff will analyze what this means for the existing cell’s life once we have actual data.

NEW FUNDS CREATED FOR FY 2021/22

The Recommended Budget includes the creation of six new Funds. One of these Funds, the Landfill Capital Reserve Fund, is recommended to be established to save money towards future Landfill projects. The remaining five however, are new special revenue funds (SRF). These new funds are recommended after a Finance Office evaluation of the new Government Accounting Standards Board (GASB) Statement No. 84-Fiduciary Activities and new North Carolina Local Government Commission guidance on proper classification of certain activity. The new accounting standards for certain activity is required and has been implemented during the current fiscal year (FY 2020/21); therefore, the new Funds are included in the recommended budget.

These new Funds and a brief description of their purpose are below:

- **DSS Representative Payee Accounts** - To account for Federal and State Government funds received on behalf of certain individuals where the county Department of Social Services provides payment management of the funds.
- **Register of Deeds** - To account for the portion of fees that are set by NC General Statutes and are required by statute to be remitted to other State Agencies.
- **Fines and Forfeitures** - To account for fine and forfeiture revenue collected by the County that NC General Statute requires to be remitted to the school system.

- **Vera Holland Center** - To account for revenue received from the Vera Holland Memorial Community Fund Trust that is required to be expended on the Vera Holland Community Center.
- **Airport Grants Fund** - To account for Federal and State grant funds that the County administers on behalf of the Rockingham County Airport Authority (Shiloh Airport).

OTHER NOTABLE EXPENDITURES / REVENUES

Landfill Litter Pickup Program

While the Inmate Litter Pickup Program is recommended to be eliminated, a newly structured litter pickup program is recommended to take its place. This program rather than using inmates and supervising deputies will offer community non-profit organizations a flat amount per mile of roadway cleaned (both sides of the road). As such the Landfill Fund includes \$50,000 for payments to participating nonprofits next year. This new program should be able to clean 670 miles of roadway next year, based on payments of \$75 per mile cleaned.

Contingency

The Budget includes a contingency amount of \$250,000. These funds are used when things occur during the year that cannot be anticipated and require immediate attention (the COVID-19 pandemic is a good example of when these funds can be needed). They also cover items we delay now to address in future years but discover during the year they have to be addressed earlier than expected.

EDUCATION

Rockingham County Schools

Annual Funding

The Rockingham County Board of Education requested no increase in its current expense allocation and an **844 percent increase (\$7,446,475)** in capital outlay funding. I am recommending current expense and capital outlay funding remain the same as the current year at \$15,834,840 and \$882,525 respectively.

Restricted Sales Tax Funding Available

A portion of the sales tax Rockingham County receives is restricted by law for schools' capital projects. For this reason, these funds are directly budgeted in the Schools Capital Reserve Fund. We currently project that this fund will have approximately \$1.8 million in available fund balance at the end of this year. Additionally, if no new eligible expenses are approved during next fiscal year, this fund will gain an additional approximately \$2.3 million, bringing the total balance to **\$4.1 million**.

Rockingham Community College

Rockingham Community College (RCC) requested an **8.6 percent increase (\$185,977)** to its current expense allocation and a **33 percent increase (\$55,909)** to its capital outlay funding. I recommend **maintaining current expense funding** at its current year appropriation of **\$2,164,473** and reducing capital funding by \$43,720 to \$125,371. This reduction is due to Rockingham Community College requesting the debt service payment for the Science Labs project in their capital request. We accounted for this debt in the Debt Service Fund already, and the recommended capital amount fully funds their request after removing this debt service component.

In addition to these normal contributions, the full revenue received from the quarter-cent sales tax approved by voters in 2018 (**\$2,256,000**) is budgeted to go to Rockingham Community College.

FIRE DISTRICTS

No fire districts requested to change their tax rates for FY 2021/22 and no changes in rate are recommended.

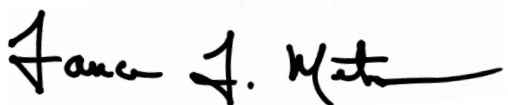
CONCLUSION

The past year has presented significant challenges for our community, with the County playing a much larger role in citizens' everyday lives than in the past. Whether it be providing timely information, critical services, or vaccination clinics, Rockingham County Government has shown that we are here to serve our citizens, especially in their times of need. As we wind down our mass vaccination clinics and come closer to life returning to normal, I want to take this opportunity to thank all the County staff for a job well done.

The Recommended FY 2021/22 budget continues to preserve high quality service, maintains the property tax rate, and begins addressing capital needs next year and for years to come. While we remain cautious with revenue projections due to COVID-19, many signs point to the Rockingham County economy moving strongly forward into the next fiscal year.

I would like to thank the Board of Commissioners for its support and I look forward to working with each of you in the coming weeks to adopt a budget that serves the needs of our citizens.

Respectfully submitted,

A handwritten signature in black ink, reading "Lance L. Metzler". The signature is fluid and cursive, with a long horizontal stroke at the end.

Lance L. Metzler, County Manager

Budget Process

The annual operating budget is the most important document presented to the Board of Commissioners. The purpose of the budget is to create a financial plan that embodies the mission and goals established by the County Commissioners. The budget shows Rockingham County's commitment to maintaining necessary services and improving the quality of service while keeping the impact of taxes to the citizens at a minimum.

Rockingham County operates under an annual budget adopted by the County Commissioners in accordance with the laws of the State of North Carolina. The budget is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. In accordance with state law, Rockingham County's budget must be adopted prior to the beginning of the fiscal year - July 1. Before the budget can be adopted, the citizens of Rockingham County are allowed to examine the budget and have a public hearing on the budget to discuss any issues. A budget is only considered balanced when net revenue equals appropriations.

Rockingham County creates a budget calendar that is a guide of scheduled events that must occur for the budget to be completed. Department heads' cooperation is essential in creating a balanced budget. The following summary describes the budget cycle that is followed by Rockingham County in the formulation of the budget.

Basis of Budgeting and Accounting

Basis of Budgeting

All funds of the County are budgeted for and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statute 159-26 (c). Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the costs for goods or services are incurred (except for unmatured principal and interest on long-term debt, which are recognized when due).

The budget is adopted on a departmental basis with departmental appropriations that have not been expended by the end of the fiscal year being returned to the County's fund balance.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the combined financial statements.

The governmental funds (General Fund, Special Revenue Funds and Capital Projects Funds) are also presented on a modified accrual basis in the combined financial statement in the Comprehensive Annual Financial Report (CAFR). The accounting records of the County's enterprise and internal service funds are reported on a full accrual basis of accounting. The full accrual basis of accounting recognizes revenues in the period earned and expenses in the period incurred. The financial statements present the status of the County's finances on the basis of generally accepted accounting principles (GAAP).

Budget Process Meeting

Although it is not noted on the budget calendar, the first phase of the budget is a budget process meeting. At this meeting the Assistant County Manager, Deputy Finance Officer, and Finance Director go over the budget calendar and discuss any budget issues. In addition, they set dates and deadlines for each objective on the budget calendar.

Salary and Benefits Projections

During this phase, administration staff computes every employee's projected salary and benefits cost. As a result, department heads do not have to determine any costs for employee salary and benefits.

Departmental Requests and Revenue Estimates

The Assistant County Manager and Finance staff formulate a budget preparation workshop and encourage all department heads to attend. Usually there is a beginners' workshop for those who have little to no budget experience and a veterans' workshop for those who have a significant amount of experience in budgeting. The Assistant County Manager explains how to submit a proper budget that meets the County Commissioners' goals and objectives. After the workshop, department heads are able to begin completing request documentation as well as keying in their budget into the financial software. Departments are required to justify every line item. For many line items, department heads are required to provide an itemized list so the budget staff has the knowledge available to make proper decisions. The main responsibility of the department head is estimating departmental revenues and operating/capital expenditures.

Preliminary Budget

After all departmental requests are submitted and initial revenue projections are complete, the difference between revenues and expenditures is calculated. Departmental requests, goals, and objectives are analyzed to see how they factor into the County Commissioners' goals.

Balance Proposed Budget

During this time, the Deputy Finance Officer, Assistant County Manager, Finance Director, and County Manager meet to start balancing the budget. They make adjustments to revenue and expenditure line items for each department that they feel are warranted. During that time frame they also may meet with each department head individually to obtain any needed information to help with the balancing of the budget. After all necessary department head meetings are complete, they finish balancing the budget.

Department Head Review

The Manager's proposed budget is returned to the department heads for review. Department heads have the option to appeal their budget to the County Manager before the Commissioners' workshop(s).

Board of Commissioners Review

The Manager's recommended budget and budget message are presented to the Board of Commissioners. The Board of Commissioners reviews the budget thoroughly and holds a series of work sessions to discuss requests and review previous year performance data to ensure their adherence to County goals and policies. A copy of the budget is filed with the clerk to the board and made available for public examination. Also, a time is set for the public hearing concerning the budget.

Budget Adoption

The adoption of the annual operating budget is the accumulation of numerous reviews of budget requests by department heads, the County Manager, and the Board of Commissioners. The Budget Ordinance is adopted by the Board of Commissioners and gives legal authority to incur expenditures and levy taxes in the ensuing fiscal year.

Budget Amendments

Any revisions that alter total expenditures must be approved by the County Commissioners through board action. All supplemental appropriations must be reported in a public meeting of the County Commissioners and made a matter of record in the minutes.

BUDGET CALENDAR

FISCAL YEAR 2021/22

January

Prepare salary and benefits projections and revenue/expense forecast.

January 22nd

Board of Commissioners' Retreat. Strategic planning discussed, financial forecast presented, and budget priorities discussed.

[Click here for link to video.](#)

February 3rd

Distribute budget packets to departments.

February 5th

Departments attend budget preparation workshops (virtual). Review process and learn/refresh tools on how to submit a proper budget.

March 5th

Deadline for submission of budget requests, including revenue projections and backup documentation.

March

Budget/Finance staff review departmental requests and begin recommendations.

March 31st

Preliminary Recommended Budget sent to County Manager for review.

April 12th – April 16th

Complete departmental/agency budget meetings with County Manager and Budget/Finance staff.

Late April

Finalize outstanding budget decisions and begin writing County Manager's Budget Message.

April 30th

Return revised budgets to departments for review.

May 14th

Manager's Recommended Budget and Budget Message given to Board of Commissioners. File copy with Clerk and advertise that budget is available for public inspection.

May 17th

Manager Recommended Budget overview at regular board meeting. [Click here for link to video.](#)

May 24th – 8:15 am

Hold workshop to review and/or amend Recommended Budget and YTD performance data as necessary. [Click here for link to video.](#)

June 7th

Budget public hearing at regular Board of Commissioner meeting. [Click here for link to video.](#)

June

Additional budget workshops with Board of Commissioners (as needed).

July 1st

Budget adoption deadline (may be adopted the day of the public hearing or any time following).

ROCKINGHAM COUNTY

FY 2021/22 ADOPTED BUDGET IN BRIEF

Total Property Valuation:	\$ 7,874,113,255	Tax Rate (per \$100 valuation):	\$ 0.6950
Estimated Current Year Collections:	\$ 53,910,656	One Penny Generates:	\$ 775,693

Adopted Appropriations by Department and Fund

GENERAL FUND

Governing Body	\$ 212,951
County Manager	538,684
Public Information Office	145,496
Safety & Risk Management	107,859
Human Resources	423,034
Finance	706,144
Tax	1,871,014
Legal	293,093
Elections	442,209
Register of Deeds	581,468
Information Services	2,795,408
GIS	213,723
Engineering and Public Utilities	3,327,533
Non Departmental	3,195,000
Total General Government	\$ 14,853,616

EMS	\$ 7,922,947
Fire Marshal	330,239
Emergency Management	146,825
911 Communications	2,034,157
Emergency Services Admin	195,557
Medical Examiner	100,000
Sheriff	9,079,119
Jail	4,763,756
Animal Control	209,050
Other Public Safety	220,516
Animal Shelter	745,186
Inspections	307,200
Planning	293,975
Code Enforcement	167,589
Central Permitting	199,590
Total Public Safety	\$ 26,715,706

Integrated Health	\$ 308,706
Public Health	6,406,021
Mental Health	311,800
Social Services	16,725,491
Veterans Services	80,873
Other Human Services	66,195
Youth Services	761,296
ADTS	1,053,446
Total Human Services	\$ 25,713,828

Airport	\$ 86,667
Economic Development	607,565
Economic Dev. Projects	1,119,680
Other Economic Development	20,000
Cooperative Extension	331,887
Soil Conservation	220,865
Total Economic Development	\$ 2,386,664

Public Schools	\$ 16,717,365
Rockingham Community College	4,545,844
Total Education	\$ 21,263,209

Library	\$ 2,121,619
Other Cultural	93,320
Total Cultural	\$ 2,214,939

Transfers to Other Funds	\$ 5,134,524
Contingency	250,000
Total Other	\$ 5,384,524

TOTAL GENERAL FUND \$ 98,532,486

OTHER FUNDS

Capital Reserve - Admin	\$ 6,079,231
Capital Reserve - Landfill	850,000
Capital Reserve - Schools	5,270,000
Fire Districts	4,415,294
Emergency Telephone	366,544
Vera Holland - Stoneville Library	16,000
Vera Holland - Vera Holland Center	10,000
Register of Deeds Fees	434,500
Fines and Forfeitures	600,000
DSS Representative Payee	800,000
Airport Grants	16,667
Debt Service	6,895,132
Water Enterprise	794,022
Sewer Enterprise	793,190
Landfill Enterprise	5,089,889
Self-Funding Insurance	889,283
Workers Compensation	648,604
Health Insurance	12,663,100
125 Employee Plan	195,000
Tourism Development Authority	350,105

TOTAL OTHER FUNDS \$ 47,176,561

TOTAL BUDGET - ALL FUNDS \$ 145,709,047

Financial Policies

Rockingham County's financial policies and procedures provide the basic framework for the overall fiscal management of the County. These policies guide the Board of Commissioners and the County Manager as they make decisions to ensure resources are maintained at a level that enable the County to meet the community's needs. The County has several well established financial policies and has received formal board approval of three significant policies; Fund Balance, Debt and Investment policies.

OPERATING BUDGET

- The County's Annual Budget Ordinance shall be balanced in accordance with the Local Government Budget and Fiscal Control Act (NCGS 159-8(a)). The budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.
- The County's Annual Budget Ordinance shall be adopted by July 1 each year (NCGS 159-13(a)).

Revenues

- The County will estimate revenues in a realistic and conservative manner in order to minimize the adverse impact of revenue shortfall.
- The County will limit the use of one-time revenues or fund balances for continuing expenses. All new and continuing expenses will be based on conservatively projected revenue sources.
- As provided by the North Carolina Budget and Fiscal Control Act (NCGS 159-13), estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:
 - Assessed valuation will be estimated based upon historical trends and growth patterns in a conservative manner.
 - The estimated percentage of collection will not exceed the actual collection percentage of the preceding fiscal year, in accordance with State law.
 - The property tax rate will be set each year based upon the costs of providing general governmental services, meeting debt service obligations and maintaining the reserves in accordance with the fund balance policy.
- The County will use a cost of service approach where possible, which results in user fees, rates and customer charges being sufficient to cover the cost of providing services. Each year, user fees, rate and charges will be reviewed for adjustment to cost of service levels.
- Staff will pursue opportunities for grant funding. Application for grant funding will be made after a grant has been evaluated for consistency with the County's goals and compatibility with County programs and objectives. Grants awarded must be accepted by the Board of Commissioners at which time the related budget shall be established.
- In recessionary periods of declining revenues, service levels and non-mandated services are evaluated as a means to reduce expenditures. In addition, user fees and other revenue sources are evaluated to ensure the County is achieving the proper non-tax revenues to support services provided.

Expenditures

- The County will maintain a level of expenditures that will provide for the well-being and safety of the citizens of the county.
- Expenditures will be sufficiently estimated, and will be budgeted within the confines of realistically estimated revenues.
- Expenditure budgets shall be monitored throughout the fiscal year by department managers, the Finance Department and the County Manager to ensure continuing budget compliance.
- Budgeted funds will only be spent for the functional purpose for which they are intended.
- Appropriations of debt proceeds will be made only for the purpose for which such debt instrument was issued or the payment of debt principal and interest.
- Donations will be spent only toward the intent for which they were given.
- For continuing contracts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract.

- Payroll will be processed in accordance with the requirements of Fair Labor Standards Act. Overtime and benefit payments will be made in accordance with the County's Personnel Policy.

Reserves

- Adequate reserve funds (fund balance) enable the county to avoid cash flow interruptions, generate interest income, eliminate the need for short term borrowing, assist in maintaining an investment grade bond rating and to sustain operations during unanticipated emergencies.
- In accordance with State statute, appropriated fund balance in any fund will not exceed the sum of cash and investment less the sum of liabilities, encumbrances and deferred revenues arising from cash receipts.
- The NC State Treasurer office recommends a minimum unassigned fund balance in the general fund of eight percent (8%).
- The County policy is more restrictive by requiring a minimum unassigned general fund balance of sixteen percent (16%) of the total actual expenditures.
- Fund balance appropriated will not exceed an amount management can reasonably expect to save during the year.
- If fund balance is appropriated to balance the following year's budget in an amount that, if spent, would reduce the percentage below sixteen percent (16%), an explanation of the circumstances of the utilization and a plan to save or replenish the fund balance will be included in the transmittal letter of the Comprehensive Annual Financial Report (CAFR).
- The unassigned fund balance may be purposefully drawn down below the minimum required percentage of 16% for emergencies.
- Unassigned fund balance percentages in excess of 18%, calculated at the previous fiscal year-end, may be drawn down for non-recurring expenditures described in the policy.
- If the fund balance falls below the minimum required percentage of 16% for two consecutive fiscal years, the County will replenish funds by direct appropriation beginning in the following year. The County will annually appropriate 25% of the difference between the minimum required percentage level and the actual balance until the minimum required level is met. In the event appropriated 25% is not feasible, the County will appropriate a lesser amount and shall reaffirm its commitment to fully replenish the fund balance over a longer period of time.

Budget Amendment

- In accordance with State statute (NCGS 159-15), the County's annual operating budget ordinance authorizes the County Manager or Financial Services Director to amend the budget, for all departments except the Board of Elections, under the following conditions:
 - Transfer appropriations between objects of expenditures within a department without limitation.
 - Transfer appropriations between departments in a fund and from contingency in conformance with the following guidelines:
 - The County Manager finds they are consistent with operational needs and any Board approved goals
 - Transfers do not exceed \$50,000 each
 - Transfers from Contingency do not exceed \$50,000 each, except this limit may be exceeded when the County Manager determines an emergency exists
 - All such transfers are reported to the Board of Commissioners monthly.
 - The County Manager or Financial Services Director may not transfer amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

DEBT MANAGEMENT

- Debt is issued in accordance with North Carolina General Statutes (NCGS) 160A-19, 160A-20 and 153A-165, and under the guidance and approval of the Local Government Commission, a division of the North Carolina State Treasurer.
- Permissible debt instruments include General Obligation Bonds, Revenue Bonds, Special Obligation Bonds, Certificates of Participation, Limited Obligation Bonds, Installment Purchase Contracts and Guaranteed Energy Savings Contracts.

- The County may issue long term debt for the purpose of acquiring or constructing capital projects, including buildings, machinery, equipment, furniture and fixtures with a minimum useful life of five years.
- Whenever a need for financing is identified, an analysis will be completed to determine the optimum type of financing to be used which will consider issuance costs, required debt service reserves, flexibility of terms and any other factors deemed appropriate.
- The maximum term for any debt incurred shall not exceed the useful life of the asset.
- Per NCGS 159-55(c), net debt shall not exceed eight percent (8%) of the appraised value of property subject to taxation.
- County policy places additional restrictions on the issuance of debt. Local policies adopted include that net direct debt shall:
 - Be below 3% of assessed valuation
 - Not exceed \$1,200 per capita
 - Not exceed fifteen percent (15%) of total Governmental Fund non-capital expenditures
- The County will strive to achieve a payout ratio of 65% of all outstanding principal in ten years.
- Short term debt may be issued for two primary purposes:
 - To cover a gap in financing when capital projects begin before long-term bond proceeds have been received, or
 - To finance short-lived assets such as vehicles

CAPITAL IMPROVEMENT PLAN

- The County includes financial planning for capital needs in the County's Project Plan which includes large, multi-year projects that are capital as well as non-capital in nature.
- Annually, and in advance of the annual operating budget process, the Project Plan is reviewed by the County Commissioner's and updated as needed so that the projects included in the plan meet the goals and objectives of the County.
- Beginning in Fiscal Year 2016, new policy adopted June 15, 2015, the county will annually adopt a Capital Improvement Plan (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs.

FIXED ASSETS

- The capitalization threshold for fixed assets shall be \$2,500. The threshold will be applied to individual fixed assets and not to groups of fixed assets.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- The County will maintain accounting systems in compliance with the North Carolina Local Government Budget and Fiscal Control Act. The County will maintain accounting systems that enable the preparation of financial statements in conformity with generally accepted accounting principles (GAAP).
 - The basis of accounting within governmental funds will be modified accrual.
 - The basis of accounting within all Enterprise Funds will be the accrual basis.
- An annual audit will be performed by an independent certified accounting firm which will issue an opinion on the annual financial statements as required by the Local Government Budget and Fiscal Control Act (NCGS 159-34).
- The County will prepare an Annual Comprehensive Financial Report (ACFR). The ACFR will be prepared in compliance with established criteria to obtain the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and will be submitted to that award program each year.
- Full and complete disclosure will be provided in all regulatory reports, financial statements and debt offering statements.
- The County will use the ACFR as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

CASH AND INVESTMENT POLICY

- The objectives of the Cash and Investment Policy are to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow requirements of the county and conforming to all State statutes governing the investment of idle funds.
- This policy applies to all financial assets of the County except authorized petty cash, trust funds administered by the Social Services Director, inmate funds administered by the Sheriff Department, and debt proceeds which are accounted for and invested separately from pooled cash. The County pools the cash resources of its various funds into a single pool in order to maximize investment opportunities and returns. Each fund's portion of total cash and investments is tracked by the financial accounting system.
- Cash receipts will be collected as expediently as reasonably possible to provide secure handling of incoming cash and to move this money into interest bearing accounts and investments.
- All incoming funds will be deposited daily as required by State law (NCGS 159-32).
- The Financial Services Director is designated as investment officer of the County and is responsible for investment decisions and activities. Investment of idle funds is made in accordance with State law (NCGS 159-30).
- In accordance with State law (NCGS 159-31(b)), full collateralization will be required on deposits. The County shall utilize the pooling method of collateralization and shall use only bank institutions approved by the North Carolina State Treasurer's Office (Local Government Commission).
- All investment securities purchased by the County will be held by a third party custodian designated by the Finance Director.
- The County is empowered by NCGS 159-30(c) to invest in certain types of investments. County policy has adopted a more restrictive list of investment types that include:
 - Obligations of the United States
 - Obligations of the United State Agencies such as the Federal Home Loan Banks, Federal Home Loan Mortgage Corporation, Federal Financing Bank, Federal Farm Credit Bank, etc.
 - Obligations of the State of North Carolina
 - Bonds and notes of any North Carolina Local government or public authority that is rate "AA" or better by at least two of the nationally recognized rating services or that carries any "AAA insured" rating
 - Fully collateralized deposits at interest or certificates of deposit with any bank, savings and loan association or trust company that utilized the Pooling Method of collateralization
 - Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service
 - Banker's acceptance of a commercial bank or its holding company that meet certain criteria defined in the policy
 - Participating shares in a mutual fund for local government investment provided they meet certain criteria defined in the policy. The only mutual fund currently qualified is the North Carolina Capital Management Trust.
- The use of repurchase agreements, collateralized mortgage obligations and any type of securities lending practices is prohibited.
- The Financial Services Director shall ensure proper diversification of the investment portfolio in order to minimize risks brought on by economic and market changes. Finance Director shall report any violation that occurs to the County Manager and the Board of County Commissioners along with a plan to address the violation. Diversification criteria includes:
 - Investments will be diversified by security type and by institution
 - With the exception of United State treasury securities and the North Carolina Capital Management Trust, no more than 35% of the County's total investment portfolio will be invested in a single security type
 - Total investment in commercial paper shall not exceed 30% of the County's total investment portfolio and investment in commercial paper of a single issuer shall not exceed \$3,500,000
 - Investment in bankers' acceptances shall not exceed 5% of the investment portfolio and investment in bankers' acceptances of a single issuer shall not exceed \$2,000,000
- To the extent possible, investment maturities will match anticipated cash flow requirements. Beyond that, investments will be purchased so that maturities are staggered.
- Unless matched to a specific cash flow, the County will not directly invest in securities maturing more than 3 years from the date of purchase.

- The Financial Services Director shall constantly monitor the investment portfolio and make adjustments as necessary.
- The Finance Director shall submit a monthly investment report to the County Manager.
- Any investment held on the date that this policy was adopted, June 15, 2015, that does not meet the guidelines of this policy shall be exempted from the requirements of this policy and at maturity or liquidation, and such monies shall be reinvested only as provided by this policy.

Summary of FY 2021/22 Budget

All Funds Appropriated in the Adopted Budget

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Adopted	% Change from Prior Year Adopted
REVENUES & OTHER SOURCES					
Taxes	\$ 76,121,756	\$ 73,962,359	\$ 74,798,219	\$ 78,911,725	6.7%
Charges	24,099,592	25,168,752	25,085,013	26,794,397	6.5%
Intergovernmental Revenue	13,856,392	15,327,867	21,037,808	15,492,859	1.1%
Other Financing Sources	13,894,565	14,808,486	48,663,618	22,077,101	49.1%
Non-Operating Revenue	1,147,892	687,023	825,203	225,650	-67.2%
Miscellaneous	991,942	521,192	1,536,695	1,107,051	112.4%
Fines, Forfeitures, & Assessments	58,790	59,264	659,264	659,264	1012.4%
License & Permits	393,612	349,300	349,300	441,000	26.3%
Total Revenues	\$ 130,564,542	\$ 130,884,243	\$ 172,955,120	\$ 145,709,047	11.3%
EXPENDITURES & OTHER USES					
<i>Type of Expense</i>					
Personnel Services	\$ 40,174,000	\$ 46,459,487	\$ 46,704,903	\$ 48,842,348	5.1%
Operating Expenses	86,749,503	79,357,059	108,226,392	88,517,623	11.5%
Capital Outlay	5,609,726	5,067,697	18,023,825	8,349,076	64.8%
Total Expenditures	\$ 132,533,230	\$ 130,884,243	\$ 172,955,120	\$ 145,709,047	11.3%
<i>Service Area</i>					
Public Safety	\$ 26,302,240	\$ 30,065,354	\$ 30,134,514	\$ 31,497,544	4.8%
Human Services	21,850,236	25,040,942	28,801,015	26,513,828	5.9%
Education	22,419,637	22,839,057	30,461,481	24,713,024	8.2%
Other Financing Uses*	24,827,091	22,790,825	33,505,678	29,129,927	27.8%
General Government	10,690,239	12,189,514	18,394,228	15,288,116	25.4%
Debt Service	8,251,760	7,745,250	12,326,382	7,385,734	-4.6%
Environmental Protection	12,151,435	4,295,308	9,731,357	5,089,889	18.5%
Economic & Physical Development	4,032,161	3,830,480	7,413,595	3,850,046	0.5%
Cultural & Recreational	2,008,431	2,087,513	2,186,870	2,240,939	7.3%
Total Expenditures	\$ 132,533,230	\$ 130,884,243	\$ 172,955,120	\$ 145,709,047	11.3%

* Primarily comprised of transfers out, capital reserve funds, and the health insurance fund.

Major Revenue Summary

All Appropriated Funds

General Fund

Ad Valorem (Property) Tax - \$54,611,256 (Increase of 3.14 percent from prior year budget)

- Primary source of County revenue.
- Growth primarily comes from normal increases in new construction and personal property.
- Public Utility values are projected to increase by approximately 6.9 percent. These values are set by the State annually.
- The ad valorem tax rate remained at 69.5 cents per \$100 in property value. This rate is allocated between General Fund operations (64 cents) and CIP/County Debt Service (5.5 cents).

Sales Tax - \$14,151,135 (Increase of 23.34 percent from prior year budget)

- Second most significant source of unrestricted revenue for the County.
- Rockingham County receives 2.25 cents of the total State sales tax rate of 7 cents per one dollar spent. The County shares proceeds from 2 of these cents with the municipalities on a per capita basis. The remaining quarter cent is sent directly to Rockingham Community College.
- A portion of sales tax revenue is restricted by General Statute specifically for school capital needs and is therefore recorded directly in the County's Schools Capital Reserve Fund for this purpose.

Social Services Revenue – \$10,158,838 (Decrease of 5.81 percent from prior year budget)

- Primarily represents the Federal and State funding received by Social Services for provision of service.
- These revenues can fluctuate from year to year, depending on projected case levels and subsequent reimbursement from State and Federal sources.

EMS Fees - \$4,772,997 - (Decrease of 7.41 percent from prior year budget)

- Represents the charges and fees assessed for EMS services.
- Based on actual collections in the current year.
- The decline in actual collections is driven by two primary factors:
 - Lower Collection Rate – The collection rate for EMS fees decreased from 58 percent to 53 percent when comparing July-April of last fiscal year to this fiscal year. This is believed to be due to the financial impact of the COVID shutdowns on citizens, as well as EMS suspending forced collections from May 2020 through August 2020 in conjunction with the Governor's executive orders.
 - Increase in the number of "Treatment no Transport" calls – During the height of the pandemic, hospitals encouraged EMS crews to not transport patients unless absolutely necessary due to limited bed space. This led to an increase in calls that were treated on scene as best as possible rather than transported. These types of non-transport calls have a much lower charge than those in which patients are transported to the hospital.
- The budget projects this lower amount to be conservative with the future of COVID-19 unknown.

General Fund Balance - \$3,521,843 – (Increase of 21.63 percent from the prior year budget)

- General Fund Balance is the accumulated excess of revenues and other financing sources over expenditures and other financing uses for governmental functions.
 - General Fund Balance essentially functions as the County's savings account.
- A majority of this appropriated Fund Balance (\$2.5 million) is to account for normal over-collection of revenues and underspending that occurs from budgeting conservatively. Therefore, while this amount is budgeted up-front, the County does not expect to spend it.

OTHER FUNDS

Landfill Fund - Tipping Fee - \$4,120,000 (Increase of 3.0 percent from prior year budget)

- This is the fee charged for the disposal of waste at the County's Landfill.
- Increase based on the actual collections in past years and approved tipping fee increases.

Health Insurance Fund - Charges to Other Funds - \$10,181,000 (Increase of 12.8 percent from prior year budget)

- This represents the amount charged to County departments and funds for employees/retirees health insurance coverage.
- Increase is due to charging departments more per employee for Health Insurance after reviewing actual claims data and projections for FY 2021/22.

Debt Service Fund - Transfer from Capital Reserves - \$6,715,914 (Decrease of 0.58 percent from prior year budget)

- This revenue represents the transfers from the Capital Reserve Administration Fund and the Schools Capital Reserve Fund to cover debt obligations for major government facilities, including those for the public schools and community college.
 - The Capital Reserve Administration Fund receives its revenue from the \$0.055 cents of the property tax rate that is devoted to capital.
 - The Schools Capital Reserve Fund receives its revenue from the portion of sales tax dedicated to school capital needs as well as lottery proceeds from the State.
- The decrease year-over-year is due to declining debt service expense. Funds that are not transferred remain dedicated to future projects / debt.

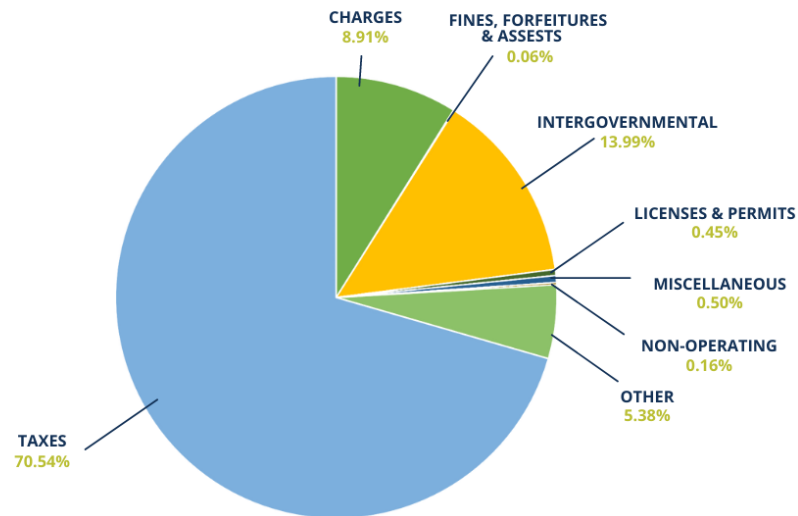
General Capital Reserve Fund – Transfer from General Fund - \$4,130,759 (Increase of 10.6% from prior year budget)

- This represents transferring the 5.5 cents of the property tax rate dedicated to the General Capital Reserve Fund.
- The increase year-over-year is due to a new funding formula needed to fund the County's approved Capital Improvement Plan.

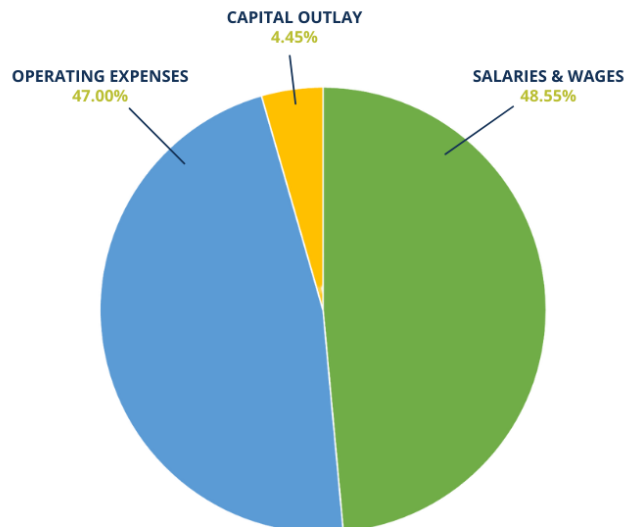
GENERAL FUND SUMMARY

The following graphs depict revenues to and expenditures for the General Fund. General Fund expenditures for operating expenses and wages/salaries are roughly equal, constituting 47.00% and 48.55% of expenditures respectively. Capital outlay makes up the remaining 4.45%. Taxes, intergovernmental revenues, and charges constitute the majority (93.44%) of General Fund revenues. The remaining 6.56% of revenues come from fines, forfeitures, and assessments; licenses and permits; non-operating revenues; miscellaneous revenues; and other financing sources.

GENERAL FUND REVENUES BY TYPE



GENERAL FUND EXPENDITURES BY TYPE



ROCKINGHAM COUNTY

GENERAL FUND REVENUES

2021-22 ADOPTED BUDGET

DEPARTMENT	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 AMENDED BUDGET	2021-22 DEPT REQUEST	2021-22 ADOPTED BUDGET	21-22 ADOPTED OVER 20-21 ADOPTED	% Change
Ad Valorem	53,293,480	52,949,505	53,179,505	54,611,256	54,611,256	1,661,751	3.14%
Dog Taxes	28,739	30,000	30,000	25,000	25,000	(5,000)	-16.67%
Ad Valorem Refunds	(2,504)	-	-	-	-	-	0.00%
Penalties & Interest	450,912	415,000	415,000	415,000	420,000	5,000	1.20%
Sales Tax	12,701,617	11,472,845	12,022,845	13,419,000	14,151,135	2,678,290	23.34%
Gross Rental Receipt Tax	32,828	35,000	35,000	35,000	35,000	-	0.00%
Tax Collection Fees	117,211	116,755	116,755	117,885	117,885	1,130	0.97%
Privilege Licenses	6,218	4,300	4,300	-	3,000	(1,300)	-30.23%
Beer & Wine	232,416	232,000	232,000	230,000	230,000	(2,000)	-0.86%
ABC-5 Cent Bottle Tax	27,702	27,000	27,000	30,000	30,000	3,000	11.11%
Facility Fees	132,936	135,000	135,000	120,000	100,000	(35,000)	-25.93%
Local Government Fellowship	-	13,100	13,100	13,100	21,700	8,600	65.65%
PEG Channel	-	25,000	25,000	28,000	28,000	3,000	12.00%
Board of Elections	43,287	-	297,942	42,183	42,183	42,183	100.00%
Register of Deeds Fees	732,482	610,000	610,000	625,000	625,000	15,000	2.46%
GIS Fees	214	-	-	-	-	-	0.00%
EMS Fees	4,729,077	5,155,000	5,196,125	4,417,997	4,772,997	(382,003)	-7.41%
Emergency Management	80,769	54,279	81,975	-	53,000	(1,279)	-2.36%
Fire Marshal	13,925	2,100	2,400	-	1,500	(600)	-28.57%
911 Communications	9,398	9,330	9,330	9,436	9,436	106	1.14%
Sheriff	828,886	680,462	725,199	679,109	704,109	23,647	3.48%
Jail Fees	657,426	607,500	607,500	608,000	608,000	500	0.08%
Animal Shelter	180,842	195,000	208,200	185,000	180,000	(15,000)	-7.69%
Inspection & Zoning Fees	422,593	389,000	389,000	529,000	494,000	105,000	26.99%
Economic Development	218,405	119,615	1,550,185	119,920	119,920	305	0.25%
Cooperative Extension	22,481	19,000	35,561	19,000	19,000	-	0.00%
Soil Conservation	35,358	33,729	33,729	32,687	32,687	(1,042)	-3.09%
Integrated Health	12,800	262,623	275,423	-	-	(262,623)	-100.00%
Public Health	3,425,492	3,018,485	4,627,464	3,061,451	3,123,451	104,966	3.48%
Social Services	8,685,702	10,785,885	11,323,349	10,291,309	10,158,838	(627,047)	-5.81%
Veterans Services	2,182	2,500	2,500	2,500	2,500	-	0.00%
ADTS	970,450	939,438	1,113,954	896,954	896,954	(42,484)	-4.52%
Youth Services	388,760	422,910	415,126	414,129	427,294	4,384	1.04%
Library	244,455	250,590	264,086	247,920	325,920	75,330	30.06%
Interest Earned	675,161	200,000	200,000	100,000	100,000	(100,000)	-50.00%
Loan Payments - Airport	10,264	-	-	-	-	-	0.00%
Loan Payments - Other Govts	37,414	36,670	36,670	17,727	17,727	(18,943)	-51.66%
Commissions	284,833	287,072	287,072	290,319	290,319	3,247	1.13%
Charges to other Funds	361,265	358,706	358,706	296,702	380,497	21,791	6.07%
Rents	30,964	30,960	30,960	30,960	30,960	-	0.00%
Cell Tower Lease	33,219	31,875	31,875	31,875	31,875	-	0.00%
ABC	5,687	11,000	11,000	6,000	6,000	(5,000)	-45.45%
Sale of Fixed Assets	36,950	-	-	-	-	-	0.00%
Miscellaneous	33,832	-	25,000	-	-	-	0.00%
Transfers From Other Funds	1,053,168	-	3,353,684	-	1,783,500	1,783,500	100.00%
Fund Balance Appropriated	-	2,895,594	13,683,266	2,974,199	3,521,843	626,249	21.63%
	91,289,296	92,864,828	112,022,786	94,973,618	98,532,486	5,667,658	6.10%

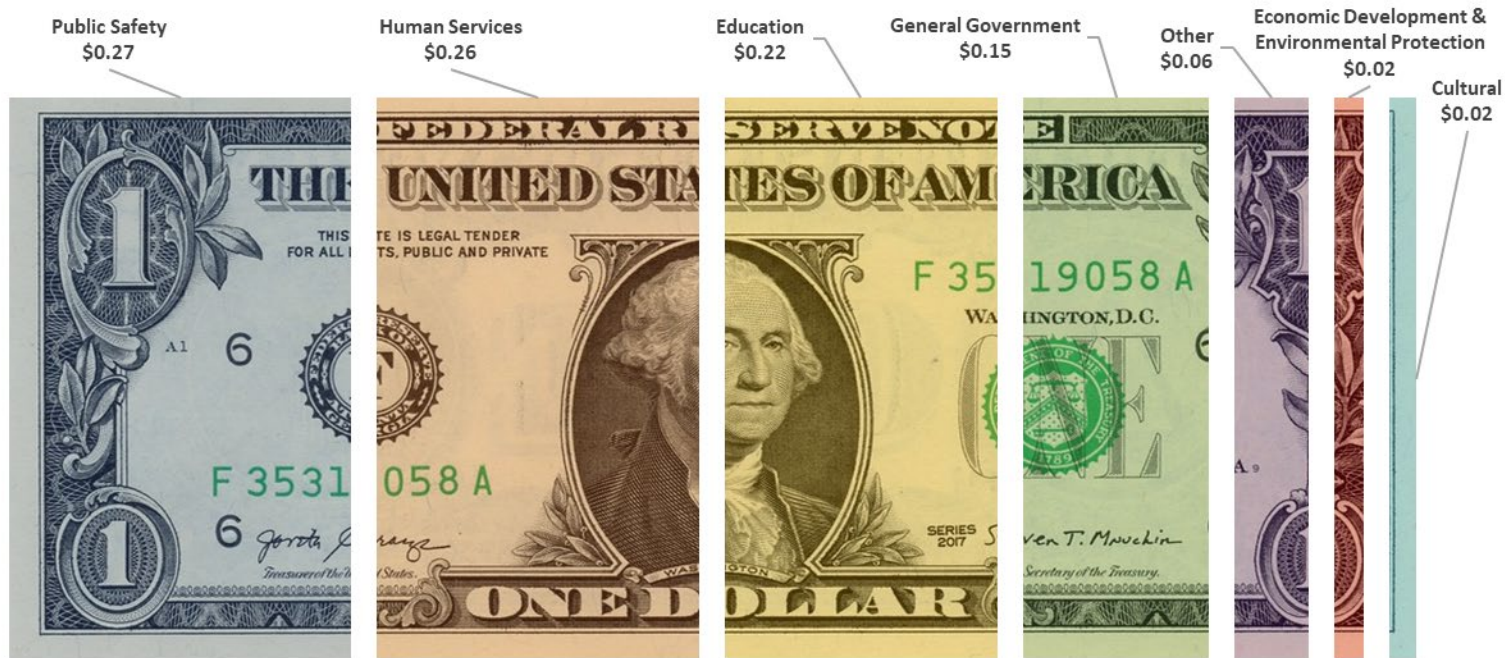
ROCKINGHAM COUNTY

GENERAL FUND EXPENDITURES

2021-22 ADOPTED BUDGET

DEPARTMENT	2019-20 ACTUAL	2020-21 ADOPTED BUDGET	2020-21 AMENDED BUDGET	2021-22 DEPT REQUEST	2021-22 ADOPTED BUDGET	21-22 ADOPTED OVER 20-21 ADOPTED	% Change
Governing Body	203,708	214,577	214,577	229,951	212,951	(1,626)	-0.76%
County Manager	272,928	474,584	500,584	516,198	538,684	64,100	13.51%
Public Information Office	109,667	143,154	143,154	155,443	145,496	2,342	1.64%
Safety & Risk Management	97,524	105,051	105,051	107,859	107,859	2,808	2.67%
Human Resources	358,830	395,050	402,855	474,940	423,034	27,984	7.08%
Budget & Performance	125,806	-	-	-	-	-	0.00%
Finance	637,424	660,947	678,050	699,244	706,144	45,197	6.84%
Tax	1,697,525	1,789,415	1,825,277	1,880,961	1,871,014	81,599	4.56%
Tax Revaluation	2,100	150,000	1,321,736	500,000	-	(150,000)	-100.00%
Legal	259,847	292,143	292,143	298,093	293,093	950	0.33%
Elections	454,581	473,272	770,114	425,810	442,209	(31,063)	-6.56%
Register of Deeds	505,710	535,211	535,211	546,628	551,468	16,257	3.04%
Register of Deeds A&P	5,950	30,000	79,754	30,000	30,000	-	0.00%
Information Technology	1,840,723	2,206,713	2,572,615	2,890,408	2,795,408	588,695	26.68%
GIS	198,922	205,904	216,400	213,723	213,723	7,819	3.80%
Engineering and Public Utilities	1,903,144	1,892,493	2,222,209	6,310,439	3,327,533	1,435,040	75.83%
Non-Departmental	2,015,851	2,621,000	6,040,381	2,720,000	3,195,000	574,000	21.90%
EMS	5,788,169	7,687,538	7,827,354	8,117,640	7,922,947	235,409	3.06%
Fire Marshal	315,384	320,431	320,095	333,639	330,239	9,808	3.06%
Emergency Management	139,471	148,262	284,438	256,208	146,825	(1,437)	-0.97%
911 Communications	1,664,823	1,933,568	1,933,278	2,248,887	2,034,157	100,589	5.20%
Emergency Services Admin	186,143	190,664	194,023	195,557	195,557	4,893	2.57%
Medical Examiner	91,000	85,000	100,000	100,000	100,000	15,000	17.65%
Sheriff	7,749,284	8,680,029	8,080,065	9,944,655	9,079,119	399,090	4.60%
Jail	3,662,688	4,388,902	4,161,690	5,025,394	4,763,756	374,854	8.54%
Animal Control	211,301	199,326	199,326	242,785	209,050	9,724	4.88%
Other Public Safety	164,209	213,500	248,500	220,516	220,516	7,016	3.29%
Animal Shelter	795,958	686,758	798,954	756,473	745,186	58,428	8.51%
Building Inspections	229,628	327,537	351,823	309,223	307,200	(20,337)	-6.21%
Planning	323,353	282,060	468,630	297,012	293,975	11,915	4.22%
Code Enforcement	140,479	160,342	160,342	170,027	167,589	7,247	4.52%
Central Permitting	118,818	176,122	186,059	200,149	199,590	23,468	13.32%
Airport	86,667	86,667	86,667	86,667	86,667	-	0.00%
Economic Dev & Tourism	510,438	593,089	650,386	624,065	607,565	14,476	2.44%
Economic Dev Projects	986,720	1,034,569	2,481,613	1,119,680	1,119,680	85,111	8.23%
Other Economic Development	7,517	20,000	298,750	20,000	20,000	-	0.00%
Cooperative Extension	296,789	321,557	411,378	331,037	331,887	10,330	3.21%
Soil Conservation	202,399	208,682	208,682	220,865	220,865	12,183	5.84%
Integrated Health	301,557	345,423	347,398	308,706	308,706	(36,717)	-10.63%
Public Health	5,542,694	6,211,620	7,833,699	6,894,750	6,406,021	194,401	3.13%
Consolidated HHS	45,617	-	6,478	-	-	-	0.00%
Mental Health - MOE	339,450	311,800	382,591	311,800	311,800	-	0.00%
Social Services	13,342,979	16,069,901	17,202,581	16,788,826	16,725,491	655,590	4.08%
Veterans Services	71,182	75,878	75,878	80,873	80,873	4,995	6.58%
Other Human Service Agencies	66,195	73,949	73,949	75,750	66,195	(7,754)	-10.49%
Youth Services	797,895	857,539	849,973	762,177	761,296	(96,243)	-11.22%
Head Start	236,589	-	-	-	-	-	0.00%
Library	1,898,705	1,974,193	2,055,300	2,077,749	2,121,619	147,426	7.47%
Other Cultural	91,627	93,320	94,320	94,820	93,320	-	0.00%
ADTS	1,105,998	1,094,832	1,278,468	1,081,655	1,053,446	(41,386)	-3.78%
Public Schools	18,146,073	16,717,365	19,912,077	24,163,840	16,717,365	-	0.00%
Community College	4,273,564	4,243,564	4,873,146	4,685,450	4,545,844	302,280	7.12%
Transfers to Other Funds	5,848,893	4,611,327	9,512,058	4,277,193	5,134,524	523,197	11.35%
Contingency	-	250,000	152,706	250,000	250,000	-	0.00%
GRAND TOTAL	86,470,495	92,864,828	112,022,786	110,673,765	98,532,486	5,667,658	6.10%

FY 2021/22 – How each \$1.00 in General Fund Expenditures is Spent



Public Safety	Human Services	Education	General Government	Other	Eco. Dev & Env. Prot.	Cultural
<ul style="list-style-type: none"> EMS Fire Marshal Emergency Management 911 Communications Emergency Services Admin Medical Examiner Sheriff Jail Animal Control Other Public Safety Animal Shelter Building Inspections Planning Code Enforcement Central Permitting 	<ul style="list-style-type: none"> Integrated Health Public Health Mental Health Social Services Veterans Services Youth Services ADTS Other Human Services 	<ul style="list-style-type: none"> Public Schools Rockingham Community College 	<ul style="list-style-type: none"> Governing Body County Manager Public Information Office Safety and Risk Human Resources Finance Tax Legal Elections Register of Deeds Information Technology GIS Engineering and Public Utilities Non Departmental 	<ul style="list-style-type: none"> Transfers to Other Funds Contingency 	<ul style="list-style-type: none"> Airport Economic Development Economic Development Projects Other Economic Development Cooperative Extension Soil and Water Conservation 	<ul style="list-style-type: none"> Library Other Cultural

FUND STRUCTURE

Rockingham County annually budgets for six major fund types, detailed below:

- **General Fund** - The General Fund accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.
- **Special Revenue Funds** - Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.
- **Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
- **Capital Projects Funds** - The Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.
- **Enterprise Funds** - The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.
- **Internal Service Funds** - Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other department or agencies of the County on a cost reimbursement basis.

