

**Special Called Meeting
Northampton County
June 27, 2017**

Present: Robert Carter, Fannie Greene, Chester Deloatch, Geneva Faulkner, and Charles Tyner

Others Present: Kimberly Turner, Nathan Pearce, Leslie Edwards, and Komita Hendricks

Chairman Carter called the meeting to order.

Commissioner Tyner gave the Invocation.

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve the agenda for June 27, 2017. **Question Called: All present voting yes. Motion carried.**

A motion was made by Chester Deloatch and seconded by Fannie Greene to recess Regular Meeting and enter into a Public Hearing. **Question Called: All present voting yes. Motion carried.**

Chairman Carter called the Public Hearing in session.

Ms. Kimberly Turner, County Manager, appeared before the Board to hold a Budget Public Hearing to present the Proposed General Fund Operating Budget for the fiscal year beginning July 1, 2017 for the Board's consideration and approval.

Ms. Turner started with her FY 2017-2018 Budget Message, and gave a presentation on Projected Revenues, Projected Expenditures, and Property Tax Expenditures.

Chairman Carter called for Board questions.

Commissioner Faulkner asked if the education portion includes community colleges and the public school system.

Ms. Turner replied it does.

Chairman Carter wanted to note that the General Fund Operating Budget is \$32,737,122 with no change to Ad Valorem Tax Rate of \$0.92 per \$100 of value.

Chairman Carter called for questions from the public.

None were heard.

Chairman Carter declared the Public Hearing closed.

A motion was made by Chester Deloatch and seconded by Geneva Faulkner to close the public hearing. **Question Called:** *All present voting yes.* **Motion carried.**

A motion was made by Fannie Greene and seconded by Geneva Faulkner to reconvene the regular session. **Question Called:** *All present voting yes.* **Motion carried.**

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**



OFFICE OF THE
COUNTY MANAGER

Northampton County

"A GREAT PLACE TO RAISE FAMILIES, PROGRESS AND EXPECTATIONS"

P.O. Box 808
Jackson, NC 27845
Phone (252) 534-2501
Fax (252) 534-1166

June 27, 2017

Northampton County Board of Commissioners
Jackson, NC 27845

RE: FY 2017-2018 Budget Message

Commissioners:

In accordance with the Local Government and Fiscal Control Act, the Proposed General Fund Operating Budget for the fiscal year beginning July 1, 2017 is presented herewith for your consideration and approval. North Carolina State Law requires a two-week notice of the budget public hearing and that the Budget Ordinance is adopted by July 1, 2017. The public hearing for the budget is scheduled for today, June 27, 2017 at 1:00 p.m. in the County Commissioners' Meeting Room. The date, place, and time for the public hearing have been published as required by law.

The FY 17-18 Budget was formulated based on no change to the Ad Valorem Tax Rate of \$0.92 per \$100 of value and sustaining County operations and services at a basic, but effective level. This budget does require a \$1,196,747 appropriation from the undesignated fund balance. One cent on the tax rate generates \$191,912.

This budget provides for a decrease of \$73,876 in General County Government; a \$22,948 or a 0.3% increase in Public Safety; and it sustains effective funding levels in Environmental Protection, Economic and Physical Development, and Health and Human Services.

This budget levies a tax per \$100 value of real and personal properties located within that district in the amount of and for the following fire service tax districts:

- Roanoke-Wildwood Fire Service District-3.1 cents
- Roanoke-Wildwood Fire Service District A-3.1 cents
- Jackson Fire Service District-3.93 cents
- Rich Square Fire Service District-5 cents
- Gaston Fire Service District-7 cents
- Lasker Fire Service District-5.09 cents
- Seaboard Fire Service District-5.75 cents
- Garysburg Fire Service District-6 cents
- Woodland Fire Service District-7.42 cents

FY 2017-2018 Budget Message
June 27, 2017
Page 2

Tax dollars levied for the two Roanoke-Wildwood Volunteer Fire Department Service Districts, the Jackson, Rich Square, Lasker, Garysburg, Woodland, Gaston, and Seaboard Volunteer Fire Department Service Districts will be passed directly to the Volunteer Fire Departments on a monthly basis. This budget does not levy a tax for the Lake Gaston Watershed Improvement District.

