

FISCAL YEAR 2019-2020

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, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for Northampton County:

I. General Government:

1 Governing Body	118,082	
2 Administration	230,567	
3 Human Resources	144,342	
4 Finance	691,675	
5 Tax	670,958	
6 Land Records Management	204,455	
7 Legal	100,375	
8 Court System	11,601	
9 Board of Elections	233,218	
10 Register of Deeds	197,702	
11 Buildings and Grounds	1,156,594	
12 MIS	312,690	
13 Central Stores	10,000	
14 Insurance-Retirees	357,373	
15 Central Garage	85,032	
16 Bulk Fuel	17,000	
Total General Government		\$ 4,541,664

II. Public Safety:

17 Building Inspector	165,688
18 Sheriff	2,967,325
19 Sheriff's Execution Account	13,000
20 Sheriff's School Resource Officers	256,112
21 Jail	1,591,695
22 Youth Detention	50,000
23 Emergency Communications	965,238
24 Emergency Management	178,159

25 Volunteer Fire Department	14,500		
26 Medical Examiner	35,000		
27 Ambulance Service	3,726,805		
28 Animal Control	64,355		
29 Tri County Airport	20,000		
30 Regional Airport Contribution	25,000		
31 CPTA	2,500		
32 Contribution to Rescue Squads	30,000		
33 Recidivism Reduction Services	311,539		
Total Public Safety		\$	10,416,916
III. <u>Environmental Protection:</u>			
34 Soil Conservation	120,934		
35 Forestry Program	105,498		
36 Drainage and Watershed	4,000		
37 Lake Gaston Weed Control	116,000		
38 Four Rivers	500		
39 RR Partners	1,000		
Total Environmental Protection		\$	347,932
IV. <u>Contributions to Outside Agencies</u>			
40 Upper Coastal Plains	9,605		
41 Senior Tarheel Leg.	600		
42 Caswell	390		
43 CADA	2,500		
44 Rest Home Committee	1,200		
Total Contributions to Outside Agencies		\$	14,295
V. <u>Economic/Physical Development:</u>			
45 Planning	161,350		
46 Economic Dev. Commission	121,297		
47 Capital Outlay-Expenditures(Non-Departmental)	150,000		
48 Cooperative Extension	294,985		
49 Northampton Chamber of Commerce	16,152		
50 Non-Profit Contribution	20,000		
Total Economic/Physical Development		\$	763,784

VI. Human Services:
Health:

51 Health	725,710	
52 Communicable Diseases	20,024	
53 Immunization Plan	9,201	
54 Aid to Counties	113,226	
55 TB Program	38,258	
56 Community Health	46,109	
57 Jail Site Testing	60,417	
58 Home Health	1,046,847	
59 School Nurse Funding	154,055	
60 Child Health	67,604	
61 Child Service Coordinator	48,294	
62 Maternal Child Health	61,749	
63 Family Planning	217,969	
64 Adult Health	28,390	
65 Head Start	37,999	
66 WIC Programs	100,039	
67 Bioterrorism	34,436	
68 Environmental Health	223,909	
69 Home Delivered Meals	79,774	
70 Wic Breastfeeding Peer Counselor	9,640	
71 Nurse Family Partnership	581,583	
72 Nurse Family Partnership - Nash	128,522	
73 Pregnancy Care Mgmt.	63,821	
74 Aids Program	16,252	
75 STD Prevention	1,223	
Sub-Total Health		\$ 3,915,051

VII. Other Human Services:

76 CBA	90,873		
77 Mental Health	81,614		
78 Veterans Service	59,576		
79 DSS's County Share	1,767,612		
80 Elderly & Handicapped Tran.	111,153		
81 JCPC	3,241		
82 Office on Aging	62,875		
83 Home & Community Block Grant	90,000		
84 RPO	6,649		
85 County Match –CBA Programs	9,087		
86 Kings Kitchen	1,000		
Subtotal Other Human Services		\$	2,283,680

VIII. Education:

87 School's Current Expense	3,500,000		
88 Fines & Forfeitures	50,000		
89 School's Capital Outlay	354,453		
90 Halifax Community College	97,000		
91 Roanoke-Chowan Community College	30,000		
Total Education		\$	4,031,453