Additionally, the County budgets for one discretely presented component unit – the Tourism Development Authority Fund (TDA). The TDA is a corporate body with powers outlined by the North Carolina General Statutes with the Authority's Board being appointed by the County Commissioners. The Authority is fiscally dependent on the County due to the County providing the administrative and finance functions related to the Authority's operations. The County utilizes a separate Fund in order to provide the finance functions of the Authority.

The easiest way to think about funds is to compare them to bank accounts, where the financial activities of common purposes each have their own bank account. As with a bank account, funds must take in at least as much money as they spend. By law, funds must be balanced, meaning a governmental unit cannot plan to spend more than it will take in.

For Fiscal Year 2021/22, Rockingham County has 21 funds that are appropriated in the budget ordinance (shown on the next page). As a note, more than 21 Funds are shown in the county's end-of-year Comprehensive Annual Financial Report but are not included below since they were either not required to be appropriated through the annual budget ordinance based on their type or did not receive any additional spending authority.

GENERAL

- **General Fund** - The General Fund accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in other funds.

SPECIAL REVENUE

- **Fire Districts** - This fund accounts for the ad valorem tax-levies of the fire districts in Rockingham County.
- **Emergency Telephone System** - This fund accounts for the telephone surcharges to be used for the emergency telephone system.

- **Vera Holland - Stoneville Library** - This fund accounts for the monies donated by Vera Holland to the Stoneville Library for maintenance of the facility.
- **Vera Holland - Vera Holland Center** - This fund accounts for the monies donated by Vera Holland to the Vera Holland Center for maintenance of the facility.
- **Register of Deeds Fees** - This fund accounts for monies collected by the Register of Deeds that are designated and remitted to various State agencies.
- **Fines and Forfeitures** - This fund accounts for monies collected by the Courts that are designated and remitted to the County School System.
- **DSS Representative Payee** - This fund accounts for monies held by the Social Services Department for the benefit of certain individuals in the County.
- **Airport Capital Projects Fund** – This fund is used to account for the construction of a runway and taxi-way improvements at the local airport.

DEBT SERVICE

- **Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

CAPITAL

- **Capital Reserve Admin** – This fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for major governmental capital purchases.
- **Capital Reserve Schools** – This fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for major school capital purchases.
- **Capital Reserve Landfill** – This fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for major landfill capital purchases.

ENTERPRISE FUNDS

- **Water Fund** - This fund is used to account for the operation of the County's water line system.
- **Sewer Fund** - This fund is used to account for the operation of the County's sewer collection system.
- **Landfill Fund** - This fund is used to account for the operations of the County's solid waste activities.

INTERNAL SERVICE FUNDS

- **Self-Funding Insurance** - This fund is used to account for payment of the County's deductible on its general liability insurance coverage.
- **Workers Compensation Fund** - This fund was established as a self-insurance fund to accumulate claim reserves and to pay claims and administrative fees from workman's compensation liability.
- **Health Insurance Fund** - This fund was established as a self-insurance fund for employee health insurance coverage. The employee's premium and the County's contribution are deposited in this fund.
- **125 Employee Plan Fund** - This fund was established to account for the employees' 125 plan (flexible spending account (FSA)).

COMPONENT UNITS

- **Tourism Development Authority** - This fund accounts for the accumulation of resources generated by the Occupancy Tax to be used for the development of tourism.

Functional Area / Fund Relationships

FY 2021/22

	General Fund	Capital Project			Special Revenue								Debt Service	Enterprise			Internal Service				Component Unit	
Functional Area	110 - General Fund	210 - Capital Reserve Admin Fund	220 - Capital Reserve Schools Fund	216 - Capital Reserve Landfill	230 - Fire Districts Fund	240 - Emergency Telephone Fund	250 - Vera Holland Stoneville Library Fund	251 - Vera Holland - Vera Holland Center Fund	260 - Register of Deeds Fees	261 - Fines and Forfeitures	265 - DSS Representative Payee	290 - Airport Grants	410 - Debt Service Fund	510 - Water Enterprise Fund	520 - Sewer Fund	560 - Landfill Fund	610 - Self-Funding Insurance (Non-Health) Fund	620 - Workers Comp. Fund	630 - Health Insurance Fund	640 - 125 Employee Plan (FSA) Fund	760 - Tourism Development Authority Fund	Total
General Government																						
Governing Body	212,951																					212,951
County Manager	538,684																					538,684
Public Information Office	145,496																					145,496
Safety & Risk Management	107,859																	648,604				756,463
Human Resources	423,034																					423,034
Finance	706,144	6,079,231											6,895,132				889,283		12,663,100	195,000		27,427,890
Tax	1,871,014																					1,871,014
Tax - Revaluation	-																					-
Legal	293,093																					293,093
Elections	442,209								434,500													876,709
Register of Deeds	551,468																					551,468
Register of Deeds - A&P	30,000																					30,000
Information Technology Services	2,795,408																					2,795,408
GIS	213,723																					213,723
Engineering and Public Utilities	3,327,533			850,000										794,022	793,190	5,089,889						10,854,634
Non Departmental	3,195,000																					3,195,000
Public Safety																						
EMS	7,922,947																					7,922,947
Fire Marshal	330,239				4,415,294																	4,745,533
Communications	2,034,157					366,544																2,400,701
Emergency Management	146,825																					146,825
Emergency Services Admin.	195,557																					195,557
Sheriff	9,079,119																					9,079,119
Jail	4,763,756																					4,763,756
Animal Control	209,050																					209,050
Animal Shelter	745,186																					745,186
Inspections	307,200																					307,200
Planning	293,975																					293,975
Code Enforcement	167,589																					167,589
Central Permitting	199,590																					199,590
Medical Examiner	100,000																					100,000
Other Public Safety	220,516																					220,516
Economic Development & Environmental Protection																						
Economic Development & Tourism	607,565																				350,105	957,670
Economic Development Projects	1,119,680																					1,119,680
Economic Development - Other	20,000																					20,000
Cooperative Extension	331,887																					331,887
Soil Conservation	220,865																					220,865
Airport	86,667											16,667										103,334
Human Services																						
Integrated Health Program	308,706																					308,706
Public Health	6,406,021																					6,406,021
Social Services	16,725,491										800,000											17,525,491
Veterans	80,873																					80,873
Youth Services	761,296																					761,296
Mental Health	311,800																					311,800
Aging, Disability, & Transit Svcs	1,053,446																					1,053,446
Other Human Services	66,195																					66,195
Cultural																						
Library	2,121,619						16,000	10,000														2,147,619
Other Cultural	93,320																					93,320
Education																						
Public Schools	16,717,365		5,270,000							600,000												22,587,365
Rockingham Community College	4,545,844													</								

Fund Balance Overview

Fund balance is the accumulated excess of revenues and other financing sources over expenditures and other financing uses for governmental functions. North Carolina statutes state a portion of fund balance is not available for appropriation in the following fiscal year. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of an emergency or unexpected events, to maintain or enhance the County's financial position and related bond ratings, to provide cash for operations prior to receipt of tax revenues, and to maximize investment earnings.

As stated above, not all fund balance is available for appropriation. State statute defines the available amount as "cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipt" in Chapter 159-8. Fund balances may also be reserved for specific purposes, such as in special revenue funds where fund balance is for a designated purpose.

In Fiscal Year 2022, the County appropriated \$3,521,843 of fund balance in the General Fund. This is comprised primarily of the following:

- Expected Fund Balance "Plug" - \$2,497,000
 - The County appropriates all matching funds required for Human Service programs based on the Federal and State awards even though all Federal and State funds are typically not expended in any given year. This leaves an excess of local appropriations that are unused at fiscal year-end.
 - In North Carolina, property tax revenues appropriated can be no higher than the percentage of collection in the previous fiscal year.
 - The County budgets the entire annual cost of each position, unless staff knows during budget development that the position will be vacant during a portion of the fiscal year. While this practice ensures appropriation for a full fiscal year, it also creates a surplus in salary and fringe benefit appropriations for positions that become vacant during the course of the year. The County has historically seen significant unused appropriations in the Public Safety departments due to lapse salaries.
- Duke Energy Unearned Incentive - \$145,493
 - The County budgets the full potential economic development incentive for Duke Energy; however, only a portion of this is expected to be earned in FY 2022.
- Kate B. Reynolds Grant Dollars - \$308,706
 - This appropriation represents Kate B. Reynolds grant dollars that were received in past years but not spent. These dollars are therefore applied to help fund the Integrated Health program next fiscal year.
- Public Health Escrow - \$50,644
 - These dollars represent funds previously earned in Public Health but not spent in the year earned. They are therefore earmarked (Assigned Fund Balance) each year for future public health needs.
 - These are appropriated next year for a vehicle, timekeeping system and continued funding for a part-time position in the Dental Clinic.
- Sheriff Department Reserves - \$20,000
 - These dollars represent Federal and State forfeiture revenue earned but not spent in the year earned. They are therefore earmarked (Assigned Fund Balance) each year for future Sheriff Department needs.
 - These are appropriated next year for equipment and other eligible operating expenses.
- COVID-19 Reserves - \$500,000
 - These are county funds appropriated in FY21 and not spent due to COVID-19 grant funding awarded to cover FY21 eligible public safety costs incurred during the COVID-19 pandemic. Unspent county funds were set aside and reserved for ongoing costs associated with the pandemic.
 - These are appropriated as additional funding to the Health Insurance Internal Service Fund to cover the COVID-19 health claim costs incurred.

Outside of the General Fund, there are several notable changes detailed below.

- The Fire Districts Fund indicates a fund balance decrease of \$368,259 or 38 percent. This is normal, however, as some districts annually request all of their available fund balance be appropriated (their balances are generated by dedicated tax revenues) rather than keeping a balance with the County.
- The Administrative Capital Reserve Fund indicates a 26 percent or \$1,398,472 decrease in fund balance. A 5-Year Capital Improvement Plan was adopted in June 2021 and partially funded with available fund balance from the general fund at that time. The net decrease in the fund is due to the transfer of reserve funds to the general fund for projects approved in the FY 2021-22 adopted budget. Fund balance remaining in this fund is designated for future capital needs as approved in the 5-Year Capital Improvement Plan.
- The School Capital Reserve Fund indicates a 58 percent or \$2,299,815 increase in fund balance. This is normal as this fund has restricted revenues (state lottery funding and dedicated sales tax) that must be used for school capital and construction. In years when there are no new projects to match this revenue at budget time, these funds are added to this Fund's fund balance. The school board will approve priority capital needs during the year and will request use of these funds at that time.
- A Landfill Capital Reserve Fund was created in the prior fiscal year to accumulate funds for future landfill cell construction. A portion of the Landfill operating revenues are included in the budget as transfers to the new capital reserve fund. For FY 2021-22, \$850,000 is budgeted as a transfer to the Landfill Capital Reserve Fund.
- The county incurred a significant increase in health claims in the prior fiscal year due to an extraordinary number of high cost claimants. Although anticipating a reduction in claims due to the expectation that the number of high cost claims will reduce during FY 2021-22, the budget was developed estimating the same level of claims experience in the prior fiscal year and funding the cost through an increase in premiums as well as use of available fund balance in the fund (\$1,064,100). The county is closely watching claims cost and is actively exploring numerous ways to reduce the fund's overall cost.

Fund	Estimated Fund Balance/Net Assets 6/30/2021	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance/Net Assets 6/30/2022	Projected Change in Fund Balance/Net Assets
General Fund Types							
General Fund	44,603,961	95,010,643	-	5,134,524	90,755,469	43,724,611	(879,350)
Debt Service Fund	133,951	179,218	6,715,914	-	6,895,132	133,951	-
Special Revenue Type Funds							
Administrative Capital Reserve	5,423,242		4,130,759	5,529,231	-	4,024,770	(1,398,472)
School Capital Reserve	3,937,849	5,270,000	-	2,970,185	-	6,237,664	2,299,815
Fire Districts	973,557	4,047,035	-	-	4,415,294	605,298	(368,259)
Emergency Telephone	547,183	366,544	-	-	366,544	547,183	-
Stoneville Library V Holland Fund	383,035	16,000	-	-	16,000	383,035	-
Vera Holland Center Fund	115,343	10,000			10,000	115,343	-
Register of Deeds Fund	-	434,500			434,500	-	-
Fines & Forfeitures Fund	-	600,000			600,000	-	-
DSS Representative Payee Fund	152,508	800,000			800,000	152,508	-
Airport Fund	123,834	16,667				140,501	16,667
Enterprise Fund Types							
Landfill Fund	10,996,889	4,414,400	-	850,000	4,239,889	10,321,400	(675,489)
Landfill Capital Reserve Fund	1,465,194		850,000			2,315,194	850,000
Water Fund	15,743,473	584,000	210,022	-	794,022	15,743,473	-
Sewer Fund	7,638,282	620,000	158,190	-	793,190	7,623,282	(15,000)
Internal Service Fund Type							
General Insurance Deductible	372,867	889,283	-	-	889,283	372,867	-
Worker's Compensation Fund	1,865,747	648,604	-	-	648,604	1,865,747	-
Health Insurance Fund	1,817,424	11,099,000	500,000	-	12,663,100	753,324	(1,064,100)
Employee 125 Plan Fund	49,188	195,000	-	-	195,000	49,188	-
Component Unit							
Tourism Development Fund	381,779	350,105	-	-	350,105	381,779	-

10 YEAR PERMANENT POSITION HISTORY

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Adopted FY 2022
GENERAL GOVERNMENT										
Governing Body	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00
Public Information Office	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Safety and Risk Management	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Purchasing/Central Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-
Budget & Performance	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	-	-
Finance	7.00	7.00	7.00	7.00	7.00	7.00	6.00	8.00	8.00	8.00
Tax	27.00	26.00	26.00	24.00	23.00	23.00	23.00	23.00	23.00	23.00
Legal	4.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.00
Elections	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Register of Deeds	10.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Information Services	7.00	7.00	7.00	8.00	7.80	8.80	11.00	12.00	12.00	12.00
GIS	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00
Engineering & Public Utilities	15.00	15.00	15.00	11.00	11.70	11.70	11.60	11.60	11.60	11.60
Old Wentworth School	0.50	0.50	0.50	-	-	-	-	-	-	-
Total General Government	88.90	83.90	83.90	79.40	78.90	78.90	80.00	81.00	81.00	80.60
PUBLIC SAFETY										
Emergency Medical Services	59.00	59.00	59.00	61.00	63.00	63.00	63.00	67.00	68.00	68.00
Fire Marshal	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00
Emergency Management	1.00	1.00	1.00	1.00	-	-	-	1.00	1.00	1.00
Communications	18.00	18.00	26.00	30.00	31.00	31.00	30.00	30.00	30.00	30.00
Emergency Services Admin.	-	-	-	-	-	-	1.00	1.00	1.00	1.00
Sheriff	95.00	96.00	96.00	97.00	97.00	98.00	98.00	98.00	98.00	98.00
Jail	47.00	47.00	47.00	46.00	46.00	46.00	46.00	46.40	46.40	50.00
Animal Control	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Court Services	2.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Animal Shelter	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	8.00	8.00
Inspections	5.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Planning	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Code Enforcement	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Central Permitting	-	3.00	3.00	3.00	3.20	3.20	3.20	3.50	3.50	3.50
Total Public Safety	245.00	246.00	254.00	260.00	263.20	263.20	263.20	268.90	270.90	274.50
ECONOMIC DEVELOPMENT										
Economic Development	2.00	2.00	2.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Business Technology Center	4.00	4.00	4.00	-	-	-	-	-	-	-
Cooperative Extension	7.00	6.25	6.25	6.375	6.50	6.50	6.00	6.00	6.00	6.00
Soil Conservation	2.80	2.80	2.80	2.50	2.50	2.50	3.00	3.00	3.00	3.00
Total Economic Development	15.80	15.05	15.05	14.88	15.00	15.00	15.00	15.00	15.00	15.00
HUMAN SERVICES										
Integrated Health	-	-	-	-	3.00	3.00	3.00	3.00	4.00	3.00
Public Health	77.00	75.00	74.00	73.00	71.0375	69.7750	70.1750	69.8750	69.8750	70.8750
Social Services	139.00	139.00	139.00	140.00	139.20	144.75	144.85	154.15	155.35	157.35
Veterans Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Youth Services	8.00	9.00	9.00	9.00	10.2125	10.2125	10.2125	10.2125	10.2909	8.00
Head Start	41.00	39.00	39.00	39.00	40.00	40.00	40.00	-	-	-
Total Human Services	266.00	263.00	262.00	262.00	264.45	268.7375	269.2375	238.2375	240.5159	240.2250
CULTURAL										
Library	30.50	31.00	33.00	32.00	27.90	27.90	27.90	27.90	27.90	27.90
Total Cultural	30.50	31.00	33.00	32.00	27.90	27.90	27.90	27.90	27.90	27.90
ENTERPRISE FUND										
Landfill	12.00	12.00	13.00	16.00	15.10	15.10	15.20	14.80	14.80	13.20
Water & Sewer	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.70	2.70	0.70
Total Enterprise Fund	16.00	16.00	17.00	20.00	19.10	19.10	19.20	17.50	17.50	13.90
TOTAL EMPLOYEES	662.20	654.95	664.95	668.275	668.55	672.8375	674.5375	648.5375	652.8159	652.125
% Change		-1.1%	1.5%	0.5%	0.0%	0.6%	0.3%	-3.9%	0.7%	-0.1%

* The County began using FTE to account for all permanent positions scheduled above 20 hours per week in FY 2016/17. This may explain some differences in position count from prior years.

Long-Range Financial Planning

Long-range financial planning is a process that occurs continuously throughout the fiscal year with a more formal process beginning in January each year. The table at the end of this narrative shows the County's prior year adopted budget, current year adopted budget, and projections for three (3) future planning years. Management determined that given shifts in the economy, assumptions lose validity if the County projects too far into the future. The growth factors for both revenues and expenditures were established based on historical growth and planning estimates the County receives from various sources and indicators each fiscal year.

Fiscal Year 2021/22 budget planning continued the practice of utilizing a budget baseline and building upon it in a structurally balanced manner. Forecasting for future years has been done in a very conservative manner.

The budget forecast projections are based on the following assumptions:

Revenues

- **Ad Valorem Tax:** Taxable real property values increased 1.54% last fiscal year and the estimated real property value for FY 2021/22 budget is projected to be 1.0% higher. Personal property values increased .43% and the estimated personal property value for FY 2021/22 is projected to be .50% higher. Public Utility values increased 5.33% over the previous fiscal year and a 1.5% increase is included in the FY 2021/22 projection. Motor Vehicle values increased 2.54% over the previous fiscal year and an increase of 2.5% is projected in the FY 2021/22 budget. Total taxable property values are projected to be 1.17% higher in FY 2021/22. Thereafter, an average growth rate of 2.0% has been applied based on the average growth rate over the past five fiscal years. The values are closely analyzed for any changes each year to ensure budget estimates are accurate. For FY 2021/22, a 98.40% collection rate on Ad Valorem Tax and a 99.43% collection rate on Motor Vehicle Tax is anticipated.
- **Sales Tax:** As of June 2021, Sales Tax revenues increased over the previous fiscal year by 18.13% on those distributed based on point of sale and by 14.55% on those distributed based on per capita. The significant increase experienced during FY 2020/21 is attributed to the COVID19 Pandemic and the statewide "stay-at-home" order that was issued in March 2020. Being a rural county, the increase in on-line shopping directed more local sales tax dollars to the County and away from the surrounding urban counties. Uncertain of how long this growth trend may continue and the impact that future phases of the pandemic will have on the economy, the projection for the FY 2021/22 budget was no additional growth but to maintain at the level earned in FY 2020/21. For forecast years, an overall 3.0% growth rate is projected. We track the sales tax revenue on a monthly basis and continually look for trends.

In May 2018, the voters in Rockingham County approved the NC Article 46 Quarter-Cent Sales Tax and in June 2018 the Board of County Commissioners adopted a resolution to implement the new tax effective October 1, 2018. The County saw a 19.57% growth in this revenue in FY 2020/21; however, as with other sales tax revenue, no additional growth was projected for FY 2021/22 as uncertainty on how future phases of the pandemic will impact this revenue. For forecast years, an overall 3.0% growth rate is projected. The entire amount of this new sales tax is allocated to Rockingham Community College Workforce Development initiatives which include a new \$19,000,000 Workforce Development Center building. The expected long-term debt financing and future debt service payments have been included in the forecast years beginning in FY 2022/23.

- **Other Taxes and Licenses:** Other Taxes and Licenses have seen no growth in the past several years; therefore, no growth is projected going forward.
- **Restricted Intergovernmental Revenue:** Based on historical data, Human Services category is projected to grow 1.3% each year and Other category is projected to grow 1% each year.
- **Unrestricted Intergovernmental Revenue:** Based on historical data of little to no growth, the projection includes no growth going forward.

- **Permits and Fees:** Each department performs an annual evaluation of its fee structure to ensure that the fees are not only in line with desired service cost recovery amounts but also comparable to neighboring and peer units of government. Little growth has occurred in previous fiscal year; therefore, no significant growth is included in the forecast.
- **Sales and Services:** The decrease in Sales and Service from FY 2020/21 to FY 2021/22 is to adjust for the lower than expected EMS Fee revenue earned in FY 2020/21. EMS Fees have been projected based on actual experience in FY 2020/21 and approved rate increases in order to remain within 130% of the Medicare allowable rate as is customary. Based on historical data, the Human Services category is projected to grow 1.3% each year thereafter and the Other category is projected to grow 1%.
- **Investment Earnings:** The reduction in interest rates during the pandemic caused a significant decrease in investment earnings. With no change in interest rates expected in the near term, no growth is projected through FY2022/23 and very conservative growth included in future years.
- **Other Financing Sources:** The county adopted a Capital Improvement Plan in June 2021 and partially funded the plan by transferring available fund balance to the Capital Reserve Fund. Other Financing Sources of \$1,783,500 is the transfer from Capital Reserve Fund for the FY 2021/22 approved projects. The approved projects are reflected in the Capital Outlay portion of the schedule and are mostly in the General Government function. Future projects will be included when full funding is achieved and the board gives final approval to undertake the activity.
- **Fund Balance Appropriated:** Historically, the County has unspent appropriations of approximately \$2.8 million. The County appropriates 100% of all position costs and Human Service program allocations even though not all personnel costs are expended due to vacant positions that occur throughout the year and all Human Service revenues will not be utilized causing an excess of local matching funds appropriated to those programs. For FY 2021/22, an estimate of \$2.5 million is being used as the amount of unspent appropriations. Additionally, this year the County expects to not spend approximately \$145,493 in Duke Energy economic development incentives, as the full potential incentive amount is budgeted but it is not expected the company will achieve this full amount. The County received annual grant funding in advance for its Integrated Health Program where all grant funds received were not spent in the same year. Appropriated Fund Balance includes \$308,706 of restricted fund balance to cover the operating costs of the Integrated Health Program for the year. Public Health earns revenue each year in certain programs that if not used in the year earned are required to be held in escrow and used in future years. The FY 2021/22 fund balance appropriation includes \$50,644 of these restricted funds that are held in escrow. The Sheriff Department also earns restricted revenue in one year and spends on eligible costs in future years. The FY 2021/22 fund balance appropriation of restricted Sheriff Department revenues is \$20,000. During FY 2020/21 the County received an allocation of Coronavirus Relief Fund (CRF) from the State of NC that was used to cover eligible public safety personnel costs which resulted in local dollars becoming available to create a more flexible source of funding that is needed to address continuing pandemic efforts. From this funding, \$500,000 was appropriated in FY 2021/22 to reimburse the Health Insurance Internal Service Fund for COVID-19 claims incurred. The County annually evaluates the anticipated unused appropriations to ensure that the amount of fund balance appropriated for the new budget year will be not be expended. Amounts appropriated in excess of the anticipated surplus are tied to one-time projects or activities to ensure that annual operating costs are not being covered by fund balance.

Expenditures

- **Salaries & Benefits:** The FY 2021/22 Salary and Benefits includes funding for a 3% merit raise for eligible permanent employees on their anniversary date as well as \$400,000 to implement the 2nd year of the County's 1/3 pay study. Benefit increases in FY 2021/22 include 1.2% rate increase in the employer's required contribution to the Local Government Employees' Retirement System (LGERS) and a 20% increase in county contributions to the self-insured Health Insurance Plan managed by the county. The retirement system has a State board that determines the contribution rates required by participating entities and the county determines the contribution rates necessary for the health plan based on experience and trends. Forecast years include a 5% annual increase in Salaries and Benefits.

- **Operating:** Operating expenditures are forecasted at a growth rate of 3% and are evaluated on an annual basis to ensure projections are reasonable.
- **Education:** For FY 2021/22, the County has continued the same level of funding for education current expense as in the previous fiscal year. School budget requests and enrollment numbers are evaluated annually and the forecast updated as conditions change. The forecast assumes level funding going forward; however, new debt is anticipated to be issued in FY 2021/22 for the construction of the new Community College Workforce Development Center. Debt service payments on this project are expected to begin in FY 2022/23 and the amount needed for annual debt service are deducted from the new quarter cent sales tax under Education and added to Transfers Out to the debt service fund in the forecast years.
- **Capital Outlay:** This category accounts for those capital outlay items that meet one of two criteria. 1) A non-capitalized asset costing between \$500 and \$2,499 and 2) a capitalized asset costing \$2,500 and over and includes assets whether purchases on a pay-as-you-go basis or through the issuance of long-term debt. Multi-year projects resulting in a capital item are accounted for in a Capital Project Fund and not in the General Fund. The County has a policy of replacing two (2) ambulances each fiscal year and appropriates approximately \$250,000-\$300,000 to the Sheriff's department each year for the replacement of ten (10) or more vehicles. These two items are paid with current resources each year. All other capital requests are evaluated, prioritized and included in the budget as resources are identified. Forecast years include funding for the rotating EMS and Sheriff Vehicles plus a small amount of all other General Fund capital items deemed necessary. The significant increase in general government capital outlay in FY 2021/22 are projects approved in the newly adopted 5-Year Capital Improvement Plan with funding for these projects being a transfer from Capital Reserve Fund included in Other Financing Sources.
- **Transfers Out:** Includes those funds transferred out of the General Operating Funds to the County Capital Reserve Fund and Debt Service Fund (\$0.055 cents of the tax rate is dedicated to County Capital Reserve, which covers county debt service payments and funding for the 5-Year Capital Improvement Plan), as well as to the Water and Sewer Funds. Forecast Years beginning FY 2022/23 and forward include an increase for anticipated transfer of sales tax revenue to the debt service fund that will fund debt service on a new Community College Workforce Development building.
- **Debt Service:** All General Fund debt service payments are budgeted for and accounted for in a separate Debt Service Fund. For information and analysis purposes, the amount of general debt service payments (County and School debt) has been included on the forecast schedule. The annual County debt service payments are covered by the \$0.055 cents of the Ad Valorem tax rate that is dedicated for this purpose. The School debt has historically been covered by restricted Sales Tax revenues and other State resources distributed to the County that are restricted for School Construction or Capital needs. Forecast Years FY 2022/23 and forward include an increase in anticipation of new debt service payments on the construction of the new Community College Workforce Development building.

Long-Term Financial Planning

Estimated General Fund Financial Sources & Uses

	2020-21 Adopted	2021-22 Adopted	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
Revenues:					
Ad Valorem Taxes-Current Year	52,333,005	53,910,656	54,988,869	56,088,647	57,210,419
Other Ad Valorem Taxes	1,031,500	1,120,600	1,150,000	1,150,000	1,150,000
Sales Taxes	11,472,845	14,151,135	14,575,669.05	15,012,939	15,463,327
Other Taxes and Licenses	299,300	308,000	310,000	310,000	310,000
Restricted Intergovernmental Revenue					
Human Services	13,866,543	13,208,412	13,380,121	13,554,063	13,730,266
Other	1,257,167	1,307,865	1,320,944	1,334,153	1,347,495
Unrestricted Intergovernmental Revenue	232,000	230,000	235,000	235,000	235,000
Permits and Fees	995,100	1,101,500	1,100,000	1,100,000	1,100,000
Sales and Services					
Human Services	1,282,275	1,380,225	1,398,168	1,416,344	1,434,757
Other	6,102,936	5,501,187	5,556,199	5,611,761	5,667,878
Investment Earnings	200,000	100,000	100,000	150,000	200,000
Miscellaneous Revenues	896,563	907,563	1,000,000	1,000,000	1,000,000
Other Financing Sources	-	1,783,500	-	-	-
Fund Balance Appropriated	2,895,594	3,521,843	2,990,921	3,123,719	3,212,167
Total Revenues	92,864,828	98,532,486	98,105,890	100,086,626	102,061,309
Expenditures					
General Government					
Salaries & Benefits	8,369,782	9,271,118	9,734,674	10,221,408	10,732,478
Operating Expenses	3,427,141	3,401,582	3,503,629	3,608,738	3,717,000
Public Safety					
Salaries & Benefits	18,605,388	19,614,294	20,006,580	20,406,711	20,814,846
Operating Expenses	5,967,973	6,118,284	6,301,833	6,490,888	6,685,614
Economic & Physical Development					
Salaries & Benefits	937,162	981,433	1,001,062	1,021,083	1,041,505
Operating Expenses	1,310,735	1,388,564	1,430,221	1,473,128	1,517,321
Human Services					
Salaries & Benefits	15,943,207	16,495,961	16,825,880	17,162,398	17,505,646
Operating Expenses	8,906,081	9,128,106	9,401,949	9,684,008	9,974,528
Cultural and Recreation					
Salaries & Benefits	1,417,825	1,474,760	1,504,255	1,534,340	1,565,027
Operating Expenses	639,488	632,779	651,762	671,315	691,455
Education	19,909,313	20,255,313	18,344,893	18,465,943	18,589,085
Capital Outlay					
General Government	392,591	2,180,916	500,000	500,000	500,000
Public Safety	906,678	983,128	950,000	950,000	950,000
Economic & Physical Development	16,667	16,667	16,667	16,667	16,667
Human Services	191,654	89,761	200,000	200,000	200,000
Cultural and Recreation	10,200	107,400	10,000	10,000	10,000
Education	1,051,616	1,007,896	1,008,000	1,008,000	1,008,000
Contingency	250,000	250,000	250,000	250,000	250,000
Transfer to Co Cap Resrv (CIP Revenue)	3,735,276	4,130,759	4,213,374	4,297,642	4,383,594

Transfer to Insurance Fund	-	500,000	-	-	-
Transfer to Debt Svc	393,595	135,553	1,978,100	1,926,760	1,875,420
Transfer to Water Sewer Fund	482,456	368,212	273,011	187,598	33,123
Transfers Out	4,611,327	5,134,524	6,464,485	6,412,000	6,292,137
Total Expenditures	92,864,828	98,532,486	98,105,890	100,086,626	102,061,309
Projected Tax Rate	0.695	0.695	0.695	0.695	0.695
Debt Service-budgeted in Debt Service Fund	7,273,643	6,892,126	8,659,013	8,378,698	6,386,105
Total Debt Service as % of Budget	7.26%	6.54%	8.11%	7.72%	5.89%
Fund Balance Appropriated as % of Budget	3.12%	3.57%	3.05%	3.12%	3.15%
Assessed Property Valuation	7,663,013,571	7,874,113,256	8,031,595,521	8,192,227,431	8,356,071,980
Total Debt	49,395,160	44,129,821	56,991,769	50,506,942	44,029,737
Total Debt as % of Assessed Valuation	0.64%	0.56%	0.71%	0.62%	0.53%

Governing Body

Dept ID: 01

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	203,708	214,577	214,577	229,951	212,951	-1%
TOTAL REVENUES	203,708	214,577	214,577	229,951	212,951	-1%
EXPENSES						
Salaries and Benefits	139,121	132,083	135,834	152,997	137,997	4%
Operating Expenses	64,587	76,994	73,243	76,954	74,954	-3%
Capital Outlay		5,500	5,500	-	-	-100%
TOTAL EXPENSES	203,708	214,577	214,577	229,951	212,951	-1%
EMPLOYEES						
Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	0%

VISION STATEMENT

Provide the best quality of life educationally, economically, and environmentally.

MISSION STATEMENT

Rockingham County Government will strive to provide the highest quality of life and the opportunities to achieve it.

WHAT WE DO (List of Services)

Board of County Commissioners

The five-member Board of Commissioners is the County's general governing body. The Board's major responsibilities lie in three functions:

- Establishment of overall fiscal policy through its budgetary powers.
- Regulation of private conduct through its ordinance-making powers.
- General administration.

Clerk to the Board

This position is the official and legally accountable Clerk to the Board of County Commissioners and must be appointed and duly sworn into official public office.

- Creates, coordinates, and maintains permanent records of Board actions.
- Requires a high level of discretion and often requires the use and handling of confidential information.

- Prepares agendas for Board meetings, attends all meetings of the Board, composes full and accurate accounts of all actions taken by the Board.
- Officially responsible for the County seal and retention of official records of the Board.
- Responsible for up to date information on County Boards and Committee appointments.
- Schedules and coordinates meetings for the Board.

Clerk to the Board

Goal 1 - Bridging the gap between Commissioners and citizens.

Objective 1

Commissioners' Goal - CEC, OEE

Commissioners and the public will have agenda packets at least 7 days prior to each scheduled meeting. These packets contain the agenda and pertinent information on items that will be brought up at the meeting.

	FY18	FY19	FY20	FY21	FY22
Target	100%	100%	100%	100%	100%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Goal 2 - Improve transparency

Objective 1

Commissioners' Goal - CEC, OEE

All approved minutes will be posted to the County's website within 2 days of the meeting at which they are approved. Often these minutes are available the next day.

	FY18	FY19	FY20	FY21	FY22
Target	100%	3 days	2 days	2 days	2 days
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - OEE

A draft of the upcoming meeting agenda will be ready for review no later than 1 business day after the published internal agenda item deadline.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	1 day	1 day	1 day
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 3

Commissioners' Goal - OEE

Clerk will ensure all meeting minutes from the previous month are available for approval at the second Board of Commissioners meeting the following month.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	100%	100%	100%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 3 - Ensure accurate recording of County Commissioner meetings

Objective 1

Commissioners' Goal - OEE

Ensure at least 95 percent of minutes are approved by the Board of Commissioners without the need for further amendments (minutes are approved the second meeting of the following month).

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	100%	95%	95%
Actual	100%	98%	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

PS – Public Safety

CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

County Manager

Dept ID: 04

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	13,100	13,100	13,100	21,700	66%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	272,928	461,484	487,484	503,098	516,984	12%
TOTAL REVENUES	272,928	474,584	500,584	516,198	538,684	14%
EXPENSES						
Salaries and Benefits	262,424	437,040	463,040	477,956	495,442	13%
Operating Expenses	10,504	37,544	36,544	38,242	43,242	15%
Capital Outlay	-	-	1,000	-	-	0%
TOTAL EXPENSES	272,928	474,584	500,584	516,198	538,684	14%
EMPLOYEES						
Full Time Equivalents	2.00	4.00	4.00	4.00	4.00	0%

DEPARTMENT MISSION STATEMENT

Visionary and responsive leadership of county government.

WHAT WE DO (List of Services)

- Administration.
- Policy and project implementation.
- Countywide administrative oversight.
- Development and preparation of fiscally responsible annual budget.

County Manager

Goal 1 - Offer responsive engagement to Rockingham County citizens, businesses, and community organizations.

Objective 1 *Commissioners' Goal - CEC*
Respond to at least 99 percent of all questions received through the online "Ask the County Manager" forum within 1 business day of the question.

	FY18	FY19	FY20	FY21	FY22
Target	98% in 2 days	98% in 2 days	99% in 1 day	99% in 1 day	99% in 1 day
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Goal 2 - Improve intergovernmental relations

Objective 1 *Commissioners' Goal - ED, OEE*
The County Manager will attend at least one meeting (6) of each of the municipalities' governing boards. This will provide an opportunity to better understand the issues facing municipalities and interact with citizens who may not attend Board of Commissioner meetings.

	FY18	FY19	FY20	FY21	FY22
Target	6	6	6	6	6
Actual	6	6	N/A		
Status	✓	✓	⊖		

Goal 3 - Effectively manage the County's budget process

Objective 1 *Commissioners' Goal - CAEE, OEE*
Present the Manager's Recommended Budget to the Board of Commissioners no later than 2nd regularly scheduled Board of Commissioners meeting in May.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	2nd May Meeting	2nd May Meeting	2nd May Meeting
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2 *Commissioners' Goal - OEE*
Achieve the Government Finance Officer's Association Distinguished Budget Presentation Award. To achieve this award, budget documents must meet high standards as a policy document, an operations guide, a financial plan, and as a communications device.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	Achieve Award	Achieve Award	Achieve Award
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 4 - Promote recycling in Rockingham County.

Objective 1 *Commissioners' Goal - CAEE, OEE*
To serve as a good example for Rockingham County citizens, at least 25 tons/year of materials will be recycled at County Government buildings.

	FY18	FY19	FY20	FY21	FY22
Target	18	25	25	25	25
Actual	28.53	25	N/A		
Status	✓	✓	⊖		

Goal 5 - Understand issues of importance to employees.

Objective 1 *Commissioners' Goal - OEE*
Convene a Manager's roundtable at least bi-monthly (6 times per year). The Manager's roundtable is an opportunity for the Manager to randomly select 8-12 County employees to discuss issues of interest to them.

	FY18	FY19	FY20	FY21	FY22
Target	4	6	6	6	6
Actual	8	8	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - OEE*
To better understand areas of success as well as those that need improvement, management will complete an employee satisfaction survey by December 31, 2021.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	12/31/2021
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Goal 6 - Promote economic development.

Objective 1 *Commissioners' Goal - ED, ECON*
Meet at least quarterly with the President of Rockingham Community College and Superintendent of Rockingham County Schools to discuss organizational issues and explore areas for partnership.

	FY18	FY19	FY20	FY21	FY22
Target	4	4	4	4	4
Actual	4	4	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

PS – Public Safety

CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Public Information Office

Dept ID: 05

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	25,000	25,000	28,000	28,000	12%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	109,667	118,154	118,154	127,443	117,496	-1%
TOTAL REVENUES	109,667	143,154	143,154	155,443	145,496	2%
EXPENSES						
Salaries and Benefits	74,591	76,718	76,718	77,216	80,669	5%
Operating Expenses	23,731	66,436	63,651	78,227	64,827	-2%
Capital Outlay	11,344	-	2,785	-	-	0%
TOTAL EXPENSES	109,667	143,154	143,154	155,443	145,496	2%
EMPLOYEES						
Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	0%

DEPARTMENT MISSION STATEMENT

Provide effective, efficient, two-way communication between Rockingham County Government and stakeholders.

