

FISCAL YEAR 2018-2019

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, 2018 and ending June 30, 2019 in accordance with the chart of accounts heretofore established for Northampton County:

I. General Government:

1 Governing Body	116,387	
2 Administration	276,481	
3 Human Resources	217,848	
4 Finance	676,149	
5 Tax	894,716	
6 Land Records Management	194,372	
7 Legal	201,960	
8 Court System	23,601	
9 Board of Elections	208,656	
10 Register of Deeds	222,815	
11 Buildings and Grounds	1,060,691	
12 MIS	283,809	
13 Central Stores	200	
14 Insurance-Retirees	363,957	
15 Central Garage	85,519	
16 Bulk Fuel	5,000	
Total General Government		\$ 4,832,161

II. Public Safety:

17 Building Inspector	173,116
18 Sheriff	2,677,570
19 Sheriff's Execution Account	13,000
20 Sheriff's School Resource Officers	125,778
21 Jail	1,477,648
22 Youth Detention	50,000
23 Emergency Communications	1,064,329
24 Emergency Management	179,435

25 Volunteer Fire Department	14,500	
26 Medical Examiner	12,000	
27 Ambulance Service	3,397,390	
28 Animal Control	82,187	
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	310,858	
Total Public Safety		\$ 9,655,311

III. Environmental Protection:

34 Soil Conservation	113,807	
35 Forestry Program	120,108	
36 Drainage and Watershed	4,000	
37 Lake Gaston Weed Control	100,000	
38 Four Rivers	-	
39 RR Partners	1,000	
Total Environmental Protection		\$ 338,915

IV. Contributions to Outside Agencies

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. Economic/Physical Development:

45 Planning	157,410	
46 Economic Dev. Commission	186,635	
47 Talon Building	-	
48 Cooperative Extension	289,498	
49 Northampton Chamber of Commerce	15,569	
50 Lowe's Solid Waste Pick-Up	170,000	
51 Enviva Incentive	360,557	
Total Economic/Physical Development		\$ 1,179,669

VI. Human Services:
Health:

52 Health	799,532	
53 Communicable Diseases	19,131	
54 Healthy Start Initiative	-	
55 Immunization Plan	9,484	
56 Aid to Counties	117,202	
57 Family Planning Outreach	-	
58 Carolina Access III	-	
59 TB Program	36,523	
60 Community Health	-	
61 Jail Site Testing	58,587	
62 Breast and Cervical Cancer	-	
63 Home Health	1,044,992	
64 School Nurse Funding	150,000	
65 Healthy Communities	44,718	
66 Child Health	76,192	
67 Child Service Coordinator	48,915	
68 Health Check	44,556	
69 Maternal Child Health	60,102	
70 Family Planning	246,153	
71 Adult Health	22,820	
72 Head Start	36,862	
73 WIC Programs	126,305	
74 Wise Woman Project	-	
75 Bioterrorism	31,664	
76 Environmental Health	198,389	
77 Home Delivered Meals	99,832	
78 Wic Breastfeeding Peer Counselor	10,558	
79 Nurse Family Partnership	525,788	
80 Nurse Family Partnership - Nash	125,000	
81 Pregnancy Care Mgmt.	68,278	
82 Aids Program	16,403	
83 Prescription Drugs	1,123	
84 Mosquito Control	-	
85 STD Prevention	100	
86 Susan G. Komen	-	
Sub-Total Health		\$ 4,019,209

VII. Other Human Services:

87 CBA	90,873	
88 Mental Health	81,614	
89 Veterans Service	55,267	
90 DSS's County Share	2,178,203	
91 Elderly & Handicapped Tran.	111,153	
92 JCPC	3,241	
93 Office on Aging	59,781	
94 Home & Community Block Grant	88,612	
95 Family Care Giver	-	
96 RPO	6,649	
97 Block Grant Match	-	
98 County Match -CBA Programs	9,087	
99 Roanoke Domestic Violence	-	
100 Kings Kitchen	1,000	
Subtotal Other Human Services		\$ 2,685,480

