

**AN ORDINANCE TO MAKE APPROPRIATIONS FOR THE
CURRENT OPERATIONS OF ROCKINGHAM COUNTY
FOR THE FISCAL YEAR 2024-25**

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, 2024 and ending June 30, 2025:

GENERAL GOVERNMENT TYPE REVENUES

General Fund

Ad Valorem Taxes	\$ 70,424,361
Other Taxes and Licenses	19,689,000
Unrestricted Intergovernmental	220,000
Restricted Intergovernmental	15,700,579
Permits and Fees	1,114,500
Sales and Services	9,660,014
Investment Earnings	2,100,000
Miscellaneous	769,682
Other Financing Sources	1,325,544
Fund Balance Appropriated	<u>4,705,089</u>

Total Estimated Revenues \$ 125,708,769

Debt Service Fund \$ 6,398,426

SPECIAL REVENUE TYPE REVENUES

Administrative Capital Reserve Fund

Transfer from General Fund	\$ 4,831,738	
Interest Earned	160,000	
Fund Balance Appropriated	<u>434,162</u>	
Total Estimated Revenues		\$ 5,425,900

School Capital Reserve Fund

Restricted Sales Tax	\$ 5,850,000	
School Capital Fund	<u>770,000</u>	
Total Estimated Revenues		\$ 6,620,000

Fire District Funds

Ad Valorem Taxes	\$ 5,431,775	
Fund Balance Appropriated	<u>552,300</u>	
Total Estimated Revenues		\$ 5,984,075

Emergency Telephone Fund

Fund Balance Appropriated		\$ 389,050
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<u>Stoneville Library-Vera Holland Fund</u>		
Interest Distribution / Donations / Rents	\$	50,000
<u>Vera Holland Ctr-V Holland Fund</u>		
Interest Distribution / Donations	\$	37,400
<u>Register of Deeds Fees Fund</u>		
ROD Fees	\$	599,500
<u>Fines & Forfeitures Fund</u>		
Fines & Forfeitures	\$	600,000
<u>DSS-Representative Payee Fund</u>		
DSS-Rep Payee Rev.	\$	800,000
<u>Opioid Settlement Fund</u>		
Strategic Planning & MOUD/MAT	\$	414,236
<u>Airport Fund</u>		
Transfer from General Fund	\$	16,667
<u>Tourism Development Fund</u>		
Occupancy Tax	\$	634,884

ENTERPRISE TYPE REVENUES

<u>Water & Sewer Enterprise Fund</u>		
Water Fees and Charges	\$	695,000
Sewer Fees and Charges		<u>610,000</u>
Total Estimated Revenues	\$	1,305,000

INTERNAL SERVICE TYPE REVENUES

<u>General Insurance Deductible Fund</u>		
	\$	1,376,816
<u>Worker's Compensation Fund</u>		
Charges to other Funds	\$	825,000
Interest Earned		<u>100,000</u>
Total Estimated Revenues	\$	925,000
<u>Health Insurance Fund</u>		
Charges for services	\$	10,080,000
Retiree Reimbursement		275,000
Interest Earned		160,000
Miscellaneous		<u>500,000</u>
Total Estimated Revenues	\$	11,015,000

Employee 125 Plan

Employee Charges

\$ 215,000

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, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for the County:

GENERAL GOVERNMENT TYPE EXPENDITURESGeneral Fund

Governing Body	\$236,081
County Manager	745,921
Public Information Office	114,341
Peg Channel	63,900
Safety & Risk Management	157,121
Human Resources	581,082
Finance	958,891
Tax/Tax Revaluation	2,440,244
Legal	447,152
Elections	602,077
Register of Deeds	719,815
Information Technology	3,855,821
GIS	306,708
Engineering & Public Utilities	3,041,345
Judicial Center	577,404
Landfill	494,966
Non-Departmental	4,056,000
Emergency Medical Services	9,349,654
Fire Marshal	473,687
Emergency Management	203,952
Communications	2,606,876
Emergency Services Admin	257,896
Medical Examiner	175,000
Sheriff	11,965,788
Jail	6,046,852
Animal Control	317,450
Other Public Safety	449,176
Veterans Treatment Court	80,000
Animal Shelter	983,598
Inspection/Planning/Code Enforce/Permitting	1,524,902
Airport	86,667
Economic Development & Tourism	864,572
Economic Development Projects	2,866,360
Economic Development Other	25,000
Cooperative Extension	419,105
Soil Conservation	396,040
Integrated Health	256,424
Public Health	8,588,220
Mental Health (MOE)	311,800

DSS	20,375,614	
Veterans	124,527	
Other Human Services	69,295	
Youth Services	965,823	
Library	2,661,851	
ADTS	1,183,724	
Other Cultural	92,320	
Public Schools	21,767,365	
Rockingham Community College	3,694,531	
Leases	49,151	
Transfers to Other Funds	6,726,680	
Contingency	350,000	
Total Appropriations		\$ 125,708,769
Debt Service Fund		\$ 6,398,426

SPECIAL REVENUE TYPE EXPENDITURES

Administrative Capital Reserve Fund

Transfer to Debt Service Fund	\$ 3,531,997	
Transfer to General Fund	1,175,544	
Reserve Contribution	718,359	
		\$ 5,425,900

School Capital Reserve Fund

Transfer to Debt Service Fund	\$ 925,347	
Reserve Contribution	5,694,653	
Total Appropriations		\$ 6,620,000

