

FISCAL YEAR 2009-2010

NORTHAMPTON COUNTY BUDGET ORDINANCE

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF
NORTHAMPTON COUNTY, NORTH CAROLINA:**

SECTION 1: The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for Northampton County:

I. General Government:

1.	Governing Body	92,529
2.	Human Resources	143,439
3.	Administrative	215,287
4.	Finance	490,853
5.	Tax	490,413
6.	Register of Deeds	211,943
7.	Board of Elections	155,498
8.	Land Records Management	159,759
9.	Buildings and Grounds	954,944
10.	MIS	291,892
11.	Legal and Courts	43,308
12.	Central Stores	9,700
13.	Insurance-Retirees	94,188
14.	Central Garage	48,999
15.	Bulk Fuel	25,608
	Total General Government.....	\$3,428,360

II. Public Safety:

16.	Building Inspector	167,366
17.	Sheriff	2,059,848
18.	Sheriff's Execution Account	50,000
19.	Governors Hwy Safety Grant	-0-
20.	School Resource Officer	-0-
21.	Jail	1,144,356
22.	Youth Detention	80,000
23.	Emergency Communications	690,472

24.	Emergency Management	79,491
25.	Medical Examiner	10,000
26.	Ambulance Service	1,323,439
27.	Volunteer Fire Departments	14,500
28.	Rabies	80,886
29.	Tri County Airport	12,000
30.	Regional Air Port Contribution	1,750
31.	CPTA	-0-
32.	Contribution to Rescue Squads	14,000
33.	CJPP Implementation Grant	102,631
	Total Public Safety.....	\$ 5,830,739

III. Environmental Protection:

34.	Soil Conservation	87,236
35.	Forestry Program	86,705
36.	Drainage and Watershed	4,000
37.	Lake Gaston Weed Control	-0-
38.	Roanoke River Partnership	-0-
39.	Four Rivers	500
40.	Lake Gaston Water Safety	-0-
	Total Environmental Protection.....	\$ 178,441

IV. Contributions to Outside Agencies

41.	Upper Coastal Plains	8,744
42.	Caswell	390
43.	Rest Home Committee	500
44.	J. W. Faison Sen. Center	-0-
45.	UHUR	-0-
	Total Contributions to Outside Agencies.....	\$ 9,634

V. Economic/Physical Development:

46.	Planning	151,608
47.	Economic Dev. Commission	184,891
48.	Cooperative Extension	234,569
49.	CADA	-0-
50.	Northampton Chamber of Commerce	12,000
51.	Lowe's Solid Waste Pick-Up	135,000
	Total Economic/Physical Development.....	\$ 718,068

VI. Human Services:
Health:

52.	Health	715,669
53.	Communicable Diseases	17,041
54.	Healthy Start Initiative	107,765
55.	Immunization Plan	9,014
56.	Aid to Counties	94,333
57.	Carolina Access III	257,901
58.	TB Program	28,790
59.	Breast and Cervical Cancer	31,961
60.	Home Health	1,110,286
61.	Smart Start	36,921
62.	Health Promotions	41,968
63.	Child Health	188,511
64.	Child Service Coordinator	103,432
65.	Maternal Outreach Coordinator	45,214
66.	Maternal Child Health	230,091
67.	Family Planning	265,286
68.	Health Promotions Clinical Adult	76,271
69.	Head Start	31,682
70.	WIC Programs	141,682
71.	Wise Woman Project	9,225
72.	Health Disparities Grant	60,000
73.	Prepare & Response-Bioterrorism	17,058
74.	Environmental Health	174,385
75.	Home Delivered Meals	89,208
76.	Aids Program	26,777
77.	Health Check	34,636
78.	HIV-NTS	32,700
79.	Kate B. Reynolds-HC	10,000
80.	First Motherhood Initiative	12,000
81.	Family Planning Outreach	5,020
	Sub-Total Health.....	\$ 4,004,827