VIII. Education:

101 School's Current Expense	3,000,000	
102 Fines & Forfeitures	50,000	
103 School's Capital Outlay	595,000	
104 Halifax Community College	260,000	
105 Roanoke-Chowan Community College	30,000	
106 NCHS - Electric Vehicle Rally	-	
Total Education		\$ 3,935,000

IX. Cultural and Recreation:

107 Library	156,430	
108 Recreation	283,989	
109 Recreation Programs	-	
110 Museum	4,000	
111 Cultural Arts/Recreation	10,027	
Total Cultural and Recreation		\$ 454,446

X. Transfers:

112 Debt Service	1,301,511	
113 Tax Revaluation	50,000	
114 Transfer to Solid Waste Fund	-	
115 Transfer to schools capital reserve	-	
Total Transfers		\$ 1,351,511

XI.	<u>Contingency:</u>		
	116 Contingency	150,000	
	Total Contingency		\$ 150,000
XII	Less COL	\$ -	
	Less Insurance Saving		\$ -
	Total General Fund Expenditures		\$ 28,615,997
XIII	<u>DSS Federal and State</u>		
XIV	Expenditures		\$4,357,682
	TOTAL OPERATING BUDGET		\$ 32,973,679

SECTION II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

I. Taxes Ad Valorem:

1	Current Year Taxes	17,730,672	
2	Prior Year Taxes	530,000	
3	Interest on Back Taxes	165,000	
4	Penalty on Back Taxes	12,000	
5	Return Check Charge	1,200	
6	Ahoskie Drainage	5,900	
7	Tax Foreclosure	-	
	Sub-Total Taxes		\$ 18,444,772

II. Other Taxes and Licenses:

8	Occupancy Tax	2,400	
9	Privilege Licenses	1,000	
10	Excise Tax	140,000	
11	Beer and Wine Tax	62,000	
12	Utility Tax	5,000	
	Sub Total Other Taxes		\$ 210,400

III. Sales Tax:

13 ½ Cent Sales Tax	-	
14 1% County	350,000	
15 ½ Cent -County	850,000	
16 ½ Cent - School	500,000	
17 Additional Sales Tax	650,000	
Sub-Total Sales Tax		\$ 2,350,000

IV. Intergovernmental-Unrestricted:

18 Court Costs	14,000	
19 Indirect Cost-Enterprise	101,705	
20 ABC Profits	-	
21 Emergency Food	2,400	
22 DSS Indirect Cost Reimbursement	-	
Sub-total Intergovernmental		\$ 118,105

V. Grants:

23 Aging Block Grant	88,612	
24 Recidivism Reduction Services	310,858	
25 Soil/Water	18,000	
26 Emergency Management	39,342	
27 ROAP	-	
28 DOT-Rural Public Transportation	51,181	
29 Cultural Arts Grant	10,027	
Sub-Total Grants		\$ 518,020

VI. Inter-Governmental Restricted:

30 ABC 5 cent Bottle Tax	4,000	
31 ABC 1 cent Bottle Tax	270	
32 Court Facility Fees	20,000	
33 Fines and Forfeitures	50,000	
34 Elderly and Handicapped	59,972	
35 Recreation Booster	8,000	
36 CBA	94,114	
Sub-Total Inter-Governmental Restricted		\$ 236,356

