

FISCAL YEAR 2010-2011**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, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for Northampton County:

I. General Government:

1.	Governing Body	88,394
2.	Administration	216,597
3.	Human Resources	160,251
4.	Finance	439,591
5.	Tax	584,738
6.	Land Records Management	163,276
7.	Legal	34,958
8.	Court System	16,948
9.	Board of Elections	150,058
10.	Register of Deeds	214,131
11.	Buildings and Grounds	823,765
12.	MIS	284,962
13.	Central Stores	10,200
14.	Insurance-Retirees	100,702
15.	Central Garage	50,890
16.	Bulk Fuel	26,400
	Total General Government.....	\$3,365,861

II. Public Safety:

17.	Building Inspector	168,118
18.	Sheriff	2,084,537
19.	Sheriff's Execution Account	32,000
20.	Jail	1,240,496
21.	Youth Detention	50,000
22.	Emergency Communications	718,085
23.	Emergency Management	93,014
24.	Medical Examiner	10,000
25.	Ambulance Service	1,770,648
26.	Volunteer Fire Departments	14,500

27.	Rabies	80,672
28.	Tri County Airport	12,000
29.	Regional Air Port Contribution	12,000
30.	CPTA	5,000
31.	Contribution to Rescue Squads	12,000
32.	CJPP Implementation Grant	104,105
	Total Public Safety.....	\$ 6,407,175
III. <u>Environmental Protection:</u>		
33.	Soil Conservation	91,839
34.	Forestry Program	86,705
35.	Drainage and Watershed	4,000
36.	Lake Gaston Weed Control	116,000
37.	Four Rivers	500
	Total Environmental Protection.....	\$ 299,044
IV. <u>Contributions to Outside Agencies</u>		
38.	Upper Coastal Plains	8,718
39.	Caswell	390
40.	Rest Home Committee	500
	Total Contributions to Outside Agencies.....	\$ 9,608
V. <u>Economic/Physical Development:</u>		
41.	Planning	147,275
42.	Economic Dev. Commission	186,347
43.	Cooperative Extension	243,165
44.	Northampton Chamber of Commerce	10,000
45.	Lowe's Solid Waste Pick-Up	160,000
	Total Economic/Physical Development.....	\$ 746,787
VI. <u>Human Services:</u>		
<u>Health:</u>		
46.	Health	741,185
47.	Communicable Diseases	17,680
48.	Healthy Start Initiative	108,549
49.	Immunization Plan	9,014
50.	Aid to Counties	94,840
51.	Kate B Reynolds	5,000

52.	Carolina Access III	353,890
53	TB Program	30,158
54.	Community Health	9,065
55.	Jail Site Testing	32,648
56.	Breast and Cervical Cancer	26,048
57.	Home Health	1,242,151
58..	Smart Start	36,921
59	Health Promotions	75,034
60.	Child Health	186,856
61.	Child Service Coordinator	105,646
62.	Maternal Outreach Coordinator	45,363
63.	Maternal Child Health	225,962
64.	Family Planning	267,508
65.	Adult Health	61,168
66.	Head Start	37,007
67.	WIC Programs	157,140
68.	Wise Woman Project	9,225
69.	Bioterrorism	48,722
70	Environmental Health	172,405
71.	Home Delivered Meals	88,848
72.	Aids Program	27,095
	Sub-Total Health.....	\$ 4,215,128

VII. Other Human Services:

73	CBA	94,114
74	Mental Health	83,614
75.	Veterans Service	44,904
76	DSS's County Share	1,885,934
77	Elderly & Handicapped Tran.	127,231
78.	JCPC	2,600
79.	Office on Aging	57,392
80	Home & Community Block Grant	115,196
81.	Family Care Giver	17,400
82.	RPO	5,232
83	Block Grant Match	6,000
84	County Match –CBA Programs	9,060
	Subtotal Other Human Services.....	\$ 2,448,677
	Total Human Services.....	\$ 6,663,805

VIII. Education:

85.	School's Current Expense	3,500,000
86.	Fines & Forfeitures	140,000
87.	School's Capital Outlay	345,000
88.	Halifax Community College	12,000
89.	Roanoke-Chowan Community College	12,000
	Total Education.....	\$ 4,009,000

IX. Cultural and Recreation:

90.	Library	115,960
91.	Recreation	173,743
92.	Museum	2,500
93.	Cultural Arts	10,109
	Total Cultural and Recreation.....	\$ 302,312

X. Transfers:

94.	Debt Service	1,516,178
95.	Tax Revaluation	55,000
96.	Transfer to Solid Waste Fund	105,245
97.	Transfer to schools capital reserve	100,000
	Total Transfers.....	\$ 1,776,423

