

**Special Called Meeting
Northampton County
June 24, 2015**

Present: Robert Carter, Fannie Greene, Chester Deloatch, Joseph Barrett, Virginia Spruill

Others Present: Kimberly Turner, Dot Vick and Michelle Nelson

Chairwoman Greene called the meeting to order.

A motion was made by Robert Carter and seconded by Virginia Spruill that the agenda for today's session be adopted as printed. **Question Called: All present voting yes. Motion carried.**

Chairwoman Greene called the Public Hearing in session.

Ms. Turner started with her FY 2015-2016 budget message, and gave a presentation on Projected Revenues, Projected Expenditures, and Property Tax Expenditures.

Chairwoman Greene called for Board questions.

Commissioner Carter wanted to note that he applauds the County Manager and Finance Officer and staff for a job well done in preparing a budget that they discovered to be \$4.6 Million deficit when they first met on May 15th.

Chairwoman Greene called for questions from the public.

Mr. Joe Holloway, Finance Officer for Northampton County Schools had an observation. He noted that the total budget was \$31.9 Million. The documents that the Board of Education received during a planning session was less than that amount. He asked what the difference was and why the figures increased. Ms. Turner mentioned that what they had was a draft before the final numbers were put together.

Cheryl Warren, Administrative Officer at the Health Department wanted to make a statement that in regards to the amount that the County has to appropriate to the Health Department. They don't get any Federal funding, they just get State and they get fees. That's why it looks like the County is putting a whole lot more into their department than what they are giving to DSS.

Chairwoman Greene declared the Public Hearing closed.

Ms. Turner stated that at the Board's request and the request of some of the citizens, the Board asked to look at the water and sewer rates. After doing the budget on the Enterprise Fund, Ms. Turner provided options concerning the water rates. She is suggesting that if the Board decides to reduce the rates, they need to make sure that have some cushion. They don't want to decrease rates so low that they will have to increase them again next year. She is also not sure what Mr. Morris will have planned as expenditures for next year.

Mr. Morris explained that the current rates were set for financial sustainability for their department. He feels the current rates—the way they were set would be good for planning for the future. The infrastructure is aging and he feels he needs to plan for future problems. The fund balance is low, and he says they need to increase it.

Chairwoman Greene asked the Board members how they felt about the water rates.

Commissioner Carter mentioned that there is no reserve for any disasters that might occur from that fund. He noted that the County has old pipes that may need replacement—at some point the County will have to fix them whether the funds are there or not. With that in mind, he is not in favor of doing anything other than what is already in place. Vice-Chairman Barrett concurred with Commissioner Carter. Commissioner Spruill concurred with them both. Commissioner Deloatch had no comment. Chairwoman Greene asked Mrs. Vick about finishing the cost analysis that was requested. Mrs. Vick answered that she will complete that now that the budget is finished.

Ms. Turner presented a budget amendment closing out the CDBG project, de-obligating the funds.

A motion was made by Virginia Spruill and seconded by Joseph Barrett to approve budget amendment number 59. **Question Called: All present voting yes. Motion carried.**

Finally, Ms. Turner asked that the Board approve and formally adopt Northampton County's Fiscal Year 2015-2016 General Fund Operating Budget.

A motion was made by Robert Carter and seconded by Virginia Spruill that the Board approve and adopt the Fiscal Year 15-16 General Fund Operating Budget as presented and in the amount of \$31,936,508. **Question Called: All present voting yes. Motion carried.**

Commissioner Carter suggested that once the cost analysis is done that Mrs. Greene along with Mr. Morris meet with the citizens of Garysburg and Mr. Morris could explain to the citizens as he has to the Board about the need for additional revenue in the event of problems that might occur with our lines. Chairwoman Greene mentioned that she would like to wait until Mrs. Vick finishes her report, then she would like to meet with Mr. Morris and share the results. Then they will see if they need to go forward.

