

FISCAL YEAR 2014-2015

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, 2014 and ending June 30, 2015 in accordance with the chart of accounts heretofore established for Northampton County:

I. General Government:

1 Governing Body	87,391	
2 Administration	234,577	
3 Human Resources	201,967	
4 Finance	606,917	
5 Tax	636,224	
6 Land Records Management	176,169	
7 Legal	70,475	
8 Court System	19,100	
9 Board of Elections	188,087	
10 Register of Deeds	231,872	
11 Buildings and Grounds	782,408	
12 MIS	265,639	
13 Central Stores	11,100	
14 Insurance-Retirees	245,382	
15 Central Garage	80,388	
16 Bulk Fuel	28,292	
Total General Government		\$ 3,865,988

II. Public Safety:

17 Building Inspector	180,050		
18 Sheriff	2,518,288		
19 Sheriff's Execution Account	27,000		
20 Sheriff's School Resource Officers	142,182		
21 Jail	1,311,247		
22 Youth Detention	50,000		
23 Emergency Communications	951,025		
24 Emergency Management	130,547		
25 Volunteer Fire Department	14,500		
26 Medical Examiner	10,000		
27 Ambulance Service	2,835,148		
28 Animal Control	108,695		
29 Tri County Airport	12,000		
30 Regional Air Port Contribution	12,000		
31 CPTA	-		
32 Contribution to Rescue Squads	14,000		
33 Treatment for Effective	234,839		
Total Public Safety		\$	8,551,521

III. Environmental Protection:

34 Soil Conservation	90,802		
35 Forestry Program	90,840		
36 Drainage and Watershed	4,000		
37 Lake Gaston Weed Control	75,000		
38 Four Rivers	500		
Total Environmental Protection		\$	261,142

IV. Contributions to Outside Agencies

39 Upper Coastal Plains	5,000		
40 Caswell	390		
41 CADA	5,000		
42 Rest Home Committee	500		
Total Contributions to Outside Agencies		\$	10,890

V. Economic/Physical Development:

43 Planning	178,355		
44 Economic Dev. Commission	186,571		
45 Cooperative Extension	266,705		
46 Northampton Chamber of Commerce	10,000		
47 Lowe's Solid Waste Pick-Up	150,000		
Total Economic/Physical Development		\$	791,631

VI. Human Services:Health:

48 Health	803,634		
49 Communicable Diseases	23,138		
50 Healthy Start Initiative	-		
51 Immunization Plan	4,158		
52 Aid to Counties	106,216		
53 Family Planning Outreach	-		
54 Carolina Access III	331,808		
55 TB Program	34,061		
56 Community Health	-		
57 Jail Site Testing	53,004		
58 Breast and Cervical Cancer	34,603		
59 Home Health	1,233,997		
60 School Nurse Funding	150,000		
61 Healthy Communities	13,217		
62 Child Health	262,458		
63 Child Service Coordinator	58,312		
64 Health Check	39,220		
65 Maternal Child Health	178,285		
66 Family Planning	222,806		
67 Adult Health	17,095		
68 Head Start	33,417		
69 WIC Programs	143,115		
70 Wise Woman Project	10,841		
71 Bioterrorism	36,938		
72 Environmental Health	191,959		
73 Home Delivered Meals	123,126		
74 Wic Breastfeeding Peer Counselor	2,854		
75 Nurse Family Partnership	477,175		
76 Pregnancy Care Mgmt.	68,301		
77 Aids Program	30,014		
78 Prescription Drugs	1,123		

79 Mosquito Control

14,840

Sub-Total Health \$ 4,699,715

VII. Other Human Services:

80 CBA	91,844		
81 Mental Health	81,614		
82 Veterans Service	51,035		
83 DSS's County Share	1,998,418		
84 Elderly & Handicapped Tran.	66,574		
85 JCPC	2,400		
86 Office on Aging	55,127		
87 Home & Community Block Grant	113,000		
88 Family Care Giver	-		
89 RPO	5,782		
90 Block Grant Match	6,000		
91 County Match –CBA Programs	8,785		
92 Roanoke Domestic Violence	-		
Subtotal Other Human Services		\$	2,480,579

Total Human Services

VIII. Education:

93 School's Current Expense	3,300,000		
94 Fines & Forfeitures	80,000		
95 School's Capital Outlay	345,000		
96 Halifax Community College	15,000		
97 Roanoke-Chowan Community College	15,000		
98 NCHS - Electric Vehicle Rally	-		
Total Education		\$	3,755,000