VII. Other Human Services:

82.	CBA	99,067
83.	Mental Health	83,614
84.	Veterans Service	42,487
85.	DSS's County Share	1,804,813

86.	Elderly & Handicapped Tran.	127,231
87.	JCPC	2,600
88.	Office on Aging	55,479
89.	Home & Community Block Grant	115,196
90.	Roanoke Valley Domestic Violence	2,000
91.	Family Care Giver	10,150
92.	RPO	5,625
93.	Food Bank of the Albemarle	-0-
94.	Block Grant Match	6,000
95.	County Match –CBA Programs	7,579

Subtotal Other Human Services.....\$ 2,361,841

Total Human Services.....\$ 6,366,668

VIII. Education:

96.	School's Current Expense	3,555,000
97.	Fines & Forfeitures	140,000
98.	School's Capital Outlay	325,000
99.	Halifax Community College	12,000
100.	Roanoke-Chowan Community College	12,000
101.	Gaston Prep School	-0-
102.	Northampton Electric Vehicle Project	-0-

Total Education.....\$ 4,044,000

IX. Cultural and Recreation:

103.	Library	115,690
104.	Recreation	176,691
105.	Museum	4,500
106.	Cultural Arts	10,294

Total Cultural and Recreation.....\$ 307,175

X. Transfers:

107.	Debt Service	1,389,110
108.	Tax Revaluation	98,680

Total Transfers.....\$ 1,487,790

XI. Contingency:

109. Contingency	100,000
Total Contingency.....	\$ 100,000

Total General Fund Expenditures.....\$22,470,875

XII DSS Federal and State

XIII Expenditures.....\$ 4,765,191

XIV TOTAL OPERATING BUDGET..... \$27,236,066

SECTION II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

I. Taxes Ad Valorem:

1. Current Year Taxes	12,693,761
2. Current Year Motor Vehicles Taxes	1,077,847
3. Prior Year Taxes	290,000
4. Interest on Back Taxes	105,000
5. Penalty on Back Taxes	40,000
6. Ahoskie Drainage	4,500
7. Returned Checks Charge	1,600
Sub-Total Taxes.....	\$ 14,212,708

II. Other Taxes and Licenses:

7. Privilege Licenses	-0-
8. Excise Tax	40,000
9. Beer and Wine Tax	65,000
10. Utility Tax	12,000
Sub Total Other Taxes.....	\$ 117,000

III. Sales Tax:

11. ½ Cent Sales Tax	262,680
12. 1% County	420,000

13. ½ Cent –County	980,000	
14. ½ Cent - School	775,000	
Sub-Total Sales Tax.....		\$ 2,437,680

IV. Intergovernmental-Unrestricted:

15. Court Costs	24,000	
16. Indirect Cost-Enterprise	45,120	
17. ABC Profits	12,000	
18. Emergency Food	4,000	
19. DSS Indirect Cost Reimbursement	350,000	
Sub-total Intergovernmental.....		\$ 435,120

V. Grants:

19. Aging Grant	115,196	
20. CJPP Implementation Grant	75,793	
21. Soil/Water	14,000	
22. Emergency Management	700	
23. ROAP	60,400	
24. Aging- Care Giver Grant	10,150	
25. Cultural Arts Grant	10,294	
Sub-Total Grants.....		\$ 286,533

VI. Inter-Governmental Restricted:

26. ABC 5 cent Bottle Tax	4,000	
27. ABC 1 cent Bottle Tax	100	
28. Court Facility Fees	40,000	
29. Fines and Forfeitures	140,000	
30. Emergency Management	15,000	
31. Elderly and Handicapped	66,731	
32. Veterans Service	2,000	
33. CBA	106,646	
Sub-Total Inter-Governmental Restricted.....		\$ 374,477

