

FISCAL YEAR 2016-2017

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, 2016 and ending June 30, 2017 in accordance with the chart of accounts heretofore established for Northampton County:

I. General Government:

1 Governing Body	112,854	
2 Administration	250,822	
3 Human Resources	198,245	
4 Finance	642,349	
5 Tax	645,927	
6 Land Records Management	184,644	
7 Legal	70,375	
8 Court System	23,050	
9 Board of Elections	218,497	
10 Register of Deeds	242,854	
11 Buildings and Grounds	905,366	
12 MIS	279,310	
13 Central Stores	14,700	
14 Insurance-Retirees	280,314	
15 Central Garage	81,825	
16 Bulk Fuel	19,800	
Total General Government		\$ 4,170,932

II. Public Safety:

17 Building Inspector	209,423
18 Sheriff	2,465,283
19 Sheriff's Execution Account	27,000
20 Sheriff's School Resource Officers	145,772
21 Jail	1,396,997
22 Youth Detention	50,000
23 Emergency Communications	897,329
24 Emergency Management	136,894

25 Volunteer Fire Department	14,500	
26 Medical Examiner	10,000	
27 Ambulance Service	3,106,940	
28 Animal Control	100,707	
29 Tri County Airport	15,000	
30 Regional Air Port Contribution	15,000	
31 CPTA	2,500	
32 Contribution to Rescue Squads	14,000	
33 Recidivism Reduction Services	287,867	
Total Public Safety		\$ 8,895,212

III. Environmental Protection:

34 Soil Conservation	113,164	
35 Forestry Program	91,877	
36 Drainage and Watershed	4,000	
37 Lake Gaston Weed Control	116,000	
38 Four Rivers	500	
39 RR Patner	1,000	
Total Environmental Protection		\$ 326,541

IV. Contributions to Outside Agencies

40 Upper Coastal Plains	9,805	
41 Senior Tarheel Leg.	600	
42 Caswell	390	
43 CADA	2,500	
44 Rest Home Committee	1,200	
Total Contributions to Outside Agencies		\$ 14,495

V. Economic/Physical Development:

45 Planning	177,063	
46 Economic Dev. Commission	193,613	
47 Cooperative Extension	276,535	
48 Northampton Chamber of Commerce	16,509	
49 Lowe's Solid Waste Pick-Up	170,000	
50 Enviva Incentive	373,000	
Total Economic/Physical Development		\$ 1,206,720

VI. Human Services:Health:

51 Health	847,390	
52 Communicable Diseases	27,278	
53 Healthy Start Initiative	-	
54 Immunization Plan	3,043	
55 Aid to Counties	129,669	
56 Family Planning Outreach	-	
57 Carolina Access III	296,920	
58 TB Program	17,007	
59 Community Health	-	
60 Jail Site Testing	59,061	
61 Breast and Cervical Cancer	30,795	
62 Home Health	1,288,041	
63 School Nurse Funding	150,000	
64 Healthy Communities	33,967	
65 Child Health	63,812	
66 Child Service Coordinator	58,701	
67 Health Check	40,250	
68 Maternal Child Health	123,086	
69 Family Planning	270,183	
70 Adult Health	47,317	
71 Head Start	33,892	
72 WIC Programs	126,883	
73 Wise Woman Project	12,454	
74 Bioterrorism	31,664	
75 Environmental Health	200,898	
76 Home Delivered Meals	113,247	
77 Wic Breastfeeding Peer Counselor	8,232	
78 Nurse Family Partnership	522,246	
79 Nurse Family Partnership - Nash	125,000	
80 Pregnancy Care Mgmt.	86,872	
81 Aids Program	29,634	
82 Prescription Drugs	1,123	
83 Mosquito Control	-	
84 STD Prevention	579	
85 Susan G. Komen	-	
Sub-Total Health		\$ 4,779,244

VII. Other Human Services:

86 CBA	87,873	
87 Mental Health	81,614	
88 Veterans Service	52,748	
89 DSS's County Share	2,322,299	
90 Elderly & Handicapped Tran.	111,153	
91 JCPC	6,241	
92 Office on Aging	57,073	
93 Home & Community Block Grant	92,500	
94 Family Care Giver	-	
95 RPO	5,782	
96 Block Grant Match	-	
97 County Match –CBA Programs	8,788	
98 Roanoke Domestic Violence	-	
Subtotal Other Human Services		\$ 2,826,071