WHAT WE DO (List of Services)

- Internal/external communications: press materials, photos, media relations, crisis communications, on-air radio and television, spokesperson, host monthly public affairs show.
- Communications standards.
- Technical communications support, promotions, marketing, advertising.
- Write, research, edit, proof, referral/informational source.
- Web page, intranet, social media.
- Citizens' Academy liaison.
- Develop and implement special programs and projects.
- Communications staff development.
- Problem solving, community outreach and engagement.

Public Information Office

Goal 1 - Enhance County Government's message and reach targeted audiences.

Objective 1 *Commissioners' Goal - CEC, QL*

Produce and air at least 30 informational shows. These may include the Rockingham County 4-1-1 and News and Events segments which highlight relevant issues and services that affect citizens' lives.

	FY18	FY19	FY20	FY21	FY22
Target	12	30	30	30	30
Actual	57	31	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - CEC, OEE*

To ensure accurate information is released to the public, at least 98 percent of news releases will not require retraction/correction due to Public Information Office error (includes formatting).

	FY18	FY19	FY20	FY21	FY22
Target	98%	98%	98%	98%	98%
Actual	98.16%	97.00%	N/A		
Status	✓	✗	⊖		

Objective 3 *Commissioners' Goal - CEC, QL*

To encourage citizen participation on volunteer boards, committees, and the Rockingham County Citizens Academy, the Public Information Office will create at least four campaigns per year promoting these opportunities.

	FY18	FY19	FY20	FY21	FY22
Target	4	4	8	8	4
Actual	8	8	N/A		
Status	✓	✓	⊖		

Objective 4 *Commissioners' Goal - PS, CEC*

Create at least four campaigns per year encouraging participation in the county's volunteer rescue squads and fire departments.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	8	8	4
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 5 *Commissioners' Goal - CEC, CAEE*

To increase awareness of the law and environmental impact of illegal littering and dumping, Public Information Office will partner with the Landfill, County libraries, and schools to produce an awareness campaign with at least 100 littering specific outreach efforts. These efforts may include news stories, community presentations, radio/TV shows, website updates, etc.

	FY18	FY19	FY20	FY21	FY22
Target	40	75	200	200	100
Actual	176	169	N/A		
Status	✓	✓	⊖		

Goal 2 - Increase Social Media Engagement

Objective 1 *Commissioners' Goal - CEC*

To increase engagement through Facebook, at least 85% of Facebook posts will reach 1,200 people.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	85.00%
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Objective 2 *Commissioners' Goal - CEC*

To increase engagement through Facebook, posts will average 15 likes.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	15
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Objective 3 *Commissioners' Goal - CEC*

The Public Information Officer will create a County Instagram account by the end of the fiscal year.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	June 30, 2022
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

PS – Public Safety

CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Safety and Risk Management

Dept ID: 06

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges		-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	97,524	105,051	105,051	107,859	107,859	3%
TOTAL REVENUES	97,524	105,051	105,051	107,859	107,859	3%
EXPENSES						
Salaries and Benefits	86,427	90,187	90,187	94,494	94,494	5%
Operating Expenses	11,097	14,864	14,864	13,365	13,365	-10%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	97,524	105,051	105,051	107,859	107,859	3%
EMPLOYEES						
Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	0%

DEPARTMENT MISSION STATEMENT

Maximize savings through efficient management of workers' compensation claims, return to work program, and an effective, proactive safety program. Develop and implement activities and programs which promote wellness that inspire Rockingham County employees to live a more healthy and productive life.

WHAT WE DO (List of Services)

- Expedite workers' compensation process.
- Coordinate a return to work program.
- Investigate work-related accidents/incidents.
- Recommend changes to the County's self-funding and insurance programs and renew insurance policies for workers compensation, property and liability.
- Oversee safety program.
- Provide OSHA mandated training.
- Manage and direct County wellness program.

Human Resources

Dept ID: 07

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	358,830	395,050	402,855	474,940	423,034	7%
TOTAL REVENUES	358,830	395,050	402,855	474,940	423,034	7%
EXPENSES						
Salaries and Benefits	296,735	324,185	335,000	401,560	348,244	7%
Operating Expenses	61,486	70,865	67,855	73,380	74,790	6%
Capital Outlay	608	-	-	-	-	0%
TOTAL EXPENSES	358,830	395,050	402,855	474,940	423,034	7%
EMPLOYEES						
Full Time Equivalents	4.00	4.00	4.00	5.00	4.00	0%

DEPARTMENT MISSION STATEMENT

The effective, efficient, and quality provision of personnel services to all County departments in accordance with federal and state laws, and local policies and procedures.

WHAT WE DO (List of Services)

- Administration.
- County policy development and administration.
- Recruitment, selection, orientation, training, and retention of employees.
- Classification and pay management.
- County benefits administration.
- Maintain employee records.

Human Resources (Including Safety and Risk)

Goal 1 - Provide a comprehensive and user friendly hiring process.

Objective 1 *Commissioners' Goal - OEE*

At least 95 percent of new hires will report they are satisfied or highly satisfied with the New Hire Orientation Program.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	100%	97%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - OEE*

At least 95 percent of departmental hiring managers will be satisfied or highly satisfied with the Human Resources recruitment and selection process. This will be measured by a yearly survey sent to all NEOGOV hiring managers.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	100%	N/A	N/A		
Status	✓	⊖	⊖		

Objective 3 *Commissioners' Goal - ED, QL*

Assist County departments in placing at least 3 community college / undergraduate / graduate interns with interested departments.

	FY18	FY19	FY20	FY21	FY22
Target	3	3	3	3	3
Actual	3	4	N/A		
Status	✓	✓	⊖		

Goal 2 - Promote healthy Rockingham County employees.

Objective 1 *Commissioners' Goal - OEE*

Provide at least 10 wellness programs in identified high risk areas such as heart disease, hypertension, and body mass index (BMI) based on current County health risk assessment results.

	FY18	FY19	FY20	FY21	FY22
Target	12	20	20	10	10
Actual	16	20	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - OEE*

At least 200 unique County employees (including those not receiving County health insurance) will participate in at least one of the programs offered through the County's Wellness Program. These may include lunch and learns, walking programs, and no-gain holidays.

	FY18	FY19	FY20	FY21	FY22
Target	100	150	200	200	200
Actual	260	174	N/A		
Status	✓	✓	⊖		

Goal 3 - Ensure a safe work environment for all staff and visitors.

Objective 1 *Commissioners' Goal - OEE, PS*

Safety and Risk Management will perform a safety audit on at least 50 percent of occupied County facilities to ensure employee and visitor safety; with every occupied facility inspected within 2 years.

	FY18	FY19	FY20	FY21	FY22
Target	100%	50%	50%	50%	50%
Actual	100%	67%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - OEE, PS*

At least 90 percent of all identified safety abatements will be addressed by departments within the abatement timeframe provided by Safety and Risk Management.

	FY18	FY19	FY20	FY21	FY22
Target	85%	90%	90%	90%	90%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

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ED – Education

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	637,424	660,947	678,050	699,244	706,144	7%
TOTAL REVENUES	637,424	660,947	678,050	699,244	706,144	7%
EXPENSES						
Salaries and Benefits	566,154	591,344	596,524	626,322	626,322	6%
Operating Expenses	53,534	69,603	81,526	72,922	79,822	15%
Capital Outlay	17,736					0%
TOTAL EXPENSES	637,424	660,947	678,050	699,244	706,144	7%
EMPLOYEES						
Full Time Equivalents	8.00	8.00	8.00	8.00	8.00	0%

DEPARTMENT MISSION STATEMENT

Provide exemplary financial management services to County departments and to our citizens and to provide financial information in an accurate, efficient, and timely manner in accordance with applicable federal, state, and local regulations. Budgeting and safeguarding assets of County.

WHAT WE DO (List of Services)

- Administration.
- Accounting for County receipts and disbursements.
- County payroll administration.
- Manage investments.
- Sell bonded debt.
- Manage existing debt.
- Administer financial aspects of capital projects.
- Manage financial assistance received from federal and state sources.
- Maintain fixed asset inventories.
- Bill for County Landfill services.
- Coordinate the annual independent audit.
- Prepare the comprehensive annual financial audit report (CAFR).
- Coordinate the annual budget process.
- Monitor budget/actual revenues and expenditures during the fiscal year.

Finance

Goal 1 - Process accounts payable and payroll correctly and efficiently.

Objective 1 *Commissioners' Goal - OEE*

Achieve at least 99.5 percent accuracy for all checks issued for the payment of invoices.

	FY18	FY19	FY20	FY21	FY22
Target	99%	99.5%	99.5%	99.5%	99.5%
Actual	99.2%	99.6%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - OEE*

Achieve at least 95 percent accuracy for all employee payments.

	FY18	FY19	FY20	FY21	FY22
Target	99%	99.5%	95%	95%	95%
Actual	99.9%	99.0%	N/A		
Status	✓	✗	⊖		

Goal 2 - Create an effective and citizen-friendly Annual Comprehensive Financial Report.

Objective 1 *Commissioners' Goal - OEE*

Achieve the Annual Comprehensive Financial Report Award given by the Government Finance Accountability Office. This award recognizes excellence in local government accounting.

	FY18	FY19	FY20	FY21	FY22
Target	Receive award	Receive Award	Receive Award	Receive Award	Receive Award
Actual	Award received	Award received	N/A		
Status	✓	✓	⊖		

Goal 3 - Ensure Rockingham County vendors are aware of how to do business with the County.

Objective 1 *Commissioners' Goal - OEE*

Advertise at least 20 times about becoming a vendor with Rockingham County. Examples include news stories on the County's website and advertisement in local papers.

	FY18	FY19	FY20	FY21	FY22
Target	6	20	20	20	20
Actual	24	87	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - OEE*

Contact all vendors on the County's vendor notification list for projects within their requested area within five (5) business days of the release of any applicable Requests for Proposals (RFPs). Vendors can request to be added to the vendor notification list through the County's website or by contacting the Purchasing Office directly.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	100% in 5 days	100% in 5 days	100% in 5 days	100% in 5 days
Actual	N/A	100%	N/A		
Status	⊖	✓	⊖		

Goal 4 - Ensure competitive and fair purchasing practices.

Objective 1 *Commissioners' Goal - OEE*

Ensure at least three vendor quotes are considered for all purchase order requests over \$10,000 (State statute requires at least three formal bids for purchases over \$90,000). This excludes purchases made through State contract, cooperative purchasing contracts, umbrella purchase orders, sole source vendors, or County Manager approval.

	FY18	FY19	FY20	FY21	FY22
Target	100%	100%	100%	100%	100%
Actual	89%	100%	N/A		
Status	✗	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

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CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	117,211	116,755	116,755	117,885	117,885	1%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	6,218	4,300	4,300	-	3,000	-30%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	483,740	450,000	450,000	450,000	455,000	1%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	1,090,357	1,218,360	1,254,222	1,313,076	1,295,129	6%
TOTAL REVENUES	1,697,525	1,789,415	1,825,277	1,880,961	1,871,014	5%
EXPENSES						
Salaries and Benefits	1,262,097	1,339,355	1,339,755	1,416,725	1,410,778	5%
Operating Expenses	412,262	450,060	485,522	464,236	460,236	2%
Capital Outlay	23,166	-	-	-	-	0%
TOTAL EXPENSES	1,697,525	1,789,415	1,825,277	1,880,961	1,871,014	5%
EMPLOYEES						
Full Time Equivalents	23.00	23.00	23.00	23.00	23.00	0%

DEPARTMENT MISSION STATEMENT

To provide equitable cost-effective administration of the property tax in Rockingham County, complying with all legal directives, in an atmosphere citizen-clients can trust.

WHAT WE DO (List of Services)

- Administration.
- Land record research.
- Property tax listings.
- Property tax assessments.
- Property tax billings.
- Property tax collections.
- Provide information to citizens, attorneys, realtors, surveyors, and County departments.

Tax - Revaluation

Dept ID: 1315

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	2,100	150,000	1,321,736	500,000	-	-100%
TOTAL REVENUES	2,100	150,000	1,321,736	500,000	-	-100%
EXPENSES						
Salaries and Benefits	-	-	-	-	-	0%
Operating Expenses	2,100	150,000	1,321,736	500,000	-	-100%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	2,100	150,000	1,321,736	500,000	-	-100%

DEPARTMENT PURPOSE

This department was established to account for costs related to the countywide revaluation of property.

Tax

Goal 1 - Maximize County revenue.

Objective 1

Commissioners' Goal - OEE

Collect at least 98.3 percent of the Fiscal Year 2021/22 non-motor vehicle levy.

	FY18	FY19	FY20	FY21	FY22
Target	98.1%	98.1%	98.2%	98.2%	98.3%
Actual	98.14%	98.4%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - OEE

Collect at least 35 percent of all delinquent taxes that are less than 10 years delinquent. By law, the Tax Office can only pursue enforced collection measures for taxes that are less than 10 years delinquent.

	FY18	FY19	FY20	FY21	FY22
Target	40%	35%	35%	35%	35%
Actual	40.68%	36.00%	N/A		
Status	✓	✓	⊖		

Goal 2 - Provide quality customer service to taxpayers.

Objective 1

Commissioners' Goal - CEC, OEE

To provide citizens with ample time to review and pay their taxes, tax bills will be mailed by August 1. These bills are statutorily due and payable by September 1, but do not become delinquent until January 6th.

	FY18	FY19	FY20	FY21	FY22
Target	8/1/2017	8/1/2018	8/1/2019	8/1/2020	8/1/2021
Actual	8/4/2017	7/24/2018	N/A		
Status	✗	✓	⊖		

Objective 2

Commissioners' Goal - OEE

At least 99.5 percent of property tax bills will not result in abatement and rebill due to Tax Office errors.

	FY18	FY19	FY20	FY21	FY22
Target	99.5%	99.5%	99.5%	99.5%	99.5%
Actual	99.8%	99.7%	N/A		
Status	✓	✓	⊖		

Goal 3 - Maintain accurate property records.

Objective 1

Commissioners' Goal - OEE

To ensure the tax base remains up-to-date in advance of the July billing, at least 99 percent of all deeds and plats recorded will be researched and entered into the Tax system by March 1st. In addition to maximizing County revenue, efficient processing of these records helps ensure an accurate GIS system that is used by other County departments and citizens.

	FY18	FY19	FY20	FY21	FY22
Target	98%	98%	99%	99%	99%
Actual	99.9%	100.0%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - OEE

Enter all personal property listing forms (excluding those which require additional research/information) into the Tax system and send notices to current year non-business listers who did not re-list no later than May 1, 2022.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	5/1/2020	5/1/2021	5/1/2022
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 3

Commissioners' Goal - OEE

Complete at least 98 percent of the assessments of new construction and changes to real estate for the upcoming fiscal years' property tax bills, that are not awaiting further action or information, by April 1st. This facilitates not only change of value notices, but gives us a better read on the revenue to project and work appeals.

	FY18	FY19	FY20	FY21	FY22
Target	98%	98%	98%	98%	98%
Actual	94.42%	99.30%	N/A		
Status	✗	✓	⊖		

Board of Commissioners' Goal Abbreviation

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ED – Education

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	259,847	292,143	292,143	298,093	293,093	0%
TOTAL REVENUES	259,847	292,143	292,143	298,093	293,093	0%
EXPENSES						
Salaries and Benefits	241,857	253,058	253,058	259,951	259,951	3%
Operating Expenses	17,989	39,085	39,085	38,142	33,142	-15%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	259,847	292,143	292,143	298,093	293,093	0%
EMPLOYEES						
Full Time Equivalents	3.40	3.40	3.40	3.00	3.00	-12%

DEPARTMENT MISSION STATEMENT

To provide legal advice and representation to the Board of Commissioners and all County departments and agencies in order to assist them in achieving their goals and objectives in accordance with all relevant laws.

WHAT WE DO (List of Services)

- Provide legal representation and a variety of legal services to the Board of Commissioners and County departments and agencies, including attendance at Commissioner and other board meetings, consultation, drafting county policies, ordinances and resolutions, preparation of legal documents, contract review, and management of litigation matters.

Legal

Goal 1 - Provide quality service to County departments.

Objective 1 *Commissioners' Goal - OEE*

Review at least 95 percent of contracts submitted by departments for review within 5 working days.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	95%	88%	N/A		
Status	✓	✗	⊖		

Objective 2 *Commissioners' Goal - OEE*

At least 98 percent of internal customer respondents will rate Legal department service as "Good" or "Excellent".

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	98%	98%	98%
Actual	99%	No survey	N/A		
Status	✓	⊖	⊖		

Goal 2 - Support Economic Development and Tourism Development Authority activities.

Objective 1 *Commissioners' Goal - ECON, OEE*

Legal will review 100 percent of all Economic Development incentive contracts within three (3) business days upon receiving final details of the project.

	FY18	FY19	FY20	FY21	FY22
Target	90%	90%	100%	100%	100%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

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Elections

Dept ID: 19

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	43,287	-	-	42,183	42,183	100%
Intergovernmental	-	-	297,942	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	411,294	473,272	472,172	383,627	400,026	-15%
TOTAL REVENUES	454,581	473,272	770,114	425,810	442,209	-7%
EXPENSES						
Salaries and Benefits	320,400	316,433	430,312	290,149	296,548	-6%
Operating Expenses	134,181	156,839	242,322	135,661	145,661	-7%
Capital Outlay	-	-	97,480	-	-	0%
TOTAL EXPENSES	454,581	473,272	770,114	425,810	442,209	-7%
EMPLOYEES						
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	0%

DEPARTMENT MISSION STATEMENT

Promote consistent administration and equal application of all elections and campaign finance laws for all qualified citizens with the opportunity to vote in fair, accurate, and open elections according to constitutional and statutory rights and requirements.

WHAT WE DO (List of Services)

- Maintain voter registration for all Rockingham County voters.
- Conduct elections for Federal, State, County, and municipal offices.
- Educate and assist candidates/treasurers with their campaign reporting.
- Secure compliant and ADA accessible voting locations for all elections.
- Recruit, organize, prepare, and train precinct officials for all elections.
- Investigate any irregularities or complaints filed.
- Certify election results.
- Inform and educate the general public as to voting laws and regulations.

Register of Deeds

Dept ID: 2210

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	688,922	580,000	580,000	595,000	595,000	3%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessmen	-	-	-	-	-	0%
General Fund	(183,212)	(44,789)	(44,789)	(48,372)	(43,532)	-3%
TOTAL REVENUES	505,710	535,211	535,211	546,628	551,468	3%
EXPENSES						
Salaries and Benefits	417,109	435,708	435,708	447,384	452,224	4%
Operating Expenses	87,683	99,503	93,807	99,244	99,244	0%
Capital Outlay	917	-	5,696	-	-	0%
TOTAL EXPENSES	505,710	535,211	535,211	546,628	551,468	3%
EMPLOYEES						
Full Time Equivalents	7.00	7.00	7.00	7.00	7.00	0%

DEPARTMENT MISSION STATEMENT

To serve the public interest of Rockingham County by providing accurate, timely, accessible, and secure management of the County's most important records on which people rely to protect property rights and to prove the occurrence of important life events.

WHAT WE DO (List of Services)

- Real Estate/Vitals Division:
 - Real Estate: Determine that documents meet all statutory and locally adopted prerequisites for recording, then immediately record, scan and make the record available for public viewing and copying. Collect fees for services rendered; generate accounting reports; perform quality control; and process mail.
 - Vitals: Issue certified and uncertified copies of birth records, death records, marriage records, and armed service discharge records. Issue marriage licenses; administer oaths of office to notary publics; prepare and process amendments to birth and death records, legitimations, and delayed birth registrations. Access the North Carolina EBRs system (Electronic Birth Registration System) to assist customers whose birth occurred in another county in North Carolina. Collect fees for services rendered; generate accounting reports; scan documents; perform quality control; and process mail.
- Indexing/Verification Division: Examine each recorded document to extract the indexing information based on the type of instrument and how the indexing laws and rules apply to it. Parties to the document are identified and indexed as a grantor or grantee, or both. Entries are made as to the date registered; document type; reference to the book and page location in the records; and a brief property description are entered into a

temporary index within 24 hours of recordation. Blind key verification is performed. A final review is performed to ensure accuracy of indexed data on the permanent index within 30 days of recordation pursuant to statutory laws and the North Carolina Minimum Indexing Standards.

- Records Management: Official custodian for county repository of recorded documents. Provides for public inspection of records. Issues official copies. Provides for, in perpetuity, the preservation and protection of recorded documents. Authenticates records for Court. Maintains or destroys records in compliance with Records Disposition Schedule. Researches and implements new technologies to improve the input, storage and retrieval of information and to expand e-government initiatives.
- Customer Service: Responds to requests and provides assistance.
- Administration.

Register of Deeds Automation and Preservation

Dept ID: 2215

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	43,559	30,000	30,000	30,000	30,000	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessmen	-	-	-	-	-	0%
A&P Fund Balance	(37,609)	-	49,754	-	-	0%
TOTAL REVENUES	5,950	30,000	79,754	30,000	30,000	0%
EXPENSES						
Salaries and Benefits	-	-	-	-	-	0%
Operating Expenses	5,950	30,000	79,754	30,000	30,000	0%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	5,950	30,000	79,754	30,000	30,000	0%

DEPARTMENT PURPOSE

This department serves to account for monies dedicated to enhancing computer or imaging technology and needs associated with the preservation and storage of public records in the Office of the Register of Deeds. State law mandates that 10 percent of certain fees charged by the Register of Deeds be set aside for this purpose.

Register of Deeds

Goal 1 - Maintain accurate and timely records.

Objective 1

Commissioners' Goal - OEE

Perform quality control on historical land record indexes for the period 1996-2010 by reviewing at least 4 months of indexed data for accuracy.

	FY18	FY19	FY20	FY21	FY22
Target	12	6	4	4	4
Actual	4	-	N/A		
Status	✗	✗	⊖		

Objective 2

Commissioners' Goal - QL, OEE, ECON

100 percent of recorded land record documents will appear on the temporary index within 24 hours of recording. This provides the public with the most up-to-date Real Estate records.

	FY18	FY19	FY20	FY21	FY22
Target	100%	100%	100%	100%	100%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Objective 3

Commissioners' Goal - OEE, ECON

Accurately index 100 percent of Real Estate records on the permanent index within 30 days. This will be measured by not having to record any administrative notices for that specific time period.

	FY18	FY19	FY20	FY21	FY22
Target	100%	100%	100%	100%	100%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Goal 2 - Effectively administer and promote the Register of Deeds Passport Program.

Objective 1

Commissioners' Goal - QL, OEE

To provide a convenient location for citizens to obtain a passport, Register of Deeds will process at least 500 passport applications (including the application and the required picture).

	FY18	FY19	FY20	FY21	FY22
Target	700	700	725	500	500
Actual	693	834	N/A		
Status	✗	✓	⊖		

Board of Commissioners' Goal Abbreviation

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ED – Education

Information Technology

Dept ID: 28

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	1,840,723	2,206,713	2,572,615	2,890,408	2,795,408	27%
TOTAL REVENUES	1,840,723	2,206,713	2,572,615	2,890,408	2,795,408	27%
EXPENSES						
Salaries and Benefits	858,456	963,459	963,459	1,032,514	1,032,514	7%
Operating Expenses	773,170	924,954	1,061,639	988,794	988,794	7%
Capital Outlay	209,097	318,300	547,517	314,100	294,100	-8%
Capital Outlay - CIP	-	-	-	555,000	480,000	100%
TOTAL EXPENSES	1,840,723	2,206,713	2,572,615	2,890,408	2,795,408	27%
EMPLOYEES						
Full Time Equivalents	11.00	12.00	12.00	12.00	12.00	0%

DEPARTMENT MISSION STATEMENT

Provide Information Technology resources that enable the delivery of quality public services.

WHAT WE DO (List of Services)

- Provide project management, business analysis, and process improvement through technology.
- Manage infrastructure related projects for more than 15 buildings (cameras, badge system, audio/video, cabling).
- Provide 24x7 IT Support to all County employees.
- Support over 50 critical servers/systems (Windows, Mainframe, etc.).
- Operation and support of more than 80 network devices (routers, switches, WAP) including critical fiber infrastructure/cabling.
- Support more than 525 Cisco VoIP phones (including back-end systems).
- Maintain and support more than 700 end devices (PC, Laptop, iPad, Mobile).
- Maintain and support over 75 business related applications.

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	214	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	198,708	205,904	216,400	213,723	213,723	4%
TOTAL REVENUES	198,922	205,904	216,400	213,723	213,723	4%
EXPENSES						
Salaries and Benefits	130,590	135,067	145,563	142,620	142,620	6%
Operating Expenses	68,332	70,837	70,837	71,103	71,103	0%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	198,922	205,904	216,400	213,723	213,723	4%
EMPLOYEES						
Full Time Equivalents	2.00	2.00	2.00	2.00	2.00	0%

DEPARTMENT MISSION STATEMENT

Provide mapping services and geographical information to all County departments and to the public.

WHAT WE DO (List of Services)

- Maintain parcel property lines in digital maps.
- Maintain various mapping layers (i.e. streets, fire districts, etc.).
- Assist County departments with mapping requests and geographical projects.
- Respond to public requests for mapping information.

Information Technology (including GIS)

Goal 1 - Continue efforts to improve service delivery and communication throughout the organization.

Objective 1 *Commissioners' Goal - OEE*

Resolve at least 95 percent of priority 1 and 2 (most serious - affect production) incidents within 2 business days.

	FY18	FY19	FY20	FY21	FY22
Target	90% in 1 day	90% in 1 day	90% in 1 day	95% in 2 days	95% in 2 days
Actual	76%	94%	N/A		
Status	✗	✓	⊖		

Objective 2 *Commissioners' Goal - OEE*

Contact helpdesk customers with priority 3 and 4 incidents (break/fix) within 2 business days of initial request at least 93 percent of the time.

	FY18	FY19	FY20	FY21	FY22
Target	90%	90%	93%	93%	93%
Actual	91%	94%	N/A		
Status	✓	✓	⊖		

Objective 3 *Commissioners' Goal - OEE*

Resolve at least 92 percent of all break/fix helpdesk tickets within 5 business days.

	FY18	FY19	FY20	FY21	FY22
Target	90% in 5 days	90% in 5 days	92% in 5 days	92% in 5 days	92% in 5 days
Actual	92.6%	91.0%	N/A		
Status	✓	✓	⊖		

Objective 4 *Commissioners' Goal - OEE*

At least 93 percent of client respondents will be satisfied or highly satisfied with IT and GIS services as measured through a new customer satisfaction survey distributed countywide at least quarterly.

	FY18	FY19	FY20	FY21	FY22
Target	85%	90%	93%	93%	93%
Actual	100%	97%	N/A		
Status	✓	✓	⊖		

Goal 2 - Focus on increasing the use of GIS (Geographic Information System) resources and improving operational capabilities.

Objective 1 *Commissioners' Goal - CEC, OEE*

Complete at least 93 percent of digital and custom map requests within 5 work days of the request. These maps are requested by both County departments and citizens.

	FY18	FY19	FY20	FY21	FY22
Target	90%	90%	93%	93%	93%
Actual	90.46%	96.00%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - ECON, OEE*

Create 93 percent of address files within 4 work days of receipt. These address files come from things such as new construction and deed changes and prompt updates allow for effective land record management.

	FY18	FY19	FY20	FY21	FY22
Target	90%	90%	93%	93%	93%
Actual	92.5%	94.0%	N/A		
Status	✓	✓	⊖		

Goal 3 - Promote internships to Rockingham County students.

Objective 1 *Commissioners' Goal - ED, OEE*

IT will work with local high schools and RCC to have at least one intern.

	FY18	FY19	FY20	FY21	FY22
Target	1	1	1	1	1
Actual	1	1	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

PS – Public Safety

CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Engineering and Public Utilities

Dept ID: 34

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	132,936	135,000	135,000	120,000	100,000	-26%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	1,770,207	1,757,493	2,087,209	6,190,439	3,227,533	84%
TOTAL REVENUES	1,903,144	1,892,493	2,222,209	6,310,439	3,327,533	76%
EXPENSES						
Salaries and Benefits	679,702	719,145	695,645	814,951	762,315	6%
Operating Expenses	908,040	1,104,557	1,110,568	1,330,348	1,158,402	5%
Capital Outlay	315,402	68,791	415,996	233,097	129,316	88%
Capital Outlay - CIP	-	-	-	3,932,043	1,277,500	100%
TOTAL EXPENSES	1,903,144	1,892,493	2,222,209	6,310,439	3,327,533	76%
EMPLOYEES						
Full Time Equivalents	11.60	11.60	11.60	12.60	11.60	0%

DEPARTMENT MISSION STATEMENT

To provide for all maintenance and upkeep of public buildings. Perform this service either with in-house staff or by outsourcing required services.

WHAT WE DO (List of Services)

- Administration over Engineering and Public Utilities.
- Construction projects administration.
- Security system administration and maintenance.
- CDBG grant administration.
- Engineering services.
- Building and grounds maintenance.

Engineering and Public Utilities

Goal 1 - Maintain a safe, efficient, and aesthetically pleasing work environment for County stakeholders.

Objective 1 *Commissioners' Goal - OEE*

At least 5 percent of all work orders will be for preventative maintenance. Preventative maintenance includes things like HVAC, elevator, and boiler inspections.

	FY18	FY19	FY20	FY21	FY22
Target	5%	3%	5%	5%	5%
Actual	N/A	3.60%	N/A		
Status	✗	✓	⊖		

Goal 2 - Provide prompt service to Public Building work orders.

Objective 1 *Commissioners' Goal - OEE*

Respond to at least 75 percent of maintenance work orders (excluding major projects) within 4 business days. For purposes of this measure, response is considered the preliminary action taken to address an issue.

	FY18	FY19	FY20	FY21	FY22
Target	85% in 2 days	85% in 3 days	85% in 4 days	75% in 4 days	75% in 4 days
Actual	73%	72%	N/A		
Status	✗	✗	⊖		

Objective 2 *Commissioners' Goal - OEE*

Maintenance staff will achieve a 95 percent satisfaction rating as measured through a survey available as a part of the electronic work order system.

	FY18	FY19	FY20	FY21	FY22
Target	90%	95%	95%	95%	95%
Actual	98%	96%	N/A		
Status	✓	✓	⊖		

Goal 3 - Efficiently install new signs and repair/replace existing signs as needed.

Objective 1 *Commissioners' Goal - CAEE, PS, OEE*

Complete at least 80 percent of new/repair sign installations within 20 work days of the request.

	FY18	FY19	FY20	FY21	FY22
Target	85%	85%	90%	80%	80%
Actual	77%	71%	N/A		
Status	✗	✗	⊖		

Goal 4 - Maintain a safe environment for all patrons on County property.

Objective 1 *Commissioners' Goal - PS*

Maintenance will either abate or present to the County Manager a plan to abate all severe facility/property hazards as identified by the Safety and Risk Manager within 3 days of notification.

	FY18	FY19	FY20	FY21	FY22
Target	100% in 10 days	100% in 10 days	100% in 3 days	100% in 3 days	100% in 3 days
Actual	N/A	N/A	N/A		
Status	✓	⊖	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

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CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Non-Departmental

Dept ID: 36

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	2,015,851	2,621,000	6,040,381	2,720,000	3,195,000	22%
TOTAL REVENUES	2,015,851	2,621,000	6,040,381	2,720,000	3,195,000	22%
EXPENSES						
Retiree Health Insurance	2,000,000	2,256,000	2,256,000	2,656,000	2,656,000	18%
1/3 Salary Study	-	300,000	300,000	-	400,000	33%
Salary Adjustment Reserve	-	-	-	-	50,000	100%
Shared Savings / Gainsharing	-	5,000	359,692	5,000	5,000	0%
COVID-19 Expenses	112,064	-	2,697,349	-	-	0%
Charges to Depts - Unemployment	(161,419)	-	-	-	-	0%
Other Misc. Expenses	65,206	60,000	427,340	59,000	84,000	40%
TOTAL EXPENSES	2,015,851	2,621,000	6,040,381	2,720,000	3,195,000	22%

DEPARTMENT PURPOSE

The purpose of this department is to track and record expenses that are not specific to any department. Examples include retiree health insurance and gainsharing.

Transfers Out

Dept ID: 9110

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	5,848,893	4,611,327	9,512,058	4,277,193	5,134,524	11%
TOTAL REVENUES	5,848,893	4,611,327	9,512,058	4,277,193	5,134,524	11%
EXPENSES						
To Capital Reserve Fund	4,129,660	3,735,276	8,532,518	3,749,655	4,130,759	11%
To Capital Project Fund	174,600	-	22,500	-	-	0%
To Insurance Fund	13,627	-	42,989	-	500,000	100%
To 125 EE PLN Fund	-	-	25,000	-	-	0%
To Debt Service Fund	479,858	393,595	417,137	135,553	135,553	-66%
To Water Fund	761,240	292,946	284,722	237,519	210,022	-28%
To Sewer Fund	289,908	189,510	187,192	154,466	158,190	-17%
TOTAL EXPENSES	5,848,893	4,611,327	9,512,058	4,277,193	5,134,524	11%

DEPARTMENT PURPOSE

Funds are transferred from the General Fund to other Funds or capital projects to offset operating expenditures or expenditures of a particular project.

Contingency

Dept ID: 9910

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	-	250,000	152,706	250,000	250,000	0%
TOTAL REVENUES	-	250,000	152,706	250,000	250,000	0%
EXPENSES						
Contingency	-	250,000	152,706	250,000	250,000	0%
TOTAL EXPENSES	-	250,000	152,706	250,000	250,000	0%

DEPARTMENT PURPOSE

Contingency serves to allow the County to cover unforeseen events that occur during the Fiscal Year.

Emergency Medical Services

Dept ID: 4010

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	4,631,784	5,155,000	5,155,000	4,417,997	4,772,997	-7%
Intergovernmental	97,293	-	41,125	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	1,059,092	2,532,538	2,631,229	3,699,643	3,149,950	24%
TOTAL REVENUES	5,788,169	7,687,538	7,827,354	8,117,640	7,922,947	3%
EXPENSES						
Salaries and Benefits	3,837,995	5,148,293	5,148,293	5,427,320	5,319,989	3%
Operating Expenses	1,340,214	1,861,116	1,901,725	1,942,075	1,906,499	2%
Contribution to Rescue Squads	186,000	186,000	186,000	186,000	186,000	0%
Capital Outlay	423,960	492,129	591,336	562,245	510,459	4%
TOTAL EXPENSES	5,788,169	7,687,538	7,827,354	8,117,640	7,922,947	3%
EMPLOYEES						
Full Time Equivalents	67.00	68.00	68.00	70.00	68.00	0%

DEPARTMENT MISSION STATEMENT

Provide the highest quality pre-hospital care, transportation, and injury prevention for employees and County citizenry.

WHAT WE DO (List of Services)

- Countywide pre-hospital emergency care and transport.
- Coordinated response with rescue and fire agencies.
- First response (victim stabilization non-transport).
- Billing and collection services.
- Maintain State certifications.
- Training certifications.
- Drug inventory.
- Vehicle maintenance.
- Public education.

Emergency Services - EMS

Goal 1 - Provide a safe work environment.

Objective 1 *Commissioners' Goal - PS, OEE*
Achieve a high staff uptime by losing no more than 3 percent of work time due to workplace incidents.

	FY18	FY19	FY20	FY21	FY22
Target	< 5%	< 3%	< 3%	< 3%	< 3%
Actual	2.14%	N/A	N/A		
Status	✓	⊖	⊖		

Goal 2 - Maximize the County's reimbursement rate for providing service.

Objective 1 *Commissioners' Goal - PS, OEE*
Ensure no more than 2 percent of all EMS calls are deemed not medically necessary due to EMS error (missing signatures, incomplete documentation, etc). Trips deemed not medically necessary are ineligible for Medicare/Medicaid reimbursement.

	FY18	FY19	FY20	FY21	FY22
Target	< 2%	< 1%	< 1%	< 2%	< 2%
Actual	0.65%	1.30%	N/A		
Status	✓	✗	⊖		

Goal 3 - Provide a timely and safe response to EMS calls.

Objective 1 *Commissioners' Goal - PS, OEE*
Maintain a response time of 12 minutes or less for emergency calls at least 85 percent of the time.

	FY18	FY19	FY20	FY21	FY22
Target	90% < 12 mins	85% < 12 mins	85% < 12 mins	85% < 12 mins	85% < 12 mins
Actual	82.43%	82.00%	N/A		
Status	✗	✗	⊖		

Objective 2 *Commissioners' Goal - PS, OEE*
Maintain a response time of 18 minutes or less for non-emergency calls at least 90 percent of the time.

	FY18	FY19	FY20	FY21	FY22
Target	90% < 18 mins	90% < 18 mins	90% < 18 mins	90% < 18 mins	90% < 18 mins
Actual	92.13%	92.00%	N/A		
Status	✓	✓	⊖		

Objective 3 *Commissioners' Goal - PS, OEE*
Maintain a chute time response of 1 minute or less on all emergency calls at least 90 percent of the time.

	FY18	FY19	FY20	FY21	FY22
Target	90% < 1 min	90% < 1 min	90% < 1 min	90% < 1 min	90% < 1 min
Actual	83.43%	91%	N/A		
Status	✗	✓	⊖		

Goal 4 - Provide a high level of care on high-risk procedures.

Objective 1 *Commissioners' Goal - PS*
Achieve a 75 percent or greater rate for successful advanced airway procedures.

	FY18	FY19	FY20	FY21	FY22
Target	65%	75%	75%	75%	75%
Actual	73%	79%	N/A		
Status	✓	✓	⊖		

Goal 5 - Educate the public on proper emergency medical care.

Objective 1 *Commissioners' Goal - PS, CAEE*
EMS will hold a minimum of 10 classes/demos addressing a minimum of 500 people. These classes will cover topics such as basic first aid care, how to recognize a heart attack, etc.

	FY18	FY19	FY20	FY21	FY22
Target	> 10 classes > 500 people	> 10 classes > 500 people	> 10 classes > 500 people	> 10 classes > 500 people	> 10 classes > 500 people
Actual	10 classes 687 people	16 classes 1,038 people	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

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CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Fire Marshal

Dept ID: 4020

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	1,925	2,100	2,400	-	1,500	-29%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	12,000	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	301,459	318,331	317,695	333,639	328,739	3%
TOTAL REVENUES	315,384	320,431	320,095	333,639	330,239	3%
EXPENSES						
Salaries and Benefits	205,194	210,781	202,150	214,023	222,778	6%
Operating Expenses	80,649	94,300	101,457	106,921	98,771	5%
Capital Outlay	29,541	15,350	16,488	12,695	8,690	-43%
TOTAL EXPENSES	315,384	320,431	320,095	333,639	330,239	3%
EMPLOYEES						
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	0%

DEPARTMENT MISSION STATEMENT

Minimize the loss of life and property from fires, medical emergencies, and manmade and natural disasters. We will strive to achieve our mission through fire prevention, education, code enforcement, fire suppression, emergency medical response, rescue, and other emergency and non-emergency response. We will actively participate in our county, serve as role models, and strive to efficiently and effectively utilize all that's necessary to accomplish this mission.

WHAT WE DO (List of Services)

- NC statutory fire prevention inspections and permitting.
- Investigate all fires upon request of the incident commander.
- Fire prevention programs/classes for students, organizations and the public.
- Emergency fire suppression response/rescue with rescue and fire agencies.
- County Oil Spill and Hazardous Chemical Response Unit.
- Plan review of non-residential structures (not including Reidsville or Eden).
- Participation and certification in various professional agencies/organizations.
- Evidence collection, photography, scene sketches and interviews at fire scenes.
- Testify in court on origin and causes of incendiary fires or if litigation occurs.
- Coordinate and administer fire department insurance, tax, and response districts.
- Submit annual fire reports to the County Commissioners.
- Attend special events to promote fire/life safety.
- Train fire department personnel about different safety and equipment aspects.
- Fire extinguisher training for industry, business, and government employees.
- Assist with grants coordination.
- Assist with special projects as assigned by the Director.

Emergency Services - Fire Marshal

Goal 1 - Ensure effective and prompt response to fire calls in the County. This helps with relieving fire departments and ensuring a high conviction rate in arson cases

Objective 1

Commissioners' Goal - PS

Arrive on scene to at least 90 percent of Fire Marshal dispatches within 30 minutes of the time of notification.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	90%	90%	90%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 2- Mitigate fire risk in structures in the community.

Objective 1

Commissioners' Goal - PS

Conduct at least 85 percent of statutory and non-statutory fire inspections according to the State fire code inspection intervals.

	FY18	FY19	FY20	FY21	FY22
Target	80%	80%	85%	85%	85%
Actual	N/A	100.0%	N/A		
Status	✗	✓	⊖		

Goal 3 - Educate the community on dangers of fire.

Objective 1

Commissioners' Goal - CEC, PS

Produce at least 3 digital outreach efforts (videos, online training, etc.) on the dangers of fire and fire prevention.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	3	3
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 4 - Effectively investigate arson cases.

Objective 1

Commissioners' Goal - PS

100 percent of all arson cases brought to a grand jury by the Fire Marshal's office will receive a true bill of indictment and move forward to trial. While the Fire Marshal's Office does not control the judicial process, a bill of indictment indicates that the presented evidence is sufficient to warrant a trial.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	100%	100%	100%	100%
Actual	N/A	100%	N/A		
Status	⊖	✓	⊖		

Board of Commissioners' Goal Abbreviation

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QL – Quality of Life

ED – Education

Emergency Management

Dept ID: 4025

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	80,769	54,279	81,975	-	53,000	-2%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	58,701	93,983	202,463	256,208	93,825	100%
TOTAL REVENUES	139,471	148,262	284,438	256,208	146,825	-1%
EXPENSES						
Salaries and Benefits	75,114	74,976	74,976	76,778	76,778	2%
Operating Expenses	49,984	70,286	126,751	80,430	70,047	0%
Capital Outlay	14,373	3,000	82,711	99,000	-	-100%
TOTAL EXPENSES	139,471	148,262	284,438	256,208	146,825	-1%
EMPLOYEES						
Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	0%

DEPARTMENT MISSION STATEMENT

It is the mission of Rockingham County Emergency Management to provide the highest level of service to the citizens and visitors of Rockingham County in a professional, effective, and efficient manner.

WHAT WE DO (List of Services)

- Maintains the County Emergency Operation Plans.
- Maintains the County Continuity of Operations Plan.
- Maintains the County Hazard Mitigation Plan.
- Maintains the County Threat and Hazard Identification and Risk Assessment.
- Reviews disaster plans for all licensed care facilities.
- Responsible for the Salamander System (accountability and incident management) (statewide system).
- Responsible for WEB EOC and Share Point updates.
- Responsible for NC Training and Exercise Registration Management (TERMS).
- Responsibilities with the Safer Schools Program.
- Responsibilities with the Dam Safety Program.
- Responsible for TIER II reporting for hazardous materials.
- Responsible for NIMS compliancy for County.
- Responsible for Community Emergency Response Teams (CERT).
- Participates with the School Crisis Team.
- Participates with preparedness outreach programs.
- Responsible for County Incident Management Team.
- Maintains the Emergency Operation Center.

- Maintains emergency management training hours as required by the State.
- Responsible for conducting 5 exercises per year.
- Responsible for resource request to the State and from the municipalities.
- Maintains requirements for a Storm Ready County.
- Participates with the Local Emergency Planning Committee (LEPC).
- Provides a resource guide for all county emergency services for the County and State.
- Maintains all contracts for services during a disaster.
- Provides mutual aid to municipalities or other counties or state as requested.
- Able to deploy with State Incident Management Teams as requested (Up to 30 day deployment and proper credentialing needed).
- Attend emergency management forums.
- Attend emergency management conferences.

Emergency Services - Emergency Management

Goal 1 - Provide prompt response to all Emergency Management callouts (natural and manmade disasters).

Objective 1 *Commissioners' Goal - OEE, PS*

Arrive on scene to at least 90 percent of Emergency Management calls within 30 minutes of the time of dispatch.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	90%	90%	90%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 2 - Ensure the County is prepared to address all manmade and natural disasters.