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

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



Northampton County

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

P.O. BOX 808

JACKSON, NC 27845

PHONE (252) 534-2501

FAX (252) 534-1166

June 24, 2015

Northampton County Board of Commissioners
Jackson, NC 27845

RE: FY 2015-2016 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, 2015 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, 2015. The public hearing for the budget is scheduled for today, June 24, 2015 at 10:00 a.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 15-16 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. However, the revenue-neutral tax rate is \$0.97 per \$100 of value based on revaluation. This budget does require a \$1,249,209 appropriation from the undesignated fund balance. One cent on the tax rate generates \$171,960.

This budget provides for a decrease of \$27,632 in General County Government; a \$174,622 or a 2% 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

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 \$31,936,508 which reflects an increase of \$1,151,602 or a 4% increase compared to current funding levels. This budget satisfies a debt liquidation schedule of \$1,624,590 of which \$825,420 is Schools; \$799,170 is general County debt; and, retains a Contingency Fund in the amount of \$100,000.

CAPITAL PROJECTS

All ongoing capital projects will be expended by June 30, 2015.


NORTHAMPTON COUNTY SCHOOLS

This budget appropriates \$3,729,000 to the Northampton County School System. Of that amount, \$3,300,000 is allotted to current expense; \$345,000 to Capital Outlay; and \$84,000 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: Mrs. Dot Vick, Northampton County Finance Officer
Ms. Michelle Nelson, Clerk to the Northampton County Board of Commissioners

6/24/2015

Northampton County



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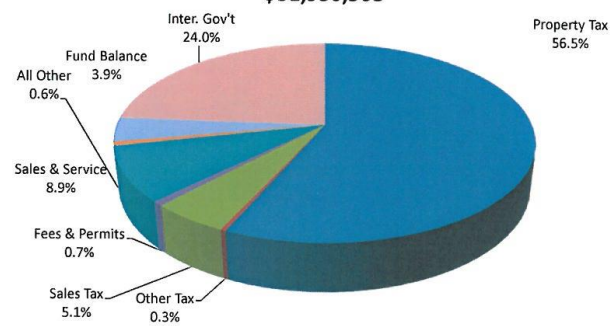
FY 2015/2016

Projected Revenues

By Sources

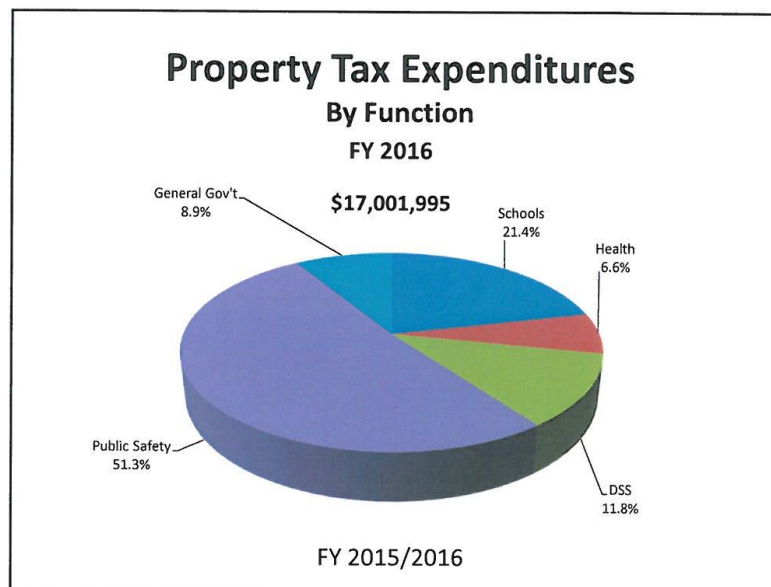
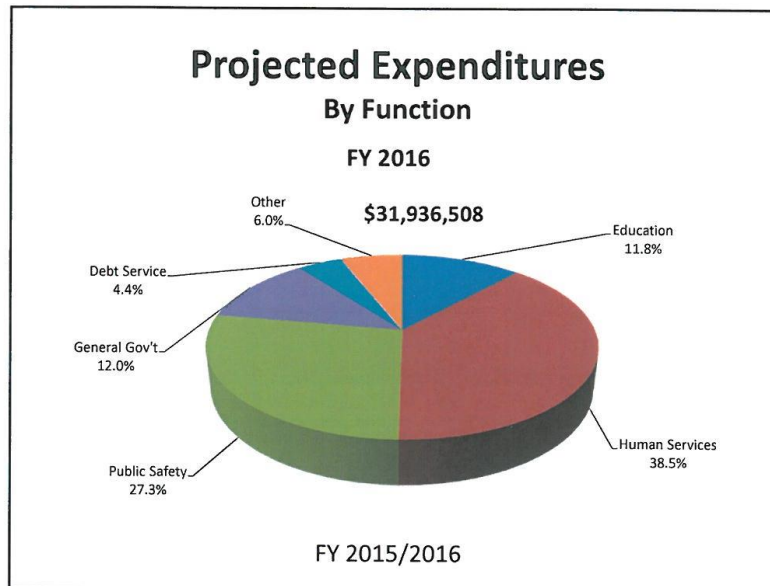
FY 2016