VII. Health Revenues:

34. First Time Motherhood	12,000
35. State Rmts Funds	28,966
36. Health Aid-Designated	83,000
37. Health Aid	21,240
38. Communicable Disease	2,440
39. Disparities Grant	60,000
40. Immunization Action	9,014
41. TB	15,238
42. Comprehensive Breast/Cervical Cancer	31,961
43. Smart Start	36,921
44. Health Promotions	34,089
45. Child Health	27,804
46. Child Health Medicaid	50,000
47. Child Service	8,515
48. Child Service Medicaid	35,000
49. Maternal Outreach Medicaid	17,000
50. MCH	27,804
51. MCH-Medicaid	125,000
52. Family Planning	115,914
53. Family Planning-Medicaid	42,000
54. Adult Health	3,000
55. Head Start	31,862
56. WIC	133,569
57. Meals Income	48,106
58. AIDS	15,737
59. Aging-USDA	7,436
60. Environmental Health	6,750
61. Wise Woman	9,225
62. Healthy Start-Initiative	107,765
63. Health Check	33,873
64. Bioterrorism Prepared Response	17,058
65. KBR Healthy Carolinians	10,000
66. VD-Medicaid	4,000
67. HIV-NTS	32,700
68. Family Planning Outreach	5,020
Sub-total Health.....	\$ 1,250,007

VIII. Permits and Fees:

69. Civil Licenses Revocation	1,000
70. Insulation Fees	2,500
71. Register of Deed Fees	80,000
72. Marriage Licenses	3,300
73. Building Permits Fees	45,000
74. Register of Deeds Flood	1,840

75. Register of Deeds Automation	1,300	
76. Plumbing Fees	2,500	
77. Mechanical Fees	6,500	
78. Mobile Home Decals	-0-	
79. Electrical Inspections	10,000	
80. Home Owner	100	
81. Road Sign Advertising	9,500	
82. Zoning Permits	8,500	
83. Fire Safety	1,200	
84. Concealed Weapons Permits	15,000	
85. Jail-Social Security Reimb	1,200	
86. Re-inspection Fees	200	
Sub-Total Permits and Fees.....		\$ 189,640

IX. Sales and Services:

87. Computer Generated Revenue	12,500	
88. Sheriff's Fees	15,000	
88. Jail Fees-Clerk of Court	5,500	
90. Inmate Housing-Other Counties	45,000	
91. Inmate Housing-State	75,000	
92. Rescue Squad Fees	450,000	
93. Town Motor Vehicle Collection Fees	5,500	
94. Ambulance Medicaid Reimbursement	150,000	
95. School Resources Officer Reimb	-0-	
96. Sale of Assets	15,000	
Sub-Total Sales & Services.....		\$ 773,500

X. Sales & Services-Health:

97. Clinic Fees	7,600	
98. Pap Smears	1,300	
99. Home Health Third Party	1,120,569	
100. Environmental Health Fees	13,000	
101. Meals Program Income	6,500	
102. General Clinic	5,000	
103. Drug Screening	2,000	
104. Vaccine Reimbursement	11,000	
105. Contribution for meals	-0-	
106. CR III	259,133	
107. MCH Fees	2,000	
108. Family Planning Client Fee	9,000	
109. Adult Health	15,000	
110. Child Health Fees	3,500	

Sub-Total Health Sales & Services.....\$ 1,455,602

XI. Miscellaneous Revenue:

111. CJPP rent	2,400
112. ASCS Rent	22,178
113. Miscellaneous	2,000
114. Interest Earned	45,000
115. Sheriff's Special Accounts	64,000
116. Insurance Reimbursement	16,600
118. Wellness Center Rent	10,000
119. Wellness Center Fees	2,000
120. Federal Stimulus	310,100

Sub-Total Miscellaneous.....\$ 474,278

XII. Contribution:

121. Contributions from EDC Projects	\$225,580
121-A. Contribution from EDC Capital Reserve	130,000

Sub-Total Transfers.....\$ 355,580

XIII. Fund Balance

122. Fund Balance Appropriation	-0-
123. Health Fund Balance	\$108,750

Sub-Total Fund Balance Appropriated.....\$ 108,750

Total General Fund Revenues..... \$ 22,470,875

XIV. DSS Federal and State

Revenues.....\$ 4,765,191

TOTAL OPERATING BUDGET..... \$27,236,066

SECTION III. The Following amounts are hereby appropriated in the Revaluation Fund for future revaluation of property in Northampton County during the fiscal year beginning July 1, 2009 and ending June 30, 2010, in accordance with the chart of accounts heretofore established for Northampton County:

Tax Revaluation Operating Budget \$ 90,967

Revaluation Fund on Investment	7,713
Total Estimated Expenditures.....	\$98,680

SECTION IV: It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Contributions from General Fund	\$ 98,680
Total Estimated Revenue.....	\$98,680