Objective 1 *Commissioners' Goal - PS*

Successfully conduct at least 5 Emergency Management exercises / real world events to test the County's Emergency Operations Plan. These will include both table-top and full-scale exercises that test areas such as response capabilities, recovery plans, and mitigation efforts.

	FY18	FY19	FY20	FY21	FY22
Target	3	3	5	5	5
Actual	8	9	N/A		
Status	✓	✓	⊖		

Goal 3 - Educate the public on what to do and who to contact during an emergency.

Objective 1 *Commissioners' Goal - CEC, ED, PS*

Provide at least 5 Emergency Management classes reaching at least 100 citizens. These classes are available to groups who request them, and examples of topics covered are emergency preparedness and disaster planning.

	FY18	FY19	FY20	FY21	FY22
Target	> 5 classes > 100 citizens	> 5 classes > 100 citizens	> 5 classes > 100 citizens	> 5 classes > 100 citizens	> 5 classes > 100 citizens
Actual	6 classes 144 citizens	6 classes >100 citizens	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

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ED – Education

911 Communications

Dept ID: 4030

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	9,398	9,330	9,330	9,436	9,436	1%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	1,655,425	1,924,238	1,923,948	2,239,451	2,024,721	5%
TOTAL REVENUES	1,664,823	1,933,568	1,933,278	2,248,887	2,034,157	5%
EXPENSES						
Salaries and Benefits	1,461,397	1,745,103	1,725,008	2,058,588	1,843,858	6%
Operating Expenses	200,570	188,465	202,757	190,299	190,299	1%
Capital Outlay	2,856	-	5,513	-	-	0%
TOTAL EXPENSES	1,664,823	1,933,568	1,933,278	2,248,887	2,034,157	5%
EMPLOYEES						
Full Time Equivalents	30.00	30.00	30.00	32.00	30.00	0%

DEPARTMENT MISSION STATEMENT

The mission of Rockingham County Emergency Communications is to provide the crucial link between the citizens of, and those traveling in and through, Rockingham County to emergency services agencies and/or responders. Ensure that resources are rapidly deployed as needed, with the end goal being the increased chance of a successful mitigation of any emergent or perceived emergent situation.

Simply stated, "We link the public to the public safety responders."

WHAT WE DO (List of Services)

- Answering of 9-1-1 calls occurring within or routed to RCEC in accordance with applicable law and regulation.
- Provision of seven (7) digit administrative and non-911 lines and answering of the seven (7) digit administrative and non 9-1-1 lines, as well as other urgent or non-urgent calls for agencies served by RCEC.
- Use of the International Academy of Emergency Dispatch, Emergency Medical Dispatch Protocol call processing systems.
- Professional incident processing and radio dispatch for all Law Enforcement/Fire/EMS/Rescue agencies which operate within Rockingham County, including primary and backup paging systems for fire and EMS.
- Maintenance of response times for each public safety unit, call number generation, and auto distribution of incident times (as needed).
- National Crime Information Center and Division of Criminal Information (NCIC/DCI) monitoring for each law enforcement agency's Originating Routing Identifier (ORI) and broadcast of Attempt to Locate (ATL) messages received from other jurisdictions that are relative to the agencies and/or jurisdictions of the agencies served by

RCEC. Upon the request of a “Hit Confirmation” RCEC will contact the entering agency’s on-duty supervisor to accurately verify the status of the requested information.

- Prompt NCIC/DCI entry of missing, abducted or wanted persons, stolen vehicles, and suspect information for violent crimes or other emergent and/or non-emergent situations. After-hours entry of urgent orders and warrants as requested by any agency served by RCEC in which RCEC has active “DCI Servicing Agreement” on file.
- Provision of NCIC/DCI information via radio and hard copied (via fax) upon request to eligible personnel.
- Severe weather warning announcements.
- After-hours answering of law enforcement agency administrative lines that “roll over” to RCEC.
- Significant incident tactical channel assignments.
- Informant and urgent messages to agency personnel as applicable.
- Notification and coordination with public utilities, military assets, medical helicopter services, neighboring counties, and the State of NC.
- National Alert and Warning System monitoring.
- Monitoring of significant events occurring within or in close proximity to Rockingham County.
- Notification of key officials of significant events by automatic paging or call down.
- Ensure accurate addressing through the maintenance / dissemination of largely accurate Master Street Addressing Guide, Emergency Service Number index, GIS, and landmark files to include intersections, businesses, and key landmarks.
- Maintenance of business contact information as information is provided by the agencies.
- Maintenance of special information attached to landmarks (fire, hazmat, trespasser and other information) as information is provided by the agencies.
- Coordination, preventive maintenance, repairs and planning for Rockingham County’s Emergency Services/Public Safety radio systems.

Emergency Services - 911

Goal 1 - Answer and dispatch calls as fast as safely possible.

Objective 1 *Commissioners' Goal - OEE, PS*
Answer at least 97 percent of all incoming 911 calls within 10 seconds.

	FY18	FY19	FY20	FY21	FY22
Target	97%	97%	97%	97%	97%
Actual	97%	96%	N/A		
Status	✓	✗	⊖		

Objective 2 *Commissioners' Goal - OEE, PS*
Answer at least 97 percent of all administrative calls within 10 seconds.

	FY18	FY19	FY20	FY21	FY22
Target	97%	97%	97%	97%	97%
Actual	97.78%	97.00%	N/A		
Status	✓	✓	⊖		

Objective 3 *Commissioners' Goal - OEE, PS*
Dispatch at least 93 percent of all emergent calls for service within 90 seconds, with 99 percent dispatched within 120 seconds (excluding "be on the lookout" calls). This is the target dispatch time for all emergent calls for service set by NFPA 1221 (National Fire Protection Association).

	FY18	FY19	FY20	FY21	FY22
Target	90% < 90 sec 99% < 120 sec	90% < 90 sec 99% < 120 sec	93% < 90 sec 99% < 120 sec	93% < 90 sec 99% < 120 sec	93% < 90 sec 99% < 120 sec
Actual	97.2% < 90 99.2% < 120	96% < 90 sec; 99% < 120 sec	N/A		
Status	✓	✓	⊖		

Goal 2 - Accurately handle and dispatch calls.

Objective 1 *Commissioners' Goal - OEE, PS*
At least 95 percent of audited EMD (Emergency Medical Dispatch) calls will be at least 93 percent compliant with EMD protocols. This is the Q/A standard recommended by the International Academy of Emergency

	FY18	FY19	FY20	FY21	FY22
Target	N/A	95%	95%	95%	95%
Actual	N/A	91.00%	N/A		
Status	⊖	✗	⊖		

Objective 2 *Commissioners' Goal - OEE, PS*
At least 95 percent of audited EPD (Emergency Police Dispatch) calls will be at least 93 percent compliant with EPD protocols. This is the Q/A standard recommended by the International Academy of Emergency Dispatch.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	95%	95%	95%	95%
Actual	N/A	73.00%	N/A		
Status	⊖	✗	⊖		

Goal 3 - Provide quality customer service to citizens and public safety agencies.

Objective 1 *Commissioners' Goal - OEE, PS*
Maintain a ratio of substantiated complaints to number of calls for service of less than 1 complaint per every 8,000 calls.

	FY18	FY19	FY20	FY21	FY22
Target	1 per 8,000	1 per 8,000	1 per 8,000	1 per 8,000	1 per 8,000
Actual	1 per 9,146	1 per 14,357	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

PS – Public Safety

CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Emergency Services - Administration

Dept ID: 4035

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	186,143	190,664	194,023	195,557	195,557	3%
TOTAL REVENUES	186,143	190,664	194,023	195,557	195,557	3%
EXPENSES						
Salaries and Benefits	119,283	122,514	122,514	127,307	127,307	4%
Operating Expenses	55,027	68,150	70,060	68,250	68,250	0%
Capital Outlay	11,832	-	1,449	-	-	0%
TOTAL EXPENSES	186,143	190,664	194,023	195,557	195,557	3%
EMPLOYEES						
Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	0%

DEPARTMENT MISSION STATEMENT

Provide management and leadership to all divisions of Rockingham County Emergency Services, which includes 911 Communications, Fire Marshal, EMS, and Emergency Management.

Medical Examiner

Dept ID: 4040

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	91,000	85,000	100,000	100,000	100,000	18%
TOTAL REVENUES	91,000	85,000	100,000	100,000	100,000	18%
EXPENSES						
Salaries and Benefits	-	-	-	-	-	0%
Operating Expenses	91,000	85,000	100,000	100,000	100,000	18%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	91,000	85,000	100,000	100,000	100,000	18%

DEPARTMENT PURPOSE

These funds are used to cover the State mandated costs for Medical Examiner services.

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	419,986	382,000	382,000	372,000	372,000	-3%
Intergovernmental	323,314	228,462	267,699	234,109	244,109	7%
Licenses & Permits	78,486	70,000	70,000	73,000	88,000	26%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	7,100	-	5,500	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	6,920,399	7,999,567	7,354,866	9,265,546	8,375,010	5%
TOTAL REVENUES	7,749,284	8,680,029	8,080,065	9,944,655	9,079,119	5%
EXPENSES						
Salaries and Benefits	6,196,444	7,108,311	6,375,411	7,811,407	7,425,122	4%
Operating Expenses	1,200,270	1,211,377	1,241,153	1,289,594	1,257,594	4%
Capital Outlay	352,571	360,341	463,501	843,654	396,403	10%
TOTAL EXPENSES	7,749,284	8,680,029	8,080,065	9,944,655	9,079,119	5%
EMPLOYEES						
Full Time Equivalents	98.00	98.00	98.00	102.00	98.00	0%

DEPARTMENT MISSION STATEMENT

Maintain the trust and support of the citizens by providing the highest level of service possible with the manpower, technology, and equipment that we have available.

WHAT WE DO (List of Services)

- Administration.
- Answer calls for service.
- Enforce state and local laws throughout the County.
- Investigate crimes.
- Record and serve criminal and civil records (process).
- Fingerprinting.
- GREAT programs.
- Crime stoppers program.
- Special victims' unit (domestic violence).
- COPS (community oriented policing services).
- Crime prevention education classes.
- Maintain the sex offender registry.

Sheriff - Admin, Civil, & Records

Goal 1 - Provide efficient service to citizens by processing purchase permit applications within a timely manner.

Objective 1

Commissioners' Goal - OEE

Process at least 97 percent of purchase permit applications received through Permitium online gun permit system within 14 days of receipt of application.

	FY18	FY19	FY20	FY21	FY22
Target	97%	97%	97%	97%	97%
Actual	98%	99%	N/A		
Status	✓	✓	⊖		

Goal 2 - Minimize the cost of workplace incidents.

Objective 1

Commissioners' Goal - OEE

Achieve a high staff uptime by losing no more than 0.5 percent of work time due to workplace incidents (measure applies to all Sheriff's Office staff including Jail and Animal Control).

	FY18	FY19	FY20	FY21	FY22
Target	1%	1%	0.5%	0.5%	0.5%
Actual	0.30%	0.12%	N/A		
Status	✓	✓	⊖		

Goal 3 - Effective service of civil process.

Objective 1

Commissioners' Goal - OEE

Attempt service of at least 93 percent of civil summons within 45 days of receipt. This timely service expedites the judicial process and is important as summons are only valid for 60 days.

	FY18	FY19	FY20	FY21	FY22
Target	93%	93%	93%	93%	93%
Actual	94%	92%	N/A		
Status	✓	✗	⊖		

Goal 4 - Effective community outreach.

Objective 1

Commissioners' Goal - ED, OEE

Provide an internship to at least one Rockingham County high school or North Carolina college students to offer first-hand knowledge into Sheriff's Office programs and services.

	FY18	FY19	FY20	FY21	FY22
Target	5	3	3	1	1
Actual	5	3	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - ED, OEE, CAEE

The Sheriff's Office will create and promote two (2) public service announcements around littering and its impact on the County.

	FY18	FY19	FY20	FY21	FY22
Target	2	2	2	2	2
Actual	8	7	N/A		
Status	✓	✓	⊖		

Goal 5 - Effective evidence management.

Objective 1

Commissioners' Goal - PS, OEE

Through proper evidence management, the Sheriff's Office will experience 0 instances of evidence being declared inadmissible in court due to improper handling and/or storage.

	FY18	FY19	FY20	FY21	FY22
Target	-	-	-	-	-
Actual	-	-	N/A		
Status	✓	✓	⊖		

Goal 6 - Through the Court Services program, expedite appropriate defendant release as an alternative to incarceration.

Objective 1

Commissioners' Goal - PS, OEE

At least 95 percent of unsecured/secured bond amounts issued by judges will adhere to the bond policy.

	FY18	FY19	FY20	FY21	FY22
Target	90%	90%	95%	95%	95%
Actual	97%	99%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - PS, OEE

At least 99 percent of defendants who are arrested and have not made bond will be assessed by Court Services staff prior to their first appearance.

	FY18	FY19	FY20	FY21	FY22
Target	99%	99%	99%	99%	99%
Actual	99.1%	99.0%	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

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QL – Quality of Life

ED – Education

Sheriff - Detectives

Goal 1 - Effectively investigate crime.

Objective 1

Commissioners' Goal - PS, OEE

Rockingham County Sheriff's Office will exceed the State average case clearance rate for index violent crime. According to 2017 data, the State average case clearance rate for index violent crime was 52.7%.

	FY18	FY19	FY20	FY21	FY22
Target	53.6%	Exceed state avg	Exceed state avg	Exceed state avg	Exceed state avg
Actual	84%	86%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - PS, OEE

At least 95 percent of cases from Detectives that go to a grand jury will receive a true bill of indictment. A true bill of indictment indicates sufficient evidence for the case to continue to trial.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

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Sheriff - Road Patrol

Goal 1 - Protect citizens by encouraging compliance with North Carolina motor vehicle laws.

Objective 1 *Commissioners' Goal - PS*

Conduct at least 14 motor vehicle checking stations to ensure compliance with NC motor vehicle law.

	FY18	FY19	FY20	FY21	FY22
Target	16	14	14	14	14
Actual	8	24	N/A		
Status	✗	✓	⊖		

Objective 2 *Commissioners' Goal - PS, OEE*

Continue to emphasize and improve officer and community safety on roadways by maintaining a ratio of at-fault accident to miles driven of less than 1 per 600,000 miles driven.

	FY18	FY19	FY20	FY21	FY22
Target	1 : 300,000	1 : 400,000	1 : 600,000	1 : 600,000	1 : 600,000
Actual	0 : 827,424	1 : 929,825	N/A		
Status	✓	✓	⊖		

Goal 2 - Encourage community relations between law enforcement and citizens/businesses.

Objective 1 *Commissioners' Goal - PS, CEC*

Sheriff's Office representatives will participate in 100 percent of Community Watch meetings in which they are invited. Citizens/groups can request this service through the Sheriff's Office Crime Prevention Officer.

	FY18	FY19	FY20	FY21	FY22
Target	100%	100%	100%	100%	100%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Goal 3 - Communicate effectively with student population of Rockingham County through School Resource Officers.

Objective 1 *Commissioners' Goal - PS, ED*

The School Resource Officers will present, at minimum, 100 classes per academic school year to currently enrolled students. Classes will consist of drug abuse education, combating bullying, and other positive reinforcement strategies.

	FY18	FY19	FY20	FY21	FY22
Target	150	150	250	100	100
Actual	242	329	N/A		
Status	✓	✓	⊖		

Goal 4 - Provide specialized training to the Special Response Team (SRT) to maintain effective situational readiness.

Objective 1 *Commissioners' Goal - OEE, PS*

The Special Response Team (SRT) will receive at least 125 hours of specialized training to maintain situational readiness for response to high risk and critical incidents.

	FY18	FY19	FY20	FY21	FY22
Target	150	125	125	125	125
Actual	153	142	N/A		
Status	✓	✓	⊖		

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ED – Education

Sheriff - Jail

Dept ID: 4320

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	639,885	602,500	602,500	603,000	603,000	0%
Intergovernmental	17,541	5,000	5,000	5,000	5,000	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	3,005,262	3,781,402	3,554,190	4,417,394	4,155,756	10%
TOTAL REVENUES	3,662,688	4,388,902	4,161,690	5,025,394	4,763,756	9%
EXPENSES						
Salaries and Benefits	2,110,228	2,823,772	2,474,671	3,138,069	3,138,070	11%
Operating Expenses	1,543,343	1,561,630	1,677,662	1,787,532	1,558,110	0%
Capital Outlay	9,117	3,500	9,357	99,793	67,576	1831%
TOTAL EXPENSES	3,662,688	4,388,902	4,161,690	5,025,394	4,763,756	9%
EMPLOYEES						
Full Time Equivalents	46.40	46.40	46.40	50.00	50.00	8%

DEPARTMENT MISSION STATEMENT

Maintain the trust and support of the citizens by providing the highest level of service possible with the manpower, technology, and equipment that we have available.

WHAT WE DO (List of Services)

- 24-hour facility operation (max. 232 detainees).
- Provide courtroom order and security.
- Transport prisoners to and from court.
- Transport mental health patients/inmates.

Sheriff - Jail

Goal 1 - Effectively manage the medical and mental health needs of the Jail population.

Objective 1 *Commissioners' Goal - OEE*

At least 90 percent of inmate medical care incidents will be provided internally through Detention Medical Health Services instead of sending to an outside provider.

	FY18	FY19	FY20	FY21	FY22
Target	90%	92%	90%	90%	90%
Actual	86.4%	71.0%	N/A		
Status	✗	✗	⊖		

Objective 2 *Commissioners' Goal - OEE*

At least 95 percent of inmate mental health care incidents will be provided internally through Detention Medical Health Services instead of sending to an outside provider.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 2 - Ensure proper and efficient transportation of inmates.

Objective 1 *Commissioners' Goal - OEE, PS*

At least 90 percent of mental health transports will be conducted by certified detention staff or sworn detention staff.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	90%	90%	90%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2 *Commissioners' Goal - OEE, PS*

At least 90 percent of hospital transports will be performed by sworn detention officers.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	90%	90%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 3 *Commissioners' Goal - OEE, PS*

At least 95 percent of inmate transports to other jail facilities will be conducted by sworn Detention staff rather than other non-Detention Sheriff's Office employees.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	92%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 3 - Preserve officer and inmate safety.

Objective 1 *Commissioners' Goal - OEE, PS*

Ensure the Jail experiences no more than 1 incident of criminal contraband per 1,000 inmate intakes. This measure only applies to those who have been booked into the Jail and housed, not those who are in the middle of the booking process and may be released prior to coming into the Jail.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	1:1,000	1:1,000	1:1,000
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2 *Commissioners' Goal - OEE, PS*

The Jail will experience less than 1 incident of inmate assault on a Detention Officer that requires medical attention per 1,000 inmate intakes.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	1:1,000	1:1,000	1:1,000
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 4 - Generate revenue with unused Jail bed space.

Objective 1 *Commissioners' Goal - OEE, PS*

Rent an average of at least 20 beds per day to the State Misdemeanant Program and/or other outside agencies. Renting excess bed space generates revenue that helps with other Jail operations.

	FY18	FY19	FY20	FY21	FY22
Target	20	20	20	15	20
Actual	23.57	22.00	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

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CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Sheriff - Animal Control

Dept ID: 4330

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	211,301	199,326	199,326	242,785	209,050	5%
TOTAL REVENUES	211,301	199,326	199,326	242,785	209,050	5%
EXPENSES						
Salaries and Benefits	159,838	168,320	168,320	178,478	178,478	6%
Operating Expenses	22,892	27,906	27,906	30,572	30,572	10%
Capital Outlay	28,571	3,100	3,100	33,735	-	-100%
TOTAL EXPENSES	211,301	199,326	199,326	242,785	209,050	5%
EMPLOYEES						
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	0%

DEPARTMENT MISSION STATEMENT

To provide the greatest level of service with the personnel and equipment available and maintain the support and trust of the citizens of Rockingham County.

WHAT WE DO (List of Services)

- Educate officers and the public on Animal Control issues.
- Respond to safety concerns regarding animals.
- Enforcement of State and local laws.
- Answer calls for service.
- Investigate animal cases.

Sheriff - Animal Control

Goal 1 - Provide professional, efficient, and timely Animal Control services.

Objective 1

Commissioners' Goal - PS

Animal Control will respond to at least 90 percent of reported dog bites within 30 minutes of receiving the call during business hours. Any reported dog bites after hours are responded to by Road Patrol officers and not counted for the purposes of this measure.

	FY18	FY19	FY20	FY21	FY22
Target	100% in 1 hour	100% in 1 hour	90% in 30 mins	90% in 30 mins	90% in 30 mins
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - OEE

Through appropriate training and equipment, Animal Control will achieve an officer injury-to-call ratio of less than 1 reportable injury per 2,800 calls.

	FY18	FY19	FY20	FY21	FY22
Target	1 per 250	1 per 1,500	1 per 2,800	1 per 2,800	1 per 2,800
Actual	1 per 2,868	1 per 1,758	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

PS – Public Safety

CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Other Public Safety

Dept ID: 4410

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	164,209	213,500	248,500	220,516	220,516	3%
TOTAL REVENUES	164,209	213,500	248,500	220,516	220,516	3%
EXPENSES						
Juvenile Detention	98,454	140,000	175,000	125,000	125,000	-11%
Jury Selection	5,116	5,500	5,500	5,116	5,116	-7%
Division of Forestry	60,639	68,000	68,000	90,400	90,400	33%
TOTAL EXPENSES	164,209	213,500	248,500	220,516	220,516	3%

DEPARTMENT PURPOSE

The purpose of this department is to record and track the expenses related to juvenile detention, jury selection, and forestry.

Animal Shelter

Dept ID: 4430

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	145,690	166,000	166,000	155,000	150,000	-10%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	35,152	29,000	42,200	30,000	30,000	3%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	615,116	491,758	590,754	571,473	565,186	15%
TOTAL REVENUES	795,958	686,758	798,954	756,473	745,186	9%
EXPENSES						
Salaries and Benefits	381,260	422,576	423,576	442,791	446,004	6%
Operating Expenses	226,969	264,182	286,026	313,682	299,182	13%
Capital Outlay	187,729	-	89,352	-	-	0%
TOTAL EXPENSES	795,958	686,758	798,954	756,473	745,186	9%
EMPLOYEES						
Full Time Equivalents	7.00	8.00	8.00	8.00	8.00	0%

DEPARTMENT MISSION STATEMENT

Rockingham County Animal Shelter is an open admission shelter that strives to promote and protect the animals of our community by utilizing proper animal care and handling, providing shelter, facilitating adoptions, returning animals to their owners, educating the public about responsible pet ownership, providing a community spay and neuter program, and assisting with animal law enforcement in order to provide efficient and quality animal care and control services that also preserves both public and animal safety.

WHAT WE DO (List of Services)

- Provide shelter for lost and unwanted animals.
- Educate the public about responsible pet ownership and the benefits of spay and neuter.
- Adopt shelter animals to the public and help reunite lost animals with their owners.

Animal Shelter

Goal 1 - Promote responsible pet ownership.

Objective 1

Commissioners' Goal - PS

To aid in rabies prevention, the Rockingham County Animal Shelter will vaccinate at least 325 individual owned animals throughout the year.

	FY18	FY19	FY20	FY21	FY22
Target	175	175	325	325	325
Actual	382	368	N/A		
Status	✓	✓	⊖		

Goal 2 - Use euthanization as a method of last resort.

Objective 1

Commissioners' Goal - OEE

Place, adopt, or owner reclaim at least 93 percent of adoptable animals. Adoptable animals are determined based on medical and temperament evaluations.

	FY18	FY19	FY20	FY21	FY22
Target	90%	90%	93%	93%	93%
Actual	92%	96%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - OEE, PS

At least 93 percent of euthanizations will be out of necessity due to risk of contagious disease, injury, poor quality of life, owner request, or aggressive behavior.

	FY18	FY19	FY20	FY21	FY22
Target	88%	88%	93%	93%	93%
Actual	94%	95%	N/A		
Status	✓	✓	⊖		

Goal 3 - Offset as much expense as possible through private donations and self-generated revenue.

Objective 1

Commissioners' Goal - CEC, OEE

At least 35 percent of annual operating expenses will be offset by private donations or self-generated revenues.

	FY18	FY19	FY20	FY21	FY22
Target	38%	38%	35%	35%	35%
Actual	34%	35%	N/A		
Status	✗	✗	⊖		

Goal 4 - Utilize volunteers as much as possible.

Objective 1

Commissioners' Goal - QL

Animal Shelter will maintain at least 35 unique volunteers who contribute at least 10 hours per year.

	FY18	FY19	FY20	FY21	FY22
Target	50	50	50	35	35
Actual	54	58	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

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ED – Education

Inspections

Dept ID: 4610

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	308,908	275,000	275,000	375,000	350,000	27%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	(79,280)	52,537	76,823	(65,777)	(42,800)	-181%
TOTAL REVENUES	229,628	327,537	351,823	309,223	307,200	-6%
EXPENSES						
Salaries and Benefits	208,878	260,951	253,836	274,971	271,308	4%
Operating Expenses	20,750	37,328	36,784	34,252	35,892	-4%
Capital Outlay	-	29,258	61,203	-	-	-100%
TOTAL EXPENSES	229,628	327,537	351,823	309,223	307,200	-6%
EMPLOYEES						
Full Time Equivalents	4.00	4.00	4.00	4.00	4.00	0%

DEPARTMENT MISSION STATEMENT

Protect the health and safety of citizens with efficient and effective inspections.

WHAT WE DO (List of Services)

- Administer and enforce North Carolina building codes.
- Provide Town of Stoneville building code inspection services.
- Provide Town of Wentworth building code inspection services.
- Provide Town of Mayodan building code inspection services.
- Conduct building plan review and approval.

Inspections

Goal 1 - Prompt customer service.

Objective 1 *Commissioners' Goal - ED, OEE*

Complete all building inspections within an average of two days from the time the inspection request is logged in the County's Trakit system.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	2 days	2 days
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2 *Commissioners' Goal - ED, OEE*

Review at least 98 percent of all new residential development plans within one business day of plan submittal.

	FY18	FY19	FY20	FY21	FY22
Target	98%	98%	99%	98%	98%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Objective 3 *Commissioners' Goal - ED, OEE*

Review at least 90 percent of all new commercial development plans within five business days of plan submittal.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	98%	90%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 2 - Efficient and effective government.

Objective 1 *Commissioners' Goal - ED, OEE*

Inspections will average at least 8 inspections per business day per inspector.

	FY18	FY19	FY20	FY21	FY22
Target	10	10	8	8	8
Actual	12	12	N/A		
Status	✓	✓	⊖		

Goal 3 - Fiscal sustainability.

Objective 1 *Commissioners' Goal - OEE*

Offset at least 95 percent of the cost to provide Building Inspections with fees collected.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	99.9%	125%	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

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Planning

Dept ID: 4620

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	113,685	102,000	102,000	142,000	132,000	29%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	209,668	180,060	366,630	155,012	161,975	-10%
TOTAL REVENUES	323,353	282,060	468,630	297,012	293,975	4%
EXPENSES						
Salaries and Benefits	165,148	218,139	196,539	233,720	230,683	6%
Operating Expenses	148,790	63,921	272,091	63,292	63,292	-1%
Capital Outlay	9,415	-	-	-	-	0%
TOTAL EXPENSES	323,353	282,060	468,630	297,012	293,975	4%
EMPLOYEES						
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	0%

DEPARTMENT MISSION STATEMENT

Managing orderly growth and land use development that sustains a desirable community in which to live and work. We are committed to providing quality services to all citizens through continuous improvement, innovation, determination, and excellence in customer service.

WHAT WE DO (List of Services)

- Administer the Unified Development Ordinance (UDO).
- Assign E-911 street addresses.
- Coordinate transportation planning projects.
- Develop and maintain County land use and growth management plans.
- Disseminate demographic, zoning, and building information.
- Provide Town of Wentworth planning and zoning services.

Planning

Goal 1 - Improve the process for development of property in Rockingham County.

Objective 1 *Commissioners' Goal - ECON, OEE*

Review 98 percent or more of exempt or minor subdivision plats within five (5) business days of plat submission.

	FY18	FY19	FY20	FY21	FY22
Target	95% in 3 days	98% in 3 days	98% in 3 days	98% in 5 days	98% in 5 days
Actual	100%	98%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - ECON, OEE*

Review 98 percent or more of major subdivision plats within five (5) business days of plat submission.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	98% in 3 days	98% in 5 days	98% in 5 days
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 3 *Commissioners' Goal - ECON, OEE*

At least 95 percent of minor, exempt, or major subdivision plats will be submitted digitally. This allows for quicker and more thorough review of these plats.

	FY18	FY19	FY20	FY21	FY22
Target	85%	95%	95%	95%	95%
Actual	95.3%	98.0%	N/A		
Status	✓	✓	⊖		

Goal 2 - Promote responsible development

Objective 1 *Commissioners' Goal - ECON, OEE*

Meet at least monthly with the County's Economic Development and Tourism department to discuss collaboration on economic development opportunities, recent / upcoming permitting highlights, and local government regulations perceived as non-business friendly.

	FY18	FY19	FY20	FY21	FY22
Target	12	12	12	12	12
Actual	12	9	N/A		
Status	✓	⊖	⊖		

Objective 2 *Commissioners' Goal - ECON, OEE*

Provide economic development with a report at least monthly of development updates experienced throughout Community Development.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	12	12
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Board of Commissioners' Goal Abbreviation

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ED – Education

Code Enforcement

Dept ID: 4630

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	12,000	12,000	12,000	12,000	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	140,479	148,342	148,342	158,027	155,589	5%
TOTAL REVENUES	140,479	160,342	160,342	170,027	167,589	5%
EXPENSES						
Salaries and Benefits	126,927	131,472	131,472	142,090	140,122	7%
Operating Expenses	13,553	28,870	28,870	27,937	27,467	-5%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	140,479	160,342	160,342	170,027	167,589	5%
EMPLOYEES						
Full Time Equivalents	2.00	2.00	2.00	2.00	2.00	0%

DEPARTMENT MISSION STATEMENT

To protect the health, safety, welfare, and property values of citizens with efficient and effective Code Enforcement services.

WHAT WE DO (List of Services)

- Enforce Unified Development Ordinance (UDO).
- Enforce solid waste and environmental ordinances.
- Provide Town of Wentworth code enforcement services.
- Perform community education and awareness.
- Provide back-up emergency response and Governmental Center security.

Code Enforcement

Goal 1 - Respond to Code Enforcement complaints expediently.

Objective 1 *Commissioners' Goal - CAEE, OEE, QL*

Conduct at least 92 percent of initial site visits within 3 business days of receiving a verifiable complaint.

	FY18	FY19	FY20	FY21	FY22
Target	92% < 4 days	92% < 3 days	92% < 3 days	92% < 3 days	92% < 3 days
Actual	100%	87%	N/A		
Status	✓	✗	⊖		

Objective 2 *Commissioners' Goal - CEC, OEE*

Respond to at least 98 percent of citizens who file a complaint within one business day of the complaint.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	98%	98%	98%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 3 *Commissioners' Goal -OEE*

Close at least 95 percent of cases with 4 or less total visits.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	95%	96%	N/A		
Status	✓	✓	⊖		

Goal 2 - Promote voluntary compliance on all Code Enforcement cases.

Objective 1 *Commissioners' Goal - CAEE, OEE*

Close at least 96 percent of active cases through voluntary compliance by violators.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	96%	96%	96%
Actual	99.6%	98.0%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - CAEE, OEE*

At least 95 percent of new open cases will not be from previous violators within the past 2 years.

	FY18	FY19	FY20	FY21	FY22
Target	94%	94%	95%	95%	95%
Actual	97%	97%	N/A		
Status	✓	✓	⊖		

Goal 3 - Reinforce the County's beautification effort.

Objective 1 *Commissioners' Goal - CAEE, QL*

Code Enforcement will introduce at least one project targeted at reducing littering / county beautification / addressing blighted properties.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	1	1	1
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Board of Commissioners' Goal Abbreviation

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ED – Education

Central Permitting

Dept ID: 4640

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	118,818	176,122	186,059	200,149	199,590	13%
TOTAL REVENUES	118,818	176,122	186,059	200,149	199,590	13%
EXPENSES						
Salaries and Benefits	114,911	170,180	177,295	194,356	193,797	14%
Operating Expenses	3,906	5,942	8,764	5,793	5,793	-3%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	118,818	176,122	186,059	200,149	199,590	13%
EMPLOYEES						
Full Time Equivalents	3.50	3.50	3.50	3.50	3.50	0%

DEPARTMENT MISSION STATEMENT

Provide a central intake and streamlined efficient and effective process for permitting in Rockingham County.

WHAT WE DO (List of Services)

- Provide the Town of Stoneville with permitting services.
- Provide the Town of Wentworth with permitting services.
- Provide the Town of Mayodan with permitting services.
- Process Rockingham County water and sewer billing and services.
- Process Rockingham County's Environmental Health applications.

Central Permitting

Goal 1 - Promote development through excellent customer service.

Objective 1

Commissioners' Goal - ED, OEE

Central Permitting will complete 100 percent of historical record requests for Environmental Health within 5 business days of the request.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	100%
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Objective 2

Commissioners' Goal - ED, OEE

Central Permitting will respond to customer calls and emails within 1 business day at least 95 percent of the time. This will be measured by randomly auditing at least 50 emails/voicemails from citizens each quarter

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	95% in 1 day
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Objective 3

Commissioners' Goal - ED, OEE, CEC

Central Permitting will have no more than one (1) substantiated customer complaint per 500 building permits issued.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	1 per 500
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Board of Commissioners' Goal Abbreviation

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Airport

Dept ID: 4910

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	86,667	86,667	86,667	86,667	86,667	0%
TOTAL REVENUES	86,667	86,667	86,667	86,667	86,667	0%
EXPENSES						
Salaries and Benefits	-	-	-	-	-	0%
Operating Expenses	70,000	70,000	70,000	70,000	70,000	0%
Capital Outlay	16,667	16,667	16,667	16,667	16,667	0%
TOTAL EXPENSES	86,667	86,667	86,667	86,667	86,667	0%

DEPARTMENT PURPOSE

The Rockingham County Airport Authority (Airport Authority) exists to provide airline services for the citizens of the County. The members of the Airport Authority's governing board are appointed by the County Commissioners. The Airport Authority is financially dependent on the County to provide sufficient funds for operation.

Economic Development and Tourism

Dept ID: 5010, 5025

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	100,496	119,615	154,655	119,920	119,920	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	409,942	473,474	495,731	504,145	487,645	3%
TOTAL REVENUES	510,438	593,089	650,386	624,065	607,565	2%
EXPENSES						
Salaries and Benefits	419,368	485,556	503,236	508,985	508,985	5%
Operating Expenses	91,070	107,533	129,550	115,080	98,580	-8%
Capital Outlay	-	-	17,600	-	-	0%
TOTAL EXPENSES	510,438	593,089	650,386	624,065	607,565	2%
EMPLOYEES						
Full Time Equivalents	6.00	6.00	6.00	6.00	6.00	0%

DEPARTMENT MISSION STATEMENT

Rockingham County Economic Development and Tourism Office is the lead organization unifying the community to foster a business climate that creates jobs and opportunities for citizens leading to investment in our county.

WHAT WE DO (List of Services)

- Industrial, commercial, and tourism marketing attraction and recruitment.
- Small business coaching and counseling.
- Existing industry retention and call program.
- Maintain a current building and sites inventory.
- Establish and build relationships with ally and partner agencies.
- Maintain contact management system for measurable performance tracking.
- County and internal strategic planning and budgeting.
- Support CED and TDA Boards with administrative planning and staff assistance.
- Maintain website for ED and Tourism with current and real time demographic and community information.
- Assist small businesses with registering company names.

Economic Development Projects

Dept ID: 5020

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	117,909	-	1,377,850	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	17,680	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	868,811	1,034,569	1,086,083	1,119,680	1,119,680	8%
TOTAL REVENUES	986,720	1,034,569	2,481,613	1,119,680	1,119,680	8%
EXPENSES						
PARTF - Planters Rd.	500	-	62,390	-	-	0%
Incentive - Duke Energy	527,323	648,214	648,214	648,214	648,214	0%
Ruger 2013 Phase I	17,612	22,133	22,133	22,133	22,133	0%
Ruger Phase II	15,710	18,709	18,709	18,709	18,709	0%
Ruger Phase III	14,855	17,818	17,818	17,818	17,818	0%
Ruger Phase IV	16,063	17,818	17,818	17,818	17,818	0%
Ruger Phase V	16,063	17,818	17,818	17,818	17,818	0%
Ruger 2020	-	-	-	52,762	52,762	100%
DOC Grnt-Ruger	-	-	650,000	-	-	0%
Karastan 2015	21,694	25,780	25,780	-	-	-100%
Innofa 2015	2,564	-	-	-	-	0%
Gildan 2014	112,180	-	-	-	-	0%
Gildan Yarns	-	23,491	23,491	22,268	22,268	-5%
B M Plastics 2016 Phase I	9,061	11,862	11,862	3,972	3,972	-67%
DOC Grnt-Blow Molded Solutions	-	-	200,000	-	-	0%
Banner GLT 2019	125,000	-	-	-	-	0%
Latham Photography-2019	763	573	573	382	382	-33%
SANS Technical Fibers 2019	-	18,562	18,562	16,706	16,706	-10%
PJR Piedmont-Pella	25,000	-	500,000	-	-	0%
Pella Corporation Phase I	-	52,562	52,562	49,890	49,890	-5%
Pella Corporation Phase II	-	-	-	29,066	29,066	100%
Smith Carolina 2017	7,180	7,308	7,308	7,308	7,308	0%
Albaad 2018 Phase I	75,152	83,298	83,298	74,389	74,389	-11%
Albaad 2018 Phase II	-	30,068	30,068	27,061	27,061	-10%
Albaad 2018 Phase III	-	-	-	35,079	35,079	100%
ACES, Inc Phase I	-	-	-	20,016	20,016	100%
Southern Finishing	-	7,896	11,578	7,612	7,612	-4%
Sanritsu 2019 Phase I	-	30,659	61,631	30,659	30,659	0%
TOTAL EXPENSES	986,720	1,034,569	2,481,613	1,119,680	1,119,680	8%

DEPARTMENT PURPOSE

This department accounts for County economic development projects.

Economic Development and Tourism

Goal 1 - Recruitment and attraction of business, industry, and tourism.

Objective 1 *Commissioners' Goal - ECON, QL*

Achieve at least 10 project announcements. These could come from any sector including small businesses, startups, existing / expanding / new industries, commercial development, or tourism related ventures.

	FY18	FY19	FY20	FY21	FY22
Target	10	10	10	10	10
Actual	12	10	N/A		
Status	✓	✓	⊖		

Goal 2 - Continue to develop the County's workforce.

Objective 1 *Commissioners' Goal - ECON, ED*

Coordinate a meeting between major county employers and Rockingham Community College and Rockingham County Schools by March 31, 2022. This meeting will assist in understanding the training and programming needed by local business and industry.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	3/31/2021	3/31/2022
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2 *Commissioners' Goal - ECON, ED*

Assist the Rock-a-Top program in maintaining at least 10 companies actively participating in the apprenticeship program. This program creates a labor force pipeline from the County's high school students to our industries and helps interested students achieve nationally recognized skills (journeyman certificates, etc.).

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	10	10
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 3 - Effective community development and outreach.

Objective 1 *Commissioners' Goal - ECON, CEC*

Highlight and promote at least two businesses monthly on social media platforms as well as the GoRockinghamCountyNC and VisitNCRockinghamNC websites.

	FY18	FY19	FY20	FY21	FY22
Target	12	12	12	24	24
Actual	12	12	N/A		
Status	✓	✓	⊖		

Goal 4 - Product development and marketing.

Objective 1 *Commissioners' Goal - ECON, OEE*

Respond to at least 65 request for proposals (RFPs) / requests for information (RFIs) from EDPNC, site selection consultants, and industrial brokers. While Economic Development works hard to achieve this number of inquiries, this number is also affected by larger trends including the overall US economy and the availability of marketable sites.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	120	65	65	65
Actual	N/A	90	N/A		
Status	⊖	✗	⊖		

Objective 2 *Commissioners' Goal - ED, CAEE, QL*

Create a new countywide Blueway brand for the County by March 31, 2022. This brand will be used to promote the County's lakes, rivers, and other waterways.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	3/31/2022
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Goal 5 - Collaborate effectively with all economic development entities in the County.

Objective 1 *Commissioners' Goal - ECON, CEC*

Host at least 4 Rockingham County Business Coalition meetings (one per quarter). These meetings provide a venue for all economic development entities in the County to collaborate and share ideas.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	4	4	4
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

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QL – Quality of Life

ED – Education

Other Economic Development

Dept ID: 5045

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	7,517	20,000	298,750	20,000	20,000	0%
TOTAL REVENUES	7,517	20,000	298,750	20,000	20,000	0%
EXPENSES						
Reidsville Industrial Park	7,517	20,000	20,000	20,000	20,000	0%
Contribution / Other Agencies	-	-	278,750	-	-	0%
TOTAL EXPENSES	7,517	20,000	298,750	20,000	20,000	0%

DEPARTMENT PURPOSE

This represents the County's contributions to other economic development agencies/functions.

Cooperative Extension

Dept ID: 54

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	12,481	9,000	18,461	9,000	9,000	0%
Intergovernmental	-	-	7,100	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	10,000	10,000	10,000	10,000	10,000	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	274,309	302,557	375,817	312,037	312,887	3%
TOTAL REVENUES	296,789	321,557	411,378	331,037	331,887	3%
EXPENSES						
Salaries and Benefits	239,459	266,734	266,734	275,901	275,901	3%
Operating Expenses	56,031	54,823	133,969	55,136	55,986	2%
Capital Outlay	1,300	-	10,675	-	-	0%
TOTAL EXPENSES	296,789	321,557	411,378	331,037	331,887	3%
EMPLOYEES						
Full Time Equivalents	6.00	6.00	6.00	6.00	6.00	0%

DEPARTMENT MISSION STATEMENT

Rockingham County North Carolina Cooperative Extension gives our residents easy access to the resources and expertise of NC State University and NC A&T State University. Through educational programs, publications, and events, Cooperative Extension field faculty deliver unbiased, research-based information to North Carolina citizens. We can answer your questions on a wide array of topics.

WHAT WE DO (List of Services)

- Administration of Rockingham County Cooperative Extension.
- Teach food safety classes for business certification and individuals.
- Advise and promote local food organizations, markets, and activities.
- Partner with economic development.
- Advise Extension Volunteer organization and Governor's Volunteer Center.
- Coordinate 4-H programs.
- Teach adult and youth nutrition classes.
- Provide training for in-school and after school care initiatives, as well as daycares.
- Problem solving upon request from farmers and other individuals.
- Conduct livestock production/management education programs.
- Provide newsletters to livestock and horse producers.
- Provide certification to animal waste applicators.
- Conduct agricultural field crops production/management programs.
- Provide wildlife damage management education.
- Conduct forestry production/management education programs.
- Conduct beekeeping production/management programs.

- Conduct fruit and vegetable production/management programs.
- Provide pesticide programs and certifications.

Cooperative Extension

Goal 1 - Increased focus on farm profitability and sustainability.

Objective 1 *Commissioners' Goal - ED, OEE, CAEE*

At least 300 crop (all plant system) producers will adopt Cooperative Extension best management practices. Examples of these practices include nutrient management (weeds, diseases, and insects), business management, and marketing.

	FY18	FY19	FY20	FY21	FY22
Target	290	290	300	300	300
Actual	312	312	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - ED, OEE, CAEE*

At least 80 animal producers will adopt Cooperative Extension recommended best management practices. Examples of best practices include those related to husbandry, improved planning, marketing, and financial practices.

	FY18	FY19	FY20	FY21	FY22
Target	75	75	80	80	80
Actual	87	87	N/A		
Status	✓	✓	⊖		

Objective 3 *Commissioners' Goal - OEE, CAEE*

At least 375 licensed pesticide applicators will receive training and/or recertification credits to maintain and/or renew pesticide licenses.