\$31,936,508

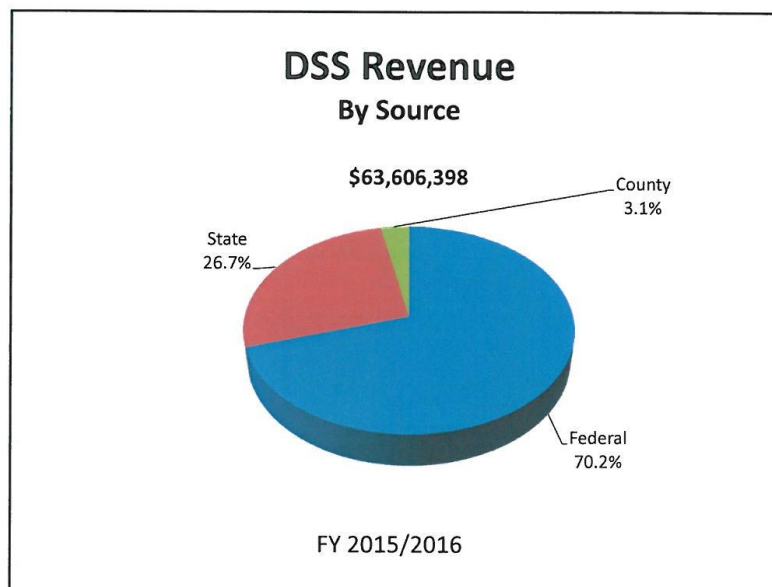
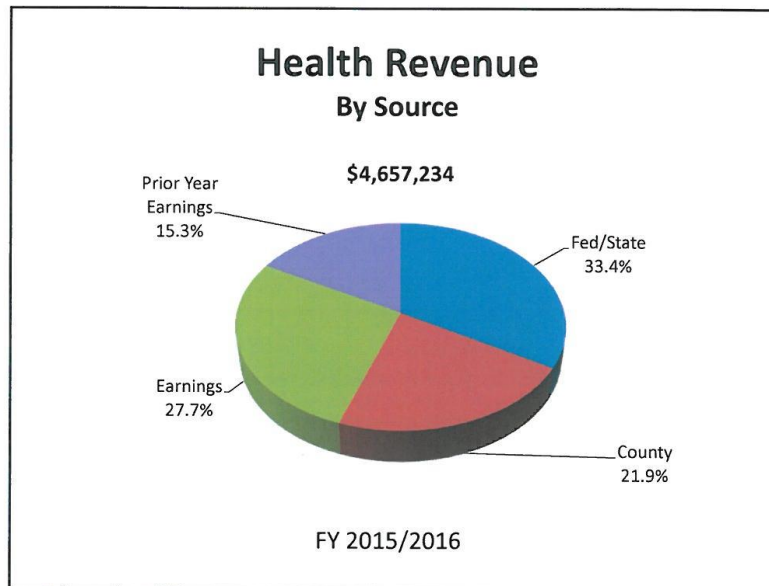


FY 2015/2016

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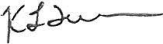


APPROVED BY Kimberly L. J...
 BOARD APPROVED 8/6/23/15

BOARD APPROVED

DECISION PAPER

TO: The Northampton County Board of Commissioners

FM: Ms. Kimberly L. Turner, County Manager 

DT: June 24, 2015

RF: Adoption of FY 2015-2016 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 2015-2016 General Fund Operating Budget.

