

FISCAL YEAR 2017-2018**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, 2017 and ending June 30, 2018 in accordance with the chart of accounts heretofore established for Northampton County:

I. General Government:

1 Governing Body	112,230	
2 Administration	238,651	
3 Human Resources	207,235	
4 Finance	639,504	
5 Tax	601,397	
6 Land Records Management	180,757	
7 Legal	70,375	
8 Court System	18,400	
9 Board of Elections	233,224	
10 Register of Deeds	216,348	
11 Buildings and Grounds	918,287	
12 MIS	269,626	
13 Central Stores	200	
14 Insurance-Retirees	284,452	
15 Central Garage	101,370	
16 Bulk Fuel	5,000	
Total General Government		\$ 4,097,056

II. Public Safety:

17 Building Inspector	181,457
18 Sheriff	2,373,741
19 Sheriff's Execution Account	27,000
20 Sheriff's School Resource Officers	141,858
21 Jail	1,363,791
22 Youth Detention	30,000
23 Emergency Communications	867,951
24 Emergency Management	133,317

25 Volunteer Fire Department	14,500		
26 Medical Examiner	12,000		
27 Ambulance Service	3,314,726		
28 Animal Control	90,461		
29 Tri County Airport	20,000		
30 Regional Airport Contribution	25,000		
31 CPTA	2,500		
32 Contribution to Rescue Squads	14,000		
33 Recidivism Reduction Services	305,858		
Total Public Safety		\$	8,918,160

III. Environmental Protection:

34 Soil Conservation	109,227		
35 Forestry Program	94,584		
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		\$	325,311

IV. Contributions to Outside Agencies

40 Upper Coastal Plains	9,733		
41 Senior Tarheel Leg.	600		
42 Caswell	390		
43 CADA	2,500		
44 Rest Home Committee	1,200		
Total Contributions to Outside Agencies		\$	14,423

V. Economic/Physical Development:

45 Planning	149,402		
46 Economic Dev. Commission	182,199		
47 Talon Building	5,000		
48 Cooperative Extension	274,558		
49 Northampton Chamber of Commerce	18,459		
50 Lowe's Solid Waste Pick-Up	170,000		
51 Enviva Incentive	367,370		
Total Economic/Physical Development		\$	1,166,988

VI. Human Services:Health:

52 Health	811,021	
53 Communicable Diseases	7,440	
54 Healthy Start Initiative	-	
55 Immunization Plan	9,014	
56 Aid to Counties	90,329	
57 Family Planning Outreach	-	
58 Carolina Access III	-	
59 TB Program	33,437	
60 Community Health	-	
61 Jail Site Testing	58,587	
62 Breast and Cervical Cancer	17,030	
63 Home Health	1,097,114	
64 School Nurse Funding	150,000	
65 Healthy Communities	40,712	
66 Child Health	88,011	
67 Child Service Coordinator	50,515	
68 Health Check	40,243	
69 Maternal Child Health	124,323	
70 Family Planning	263,599	
71 Adult Health	41,947	
72 Head Start	34,152	
73 WIC Programs	116,235	
74 Wise Woman Project	12,531	
75 Bioterrorism	31,664	
76 Environmental Health	197,274	
77 Home Delivered Meals	101,290	
78 Wic Breastfeeding Peer Counselor	7,351	
79 Nurse Family Partnership	543,141	
80 Nurse Family Partnership - Nash	125,000	
81 Pregnancy Care Mgmt.	71,745	
82 Aids Program	26,604	
83 Prescription Drugs	1,123	
84 Mosquito Control	-	
85 STD Prevention	100	
86 Susan G. Komen	-	
Sub-Total Health		\$ 4,191,532

VII. Other Human Services:

87 CBA	87,873	
88 Mental Health	81,614	
89 Veterans Service	50,952	
90 DSS's County Share	2,122,299	
91 Elderly & Handicapped Tran.	111,153	
92 JCPC	5,241	
93 Office on Aging	55,195	
94 Home & Community Block Grant	91,755	
95 Family Care Giver	-	
96 RPO	6,649	
97 Block Grant Match	-	
98 County Match –CBA Programs	8,888	
99 Roanoke Domestic Violence	-	
100 Kings Kitchen	1,000	
Subtotal Other Human Services		\$ 2,622,619