	FY18	FY19	FY20	FY21	FY22
Target	368	368	375	375	375
Actual	388	374	N/A		
Status	✓	✓	⊖		

Goal 2 - Increased focus on youth development

Objective 1 *Commissioners' Goal - ED*

At least 2,150 youth will gain knowledge of STEM (Science, Technology, Engineering, and Math) through Cooperative Extension classes and programs.

	FY18	FY19	FY20	FY21	FY22
Target	2,150	2,150	2,150	2,150	2,150
Actual	2,217	2,207	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - ED*

At least 72 teachers will be trained and use 4-H STEM (Science, Technology, Engineering, and Math) curriculum in their classroom.

	FY18	FY19	FY20	FY21	FY22
Target	70	70	72	72	72
Actual	74	76	N/A		
Status	✓	✓	⊖		

Objective 3 *Commissioners' Goal - ED*

At least 285 youth will gain career, employment, and entrepreneurial skills through 4-H classes and programs.

	FY18	FY19	FY20	FY21	FY22
Target	275	275	285	285	285
Actual	287	288	N/A		
Status	✓	✓	⊖		

Objective 4 *Commissioners' Goal - ED*

At least 210 youth will gain knowledge, skills, and/or aspirations regarding leadership through 4-H classes and programs.

	FY18	FY19	FY20	FY21	FY22
Target	200	200	210	210	210
Actual	261	212	N/A		
Status	✓	✓	⊖		

Objective 3 *Commissioners' Goal - ED*

Provide an internship to at least one college student to offer first-hand knowledge into Cooperative Extension and Soil and Water programs and services.

	FY18	FY19	FY20	FY21	FY22
Target	1	1	1	1	1
Actual	1	1	N/A		
Status	✓	✓	⊖		

Goal 3 - Increase Cooperative Extension fiscal sustainability.

Objective 1 *Commissioners' Goal - OEE*

Maximize outside resources acquired for use in adult educational programming and youth scholarships for conferences, camps, and educational programs by collecting at least \$17,000 in outside funding sources.

	FY18	FY19	FY20	FY21	FY22
Target	\$ 20,000	\$ 18,000	\$ 17,000	\$ 17,000	\$ 17,000
Actual	\$ 16,450	\$ 16,840	N/A		
Status	✗	✗	⊖		

Board of Commissioners' Goal Abbreviation

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Goal 4 - Leverage volunteers whenever possible in Cooperative Extension services.

Objective 1 *Commissioners' Goal - OEE, CEC, ED*
Maintain at least 1,750 volunteers in Cooperative Extension efforts.
Volunteers are an important part of Extension efforts by helping to plan and implement educational programs.

	FY18	FY19	FY20	FY21	FY22
Target	1,750	1,750	1,750	1,750	1,750
Actual	1,809	1,915	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - OEE, CEC, ED*
Train at least 50 adults on how to effectively volunteer with Cooperative Extension. Examples of things covered in the training include how to work effectively with youth and how to work in special program areas.

	FY18	FY19	FY20	FY21	FY22
Target	50	50	50	50	50
Actual	53	53	N/A		
Status	✓	✓	⊖		

Goal 5 - Increase knowledge of environmentally acceptable conservation practices.

Objective 1 *Commissioners' Goal - CAEE*
Ensure at least 5,000 acres of County cropland is in no-till production, which helps preserve soil and water quality by reducing erosion.

	FY18	FY19	FY20	FY21	FY22
Target	5,000	5,000	5,000	5,000	5,000
Actual	5,236	5,275	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - CAEE*
At least 55 crop producers will report a reduction in fertilizer usage per acre.

	FY18	FY19	FY20	FY21	FY22
Target	55	55	55	55	55
Actual	58	58	N/A		
Status	✓	✓	⊖		

Objective 3 *Commissioners' Goal - CAEE*
Ensure at least 100 acres where Cooperative Extension recommended waste analysis was used for proper land application of waste.

	FY18	FY19	FY20	FY21	FY22
Target	100	100	100	100	100
Actual	118	108	N/A		
Status	✓	✓	⊖		

Goal 6 - Improve quality of life in Rockingham County.

Objective 1 *Commissioners' Goal - QL, ED*
At least 525 participants will gain knowledge of healthy eating practices, increase physical activity, and take measure that will lead to a reduction in chronic disease. This will be measured by the number of active participants in Family and Consumer Sciences Programs.

	FY18	FY19	FY20	FY21	FY22
Target	350	350	525	525	525
Actual	534	374	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

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ED – Education

Soil and Water Conservation

Dept ID: 5610

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	31,461	30,129	30,129	29,087	29,087	-3%
Intergovernmental	3,600	3,600	3,600	3,600	3,600	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	47	-	-	-	-	0%
Non-Operating Revenue	250	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	167,042	174,953	174,953	188,178	188,178	8%
TOTAL REVENUES	202,399	208,682	208,682	220,865	220,865	6%
EXPENSES						
Salaries and Benefits	179,402	184,872	186,896	196,547	196,547	6%
Operating Expenses	22,997	23,810	21,786	24,318	24,318	2%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	202,399	208,682	208,682	220,865	220,865	6%
EMPLOYEES						
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	0%

DEPARTMENT MISSION STATEMENT

The Rockingham County Soil and Water Conservation District exists to serve the public and to ensure a healthy and productive environment. To this end, its task is to safeguard land, water, and related resources for the benefit of future generations.

WHAT WE DO (List of Services)

- Administration of all programs and contracts.
- Technical and contractual cost-share assistance to landowners/land users.
- Implement state and federal conservation programs.
- Conservation education programs for students in grades K-12.
- Environmental workshops for teachers, landowners, and community groups.

Soil and Water Conservation

Goal 1 - Maximize all funding to have the greatest community impact.

Objective 1 *Commissioners' Goal - OEE*

Obligate at least 98 percent of all State Best Management Practice (BMP) funds by year-end. Any unobligated State funds are returned to the State at year-end, therefore obligating these funds is crucial to maximize investment in Rockingham County.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	98%	98%	98%
Actual	99.9%	99.0%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - CAEE, OEE*

Create or update a Conservation Plan for 100 percent of all Soil and Water Conservation District (SWCD) contracts. These conservation plans are a best practice for addressing Soil and Water issues on an entire property, rather than exclusively focusing on one issue.

	FY18	FY19	FY20	FY21	FY22
Target	85%	100%	100%	100%	100%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Goal 2 - Protect farmland and encourage eco-friendly farming.

Objective 1 *Commissioners' Goal - CAEE*

At least 350 acres will be planted with the Soil and Water Conservation District's No-Till drill. This drill allows farmers to plant without tilling, which greatly reduces soil erosion, improves soil quality, and saves farmers money.

	FY18	FY19	FY20	FY21	FY22
Target	300	300	300	350	350
Actual	460	369	N/A		
Status	✓	✓	⊖		

Goal 3 - Teach the value of environmental protection and Soil and Water Conservation to Rockingham County youth at a young age.

Objective 1 *Commissioners' Goal - ED*

Reach at least 350 children with information on Soil and Water Conservation through programs such as Project Wild and Wet as well as Food, Land, and People.

	FY18	FY19	FY20	FY21	FY22
Target	1,000	500	500	350	350
Actual	110	246	N/A		
Status	✗	✗	⊖		

Goal 4 - Assist citizens with residential soil and water concerns.

Objective 1 *Commissioners' Goal - OEE, CEC*

Provide 95 percent of technical service requests (non-agriculture related) within five (5) business days.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	98%	99%	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

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Integrated Health

Dept ID: 6040

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	12,800	262,623	275,423	-	-	-100%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	288,757	82,800	71,975	308,706	308,706	273%
TOTAL REVENUES	301,557	345,423	347,398	308,706	308,706	-11%
EXPENSES						
Salaries and Benefits	232,182	273,567	225,598	236,850	236,850	-13%
Operating Expenses	46,055	71,856	84,656	71,856	71,856	0%
Capital Outlay	23,320	-	37,144	-	-	0%
TOTAL EXPENSES	301,557	345,423	347,398	308,706	308,706	-11%
EMPLOYEES						
Full Time Equivalents	3.00	4.00	3.00	3.00	3.00	-25%

DEPARTMENT MISSION STATEMENT

The Integrated Health Care Program will align existing community resources around medical care, mental health care, medical transportation and other resources to increase effectiveness and efficiency of care through a multi-faceted assessment to generate a shared, integrated care plan for the most vulnerable population in our community.

WHAT WE DO (List of Services)

- Physical, mental, and functional assessments.
- Medication reconciliation.
- Home safety assessments.
- Home-based coordinated care.
- Intensive case management.
- Public education.

Integrated Health

Goal 1 - Provide quality care to identified high utilizers of EMS.

Objective 1

Commissioners' Goal - CEC, OEE

Attempt to contact the top 100 utilizers of EMS services at least once to offer Integrated Health services.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	100	100	100	100
Actual	N/A	100	N/A		
Status	⊖	✓	⊖		

Objective 2

Commissioners' Goal - OEE

Provide service to at least 20 percent of the County's top 100 utilizers of EMS. Integrated Health is a voluntary program, however staff reaches out to those who may be eligible to encourage participation.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	25%	25%	20%	20%
Actual	N/A	42%	N/A		
Status	⊖	✓	⊖		

Objective 3

Commissioners' Goal - OEE

Achieve at least a 10 percent average decrease in the number of EMS callouts for clients after 90 days of beginning service. This will be determined by comparing the 90 day call volume before and after the start

	FY18	FY19	FY20	FY21	FY22
Target	N/A	10%	10%	10%	10%
Actual	N/A	63%	N/A		
Status	⊖	✓	⊖		

Objective 4

Commissioners' Goal - OEE

Ensure at least 90 percent of all Integrated Health clients have a primary care provider. Having a primary care provider has been shown to encourage patients to use this resource for non-emergency issues rather than EMS.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	75%	75%	90%	90%
Actual	N/A	98%	N/A		
Status	⊖	✓	⊖		

Board of Commissioners' Goal Abbreviation

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QL – Quality of Life

ED – Education

Public Health

Dept ID: 61

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	1,637,604	1,267,500	1,267,500	1,305,060	1,367,060	8%
Intergovernmental	1,765,616	1,730,585	3,229,564	1,735,991	1,735,991	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	172	-	-	-	-	0%
Non-Operating Revenue	22,100	20,400	130,400	20,400	20,400	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	2,117,202	3,193,135	3,206,235	3,833,299	3,282,570	3%
TOTAL REVENUES	5,542,694	6,211,620	7,833,699	6,894,750	6,406,021	3%
EXPENSES						
Salaries and Benefits	4,367,676	4,935,218	6,193,974	5,674,787	5,264,558	7%
Operating Expenses	1,134,607	1,173,022	1,387,523	1,152,353	1,103,853	-6%
Capital Outlay	40,412	103,380	252,202	67,610	37,610	-64%
TOTAL EXPENSES	5,542,694	6,211,620	7,833,699	6,894,750	6,406,021	3%
EMPLOYEES						
Full Time Equivalents	69.8750	69.8750	69.8750	69.8750	70.8750	1%

DEPARTMENT MISSION STATEMENT

Protect the health, safety, and wellbeing of our customers by providing essential health and human services in the most efficient manner.

WHAT WE DO (List of Services)

- Administration.
- Adult primary care.
- Pediatric primary care.
- Women's preventive health.
- Immunizations.
- Child health services.
- Chronic disease monitoring.
- Pregnancy Care Management (PCM).
- Care Coordination for Children (CC4C).
- Translation services.
- Communicable disease control.
- TB control.
- Public health preparedness program.
- Clinical pharmacy services.
- Prescription assistance programs.
- Medication management.
- Health education services.

- Health promotion.
- Health planning.
- Disease surveillance.
- Healthy Carolinians program.
- Dental health treatment and prevention services.
- New and repair well construction evaluations and permits.
- New and repair septic system construction evaluations and permits.
- Quarterly inspections of food establishments.
- Biannual, annual, and as needed inspections of other institutions.
- New restaurant/institution plan review.
- Facilitate rabies testing.
- Co-sponsor annual rabies clinic with animal shelter.
- Sell radon kits.
- Investigate childhood lead exposures.
- Emergency response and investigation (if warranted).
- Women, Infants and Children (WIC)/nutrition.

HHS - Adult Health

Goal 1 - Provide quality medical care for Public Health

Objective 1

Commissioners' Goal - OEE

In an effort to provide quality and efficient care, at least 92 percent of Preventive/Chronic Disease Management visits that require an interpreter will be less than 120 minutes in duration.

	FY18	FY19	FY20	FY21	FY22
Target	85%	85%	92%	92%	92%
Actual	86%	88%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - QL, OEE

Provide breast and cervical cancer screening services to at least 125 women age 21 to 75 who are eligible for the NC Breast and Cervical Cancer Control Program (contingent on Federal funding).

	FY18	FY19	FY20	FY21	FY22
Target	80	120	150	125	125
Actual	175	175	N/A		
Status	✓	✓	⊖		

Goal 2 - Maintain fiscal sustainability.

Objective 1

Commissioners' Goal - OEE

Based on efficient coding practices, at least 80 percent of all billed clients will be coded at the highest level to receive maximum reimbursement.

	FY18	FY19	FY20	FY21	FY22
Target	80%	80%	80%	80%	80%
Actual	77%	45%	N/A		
Status	✗	✗	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

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QL – Quality of Life

ED – Education

HHS - Child Health

Goal 1 - Provide quality care for children.

Objective 1

Commissioners' Goal - OEE, PS

Child Health will provide at least 85 percent of all Medicaid children (ages 0-2) assigned required vaccinations.

	FY18	FY19	FY20	FY21	FY22
Target	85%	85%	85%	85%	85%
Actual	85%	85%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - OEE

At least 95 percent of children referred to Child Health by the Division of Social Services will be scheduled for an initial examination within 10 days of the referral.

	FY18	FY19	FY20	FY21	FY22
Target	97% in 7 days	97% in 10 days	95% in 10 days	95% in 10 days	95% in 10 days
Actual	Not available	Not available	N/A		
Status	✗	⊖	⊖		

Objective 3

Commissioners' Goal - OEE

At least 95 percent of Child Health clients who miss an appointment will receive a follow-up reminder to reschedule within 7 days of their missed appointment

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	94%	100%	N/A		
Status	✗	✓	⊖		

Objective 4

Commissioners' Goal - OEE, CEC, ED

At least 95 percent of parents of Child Health clients ages 0-5 will be counseled on the importance of early literacy and given an age-appropriate book through the Reach Out and Read program.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	91%	97%	N/A		
Status	✗	✓	⊖		

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HHS - Communicable Disease

Goal 1 - Public Health will be prepared to respond to any emergency, disaster, or bioterrorism event which could occur within the County. This preparation will ensure the safety of the citizens.

Objective 1 *Commissioners' Goal - OEE, PS*

100 percent of staff will complete the FEMA (Federal Emergency Management Agency) ICS (Incident Command System) training. This training is for first responders, homeland security officials, emergency management officials, and private/non-governmental partners.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	100%	100%	100%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - QL, OEE, PS*

The Public Health / All Hazards Coordinator will attend at least 90 percent of all Public Health Preparedness and Response regional in-person trainings and annual Public Health Preparedness and Response conference. This ensures staff is highly trained and maximizes the reimbursement of the funding sources allocated to this program.

	FY18	FY19	FY20	FY21	FY22
Target	75%	75%	90%	90%	90%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Goal 2 - The Communicable Disease Program will work to protect, prevent, and minimize communicable disease transmission within the County.

Objective 1 *Commissioners' Goal - OEE, PS*

At least 95 percent of all reportable communicable diseases or conditions will be investigated and reported to the North Carolina Department of Public Health within one month. This investigating / reporting helps protect public safety and allows for the maximum reimbursement from State funding sources.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	98%	86%	N/A		
Status	✓	✗	⊖		

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ED – Education

HHS - Environmental Health

Goal 1 - Improve service quality and productivity.

Objective 1

Commissioners' Goal - ECON, OEE

Conduct at least 95 percent of initial individual site visits for on-site wastewater systems and authorization to construct within 10 working days of site preparation. This will help citizens and developers in need of permits as quickly as possible in order to move forward with their development or construction goals.

	FY18	FY19	FY20	FY21	FY22
Target	90% < 9 days	95% < 9 days	95% < 9 days	95% < 10 days	95% < 10 days
Actual	98%	95%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - ECON, OEE

Conduct at least 95 percent of site visits for new well construction permits within 10 working days of site preparation. Citizens and developers need these permits as quickly as possible in order to move forward with their development or construction goals.

	FY18	FY19	FY20	FY21	FY22
Target	90% < 9 days	95% < 9 days	98% < 9 days	95% < 10 days	95% < 10 days
Actual	98%	95%	N/A		
Status	✓	✓	⊖		

Goal 2 - Improve public safety.

Objective 1

Commissioners' Goal - ECON, PS

Investigate at least 95 percent of sewage repair applications within 10 working days of site preparation. Timely response to failing septic systems is paramount, as failing septic systems are a direct threat to the health of our citizens and environment, as well as a breeding ground for vectors and diseases.

	FY18	FY19	FY20	FY21	FY22
Target	90% < 9 days	95% < 9 days	95% < 9 days	95% < 10 days	95% < 10 days
Actual	98%	91%	N/A		
Status	✓	✗	⊖		

Objective 2

Commissioners' Goal - PS

Conduct inspections on at least 99 percent of permitted food service establishments and lodging establishments that are scheduled by the State for an inspection. For the protection of public health, it is imperative to inspect all regulated establishments. Additional funding from the State is also tied to this standard.

	FY18	FY19	FY20	FY21	FY22
Target	99%	99%	99%	99%	99%
Actual	99.9%	100.0%	N/A		
Status	✓	✓	⊖		

Objective 3

Commissioners' Goal - OEE, PS, ECE, QL

Respond to at least 98 percent of complaints related to possible violations of Environmental Health rules and statutes within 10 business days of the complaint. Violations of Environmental Health rules and statutes can put our citizens at risk of disease and timely response is a necessity to protect public health.

	FY18	FY19	FY20	FY21	FY22
Target	93% < 9 days	95% < 9 days	98% < 9 days	98% < 10 days	98% < 10 days
Actual	100%	97%	N/A		
Status	✓	✓	⊖		

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HHS - Family Care Coordination

Goal 1 - Provide case management services to children ages 0-<5 years (CMARC - Care Management for At-Risk Children program) and pregnant women (CMHRP - Care Management for High Risk Pregnancies program).

Objective 1

Commissioners' Goal - ECON

At least 10 percent of Medicaid children ages 0-<5 will receive contact by CMARC case managers to meet program quality improvement requirements. (State goal - 5 percent)

	FY18	FY19	FY20	FY21	FY22
Target	10%	10%	10%	10%	10%
Actual	17.74%	6.00%	N/A		
Status	✓	✗	⊖		

Objective 2

Commissioners' Goal - ECON

At least 85 percent of priority OB patients will be in active status. This status indicates a more frequent level of contact by CMHRP staff. (State goal - 85 percent)

	FY18	FY19	FY20	FY21	FY22
Target	N/A	85%	85%	85%	85%
Actual	N/A	94.00%	N/A		
Status	⊖	✓	⊖		

Objective 3

Commissioners' Goal - OEE

At least 6 percent of Medicaid children ages 0-<5 in CMARC services will be placed in active case status. (State goal - 5 percent)

	FY18	FY19	FY20	FY21	FY22
Target	3%	6%	6%	6%	6%
Actual	8.69%	6.30%	N/A		
Status	✓	✓	⊖		

Goal 2 - Engage priority patients in the CMARC and CMHRP programs.

Objective 1

Commissioners' Goal - OEE

No more than 5 percent of Medicaid children ages 0-<5 will be deferred from CMARC services for unable to contact. (State goal - no more than 8.5 percent)

	FY18	FY19	FY20	FY21	FY22
Target	< 5%	< 5%	< 5%	< 5%	< 5%
Actual	1.54%	0.00%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - OEE

No more than 4 percent of Medicaid children ages 0-<5 will be deferred from CMARC services for refused services. (State goal - no more than 8.5 percent)

	FY18	FY19	FY20	FY21	FY22
Target	< 4%	< 4%	< 4%	< 4%	< 4%
Actual	0.68%	0.10%	N/A		
Status	✓	✓	⊖		

Objective 3

Commissioners' Goal - CEC, OEE

CMHRP staff will establish contact with at least 80 percent of priority OB patients every 30 days. CMHRP staff attempt to contact all priority patients within 30 days. (State goal - 80 percent)

	FY18	FY19	FY20	FY21	FY22
Target	N/A	80%	80%	80%	80%
Actual	N/A	84%	N/A		
Status	⊖	✓	⊖		

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HHS - Family Planning

Goal 1 - Provide quality, effective, and efficient family planning services to clients and maximize the funding available through the Family Planning Contract Addenda.

Objective 1

Commissioners' Goal - OEE

Provide at least 5 percent of women aged 15-44 years at risk of unintended pregnancy a long-acting reversible contraceptive (LARC) method (implants or IUD/IUS).

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	5%	5%	5%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 2 - Provide quality, effective, and efficient sexually transmitted illness (STI) services to the client which protects the citizens of the County.

Objective 1

Commissioners' Goal - PS, OEE

At least 95 percent of STI (sexually transmitted illness) clients will receive treatment within 30 day after specimen collection date. In addition to providing a high level of service and reducing the public health risk, this goal allows the maximum allocation to be drawn from funding sources.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	98%	92%	N/A		
Status	✓	✗	⊖		

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HHS - Health Education

Goal 1 - Increase awareness of programs, services, and resources throughout the County.

Objective 1

Commissioners' Goal - CEC

Provide a minimum of 25 press releases to local media promoting programs and services provided by Rockingham County Division of Public Health.

	FY18	FY19	FY20	FY21	FY22
Target	16	16	25	25	25
Actual	11	35	N/A		
Status	✗	✓	⊖		

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Mental Health

Dept ID: 6210

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	339,450	311,800	382,591	311,800	311,800	0%
TOTAL REVENUES	339,450	311,800	382,591	311,800	311,800	0%
EXPENSES						
Maintenance of Effort Contract	339,450	311,800	382,591	311,800	311,800	0%
TOTAL EXPENSES	339,450	311,800	382,591	311,800	311,800	0%

DEPARTMENT PURPOSE

This represents the County's contribution to Sandhills Center for the provision of mental health services.

Social Services

Dept ID: 63

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	13,163	14,775	14,775	-	-	-100%
Intergovernmental	8,672,038	10,771,110	11,308,574	10,291,309	10,158,838	-6%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	500	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	4,657,277	5,284,016	5,879,232	6,497,517	6,566,653	24%
TOTAL REVENUES	13,342,979	16,069,901	17,202,581	16,788,826	16,725,491	4%
EXPENSES						
Salaries and Benefits	8,869,892	9,918,644	9,966,613	10,430,451	10,274,004	4%
Operating Expenses	4,215,034	6,062,983	6,977,307	6,254,073	6,399,336	6%
Capital Outlay	258,053	88,274	258,661	104,302	52,151	-41%
TOTAL EXPENSES	13,342,979	16,069,901	17,202,581	16,788,826	16,725,491	4%
EMPLOYEES						
Full Time Equivalents	154.15	155.35	156.35	159.35	157.35	1%

DEPARTMENT MISSION STATEMENT

To protect and help our most vulnerable children, families, and individuals reach and maintain their maximum potential by providing a continuum of high-quality outcome-driven services, advocacy, and representation.

WHAT WE DO (List of Services)

- Administration.
- Case management.
- Protection and permanence.
- Crisis and emergency response.
- Court and legal.
- Guardianship/representative payee.
- Adult day care.
- Assessment, intake, and processing
- Investigate abuse, neglect, and exploitation.
- Preventative services for cases found to be in need of services.
- Eligibility determination.
- Counseling and treatment.
- Working with foster homes and parents.
- Home studies/visits/interstate.
- Staffing of cases.
- Establishment of child support obligations.
- Establishment of paternity.

- Child support court procedures.
- Monitor and enforce child support payments.
- Interstate parent location services.
- Collection of past-due support.
- Redeterminations and verifications.
- Training.
- Money management.
- Collaboration with outside agencies.
- Program integrity.
- Federal/State audits.
- Interviews face-to-face and telephone.
- Use of State network.
- Hearings.
- Adoption evaluations and completions.
- MAPP training.
- Working with children and parents.
- Develop case plans.
- Representative payee.
- In-home aide services.
- Medicaid billing.
- Collaboration with job resource/RCC.

HHS - Administration

Goal 1 - Effectively administer the Public Health division of Health and Human Services.

Objective 1

Commissioners' Goal - PS, OEE

Ensure that a minimum of 90 percent of all Public Health program audits are in 90 percent compliant with program requirements.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	90%	90%	90%	90%
Actual	N/A	91%	N/A		
Status	⊖	✓	⊖		

Objective 2

Commissioners' Goal - OEE

To obtain the allowed maximum funding, Rockingham County Division of Public Health will ensure that a minimum of 97 percent of all monthly, quarterly, semi-annual, and annual financial required reports are compliant with State, funders, and stakeholders requirements. This will be measured by the percentage of reports yielding 100 percent compliancy.

	FY18	FY19	FY20	FY21	FY22
Target	97%	97%	97%	97%	97%
Actual	97%	98%	N/A		
Status	✓	✓	⊖		

Objective 3

Commissioners' Goal - OEE, PS

In order to ensure accuracy of patient records, Public Health will maintain a record scanning error rate of less than 5 percent for all clinical services and units.

	FY18	FY19	FY20	FY21	FY22
Target	< 5%	< 5%	< 5%	< 5%	< 5%
Actual	2.5%	1.0%	N/A		
Status	✓	✓	⊖		

Goal 2 - Effectively administer the Social Services division of Health and Human Services.

Objective 1

Commissioners' Goal - OEE

To ensure prudent fiscal management and ongoing viability of the Agency, collect at least 93 percent of Federal and State allocations, Medicaid billings, and available grants for all areas of Social Services.

	FY18	FY19	FY20	FY21	FY22
Target	90%	90%	93%	93%	93%
Actual	95%	91%	N/A		
Status	✓	✓	⊖		

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HHS - Adult Protective Services

Goal 1 - Protect at-risk adults in our community from abuse, neglect, and exploitation.

Objective 1

Commissioners' Goal - PS, OEE

Complete at least 90 percent of Adult Protective Services evaluations involving allegations of exploitation within 45 days of the report. This exceeds the State's goal of 85 percent.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	90%	90%	90%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2

Commissioners' Goal - OEE, PS

Complete at least 95 percent of Adult Protective Services evaluations involving allegations of abuse or neglect within 30 days of the report.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 3

Commissioners' Goal - OEE, PS

Process at least 85 percent of Special Assistance for the Aged (SAA) applications within 45 days of the application date.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	85%	85%	85%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 4

Commissioners' Goal - OEE, PS

Process at least 85 percent of Special Assistance for the Disabled (SAD) applications within 60 days of the application date.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	85%	85%	85%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

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HHS - Child Care Subsidy

Goal 1 - Provide excellent customer service to child care providers.

Objective 1 *Commissioners' Goal - ECON, CEC, ED*

At least 95 percent of utilized Child Care Subsidy providers will be satisfied with services provided. Satisfaction levels will be obtained via an annual customer service satisfaction survey.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	100%	98%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - ECON, OEE, ED*

Process at least 97 percent of Child Care Subsidy applications within 30 calendar days of the application date.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	97%	97%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

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HHS - Child Support

Goal 1 - Protect at-risk children in our community from abuse, neglect, and exploitation.

Objective 1

Commissioners' Goal - OEE, QL

Establish paternities for at least 99 percent of children born out of wedlock. Paternity establishment increases opportunities for financial, medical, and emotional support of the child by both parents.

	FY18	FY19	FY20	FY21	FY22
Target	99%	99%	State goal	99%	99%
Actual	96.03%	100.00%	N/A		
Status	✗	✓	⊖		

Objective 2

Commissioners' Goal - OEE, QL

Collect at least 95 percent of the State's Child Support Enforcement collection goal. Increasing Child Support collections reduces a family's dependence on other forms of public assistance.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95% of State goal	95% of State goal	95% of State goal
Actual	97.38%	97.00%	N/A		
Status	✓	✓	⊖		

Objective 3

Commissioners' Goal - OEE, QL

Achieve or exceed the State goal for the percentage of child support cases under an active order (court required monetary and/or medical support). Active orders ensure accountability of the payers to the custodial parents through the judicial system for support.

	FY18	FY19	FY20	FY21	FY22
Target	82%	82%	State goal	State goal	State goal
Actual	88.23%	88.00%	N/A		
Status	✓	✓	⊖		

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HHS - Child Welfare Services

Goal 1 - Preserve and strengthen at-risk families through family-centered, child-focused, community-based services.

Objective 1 *Commissioners' Goal - PS, OEE*

Initiate at least 95 percent of all screened-in reports within State required time frames.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2 *Commissioners' Goal - PS, OEE*

Ensure that for all children who were victims of maltreatment during a twelve month period, no more than 9.1 percent receive a subsequent finding of maltreatment (State goal).

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	< 9.1%	< 9.1%	< 9.1%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 2 - Provide effective foster care services that meet the needs of this vulnerable population.

Objective 1 *Commissioners' Goal - PS, OEE, CEC*

Ensure at least 80 percent of foster youth have face-to-face visits by the social worker each month.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	80%	80%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2 *Commissioners' Goal - OEE*

Ensure that of the number of children that enter foster care in a 12 month period who were discharged within 12 months to reunification, kinship care, or guardianship, no more than 8.3 percent re-enter foster care within 12 months of their discharge.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	< 8.3%	< 8.3%	< 8.3%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 3 *Commissioners' Goal - OEE*

Ensure that of all the children who enter foster care in a 12 month period, the rate of placement moves per 1,000 days of foster care will not exceed 4.1 (state goal).

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	< 4.1	< 4.1	< 4.1
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 3 - Provide placement stability for children in the custody of DSS.

Objective 1 *Commissioners' Goal - OEE*

At least 40.5 percent of children who enter foster care in a 12 month period will be discharged to permanency within 12 months of entering foster care.

	FY18	FY19	FY20	FY21	FY22
Target	20%	20%	40.5%	40.5%	40.5%
Actual	41%	46%	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

PS – Public Safety

CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

HHS - Organization Wide

Goal 1 - Provide exemplary customer service to all citizens and HHS service recipients through quality service provision and responsive, positive staff interactions.

Objective 1

Commissioners' Goal - OEE, CEC

At least 95 percent of all Health and Human Services client respondents (both Social Services and Public Health) will rate their experience as satisfied or highly satisfied in a unified departmental survey. Citizen feedback is essential, welcomed, and will be encouraged in a simple survey available to all recipients of HHS Services.

	FY18	FY19	FY20	FY21	FY22
Target	90%	95%	95%	95%	95%
Actual	98%	99%	N/A		
Status	✓	✓	⊖		

Goal 2 - Inform citizens of the available services, programs, and resources provided by the Rockingham County Department of Health and Human Services.

Objective 1

Commissioners' Goal - ED, CEC

Provide at least 60 outreach initiatives to inform citizens of the services and programs provided by both Public Health and Social Services. These initiatives may include press releases, public forums, community presentations, etc.

	FY18	FY19	FY20	FY21	FY22
Target	40	40	60	60	60
Actual	81	58	N/A		
Status	✓	✓	⊖		

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HHS - Prevention Services

Goal 1 - Provide a safe, healthy, and stable environment to at-risk children, adults and families by providing quality, lower intensity services for those that do not meet the criteria for APS, CPS, or Foster Care.

Objective 1 *Commissioners' Goal - OEE, QL*

At least 97 percent of children receiving prevention and family support services will be able to safely remain in their own homes for at least twelve (12) months after initiating prevention services. Being able to remain at home, or in the least restrictive setting, increases the quality of life and improves the well-being of individuals served.

	FY18	FY19	FY20	FY21	FY22
Target	97%	97%	97%	97%	97%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - OEE, QL*

At least 97 percent of adults receiving prevention and family support services will be able to safely remain in their own homes for at least twelve (12) months after initiating prevention services. Being able to remain at home, or in the least restrictive setting, increases the quality of life and improves the well-being of individuals served.

	FY18	FY19	FY20	FY21	FY22
Target	97%	97%	97%	97%	97%
Actual	96.49%	94.00%	N/A		
Status	✗	✗	⊖		

Goal 2 - Provide timely and quality assistance to at-risk families and our community's most vulnerable citizens during times of greatest need.

Objective 1 *Commissioners' Goal - OEE, PS, QL*

Provide General Assistance services to at least 95 percent of eligible applicants. General Assistance is funded 100 percent with County dollars and is used to purchase essential items such as groceries and medication for low-income families when the household does not qualify for any other assistance programs offered by Health and Human Services or other community partners.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - OEE, PS, QL*

Process at least 95 percent of Crisis Intervention Program (CIP) applications within one business day.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

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ED – Education

HHS - Program Integrity

Goal 1 - Perform timely determinations on program integrity referrals and take appropriate actions in verified cases of public assistance fraud.

Objective 1

Commissioners' Goal - OEE

Ensure that at least 90 percent of Program Integrity claims are established within 180 days of the date of discovery.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	90%	90%	90%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 2 - Effectively prosecute cases of public assistance fraud ensuring that maximum restitution is made to the State and to the County.

Objective 1

Commissioners' Goal - OEE

Ensure at least 50 percent of the total amount owed in closed fraud cases is either repaid or in active repayment (payment made within past 90 days). While some individuals may enter into voluntary repayment agreements, the goal of the County is to secure the majority of payments through the judicial system, including purge payments, in-court, and payments through the probation and parole system.

	FY18	FY19	FY20	FY21	FY22
Target	50%	50%	50%	50%	50%
Actual	59%	68%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - OEE

Maintain a conviction rate of at least 95 percent for all public assistance fraud cases referred to the Office of the District Attorney. Efforts will be made to minimize the number of cases that go to trial, striving instead for guilty pleas for both misdemeanor and felony cases.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

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HHS - Prevention Services

Goal 1 - Provide accurate and timely determination for Medicaid Services to individuals and families through effective and efficient management of the program.

Objective 1 *Commissioners' Goal - OEE*

Process (approve or deny) at least 98 percent of Family and Children's Medicaid applications within the required timeframe of 45 days from the date of receipt. (This excludes cases with a Help Desk ticket requesting technical assistance for issues with the State's NCFast system). The State's goal is 90 percent for this measure.

	FY18	FY19	FY20	FY21	FY22
Target	98%	98%	98%	98%	98%
Actual	98%	97%	N/A		
Status	✓	✗	⊖		

Objective 2 *Commissioners' Goal - OEE*

Process (approve or deny) at least 96 percent of Adult Medicaid applications within the required timeframe of 45 days from the date of receipt. (This excludes cases with a Help Desk ticket requesting technical assistance for issues with the State's NCFast system). The State's goal is 90 percent for this measure.

	FY18	FY19	FY20	FY21	FY22
Target	98%	96%	96%	96%	96%
Actual	96%	96%	N/A		
Status	✗	✓	⊖		

Objective 3 *Commissioners' Goal - OEE*

Process (approve or deny) at least 96 percent of Adult Medicaid Disability applications within the required timeframe of 90 days from the date of receipt. (This excludes cases with a Help Desk ticket requesting technical assistance for issues with the State's NCFast system). The State's goal is 90 percent for this measure.

	FY18	FY19	FY20	FY21	FY22
Target	98%	98%	96%	96%	96%
Actual	99%	97%	N/A		
Status	✓	✗	⊖		

Goal 2 - Provide accurate and timely determination for Food and Nutrition Services (FNS) to individuals and families through effective and efficient management of the program.

Objective 1 *Commissioners' Goal - OEE*

Process at least 95 percent of expedited FNS applications within 4 calendar days from the date of application.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2 *Commissioners' Goal - OEE*

Process at least 95 percent of regular FNS applications within 25 days from the date of application.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 3 *Commissioners' Goal - OEE*

Ensure at least 95 percent FNS recertifications are processed on time, each month.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

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HHS - Work First

Goal 1 - Provide quality services to recipients of Work First Family Assistance in order to assist them in becoming and remaining economically independent through employment and self-sufficiency.

Objective 1 *Commissioners' Goal - ECON, OEE*

Collect documentation from at least 50 percent of all Work-Eligible individuals that demonstrates completion of the required number of hours of federally countable work activities.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	50%	50%	50%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2 *Commissioners' Goal - ECON, OEE*

Collect documentation from at least 90 percent of two-parent families with Work-Eligible individuals that verifies that they have completed the required number of hours of federally countable work activities.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	90%	90%	90%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 3 *Commissioners' Goal - OEE*

Process at least 95 percent of Work First applications within 45 days of receipt.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 4 *Commissioners' Goal - OEE*

Process at least 95 percent of Work First recertifications no later than the last day of the current recertification period.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	95%	95%	95%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

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Veterans Services

Dept ID: 6510

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	2,182	2,500	2,500	2,500	2,500	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	69,000	73,378	73,378	78,373	78,373	7%
TOTAL REVENUES	71,182	75,878	75,878	80,873	80,873	7%
EXPENSES						
Salaries and Benefits	68,601	70,619	70,619	74,372	74,372	5%
Operating Expenses	2,580	5,259	5,259	6,501	6,501	24%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	71,182	75,878	75,878	80,873	80,873	7%
EMPLOYEES						
Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	0%

DEPARTMENT MISSION STATEMENT

Provide knowledgeable and courteous service to veterans and their dependents in the processing of claims for State and Federal benefits.

WHAT WE DO (List of Services)

- Provide counseling/services to veterans and their dependents regarding available benefits. This includes completing forms, processing claims, obtaining military and medical records, processing requests for headstones and markers, conducting presentations to civic organizations, ensuring veterans receive appropriate medication, if qualified, and acting as a liaison between the veterans and/or dependent and the Department of Veterans' Affairs benefits office and medical facilities.
- Administration.

Veterans

Goal 1 - Provide quality customer service for veterans and their families.

Objective 1

Commissioners' Goal - OEE

To provide prompt service, Veterans Services will maintain a 3 day or less wait time to be seen at least 90 percent of the time. This wait time is from the original requested appointment time to the first time slot available.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	90%	90%	90%
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 2 - Provide comprehensive information on programs and services available to veterans.

Objective 1

Commissioners' Goal - OEE

Participate in at least 6 outreach efforts to inform the public of the VA benefits available to disabled veterans and their families. These outreach efforts can include digital PSAs, job fairs, home visits, and Citizens Academy.

	FY18	FY19	FY20	FY21	FY22
Target	6	6	6	6	6
Actual	8	8	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - ED, OEE

Provide information on the Department of Veteran's Affairs scholarships available to qualifying children of disabled veterans to 100 percent of high schools in Rockingham County. The Veteran's Office also performs presentations in the schools as requested.

	FY18	FY19	FY20	FY21	FY22
Target	100%	100%	100%	100%	100%
Actual	100%	100%	N/A		
Status	✓	✓	⊖		

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ED – Education

Other Human Services

Dept ID: 6610

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	66,195	73,949	73,949	75,750	66,195	-10%
TOTAL REVENUES	66,195	73,949	73,949	75,750	66,195	-10%
EXPENSES						
Help, Inc.	36,900	36,900	36,900	50,000	36,900	0%
Redirections of Rockingham Co.	15,750	15,750	15,750	15,750	15,750	0%
REMMSCO	-	7,754	7,754	-	-	-100%
Genesis Ministries	-	-	-	10,000	-	0%
Project Safe	13,545	13,545	13,545	-	13,545	0%
TOTAL EXPENSES	66,195	73,949	73,949	75,750	66,195	-10%

DEPARTMENT PURPOSE

This department's purpose is to record the County's contributions to other human services agencies.

Youth Services

Dept ID: 67

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	48	-	-	-	13,165	100%
Intergovernmental	388,712	422,910	415,126	414,129	414,129	-2%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	409,135	434,629	434,847	348,048	334,002	-23%
TOTAL REVENUES	797,895	857,539	849,973	762,177	761,296	-11%
EXPENSES						
Salaries and Benefits	679,320	745,159	735,089	639,336	646,177	-13%
Operating Expenses	111,556	112,380	111,068	122,841	115,119	2%
Capital Outlay	7,018	-	3,816	-	-	0%
TOTAL EXPENSES	797,895	857,539	849,973	762,177	761,296	-11%
EMPLOYEES						
Full Time Equivalents	10.2125	10.2909	10.2909	8.00	8.00	-22%

DEPARTMENT MISSION STATEMENT

Enhance the quality of life and promote productive citizenship in the school-aged youth of Rockingham County.

WHAT WE DO (List of Services)

- Administration.
- Individual counseling
- Family counseling
- Cognitive behavioral therapy
- Trauma-focused therapy
- Anger management
- Parenting classes
- Community Service
- Restitution
- Teen Court
- Substance Abuse Prevention Education
- Fresh Start (intensive services for most at-risk youth)
- Students of Success (after school prevention program)
- Students of Promise (mentoring/tutoring program)
- New Hope Peer Support Group (therapeutic services for trauma victims)

Youth Services

Goal 1 - Improve the lives of at-risk youth in Rockingham County.

Objective 1

Commissioners' Goal - PS, OEE

At least 97 percent of Youth Services clients will not commit unlawful acts or receive convictions on new charges.

	FY18	FY19	FY20	FY21	FY22
Target	96%	96%	97%	97%	97%
Actual	99%	99%	N/A		
Status	✓	✓	⊖		

Objective 2

Commissioners' Goal - PS, OEE

At least 80 percent of participants in Youth Services programs will complete treatment satisfactorily. Participants must achieve at least 75 percent of their treatment goals to satisfactorily complete a program.

	FY18	FY19	FY20	FY21	FY22
Target	85%	85%	85%	80%	80%
Actual	86%	85%	N/A		
Status	✓	✓	⊖		

Goal 2 - Maximize State and Federal funding sources to provide the service at minimal cost to Rockingham County.

Objective 1

Commissioners' Goal - OEE

At least 60 percent of Youth Services expenditures will be covered by non-County resources.

	FY18	FY19	FY20	FY21	FY22
Target	60%	60%	60%	60%	60%
Actual	60%	60%	N/A		
Status	✓	✓	⊖		

Goal 3 - Provide a quality customer experience for the youth and families we serve.

Objective 1

Commissioners' Goal - OEE, CEC

At least 95 percent of client survey respondents will indicate they are satisfied or highly satisfied with the quality of the programs provided.

	FY18	FY19	FY20	FY21	FY22
Target	95%	95%	95%	95%	95%
Actual	98%	99%	N/A		
Status	✓	✓	⊖		

Goal 4 - Engage the community in Youth Services efforts.

Objective 1

Commissioners' Goal - CEC

Maintain at least 75 unique active community volunteers in Youth Services efforts. These volunteers are critical to the success of programs such as Teen Court, Community Service and Restitution, Students of Success, and Students of Promise.

	FY18	FY19	FY20	FY21	FY22
Target	165	165	165	75	75
Actual	190	169	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

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ED – Education

Aging, Disability, and Transit Services

Dept ID: 7110

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	970,450	939,438	1,113,954	896,954	896,954	-5%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	135,548	155,394	164,514	184,701	156,492	1%
TOTAL REVENUES	1,105,998	1,094,832	1,278,468	1,081,655	1,053,446	-4%
EXPENSES						
Salaries and Benefits	-	-	-	-	-	0%
Operating Expenses	1,105,998	1,094,832	1,278,468	1,081,655	1,053,446	-4%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	1,105,998	1,094,832	1,278,468	1,081,655	1,053,446	-4%

DEPARTMENT PURPOSE

This department's purpose is to account for County funds and State grant money that is contributed to the Aging, Disability, and Transit Services of Rockingham County. This agency provides numerous services to senior citizens and citizens with disabilities in Rockingham County.

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	36,196	37,500	37,500	37,500	37,500	0%
Intergovernmental	147,643	148,826	162,322	146,156	224,156	51%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	1,827	5,000	5,000	5,000	5,000	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	58,790	59,264	59,264	59,264	59,264	0%
General Fund	1,654,250	1,723,603	1,791,214	1,829,829	1,795,699	4%
TOTAL REVENUES	1,898,705	1,974,193	2,055,300	2,077,749	2,121,619	7%
EXPENSES						
Salaries and Benefits	1,354,794	1,417,825	1,417,825	1,483,262	1,474,760	4%
Operating Expenses	497,877	546,168	567,845	591,087	539,459	-1%
Capital Outlay	46,034	10,200	69,630	3,400	107,400	953%
TOTAL EXPENSES	1,898,705	1,974,193	2,055,300	2,077,749	2,121,619	7%
EMPLOYEES						
Full Time Equivalents	27.90	27.90	27.90	27.90	27.90	0%

DEPARTMENT MISSION STATEMENT

Provide informational, educational, and recreational resources, programs and services for the citizens of Rockingham County.