VIII. Education:

99 School's Current Expense	3,650,000	
100 Fines & Forfeitures	70,000	
101 School's Capital Outlay	795,000	
102 Halifax Community College	20,000	
103 Roanoke-Chowan Community College	20,000	
104 NCHS - Electric Vehicle Rally	-	
Total Education		\$ 4,555,000

IX. Cultural and Recreation:

104 Library	156,430	
105 Recreation	256,246	
106 Recreation Programs	13,345	
107 Museum	4,000	
108 Cultural Arts/Recreation	8,510	
Total Cultural and Recreation		\$ 438,531

X. Transfers:

109 Debt Service	1,415,116	
110 Tax Revaluation	50,000	
111 Transfer to Solid Waste Fund	-	
112 Transfer to schools capital reserve	-	
Total Transfers		\$ 1,465,116

XI.	<u>Contingency:</u>		
	113 Contingency	100,000	
	Total Contingency		\$ 100,000
XII	Less COL	\$ -	
	Less Insurance Saving		\$ -
	Total General Fund Expenditures		\$ 28,777,862
XIII	<u>DSS Federal and State</u>		
XIV	Expenditures		\$4,941,375
	TOTAL OPERATING BUDGET		\$ 33,719,237

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	15,704,942	
2	Current Year Motor Vehicles Taxes	1,240,000	
3	Prior Year Taxes	750,000	
4	Interest on Back Taxes	217,000	
5	Penalty on Back Taxes	28,000	
6	Return Check Charge	2,000	
7	Ahoskie Drainage	5,500	
8	Tax Foreclosure	31,517	
	Sub-Total Taxes		\$ 17,978,959

II. Other Taxes and Licenses:

9	Occupancy Tax	1,100	
10	Privilege Licenses	600	
11	Excise Tax	40,000	
12	Beer and Wine Tax	62,000	
13	Utility Tax	6,800	
	Sub Total Other Taxes		\$ 110,500

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	
18 Additional Sales Tax	500,000	
Sub-Total Sales Tax		\$ 2,125,300

IV. Intergovernmental-Unrestricted:

19 Court Costs	20,000	
20 Indirect Cost-Enterprise	91,220	
21 ABC Profits	2,000	
22 Emergency Food	5,000	
23 DSS Indirect Cost Reimbursement	-	
Sub-total Intergovernmental		\$ 118,220

V. Grants:

24 Aging Block Grant	92,500	
25 Recidivism Reduction Services	287,867	
26 Soil/Water	15,000	
27 Emergency Management	20,700	
28 ROAP	-	
29 DOT-Rural Public Transportation	51,181	
30 Cultural Arts Grant	8,510	
Sub-Total Grants		\$ 475,758

VI. Inter-Governmental Restricted:

31 ABC 5 cent Bottle Tax	4,000	
32 ABC 1 cent Bottle Tax	100	
33 Court Facility Fees	25,000	
34 Fines and Forfeitures	70,000	
35 Elderly and Handicapped	59,972	
36 Recreation Booster	1,500	
37 CBA	87,873	
Sub-Total Inter-Governmental Restricted		\$ 248,445

VII. Health Revenues:

38 Health Aid-Designated (Aid to Counties)	83,000	
39 Health Aid (Regular Health)	21,240	
40 Communicable Disease	16,740	
41 Immunization Action	3,043	
42 TB	16,545	
43 Comprehensive Breast/Cervical Cancer	-	
44 Smart Start	-	
45 Mosquito Control	-	
46 Child Health	39,062	
47 Child Health Medicaid	23,950	
48 Child Service	50,515	
49 Child Service Medicaid	-	
50 United Way	2,000	
51 MCH	16,446	
52 MCH-Medicaid	13,000	
53 Family Planning	99,791	
54 Family Planning-Medicaid	16,500	
55 Adult Health-Medicaid	4,000	
56 Head Start	33,617	
57 WIC	117,852	
58 Aging Block Grant	75,000	
59 AIDS (State - TB)	15,762	
60 Aging-USDA	8,804	
61 Wic Breast Feeding Peer Counseling	8,000	
62 Wise Woman	11,403	
63 Healthy Start-Initiative	-	
64 Environmental Health Fees	-	
65 Bioterrorism Prepared Response	31,664	
66 Medicaid earnings	-	
67 HIV-STD	1,123	
68 Family Planning Outreach	-	
69 Community Health Grant	-	
70 Jail Site Testing	58,587	
71 Pregnancy Care Management	69,700	
72 School Nurse Funding	150,000	
73 BCCCP	27,795	
74 Healthy Communities	26,708	
75 Nurse Family Partnership	522,246	
75 Susan K Grant	-	
76 STD Preventive	579	
Sub-total Health		\$ 1,564,672