VIII. Education:

101 School's Current Expense	3,500,000	
102 Fines & Forfeitures	58,000	
103 School's Capital Outlay	695,000	
104 Halifax Community College	30,000	
105 Roanoke-Chowan Community College	60,000	
106 NCHS - Electric Vehicle Rally	-	
Total Education		\$ 4,343,000

IX. Cultural and Recreation:

107 Library	156,430	
108 Recreation	264,514	
109 Recreation Programs	-	
110 Museum	4,000	
111 Cultural Arts/Recreation	8,378	
Total Cultural and Recreation		\$ 433,322

X. Transfers:

112 Debt Service	1,342,341	
113 Tax Revaluation	50,000	
114 Transfer to Solid Waste Fund	-	
115 Transfer to schools capital reserve	-	
Total Transfers		\$ 1,392,341

XI.	<u>Contingency:</u>		
	116 Contingency	150,000	
	Total Contingency		\$ 150,000
XII	Less COL	\$ -	
	Less Insurance Saving		\$ -
	Total General Fund Expenditures		\$ 27,654,752
XIII	<u>DSS Federal and State</u>		
XIV	Expenditures		\$5,082,370
	TOTAL OPERATING BUDGET		\$ 32,737,122

SECTION II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

I. Taxes Ad Valorem:

1	Current Year Taxes	17,689,330	
2	Prior Year Taxes	570,000	
3	Interest on Back Taxes	183,000	
4	Penalty on Back Taxes	20,000	
5	Return Check Charge	1,000	
6	Ahoskie Drainage	5,500	
7	Tax Foreclosure	-	
	Sub-Total Taxes		\$ 18,468,830

II. Other Taxes and Licenses:

8	Occupancy Tax	1,500	
9	Privilege Licenses	900	
10	Excise Tax	80,000	
11	Beer and Wine Tax	62,000	
12	Utility Tax	5,000	
	Sub Total Other Taxes		\$ 149,400

III. Sales Tax:

13 ½ Cent Sales Tax	300	
14 1% County	300,000	
15 ½ Cent –County	640,000	
16 ½ Cent - School	600,000	
17 Additional Sales Tax	600,000	
Sub-Total Sales Tax		\$ 2,140,300

IV. Intergovernmental-Unrestricted:

18 Court Costs	17,000	
19 Indirect Cost-Enterprise	107,278	
20 ABC Profits	-	
21 Emergency Food	2,100	
22 DSS Indirect Cost Reimbursement	-	
Sub-total Intergovernmental		\$ 126,378

V. Grants:

23 Aging Block Grant	91,755	
24 Recidivism Reduction Services	305,858	
25 Soil/Water	18,000	
26 Emergency Management	20,000	
27 ROAP	-	
28 DOT-Rural Public Transportation	51,181	
29 Cultural Arts Grant	8,378	
Sub-Total Grants		\$ 495,172

VI. Inter-Governmental Restricted:

30 ABC 5 cent Bottle Tax	4,000	
31 ABC 1 cent Bottle Tax	200	
32 Court Facility Fees	20,000	
33 Fines and Forfeitures	52,000	
34 Elderly and Handicapped	59,972	
35 Recreation Booster	8,000	
36 CBA	94,114	
Sub-Total Inter-Governmental Restricted		\$ 238,286