WHAT WE DO (List of Services)

- Process and catalogue new library materials.
- Courier service to all branches and Governmental Center.
- Automation and technical support for library computers and technology.
- Bookmobile outreach to rural communities and outlying schools.
- Homebound outreach to elderly and infirm citizens.
- Drop-in library outreach to pre-K children.
- Maintain collection of popular and reference print materials.
- Provide a popular collection of books-on-tape, music, movies, digital audiobooks, and video games.
- Story time programs/summer reading program, Reading is Fundamental.
- Provide access to technologies and computer software.
- Workforce development/employment assistance.
- Genealogy Reference Center.
- Provide E-Books and E-Magazines for patrons.
- Participate in NC-Live and NC Digital Kids for patrons.
- Maker space and STEM.
- NC Cardinal (over 30 systems and six million items).
- Adult and teen programs.
- Exam proctoring.

Library

Goal 1 - Provide a resource for job seekers in Rockingham County.

Objective 1 *Commissioners' Goal - ECON, QL, ED*
Provide at least 1,000 efforts in assisting job seekers. This can include classes on computer use, resumes and interviewing, or one on one help sessions with citizens as they request.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	600	1,000
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Objective 2 *Commissioners' Goal - ECON*
Achieve at least 50,000 hours of public computer use across all Libraries. These computers serve as a major resource for job seekers by providing high-speed internet access and access to a wireless network.

	FY18	FY19	FY20	FY21	FY22
Target	110,000	110,000	110,000	60,000	50,000
Actual	110,753	100,628	N/A		
Status	✓	✗	⊖		

Goal 2 - Provide an educational resource for school age children.

Objective 1 *Commissioners' Goal - CEC, QL, ED*
Library will promote reading and help reinforce reading skills in Rockingham County youth by serving at least 3,000 youth through targeted programming.

	FY18	FY19	FY20	FY21	FY22
Target	4,500	4,000	8,000	2,600	3,000
Actual	5,410	11,724	N/A		
Status	✓	✓	⊖		

Goal 3 - Provide Library resources in areas that are not convenient to a physical location.

Objective 1 *Commissioners' Goal - ECON, CEC, QL, ED*
Provide wireless internet to areas in need by offering at least 500 hours of free WiFi through the County's bookmobile. This will be measured by counting the hours the bookmobile provides free WiFi at its designated spots throughout the County.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	500	500
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 4 - Let citizens know about the Library resources available to them.

Objective 1 *Commissioners' Goal - CEC, QL, ED*
Staff will promote the Library's programs and resources, such as its new self-service systems, by creating and distributing to the media or social media at least 150 press releases or posts.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	100	150
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 5 - Provide effective self-service options to citizens.

Objective 1 *Commissioners' Goal - OEE*
At least ten percent of all materials checked out from the Library will be through a new self-checkout system. This will be measured starting from the time this system becomes operational.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	10%
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

PS – Public Safety

CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Other Cultural

Dept ID: 7010

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	91,627	93,320	94,320	94,820	93,320	0%
TOTAL REVENUES	91,627	93,320	94,320	94,820	93,320	0%
EXPENSES						
Historical Society - Museum	50,000	50,000	50,000	50,000	50,000	0%
Dan River Basin Association	6,320	6,320	6,320	6,320	6,320	0%
PEG Channel	27,307	28,000	28,000	28,000	28,000	0%
Arts Council	8,000	8,000	8,000	8,000	8,000	0%
Fine Arts	-	1,000	2,000	2,500	1,000	0%
TOTAL EXPENSES	91,627	93,320	94,320	94,820	93,320	0%

DEPARTMENT PURPOSE

This represents the County's contributions to other cultural agencies/functions, including the Rockingham County Arts Council, Historical Society Museum, Fine Arts, PEG Channel, and the Dan River Basin Association.

Rockingham County Schools

Dept ID: 7510

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	18,146,073	16,717,365	19,912,077	24,163,840	16,717,365	0%
TOTAL REVENUES	18,146,073	16,717,365	19,912,077	24,163,840	16,717,365	0%
EXPENSES						
Current Expense	15,834,840	15,834,840	15,834,840	15,834,840	15,834,840	0%
Capital Outlay	2,311,233	882,525	4,077,237	8,329,000	882,525	0%
TOTAL EXPENSES	18,146,073	16,717,365	19,912,077	24,163,840	16,717,365	0%

DEPARTMENT PURPOSE

This funding is to assist with the current expense and capital needs of Rockingham County Schools. Current expense funding assists with operating needs, while capital funding assists with the construction, renovation, and repair needs of school facilities as well as other capital assets.

Rockingham Community College

Dept ID: 7520

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	-	-	-	0%
Intergovernmental	-	-	-	-	-	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	0%
Non-Operating Revenue	-	-	-	-	-	0%
Other Financing Sources	-	-	-	-	-	0%
Taxes	-	-	-	-	-	0%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
General Fund	4,273,564	4,243,564	4,873,146	4,685,450	4,545,844	7%
TOTAL REVENUES	4,273,564	4,243,564	4,873,146	4,685,450	4,545,844	7%
EXPENSES						
Current Expense	2,164,473	2,164,473	2,164,473	2,350,450	2,164,473	0%
Current Expense - 1/4 Cent	1,940,000	1,910,000	2,539,582	2,110,000	2,256,000	18%
Capital Outlay	169,091	169,091	169,091	225,000	125,371	-26%
TOTAL EXPENSES	4,273,564	4,243,564	4,873,146	4,685,450	4,545,844	7%

DEPARTMENT PURPOSE

This funding is to assist with the current expense and capital needs of Rockingham Community College. Current expense funding assists with operating needs, while capital funding assists with the construction, renovation, and repair needs of facilities as well as other capital assets.



General Capital Reserve Fund

Dept ID: 210

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Interest Earned	7,454	-	-	-	-	0%
Transfer from General Fund	4,129,660	3,735,276	8,532,518	3,749,655	4,130,759	11%
Fund Balance	(542,224)	-	-	2	1,948,472	100%
TOTAL REVENUES	3,594,891	3,735,276	8,532,518	3,749,657	6,079,231	63%
EXPENSES						
Transfer to General Fund	-	-	-	-	1,783,500	100%
Transfer to Debt Service Fund	3,594,891	3,635,276	3,635,276	3,745,731	3,745,731	3%
Reserve Contribution	-	100,000	4,897,242	3,926	-	-100%
CIP Projects - Designated	-	-	-	-	550,000	100%
TOTAL EXPENSES	3,594,891	3,735,276	8,532,518	3,749,657	6,079,231	63%

FUND PURPOSE

This fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for major capital purchases.

Capital Reserve Fund - Landfill

Dept ID: 216

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Transfer from Enterprise Fund	-	-	-	-	850,000	100%
Fund Balance	-	-	1,464,613	-	-	0%
TOTAL REVENUES	-	-	1,464,613	-	850,000	100%
EXPENSES						
Reserve - Future Landfill Cells	-	-	1,464,613	-	650,000	100%
Reserve - Bulldozer	-	-	-	-	200,000	100%
TOTAL EXPENSES	-	-	1,464,613	-	850,000	100%

FUND PURPOSE

This fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for major Landfill capital purchases.

Capital Reserve Fund - Schools

Fund ID: 220

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Lottery Funds	1,111,862	840,000	840,000	840,000	840,000	0%
Interest Earned	29,749	-	-	-	-	0%
Restricted Sales Tax - Article 40	1,363,684	1,323,517	1,323,517	1,409,170	1,462,000	10%
Restricted Sales Tax - Article 42	2,727,367	2,687,143	2,687,143	2,861,040	2,968,000	10%
Fund Balance	(1,117,818)	-	1,399,452	-	-	0%
TOTAL REVENUES	4,114,844	4,850,660	6,250,112	5,110,210	5,270,000	9%
EXPENSES						
To Debt Service Fund	3,514,109	3,119,865	3,095,745	2,970,185	2,970,185	-5%
Transfer to General Fund	600,735	-	3,022,684	-	-	0%
Reserve Contribution	-	1,730,795	131,683	2,140,025	2,299,815	33%
TOTAL EXPENSES	4,114,844	4,850,660	6,250,112	5,110,210	5,270,000	9%

FUND PURPOSE

This fund was established in accordance with North Carolina law to account for the accumulation of resources to be used for major capital purchases for schools.

Fire Districts

Fund ID: 230

		FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES							
Wentworth	Fire Tax	366,855	339,726	340,726	345,000	345,000	2%
	Fund Balance	(11,762)	-	45,000	-	-	0%
Stokesdale	Fire Tax	250,437	224,728	225,528	231,590	231,590	3%
	Fund Balance	(15,870)	37,000	37,000	37,000	37,000	0%
Bethany	Fire Tax	430,437	403,154	404,154	420,459	420,459	4%
	Fund Balance	(35,983)	19,000	19,000	55,000	55,000	189%
Northwest	Fire Tax	150,739	137,131	137,281	138,251	138,251	1%
	Fund Balance	(4,103)	-	11,000	-	-	0%
Huntsville	Fire Tax	381,767	342,545	343,295	357,598	357,598	4%
	Fund Balance	(21,603)	41,000	41,000	55,000	55,000	34%
Oregon Hill	Fire Tax	218,564	199,749	199,749	202,128	202,128	1%
	Fund Balance	(4,419)	-	20,000	-	-	0%
Shiloh	Fire Tax	280,753	254,335	254,335	255,765	255,765	1%
	Fund Balance	(4,574)	28,000	28,000	28,000	28,000	0%
Monroeton	Fire Tax	369,547	338,987	339,687	340,938	340,938	1%
	Fund Balance	(16,915)	34,000	34,000	45,000	45,000	32%
Williamsburg	Fire Tax	313,588	276,462	276,612	284,008	284,008	3%
	Fund Balance	(13,064)	31,000	31,000	38,000	38,000	23%
Summerfield	Fire Tax	108,329	98,269	98,669	99,617	99,617	1%
	Fund Balance	(3,837)	15,000	15,000	15,000	15,000	0%
Yanceyville	Fire Tax	169,013	151,672	151,922	152,545	152,545	1%
	Fund Balance	(8,878)	14,000	14,000	18,000	18,000	29%
Stoneyview	Fire Tax	147,198	123,111	123,261	125,179	125,179	2%
	Fund Balance	566	4,624	13,624	3,459	3,459	-25%
Casville	Fire Tax	18,790	24,587	24,587	24,683	24,683	0%
	Fund Balance	(1,409)	2,500	2,500	2,500	2,500	0%
Jacobs Creek	Fire Tax	125,111	110,017	110,517	112,342	112,342	2%
	Fund Balance	(6,169)	11,000	11,000	16,000	16,000	45%
Madison/Mayodan	Fire Tax	193,770	171,684	171,684	172,728	172,728	1%
	Fund Balance	(2,770)	36,000	36,000	36,000	36,000	0%
Stokes-Rockingham	Fire Tax	11,369	10,143	10,143	10,222	10,222	1%
	Fund Balance	(242)	1,800	1,800	1,800	1,800	0%
Ruffin	Fire Tax	161,763	147,256	147,256	148,025	148,025	1%
	Fund Balance	621	17,500	17,500	17,500	17,500	0%
Draper	Fire Tax	317,556	290,679	325,679	290,746	290,746	0%
	Fund Balance	20,425	-	29,176	-	-	0%
Leaksville	Fire Tax	348,591	327,263	342,263	328,197	328,197	0%
	Fund Balance	6,845	-	4,086	-	-	0%
Pelham	Fire Tax	7,767	6,893	6,903	7,014	7,014	2%
	Fund Balance	(1,426)	-	-	-	-	0%
Interest	Interest	13,642	-	-	-	-	0%
TOTAL REVENUES		4,261,019	4,270,815	4,444,937	4,415,294	4,415,294	3%

Fire Districts (contd.)

Fund ID: 230

EXPENSES		FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
Wentworth		355,094	339,726	385,726	345,000	345,000	2%
Stokesdale		234,567	261,728	262,528	268,590	268,590	3%
Bethany		394,454	422,154	423,154	475,459	475,459	13%
Northwest		146,636	137,131	148,281	138,251	138,251	1%
Huntsville		360,163	383,545	384,295	412,598	412,598	8%
Oregon Hill		214,145	199,749	219,749	202,128	202,128	1%
Shiloh		276,179	282,335	282,335	283,765	283,765	1%
Monroeton		352,632	372,987	373,687	385,938	385,938	3%
Williamsburg		300,525	307,462	307,612	322,008	322,008	5%
Summerfield		104,492	113,269	113,669	114,617	114,617	1%
Yanceyville		160,136	165,672	165,922	170,545	170,545	3%
Stoneyview		147,764	127,735	136,885	128,638	128,638	1%
Casville		17,381	27,087	27,087	27,183	27,183	0%
Jacobs Creek		118,942	121,017	121,517	128,342	128,342	6%
Madison/Mayodan		191,000	207,684	207,684	208,728	208,728	1%
Stokes-Rockingham		11,127	11,943	11,943	12,022	12,022	1%
Ruffin		162,384	164,756	164,756	165,525	165,525	0%
Draper		337,981	290,679	354,855	290,746	290,746	0%
Leaksville		355,436	327,263	346,349	328,197	328,197	0%
Pelham		6,341	6,893	6,903	7,014	7,014	2%
Interest to Districts		13,642	-	-	-	-	0%
TOTAL EXPENDITURES		4,261,019	4,270,815	4,444,937	4,415,294	4,415,294	3%

Fund Purpose

This fund accounts for the ad valorem tax levies of the fire districts in Rockingham County.

Emergency Telephone Fund

Fund ID: 240

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Interest Earned	9,287	-	-	-	-	0%
NC 911	310,977	314,500	314,500	366,544	366,544	17%
Fund Balance	153,970	-	60,500	-	-	0%
TOTAL REVENUES	474,235	314,500	375,000	366,544	366,544	17%
EXPENSES						
Salaries and Benefits	-	-	-	-	-	0%
Operating Expenses	469,808	314,500	360,600	366,544	366,544	17%
Capital Outlay	4,427	-	14,400	-	-	0%
TOTAL EXPENSES	474,235	314,500	375,000	366,544	366,544	17%

FUND PURPOSE

This Fund accounts for the telephone surcharges to be used for the emergency telephone system.

Vera Holland - Stoneville Library Fund

Fund ID: 250

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Interest Earned	5,596	5,000	5,000	1,000	1,000	-80%
Donations/Contributions	7,548	15,000	15,000	15,000	15,000	0%
Fund Balance	4,955	-	-	-	-	0%
TOTAL REVENUES	18,100	20,000	20,000	16,000	16,000	-20%
EXPENSES						
Salaries and Benefits	-	-	-	-	-	0%
Operating Expenses	-	20,000	20,000	16,000	16,000	-20%
Capital Outlay	18,100	-	-	-	-	0%
TOTAL EXPENSES	18,100	20,000	20,000	16,000	16,000	-20%

FUND PURPOSE

This Fund accounts for the monies donated by Vera Holland to the Stoneville Library for maintenance of the facility.

Vera Holland - Vera Holland Center Fund

Fund ID: 251

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Interest Earned	-	-	500	250	250	100%
Rents	-	-	2,000	1,250	1,250	100%
Donations/Contributions	-	-	8,500	8,500	8,500	100%
Fund Balance	-	-	6,250	-	-	0%
TOTAL REVENUES	-	-	17,250	10,000	10,000	100%
EXPENSES						
Stoneville Community Center	-	-	17,250	10,000	10,000	100%
TOTAL EXPENSES	-	-	17,250	10,000	10,000	100%

FUND PURPOSE

This Fund accounts for revenue received from the Vera Holland Memorial Community Fund Trust that is required to be expended on the Vera Holland Community Center.

Register of Deeds Fees Fund

Fund ID: 260

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	-	-	434,500	434,500	434,500	100%
Fund Balance	-	-	-	-	-	0%
TOTAL REVENUES	-	-	434,500	434,500	434,500	100%
EXPENSES						
ROD - Excise Tax	-	-	350,000	350,000	350,000	100%
ROD - NC Children Fund	-	-	3,500	3,500	3,500	100%
ROD - NC Domestic Violence Fur	-	-	21,000	21,000	21,000	100%
ROD - Deed of Trust	-	-	60,000	60,000	60,000	100%
TOTAL EXPENSES	-	-	434,500	434,500	434,500	100%

FUND PURPOSE

This Fund accounts for the portion of fees that are set by NC General Statutes and are required by statute to be remitted to other State Agencies.

Fines and Forfeitures Fund

Fund ID: 261

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Fines and Forfeitures	-	-	600,000	600,000	600,000	100%
Fund Balance	-	-	-	-	-	0%
TOTAL REVENUES	-	-	600,000	600,000	600,000	100%
EXPENSES						
To Schools	-	-	600,000	600,000	600,000	100%
TOTAL EXPENSES	-	-	600,000	600,000	600,000	100%

FUND PURPOSE

This Fund accounts for fine and forfeiture revenue collected by the county that NC General Statute requires to be remitted to the school system.

DSS Representative Payee Fund

Fund ID: 265

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Intergovernmental Revenue	-	-	750,000	800,000	800,000	100%
Fund Balance	-	-	-	-	-	0%
TOTAL REVENUES	-	-	750,000	800,000	800,000	100%
EXPENSES						
DSS Representative Payee	-	-	750,000	800,000	800,000	100%
TOTAL EXPENSES	-	-	750,000	800,000	800,000	100%

FUND PURPOSE

This Fund accounts for Federal and State Government funds received on behalf of certain individuals where the county Department of Social Services provides payment management of the funds.

Airport Grants Fund

Fund ID: 290

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Intergovernmental Revenue	-	-	970,068	16,667	16,667	100%
Fund Balance	-	-	25,194	-	-	0%
TOTAL REVENUES	-	-	995,262	16,667	16,667	100%
EXPENSES						
County Contribution	-	-	-	16,667	16,667	100%
Runway Pavement Rehab	-	-	58,234	-	-	0%
Fuel Farm	-	-	93,166	-	-	0%
Rehab Lighting	-	-	160,519	-	-	0%
CARES Act Funding	-	-	30,000	-	-	0%
NCGA Improvements	-	-	500,000	-	-	0%
Hangar Replacement and Repair	-	-	124,000	-	-	0%
Runway Signs	-	-	29,343	-	-	0%
TOTAL EXPENSES	-	-	995,262	16,667	16,667	100%

FUND PURPOSE

To account for Federal and State grant funds that the County administers on behalf of the Rockingham County Airport Authority (Shiloh Airport).

Debt Service Fund

Fund ID: 410

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Interest Rebate	143,971	124,907	89,159	43,665	43,665	-65%
Interest Earned	3,593	-	-	-	-	0%
Transfer from General Fund	479,858	393,595	417,137	135,553	135,553	-66%
Transfer from Cap. Reserve Funds	7,109,000	6,755,141	6,731,021	6,715,914	6,715,914	-1%
Proceeds of Debt	-	-	3,368,000	-	-	0%
Fund Balance	(5,256)	-	-	-	-	0%
TOTAL REVENUES	7,731,166	7,273,643	10,605,317	6,895,132	6,895,132	-5%
EXPENSES						
Principal	5,499,909	5,211,490	8,523,658	5,258,054	5,258,054	1%
Interest	2,229,347	2,011,820	1,976,745	1,634,078	1,634,078	-19%
Fees	1,910	3,000	3,000	3,000	3,000	0%
Cost of Issuance	-	-	54,581	-	-	0%
Reserve Contribution	-	47,333	47,333	-	-	-100%
TOTAL EXPENSES	7,731,166	7,273,643	10,605,317	6,895,132	6,895,132	-5%

FUND PURPOSE

The Debt Service Fund is used to account for the payment of principal and interest on debt obligations for major government facilities, including the public schools and community college, service charges, and proceeds or refunding of General Fund debt.

DEBT DISCUSSION

The County issues long-term debt under Constitutional and Legislative law to provide needed facilities for the citizens of the county. The County utilizes limited obligation bonds (certificates of participation) and installment financing arrangements where security is provided by the asset being financed. The County currently holds a bond rating of Aa2 from Moody's and AA- from Standard and Poor's. The County adopted a formal debt policies on June 15, 2015 in order to set parameters and provide guidance to management on when to issue debt, how much can be issued and under what debt structure.

Taking advantage of the low interest rates, in September 2020 the County refinanced \$4,479,317 in outstanding debt that achieved a net present value savings of \$479,540 over the remaining life of the refunded debt.

In Fiscal Year 2018, the County enacted a new, voter approved, quarter cent sales tax that is authorized by the State of North Carolina. The new sales tax went into effect October 2018 and has been designated by the Board of County Commissioners for Rockingham Community College (RCC) Workforce Development initiatives. One component of this initiative is the construction of the RCC Center for Workforce Development, a 50,000 square foot building that will house academic workforce training programs. In March 2022, the County anticipates issuing approximately \$18,000,000 in long term debt for this project with the new quarter cent sales tax proceeds being appropriated for the debt service payments.

In Fiscal Year 2021, the County adopted an operating budget that included \$.055 cents of the ad valorem tax rate designated for capital improvement costs. This revenue will fully fund the existing general fund annual debt service payments as well provide stable funding for the adopted 5-Year Capital Improvement Plan.

Legal Debt Margin

North Carolina General Statute 159-55 requires that the net debt of the county not exceed 8% of the appraised value of property subject to taxation. Net debt includes all authorized (issued and unissued) bonded debt and capital lease obligation, less certain deductions. For the fiscal year ending June 30, 2021, the County's net debt is equal to .62% of the assessed value of taxable property.

Computation of Legal Debt Margin as of June 30, 2021

Assessed value of taxable property *	\$ 7,873,081,123
	<u> x 0.08</u>
Debt limit-8 percent of assessed value	\$ 629,846,490
Gross Debt:	
Certificates of Participation & Limited Obligation Bonds	\$ 35,502,638
Installment Purchase Agreements	<u>\$ 13,543,004</u>
Total	\$ 49,045,642
Less Certain Deductions	<u>\$ 0</u>
Total amount of debt applicable to debt limit	<u>\$ 49,045,642</u>
Legal Debt Margin	<u>\$ 580,800,848</u>

**Indicates estimated assessed property valuation per the annual TR-1 report filed with the State by the County's Tax Department certifying property values on the 2020 tax levy.*

Governmental Activities Schedule of Debt

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirement for Governmental Activities as of June 30, 2021 is on the following page.

Year Ending Jun 30	General Fund		
	Principal	Interest	Total
2022	\$ 5,258,051.62	\$ 1,634,074.56	\$ 6,892,126.18
2023	\$ 5,276,826.60	\$ 1,404,086.45	\$ 6,680,913.05
2024	\$ 5,269,205.30	\$ 1,182,733.04	\$ 6,451,938.34
2025	\$ 3,538,424.42	\$ 972,260.49	\$ 4,510,684.91
2026	\$ 3,400,565.12	\$ 831,898.15	\$ 4,232,463.27
2027	\$ 2,977,517.84	\$ 698,988.51	\$ 3,676,506.35
2028	\$ 2,834,419.93	\$ 572,458.74	\$ 3,406,878.67
2029	\$ 2,756,633.36	\$ 493,426.03	\$ 3,250,059.39
2030	\$ 2,701,732.87	\$ 415,170.92	\$ 3,116,903.79
2031	\$ 2,413,093.19	\$ 337,612.39	\$ 2,750,705.58
2032	\$ 2,386,722.71	\$ 259,894.36	\$ 2,646,617.07
2033	\$ 2,094,688.30	\$ 176,873.70	\$ 2,271,562.00
2034	\$ 2,066,196.56	\$ 108,740.44	\$ 2,174,937.00
2035	\$ 47,755.69	\$ 39,066.31	\$ 86,822.00
2036	\$ 49,367.42	\$ 37,394.58	\$ 86,762.00
2037	\$ 51,033.57	\$ 35,728.43	\$ 86,762.00
2038	\$ 52,755.97	\$ 34,006.03	\$ 86,762.00
2039	\$ 54,536.48	\$ 32,225.52	\$ 86,762.00
2040	\$ 56,377.10	\$ 30,384.90	\$ 86,762.00
2041	\$ 58,279.81	\$ 28,482.19	\$ 86,762.00
2042	\$ 60,246.76	\$ 26,515.24	\$ 86,762.00
2043	\$ 62,280.10	\$ 24,481.90	\$ 86,762.00
2044	\$ 64,382.06	\$ 22,379.94	\$ 86,762.00
2045	\$ 66,554.94	\$ 20,207.06	\$ 86,762.00
2046	\$ 68,801.15	\$ 17,960.85	\$ 86,762.00
2047	\$ 71,123.21	\$ 15,638.79	\$ 86,762.00
2048	\$ 73,523.63	\$ 13,238.37	\$ 86,762.00
2049	\$ 76,005.05	\$ 10,756.95	\$ 86,762.00
2050	\$ 78,570.20	\$ 8,191.80	\$ 86,762.00
2051	\$ 81,221.96	\$ 5,540.04	\$ 86,762.00
2052	\$ 82,927.61	\$ 2,798.82	\$ 85,726.43
	\$ 44,129,820.53	\$ 9,493,215.50	\$ 53,623,036.03

Debt Service - Enterprise Funds - Water and Sewer Funds

The payment of principal and interest on long-term debt obligations for major enterprise fund facilities and equipment are accounted for in the enterprise fund in which the asset financed is in service.

The County has the following outstanding debt issuances in the Enterprise Funds as of June 30, 2021:

	<u>Water</u>	<u>Sewer</u>	<u>Total Enterprise Funds</u>
Limited Obligation Bonds	\$ 171,731	\$ 108,248	\$ 279,979
Installment Purchase Agreements	<u>1,617,944</u>	<u>710,260</u>	<u>2,328,204</u>
Total Outstanding	\$ 1,789,675	\$ 818,508	\$ 2,608,183

In Fiscal Year 2022, the County does not plan to issue new long-term debt for Enterprise Activities; however, the County does continue to look for opportunities to expand the Enterprise activities in order to meet the needs of the citizens of the county and will consider long-term financing if a need or opportunity is deemed to be in compliance with the Commissioners' goals and approved by the County Commissioners.

Enterprise Activities Schedule of Debt

Schedule of Long-Term Debt Maturities and Annual Debt Service Requirement for Enterprise activities as of June 30, 2021.

Year Ending Jun 30	Enterprise Fund		
	Principal	Interest	Total
2022	\$ 434,006.27	\$ 56,591.60	\$ 490,597.87
2023	\$ 431,719.29	\$ 44,358.78	\$ 476,078.07
2024	\$ 427,037.52	\$ 32,482.53	\$ 459,520.05
2025	\$ 330,782.40	\$ 21,623.99	\$ 352,406.39
2026	\$ 327,638.03	\$ 14,572.08	\$ 342,210.11
2027	\$ 105,000.00	\$ 10,222.20	\$ 115,222.20
2028	\$ 107,000.00	\$ 8,513.10	\$ 115,513.10
2029	\$ 109,000.00	\$ 6,763.50	\$ 115,763.50
2030	\$ 110,000.00	\$ 4,997.70	\$ 114,997.70
2031	\$ 112,000.00	\$ 3,207.60	\$ 115,207.60
2032	\$ 114,000.00	\$ 1,385.10	\$ 115,385.10
	\$ 2,608,183.51	\$ 204,718.18	\$ 2,812,901.69

Water Fund

Fund ID: 510

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	550,298	544,000	544,000	584,000	584,000	7%
Miscellaneous	1,287	-	-	-	-	0%
Transfer from General Fund	761,240	292,946	284,722	237,519	210,022	-28%
Transfer from Capital Proj. Fund	-	-	232,955	-	-	0%
Proceeds of Debt	-	-	982,800	-	-	0%
Fund Balance	(280,077)	-	681,451	10,158	-	0%
TOTAL REVENUES	1,032,748	836,946	2,725,928	831,677	794,022	-5%
EXPENSES						
Salaries and Benefits	60,871	79,996	60,254	18,593	18,593	-77%
Operating Expenses	600,684	305,753	701,707	453,608	415,953	36%
Debt Service	339,894	338,947	1,297,596	319,476	319,476	-6%
Capital Outlay	31,300	112,250	666,371	40,000	40,000	-64%
TOTAL EXPENSES	1,032,748	836,946	2,725,928	831,677	794,022	-5%
EMPLOYEES						
Full Time Equivalents	1.35	1.35	1.35	0.35	0.35	-74%

DEPARTMENT MISSION STATEMENT

Provide for the ample supply of safe potable water to users and customers of the County through a well-constructed, operated, up-to-date, and State approved distribution system. Provide for a dependable water supply sufficient for normal general uses as well as emergency and fire uses.

WHAT WE DO (List of Services)

- Maintain water mains, pump stations, extensions, piping and metering devices.
- Ensure compliance with all regulatory requirements and practices.
- Oversee installation of new water taps and service new customers.
- Meter readings.
- Billing/collections of water customers.
- Water quality monitoring and testing.

Sewer Fund

Fund ID: 520

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	604,966	586,000	586,000	620,000	620,000	6%
Transfer from General Fund	289,908	189,510	187,192	154,466	158,190	-17%
Sale of Fixed Assets	2,500	-	-	-	-	0%
Proceeds of Debt	-	-	277,200	-	-	0%
Fund Balance	197,153	154,000	240,939	6,387,510	15,000	-90%
TOTAL REVENUES	1,094,527	929,510	1,291,331	7,161,976	793,190	-15%
EXPENSES						
Salaries and Benefits	69,008	79,997	51,719	18,593	18,593	-77%
Operating Expenses	722,928	507,020	576,916	587,257	579,971	14%
Debt Service	180,701	179,993	450,382	171,126	171,126	-5%
Capital Outlay	121,891	162,500	212,314	23,500	23,500	-86%
Capital Outlay - CIP	-	-	-	6,361,500	-	0%
TOTAL EXPENSES	1,094,527	929,510	1,291,331	7,161,976	793,190	-15%
EMPLOYEES						
Full Time Equivalents	1.35	1.35	1.35			-100%

DEPARTMENT MISSION STATEMENT

Provide for the availability of safe, dependable sewer service to users and customers of the County through a well-constructed, operated, up-to-date, State approved sewage collection system; provide sewer collection system and services which are sufficient for normal general uses and are capable to accommodate extension and waste flow increases for growth associated with residential, commercial and industrial development.

WHAT WE DO (List of Services)

- Oversee sewer mains, extensions, piping, pump stations, and access devices.
- Account billings/collections.
- Training and reporting on the prevailing regulatory requirements and practices.

Water and Sewer

Goal 1 - Ensure the County's Water and Sewer systems are operating within State and Federal safety regulations.

Objective 1 *Commissioners' Goal - OEE, PS, QL*

Achieve zero Notice of Violations (NOV) from the State. These notice of violations are typically related to paperwork timing.

	FY18	FY19	FY20	FY21	FY22
Target	-	-	-	-	-
Actual	1	1	N/A		
Status	✗	✗	⊖		

Goal 2 - Improve the County's process for Water and Sewer billing.

Objective 1 *Commissioners' Goal - OEE, CEC*

To allow for customers to pay their bills online/using credit cards, as well as improve the County's ability to collect data on water and sewer usage, staff will implement a new water and sewer billing system by December 31, 2021.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	12/31/2021
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Goal 3 - Ensure the County has adequate water and sewer capacity.

Objective 1 *Commissioners' Goal - OEE, PS, QL*

Present the County Manager with a system capacity analysis by December 31, 2021. This analysis will identify the current amount of guaranteed capacity from the County's municipal partners, current usage, and projected usage given expected/approved developments.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	N/A	N/A	12/31/2021
Actual	N/A	N/A	N/A	N/A	
Status	⊖	⊖	⊖	⊖	

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

PS – Public Safety

CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Landfill Fund

Fund ID: 560

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges	4,014,955	4,031,000	4,031,000	4,031,000	4,160,000	3%
Intergovernmental	7,805	8,250	8,250	8,250	8,250	0%
Licenses & Permits	-	-	-	-	-	0%
Miscellaneous	17,781	-	-	-	-	0%
Non-Operating Revenue	184,441	75,000	75,000	-	30,000	-60%
Other Financing Sources	12,605	-	-	-	-	0%
Taxes	227,437	181,058	181,058	181,058	216,150	19%
Fines, Forfeitures, & Assessments	-	-	-	-	-	0%
Fund Balance	7,692,459	-	3,971,436	1,313,474	675,489	100%
TOTAL REVENUES	12,157,484	4,295,308	8,266,744	5,533,782	5,089,889	18%
EXPENSES						
Salaries and Benefits	1,002,943	1,026,130	1,026,130	1,017,831	967,596	-6%
Operating Expenses	10,503,161	2,309,019	5,056,254	2,539,605	2,472,300	7%
Reserve Contribution	-	614,746	604,246	-	600,000	-2%
Transfer to Capital Reserve	-	-	-	-	850,000	100%
Capital Outlay	651,380	345,413	1,580,114	1,976,346	199,993	-42%
TOTAL EXPENSES	12,157,484	4,295,308	8,266,744	5,533,782	5,089,889	18%
EMPLOYEES						
Full Time Equivalents	14.80	14.80	14.80	14.20	13.20	-11%

DEPARTMENT MISSION STATEMENT

Rockingham County Landfill will provide solid waste management services for Rockingham County that includes planning, development, construction, and operation of State permitted and EPA regulated Subtitle D Landfill facility; provide planning, development, and implementation of ongoing recycling programs and projects; provide cooperation and coordination with the municipalities to carry out and advance waste reduction, recycling, and all other solid waste management efforts for the benefit of all County citizens; provide Solid Waste Enforcement Officer to work cooperatively with the Sheriff's, Code Enforcement, and Environmental Health for solid waste enforcement and activities to address dumping, littering, and other illegal solid waste disposal; provide and help facilitate solid waste management education programs, cleanup programs, regulatory programs, and recycling programs; assist and facilitate with the revision and update of the Comprehensive Solid Waste Management Plan for Rockingham County; and provide and demonstrate to the State and the County compliance with the regulations, laws, and statutes governing solid waste management.

WHAT WE DO (List of Services)

- Daily operation of solid waste management facility.
- Collect clean construction and demolition site materials.
- Collect scrap tires.
- Collect white goods.
- Collect clean wood and mulch and distribute.
- Operate recycling center for oil.
- Collect pesticide containers, paper, plastics, cans, glass, and auto batteries.
- Enforce violations of illegal solid waste activities.

- Provide clean-up programs.
- Provide educational recycling programs.
- Oversee and revise the comprehensive solid waste management plan.

Landfill and Recycling

Goal 1 - Increase environmental / recycling efforts.

Objective 1 *Commissioners' Goal - CAEE, QL*
Collect at least 80 pounds of single-stream recyclables per unincorporated Rockingham County resident.

	FY18	FY19	FY20	FY21	FY22
Target	70.0	70.0	80.0	80.0	80.0
Actual	92.2	99.0	N/A		
Status	✓	✓	⊖		

Objective 2 *Commissioners' Goal - CAEE*
To set a good example for Rockingham County citizens, at least 25 tons/year of materials will be recycled at County buildings.

	FY18	FY19	FY20	FY21	FY22
Target	18	25	25	25	25
Actual	24.95	25.00	N/A		
Status	✓	✓	⊖		

Objective 3 *Commissioners' Goal - CAEE, OEE, CEC*
Receive 0 NOVs (Notices of Violation) from the NC Department of Environmental Quality.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	-	-	-	-
Actual	N/A	-	N/A		
Status	⊖	✓	⊖		

Objective 4 *Commissioners' Goal - CAEE*
Promote and manage at least 2 employee/Commissioner Adopt-a-Highway workdays that will pick up trash along two miles of roadway.

	FY18	FY19	FY20	FY21	FY22
Target	3	2	2	2	2
Actual	2	1	N/A		
Status	✗	✗	⊖		

Goal 2 - Maximize space at the Landfill.

Objective 1 *Commissioners' Goal - OEE*
Maintain an annual compaction rate for waste of at least a 1,500 pounds per cubic yard. This compaction rate measures the density of the materials buried, with a higher compaction rate indicating efficient use of the space. Industry standard compaction rates are 1,200 - 1,300 pounds per cubic yard.

	FY18	FY19	FY20	FY21	FY22
Target	1,500	1,500	1,400	1,400	1,500
Actual	1,489	1,219	N/A		
Status	✗	✗	⊖		

Goal 3 - Make the Solid Waste Facility a safer place.

Objective 1 *Commissioners' Goal - OEE, PS*
Achieve zero OSHA recordable injuries for Landfill staff.

	FY18	FY19	FY20	FY21	FY22
Target	N/A	N/A	-	-	-
Actual	N/A	N/A	N/A		
Status	⊖	⊖	⊖		

Goal 4 - Encourage internships.

Objective 1 *Commissioners' Goal - ED*
Landfill will offer at least one student internship. Intern will be North Carolina-based and studying engineering, environmental sciences, or a related field.

	FY18	FY19	FY20	FY21	FY22
Target	1	1	1	1	1
Actual	1	1	N/A		
Status	✓	✓	⊖		

Board of Commissioners' Goal Abbreviation

ECON – Economic Development

OEE – Organizational Efficiency and Effectiveness

PS – Public Safety

CEC – Citizen Engagement / Communication

CAEE – County Appearance / Env. Enhancement

QL – Quality of Life

ED – Education

Self Funding Insurance Fund

Fund ID: 610

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges to Other Funds	799,804	849,630	849,630	879,283	879,283	3%
Miscellaneous	66,061	10,000	188,463	10,000	10,000	0%
Interest Earned	4,141	-	-	-	-	0%
Transfer from General Fund	13,627	-	42,989	-	-	0%
Transfer from Enterprise Fund	6,049	-	-	-	-	0%
Fund Balance	57,930	-	-	-	-	0%
TOTAL REVENUES	947,612	859,630	1,081,082	889,283	889,283	3%
EXPENSES						
Insurance/Reinsurance	694,849	759,630	764,003	789,283	789,283	4%
Claims	33,972	100,000	95,627	100,000	100,000	0%
Transfer Out - Landfill	12,605	-	-	-	-	0%
Capital Outlay	206,185	-	221,452	-	-	0%
TOTAL EXPENSES	947,612	859,630	1,081,082	889,283	889,283	3%

FUND PURPOSE

This fund is used to account for payment of the County's deductible on its general liability insurance coverage.

Workers Compensation Fund

Fund ID: 620

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges to Other Funds	655,210	679,666	679,666	643,604	643,604	-5%
Interest Earned	31,160	8,000	8,000	5,000	5,000	-38%
Fund Balance	(264,145)	-	-	-	-	0%
TOTAL REVENUES	422,225	687,666	687,666	648,604	648,604	-6%
EXPENSES						
Administration Expense	21,561	28,700	28,700	28,700	28,700	0%
Insurance/Reinsurance	128,226	130,000	177,600	180,000	180,000	38%
Claims	272,439	528,966	481,366	439,904	439,904	-17%
TOTAL EXPENSES	422,225	687,666	687,666	648,604	648,604	-6%

FUND PURPOSE

This Fund was established as a self-insurance fund to accumulate claim reserves, and to pay claims and administrative fees from workman's compensation liability.

Health Insurance Fund

Fund ID: 630

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges to Other Funds	7,939,949	9,027,061	8,517,061	10,107,000	10,181,000	13%
Retiree Reimbursement	257,035	245,000	245,000	313,000	313,000	28%
Miscellaneous	379,507	-	800,000	450,000	600,000	100%
Interest Earned	62,391	60,000	5,000	5,000	5,000	-92%
Transfer from General Fund	-	-	-	-	500,000	100%
Fund Balance	599,015	100,000	2,175,400	768,400	1,064,100	964%
TOTAL REVENUES	9,237,897	9,432,061	11,742,461	11,643,400	12,663,100	34%
EXPENSES						
Administration Expense	76,237	70,800	86,300	74,800	78,800	11%
Insurance/Reinsurance	8,981,979	9,171,261	11,466,161	668,000	823,700	-91%
Wellness Program	179,681	190,000	190,000	190,000	190,000	0%
Medical/Rx Claims	-	-	-	8,930,000	9,790,000	100%
Medicare-Post 65 Premiums	-	-	-	1,065,600	1,065,600	100%
Dental Claims	-	-	-	600,000	600,000	100%
Vision Premium	-	-	-	100,000	100,000	100%
Life Insurance Premium	-	-	-	15,000	15,000	100%
TOTAL EXPENSES	9,237,897	9,432,061	11,742,461	11,643,400	12,663,100	34%

FUND PURPOSE

This Fund was established as a self-insurance fund for employee health insurance coverage. The employee's premium and the County's contribution are deposited in this fund.

Cafeteria (FSA) Plan Fund

Fund ID: 640

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Charges to Employee	195,618	195,000	177,000	195,000	195,000	0%
Miscellaneous						0%
Transfer from Health Fund	-	-	-	-	-	0%
Fund Balance	6,629	-	68,000	-	-	0%
TOTAL REVENUES	202,247	195,000	245,000	195,000	195,000	0%
EXPENSES						
Claims	202,247	195,000	245,000	195,000	195,000	0%
TOTAL EXPENSES	202,247	195,000	245,000	195,000	195,000	0%

FUND PURPOSE

This Fund was established to account for the employees' 125 plan (flexible spending account (FSA)).

Tourism Development Authority Fund

Dept ID: 760

	FY 2019/20 Actual	FY 2020/21 Adopted	FY 2020/21 Amended	FY 2021/22 Requested	FY 2021/22 Adopted	% Change from Prior Year
REVENUES						
Intergovernmental Revenue	-	-	18,000	-	-	0%
Non-Operating Revenue	4,745	2,000	2,000	500	500	-75%
Taxes	353,729	316,400	316,400	349,605	349,605	10%
Fund Balance	(23,524)	-	66,213	(500)	-	0%
TOTAL REVENUES	334,950	318,400	402,613	349,605	350,105	10%
EXPENSES						
Salaries and Benefits	-	-	-	-	-	0%
Operating Expenses	334,950	318,400	402,613	349,605	350,105	10%
Capital Outlay	-	-	-	-	-	0%
TOTAL EXPENSES	334,950	318,400	402,613	349,605	350,105	10%

DEPARTMENT MISSION STATEMENT

The mission of the Rockingham County Tourism Development Authority is to further the development of travel, tourism, and conventions in the county through State, national, and international advertising and promotion.

WHAT WE DO (List of Services)

- Enhance existing tourism attractions and events and help develop new ones.
- Work with County, local governments, and other organizations to enhance existing tourism assets and spur development of new ones.
- Use tourism assets as part of economic development and to foster job growth.
- Communicate, educate and collaborate.
- Recruiting tourism-related businesses and industries.
- Markets the county through media, advertising, creating marketing materials, website, social media, etc.
- Build and strengthen Rockingham County's outdoor recreation brand.
- Support efforts of cities and town in development of their specific tourism product.
- Work with Piedmont Triad Film Commission to recruit film industry.
- Work with regional and state tourism offices.