IX. Cultural and Recreation:

99 Library	137,809		
100 Recreation	242,674		
101 Recreation Programs	11,000		
102 Museum	3,000		
103 Cultural Arts/Recreation	8,510		
Total Cultural and Recreation		\$	402,993

X.	<u>Transfers:</u>		
	104 Debt Service	1,458,469	
	105 Tax Revaluation	50,000	
	106 Transfer to Solid Waste Fund	-	
	107 Transfer to schools capital reserve	-	
	Total Transfers		\$ 1,508,469
XI.	<u>Contingency:</u>		
	108 Contingency	100,000	
	Total Contingency		\$ 100,000
XII	Less COL		
	Less Insurance Saving	\$ (178,332)	\$ (178,332)
	Total General Fund Expenditures		\$ 26,249,596
XIII	<u>DSS Federal and State</u>		
XIV	Expenditures		\$4,535,310
	TOTAL OPERATING BUDGET		\$ 30,784,906

SECTION II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

I. Taxes Ad Valorem:

	1 Current Year Taxes	16,293,220	
	2 Current Year Motor Vehicles Taxes	1,180,000	
	3 Prior Year Taxes	585,008	
	4 Interest on Back Taxes	175,000	
	5 Penalty on Back Taxes	35,000	
	6 Return Check Charge	2,000	
	7 Ahoskie Drainage	4,280	
	8 Tax Foreclosure	10,000	
	Sub-Total Taxes		\$ 18,284,508

II. Other Taxes and Licenses:

9 Occupancy Tax	1000	
10 Privilege Licenses	400	
11 Excise Tax	35,000	
12 Beer and Wine Tax	62,000	
13 Utility Tax	10,000	
Sub Total Other Taxes		\$ 108,400

III. Sales Tax:

14 ½ Cent Sales Tax	-	
15 1% County	200,000	
16 ½ Cent –County	575,000	
17 ½ Cent - School	700,000	
Sub-Total Sales Tax		\$ 1,475,000

IV. Intergovernmental-Unrestricted:

18 Court Costs	20,000	
19 Indirect Cost-Enterprise	52,000	
20 ABC Profits	7,000	
21 Emergency Food	5,000	
22 DSS Indirect Cost Reimbursement	-	
Sub-total Intergovernmental		\$ 84,000

V. Grants:

23 Aging Block Grant	113,000	
24 CJPP Treatment for Effective	234,839	
25 Soil/Water	14,000	
26 Emergency Management	700	
27 ROAP	-	
28 DOT-Rural Public Transportation	62,000	
29 Cultural Arts Grant	8,510	
Sub-Total Grants		\$ 433,049

VI. Inter-Governmental Restricted:

30 ABC 5 cent Bottle Tax	4,000
31 ABC 1 cent Bottle Tax	100
32 Court Facility Fees	25,000

33 Fines and Forfeitures	80,000		
34 Elderly and Handicapped	66,574		
35 Veterans Service	1,450		
36 CBA	91,844		
Sub-Total Inter-Governmental Restricted		\$	268,968

VII. Health Revenues:

37 Health Aid-Designated (Aid to Counties)	83,000
38 Health Aid (Regular Health)	21,240
39 Communicable Disease	7,440
40 Immunization Action	-
41 TB	16,520
42 Comprehensive Breast/Cervical Cancer	-
43 Smart Start	-
44 Mosquito Control	14,840
45 Child Health	39,062
46 Child Health Medicaid	29,000
47 Child Service	58,515
48 Child Service Medicaid	-
49 United Way	2,000
50 MCH	19,172
51 MCH-Medicaid	15,000
52 Family Planning	112,436
53 Family Planning-Medicaid	30,000
54 Adult Health-Medicaid	2,000
55 Head Start	33,016
56 WIC	140,580
57 Aging Block Grant	75,000
58 AIDS (State - TB)	15,237
59 Aging-USDA	8,654
60 Wic Breast Feeding Peer Counseling	-
61 Wise Woman	9,429
62 Healthy Start-Initiative	-
63 Environmental Health Fees	4,000
64 Bioterrorism Prepared Response	31,664
65 Medicaid earnings	-
66 HIV-STD	1,623
67 Family Planning Outreach	-
68 Community Health Grant	-