VII. Health Revenues:

39 Health Aid-Designated (Aid to Counties)	83,036	
40 Health Aid (Regular Health)	21,240	
41 Communicable Disease	2,440	
42 Immunization Action	9,014	
43 TB	15,904	
44 Comprehensive Breast/Cervical Cancer	-	
45 Smart Start	-	
46 Mosquito Control	-	
47 Child Health	39,062	
48 Child Health Medicaid	22,000	
49 Child Service	50,515	
50 Child Service Medicaid	-	
51 United Way	2,000	
52 MCH	17,152	
53 MCH-Medicaid	13,000	
54 Family Planning	87,043	
55 Family Planning-Medicaid	16,500	
56 Adult Health-Medicaid	3,500	
57 Head Start	34,211	
58 WIC	116,235	
59 Aging Block Grant	70,000	
60 AIDS (State - TB)	16,403	
61 Aging-USDA	7,971	
62 Wic Breast Feeding Peer Counseling	-	
63 Wise Woman	12,531	
64 Healthy Start-Initiative	-	
65 Environmental Health Fees	-	
66 Bioterrorism Prepared Response	31,664	
67 VD Medicaid Reimbursement	5,000	
68 HIV-STD	1,123	
69 Family Planning Outreach	-	
70 Community Health Grant	-	
71 Jail Site Testing	58,587	
72 Pregnancy Care Management	69,700	
73 School Nurse Funding	150,000	
74 BCCCP	10,200	
75 Healthy Communities	36,174	
76 Nurse Family Partnership	543,141	
77 Nurse Family Partnership - Nash	125,000	
78 Susan K Grant	-	
79 STD Preventive	100	
Sub-total Health		\$ 1,670,446

VIII. Permits and Fees:

77 Civil Licenses Revocation	1,000	
78 Insulation Fees	3,000	
79 Register of Deed Fees	80,000	
80 Marriage Licenses	3,000	
81 Building Permits Fees	65,000	
82 Plumbing Fees	5,100	
83 Mechanical Fees	11,000	
84 Electrical Inspections	27,000	
85 Home Owner	2,000	
86 Zoning Permits	8,000	
87 Fire Safety Inspection	1,500	
88 Concealed Weapons Permits	20,000	
89 Jail-Social Security Reimb	1,800	
90 Re-inspection Fees (Other)	4,000	
91 Wellness Center Membership	8,500	
Sub-Total Permits and Fees		\$ 240,900

IX. Sales and Services:

92 Computer Generated Revenue	1,000	
93 Sheriff's Fees	16,000	
94 Reimbursement - School Resource Officers	141,858	
95 Jail Fees-Clerk of Court	500	
96 Inmate Housing-SMCP Program	120,000	
97 Inmate Housing-State	200,000	
98 Rescue Squad Fees	800,000	
99 Town Motor Vehicle Collection Fees	21,000	
100 Ambulance Medicaid Reimbursement	320,000	
101 Municipal Elections	300	
102 Sale of Assets	-	
Sub-Total Sales & Services		\$ 1,620,658

X. Sales & Services-Health:

103 Animal Control Fees	700
104 Clinic Fees	8,000
105 Pap Smears	-
106 Home Health Third Party	1,117,114
107 Environmental Health Fees	12,000
108 Meals Program Income	3,000
109 General Clinic	2,500
110 Vaccine Reimbursement	8,000

111 Contribution for meals	300	
112 CR III	-	
113 MCH Fees	100	
114 Family Planning Client Fee	4,000	
115 Adult Health	-	
116 Child Health Fees	500	
117 Community Care of NC	-	
118 Meals-United Way	-	
119 Health Check	40,243	
120 Drug Screening	1,000	
Sub-Total Health Sales & Services		\$ 1,197,457

XI. Miscellaneous Revenue:

121 ASCS Rent	22,178	
122 Miscellaneous	16,000	
123 Interest Earned	3,000	
124 Investment Earnings	1,000	
125 Sheriff's Special Accounts	20,000	
126 Insurance Reimbursement	20,000	
127 Sale of Assets	-	
128 Wellness Center Rents	10,000	
129 Special Project Revenue	18,000	
130 Recreation Vending Proceeds	-	
131 Receipt of Bank Financing	-	
Sub-Total Miscellaneous		\$ 110,178

XIII. Fund Balance

132 Fund Balance Appropriation	1,196,747	
Sub-Total Fund Balance Appropriated		\$ 1,196,747
Total General Fund Revenues		\$ 27,654,752

XIV. DSS Federal and State

DSS Fed & State Revenue \$5,082,370

TOTAL OPERATING BUDGET \$ 32,737,122

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, 2017 and ending June 30, 2018, 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, 2017 and ending June 30, 2018:

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, 2017 and ending June 30, 2018 in accordance with the chart of accounts heretofore established for Northampton County:

Operation Budget	2,114,460		
Debt Service	1,082,308		
Capital Purchases	-		
Total Appropriations		\$	3,196,768