IX. Cultural and Recreation:

92 Library	156,430		
93 Recreation	353,007		
94 Museum	5,000		
95 Cultural Arts/Recreation	10,004		
Total Cultural and Recreation		\$	524,441

X. Transfers:

96 Debt Service	1,024,372		
97 Tax Revaluation	50,000		
Total Transfers		\$	1,074,372

XI.	<u>Contingency:</u>		
	98 Contingency	155,000	
	Total Contingency		\$ 155,000
	Total General Fund Expenditures		\$ 28,068,588
XIII	<u>DSS Federal and State</u>		
XIV	Expenditures		\$4,582,704
	TOTAL OPERATING BUDGET		\$ 32,651,292

SECTION II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

I. Taxes Ad Valorem:

1	Current Year Taxes	18,210,517	
2	Prior Year Taxes	520,000	
3	Interest on Back Taxes	131,500	
4	Penalty on Back Taxes	9,500	
5	Return Check Charge	600	
6	Ahoskie Drainage	5,950	
	Sub-Total Taxes		\$ 18,878,067

II. Other Taxes and Licenses:

7	Occupancy Tax	2,400	
8	Privilege Licenses	600	
9	Excise Tax	128,200	
10	Beer and Wine Tax	62,000	
11	Utility Tax	5,000	
	Sub Total Other Taxes		\$ 198,200

III. Sales Tax:

12 1% County	450,000		
13 ½ Cent –County	950,085		
14 ½ Cent - School	650,000		
15 Additional Sales Tax-redistribution	600,000		
Sub-Total Sales Tax		\$	2,650,085

IV. Intergovernmental-Unrestricted:

16 Court Costs	12,000		
17 Emergency Food	2,200		
Sub-total Intergovernmental		\$	14,200

V. Grants:

18 Aging Block Grant	88,612		
19 Recidivism Reduction Services	340,858		
20 Soil/Water	15,000		
21 Emergency Management	31,325		
22 DOT-Rural Public Transportation	48,000		
23 Cultural Arts Grant	10,004		
Sub-Total Grants		\$	533,799

VI. Inter-Governmental Restricted:

24 ABC 5 cent Bottle Tax	3,500		
25 ABC 1 cent Bottle Tax	270		
26 Court Facility Fees	20,000		
27 Fines and Forfeitures	45,000		
28 Elderly and Handicapped	59,972		
29 Recreation Booster	4,000		
30 CBA	94,114		
Sub-Total Inter-Governmental Restricted		\$	226,856

VII. Health Revenues:

31 Health Aid-Designated (Aid to Counties)	83,036	
32 Health Aid (Regular Health)	21,240	
33 Communicable Disease	2,440	
34 Immunization Action	9,014	
35 TB	15,263	
36 Child Health	39,062	
37 Child Health Medicaid	12,000	
38 Child Service	38,630	
39 Child Service Medicaid	8,515	
40 MCH	17,152	
41 MCH-Medicaid	10,000	
42 Family Planning	93,320	
43 Family Planning-Medicaid	14,000	
44 Adult Health-Medicaid	1,500	
45 Head Start	37,079	
46 WIC	96,822	
47 Aging Block Grant	50,000	
48 AIDS (State - TB)	17,044	
49 Aging-USDA	5,555	
50 Wic Breast Feeding Peer Counseling	8,000	
51 Bioterrorism Prepared Response	31,664	
52 VD Medicaid Reimbursement	3,500	
53 HIV-STD	1,123	
54 Jail Site Testing	58,587	
55 Pregnancy Care Management	62,100	
56 School Nurse Funding	150,000	
57 Healthy Communities	39,235	
58 Nurse Family Partnership	505,228	
59 Nurse Family Partnership - Nash	125,000	
60 STD Preventive	100	
Sub-total Health		\$ 1,556,209

VIII. Permits and Fees:

61 Civil Licenses Revocation	800	
62 Insulation Fees	3,000	
63 Register of Deed Fees	70,000	
64 Marriage Licenses	2,500	
65 Building Permits Fees	60,000	
66 Plumbing Fees	5,000	
67 Mechanical Fees	12,500	
68 Electrical Inspections	32,000	
69 Zoning Permits	7,500	
70 Fire Safety Inspection	1,500	
71 Concealed Weapons Permits	20,000	
72 Jail-Social Security Reimb	1,000	
73 Re-inspection Fees (Other)	4,800	
74 Wellness Center Membership	8,500	
Sub-Total Permits and Fees		\$ 229,100