BUDGET SUMMARY

The total General Fund Operating Budget is \$32,737,122 which reflects a decrease of \$982,115 or a 3% decrease compared to current funding levels. This budget satisfies a debt liquidation schedule of \$1,562,341 of which \$778,898 is Schools; \$784,443 is general County debt; and, retains a Contingency Fund in the amount of \$150,000.

CAPITAL PROJECTS

Expected capital projects include renovations to the historic courthouse, renovations to the former Department of Social Services building, wastewater extension project from the Town of Seaboard to West Fraser, and the Severn Peanut Building Re-Use Project. When complete, these projects will expend approximately \$3,429,577.

NORTHAMPTON COUNTY SCHOOLS

This budget appropriates \$4,253,000 to the Northampton County School System. Of that amount, \$3,500,000 is allotted to current expense; \$695,000 to Capital Outlay; and \$58,000 from fines and forfeitures.

The Department of Social Services state and federal funding has been identified within the General Fund Operating Budget.

This budget only has the capability of addressing un-programmed expenditures through a draw down on the Contingency Account or the re-programming of funds from other budgeted line items.

Respectfully submitted,



Kimberly L. Turner
County Manager

cc: Ms. Leslie Edwards, Northampton County Finance Officer
Ms. Komita Hendricks, Clerk, Northampton County Board of Commissioners

Northampton County



"A Great place to raise families, profits, and expectations"