69 Jail Site Testing	51,835		
70 Pregnancy Care Management	68,000		
71 School Nurse Funding	150,000		
72 BCCCP	27,902		
73 Healthy Communities	13,075		
74 Nurse Family Partnership	475,680		
Sub-total Health		\$	1,555,920

VIII. Permits and Fees:

75 Civil Licenses Revocation	1,000		
76 Insulation Fees	2,500		
77 Register of Deed Fees	77,000		
78 Marriage Licenses	3,000		
79 Building Permits Fees	50,000		
80 Plumbing Fees	3,000		
81 Mechanical Fees	8,000		
82 Electrical Inspections	14,000		
83 Home Owner	100		
84 Road Sign Advertising	2,500		
85 Zoning Permits	6,000		
86 Fire Safety Inspection	2,300		
87 Concealed Weapons Permits	14,000		
88 Jail-Social Security Reimb	1,500		
89 Re-inspection Fees (Other)	250		
90 Wellness Center Membership	10,000		
Sub-Total Permits and Fees		\$	195,150

IX. Sales and Services:

91 Computer Generated Revenue	8,000		
92 Sheriff's Fees	20,000		
93 Reimbursement - School Resource Officers	142,182		
94 Jail Fees-Clerk of Court	1,500		
95 Inmate Housing-SMCP Program	1,000		
96 Inmate Housing-State	-		
97 State Misdemeanant Confinement	110,000		
98 Rescue Squad Fees	800,000		
99 Town Motor Vehicle Collection Fees	15,000		
100 Ambulance Medicaid Reimbursement	65,000		
101 Municipal Elections	-		
102 Sale of Assets			
Sub-Total Sales & Services		\$	1,162,682

X. Sales & Services-Health:

103 Animal Control Fees	600	
104 Clinic Fees	21,000	
105 Pap Smears	600	
106 Home Health Third Party	1,071,000	
107 Environmental Health Fees	14,000	
108 Meals Program Income	4,488	
109 General Clinic	-	
110 Vaccine Reimbursement	-	
111 Contribution for meals	300	
112 CR III	-	
113 MCH Fees	250	
114 Family Planning Client Fee	4,000	
115 Adult Health	4,000	
116 Child Health Fees	500	
117 Community Care of NC	332,853	
118 Meals-United Way	-	
119 Health Check	39,429	
Sub-Total Health Sales & Services	\$	1,493,020

XI. Miscellaneous Revenue:

120 ASCS Rent	22,178	
121 Miscellaneous	6,200	
122 Interest Earned	3,000	
123 Investment Earnings	600	
124 Sheriff's Special Accounts	33,000	
125 Insurance Reimbursement	-	
126 Sale of Assets	4,000	
127 Wellness Center Rents	7,000	
128 Special Project Revenue	10,000	
129 Recreation Vending Proceeds	-	
Sub-Total Miscellaneous	\$	85,978

XIII. Fund Balance

130 Fund Balance Appropriation	368,180	
131 Health Fund Balance	734,741	
Sub-Total Fund Balance Appropriated	\$	1,102,921
Total General Fund Revenues	\$	26,249,596

XIV. DSS Federal and State

DSS Fed & State Revenue \$4,535,310

TOTAL OPERATING BUDGET \$ 30,784,906

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, 2014 and ending June 30, 2015, 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, 2014 and ending June 30, 2015:

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, 2014 and ending June 30, 2015 in accordance with the chart of accounts heretofore established for Northampton County:

Operation Budget	1,996,519		
Debt Service	1,054,768		
Capital Purchases	-		
Total Appropriations		\$	3,051,287

SECTION VI: It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Farm Water	8,750		
Water & Sewer Sales	3,020,869		
Installation Fees	20,000		
Interest Income	1,668		
Total Estimated Water/Sewer Revenue		\$	3,051,287

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, 2014 and ending June 30, 2015 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,317,454	
Total Appropriations		\$ 2,317,454

SECTION VIII: It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015 in accordance with the chart of accounts heretofore established for Northampton County:

White Goods Tax	6,500	
Scrap Tire Tax	25,000	
Solid Waste Availability Fees	2,180,604	
Tipping Fees	42,500	
Interest on Solid Waste Fees	45,000	
Grant Revenue	6,000	
Electronic Revenue	1,300	
Solid Waste Disposal Tax	10,000	
Scrap Metal	550	
Total Estimated Revenues		\$ 2,317,454

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, 2014 and ending June 30, 2015:

Principal on Bonds maturing And/or Loans	833,000	
Interest on Bonds and/or Loans	234,040	
Interest/Principal on USDA Loans	391,429	
Total Appropriations		\$ 1,458,469

SECTION X: It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Contribution from General Fund	1,458,469	
Total Estimated Revenue		\$ 1,458,469

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, 2014 and ending June 30, 2015 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	433,491	
Reserve on Investment	-	
Total Appropriations		\$ 433,491

SECTION XII It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2014 and ending June 30, 2015:

E-911 Fund	215,936	
Fund Balance	217,555	
Total Estimated Revenues		\$ 433,491

SECTION XIII. The following amounts are hereby appropriated in the Volunteer Rescue Squad fund for fiscal year beginning July 1, 2014 and ending June 30, 2015 for the following Rescue squads:

Jackson Rescue Squad	1,000	
Eastside Rescue Squad	140,000	
Total Appropriations		\$ 141,000

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, 2014 and ending June 30, 2015:

Rescue Squad fees	141,000	
Total Estimated revenues		\$ 141,000

SECTION XV. The following amounts are hereby appropriated in the Town ad valorem tax fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Town Ad Valorem Tax	610,413		
Total Appropriations		\$	610,413

SECTION XVI. It is estimated the following revenues will be available in the Town ad valorem fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Town Ad Valorem Tax	610,413		
Total Estimated revenues		\$	610,413

SECTION XVII: There is hereby levied a tax at the rate of ninety two cents (\$.92) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, 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 \$1,896,147,994. The estimated collection rate is 93.4%. The estimated rate of collection is based on current year collections.

SECTION XVIII: There is hereby levied a tax rate of two and ninety one hundredth cents (\$.0291) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014 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 \$126,272,599 located within the **Fire Service District A supported by the Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 93.4%. The estimated rate of collection is based on current year collections.

SECTION XIX: There is hereby levied a tax rate of two and seven hundredth cents (\$.0270) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014 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 \$566,669,584 located within the Fire Service District supported by the **Roanoke-Wildwood Volunteer Fire** Department. The estimated rate of collection is 93.4%. The estimated rate of collection is based on current year collections.

SECTION XX There is hereby levied a tax rate of five cents (\$.05) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014 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 \$113,264,477 located within the Fire Service District supported by the **Rich Square Volunteer Fire Department**. The estimated rate of collection is 93.4%. The estimated rate of collection is based on current year collections.

SECTION XXI: There is hereby levied a tax rate of seven cents (\$.07) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014 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 \$261,461,723 located within the Fire Service District supported by the **Gaston** Volunteer Fire Department. The estimated rate of collection is 93.4%. The estimated rate of collection is based on current year collections.

SECTION XXII: There is hereby levied a tax rate of three and ninety three hundredth cents (\$.0393) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014 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 \$83,417,642 within the Fire Service District supported by the **Jackson Volunteer Fire Department**. The estimated rate of collection is 93.4%. The estimated rate of collection is based on current year collections.

SECTION XXIII: There is hereby levied a tax rate of five and nine hundredth cents (\$.0509) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014 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 \$47,255,678 within the Fire Service District supported by the **Lasker Volunteer Fire Department**. The estimated rate of collection is 93.4%. The estimated rate of collection is based on current year collections.

SECTION XXIV: There is hereby levied a tax rate of six cents (\$.06) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014 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 \$136,624,476 within the Fire Service District supported by the **Garysburg Volunteer Fire Department**. The estimated rate of collection is 93.4%. The estimated rate of collection is based on current year collections.

SECTION: XXVII. There is hereby levied a tax rate of five and four hundredth cents (\$.0504) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014 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 \$105,365,965 within the Fire Service District supported by the **Seaboard Volunteer Fire Department**. The estimated rate of collection is 93.4%. The estimated rate of collection is based on current year collections.

SECTION: XXVIII. There is hereby levied a tax rate of seven and forty two hundredth (\$.0742) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014 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 \$69,379,202 within the Fire Service District supported by the **Woodland Fire Department**. The estimated rate of collection is 93.4%. 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 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 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 \$.50 per mile for the year beginning July 1, 2014 and ending June 30, 2015.

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 t this the _____ day of June 2014

SEAL

ATTEST:

Clerk to the Board

Chairman, Board of Commissioners

Clerk to the Board

Budget Officer

Clerk to the Board

Finance Officer