Appendix A - Glossary

Accrual	A recognition of revenues or expenditures when they are earned or incurred.
Accumulated Depreciation	Total depreciation pertaining to an asset or group of assets from the time the assets were placed in services until the date of the financial statement.
Agency Fund	Account for assets held by the government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds.
Appropriation	An authorization granted by the County Commissioners to a specified organization, such as a unit of the County Government, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year.
Assessed Valuation	The official valuation of property as a basis for property taxation.
Audit	Refers to the annual inspection of the County's financial accounts and financial procedures, performed by an outside independent auditing firm.
Balanced Budget	Per the County's Financial Policies, the annual budget ordinance shall be balanced in accordance with the Local Government Budget and Fiscal Control Act (NCGS 159-8(a)). The budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.
Bond	A financing instrument used by local governments to raise capital for specific projects.
Budget	An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent.
Capital Facilities	Fixed assets, primarily buildings, acquired or constructed by the County (Governmental Center, Sheriff's Office, etc.).
Capital Outlay	Expenditures more than \$500 that are expected to have a useful life of several years. Expenditures of this type over \$2,500 are capitalized. Examples include equipment and vehicles.
Capitalization	The conversion of an expenditure on a capital outlay item to an asset on the balance sheet.
Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. Often referred to as part of beginning fund balance.
Cash Basis	A basis of accounting that recognizes revenues and expenditures as the cash is received or expended.
Component Unit	Legally separate entities for which the County is financially accountable.
Contingency	An amount budgeted for unforeseen expenditures or to build fund balance for future expenditure needs.
Debt Service	The amount of payments necessary to retire the debt of the County. Debt service includes principal and interest payments.
Debt Service Fund	Debt service funds account for the resources accumulated and payments made for principal and interest on long-term General obligation debt of governmental funds.

Depreciation	Expense allowance made for wear and tear on an asset over its estimated useful life.
Enterprise Fund	Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.
Fiduciary Fund	Fiduciary Funds account for assets held by the government in a trustee capacity or as agent or custodian for individuals, private organizations, other governmental units, or other funds.
Fiscal Year (FY)	A fixed period of time for which expenditures and revenues are provided in Rockingham County. The fiscal year is July 1 through June 30.
Full Time Position (FTE)	An employment position authorized by the County Commissioners.
Fund	An accounting entity with a group of self-balancing accounts.
Fund Balance	The difference between costs and revenue. A negative fund balance is called a deficit.
GAAP	Acronym for Generally Accepted Accounting Principles.
GFOA	Acronym for the Government Finance Officers Association.
General Fund	The General operating fund that is used to account for all financial resources except those required to be accounted for in another fund.
General Obligation Debt	A bond secured by a pledge of the issuer's taxing powers either limited or unlimited. Most secure of all municipal debt.
GIS	Abbreviation for Geographic Information System, GIS is a technology that is used to view and analyze data from a geographic perspective. The technology is a piece of an organization's overall information system framework. GIS links location to information (such as people to addresses, buildings to parcels, or streets within a network) and layers that information to give a better understanding of how it all interrelates.
Goal	A broad statement of outcomes to be achieved on behalf of the customers.
Governmental Fund	Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year.
Intergovernmental Revenue	Revenue from other governments, such as the State and Federal governments, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
IT	Acronym for Information Technology.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Major Fund	Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Modified Accrual	Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.
Objectives	A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.
Operating Budget	The operating budget contains the annual operating costs of an activity or component, including personnel expenses, maintenance and repair and smaller capital expenses.
Performance Measurements	Provides continuous feedback and identifies where adjustments or corrective actions are needed.
Personal Property	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include: automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.
Program	This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service.
Property Tax Rate	The level at which property values are calculated to determine the amount of taxes to be collected.
Proprietary Funds	Proprietary Funds account for operations that are financed in a manner similar to private business enterprises. The Proprietary Funds utilize the accrual basis of accounting where the measurement focus is upon determination of net income.
Public Service Property	Property specifically designated for public service use. This includes property purchased or received as a gift by a government. It includes real property such as land and buildings, and other property, such as computers & copiers.
Real Property	Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.
Reassessment	A periodic re-appraisal of the value of property to serve as a basis for taxation.
Reserve	A portion of a fund's assets that is restricted for a certain purpose and not available for appropriation.
Revenue	A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to its source, such as local, state, federal and other financing sources.
Special Revenue Fund	Special revenue funds account for the proceeds of specific revenue sources (other than those derived from special assessments or dedicated for major capital projects) that are legally restricted to expenditures for specified purposes.
Straight Line Method	Accounting method for depreciation that reflects an equal amount of wear and tear during each period of an asset's useful life.

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR THE
CURRENT OPERATIONS OF ROCKINGHAM COUNTY
FOR THE FISCAL YEAR 2021-22**

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, 2021 and ending June 30, 2022:

GENERAL GOVERNMENT TYPE REVENUES

General Fund

Ad Valorem Taxes	\$ 55,031,256
Other Taxes and Licenses	14,459,135
Unrestricted Intergovernmental	230,000
Restricted Intergovernmental	14,516,277
Permits and Fees	1,101,500
Sales and Services	6,881,412
Investment Earnings	100,000
Miscellaneous	907,563
Other Financing Sources	1,783,500
Fund Balance Appropriated	<u>3,521,843</u>

Total Estimated Revenues \$ 98,532,486

Debt Service Fund \$ 6,895,132

SPECIAL REVENUE TYPE REVENUES

Administrative Capital Reserve Fund

Transfer from General Fund	\$ 4,130,759	
Fund Balance Appropriated	<u>1,948,472</u>	
Total Estimated Revenues		\$ 6,079,231

Landfill Capital Reserve Fund

Transfer from Enterprise Fund	\$ 850,000	
Fund Balance Appropriated	<u>0</u>	
Total Estimated Revenues		\$ 850,000

School Capital Reserve Fund

Restricted Sales Tax	\$ 4,430,000	
School Capital Fund	<u>840,000</u>	
Total Estimated Revenues		\$ 5,270,000

<u>Fire District Funds</u>		
Ad Valorem Taxes	\$ 4,047,035	
Fund Balance Appropriated	<u>368,259</u>	
Total Estimated Revenues		\$ 4,415,294
<u>Emergency Telephone Fund</u>		
911 Surcharge Fees	\$ 366,544	
Fund Balance Appropriated	<u>0</u>	
Total Estimated Revenues		\$ 366,544
<u>Stoneville Library-Vera Holland Fund</u>		
Interest Distribution / Donations / Rents		\$ 16,000
<u>Vera Holland Ctr-V Holland Fund</u>		
Interest Distribution / Donations		\$ 10,000
<u>Register of Deeds Fees Fund</u>		
ROD Fees		\$ 434,500
<u>Fines & Forfeitures Fund</u>		
Fines & Forfeitures		\$ 600,000
<u>DSS-Representative Payee Fund</u>		
DSS-Rep Payee Rev.		\$ 800,000
<u>Airport Fund</u>		
Transfer from General Fund		\$ 16,667
<u>Tourism Development Fund</u>		
Occupancy Tax and Interest Earned		\$ 350,105
<u>ENTERPRISE TYPE REVENUES</u>		
<u>Landfill Enterprise Fund</u>		
Tipping Fees	\$ 4,135,000	
Tire and Appliance Disposal	193,250	
Recycling and Other	6,150	
Interest Earned	30,000	
Solid Waste Disposal Tax	50,000	
Fund Balance Appropriated	<u>675,489</u>	
Total Estimated Revenues		\$ 5,089,889
<u>Water Enterprise Fund</u>		
Fees and Charges	\$ 584,000	
Fund Balance Appropriated	0	
Transfer from General Fund	<u>210,022</u>	
Total Estimated Revenues		\$ 794,022

Sewer Enterprise Fund

Fees and Charges	\$ 620,000
Fund Balance Appropriated	15,000
Transfer from General Fund	<u>158,190</u>

Total Estimated Revenues \$ 793,190

INTERNAL SERVICE TYPE REVENUES

General Insurance Deductible Fund \$ 889,283

Worker's Compensation Fund

Charges to other Funds	\$ 643,604
Interest Earned	<u>5,000</u>

Total Estimated Revenues \$ 648,604

Health Insurance Fund

Charges for services	\$ 10,181,000
Retiree Reimbursement	313,000
Interest Earned	5,000
Miscellaneous	600,000
Transfer from General Fund	500,000
Fund Balance Appropriated	<u>1,064,100</u>

Total Estimated Revenues \$ 12,663,100

Employee 125 Plan

Employee Charges	<u>\$ 195,000</u>
Total Estimated Revenues	\$ 195,000

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, 2021 and ending June 30, 2022 in accordance with the chart of accounts heretofore established for the County:

GENERAL GOVERNMENT TYPE EXPENDITURES

General Fund

Governing Body	\$212,951
County Manager	538,684
Public Information Office	145,496
Safety & Risk Management	107,859
Human Resources	423,034
Finance	706,144
Tax/Tax Revaluation	1,871,014
Legal	293,093
Elections	442,209
Register of Deeds	581,468
Information Technology	2,795,408
GIS	213,723
Engineering & Public Utilities	2,822,354
Judicial Center	505,179
Non-Departmental	3,195,000
Emergency Medical Services	7,922,947
Fire Marshal	330,239
Communications	2,034,157
Emergency Management	146,825
Emergency Services Admin	195,557
Medical Examiner	100,000
Sheriff	9,079,119
Jail	4,763,756
Animal Control	209,050
Other Public Safety	220,516
Animal Shelter	745,186
Inspection/Planning/Code Enforce/Permitting	968,354
Airport	86,667
Economic Development & Tourism	607,565
Economic Development Projects	1,119,680
Economic Development Other	20,000
Cooperative Extension	331,887
Soil Conservation	220,865
Integrated Health	308,706
Public Health	6,406,021
Mental Health (MOE)	311,800

DSS	16,725,491	
Veterans	80,873	
Other Human Services	66,195	
Youth Services	761,296	
Library	2,121,619	
ADTS	1,053,446	
Other Cultural	93,320	
Public Schools	16,717,365	
Rockingham Community College	4,545,844	
Transfers to Other Funds	5,134,524	
Contingency	250,000	
Total Appropriations		\$ 98,532,486
Debt Service Fund		\$ 6,895,132

SPECIAL REVENUE TYPE EXPENDITURES

Administrative Capital Reserve Fund

Transfer to Debt Service Fund	\$ 3,745,731	
Transfer to General Fund	1,783,500	
Reserve Contribution	<u>550,000</u>	
		\$ 6,079,231

Landfill Capital Reserve Fund

Reserve for Future Cell	\$ 650,000	
Reserve for Bulldozer	<u>200,000</u>	
		\$ 850,000

School Capital Reserve Fund

Transfer to Debt Service Fund	\$ 2,970,185	
Reserve Contribution	<u>2,299,815</u>	
Total Appropriations		\$ 5,270,000

Fire District Fund

Public Safety - Wentworth	\$ 345,000
Public Safety - Stokesdale	268,590
Public Safety - Bethany	475,459
Public Safety - Northwest	138,251
Public Safety - Huntsville	412,598
Public Safety - Oregon Hill	202,128
Public Safety - Shiloh	283,765
Public Safety - Monroeton	385,938
Public Safety - Williamsburg	322,008
Public Safety - Summerfield	114,617
Public Safety - Yanceyville	170,545
Public Safety - Stoneyview	128,638
Public Safety - Casville	27,183
Public Safety - Jacobs Creek	128,342
Public Safety - Madison/Mayodan	208,728

Public Safety - Stokes/Rockingham	12,022	
Public Safety - Ruffin	165,525	
Public Safety - Leaksville	328,197	
Public Safety - Draper	290,746	
Public Safety - Pelham	<u>7,014</u>	
Total Appropriations		\$ 4,415,294

<u>Emergency Telephone Fund</u>		
Operations		\$ 366,544

<u>Stoneville Library-Vera Holland Fund</u>		
Operations		\$ 16,000

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

<u>Register of Deeds Fees Fund</u>		
Operations		\$ 434,500

<u>Fines & Forfeitures Fund</u>		
To Schools		\$ 600,000

<u>DSS Representative Payee Fund</u>		
To DSS Rep. Payees		\$ 800,000

<u>Airport Fund</u>		
Grant Match Reserve		\$ 16,667

<u>Tourism Development Fund</u>		
Operations		\$ 350,105

ENTERPRISE TYPE EXPENDITURES

<u>Landfill Enterprise Fund</u>		
Landfill operations		\$ 5,089,889

<u>Water Enterprise Fund</u>		
Water operations		\$ 794,022

<u>Sewer Enterprise Fund</u>		
Sewer operations		\$ 793,190

INTERNAL SERVICE TYPE EXPENDITURES

<u>General Insurance Deductible Fund</u>		
Claims Paid		\$ 100,000
Insurance/Re-Insurance		<u>789,283</u>
		\$ 889,283

<u>Worker's Compensation Fund</u>		
Worker's Compensation expenditures		\$ 648,604

Health Insurance Fund

Health Insurance expenditures

\$ 12,663,100

Employee 125 Plan

Claims

\$ 195,000

Section 3. There is hereby levied an ad valorem tax rate of sixty nine and five tenths cents (.695) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2021, for the purpose of raising revenue as set forth in the foregoing estimate of revenues. Five and five tenths cents (.055) 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 \$7,019,603,450 for real, personal and public utilities and \$854,509,806 for motor vehicles.

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>Levied Tax Rate Per \$100 Value</u>	<u>Property Value</u>
Wentworth	\$ 0.09	\$ 389,000,000
Stokesdale	0.10	235,000,000
Bethany	0.11	388,000,000
Northwest	0.115	122,000,000
Huntsville	0.085	427,000,000
Oregon Hill	0.07	293,000,000
Shiloh	0.10	259,500,000
Monroeton	0.10	346,000,000
Williamsburg	0.11	262,000,000
Summerfield	0.0915	110,500,000
Yanceyville	0.09	172,000,000
Stoneyview	0.105	121,000,000
Casville	0.10	25,050,000
Jacobs Creek	0.095	120,000,000
Madison/Mayodan	0.105	167,000,000
Stokes/Rockingham	0.0804	12,900,000
Ruffin	0.13	115,600,000
Leaksville	0.10	333,000,000
Draper	0.07	422,000,000
Pelham	0.0614	11,600,000

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 approved and modified by the board. The County Manager or Finance Officer is hereby authorized to transfer appropriations, for all departments except the Board of Elections, 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 do not require formal competitive bid procedures.
- c. To enter into consultant, professional, or maintenance service agreements within funds included in the Budget Ordinance or other actions of the Board of Commissioners.
- d. To execute contracts, as the lessor or lessee of buildings and/or land, provided that such leases are one year duration or less and are within budgeted appropriations. The County Manager may execute leases for equipment, vehicles, and other personal property that span multiple fiscal years provided that such leases have a total value less than \$50,000 over the life of the lease.
- e. To approve, within budgeted appropriations, all change orders and amendments to contracts previously approved by the Board of Commissioners.
- f. To execute contracts and inter-local agreements 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, 2021, or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 8. Classification pay plan effective July 1, 2021 is hereto attached and incorporated herein by reference.

Section 9. The Chairperson of the Board of Commissioners shall be compensated at an annual rate of \$12,401, paid on a monthly basis. This includes \$3,000 for in-county travel. Members of the Board of Commissioners, other than the Chair, shall be compensated at an annual rate of \$11,201, paid on a monthly basis. This includes \$3,000 for in-county travel. The Chairperson and members shall also be eligible to receive an optional \$50 per month for use of their personal cellular phones for

County business if so desired. All out-of-County travel expenses will be handled according to the County's Travel Policy.

Section 10. The current Rockingham County Sheriff, as of the effective date of this ordinance, shall be compensated at a rate of \$113,222.60 annually. Benefits, along with merit increases/cost of living adjustments, will be offered in the same manner as other County employees and as required by law. Future Sheriffs shall be compensated according to the adopted Rockingham County Pay Plan.

Section 11. The current Rockingham County Register of Deeds, as of the effective date of this ordinance, shall be compensated at a rate of \$75,783.96 annually. Benefits, along with merit increases/cost of living adjustments, will be offered in the same manner as other County employees and as required by law. Future Registers of Deeds shall be compensated according to the adopted Rockingham County Pay Plan.

Section 12. The Chairperson of the Board of Elections shall be compensated at an annual rate of \$3,300, paid on a monthly basis. Members of the Board of Elections, other than the Chair, shall be compensated at an annual rate of \$2,400, paid on a monthly basis. Additionally, all members shall receive \$300 after the certification of each election. All out-of-County travel expenses will be handled according to the County's Travel Policy.

Section 13. The Health & Human Services Board members shall be compensated at a rate of \$60 per meeting and each member will be reimbursed for mileage according to the County's Travel Policy.

Section 14. The Planning Board members shall be compensated at a rate of \$60 per meeting.

Section 15. The Board of Equalization and Review members shall be compensated at a rate of \$100 per meeting.

Section 16. The Jury Commission members shall be compensated at a rate of \$500 per year.

Section 17. Changes to the County Master Fee Schedule are hereto attached and approved herein by reference.

Section 18. 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 7th day of June, 2021



Charlie G. Hall III, Chairperson
Rockingham County Board of Commissioners

Jennifer H. Woods, Clerk
Rockingham County Board of Commissioners

ROCKINGHAM COUNTY PAY PLAN

July 1, 2021

Title	Grade	FLSA	Min	Mid	Max
911 Database Coordinator	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Accounting Assistant	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Accounting Software Specialist	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Accounting Specialist	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Accounting Technician	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Administrative Assistant I	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Administrative Assistant II	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Administrative Assistant III	17	NE	\$38,620.09	\$50,206.12	\$61,792.14
Animal Control Officer	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Animal Shelter Director	22	E	\$49,290.11	\$64,077.14	\$78,864.17
Animal Shelter Manager	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Animal Shelter Technician	8	NE	\$24,894.85	\$32,363.31	\$39,831.77
Animal Shelter Technician - Part-time	4	NE	\$20,481.06	\$24,150.00	\$29,723.08
Assistant County Manager	31	E	\$76,465.13	\$99,404.67	\$122,344.21
Assistant DSS Director	28	E	\$66,053.46	\$85,869.50	\$105,685.53
Assistant Fire Marshal	19	NE	\$42,578.65	\$55,352.24	\$68,125.84
Assistant Lead Telecommunicator	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Assistant Register of Deeds	20	NE	\$44,707.58	\$58,119.85	\$71,532.13
Assistant Tax Collector	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Attorney I	28	E	\$66,053.46	\$85,869.50	\$105,685.53
Building Inspector	14	NE	\$33,361.48	\$47,577.00	\$61,792.00
Building/Grounds Maintenance Assistant Supervisor	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Building/Grounds Maintenance Supervisor	21	E	\$46,942.96	\$61,025.85	\$75,108.74
Building/Grounds Maintenance Technician	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Building/Grounds Maintenance Worker	9	NE	\$26,139.60	\$33,981.48	\$41,823.35
Business Intelligence Report Developer	19	E	\$42,578.65	\$55,352.24	\$68,125.84
Business Officer	18	E	\$40,551.09	\$52,716.42	\$64,881.75
Business Personal Property Tech	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Business Systems Manager	22	E	\$49,290.11	\$64,077.14	\$78,864.17
Central Permitting Administrator	20	E	\$44,707.58	\$58,119.85	\$71,532.13
Certified Peer Specialist	12	NE	\$30,259.85	\$39,337.81	\$48,415.76
Certified Assistant Tax Collector	11	NE	\$28,818.90	\$37,464.58	\$46,110.25
Chief Building Inspector	23	NE	\$51,754.61	\$67,281.00	\$82,807.38
Chief Information Officer	34	E	\$88,517.95	\$115,073.34	\$141,628.72
Chief Tax Appraiser	20	E	\$44,707.58	\$58,119.85	\$71,532.13
Child Support Agent I	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Child Support Agent II	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Child Support Supervisor	18	E	\$40,551.09	\$52,716.42	\$64,881.75
Child Welfare QA/Trainer	21	NE	\$46,942.96	\$61,025.85	\$75,108.74
Clerk to the Board	21	NE	\$46,942.96	\$61,025.85	\$75,108.74
Code Enforcement Administrator	20	NE	\$44,707.58	\$58,119.85	\$71,532.13
Code Enforcement Officer	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Community Development Director	28	E	\$66,053.46	\$85,869.50	\$105,685.53
Community Paramedic	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Community Social Services Technician	10	NE	\$27,446.58	\$35,680.55	\$43,914.52
Counselor	21	NE	\$46,942.96	\$61,025.85	\$75,108.74

County Attorney	32	E	\$80,288.39	\$104,374.91	\$128,461.43
County Management Fellow	10	NE	\$27,446.58	\$35,680.55	\$43,914.52
Court Services Records Clerk	12	NE	\$30,259.85	\$39,337.81	\$48,415.76
Courier	4	NE	\$20,481.06	\$26,625.38	\$32,769.69
Custodian	4	NE	\$20,481.06	\$26,625.38	\$32,769.69
Customer Service Technician	11	NE	\$28,818.90	\$37,464.58	\$46,110.25
Dental Assistant	12	NE	\$30,259.85	\$39,337.81	\$48,415.76
Dental Hygienist I	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Dentist	36	E	\$97,591.04	\$126,868.35	\$156,145.67
Deputy Economic Development & Tourism Director	25	E	\$57,059.46	\$74,177.30	\$91,295.14
Deputy Elections Director	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Deputy Finance Director	26	E	\$59,912.43	\$77,886.16	\$95,859.89
Deputy Fire Marshal	20	NE	\$44,707.58	\$58,119.85	\$71,532.13
Deputy Register of Deeds	12	NE	\$30,259.85	\$39,337.81	\$48,415.76
Detention Captain	24	E	\$54,342.34	\$70,645.05	\$86,947.75
Detention Lieutenant	22	E	\$49,290.11	\$64,077.14	\$78,864.17
Detention Officer	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Detention Sergeant	20	NE	\$44,707.58	\$58,119.85	\$71,532.13
Director of Consolidated Human Services	35	E	\$92,943.85	\$120,827.00	\$148,710.16
District Technician	17	NE	\$38,620.09	\$50,206.12	\$61,792.14
District Watershed Conservationist	21	E	\$46,942.96	\$61,025.85	\$75,108.74
Economic Development & Tourism Director	31	E	\$76,465.13	\$99,404.67	\$122,344.21
Elections Director	26	E	\$59,912.43	\$77,886.16	\$95,859.89
Emergency Management Coordinator	19	NE	\$42,578.65	\$55,352.24	\$68,125.84
Emergency Operations Manager	29	E	\$69,356.13	\$90,162.97	\$110,969.81
Emergency Services Director	32	E	\$80,288.39	\$104,374.91	\$128,461.43
EMS Accounting Clerk - PT	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
EMS Assistant Training Officer	21	NE	\$46,942.96	\$61,025.85	\$75,108.74
EMS Captain	21	NE	\$46,942.96	\$61,025.85	\$75,108.74
EMS Lieutenant	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
EMS Call Scheduler	6	NE	\$22,580.37	\$29,354.48	\$36,128.59
EMS Shift Supervisor	23	NE	\$51,754.61	\$67,281.00	\$82,807.38
EMS Training Officer	25	E	\$57,059.46	\$74,177.30	\$91,295.14
EMT Basic	12	NE	\$30,259.85	\$39,337.81	\$48,415.76
EMT Intermediate	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
EMT Paramedic	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Engineering and Public Utilities Director	31	E	\$76,465.13	\$99,404.67	\$122,344.21
Environmental Health Program Coordinator	21	NE	\$46,942.96	\$61,025.85	\$75,108.74
Environmental Health Programs Specialist	21	NE	\$46,942.96	\$61,025.85	\$75,108.74
Environmental Health Specialist	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Environmental Health Supervisor II	24	E	\$54,342.34	\$70,645.05	\$86,947.75
Evidence Technician	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Executive Assistant to the County Manager	17	NE	\$38,620.09	\$50,206.12	\$61,792.14
Existing Industry Manager	23	NE	\$51,754.61	\$67,281.00	\$82,807.38
Finance Director	33	E	\$84,302.81	\$109,593.65	\$134,884.50
Fire Marshal	22	NE	\$49,290.11	\$64,077.14	\$78,864.17
Foreign Language Interpreter	10	NE	\$27,446.58	\$35,680.55	\$43,914.52
GIS Analyst	17	NE	\$38,620.09	\$50,206.12	\$61,792.14
GIS Manager	21	E	\$46,942.96	\$61,025.85	\$75,108.74
Human Resources Analyst	20	E	\$44,707.58	\$58,119.85	\$71,532.13

Human Resources Director	31	E	\$76,465.13	\$99,404.67	\$122,344.21
Human Resources Specialist	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Human Services Coordinator III	23	E	\$51,754.61	\$67,281.00	\$82,807.38
Income Maintenance Caseworker II	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Income Maintenance Caseworker III	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Income Maintenance Supervisor II	17	E	\$38,620.09	\$50,206.12	\$61,792.14
Information Technology Business Analyst	21	E	\$46,942.96	\$61,025.85	\$75,108.74
Integrated Health Care Program Manager	25	E	\$57,059.46	\$74,177.30	\$91,295.14
IT Systems Specialist	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
ITS Manager	25	E	\$57,059.46	\$74,177.30	\$91,295.14
ITS Systems Administrator	21	E	\$46,942.96	\$61,025.85	\$75,108.74
Land Records Specialist	11	NE	\$28,818.90	\$37,464.58	\$46,110.25
Land Records Technician	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Landfill Equipment Operator	12	NE	\$30,259.85	\$39,337.81	\$48,415.76
Landfill Maintenance Technician	9	NE	\$26,139.60	\$33,981.48	\$41,823.35
Landfill Manager	21	NE	\$46,942.96	\$61,025.85	\$75,108.74
Landfill Mechanic	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Landfill Mechanic Assistant	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Lead Child Support Agent	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Lead Telecommunicator	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Lead Worker III	10	NE	\$27,446.58	\$35,680.55	\$43,914.52
Legal Assistant	11	NE	\$28,818.90	\$37,464.58	\$46,110.25
Librarian	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Library Assistant	9	NE	\$26,139.60	\$33,981.48	\$41,823.35
Library Associate	13	NE	\$31,772.82	\$41,304.70	\$50,836.55
Library Branch Manager	20	E	\$44,707.58	\$58,119.85	\$71,532.13
Library Contingency Worker	1	NE	\$17,692.31	\$23,000.00	\$28,307.69
Library Director	27	E	\$62,908.06	\$81,780.47	\$100,652.89
Local Health Director	33	E	\$84,302.81	\$109,593.65	\$134,884.50
Maintenance Technician Supervisor	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Maintenance Worker I	9	NE	\$26,139.60	\$33,981.48	\$41,823.35
Marketing Manager	22	E	\$49,290.11	\$64,077.14	\$78,864.17
Medical Lab Technician	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Medical Office Assistant	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Nutritionist	17	NE	\$38,620.09	\$50,206.12	\$61,792.14
Office Receptionist	7	NE	\$23,709.38	\$30,822.20	\$37,935.02
Paralegal	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Payroll Technician	17	NE	\$38,620.09	\$50,206.12	\$61,792.14
Permit Technician	12	NE	\$30,259.85	\$39,337.81	\$48,415.76
Personnel Technician	16	NE	\$36,781.04	\$43,369.93	\$53,378.38
Pharmacist	30	E	\$72,823.94	\$94,671.12	\$116,518.30
Physician Extender	29	E	\$69,356.13	\$90,162.97	\$110,969.81
Planner	18	E	\$40,551.09	\$52,716.42	\$64,881.75
Practical Nurse I	11	NE	\$28,818.90	\$37,464.58	\$46,110.25
Practical Nurse II	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Pretrial Release Case Manager	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Program Integrity Investigator	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Program Support Specialist	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Public Health Education Specialist	16	NE	\$36,781.04	\$47,815.35	\$58,849.66

Public Health Nurse II	23	E	\$51,754.61	\$67,281.00	\$82,807.38
Public Health Nurse III	24	E	\$54,342.34	\$70,645.05	\$86,947.75
Public Health Nursing Director II	29	E	\$69,356.13	\$90,162.97	\$110,969.81
Public Health Nursing Supervisor I	25	E	\$57,059.46	\$74,177.30	\$91,295.14
Public Health Nursing Supervisor II	27	E	\$62,908.06	\$81,780.47	\$100,652.89
Public Health Program Supervisor	19	E	\$42,578.65	\$55,352.24	\$68,125.84
Public Information Officer	23	E	\$51,754.61	\$67,281.00	\$82,807.38
Purchasing Agent	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Quality Assurance/Training Officer	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Quality Assurance Specialist	17	NE	\$38,620.09	\$50,206.12	\$61,792.14
Records Clerk	12	NE	\$30,259.85	\$39,337.81	\$48,415.76
Recycling Attendant	2	NE	\$18,576.92	\$24,150.00	\$29,723.08
Register of Deeds	27	E	\$62,908.06	\$81,780.47	\$100,652.89
Safety & Risk Manager	22	E	\$49,290.11	\$64,077.14	\$78,864.17
Senior Deputy Elections Director	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Senior Land Records Tech	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Senior Landfill Equipment Operator	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Senior Librarian	18	E	\$40,551.09	\$52,716.42	\$64,881.75
Senior Library Assistant	11	NE	\$28,818.90	\$37,464.58	\$46,110.25
Senior Medical Lab Technician	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Senior Nutritionist	19	E	\$42,578.65	\$55,352.24	\$68,125.84
Senior Planner	20	E	\$44,707.58	\$58,119.85	\$71,532.13
Senior Public Health Educator	20	E	\$44,707.58	\$58,119.85	\$71,532.13
Senior Public Health Nursing Supervisor	27	E	\$62,908.06	\$81,780.47	\$100,652.89
Senior Tax Appraiser	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Sheriff	33	E	\$84,302.81	\$109,593.65	\$134,884.50
Sheriff Captain	24	E	\$54,342.34	\$70,645.05	\$86,947.75
Sheriff Colonel	28	E	\$66,053.46	\$85,869.50	\$105,685.53
Sheriff Deputy II	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Sheriff Investigator	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Sheriff Lieutenant	22	NE	\$49,290.11	\$64,077.14	\$78,864.17
Sheriff Master Deputy	19	NE	\$42,578.65	\$55,352.24	\$68,125.84
Sheriff Mechanic	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Sheriff Sergeant	20	NE	\$44,707.58	\$58,119.85	\$71,532.13
Sheriff Training Coordinator	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Small Business Manager	22	E	\$49,290.11	\$64,077.14	\$78,864.17
Social Services Director	33	E	\$84,302.81	\$109,593.65	\$134,884.50
Social Services Program Supervisor	18	E	\$40,551.09	\$52,716.42	\$64,881.75
Social Work Program Manager/Health and Human Services Project Administrator	25	E	\$57,059.46	\$74,177.30	\$91,295.14
Social Work Supervisor II	20	E	\$44,707.58	\$58,119.85	\$71,532.13
Social Worker I A & T	20	NE	\$44,707.58	\$58,119.85	\$71,532.13
Social Worker II	17	NE	\$38,620.09	\$50,206.12	\$61,792.14
Social Worker III	20	NE	\$44,707.58	\$58,119.85	\$71,532.13
Social Worker Program Manager	24	E	\$54,342.34	\$70,645.05	\$86,947.75
Social Worker Supervisor II	18	E	\$40,551.09	\$52,716.42	\$64,881.75
Social Worker Supervisor III	23	E	\$51,754.61	\$67,281.00	\$82,807.38
Solid Waste Program Manager	23	E	\$51,754.61	\$67,281.00	\$82,807.38
SOS Program Coordinator	22	E	\$49,290.11	\$64,077.14	\$78,864.17
Staff Development Specialist II	19	E	\$42,578.65	\$55,352.24	\$68,125.84

Staff Duty Officer	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Strategic Management Director	25	E	\$57,059.46	\$74,177.30	\$91,295.14
Substance Abuse Counselor II	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Switchboard Relief Operator	9	NE	\$26,139.60	\$33,981.48	\$41,823.35
TAC Officer	15	NE	\$35,029.56	\$45,538.43	\$56,047.29
Tax Administrator	30	E	\$72,823.94	\$94,671.12	\$116,518.30
Tax Appraisal Supervisor	23	E	\$51,754.61	\$67,281.00	\$82,807.38
Tax Appraisal Technician	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Tax Appraiser	17	NE	\$38,620.09	\$50,206.12	\$61,792.14
Tax Business Personal Property Tech	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Tax Collections Supervisor	20	E	\$44,707.58	\$58,119.85	\$71,532.13
Tax Personal Property Manager	20	E	\$44,707.58	\$58,119.85	\$71,532.13
Tax Personal Property Technician	11	NE	\$28,818.90	\$37,464.58	\$46,110.25
Teen Court Coordinator	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Telecommunicator	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Therapeutic Enrichment Coordinator	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Tourism Manager	21	E	\$46,942.96	\$61,025.85	\$75,108.74
Utility Maintenance Crew Leader	16	NE	\$36,781.04	\$47,815.35	\$58,849.66
Utility Maintenance Tech	14	NE	\$33,361.48	\$43,369.93	\$53,378.38
Utility Worker	2	NE	\$18,576.92	\$24,150.00	\$29,723.08
Veterans Service Officer	18	NE	\$40,551.09	\$52,716.42	\$64,881.75
Weighmaster	12	NE	\$30,259.85	\$39,337.81	\$48,415.76
Work First Placement Specialist	13	NE	\$31,772.84	\$41,304.70	\$50,836.55
Youth Services Director	27	E	\$62,908.06	\$81,780.47	\$100,652.89

FY 2021/22 ADOPTED FEE CHANGES

Department	Current Fee Name	New Fee Name (if applicable)	Current Charge	New Charge	Justification
Sheriff's Department	Off Duty Officer Fee	N/A	\$35.00 (\$25 paid to officer, \$10 admin fee)	\$40.00 (\$30 paid to officer, \$10 admin fee)	Recommended to stay competitive with the rate of pay offered by surrounding jurisdictions, and increase the number of deputies who participate in off-duty needs.
Planning	Communication Tower - Administrative Review	Communication Tower/Colocation - Consultant Review	\$1,500.00	\$1,000.00	Recommended to match what department has been charging customers. Based off the County's expense to provide this service.
Planning	Communication Tower - Consultant Review	Communication Tower/New Consultant Review	\$3,500.00	\$3,000.00	Recommended to match what department has been charging customers. Based off the County's expense to provide this service.
Youth Services	Parenting Books	N/A	\$3.00 per book (optional for parents)	\$5.00 per book (optional for parents)	Recommended to come closer to the cost the County pays for these books (\$13.95) while remaining affordable for parents.
Youth Services	N/A	Counseling session	N/A	\$100.00	In order to generate revenue and lessen the county's share of the department's funding, Youth Services will begin billing for eligible services.
Youth Services	N/A	Comprehensive Clinical Assessment	N/A	\$110.00	In order to generate revenue and lessen the county's share of the department's funding, Youth Services will begin billing for eligible services.
Youth Services	N/A	Trauma-Intensive Comprehensive Clinical Assessment	N/A	\$750.00	In order to generate revenue and lessen the county's share of the department's funding, Youth Services will begin billing for eligible services.
Youth Services	N/A	Individual Counseling (45 minutes)	N/A	\$75.00	In order to generate revenue and lessen the county's share of the department's funding, Youth Services will begin billing for eligible services.
Public Health	N/A	Healthy Opportunities Screening, Positive	N/A	\$47.00	New code to bill regarding Medicaid Transformation. Set of standardized screening questions to identify and assist patients with unmet health-related resource needs.
Public Health	N/A	Healthy Opportunities Screening, Negative	N/A	\$47.00	New code to bill regarding Medicaid Transformation. Set of standardized screening questions to identify and assist patients with unmet health-related resource needs.

Department	Current Fee Name	New Fee Name (if applicable)	Current Charge	New Charge	Justification
Public Health - Dental Clinic	Maxillary Partial Denture Flexible Base (including any clasps, rests and teeth)	N/A	\$900.00	\$1,150.00	Increase based on the cost to provide this service.
Public Health - Dental Clinic	Mandibular Partial Denture Flexible Base (including any clasps, rests and teeth)	N/A	\$900.00	\$1,150.00	Increase based on the cost to provide this service.
Public Health - Environmental Health	Domestic Wastewater System < 600 GPD	N/A	\$225.00	\$250.00	Recommended to increase after benchmarking the fees charged by 13 comparable counties.
Public Health - Environmental Health	Application Fee for Septic System Expansions	Septic System Expansion / Modification Permit	\$125.00	\$220.00	Recommended to increase after benchmarking the fees charged by 13 comparable counties.
Public Health - Environmental Health	Well Permit Application Fee - (includes the required Bacteriological Inorganic Chemical, Nitrate/Nitrite samples)	New Well Permit	\$350.00	\$375.00	Recommended to increase after benchmarking the fees charged by 13 comparable counties.
Public Health - Environmental Health	Bacteriological Water Sample (per sample)	N/A	\$65.00	\$80.00	Recommended to increase after benchmarking the fees charged by 13 comparable counties.
Public Health - Environmental Health	Activated Charcoal Radon Test Kit	N/A	\$10.00	\$15.00	Recommended to increase after benchmarking the fees charged by 13 comparable counties.
Public Health - Environmental Health	Swimming Pool Annual Operation Permit Fee	N/A	\$150.00	\$165.00	Recommended to increase after benchmarking the fees charged by 13 comparable counties.
Public Health - Environmental Health	Swimming Pool - 2nd Visit	N/A	\$75.00	\$80.00	Recommended to increase after benchmarking the fees charged by 13 comparable counties.
Public Health - Environmental Health	Food Ownership Change Plan Review	Food Establishment Ownership Change Plan Review	\$100.00	\$145.00	Recommended to increase after benchmarking the fees charged by 13 comparable counties.
Public Health - Environmental Health	Mobile Food Unit Plan Review Fee	N/A	\$125.00	\$150.00	Recommended to increase after benchmarking the fees charged by 13 comparable counties.

Department	Current Fee Name	New Fee Name (if applicable)	Current Charge	New Charge	Justification
Landfill	MSW Tipping Fee	N/A	\$36.00 per ton + \$2.00 State tax	\$37.00 per ton + \$2.00 State tax	Tipping fee increase as identified in the Landfill Tipping Fee study. Fee increase needed to sustain the financial viability of the Landfill Fund.
Landfill	Individual Vehicles with 6 or more wheels or 4 wheels with a trailer	N/A	\$36.00 per ton + \$2.00 State tax	\$37.00 per ton + \$2.00 State tax	Tipping fee increase as identified in the Landfill Tipping Fee study. Fee increase needed to sustain the financial viability of the Landfill Fund.
Landfill	Animal Remains	N/A	\$36.00 per ton + \$2.00 State tax	\$37.00 per ton + \$2.00 State tax	Tipping fee increase as identified in the Landfill Tipping Fee study. Fee increase needed to sustain the financial viability of the Landfill Fund.
Landfill	Passenger size tires	N/A	\$1.20 per tire or \$120.00 per ton	\$1.40 per ton or \$140.00 per ton	Due to a price increase from the County's contracted vendor.
Landfill	Additional Rim Removal Fee (all tire categories)	N/A	\$200.00 per ton	\$250.00 per ton	Due to a price increase from the County's contracted vendor.
Landfill	Tractor Trailer Tires	N/A	\$35.00 per tire or \$300.00 per ton	\$40.00 per tire or \$350.00 per ton	Due to a price increase from the County's contracted vendor.
Landfill	Farm Equipment / Heavy Equipment Tires	N/A	\$400.00 per ton	\$450.00 per ton	Due to a price increase from the County's contracted vendor.