SECTION VI: It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Farm Water	7,500		
Water & Sewer Sales	3,166,268		
Installation Fees	21,000		
Interest Income	2,000		
Total Estimated Water/Sewer Revenue		\$	3,196,768

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, 2017 and ending June 30, 2018 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,317,535		
Total Appropriations		\$	2,317,535

SECTION VIII: It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018 in accordance with the chart of accounts heretofore established for Northampton County:

White Goods Tax	-		
Scrap Tire Tax	28,000		
Solid Waste Availability Fees	2,200,535		
Tipping Fees	27,000		
Interest on Solid Waste Fees	45,000		
Grant Revenue	2,000		
Electronic Revenue	1,500		
Solid Waste Disposal Tax	11,500		
Scrap Metal	2,000		
Total Estimated Revenues		\$	2,317,535

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, 2017 and ending June 30, 2018:

Principal/Interest on Bonds maturing And/or Loans	778,898		
Interest/Principal on USDA Loans(Non Water)	783,443		
Total Appropriations		\$	1,562,341

SECTION X: It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Contribution from General Fund	1,342,341		
DSS Fed/State	220,000		
Total Estimated Revenue		\$	1,562,341

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, 2017 and ending June 30, 2018 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	284,388	
Reserve on Investment	-	
Total Appropriations		\$ 284,388

SECTION XII It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2017 and ending June 30, 2018:

E-911 Fund	170,312	
Fund Balance	114,076	
Total Estimated Revenues		\$ 284,388

SECTION XIII. The following amounts are hereby appropriated in the Volunteer Rescue Squad fund for fiscal year beginning July 1, 2017 and ending June 30, 2018 for the following Rescue squads:

Gaston Rescue Squad	60,000	
Jackson Rescue Squad	-	
Eastside Rescue Squad	148,000	
Total Appropriations		\$ 208,000

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, 2017 and ending June 30, 2018:

Rescue Squad fees	208,000	
Total Estimated revenues		\$ 208,000

SECTION XV. The following amounts are hereby appropriated in the Town ad valorem tax fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Town Ad Valorem Tax	679,200	
Total Appropriations		\$ 679,200

SECTION XVI. It is estimated the following revenues will be available in the Town ad valorem fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Town Ad Valorem Tax	679,200	
Total Estimated revenues		\$ 679,200

SECTION XVII: There is hereby levied a tax at the rate of ninety two hundredths (\$.92) per one hundred dollars (\$100) valuation of property listed as of January 1, 2017, 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 \$2,020,123,220. The estimated collection rate is 95.18%. 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, 2017 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 \$119,646,335 located within the **Fire Service District A supported by the Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 95.18%. 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, 2017 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 \$527,634,044 located within the Fire Service District supported by the **Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 95.18%. 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, 2017 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 \$170,441,257 located within the Fire Service District supported by the **Rich Square Volunteer Fire Department**. The estimated rate of collection is 95.18%. The estimated rate of collection is based on current year collections.

SECTION XXI: There is hereby levied a tax rate of seven hundredths (\$.07) per one hundred dollars (\$100) valuation of property listed as of January 1, 2017 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 \$300,989,794 located within the Fire Service District supported by the **Gaston Volunteer Fire Department**. The estimated rate of collection is 95.18%. 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, 2017 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 \$103,495,730 within the Fire Service District supported by the **Jackson Volunteer Fire Department**. The estimated rate of collection is 95.18%. 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, 2017 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 \$48,736,345 within the Fire Service District supported by the **Lasker Volunteer Fire Department**. The estimated rate of collection is 95.18%. 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, 2017 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 \$147,454,683 within the Fire Service District supported by the **Garysburg Volunteer Fire Department**. The estimated rate of collection is 95.18%. 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, 2017 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 \$132,666,049 within the Fire Service District supported by the **Seaboard Volunteer Fire Department**. The estimated rate of collection is 94.18%. 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, 2017 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 \$78,601,904 within the Fire Service District supported by the **Woodland Fire Department**. The estimated rate of collection is 95.18%. 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 \$.55 per mile for the year beginning July 1, 2017 and ending June 30, 2018.

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 _____ day of June 2017

SEAL

ATTEST:

Clerk to the Board

Chairman, Board of Commissioners

Clerk to the Board

Budget Officer

Clerk to the Board

Finance Officer