XI. Contingency:

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

Total General Fund Expenditures.....\$23,680,015

XII DSS Federal and State

XIII Expenditures.....\$ 5,299,674

XIV TOTAL OPERATING BUDGET..... \$ 28,979,689

SECTION II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011

I. <u>Taxes Ad Valorem:</u>	
1. Current Year Taxes	14,235,434
2. Current Year Motor Vehicles Taxes	1,155,983
3. Prior Year Taxes	350,000
4. Interest on Back Taxes	105,000
5. Penalty on Back Taxes	45,000
6. Ahoskie Drainage	4,280
7. Returned Checks Charge	700
Sub-Total Taxes.....	\$ 15,896,397
II. <u>Other Taxes and Licenses:</u>	
7. Privilege Licenses	400
8. Excise Tax	50,000
9. Beer and Wine Tax	65,000
10. Utility Tax	10,000
Sub Total Other Taxes.....	\$ 125,400
III. <u>Sales Tax:</u>	
11. ½ Cent Sales Tax	0
12. 1% County	448,581
13. ½ Cent –County	581,581
14. ½ Cent - School	610,000
Sub-Total Sales Tax.....	\$1,640,162
IV. <u>Intergovernmental-Unrestricted:</u>	
15. Court Costs	22,000
16. Indirect Cost-Enterprise	45,120
17. ABC Profits	0
18. Emergency Food	4,500
19. DSS Indirect Cost Reimbursement	200,000
Sub-total Intergovernmental.....	\$ 271,620

V. Grants:

19. Aging Grant	115,196	
20. CJPP Implementation Grant	75,460	
21. Soil/Water	14,000	
22. Emergency Management	700	
23. ROAP	60,400	
24. Aging- Care Giver Grant	17,400	
25. Cultural Arts Grant	10,109	
Sub-Total Grants.....	\$	293,265

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	94,114	
Sub-Total Inter-Governmental Restricted.....	\$	361,945

VII. Health Revenues:

36. Health Aid-Designated	83,000
37. Health Aid	21,240
38. Communicable Disease	2,440
40. Immunization Action	9,014
41. TB	16,520
42. Comprehensive Breast/Cervical Cancer	26,048
43. Smart Start	36,921
44. Health Promotions	34,089
45. Child Health	27,804
46. Child Health Medicaid	55,000
47. Child Service	8,515
48. Child Service Medicaid	50,000
49. Maternal Outreach Medicaid	20,000
50. MCH	27,804
51. MCH-Medicaid	70,000

52. Family Planning	115,914
53. Family Planning-Medicaid	31,000
54. Adult Health	2,700
55. Head Start	37,007
56. WIC	151,834
57. Aging Block Grant	50,635
58. AIDS	15,237
59. Aging-USDA	7,436
60. Environmental Health	6,750
61. Wise Woman	9,225
62. Healthy Start-Initiative	108,549
63. Communicable Disease-Medicaid	6,300
64. Bioterrorism Prepared Response	48,722
65. KBR Healthy Carolinians	5,000
66. Wic-Breast Feeding	5,306
67. HIV-STD	500
68. Family Planning Outreach	0
69. Community Health Grant	9,065
70. Jail Site Testing	32,648
Sub-total Health.....	\$ 1,132,223

VIII. Permits and Fees:

71. Civil Licenses Revocation	1,500
72. Insulation Fees	2,500
73 Register of Deed Fees	70,000
74. Marriage Licenses	3,000
75. Building Permits Fees	45,000
76. Plumbing Fees	2,600
77. Mechanical Fees	8,000
78. Mobile Home Decals	-0-
79. Electrical Inspections	10,000
80. Home Owner	100
81. Road Sign Advertising	1,200
82. Zoning Permits	8,500
83. Fire Safety	1,500
84. Concealed Weapons Permits	12,000
85. Jail-Social Security Reimb	3,000
86. Re-inspection Fees	200
87. Wellness Center Membership	5,000
Sub-Total Permits and Fees.....	\$ 174,100

IX. Sales and Services:

88. Computer Generated Revenue	15,000
89. Sheriff's Fees	15,000
90. Jail Fees-Clerk of Court	6,000
91. Inmate Housing-Other Counties	10,000
92. Inmate Housing-State	20,000
93. Rescue Squad Fees	975,097
94. Town Motor Vehicle Collection Fees	5,000
95. Ambulance Medicaid Reimbursement	120,000
96. Health Earnings	514,439
97. Sale of Assets	5,000
Occupancy Tax- County's Admin.	1,000

Sub-Total Sales & Services.....\$ 1,686,536

X. Sales & Services-Health:

98. Animal Control Fees	1,300
99. Clinic Fees	8,000
100. Pap Smears	1,000
101. Home Health Third Party	1,242,151
102. Environmental Health Fees	17,000
103. Meals Program Income	6,000
104. General Clinic	5,800
105. Vaccine Reimbursement	11,500
106. Contribution for meals	400
107. CR III	353,890
108. MCH Fees	750
109. Family Planning Client Fee	10,000
110. Adult Health	11,300
111. Child Health Fees	4,000

Sub-Total Health Sales & Services.....\$ 1,673,091

XI. Miscellaneous Revenue:

112. CJPP rent	2,400
113. ASCS Rent	22,178
114. Miscellaneous	6,500
115. Interest Earned	7,000
116. Sheriff's Special Accounts	48,800
117. Insurance Reimbursement	15,000
118. Wellness Center Rent	8,000
119. Recreation Vending Proceeds	250