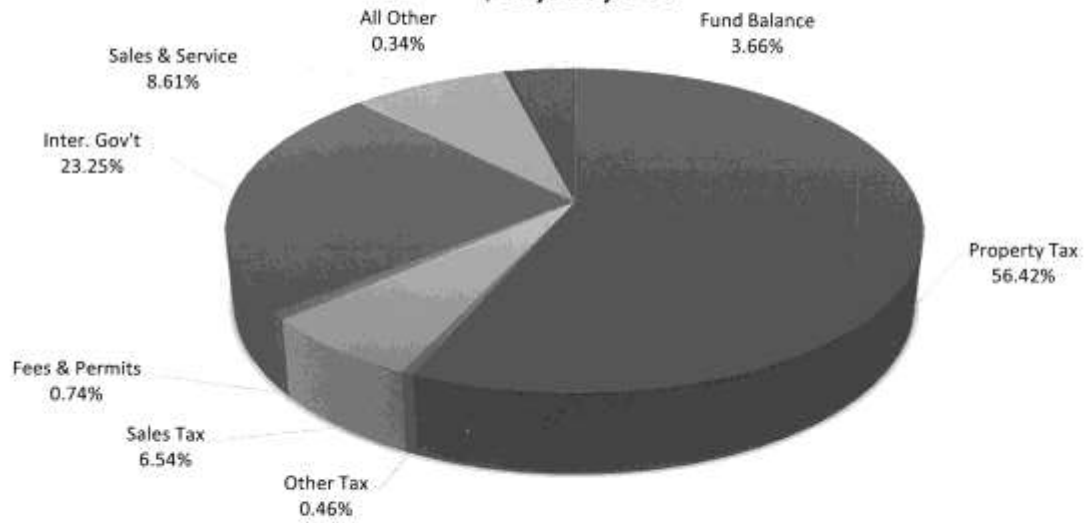
FY 2017/2018

Projected Revenues

By Sources

FY 2018

\$32,737,122



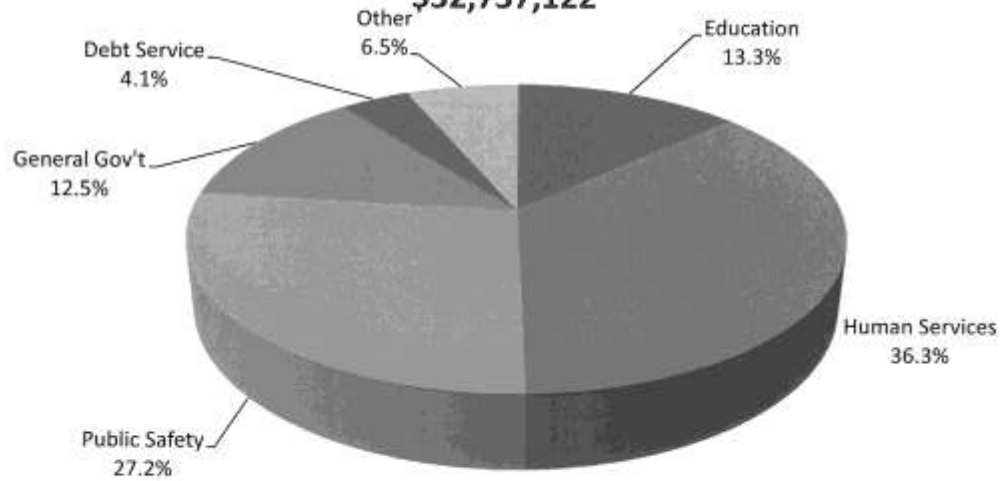
FY 2017/2018

Projected Expenditures

By Function

FY 2018

\$32,737,122



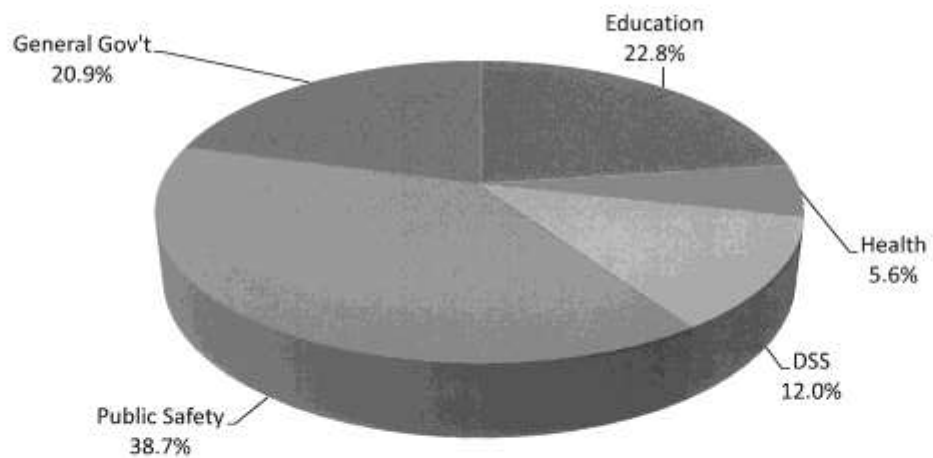
FY 2017/2018

Property Tax Expenditures

By Function

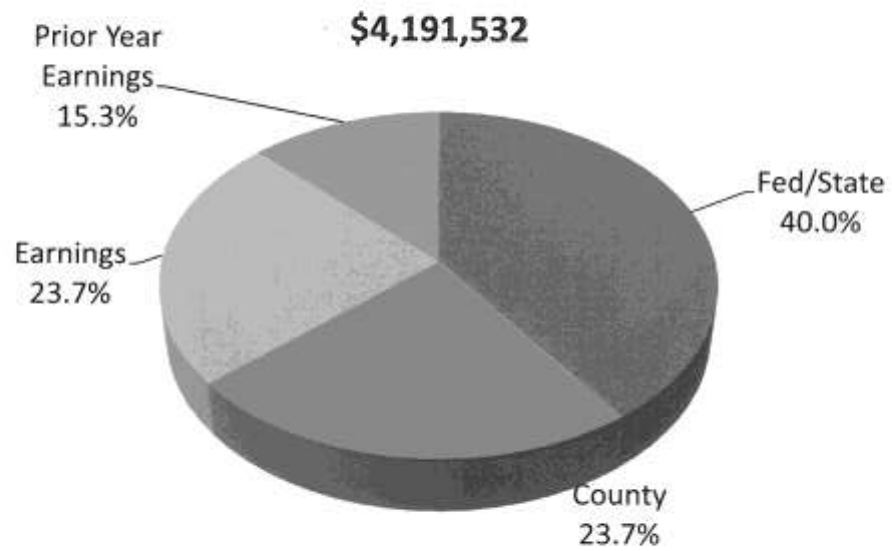
FY 2018

\$17,689,330



FY 2017/2018

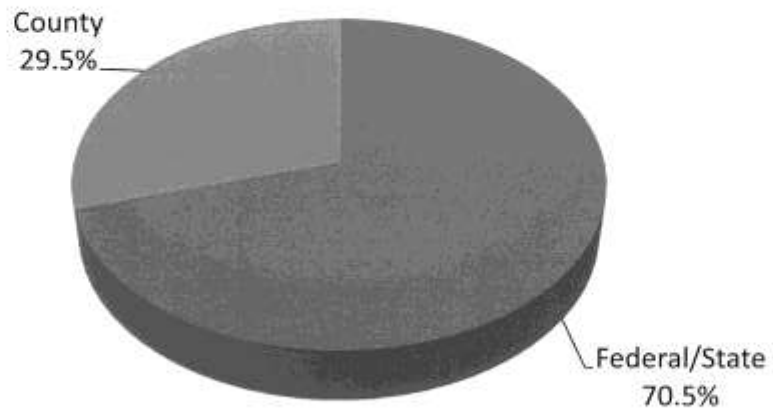
Health Revenue By Source



FY 2017/2018

DSS Revenue By Source

\$7,204,669



FY 2017/2018

Adoption of FY 17-18 General Fund Operating Budget:

Ms. Kimberly Turner, County Manager, appeared before the Board to obtain approval and formal adoption by the Board of Commissioners of Northampton County's Fiscal Year 2017-2018 General Fund Operating Budget.


Commissioner Tyner stated to the Board to consider a Contingency Budget until the completion of the audit and receive fund balance.

A motion was made by Fannie Greene and seconded by Chester Deloatch to approve and adopt the FY 2017-2018 General Fund Operating Budget as presented in the amount of \$32,737,122.

Question Called: *Yes (Commissioners Carter, Deloatch, and Greene); No (Commissioner Faulkner, Tyner).* **Motion carried.**

Chairman Carter applauded the County Manager, Finance Officer, and Staff for a hard and dedicated job well done in preparing a budget.

**PLEASE SEE SCANNED DOCUMENTS WHICH ARE
HEREBY MADE A PART OF THESE MINUTES:**

DECISION PAPER**TO:** The Northampton County Board of Commissioners**FM:** Ms. Kimberly L. Turner, County Manager **DT:** June 27, 2017**RF:** Adoption of FY 2017-2018 General Fund Operating Budget**PURPOSE:**

The purpose of this decision paper is to obtain approval and formal adoption by the Board of Commissioners of Northampton County's Fiscal Year 2017-2018 General Fund Operating Budget.

FACTS:

1. The total general fund operating budget is \$32,737,122 and reflects a decrease of \$982,115 or a 3% decrease compared to current year budget.
2. This budget requires a \$1,196,747 appropriation from the un-designated fund balance.