SECTION V: The following amounts are hereby appropriated in the Enterprise Fund for the operation of the County Water and Sewer System for the fiscal beginning July 1, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for Northampton County:

Operation Budget	\$1,536,744
Debt Service	922,847
Capital Purchases	-0-
Total Appropriations.....	\$2,459,591

SECTION VI: It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Farm Water	11,500
Water & Sewer Sales	2,343,537
Installation Fees	25,000
Impact Fees	2,300
Interest Income	7,500
Fund Balance appropriated	69,754
Total Estimated Water/Sewer Revenue.....	\$2,459,591

SECTION VII: The following amounts are hereby appropriated in the Enterprise Fund For the operation of the Solid Waste Program for the fiscal year beginning July 1, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	\$ 1,934,488
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Total Appropriations.....\$ 1,934,488

SECTION VIII: It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for Northampton County:

White Goods Tax	6,000
Scrap Tire Tax	20,000
Solid Waste Availability Fees	1,830,988
Tipping Fees	40,000
Interest on Solid Waste Fees	25,000
Misc Revenue	2,500
Scrap Tire Grant	5,000
White Goods Grant	5,000

Total Estimated Revenues..... \$ 1,934,488

SECTION IX. The following amounts are hereby appropriated in the Debt Service Fund for the payment of principal and interest on the outstanding debt of the County and the expenses relating thereto for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Principal on Bonds maturing And/or Loans	909,103
Interest on Bonds and/or Loans	465,551
Interest/Principal on USDA Loan	200,900

Total Appropriations.....\$ 1,575,554

SECTION X: It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Contribution from General Fund	1,389,110
Contribution from E-911 Fund	151,444
Contribution from AVRC Project	35,000

Total Estimated Revenue.....\$ 1,575,554

SECTION XI. The following amounts are hereby appropriated in the E-911 Fund for the operations of the County's E-911 program for the fiscal year beginning July 1, 2009 and ending June 30, 2010 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	\$179,200
Transfer to Debt Service	151,444
Reserve on Investment	29,756

Total Appropriations.....\$ 360,400

SECTION XII. It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2009 and ending June 30, 2010:

E-911 Wireless Fund	208,956
E-911 Wired Fund	151,444
Total Estimated Revenues.....	\$ 360,400

SECTION XIII. The following amounts are hereby appropriated in the Volunteer Rescue Squad fund for fiscal year beginning July 1, 2009 and ending June 30, 2010 for the following Rescue squads:

Jackson Rescue Squad	500
Woodland Rescue Squad	60,000

Total Appropriations.....\$ 60,500

SECTION IV. It is estimated that the following revenues will be available in the Volunteer Rescue Squad fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Rescue Squad fees	60,500
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Total Estimated revenues.....\$ 60,500

SECTION XV. The following amounts are hereby appropriated in the Town Motor Vehicle and ad valorem tax fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Town Motor Vehicles	329,963
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Total Appropriations.....\$ 329,963

SECTION XVI. It is estimated the following revenues will be available in the Town Motor Vehicle and ad valorem fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010.

Town Motor Vehicles 329,963

Total Estimated revenues..... \$ 329,963

SECTION XVII: There is hereby levied a tax at the rate of seventy eight cents (\$.78) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009, for the purpose of raising revenue included in “Ad valorem Taxes Current Year” in the General Fund in Section II of the Ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$1,713,058,116. The estimated collection rate is 95.%. The estimated rate of collection is based on current year collections.

The tax rate on estimated motor vehicle valuation for the purpose of taxation is \$153,539,028. The estimated collection rate is 90%.

SECTION XVIII: There is hereby levied a tax rate of two and seventy three hundredth cents (\$.0273) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009 for the purpose of raising revenue to provide fire service protection within a Fire Service District.

This rate of levy is based on the estimated total valuation of property for the purpose of taxation of \$137,635,895 located within the Fire Service District A supported by the Roanoke-Wildwood Volunteer Fire Department. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XIX: There is hereby levied a tax rate of two and fifty six hundredth cents (\$.0256) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009 for the purpose of raising revenue to provide fire service protection within a Fire Service District.