VIII. Permits and Fees:

77 Civil Licenses Revocation	1,000	
78 Insulation Fees	3,500	
79 Register of Deed Fees	80,000	
80 Marriage Licenses	3,000	
81 Building Permits Fees	65,000	
82 Plumbing Fees	8,500	
83 Mechanical Fees	9,500	
84 Electrical Inspections	21,000	
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)	2,000	
91 Wellness Center Membership	10,000	
Sub-Total Permits and Fees		\$ 229,200

IX. Sales and Services:

92 Computer Generated Revenue	2,000	
93 Sheriff's Fees	20,000	
94 Reimbursement - School Resource Officers	145,772	
95 Jail Fees-Clerk of Court	1,500	
96 Inmate Housing-SMCP Program	120,000	
97 Inmate Housing-State	140,000	
98 Rescue Squad Fees	775,000	
99 Town Motor Vehicle Collection Fees	21,000	
100 Ambulance Medicaid Reimbursement	320,000	
101 Municipal Elections	1,000	
102 Sale of Assets	100	
Sub-Total Sales & Services		\$ 1,546,372

X. Sales & Services-Health:

103 Animal Control Fees	400
104 Clinic Fees	4,000
105 Pap Smears	100
106 Home Health Third Party	954,000
107 Environmental Health Fees	12,000
108 Meals Program Income	4,000
109 General Clinic	4,000
110 Vaccine Reimbursement	3,000

111 Contribution for meals	200	
112 CR III	-	
113 MCH Fees	500	
114 Family Planning Client Fee	4,000	
115 Adult Health	-	
116 Child Health Fees	800	
117 Community Care of NC	294,041	
118 Meals-United Way	-	
119 Health Check	39,674	
120 Drug Screening	1,500	
Sub-Total Health Sales & Services		\$ 1,322,215

XI. Miscellaneous Revenue:

121 ASCS Rent	22,178	
122 Miscellaneous	7,000	
123 Interest Earned	3,000	
124 Investment Earnings	1,000	
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	12,000	
130 Recreation Vending Proceeds	8,000	
131 Receipt of Bank Financing	100,000	
Sub-Total Miscellaneous		\$ 201,178

XIII. Fund Balance

132 Fund Balance Appropriation	2,857,043	
Sub-Total Fund Balance Appropriated		\$ 2,857,043
Total General Fund Revenues		\$ 28,777,862

XIV. DSS Federal and State

DSS Fed & State Revenue \$4,941,375

TOTAL OPERATING BUDGET \$ 33,719,237

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, 2016 and ending June 30, 2017, 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, 2016 and ending June 30, 2017:

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, 2016 and ending June 30, 2017 in accordance with the chart of accounts heretofore established for Northampton County:

Operation Budget	2,131,822		
Debt Service	1,081,274		
Capital Purchases	-		
Total Appropriations		\$	3,213,096

SECTION VI: It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Farm Water	7,500		
Water & Sewer Sales	3,183,596		
Installation Fees	20,000		
Interest Income	2,000		
Total Estimated Water/Sewer Revenue		\$	3,213,096

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, 2016 and ending June 30, 2017 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,318,222	
Total Appropriations		\$ 2,318,222

SECTION VIII: It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017 in accordance with the chart of accounts heretofore established for Northampton County:

White Goods Tax	-	
Scrap Tire Tax	26,000	
Solid Waste Availability Fees	2,202,222	
Tipping Fees	32,000	
Interest on Solid Waste Fees	40,000	
Grant Revenue	3,000	
Electronic Revenue	2,000	
Solid Waste Disposal Tax	11,000	
Scrap Metal	2,000	
Total Estimated Revenues		\$ 2,318,222

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, 2016 and ending June 30, 2017:

Principal on Bonds maturing And/or Loans	635,000	
Interest on Bonds and/or Loans	166,673	
Interest/Principal on USDA Loans(Non Water)	613,443	
Total Appropriations		\$ 1,415,116