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	17,186	
44 Comprehensive Breast/Cervical Cancer	-	
45 Smart Start	-	
46 Mosquito Control	-	
47 Child Health	39,062	
48 Child Health Medicaid	12,000	
49 Child Service	48,915	
50 Child Service Medicaid	-	
51 United Way	-	
52 MCH	17,152	
53 MCH-Medicaid	10,000	
54 Family Planning	69,795	
55 Family Planning-Medicaid	15,000	
56 Adult Health-Medicaid	3,500	
57 Head Start	37,116	
58 WIC	116,027	
59 Aging Block Grant	70,000	
60 AIDS (State - TB)	16,403	
61 Aging-USDA	7,971	
62 Wic Breast Feeding Peer Counseling	8,000	
63 Wise Woman	-	
64 Healthy Start-Initiative	-	
65 Environmental Health Fees	-	
66 Bioterrorism Prepared Response	31,664	
67 VD Medicaid Reimbursement	3,500	
68 HIV-STD	1,123	
69 Family Planning Outreach	-	
70 Community Health Grant	-	
71 Jail Site Testing	58,587	
72 Pregnancy Care Management	66,000	
73 School Nurse Funding	150,000	
74 BCCCP	-	
75 Healthy Communities	39,946	
76 Nurse Family Partnership	505,228	
77 Nurse Family Partnership - Nash	125,000	
78 Susan K Grant	-	
79 STD Preventive	100	
Sub-total Health		\$ 1,585,005

VIII. Permits and Fees:

77 Civil Licenses Revocation	900	
78 Insulation Fees	3,000	
79 Register of Deed Fees	72,000	
80 Marriage Licenses	2,500	
81 Building Permits Fees	75,000	
82 Plumbing Fees	5,100	
83 Mechanical Fees	13,000	
84 Electrical Inspections	35,000	
85 Home Owner	3,000	
86 Zoning Permits	8,000	
87 Fire Safety Inspection	1,500	
88 Concealed Weapons Permits	18,000	
89 Jail-Social Security Reimb	2,500	
90 Re-inspection Fees (Other)	7,500	
91 Wellness Center Membership	8,500	
Sub-Total Permits and Fees		\$ 255,500

IX. Sales and Services:

92 Computer Generated Revenue	500	
93 Sheriff's Fees	15,500	
94 Reimbursement - School Resource Officers	125,778	
95 Jail Fees-Clerk of Court	1,400	
96 Inmate Housing-SMCP Program	200,000	
97 Inmate Housing-State	150,000	
98 Rescue Squad Fees	850,000	
99 Town Motor Vehicle Collection Fees	22,300	
100 Ambulance Medicaid Reimbursement	340,000	
101 Municipal Elections	500	
102 Refund For Imaging-Sheriff	3,000	
Sub-Total Sales & Services		\$ 1,708,978

X. Sales & Services-Health:

103 Animal Control Fees	-	
104 Clinic Fees	8,000	
105 Pap Smears	-	
106 Home Health Third Party	917,414	
107 Environmental Health Fees	-	
108 Meals Program Income	-	
109 General Clinic	2,500	
110 Vaccine Reimbursement	8,000	

111 Contribution for meals	-	
112 CR III	-	
113 MCH Fees	-	
114 Family Planning Client Fee	3,000	
115 Adult Health	4,000	
116 Child Health Fees	600	
117 Head Start Revenue	37,116	
118 Meals-United Way	-	
119 Health Check	45,339	
120 Drug Screening	1,000	
Sub-Total Health Sales & Services		\$ 1,026,969

XI. Miscellaneous Revenue:

121 ASCS Rent	22,178	
122 Miscellaneous	25,000	
123 Interest Earned	6,000	
124 Investment Earnings	20,000	
125 Sheriff's Special Accounts	25,000	
126 Insurance Reimbursement	30,000	
127 Sale of Assets	10,000	
128 Wellness Center Rents	10,000	
129 Special Project Revenue	18,000	
130 Recreation Vending Proceeds	-	
131 Receipt of Bank Financing	-	
Sub-Total Miscellaneous		\$ 166,178

XIII. Fund Balance

132 Fund Balance Appropriation	1,995,714	
Sub-Total Fund Balance Appropriated		\$ 1,995,714

Total General Fund Revenues		\$ 28,615,997
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XIV. DSS Federal and State

DSS Fed & State Revenue		\$4,357,682
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TOTAL OPERATING BUDGET		\$ 32,973,679
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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, 2018 and ending June 30, 2019, 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, 2018 and ending June 30, 2019:

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, 2018 and ending June 30, 2019 in accordance with the chart of accounts heretofore established for Northampton County:

Operation Budget	2,162,090	
Debt Service	1,050,104	
Capital Purchases	-	
Total Appropriations		\$ 3,212,194

SECTION VI: It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Farm Water	8,000	
Water & Sewer Sales	3,181,994	
Installation Fees	20,000	
Interest Income	2,200	
Total Estimated Water/Sewer Revenue		\$ 3,212,194

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, 2018 and ending June 30, 2019 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,343,436	
Total Appropriations		\$ 2,343,436

SECTION VIII: It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019 in accordance with the chart of accounts heretofore established for Northampton County:

White Goods Tax	-	
Scrap Tire Tax	28,000	
Solid Waste Availability Fees	2,202,432	
Tipping Fees	42,002	
Interest on Solid Waste Fees	50,000	
Grant Revenue	3,000	
Electronic Revenue	1,600	
Solid Waste Disposal Tax	11,000	
Scrap Metal	5,402	
Total Estimated Revenues		\$ 2,343,436

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, 2018 and ending June 30, 2019:

Principal/Interest on Bonds maturing And/or Loans	908,068	
Interest/Principal on USDA Loans(Non Water)	613,443	
Total Appropriations		\$ 1,521,511

SECTION X: It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Contribution from General Fund	1,301,511	
DSS Fed/State	220,000	
Total Estimated Revenue		\$ 1,521,511

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, 2018 and ending June 30, 2019 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	389,481	
Reserve on Investment	-	
Total Appropriations	\$	389,481

SECTION XII It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2018 and ending June 30, 2019:

E-911 Fund	228,207	
Fund Balance	161,274	
Total Estimated Revenues	\$	389,481

SECTION XIII. The following amounts are hereby appropriated in the Volunteer Rescue Squad fund for fiscal year beginning July 1, 2018 and ending June 30, 2019 for the following Rescue squads:

Gaston Rescue Squad	50,000	
Jackson Rescue Squad	-	
Eastside Rescue Squad	145,000	
Total Appropriations	\$	195,000

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, 2018 and ending June 30, 2019:

Rescue Squad fees	195,000	
Total Estimated revenues	\$	195,000

SECTION XV. The following amounts are hereby appropriated in the Town ad valorem tax fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Town Ad Valorem Tax	717,300	
Total Appropriations	\$	717,300

SECTION XVI. It is estimated the following revenues will be available in the Town ad valorem fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Town Ad Valorem Tax	717,300		
Total Estimated revenues		\$	717,300

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, 2018, 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 \$2,031,460,869. 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, 2018 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 \$119,449,016 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, 2018 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 \$479,650,246 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, 2018 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 \$111,949,175 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, 2018 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 \$301,655,357 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, 2018 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 \$95,136,924 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, 2018 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 \$47,494,031 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, 2018 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 \$152,349,794 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, 2018 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 \$132,586,385 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, 2018 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 \$82,106,719 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.

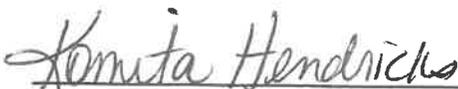
SECTION XXIX: Travel reimbursement is \$.55 per mile for the year beginning July 1, 2018 and ending June 30, 2019.

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.

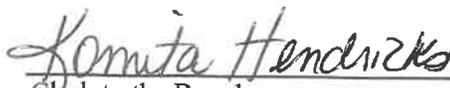
Adopted the 18th day of June, 2018.

SEAL

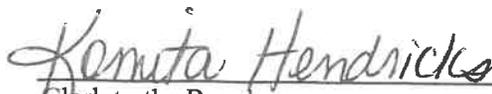
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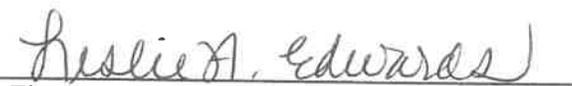

Clerk to the Board


Chairman, Board of Commissioners


Clerk to the Board


Budget Officer


Clerk to the Board


Finance Officer