FACTS:

1. The total general fund operating budget is \$31,936,508 and reflects an increase of \$1,151,602 or a 4% increase compared to current year budget.
2. This budget requires a \$1,249,209 appropriation from the un-designated fund balance.
3. This budget satisfies a debt liquidation schedule of \$1,624,590.
4. This budget requires no increase in the ad valorem tax rate. However, the revenue neutral tax rate is \$0.97 per \$100 of value.
5. This budget does not provided for a cost of living increase for employees and the mileage reimbursement rate is \$0.55 per mile.

DISCUSSION:


The FY 15-16 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 2015-2016 General Fund Operating Budget as presented and in the amount of \$31,936,508.

Coordination:

Finance Officer:

Concur 

Non-concur _____

Concur with comments _____

Action by the Commissioners:

Approved: _____
Disapproved: _____
Other: _____

FISCAL YEAR 2015-2016

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, 2015 and ending June 30, 2016 in accordance with the chart of accounts heretofore established for Northampton County:

I. General Government:

1 Governing Body	86,623	
2 Administration	205,223	
3 Human Resources	200,507	
4 Finance	588,820	
5 Tax	657,427	
6 Land Records Management	178,015	
7 Legal	70,605	
8 Court System	19,050	
9 Board of Elections	231,939	
10 Register of Deeds	203,390	
11 Buildings and Grounds	763,718	
12 MIS	264,275	
13 Central Stores	14,200	
14 Insurance-Retirees	248,000	
15 Central Garage	82,364	
16 Bulk Fuel	24,200	
Total General Government		\$ 3,838,356

II. Public Safety:

17 Building Inspector	177,592
18 Sheriff	2,495,773
19 Sheriff's Execution Account	27,000
20 Sheriff's School Resource Officers	140,592
21 Jail	1,412,355
22 Youth Detention	50,000
23 Emergency Communications	947,275
24 Emergency Management	122,315

25 Volunteer Fire Department	14,500		
26 Medical Examiner	10,000		
27 Ambulance Service	2,897,661		
28 Animal Control	105,279		
29 Tri County Airport	12,000		
30 Regional Air Port Contribution	12,000		
31 CPTA	2,500		
32 Contribution to Rescue Squads	14,000		
33 Treatment for Effective	285,301		
Total Public Safety		\$	8,726,143

III. Environmental Protection:

34 Soil Conservation	99,236		
35 Forestry Program	90,840		
36 Drainage and Watershed	4,000		
37 Lake Gaston Weed Control	75,000		
38 Four Rivers	500		
39 RR Patner	1,000		
Total Environmental Protection		\$	270,576

IV. Contributions to Outside Agencies

40 Upper Coastal Plains	9,943		
41 Caswell	390		
42 CADA	2,500		
43 Rest Home Committee	1,200		
Total Contributions to Outside Agencies		\$	14,033

V. Economic/Physical Development:

44 Planning	159,992		
45 Economic Dev. Commission	179,764		
46 Cooperative Extension	265,074		
47 Northampton Chamber of Commerce	10,000		
48 Lowe's Solid Waste Pick-Up	150,000		
49 Enviva Incentive	363,000		
Total Economic/Physical Development		\$	1,127,830

VI. Human Services:

Health:

50 Health	755,608	
51 Communicable Diseases	37,180	
52 Healthy Start Initiative	-	
53 Immunization Plan	5,258	
54 Aid to Counties	113,310	
55 Family Planning Outreach	-	
56 Carolina Access III	318,482	
57 TB Program	16,541	
58 Community Health	-	
59 Jail Site Testing	59,101	
60 Breast and Cervical Cancer	27,795	
61 Home Health	1,263,840	
62 School Nurse Funding	150,000	
63 Healthy Communities	27,303	
64 Child Health	136,981	
65 Child Service Coordinator	100,002	
66 Health Check	39,976	
67 Maternal Child Health	123,214	
68 Family Planning	274,318	
69 Adult Health	38,849	
70 Head Start	33,499	
71 WIC Programs	127,917	
72 Wise Woman Project	10,180	
73 Bioterrorism	31,664	
74 Environmental Health	188,696	
75 Home Delivered Meals	115,839	
76 Wic Breastfeeding Peer Counselor	2,854	
77 Nurse Family Partnership	483,374	
78 Pregnancy Care Mgmt.	86,822	
79 Aids Program	35,150	
80 Prescription Drugs	1,123	
81 Mosquito Control		
82 STD Prevention	461	
83 Susan G. Komen	9,645	
Sub-Total Health	\$	4,614,982