IX. Sales and Services:

75 Computer Generated Revenue	500	
76 Sheriff's Fees	14,000	
77 Reimbursement - School Resource Officers	256,112	
78 Jail Fees-Clerk of Court	1,400	
79 Inmate Housing-SMCP Program	250,000	
80 Inmate Housing-State	170,000	
81 Rescue Squad Fees	800,000	
82 Town Motor Vehicle Collection Fees	22,300	
83 Ambulance Medicaid Reimbursement	340,000	
84 Refund For Imaging-Sheriff	500	
Sub-Total Sales & Services		\$ 1,854,812

X. Sales & Services-Health:

85 Clinic Fees	7,000
86 Home Health Third Party	875,000
87 Environmental Health Fees	10,000
88 Meals Program Income	1,000
89 General Clinic	2,500
90 Vaccine Reimbursement	7,000

91 Contribution for meals	100	
92 Family Planning Client Fee	3,000	
93 Adult Health	4,000	
94 Health Check	500	
95 Drug Screening	1,200	
Sub-Total Health Sales & Services		\$ 911,300

XI. Miscellaneous Revenue:

96 ASCS Rent	22,178	
97 Miscellaneous	10,000	
98 Interest Earned	6,000	
99 Investment Earnings	25,000	
100 Sheriff's Special Accounts	17,500	
101 Insurance Reimbursement	30,000	
102 Wellness Center Rents	10,000	
103 Recreation Vending Proceeds	18,000	
Sub-Total Miscellaneous		\$ 138,678

XIII. Fund Balance

104 Fund Balance Appropriation	877,282	
Sub-Total Fund Balance Appropriated		\$ 877,282
Total General Fund Revenues		\$ 28,068,588

XIV. DSS Federal and State

DSS Fed & State Revenue		\$4,582,704
-------------------------	--	-------------

TOTAL OPERATING BUDGET		\$ 32,651,292
-------------------------------	--	---------------

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, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established for Northampton County:

Tax Revaluation Operating Budget	17,142		
Revaluation Fund on Investment	32,858		
Total Estimated Expenditures		\$	50,000

SECTION IV: It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Contributions from General Fund	50,000		
Total Estimated Revenue		\$	50,000

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, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for Northampton County:

Operation Budget	2,104,325		
Debt Service	1,141,005		
Total Appropriations		\$	3,245,330

SECTION VI: It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Farm Water	8,000		
Water & Sewer Sales	3,215,130		
Installation Fees	20,000		
Interest Income	2,200		
Total Estimated Water/Sewer Revenue		\$	3,245,330

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, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,355,129	
Total Appropriations		\$ 2,355,129

SECTION VIII: It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for Northampton County:

Scrap Tire Tax	28,000	
Solid Waste Availability Fees	2,205,127	
Tipping Fees	44,000	
Interest on Solid Waste Fees	50,000	
Grant Revenue	3,000	
Electronic Revenue	1,402	
Solid Waste Disposal Tax	11,000	
Other-Insurance/Interest	8,600	
Scrap Metal	4,000	
Total Estimated Revenues		\$ 2,355,129

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, 2019 and ending June 30, 2020:

Principal/Interest on Bonds maturing And/or Loans	610,929	
Interest/Principal on USDA Loans(Non Water)	613,443	
Total Appropriations		\$ 1,224,372

SECTION X: It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Contribution from General Fund	1,024,372	
DSS Fed/State	200,000	
Total Estimated Revenue		\$ 1,224,372

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, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	228,207		
Total Appropriations		\$	228,207

SECTION XII It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2019 and ending June 30, 2020:

E-911 Fund	228,207		
Total Estimated Revenues		\$	228,207

SECTION XIII. The following amounts are hereby appropriated in the Volunteer Rescue Squad fund for fiscal year beginning July 1, 2019 and ending June 30, 2020 for the following Rescue squads:

Gaston Rescue Squad	60,000		
Conway/Severn Rescue Squad	20,000		
Eastside Rescue Squad	155,000		
Total Appropriations		\$	235,000