This rate of levy is based on the estimated total valuation of property for the purpose of taxation of \$551,414,599 located within the Fire Service District supported by the **Roanoke-Wildwood Volunteer Fire** Department. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XX: There is hereby levied a tax rate of five and twenty eight hundredth cents (\$.0528) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009 for the purpose of raising revenue to provide fire service protection within a Fire Service District.

This rate of levy is based on the estimated total valuation of property for the purpose of taxation of \$113,313,347 located within the Fire Service District supported by the **Rich Square Volunteer Fire Department**. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XXI: There is hereby levied a tax rate of five and seventeen one hundredth cents (\$.0517) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009 for the purpose of raising revenue to provide fire service protection within a Fire Service District.

This rate of levy is based on the estimated total valuation of property for the purpose of taxation of \$195,544,139 located within the Fire Service District supported by the **Gaston** Volunteer Fire Department. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XXII: There is hereby levied a tax rate of four and thirty five hundredth cents (\$.0435) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009 for the purpose of raising revenue to provide fire service protection within a Fire Service District.

This rate of levy is based on the estimated total valuation of property for the purpose of taxation of \$90,720,115 within the Fire Service District supported by the **Jackson** Volunteer Fire Department. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XXIII: There is hereby levied a tax rate of five and Seventy two hundredth cents (\$.0572) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009 for the purpose of raising revenue to provide fire service protection within a Fire Service District.

This rate of levy is based on the estimated total valuation of property for the purpose of taxation of \$44,884,433 within the Fire Service District supported by the **Lasker** Volunteer Fire Department. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XXIV: There is hereby levied a tax rate of five and twenty two hundredth cents (\$.0522) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009 for the purpose of raising revenue to provide fire service protection within a Fire Service District.

This rate of levy is based on the estimated total valuation of property for the purpose of taxation of \$144,289,791 within the Fire Service District supported by the **Garysburg**

Volunteer Fire Department. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION: XXV. There is hereby levied a tax rate of five and three tenth cents (\$.053) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009 for the purpose of raising revenue to provide fire service protection within a Fire Service District.

This rate of levy is based on the estimated total valuation of property for the purpose of taxation of \$150,530,950 within the Fire Service District supported by the **Seaboard** Volunteer Fire Department. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION: XXVI. There is hereby levied a tax rate of five and thirty nine hundredth (\$.0539) per one hundred dollars (\$100) valuation of property listed as of January 1, 2009 for the purpose of raising revenue to provide fire service protection within a Fire Service District.

This rate of levy is based on the estimated total valuation of property for the purpose of taxation of \$58,821,598 within the Fire Service District supported by the **Woodland Fire** Department. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XXVII: The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He/she may transfer amounts between line item expenditures within a department without limitations and without a report being required. These changes should not result in increases in recurring obligations such as salaries.
- b. He/she may transfer amounts up to \$5,000 between departments including contingency appropriations, within the same fund. He/she must make an official report on such transfer at the next regular meeting of the Board of Commissioners.
- c. He/she may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

SECTION XXVIII: The Finance Officer may make cash advances between funds for period not to exceed 60 days without reporting to the Board of County Commissioners. The Board must approve any advances that extend beyond 60 days. The Board must approve all advances that will be outstanding at the end of the fiscal year.

SECTION XXIX: All fixed assets costing \$5,000 or more will be capitalized in the accounts for General Fixed Assets.

SECTION XXX: A purchase order must be issued for the purchase of \$200 or more. The Department Head may approve purchases valued at \$199.99 or less. This authority may not be further delegated. Purchases divided into multiple purchases of \$199.99 are not authorized and will be viewed as intent to circumvent this ordinance.

SECTION XXXI: Travel reimbursement is \$.48 per mile for the year beginning July 1, 2009 and ending June 30, 2010.

SECTION XXXII: Copies of the Budget Ordinance shall be furnished to the Clerk to the Board of commissioners and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this the _____ day of June 2009.

SEAL

TEST:

Clerk to the Board

Chairman, Board of Commissioners

Clerk to the Board

Budget Officer

Clerk to the Board

Finance Officer