VII. Other Human Services:

84 CBA	91,844
85 Mental Health	81,614

86 Veterans Service	49,258	
87 DSS's County Share	1,998,985	
88 Elderly & Handicapped Tran.	66,574	
89 JCPC		
90 Office on Aging	53,487	
91 Home & Community Block Grant	91,500	
92 Family Care Giver	-	
93 RPO	5,782	
94 Block Grant Match		
95 County Match -CBA Programs	8,785	
96 Roanoke Domestic Violence	-	
Subtotal Other Human Services		\$ 2,447,829

VIII. Education:

93 School's Current Expense	3,300,000	
94 Fines & Forfeitures	84,000	
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		\$ 3,759,000

IX. Cultural and Recreation:

99 Library	137,981	
100 Recreation	239,612	
101 Recreation Programs	13,348	
102 Museum	3,000	
103 Cultural Arts/Recreation	8,322	
Total Cultural and Recreation		\$ 402,263

X. Transfers:

104 Debt Service	1,404,572	
105 Tax Revaluation	50,000	
106 Transfer to Solid Waste Fund	-	
107 Transfer to schools capital reserve	-	
Total Transfers		\$ 1,454,572

XI. Contingency:

108	Contingency	100,000		
	Total Contingency		\$	100,000
XII	Less COL			
	Less Insurance Saving	\$ (178,332)	\$	(40,250)
	Total General Fund Expenditures		\$	26,715,334
XIII	<u>DSS Federal and State</u>			
XIV	Expenditures			\$5,221,174
	TOTAL OPERATING BUDGET		\$	31,936,508

SECTION II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

I. Taxes Ad Valorem:

1	Current Year Taxes	15,761,995		
2	Current Year Motor Vehicles Taxes	1,240,000		
3	Prior Year Taxes	750,000		
4	Interest on Back Taxes	213,000		
5	Penalty on Back Taxes	28,000		
6	Return Check Charge	2,000		
7	Ahoskie Drainage	5,000		
8	Tax Foreclosure	31,517		
	Sub-Total Taxes		\$	18,031,512

II. Other Taxes and Licenses:

9	Occupancy Tax	1100		
10	Privilege Licenses	500		
11	Excise Tax	40,000		
12	Beer and Wine Tax	62,000		
13	Utility Tax	6,800		
	Sub Total Other Taxes		\$	110,400

III. Sales Tax:

14 ½ Cent Sales Tax	300		
15 1% County	275,000		
16 ½ Cent –County	610,000		
17 ½ Cent - School	740,000		
Sub-Total Sales Tax		\$	1,625,300

IV. Intergovernmental-Unrestricted:

18 Court Costs	20,000		
19 Indirect Cost-Enterprise	106,662		
20 ABC Profits	2,000		
21 Emergency Food	5,000		
22 DSS Indirect Cost Reimbursement	-		
Sub-total Intergovernmental		\$	133,662

V. Grants:

23 Aging Block Grant	91,500		
24 CJPP Treatment for Effective	285,485		
25 Soil/Water	15,000		
26 Emergency Management	20,700		
27 ROAP	-		
28 DOT-Rural Public Transportation	62,000		
29 Cultural Arts Grant	8,322		
Sub-Total Grants		\$	483,007

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 Recreation Booster	1,500		
36 CBA	91,844		
Sub-Total Inter-Governmental Restricted		\$	269,018