Sub-Total Miscellaneous.....\$110,178

XII .Contribution:

120. Contributions from EDC Projects	\$225,000
Sub-Total Transfers.....	\$ 225,000

XIII. Fund Balance

121. Fund Balance Appropriation.....	90,098
Sub-Total Fund Balance Appropriated.....	\$ 90,098
Total General Fund Revenues.....	\$ 23,680,015

XIV. DSS Federal and State

DSS Fed & State Revenue.....	\$ 5,299,674
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TOTAL OPERATING BUDGET..... \$28,979,689

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for Northampton County:

Tax Revaluation Operating Budget	\$ 17,082
Revaluation Fund on Investment	37,918
Total Estimated Expenditures.....	\$55,000

SECTION IV: It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Contributions from General Fund	\$ 55,000
Total Estimated Revenue.....	\$55,000

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, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for Northampton County:

Operation Budget	\$1,523,736
Debt Service	916,087
Capital Purchases	-0-
Total Appropriations.....	\$2,439,823

SECTION VI: It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Farm Water	10,460
Water & Sewer Sales	2,400,363
Installation Fees	28,500
Interest Income	500
Total Estimated Water/Sewer Revenue.....	\$2,439,823

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, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	\$ 2,109,696
Total Appropriations.....	\$ 2,109,696

SECTION VIII: It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011 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	1,892,051
Tipping Fees	40,000
Interest on Solid Waste Fees	30,000
Misc Revenue	1,400
Scrap Tire Grant	5,000
White Goods Grant	5,000
Solid Waste Disposal Tax	5,000
Contribution from General Fund	105,245
Total Estimated Revenues.....	\$ 2,109,696

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, 2010 and ending June 30, 2011:

Principal on Bonds maturing	
And/or Loans	914,103
Interest on Bonds and/or Loans	444,428
Interest/Principal on USDA Loans	192,647
Total Appropriations.....	\$ 1,551,178

SECTION X: It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Contribution from General Fund	1,516,178
Contribution from AVRC Project	35,000
Total Estimated Revenue.....	\$ 1,551,178

SECTION XI. The following amounts are hereby appropriated in the Schools Capital Reserve Fund for fiscal year beginning July 1, 2010 and ending June 30, 2011.

Schools	100,000
Total Appropriations.....	\$ 100,000

SECTION XII. It is estimated the following revenues will be available in the Schools Capital Reserve fund for fiscal year beginning July 1, 2010 and ending June 30, 2011.

Transfer from general fund	100,000
Total Estimated Revenue.....	\$ 100,000

SECTION XIII. 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, 2010 and ending June 30, 2011 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	\$221,181
Reserve on Investment	71,845
Total Appropriations.....	\$ 293,026

SECTION XIV It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2010 and ending June 30, 2011:

E-911 Fund	293,026
Total Estimated Revenues.....	\$ 293,026

SECTION XV. The following amounts are hereby appropriated in the Volunteer Rescue Squad fund for fiscal year beginning July 1, 2010 and ending June 30, 2011 for the following Rescue squads

Gaston Rescue Squad	2,500
Jackson Rescue Squad	20,000
Woodland Rescue Squad	170,000
Total Appropriations.....	\$ 192,500

SECTION XVI. It is estimated that the following revenues will be available in the Volunteer Rescue Squad fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Rescue Squad fees	192,500
Total Estimated revenues.....	\$ 192,500

SECTION XVII. The following amounts are hereby appropriated in the Town Motor Vehicle and ad valorem tax fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Town Motor Vehicles	333,289
Total Appropriations.....	\$ 333,289

SECTION XVIII. 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, 2010 and ending June 30, 2011.

Town Motor Vehicles	333,289
Total Estimated revenues.....	\$ 333,289

SECTION XIX: There is hereby levied a tax at the rate of seventy eight cents (\$.87) per one hundred dollars (\$100) valuation of property listed as of January 1, 2010, 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 \$1,722,375,553. 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 \$147,635,101. The estimated collection rate is 90%.

SECTION XX: 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, 2010 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 \$138,102,582 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 XXI: 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, 2010 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 \$553,127,376 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 XXII: 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, 2010 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 \$117,338,637 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 XXIII: 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, 2010 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 \$195,376,437 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 XXIV: 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, 2010 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 \$90,717,825 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 XXV: 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, 2010 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 \$43,843,352 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 XXVI: 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, 2010 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 \$143,877,090 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: XXVII. 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, 2010 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 \$150,760,376 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: XXVIII. 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, 2010 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 \$64,164,292 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 XXIX: 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 XXX: 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 XXXI: All fixed assets costing \$5,000 or more will be capitalized in the accounts for General Fixed Assets.

SECTION XXXII: 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 XXXIII: Travel reimbursement is \$.48 per mile for the year beginning July 1, 2010 and ending June 30, 2011.

SECTION XXXIV: 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 2010

SEAL

TEST:

Clerk to the Board

Chairman, Board of Commissioners

Clerk to the Board

Budget Officer

Clerk to the Board

Finance Officer