3. This budget satisfies a debt liquidation schedule of \$1,562,341.
4. This budget requires no increase in the ad valorem tax rate.
5. This budget does provide for merit increases, longevity pay, and Christmas bonuses for employees; health insurance premium costs of 90/10 wherein the County pays 90 percent and employees pay 10 percent; and critical capital outlay in the amount of \$291,906.
6. This budget provides for a mileage reimbursement rate of \$0.55 per mile.

DISCUSSION:

The FY 17-18 operating budget was formulated based on an ad valorem tax rate of \$.92 cents per \$100 of assessed value; maintaining the County's un-designated fund balance at a fiscally responsible level and sustaining County operations and services at a basic but effective level.

RECOMMENDATION:

That the Board of Commissioners approve and adopt the Fiscal Year 2017-2018 General Fund Operating Budget as presented and in the amount of \$32,737,122.

Coordination:**Finance Officer:**Concur 

Non-concur _____

Concur with comments _____

Action by the Commissioners:

Approved: _____
 Disapproved: _____
 Other: _____

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

Page 2 of 16
6/26/2017
2017-2018 Budget Ordinance

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. <u>Environmental Protection:</u>			
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. <u>Contributions to Outside Agencies</u>			
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. <u>Economic/Physical Development:</u>			
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	

Page 9 of 16
6/26/2017
2017-2018 Budget Ordinance

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.

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 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 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.

ATTEST:

Finance Officer

A motion was made by Chester Deloatch and seconded by Fannie Greene to adjourn. **Question Called: All present voting yes. Motion carried.**

Komita Hendricks, Clerk to the Board

“s.m. 06-27-17”