VII. Health Revenues:

37 Health Aid-Designated (Aid to Counties)	83,000		
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38 Health Aid (Regular Health)	21,240	
39 Communicable Disease	7,140	
40 Immunization Action	5,258	
41 TB	16,541	
42 Comprehensive Breast/Cervical Cancer	-	
43 Smart Start	-	
44 Mosquito Control		
45 Child Health	39,062	
46 Child Health Medicaid	36,000	
47 Child Service	50,515	
48 Child Service Medicaid	-	
49 United Way	2,000	
50 MCH	19,301	
51 MCH-Medicaid	13,000	
52 Family Planning	109,853	
53 Family Planning-Medicaid	20,000	
54 Adult Health-Medicaid	2,000	
55 Head Start	33,499	
56 WIC	127,917	
57 Aging Block Grant	75,000	
58 AIDS (State - TB)	15,759	
59 Aging-USDA	8,654	
60 Wic Breast Feeding Peer Counseling	-	
61 Wise Woman	10,180	
62 Healthy Start-Initiative	-	
63 Environmental Health Fees		
64 Bioterrorism Prepared Response	31,664	
65 Medicaid earnings	-	
66 HIV-STD	1,123	
67 Family Planning Outreach	-	
68 Community Health Grant	-	
69 Jail Site Testing	58,587	
70 Pregnancy Care Management	69,700	
71 School Nurse Funding	150,000	
72 BCCCP	27,795	
73 Healthy Communities	26,832	
74 Nurse Family Partnership	483,374	
75 Susan K Grant	9,645	
76 STD Preventive	461	
Sub-total Health	\$	1,555,100

VIII. Permits and Fees:

77 Civil Licenses Revocation	1,000		
78 Insulation Fees	3,500		
79 Register of Deed Fees	77,000		
80 Marriage Licenses	3,000		
81 Building Permits Fees	65,000		
82 Plumbing Fees	8,500		
83 Mechanical Fees	8,500		
84 Electrical Inspections	18,000		
85 Home Owner	1,500		
86 Zoning Permits	6,000		
87 Fire Safety Inspection	1,900		
88 Concealed Weapons Permits	14,500		
89 Jail-Social Security Reimb	1,800		
90 Re-inspection Fees (Other)	1,500		
91 Wellness Center Membership	10,000		
Sub-Total Permits and Fees		\$	221,700

IX. Sales and Services:

92 Computer Generated Revenue	2,000		
93 Sheriff's Fees	20,000		
94 Reimbursement - School Resource Officers	140,592		
95 Jail Fees-Clerk of Court	1,500		
96 Inmate Housing-SMCP Program	120,000		
97 Inmate Housing-State	92,000		
98 Rescue Squad Fees	795,000		
99 Town Motor Vehicle Collection Fees	21,000		
100 Ambulance Medicaid Reimbursement	350,000		
101 Municipal Elections	1,200		
102 Sale of Assets	100		
Sub-Total Sales & Services		\$	1,543,392

X. Sales & Services-Health:

103 Animal Control Fees	400		
104 Clinic Fees	4,000		
105 Pap Smears	500		
106 Home Health Third Party	894,900		
107 Environmental Health Fees	14,000		
108 Meals Program Income	4,500		
109 General Clinic	4,500		
110 Vaccine Reimbursement	4,500		

111 Contribution for meals	300		
112 CR III	-		
113 MCH Fees	250		
114 Family Planning Client Fee	4,000		
115 Adult Health			
116 Child Health Fees	800		
117 Community Care of NC	318,482		
118 Meals-United Way	-		
119 Health Check	39,976		
120 Drug Screening	700		
Sub-Total Health Sales & Services		\$	1,291,808

XI. Miscellaneous Revenue:

121 ASCS Rent	22,178		
122 Miscellaneous	6,000		
123 Interest Earned	3,000		
124 Investment Earnings	700		
125 Sheriff's Special Accounts	27,000		
126 Insurance Reimbursement	8,000		
127 Sale of Assets	4,000		
128 Wellness Center Rents	9,000		
129 Special Project Revenue	13,348		
130 Recreation Vending Proceeds	8,000		
131 Receipt of Bank Financing	100,000		
Sub-Total Miscellaneous		\$	201,226

XIII. Fund Balance

132 Fund Balance Appropriation	462,116		
133 Health Fund Balance	787,093		
Sub-Total Fund Balance Appropriated		\$	1,249,209
Total General Fund Revenues		\$	26,715,334