Fire District Fund

Public Safety - Wentworth	\$ 396,545
Public Safety - Stokesdale	498,538
Public Safety - Bethany	629,339
Public Safety - Northwest	161,634
Public Safety - Huntsville	661,303
Public Safety - Oregon Hill	233,529
Public Safety - Shiloh	349,159
Public Safety - Monroeton	468,396
Public Safety - Williamsburg	414,163
Public Safety - Summerfield	135,632
Public Safety - Yanceyville	199,164
Public Safety - Stoneyview	233,996
Public Safety - Casville	31,561
Public Safety - Jacobs Creek	186,010
Public Safety - Madison/Mayodan	247,776
Public Safety - Stokes/Rockingham	12,922
Public Safety - Ruffin	210,065

Public Safety – Draper	539,602	
Public Safety – Leaksville	<u>374,741</u>	
Total Appropriations		\$ 5,984,075
<u>Emergency Telephone Fund</u>		
Operations		\$ 389,050
<u>Stoneville Library-Vera Holland Fund</u>		
Operations		\$ 50,000
<u>Vera Holland Ctr-V Holland Fund</u>		
Operations		\$ 37,400
<u>Register of Deeds Fees Fund</u>		
Operations		\$ 599,500
<u>Fines & Forfeitures Fund</u>		
To Schools		\$ 600,000
<u>DSS Representative Payee Fund</u>		
To DSS Rep. Payees		\$ 800,000
<u>Opioid Settlement Fund</u>		
Strategic Planning & MOUD/MAT		\$ 414,236
<u>Airport Fund</u>		
Grant Match Reserve		\$ 16,667
<u>Tourism Development Fund</u>		
Operations		\$ 634,884
<u>ENTERPRISE TYPE EXPENDITURES</u>		
<u>Water & Sewer Enterprise Fund</u>		
Water Operations	\$ 678,477	
Sewer Operations	<u>626,523</u>	
Total Appropriations		\$ 1,305,000
<u>INTERNAL SERVICE TYPE EXPENDITURES</u>		
<u>General Insurance Deductible Fund</u>		
Claims Paid		\$ 306,816
Insurance/Re-Insurance		<u>1,070,000</u>
		\$ 1,376,816
<u>Worker's Compensation Fund</u>		
Worker's Compensation expenditures		\$ 925,000
<u>Health Insurance Fund</u>		
Health Insurance expenditures		\$ 11,015,000

Employee 125 Plan

Claims

\$ 215,000

Section 3. There is hereby levied an ad valorem tax rate of fifty-eight and one hundredth's cents (.5801) per one hundred dollars (\$100.00) valuation of property as listed for taxes as of January 1, 2024, for the purpose of raising revenue as set forth in the foregoing estimate of revenues. Four tenths cents (.04) 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 \$10,957,792,137 for real, personal and public utilities and \$1,166,548,144 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>	<u>Revenue Neutral Tax Rate</u>
Wentworth	\$ 0.0628	\$ 640,000,000	\$ 0.0628
Stokesdale	0.1094	397,000,000	0.1094
Bethany	0.0807	690,000,000	0.0807
Northwest	0.0807	203,000,000	0.0807
Huntsville	0.0819	733,000,000	0.0819
Oregon Hill	0.0489	484,000,000	0.0489
Shiloh	0.0696	456,000,000	0.0696
Monroeton	0.0710	593,000,000	0.0710
Williamsburg	0.0825	440,000,000	0.0825
Summerfield	0.0659	184,000,000	0.0659
Yanceyville	0.0606	303,000,000	0.0606
Stoneyview	0.0780	204,000,000	0.0780
Casville	0.0711	40,000,000	0.0711
Jacobs Creek	0.0848	202,000,000	0.0848
Madison/Mayodan	0.0901	245,000,000	0.0901
Stokes/Rockingham	0.0558	20,200,000	0.0558
Ruffin	0.0923	203,232,162	0.0923
Draper	0.0610	897,000,000	0.0610
Leaksville	0.0677	561,000,000	0.0677

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, 2024, or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 8. Classification pay plan effective July 1, 2024 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 \$156,289.61 annually. Healthcare and retirement benefits will be offered in the same manner as other County employees and as required by law. Future Sheriff's shall be compensated according to the adopted Rockingham County Pay Plan.

Section 11. The current Rockingham County Register of Deeds, as of the effective day of this ordinance, shall be compensated at a rate of \$108,154.04 annually. Healthcare and retirement benefits 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.

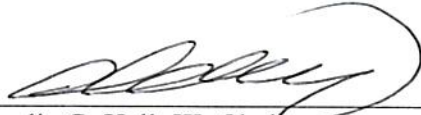
Section 18. In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, Rockingham County hereby self-certifies the following micro-purchase thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. § 200.320(a)(1)(iv)(C) for the reasons set forth in the recitals to this resolution:

- a. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
- b. \$30,000, for the purchase of "construction or repair work"; and
- c. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- d. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to N.C.G.S. § 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.

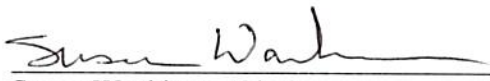
Section 19. Copies of this Budget Ordinance shall be furnished to the Clerk of the Board of Commissioners and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 7th day of June, 2024





Charlie G. Hall, III, Chairperson
Rockingham County Board of Commissioners



Susan Washburn, Clerk
Rockingham County Board of Commissioners