ROCKINGHAM COUNTY
GENERAL FUND - CAPITAL OUTLAY
2021-22 FISCAL YEAR

DEPARTMENT	CAPITAL OUTLAY ITEM	AMOUNT REQUESTED	AMOUNT ADOPTED
ANIMAL CONTROL	Animal Control Truck	\$ 33,735	\$ -
EMERGENCY MANAGEMENT	Storage Shelter @ EOC	\$ 60,000	\$ -
	Multiple Event Response Trailer	\$ 20,000	\$ -
	Mobile Broad Band Deployable case	\$ 9,000	\$ -
	Drone	\$ 10,000	\$ -
		\$ 99,000	\$ -
EMS	ALS Pediatric Trainer with Interactive ECG	\$ 1,650	\$ 1,650
	ALS Trainer Torso Manikin	\$ 3,750	\$ 3,750
	Ballistic Vest	\$ 15,000	\$ -
	Base Furniture	\$ 4,000	\$ 4,000
	EMS Protective Gear	\$ 11,640	\$ 11,640
	Life/Form Basic Child Crisis Manikin	\$ 1,220	\$ 1,220
	Portable Radios	\$ 19,395	\$ -
	Lucas Devices	\$ 69,564	\$ 52,173
	4WD F550 Ambulance	\$ 262,006	\$ 262,006
	Remounted E450 Ambulance	\$ 174,020	\$ 174,020
		\$ 562,245	\$ 510,459
EPU	Side by Side Used (From Landfill)	\$ 2,000	\$ 2,000
	Water Fountain HVAC Shop	\$ 2,195	\$ -
	2021 Chevrolet 2500	\$ 42,680	\$ -
	EDC HVAC Unit	\$ 7,371	\$ 7,371
	Excavator Mulcher	\$ 21,500	\$ -
	Farm Services HVAC Unit	\$ 9,209	\$ 9,209
	Post Driver for Sign Truck	\$ 3,000	\$ 3,000
	Replace Eve @ HVAC Shop	\$ 12,850	\$ 12,850
	Crane for Addressing Truck	\$ 13,556	\$ -
	Snow Plow	\$ 7,300	\$ -
	Stoneville Library Roof	\$ 33,984	\$ 33,984
	Purchase Truck from Water Fund	\$ 11,500	\$ 11,500
	HVAC Unit Veterans & Family Services	\$ 8,274	\$ 8,274
	Waterproof HVAC Shop	\$ 4,400	\$ 4,400
	2008 Chevy 3500 Dump Truck New Bed	\$ 12,500	\$ 12,500
	DHHS 2nd Floor Offices	\$ 559,030	\$ -
	DHHS ADA Compliance	\$ 190,000	\$ -
	DHHS DSS Generator	\$ 186,000	\$ -
	DHHS DSS Roof Replacement	\$ 161,000	\$ 148,000
	DHHS New Flooring	\$ 203,264	\$ -
	DHHS Public Health Flooring	\$ 160,000	\$ -
	DHHS Wallpaper & Paint	\$ 65,520	\$ -
	EM Equipment Shelter	\$ 100,000	\$ -
	EPU AG Center Roof Replacement	\$ 202,000	\$ -
	EPU Animal Shelter Generator	\$ 94,500	\$ 94,500
	EPU Consolidated Maintenance Shop	\$ 850,000	\$ -
	EPU Governmental Center Paving Project	\$ 650,000	\$ 650,000

DEPARTMENT	CAPITAL OUTLAY ITEM	AMOUNT REQUESTED	AMOUNT ADOPTED
	EPU Governmental Center Roof	\$ 303,000	\$ 320,000
	EPU Maintenance Debris Cutter Head	\$ 70,350	\$ -
	Funding for MARC HVAC System	\$ -	\$ -
	Sheriff Evidence Building Improvements	\$ 65,000	\$ 65,000
		<u>\$ 4,051,983</u>	<u>\$ 1,382,588</u>
FIRE MARSHAL	Turnout Gear	\$ 12,695	\$ 8,690
IT	Desktop Replacements	\$ 21,900	\$ 21,900
	Laptop & Dock Replacements	\$ 42,000	\$ 42,000
	Monitors	\$ 1,200	\$ 1,200
	Infrastructure Security Upgrades	\$ 20,000	\$ -
	ITS Infrastructure Stabilization	\$ 225,000	\$ 225,000
	Hardware/Software Contingency	\$ 4,000	\$ 4,000
	County Phone System Upgrade	\$ 400,000	\$ 400,000
	Mobile Routers & Routers to EMS Units	\$ 80,000	\$ 80,000
	Timekeeping Software for HR	\$ 75,000	\$ -
		<u>\$ 869,100</u>	<u>\$ 774,100</u>
JAIL	Dishwasher	\$ 26,500	\$ -
	Jail Transport Vehicle	\$ 42,592	\$ 35,875
	TimeKeeping System	\$ 23,937	\$ 24,937
	Jail Kitchen Supply Room HVAC Unit	\$ 6,764	\$ 6,764
		<u>\$ 99,793</u>	<u>\$ 67,576</u>
JUDICIAL CENTER	2 Air Handlers Motors Toshiba 5HP	\$ 1,000	\$ 1,000
	3 Air Handlers Motors Toshiba 7.50HP	\$ 2,100	\$ 2,100
	C104 Air conditioning System	\$ 11,922	\$ 11,922
	C232 Server Room Air Conditioning System	\$ 9,206	\$ 9,206
	Rooftop Winch	\$ 16,550	\$ -
	RCJC Fire Suppression System	\$ 72,379	\$ -
		<u>\$ 113,157</u>	<u>\$ 24,228</u>
LIBRARY	Computers for Eden, Reidsville, MM, Stoneville	\$ 3,400	\$ 3,400
	Library Self-Checkout Project	\$ -	\$ 104,000
		<u>\$ 3,400</u>	<u>\$ 107,400</u>
PUBLIC HEALTH	Dell Computer	\$ 1,300	\$ 1,300
	New Cubby, Desk, Supplies for New Employee	\$ 5,000	\$ 5,000
	2021 Nissan Pathfinder	\$ 26,910	\$ 26,910
	Timesheet application	\$ 4,400	\$ 4,400
	FCC Renovation Project	\$ 30,000	\$ -
		<u>\$ 67,610</u>	<u>\$ 37,610</u>
SHERIFF	Body Camera Replacement & Equipment	\$ 38,188	\$ 38,188
	Covert Tactical GPS Tracker Systems	\$ 4,942	\$ -
	Addl License for Axon Body Worn Cameras	\$ 3,000	\$ 3,000
	Mobile Routers	\$ 1,875	\$ 1,875
	Taser X26P Units	\$ 38,117	\$ 10,000
	Equipment for Pole Cameras	\$ 2,611	\$ 2,611
	Sediment Trap Backfill	\$ 16,004	\$ 16,004
	Portable Radios	\$ 18,163	\$ -
	Vehicles for Requested New Officers	\$ 187,905	\$ -
	Replacement Vehicles	\$ 384,449	\$ 314,725

DEPARTMENT	CAPITAL OUTLAY ITEM	AMOUNT REQUESTED	AMOUNT ADOPTED
	Gravel for Evidence Lot	\$ 19,500	\$ 10,000
	Generator @ Evidence Bldg.	\$ 65,000	\$ -
	Laser Scanner	\$ 63,900	\$ -
		<u>\$ 843,654</u>	<u>\$ 396,403</u>
SOCIAL SERVICES	2 2021 Ford Escape & 2 2021 Chrysler Voyager	\$ 104,302	\$ 52,151
		<u>\$ 6,860,674</u>	<u>\$ 3,361,205</u>
OTHER FUNDS			
GENERAL CAP RESERVE	Future Public Facility Projects	\$ -	\$ 100,000
	Tax Replacement Software	\$ -	\$ 100,000
	Viper Radio Replacement	\$ -	\$ 350,000
	Unused Funds from CY Revenue Projections	\$ 3,926	\$ -
		<u>\$ 3,926</u>	<u>\$ 550,000</u>
LANDFILL CAPITAL RESERVE	Future Landfill Cell Construction	\$ -	\$ 650,000
	Future Landfill Bulldozer	\$ -	\$ 200,000
		<u>\$ -</u>	<u>\$ 850,000</u>
SCHOOLS CAPITAL RESERVE	Future Schools Projects	\$ 2,140,025	\$ 2,299,815
WATER	Belt Clip Receiver for Meters	\$ 2,500	\$ 2,500
	Water Taps	\$ 37,500	\$ 37,500
		<u>\$ 40,000</u>	<u>\$ 40,000</u>
SEWER	Sewer Taps	\$ 8,500	\$ 8,500
	Portable Generators New Placement & Wiring	\$ 15,000	\$ 15,000
	Gold Hill Pump Station Upgrades	\$ 1,336,900	\$ -
	Hogan's Creek Pump Station Upgrades	\$ 1,546,200	\$ -
	Madison Pump Station Upgrades	\$ 2,607,200	\$ -
	Red Birch Pump Station Upgrades	\$ 871,200	\$ -
		<u>\$ 6,385,000</u>	<u>\$ 23,500</u>
LANDFILL	Litter Pickup Program Technology	\$ -	\$ 5,500
	Silo to House Posi-Shell Material	\$ 60,000	\$ 60,000
	UTV UV34 Diesel Bobcat 2 Seats	\$ 19,400	\$ 19,400
	UTV UV34XL Diesel Bobcat 4 Seats	\$ 23,800	\$ -
	Excavator	\$ 272,100	\$ -
	Landfill NMOC Gas Well Project	\$ 1,142,953	\$ -
	Off Road Dump Truck Terex Model	\$ 343,000	\$ -
	Water Truck 2022 Ford F-750 Diesel	\$ 115,093	\$ 115,093
		<u>\$ 1,976,346</u>	<u>\$ 199,993</u>

GENERAL CAPITAL PROJECTS

Approved Capital Improvement Plan FY 2022 - FY 2026



EXPENSES

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
DHHS - ADA Compliant Facilities	-	-	\$70,000	\$50,000	-	\$70,000	\$190,000
DHHS - DSS Roof Replacement	-	\$148,000	-	-	-	-	\$148,000
DHHS - DSS New Flooring	-	-	-	\$213,500	-	-	\$213,500
DHHS - Public Health Flooring	-	-	-	\$84,000	\$84,000	-	\$168,000
DHHS - Wallpaper and Paint	-	-	-	-	\$70,000	-	\$70,000
EPU - Ag Ctr Roof Replacement	-	-	\$212,000	-	-	-	\$212,000
EPU - Animal Shelter Generator	-	\$94,500	-	-	-	-	\$94,500
EPU - Former Daymark Chiller	-	-	\$100,000	-	-	-	\$100,000
EPU - Debris Cutter Head	-	-	-	-	\$70,350	-	\$70,350
EPU - Gov Center Chiller	-	-	\$130,000	-	-	-	\$130,000
EPU - Gov Center Paving	-	\$650,000	-	-	-	-	\$650,000
EPU - Gov Center Roof	-	\$320,000	-	-	-	-	\$320,000
EPU - MARC HVAC	\$50,000	-	-	-	-	-	-
ES - EMS MDTs	-	\$80,000	-	-	-	-	\$80,000
ES - EM Equipment Shelter	-	-	\$100,000	-	-	-	\$100,000
ES - Viper Radio Replacement	-	\$350,000	\$350,000	\$350,000	\$450,000	-	\$1,500,000
HR - Timekeeping Software	-	-	\$75,000	-	-	-	\$75,000
IT - Document Management	\$160,000	-	\$75,000	-	-	-	\$75,000
IT - MDT Replacements	-	-	\$45,000	\$58,000	\$22,000	\$22,000	\$147,000
IT - VOIP Phone System	-	\$400,000	-	-	-	-	\$400,000
Library - Self Service System	-	\$104,000	-	-	-	-	\$104,000
RCC - Workforce Dev Center	\$1,082,300	\$17,492,000	-	-	-	-	\$17,492,000
Sheriff - 3D Forensic Scanner	-	-	-	\$63,900	-	-	\$63,900
Sheriff - Evidence Generator	-	\$65,000	-	-	-	-	\$65,000
Tax - Replacement Software	-	\$100,000	\$200,000	\$200,000	\$200,000	\$300,000	\$1,000,000
Future Public Facility Projects	\$650,000	\$100,000	\$100,000	\$100,000	\$100,000	\$746,434	\$1,146,434
Total Project Expenses	\$1,942,300	\$19,903,500	\$1,457,000	\$1,119,400	\$996,350	\$1,138,434	\$24,614,684

*Bold font signifies new equipment/project rather than replacement or repair of an existing item.

DEBT SERVICE (Principal and Interest)	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
ABM Energy	\$240,942	\$240,943	\$240,942	\$240,942	\$240,942	\$240,942	\$1,204,711
Animal Shelter	\$86,762	\$86,762	\$86,762	\$86,762	\$86,762	\$86,762	\$433,810
DSS HVAC & RCC Science Labs	\$147,477	\$137,625	\$135,162	\$131,717	\$128,295	\$124,897	\$657,696
EMS Reidsville Base	\$46,339	\$44,654	\$42,985	\$41,193	\$39,562	\$37,807	\$206,201
Judicial Center/EOC/EMS	\$3,371,481	\$3,284,482	\$3,196,731	\$3,097,981	\$3,003,981	\$2,909,231	\$15,492,406
Madison Mayodan Library	\$85,538	\$83,814	\$82,090	\$80,367	\$78,644	\$76,920	\$401,835
RCC Workforce Dev. Center	-	\$403,148	\$1,702,182	\$1,661,867	\$1,621,552	\$1,581,237	\$6,969,986
Debt Service Fees	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
Total County Debt Service	\$3,981,539	\$4,284,428	\$5,489,854	\$5,343,829	\$5,202,738	\$5,060,796	\$25,381,645

GRAND TOTAL EXPENSES	\$24,187,928	\$6,946,854	\$6,463,229	\$6,199,088	\$6,199,230	\$49,996,329
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REVENUES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
General Fund CIP Contribution	\$4,128,871	\$4,266,312	\$4,351,638	\$4,438,670	\$4,527,444	\$4,617,993	\$22,202,057
General Capital Reserve Fund	-	\$1,948,468	\$843,034	\$362,692	\$50,092	-	\$3,204,286
State/Federal Funds	-	\$78,000	\$50,000	-	-	-	\$128,000
New Debt Issuance	-	\$17,492,000	-	-	-	-	\$17,492,000
1/4 Cent Sales Tax	-	\$403,148	\$1,702,182	\$1,661,867	\$1,621,552	\$1,581,237	\$6,969,986
GRAND TOTAL REVENUES		\$24,187,928	\$6,946,854	\$6,463,229	\$6,199,088	\$6,199,230	\$49,996,329

Cents Dedicated to Capital and Debt	5.48	5.50	5.50	5.50	5.50	5.50
Projected Value of a Penny	\$752,993	\$775,693	\$791,207	\$807,031	\$823,172	\$839,635

DHHS - ADA COMPLIANCE

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	\$20,000	-	-	-	\$20,000
Land	-	-	-	-	-	-	-
Construction	-	-	\$50,000	\$50,000	-	\$70,000	\$170,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	-	\$70,000	\$50,000	-	\$70,000	\$190,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	\$70,000	\$50,000	-	\$70,000	\$190,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	\$70,000	\$50,000	-	\$70,000	\$190,000

Project Description

Bring non-compliant ADA areas into compliance to ensure the County has adequate accommodations.

- Restrooms are not ADA compliant (6 in DSS, 4 in Public Health)
- Counters are not ADA compliant (Front Desk in DSS, Reception Desk in Public Health, Checkout Desk in Public Health)
- There is no ADA compliant clinic examination room

No State/Federal revenue is shown for this project, however DSS may be able to draw down a small percentage of the cost of this project each year in its annual indirect cost plan. These type of expenses are eligible for a 50 percent reimbursement, paid over 20 years (2.5% each year). Since this revenue is typically small and occurs over a long period of time, it is recommended to be absorbed into Social Services normal operating revenue projections each year to reduce the department's annual General Fund contribution.

DHHS - DSS ROOF REPLACEMENT

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	\$148,000	-	-	-	-	\$148,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	\$148,000	-	-	-	-	\$148,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$148,000	-	-	-	-	\$148,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$148,000	-	-	-	-	\$148,000

Project Description

The DSS building currently has a rubber membrane roof with stone ballast on top. This roof was installed in 1992 and is the oldest rubber roof on a County building. The useful life on a roof of this type is 20 years, putting it well past its life expectancy. We have not had any major leaks or wear spots on this roof compared to the Government Center, but smaller leaks are becoming more prevalent.

No State/Federal revenue is shown for this project, however DSS may be able to draw down a small percentage of the cost of this project each year in its annual indirect cost plan. These type of expenses are eligible for a 50 percent reimbursement, paid over 20 years (2.5% each year). Since this revenue is typically small and occurs over a long period of time, it is recommended to be absorbed into Social Services normal operating revenue projections each year to reduce the department's annual General Fund contribution.

DHHS - NEW FLOORING

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	\$213,500	-	-	\$213,500
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	-	-	\$213,500	-	-	\$213,500

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	-	\$213,500	-	-	\$213,500
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	-	\$213,500	-	-	\$213,500

Project Description

Removal of carpet throughout the building and installation of vinyl plank flooring. The current carpet flooring does not hold up well in a DSS environment, especially in high traffic areas with children. These areas are particularly dirty, and carpet cleaning has become ineffective. This project would be to replace the existing carpet with laminate flooring and possibly new carpet in some areas.

No State/Federal revenue is shown for this project, however DSS may be able to draw down a small percentage of the cost of this project each year in its annual indirect cost plan. These type of expenses are eligible for a 50 percent reimbursement, paid over 20 years (2.5% each year). Since this revenue is typically small and occurs over a long period of time, it is recommended to be absorbed into Social Services normal operating revenue projections each year to reduce the department's annual General Fund contribution.

DHHS - PUBLIC HEALTH FLOORING

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	\$84,000	\$84,000	-	\$168,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	-	-	\$84,000	\$84,000	-	\$168,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	-	\$80,000	\$84,000	-	\$164,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	-	\$80,000	\$84,000	-	\$164,000

Project Description

Removal of existing flooring in the Public Health department that has been down since 2008. During Public Health audits the age and condition of the flooring is noted. One example is in the Child Health room, where the flooring is carpet but should be a hard surface for ease of disinfection and cleaning. This is to replace the existing flooring with LVP (laminated vinyl plank) that will provide a durable floor as well as one that is easy to clean and maintain.

DHHS - WALLPAPER AND PAINT

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	\$70,000	-	\$70,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	-	-	-	\$70,000	-	\$70,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	-	-	\$70,000	-	\$70,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	-	-	\$70,000	-	\$70,000

Project Description

Address the peeling wallpaper throughout the building and update the indoor space to improve productivity and morale. Paint would be more cost effective and would allow for updating in the future. This estimate is only for the 1st floor.

EPU - AGRICULTURAL CENTER ROOF REPLACEMENT

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	\$212,000	-	-	-	\$212,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	-	\$212,000	-	-	-	\$212,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	\$212,000	-	-	-	\$212,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	\$212,000	-	-	-	\$212,000

Project Description

The Agricultural Center roof will be at its life span expectancy in the next 5 years. This roof is a rubber membrane, but also a black color that produces excessive heat for the building. When replaced, we recommend using a white rubber roof replacement. The current Agricultural Center roof was installed in the 2000-2001 timeframe and is out of warranty period. We have not had any leaks at this point in time but the usual life span of a roof of this type is 20 years.

EPU - ANIMAL SHELTER GENERATOR

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	\$94,500	-	-	-	-	\$94,500
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	\$94,500	-	-	-	-	\$94,500

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$94,500	-	-	-	-	\$94,500
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$94,500	-	-	-	-	\$94,500

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
Capital (non-project)	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
OPERATING COST	-	-	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000

Project Description

This generator would provide emergency power to the Animal Shelter during times when the normal power supply is interrupted. The Animal Shelter is a 24/7/365 operation and requires power for many reasons, including maintaining a safe temperature for animals, refrigerating vaccines, and required regular cleanings.

This generator will also serve as a backup for the sewer lift station for the facility. Currently if a long power outage were to occur, waste could backup into the building or need to be pumped and hauled away.

Project is for a new generator, wiring for generator, concrete pad, initial fueling, one year service and one year fuel polishing. The ongoing operational expenses are for yearly service, yearly fuel polishing, and topping off of fuel tank. Additional funding would be needed if there were major power outages and the generator had to run for long periods requiring additional fuel. The Shelter has lost power multiple times over the last 5 years due to storm damage to the power grid. Most of these events have resulted in power outages over 30 minutes.

EPU - FORMER DAYMARK CHILLER

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	\$100,000	-	-	-	\$100,000
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	-	\$100,000	-	-	-	\$100,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	\$100,000	-	-	-	\$100,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	\$100,000	-	-	-	\$100,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	\$500	\$1,000	\$1,500
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	-	-	-	\$500	\$1,000	\$1,500

Project Description

The former Daymark building's chiller is over 20 years old and has reached life expectancy. It is in the CIP to begin budgeting for its replacement.

EPU - MAINTENANCE DEBRIS CUTTER HEAD

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	-	-	\$70,350	-	\$70,350
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	-	-	-	\$70,350	-	\$70,350

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	-	-	\$70,350	-	\$70,350
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	-	-	\$70,350	-	\$70,350

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	\$(12,000)	\$(10,500)	\$(22,500)
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	-	-	-	\$(12,000)	\$(10,500)	\$(22,500)

Project Description

For normal maintenance of facilities, staff has a need to remove limbs, small trees and debris to keep the areas maintained and passable for vehicles. For Water and Sewer this is a State requirement. This equipment would allow staff to proactively respond to work orders without having to rent this equipment or subcontract this service out.

The negative operating cost (savings) comes from reducing the equipment rental / subcontracting budget by \$12,000 based on previous years' experience, as well as an additional \$1,500 in servicing and fuel starting the year after the equipment is purchased.

EPU - GOVERNMENTAL CENTER PAVING

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	\$650,000	-	-	-	-	\$650,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	\$650,000	-	-	-	-	\$650,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$650,000	-	-	-	-	\$650,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$650,000	-	-	-	-	\$650,000

Project Description

Project would include milling existing pavement, repairs to sub base areas with damage, applying binder coat, applying top coat of asphalt paving, striping parking spaces, and installing parking bumpers. The area to be paved is the entire Governmental Center campus with the exception of the Daymark parking lot.

EPU - GOVERNMENTAL CENTER ROOF

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	\$320,000	-	-	-	-	\$320,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	\$320,000	-	-	-	-	\$320,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$320,000	-	-	-	-	\$320,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$320,000	-	-	-	-	\$320,000

Project Description

The rubber membrane roof on the Government Center has recently begun to deteriorate and leak. There have been numerous repairs needed to fix these leaks. The fiber reinforcing in the rubber is exposed in these areas and allowing water to enter the building. The roof is approaching its expected life span of 20 years. The Government Center roof was installed in 2003 and has a useful life span of 20 years.

EPU - GOVERNMENTAL CENTER CHILLER

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	\$130,000	-	-	-	\$130,000
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	-	\$130,000	-	-	-	\$130,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	\$130,000	-	-	-	\$130,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	\$130,000	-	-	-	\$130,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	\$500	\$1,000	\$1,500
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	-	-	-	\$500	\$1,000	\$1,500

Project Description

The Governmental Center's chiller is approaching 20 years of life and reaching life expectancy. It is added to the CIP to begin budgeting for this unit.

EPU - HVAC FOR ROCKINGHAM COUNTY MARC

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	\$50,000	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	\$50,000	-	-	-	-	-	-

PROJECT FUNDING SOURCES							
Capital Reserve Fund	\$50,000	-	-	-	-	-	-
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	\$50,000	-	-	-	-	-	-

Project Description

Currently the MARC has no direct source of heat for the 1st floor areas and the 2nd floor courtrooms. Its only source of heat was the steam boiler that was disconnected due to the age and amount of leaks in the system. The 3rd floor has limited heat from rooftop units, and air conditioning works in some of the areas. These are all on the "old" side of the facility.

The new side has boiler heat and chiller AC, and both of these systems are nearing end of life (plus 50 years). The museum has special HVAC needs especially as it pertains to humidity control.

EMERGENCY SERVICES - EQUIPMENT SHELTER

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	\$100,000	-	-	-	\$100,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	-	\$100,000	-	-	-	\$100,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	\$50,000	-	-	-	\$50,000
State/Federal Funds	-	-	\$50,000	-	-	-	\$50,000
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	\$100,000	-	-	-	\$100,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	-	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000

Project Description

Emergency Management owns several pieces of equipment that are in dire need of sheltering. This equipment has never been sheltered and is greatly weathered by the many years of exposure to the elements. This equipment is inclusive of, but not limited to: two portable generators, Command Trailer, Rehab Trailer, Decon Trailer, Oil Spill Trailer, Mass Casualty Trailer, Search and Rescue Trailer and the Prime Mover Towing Truck. There is enough room to construct a 100'x75' shelter at the rear of the Emergency Services Building (150 NC 65 Reidsville) over the already paved parking area where the above-mentioned equipment is parked. This building can be a simple shelter that provides a roof over this equipment. Permanent electricity needs to occupy the shelter to allow for the continued charging of the equipment that requires a "Shore Line." The EMPG Fund could be an outside funding source for a portion of this project. The portion not funded by EMPG would be funded by the General Fund.

EMERGENCY SERVICES - EMS MOBILE DATA TERMINALS

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	\$80,000	-	-	-	-	\$80,000
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	\$80,000	-	-	-	-	\$80,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$80,000	-	-	-	-	\$80,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$80,000	-	-	-	-	\$80,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293	\$33,154
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	\$6,000	\$6,300	\$6,615	\$6,946	\$7,293	\$33,154

Project Description

Provide Mobile Data Terminals for all EMS units. This is the same platform that the Sheriff's Office operates from without the reporting features that are needed by the officers. Each EMS member would have the ability to view and enter notes into the CAD concerning the call for service. This platform also includes the Automatic Vehicle Locator feature to better enable the 9-1-1 staff to dispatch EMS calls based on the closest unit to the call. This is a practice that we currently utilize, but the Net Motion Mobility function provides a consistent method of connectivity compared to the current MiFi connectivity. Operating expenses are the annual maintenance and the annual fee for the SIM cards for the Cradlepoint Routers. No additional cost is shown for the SIM cards since they will replace the cost of the MiFi's that are currently used.

EMERGENCY SERVICES - VIPER RADIO REPLACEMENT

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	\$350,000	\$350,000	\$350,000	\$450,000	-	\$1,500,000
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	\$350,000	\$350,000	\$350,000	\$450,000	-	\$1,500,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$350,000	\$350,000	\$350,000	\$450,000	-	\$1,500,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$350,000	\$350,000	\$350,000	\$450,000	-	\$1,500,000

Project Description

Under the State's current VIPER Project 25 (P25) system architecture, digital operations are supported using the Frequency Division Multiple Access or FDMA technology. As the State completes the migration of the current Motorola Quantar base stations to the replacement GTR base stations, VIPER will be in a position to support P25 Phase 2 operation utilizing Time Division Multiple Access or TDMA operation. TDMA will allow each channel on the system that supports voice radio traffic to be divided into two separate talk "paths", each supporting a unique voice radio conversation. This capability would allow VIPER to potentially support more concurrent voice conversations without adding additional base stations to address the need for growth.

Whereas a full timeline for a system wide transition to TDMA has yet to be finalized, the State wants to provide the County with sufficient time to prepare. Two key dates are given:

January 1, 2020 - No new non-TDMA capable radios will be activated onto the VIPER network.

July 1, 2025 - All radios currently active on the VIPER system, along with all future additions to the system, must be TDMA enabled.

Therefore, this request is to start setting funds aside for replacing all County agency VIPER radios with new TDMA compliant models. This requested amount does not cover the expense of the municipalities, fire districts, or rescue squads replacing their radios.

HR - TIMEKEEPING SOFTWARE

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other (Software)	-	-	\$75,000	-	-	-	\$75,000
PROJECT COST	-	-	\$75,000	-	-	-	\$75,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	\$75,000	-	-	-	\$75,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	\$75,000	-	-	-	\$75,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	\$25,000	\$25,000	\$25,000	\$75,000
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	-	-	\$25,000	\$25,000	\$25,000	\$75,000

Project Description

This is an estimate for a timekeeping system such as Kronos for the entire County. The timekeeping system will provide real time data of an employee's time and attendance. OneSolution does not offer the option to enter real time data. The time is instead entered on a lag. Employees will be able to utilize the system to punch in and out for the beginning of their shift, lunch, and the end of their shift. It will also put the ownership back on the employee to use paid leave time and enter their own leave accruals into their timecard. Supervisors would also be able to approve their staff's time as well. The timekeepers in each department would no longer enter time into OS. Payroll processing would be much easier from a Finance and HR standpoint as well. The initial \$75,000 is for the one time implementation cost as well as the purchase of any timeclocks that we choose to purchase. The \$25,000 operating cost each year is the cost we would pay to Kronos for the up-keep and all support that is related to the system.

IT - DOCUMENT MANAGEMENT

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	\$160,000	-	\$75,000	-	-	-	\$75,000
PROJECT COST	\$160,000	-	\$75,000	-	-	-	\$75,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	\$160,000	-	\$75,000	-	-	-	\$75,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	\$160,000	-	\$75,000	-	-	-	\$75,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	\$21,000	\$24,000	\$25,000	\$26,000	\$96,000
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	-	\$21,000	\$24,000	\$25,000	\$26,000	\$96,000

Project Description

Rockingham County currently has money set aside to start migrating paper documents to electronic format but the project has been delayed due to other higher priority projects. ITS plans on starting the project in 2021 and complete it in phases. The expectation is that additional file storage, server memory, and scanning hardware will be needed by 2023 to continue to roll software out to new departments. Plan would start with Tax and Inspections/Environmental Health, with a roll out to additional departments based upon need. Ongoing operating costs shown consists of expected licenses and service agreements.

IT - MOBILE DATA TERMINAL REPLACEMENTS

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	\$45,000	\$58,000	\$22,000	\$22,000	\$147,000
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	-	\$45,000	\$58,000	\$22,000	\$22,000	\$147,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	\$45,000	\$58,000	\$22,000	\$22,000	\$147,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	\$45,000	\$58,000	\$22,000	\$22,000	\$147,000

Project Description

Project is to plan for the replacement of MDT's (laptops) and physical routers within the patrol and EMS units. Sheriff units were installed in 2019 and will start to be replaced in FY 2023 (25 units) and second batch replaced in FY 2024 (30 units). Replacement of routers and antennas will start in FY 2024. The EMS units will be added to the replacement schedule in FY 2026 along with remaining equipment for routers and antennas.

IT - VOIP (LANDLINE) PHONE SYSTEM

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	\$400,000	-	-	-	-	\$400,000
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	\$400,000	-	-	-	-	\$400,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$400,000	-	-	-	-	\$400,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$400,000	-	-	-	-	\$400,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	\$20,000	\$22,000	\$24,000	\$26,000	\$92,000
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	-	\$20,000	\$22,000	\$24,000	\$26,000	\$92,000

Project Description

This County is currently using a Cisco phone system that purchased in 2 phases. Phase 1 was purchased in 2006 (Emergency Operations Center and 911) and the second phase (Governmental Center, DSS, Justice Center, Maintenance, Board of Elections, Animal Shelter, Agricultural Center, and Youth Services) was purchased in 2012. The hardware and software are nearing end of life (EOL). We will not be able to receive mainstream support after 2021. Recommendation is to replace the current system to take advantage of new security and technology features.

Ongoing operating costs shown consists of expected licenses and service agreements.

LIBRARY - SELF SERVICE SYSTEM

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	\$104,000	-	-	-	-	\$104,000
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	\$104,000	-	-	-	-	\$104,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$26,000	-	-	-	-	\$26,000
State/Federal Funds	-	\$78,000	-	-	-	-	\$78,000
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$104,000	-	-	-	-	\$104,000

Project Description

This project would complete several long range library goals. Providing self-service circulation, print management, a computer reservation system, and allow patrons to use credit cards or cash to pay for fines, fees or other costs. This would allow staff to be more centered on assisting patrons or providing programs.

Amount shown under General Fund is the match for an LSTA grant of \$78,000. This would only move forward if the LSTA grant is approved.

RCC - WORKFORCE DEVELOPMENT CENTER

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	\$1,082,300	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	\$17,492,000	-	-	-	-	\$17,492,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	\$403,148	\$1,702,182	\$1,661,867	\$1,621,552	\$1,581,237	\$6,969,986
Other	-	-	-	-	-	-	-
PROJECT COST	\$1,082,300	\$17,895,148	\$1,702,182	\$1,661,867	\$1,621,552	\$1,581,237	\$24,461,986

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	-	-	-	-	-
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	\$17,492,000	-	-	-	-	\$17,492,000
1/4 Cent Sales Tax	\$1,082,300	\$403,148	\$1,702,182	\$1,661,867	\$1,621,552	\$1,581,237	\$6,969,986
PROJECT REVENUE	\$1,082,300	\$17,895,148	\$1,702,182	\$1,661,867	\$1,621,552	\$1,581,237	\$24,461,986

Project Description

Project represents the current expected debt issuance for the planned Rockingham Community College Center for Workforce Development. All funding for this project will come from the 1/4 cent sales tax.

The project consists of a 41,200 square foot structure housing labs, offices, meeting spaces, and a catering kitchen. The facility will house academic programs including Computer-Integrated Machining, Electrical/Electronics, Industrial Systems, Electronics Engineering, and (in the immediate future) Industrial Automated Manufacturing, and other programs dealing with workforce training.

SHERIFF - 3D FORENSIC SCENE RECONSTRUCTION SCANNER

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	-	\$48,400	-	-	\$48,400
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	\$15,500	-	-	\$15,500
PROJECT COST	-	-	-	\$63,900	-	-	\$63,900

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	-	-	\$63,900	-	-	\$63,900
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	-	\$63,900	-	-	\$63,900

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	\$2,000	\$2,000	\$4,000
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	-	-	-	\$2,000	\$2,000	\$4,000

Project Description

Purchase laser scanner, operating equipment, software, maintenance, warranty and training to be used by Detective Division for 3D forensic crime scene reconstruction . Will enable Detectives to use measurements from many different sources to analyze scenes, create accurate 2D and 3D diagrams, present compelling walk-throughs and animations. Can be used for indoor and outdoor measurements. Operating expenses include annual maintenance for software, product updates/upgrades.

SHERIFF - EVIDENCE BUILDING GENERATOR

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	\$15,000	-	-	-	-	\$15,000
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	\$50,000	-	-	-	-	\$50,000
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	\$65,000	-	-	-	-	\$65,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$65,000	-	-	-	-	\$65,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$65,000	-	-	-	-	\$65,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	\$100	\$100	\$100	\$100	\$100	\$500
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	\$100	\$100	\$100	\$100	\$100	\$500

Project Description

Improve existing Evidence Building by installing a generator for back up power in case of power failure so that evidence is maintained at levels mandated by law. The Sheriff's Office is required to protect the integrity of all evidence placed into it's custody. If evidence is not maintained in a correct manner, it can be destroyed, thus affecting court cases. Cost includes generator, wiring and projected fuel cost for 5 year period.

TAX - REPLACE TAX SOFTWARE

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other (Software)	-	\$100,000	\$200,000	\$200,000	\$200,000	\$300,000	\$1,000,000
PROJECT COST	-	\$100,000	\$200,000	\$200,000	\$200,000	\$300,000	\$1,000,000

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$100,000	\$200,000	\$200,000	\$200,000	\$300,000	\$1,000,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$100,000	\$200,000	\$200,000	\$200,000	\$300,000	\$1,000,000

Project Description

The Tax department and IT are beginning to explore options in tax software such as NCPTS. The current software is functional and there are no current issues. We have had this software since 1996-1997. We are researching to determine it's longevity and to determine how much longer this software will be supported. Cost is an estimate only based on conversations with other Counties who have converted softwares.

FUTURE PUBLIC FACILITY PROJECTS

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other	-	\$100,000	\$100,000	\$100,000	\$100,000	\$746,434	\$1,146,434
PROJECT COST	-	\$100,000	\$100,000	\$100,000	\$100,000	\$746,434	\$1,146,434

PROJECT FUNDING SOURCES							
Capital Reserve Fund	-	\$100,000	\$100,000	\$100,000	\$100,000	\$746,434	\$1,146,434
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$100,000	\$100,000	\$100,000	\$100,000	\$746,434	\$1,146,434

Project Description

This project is an annual set-aside for unknown future public facility projects. This also functions as a balancing line in years when revenues exceed expenditures.

LANDFILL PROJECTS

Approved Capital Improvement Plan FY 2022 - FY 2026



LANDFILL CAPITAL EXPENSES

Project Expenses	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Bulldozer	-	\$200,000	\$200,000	\$240,000	\$73,809	-	\$713,809
Compactor	-	-	-	-	\$400,000	-	\$400,000
Track Loader	-	-	\$117,500	-	-	-	\$117,500
Water Truck	-	\$115,093	-	-	-	-	\$115,093
New Cell #5	\$1,400,000	\$650,000	\$650,000	\$600,000	-	-	\$1,900,000
New Cell #6	-	-	-	-	-	\$650,000	\$650,000
Total Project Expenses	\$1,400,000	\$965,093	\$967,500	\$840,000	\$473,809	\$650,000	\$3,896,402

Operating Expenses	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Salary and Benefits	\$1,026,130	\$967,596	\$996,624	\$1,026,523	\$1,057,318	\$1,089,038	\$5,137,099
Operating Expenses	\$2,309,019	\$2,472,300	\$2,521,746	\$2,572,181	\$2,623,625	\$2,676,097	\$12,865,948
Closure/Post Closure Set Aside	\$614,746	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$3,000,000
Non-CIP Project Capital	\$45,776	\$84,900	\$50,000	\$50,000	\$50,000	\$50,000	\$284,900
Total Annual Operating	\$3,995,671	\$4,124,796	\$4,168,370	\$4,248,704	\$4,330,943	\$4,415,135	\$21,287,947

GRAND TOTAL EXPENSES	\$5,089,889	\$5,135,870	\$5,088,704	\$4,804,752	\$5,065,135	\$25,184,349
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REVENUES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Tipping Fees	\$4,006,000	\$4,015,000	\$4,055,150	\$4,095,702	\$4,136,659	\$4,178,025	\$20,480,535
Tip Fee Increase Revenue*	-	\$120,000	\$240,000	\$360,000	\$480,000	\$480,000	\$1,680,000
White Goods	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
State Tax Distributions	\$181,058	\$216,150	\$220,473	\$224,882	\$229,380	\$233,968	\$1,124,853
State Grants	\$8,250	\$8,250	\$8,250	\$8,250	\$8,250	\$8,250	\$41,250
Interest	\$75,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Landfill Fund Balance	-	\$675,489	\$556,997	\$344,870	\$(104,537)	\$109,892	\$1,582,711
GRAND TOTAL REVENUES		\$5,089,889	\$5,135,870	\$5,088,704	\$4,804,752	\$5,065,135	\$25,184,349

FUND BALANCES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Unassigned / Available	\$3,123,894	\$2,448,405	\$1,891,408	\$1,546,539	\$1,651,075	\$1,541,183
Closure/Post Closure	\$6,853,416	\$7,453,416	\$8,053,416	\$8,653,416	\$9,253,416	\$9,853,416

* Each \$1.00 increase in tipping fees generates approximately \$120,000.

BULLDOZER

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	\$200,000	\$200,000	\$240,000	\$73,809	-	\$713,809
Debt Service	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
PROJECT COST	-	\$200,000	\$200,000	\$240,000	\$73,809	-	\$713,809

PROJECT FUNDING SOURCES							
Landfill Fund	-	\$200,000	\$200,000	\$240,000	\$73,809	-	\$713,809
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$200,000	\$200,000	\$240,000	\$73,809	-	\$713,809

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	\$500	\$1,000	\$1,500	\$3,000
Capital (non-project)	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	\$500	\$1,000	\$1,500	\$3,000

Project Description

The purchase of a new Caterpillar C8 dozer in FY 2024 is a part of the recommended equipment right-sizing study conducted by Carlson Environmental Consultants. An existing Caterpillar C6k dozer is recommended to be rebuilt in FY 2025 based on estimated hours. Rebuilding the equipment is generally around half the cost of buying new, and should allow the Landfill to get another 10,000 hours out of the equipment.

The yearly costs are estimates are for small repairs that are not eligible under warranty.

COMPACTOR

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	-	-	\$400,000	-	\$400,000
Debt Service	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
PROJECT COST	-	-	-	-	\$400,000	-	\$400,000

PROJECT FUNDING SOURCES							
Landfill Fund	-	-	-	-	\$400,000	-	\$400,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	-	-	\$400,000	-	\$400,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Capital (non-project)	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-

Project Description

Rebuilding a Caterpillar compactor in FY 2025 is a part of the recommended equipment right-sizing study conducted by Carlson Environmental Consultants. This piece of equipment is projected to have approximately 12,000 hours at that time. Rebuilding the equipment is generally around half the cost of buying new, and should allow the Landfill to get another 10,000 hours out of the equipment.

TRACK LOADER

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	-	\$117,500	-	-	-	\$117,500
Debt Service	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
PROJECT COST	-	-	\$117,500	-	-	-	\$117,500

PROJECT FUNDING SOURCES							
Landfill Fund	-	-	\$117,500	-	-	-	\$117,500
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	\$117,500	-	-	-	\$117,500

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	\$500	\$1,000	\$1,500	\$3,000
Capital (non-project)	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	\$500	\$1,000	\$1,500	\$3,000

Project Description

The track loader is used daily as part of cover operations. Current loader is a 2011 and has close to 10,000 hours of use. This machine is used daily to cover dirt over trash, push trash from trucks to compactor locations. With stricter DEQ requirements for cover this piece gets used more than in the past.

This expense is to rebuild this piece of equipment based on projected hours. Rebuilding equipment is approximately half the cost of purchasing new, and should allow the Landfill to get another 12,000 hours of use before the equipment must be retired.

NEW CELL #5

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	\$1,400,000	\$650,000	\$650,000	\$600,000	-	-	\$1,900,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
PROJECT COST	\$1,400,000	\$650,000	\$650,000	\$600,000	-	-	\$1,900,000

PROJECT FUNDING SOURCES							
Landfill Fund	\$1,400,000	\$650,000	\$650,000	\$600,000	-	-	\$1,900,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	\$1,400,000	\$650,000	\$650,000	\$600,000	-	-	\$1,900,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Capital (non-project)	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-

Project Description

Cell # 5 is an expansion of existing cells 1 - 4 and adjacent to these. This expansion is approximately 9 acres with a projected cost of \$600,000 for design and permitting (these costs are higher due to having to permit a change in our operations for more waste, normal design and permitting costs are around 200k) and \$2,700,000 in construction costs. These estimates were based upon costs seen in the last cell construction. Design and permitting would need to start in FY23 with construction starting in FY24 to insure completion of the project to avoid airspace issues. NOTE: these dates are all subject to change based upon the tonnage totals over this timeframe.

NEW CELL #6

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	\$650,000	\$650,000
Equipment/Furnishing	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
PROJECT COST	-	-	-	-	-	\$650,000	\$650,000

PROJECT FUNDING SOURCES							
Landfill Fund	-	-	-	-	-	\$650,000	\$650,000
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	-	-	-	-	\$650,000	\$650,000

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Capital (non-project)	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-

Project Description

This project is design, permitting and construction of Cell # 6 adjacent to existing cells 1 - 5. The new cell 6 would be approximately 10.5 acres and have an estimated cost for design and permitting of \$200,000 and a construction estimate of \$3,650,000. Design and permitting estimated start time is FY28 and construction estimated start time is FY30 - FY31. NOTE: these dates are subject to change based upon the yearly waste tonnage totals.

WATER TRUCK

PROJECT EXPENSES	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Design/Engineering	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment/Furnishing	-	\$115,093	-	-	-	-	\$115,093
Debt Service	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT COST	-	\$115,093	-	-	-	-	\$115,093

PROJECT FUNDING SOURCES							
Landfill Fund	-	\$115,093	-	-	-	-	\$115,093
State/Federal Funds	-	-	-	-	-	-	-
Debt Financing	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
PROJECT REVENUE	-	\$115,093	-	-	-	-	\$115,093

OPERATING EXPENSES							
Salaries/Benefits	-	-	-	-	-	-	-
Operating Expenses	-	\$500	\$1,000	\$1,500	\$2,000	\$2,500	\$7,500
Capital (non-project)	-	-	-	-	-	-	-
OPERATING COST	-	\$500	\$1,000	\$1,500	\$2,000	\$2,500	\$7,500

Project Description

This new truck will replace an existing water truck that has experienced several mechanical issues. The current one has multiple holes in the water tank from years of use and the pump for the tank is in need of rebuilding in order to fill the tank. The truck has difficulty now spraying water out to wash/clean the roadway or help control dust. Also currently experiencing brake problems and due to having a straight drive transmission, the truck has clutch and axle failures regularly especially when it is loaded with water. This old vehicle will be able to be sold as surplus after purchasing a new vehicle.

WATER AND SEWER

Approved Capital Improvement Plan FY 2022 - FY 2026



WATER AND SEWER CAPITAL EXPENSES

Project Expenses	Prior Years	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
No Recommended Projects	-	-	-	-	-	-	-
Total Project Expenses	-	-	-	-	-	-	-

Debt Service (Principal and Interest)	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
2011 Refunding	\$112,295	\$106,775	\$101,865	\$96,687	-	-	\$305,327
Southwest Water and Sewer	\$278,611	\$268,479	\$258,446	\$247,670	\$237,863	\$227,311	\$1,239,769
NTE Water and Wastewater	\$128,032	\$115,348	\$115,767	\$115,163	\$114,543	\$114,899	\$575,720
Total Debt Service	\$518,938	\$490,602	\$476,078	\$459,520	\$352,406	\$342,210	\$2,120,816

Operating Expenses	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Salary and Benefits	\$159,993	\$37,186	\$38,302	\$39,451	\$40,635	\$41,854	\$197,428
Operating Expenses	\$812,773	\$978,478	\$998,048	\$1,018,009	\$1,038,369	\$1,059,136	\$5,092,040
Approved Development Expenses	-	\$17,446	\$40,463	\$63,480	\$84,736	\$104,818	\$310,943
Non-Project Capital	\$120,750	\$63,500	\$75,000	\$75,000	\$75,000	\$75,000	\$363,500
Total Annual Operating	\$1,093,516	\$1,096,610	\$1,151,813	\$1,195,940	\$1,238,740	\$1,280,808	\$5,963,911

GRAND TOTAL EXPENSES	\$1,587,212	\$1,627,891	\$1,655,460	\$1,591,146	\$1,623,018	\$8,084,727
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REVENUES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Water Charges	\$544,000	\$459,839	\$464,437	\$469,081	\$473,772	\$478,510	\$2,345,639
Sewer Charges	\$586,000	\$546,346	\$551,809	\$557,327	\$562,900	\$568,529	\$2,786,911
Approved Development Revenues*	-	\$197,815	\$338,634	\$441,454	\$521,351	\$599,767	\$2,099,021
Water Fund Balance	-	-	-	-	-	\$(11,894)	\$(11,894)
Sewer Fund Balance	\$154,000	\$15,000	-	-	-	\$(11,894)	\$3,106
Transfer from General Fund	\$482,456	\$368,212	\$273,011	\$187,598	\$33,123	\$0	\$861,944
GRAND TOTAL REVENUES		\$1,587,212	\$1,627,891	\$1,655,460	\$1,591,146	\$1,623,018	\$8,084,727

FUND BALANCES

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Water Fund	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$481,894
Sewer Fund	\$450,000	\$435,000	\$435,000	\$435,000	\$435,000	\$446,894

*Represents potential revenues from large approved developments. This is an estimate and is dependent on buildout schedule, housing sales, etc.

FY 2021/22 - Changes from Manager Recommended Budget

GENERAL FUND			
EXPENSES			
Department	Account	Amount	Reason
Legal	Legal Expenditures	(10,000)	Legal services for Elections moved to Elections.
Elections	Legal Expenditures	10,000	Legal services for Elections now budgeted in Elections.
Other Human Services	Genesis Ministries	(3,000)	Removed per discussions 6-3-2021.
Engineering and Public Utilities	Capitalized Captial - CIP	(625,000)	Funding for MARC HVAC removed from General Fund and designated in Capital Reserve Fund.
Total		(628,000)	
REVENUES			
Department	Account	Amount	Reason
Non-Department Specific	Transfer from Capital Reserve	(625,000)	Funding for MARC HVAC removed from General Fund and designated in Capital Reserve Fund.
Non-Department Specific	Fund Balance Appropriated	(3,000)	To balance after removing funding for Genesis Ministries.
Total		(628,000)	

GENERAL CAPITAL RESERVE FUND			
EXPENSES			
Department	Account	Amount	Reason
General Capital Reserve Fund	Transfer to General Fund	(625,000)	Funding for MARC HVAC project no longer transferred to the General Fund.
Total		(625,000)	
REVENUES			
Department	Account	Amount	Reason
General Capital Reserve Fund	Fund Balance Appropriated	(625,000)	Funding for MARC HVAC project no longer transferred to the General Fund.
Total		(625,000)	