XIV. DSS Federal and State

DSS Fed & State Revenue			\$5,221,174
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TOTAL OPERATING BUDGET		\$	31,936,508
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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, 2015 and ending June 30, 2016, 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, 2015 and ending June 30, 2016:

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, 2015 and ending June 30, 2016 in accordance with the chart of accounts heretofore established for Northampton County:

Operation Budget	2,103,766		
Debt Service	1,054,767		
Capital Purchases	-		
Total Appropriations		\$	3,158,533

SECTION VI: It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Farm Water	7,500		
Water & Sewer Sales	3,129,033		
Installation Fees	20,000		
Interest Income	2,000		
Total Estimated Water/Sewer Revenue		\$	3,158,533

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, 2015 and ending June 30, 2016 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,276,912	
Total Appropriations		\$ 2,276,912

SECTION VIII: It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016 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	2,138,629	
Tipping Fees	37,983	
Interest on Solid Waste Fees	50,000	
Grant Revenue	6,000	
Electronic Revenue	1,600	
Solid Waste Disposal Tax	10,000	
Scrap Metal	1,200	
Total Estimated Revenues		\$ 2,276,912

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, 2015 and ending June 30, 2016:

Principal on Bonds maturing And/or Loans	814,000	
Interest on Bonds and/or Loans	198,170	
Interest/Principal on USDA Loans(Non Water)	612,402	
Total Appropriations		\$ 1,624,572

SECTION X: It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Contribution from General Fund	1,404,572	
DSS Fed/State	220,000	
Total Estimated Revenue		\$ 1,624,572

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, 2015 and ending June 30, 2016 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, 2015 and ending June 30, 2016:

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, 2015 and ending June 30, 2016 for the following Rescue squads:

Gaston Rescue Squad	200,000		
Jackson Rescue Squad	500		
Eastside Rescue Squad	140,000		
Total Appropriations		\$	340,500

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, 2015 and ending June 30, 2016:

Rescue Squad fees	340,500		
Total Estimated revenues		\$	340,500

SECTION XV. The following amounts are hereby appropriated in the Town ad valorem tax fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Town Ad Valorem Tax	569,092		
Total Appropriations		\$	569,092

SECTION XVI. It is estimated the following revenues will be available in the Town ad valorem fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Town Ad Valorem Tax	569,092		
Total Estimated revenues		\$	569,092

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, 2015, 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 \$1,810,100,754. The estimated collection rate is 94.65%. 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 (\$.031) per one hundred dollars (\$100) valuation of property listed as of January 1, 2015 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 \$110,805,063 located within the **Fire Service District A supported by the Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 94.65%. 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 (\$.031) per one hundred dollars (\$100) valuation of property listed as of January 1, 2015 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 \$456,402,108 located within the Fire Service District supported by the **Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 94.65%. 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 99,903,552 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, 2015 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 \$247,880,718 located within the Fire Service District supported by the **Gaston Volunteer Fire Department**. The estimated rate of collection is 94.65%. 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, 2015 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 \$88,247,371 within the Fire Service District supported by the **Jackson Volunteer Fire Department**. The estimated rate of collection is 94.65%. 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, 2015 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 \$43,914,084 within the Fire Service District supported by the **Lasker Volunteer Fire Department**. The estimated rate of collection is 94.65%. 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, 2015 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 \$131,291,604 within the Fire Service District supported by the **Garysburg Volunteer Fire Department**. The estimated rate of collection is 94.65%. 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 (\$.0575) per one hundred dollars (\$100) valuation of property listed as of January 1, 2015 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 \$103,661,357 within the Fire Service District supported by the **Seaboard Volunteer Fire Department**. The estimated rate of collection is 94.65%. 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, 2015 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 \$59,805,842 within the Fire Service District supported by the **Woodland Fire Department**. The estimated rate of collection is 94.65%. 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, 2015 and ending June 30, 2016.

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 this the _____ day of June 2015

SEAL

ATTEST:

Clerk to the Board	Chairman, Board of Commissioners
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Clerk to the Board	Budget Officer
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Clerk to the Board	Finance Officer
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Michelle Nelson, Clerk to the Board
“s.m. 06-24-15”