SECTION X: It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Contribution from General Fund	1,195,116	
DSS Fed/State	220,000	
Total Estimated Revenue		\$ 1,415,116

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, 2016 and ending June 30, 2017 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	564,292		
Reserve on Investment	-		
Total Appropriations		\$	564,292

SECTION XII It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2016 and ending June 30, 2017:

E-911 Fund	170,312		
Fund Balance	393,980		
Total Estimated Revenues		\$	564,292

SECTION XIII. The following amounts are hereby appropriated in the Volunteer Rescue Squad fund for fiscal year beginning July 1, 2016 and ending June 30, 2017 for the following Rescue squads:

Gaston Rescue Squad	140,000		
Jackson Rescue Squad	-		
Eastside Rescue Squad	100,000		
Total Appropriations		\$	240,000

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, 2016 and ending June 30, 2017:

Rescue Squad fees	240,000		
Total Estimated revenues		\$	240,000

SECTION XV. The following amounts are hereby appropriated in the Town ad valorem tax fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Town Ad Valorem Tax	699,600		
Total Appropriations		\$	699,600

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	699,600	
Total Estimated revenues	\$	699,600

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, 2016, 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 \$1,788,057,979. The estimated collection rate is 95.47%. 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, 2016 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 \$115,003,568 located within the **Fire Service District A supported by the Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 95.47%. 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, 2016 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 \$510,390,046 located within the Fire Service District supported by the **Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 95.47%. 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, 2016 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 \$157,808,537 located within the Fire Service District supported by the **Rich Square Volunteer Fire Department**. The estimated rate of collection is 95.47%. 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, 2016 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 \$252,592,599 located within the Fire Service District supported by the **Gaston Volunteer Fire Department**. The estimated rate of collection is 95.47%. 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 then thousandths (\$.0393) per one hundred dollars (\$100) valuation of property listed as of January 1, 2016 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 \$91,556,433 within the Fire Service District supported by the **Jackson Volunteer Fire Department**. The estimated rate of collection is 95.47%. 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, 2016 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 \$43,361,201 within the Fire Service District supported by the **Lasker Volunteer Fire Department**. The estimated rate of collection is 95.47%. 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, 2016 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 \$128,115,740 within the Fire Service District supported by the **Garysburg Volunteer Fire Department**. The estimated rate of collection is 95.47%. 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, 2016 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 \$112,313,570 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 hundred and forty-two ten thousandths (\$.0742) per one hundred dollars (\$100) valuation of property listed as of January 1, 2016 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 \$61,668,383 within the Fire Service District supported by the **Woodland Fire Department**. The estimated rate of collection is 95.47%. 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.

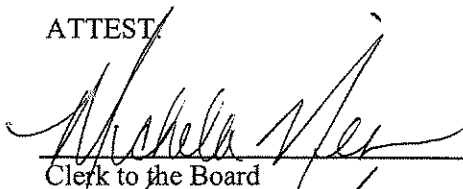
SECTION XXIX: Travel reimbursement is \$.55 per mile for the year beginning July 1, 2016 and ending June 30, 2017.

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.

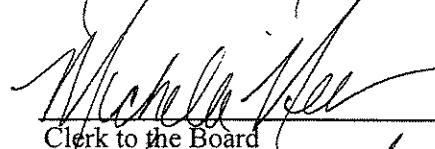
Adopted this the 20th day of June 2016

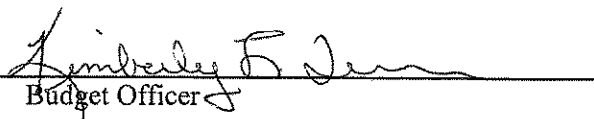
SEAL

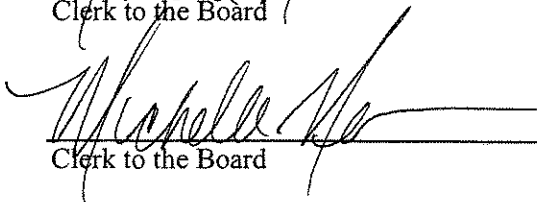
ATTEST

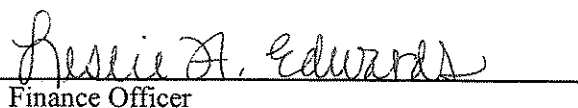

Clerk to the Board


Chairman, Board of Commissioners


Clerk to the Board


Budget Officer


Clerk to the Board


Finance Officer