SECTION XIV It is estimated that the following revenues will be available in the Volunteer Rescue Squad fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Rescue Squad fees	235,000		
Total Estimated revenues		\$	235,000

SECTION XV. The following amounts are hereby appropriated in the Town ad valorem tax fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Town Ad Valorem Tax	724,800		
Total Appropriations		\$	724,800

SECTION XVI. It is estimated the following revenues will be available in the Town ad valorem fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Town Ad Valorem Tax
Total Estimated revenues

724,800

\$ 724,800

SECTION XVII: There is hereby levied a tax at the rate of ninety-one and a half hundredths (\$.915) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019, 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 \$2,082,406,759. The estimated collection rate is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XVIII: There is hereby levied a tax rate of thirty one thousandths (\$.031) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019 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 \$120,475,056 located within the **Fire Service District A supported by the Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XIX: There is hereby levied a tax rate of thirty one thousandths (\$.031) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019 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 \$486,233,717 located within the Fire Service District supported by the **Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XX There is hereby levied a tax rate of five hundredths (\$.05) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019 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 \$114,864,576 located within the Fire Service District supported by the **Rich Square Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXI: There is hereby levied a tax rate of seven five thousandths (\$.075) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019 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 \$307,246,450 located within the Fire Service District supported by the **Gaston Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXII: There is hereby levied a tax rate of three hundred ninety-three ten thousandths (\$.0393) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019 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 \$100,115,192 within the Fire Service District supported by the **Jackson Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXIII: There is hereby levied a tax rate of five hundred and nine ten thousandths (\$.0509) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019 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 \$51,172,400 within the Fire Service District supported by the **Lasker Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXIV: There is hereby levied a tax rate of six hundredths (\$.06) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019 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 \$348,143,234 within the Fire Service District supported by the **Garysburg Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION: XXVII. There is hereby levied a tax rate of five hundred and seventy-five ten thousandths (\$.0575) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019 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 \$130,469,002 within the Fire Service District supported by the **Seaboard Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION: XXVIII. There is hereby levied a tax rate of seven hundred and forty-two ten thousandths (\$.0742) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019 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 \$83,604,512 within the Fire Service District supported by the **Woodland Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXV: 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 XXVI The Finance Officer may make cash advances between funds for periods 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 XXVII: All fixed assets costing \$5,000 or more will be capitalized in the accounts for General Fixed Assets.

SECTION XXVIII: A purchase order must be issued for the purchase of \$300 or more. The Department Head may approve purchases valued at \$299.99 or less. This authority may not be further delegated. Purchases divided into multiple purchases of \$299.99 are not authorized and will be viewed as intent to circumvent this ordinance.

SECTION XXIX: Travel reimbursement is \$.55 per mile for the year beginning July 1, 2019 and ending June 30, 2020.

SECTION XXX: 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.

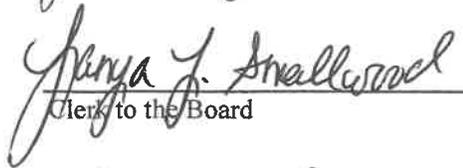
Adopted the 3rd day of June, 2019.

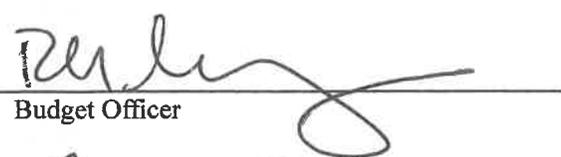
SEAL

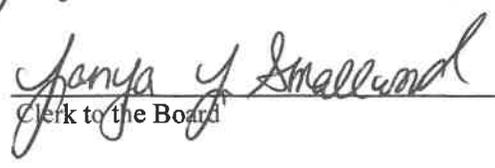
ATTEST:

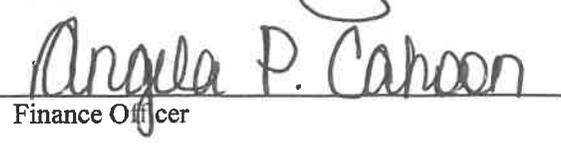

Clerk to the Board


Chairman, Board of Commissioners


Clerk to the Board


Budget Officer


Clerk to the Board


Finance Officer