

FISCAL YEAR 2023-2024

NORTHAMPTON COUNTY BUDGET ORDINANCE

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF NORTHAMPTON COUNTY,
NORTH CAROLINA:**

SECTION I: 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, 2023 and ending June 30, 2024 in accordance with the chart of accounts heretofore established for Northampton County:

General Government:

Governing Body	112,859	
Administration	401,845	
Human Resources	309,230	
Finance	1,025,738	
Tax Department	833,661	
Land Records	233,903	
Legal	150,375	
Court	3,000	
Elections	336,073	
Reg of Deeds	287,961	
Bldgs & Grounds	1,408,746	
MIS	414,050	
Central Garage	99,108	
Bulk Fuel	10,000	
Central Stores	15,000	
Insurance-Retirees	493,560	
Insurance	265,749	
Total General Government		6,400,858

II

Public Safety:

Sheriff	3,745,006	
Sheriff School Res. Offers.	374,607	
Sheriff Execution Accounts	13,000	
Jail	2,265,407	
Odom Prison	50,000	
Emer. Communication	1,243,310	
Emer. Manag. (911 Wireless)	217,051	
Fire Protection	129,240	
Bldg Insp. (Code Enforcement)	202,873	
Vol. Fire Departments	100,000	

	Medical Examiner	10,000	
	Ambulance	4,351,937	
	Animal Control	257,983	
	Tri-County Airport	25,000	
	Regional Airport	25,000	
	CPTA	13,000	
	Contribution to Rescue Squads	25,000	
	Recidivism Reduction Services		
	Total Public Safety		13,048,414
III	Environmental Protection:		
	Soil Conservation	128,862	
	Forestry Program	129,241	
	Drainage and Watershed	6,000	
	Lake Gaston Weed	116,000	
	Roanoke River Partners	1,000	
	Total Environmental Protection		381,103
IV	Contribution to Outside Agencies:		
	Upper Coastal Plains COG	8,012	
	Senior Tar heel Legislation	1,000	
	Caswell	390	
	CADA	25,000	
	Rest Home Comm.	1,200	
	Food Bank	2,500	
	Total Contribution to Outside Agencies		38,102
V	Economic/Physical Development:		
	Planning	185,334	
	Economic Development	224,050	
	Capital Outlay-Expenditures (Non-Departmental)	1,800,000	
	Cooperative Extension	333,267	
	Chamber of Commerce	16,163	
	Non-Profit Contribution	20,000	
	Total Economic/Physical Development		2,578,814
VI	Human Services:		
	Health		
	Health Programs	932,749	
	Communicable Diseases	47,791	
	Immunization Plan	29,766	
	Aid to Counties	119,046	
	TB Program	45,407	
	Community Health	41,334	
	Jail Site Testing	68,175	

	Home Health	1,138,929	
	School Nurse Funding	150,000	
	Child Health	159,553	
	Child Service Coordinator	49,796	
	Maternal Child Health	120,221	
	Family Planning	293,717	
	Adult Health	69,334	
	Head Start	39,973	
	WIC Programs	124,207	
	Bioterrorism	33,780	
	Environmental Health	389,619	
	WIC Breastfeeding Peer Counselor	20,617	
	Pregnancy Care Management	74,529	
	AIDS Program	500	
	STD Drugs	1,123	
	STD Prevention	100	
	Sub-total Health		3,950,266
VII	Other Human Services:		
	Mental Health	81,614	
	Veterans	41,567	
	DSS Co.'s Share	2,617,592	
	JCPC	92,313	
	Aging	377,251	
	County Match-CBA	10,000	
	Sub-total Other Human Services		3,220,337
VIII	Education:		
	Current Expense	3,780,000	
	School's Capital Outlay	1,948,000	
	Halifax Community College	362,000	
	Roanoke Chowan Community College	110,000	
	Total Education		6,200,000
IX	Cultural and Recreation:		
	Library	156,430	
	Recreation	500,210	
	Museum	7,500	
	Cultural Arts/Recreation	10,000	
	Total Cultural and Recreation		674,140
X	Transfers:		
	Debt Service	1,237,671	
	Tax Revaluation	50,000	
	Total Transfers		1,287,671

XI	Contingency:		
	Contingency - Other	100,000	
	Contingency - School Emergency Assistance	100,000	
	Contingency - County Emergency Assistance	200,000	
	Total Contingency		400,000
	Total General Fund Expenditures		38,179,705
XII	DSS Federal and State:		
	Expenditures		7,695,790
	Total Operating Budget		45,875,495

SECTION II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

I	Taxes Ad Valorem:		
	Current Year Taxes	21,507,313	
	Prior Year Taxes	650,000	
	Interest on Back Taxes	300,000	
	Penalty on Back Taxes	25,595	
	Returned Check Charge	1,100	
	DMV Motor Vehicle Collections	1,536,700	
	Interest on DMV Collections	8,647	
	Ahoskie Drainage	5,950	
	Tax Foreclosure Revenue	150,000	
	Sub-Total Taxes		24,185,305
II	Other Taxes and Licenses:		
	Occupancy Tax	9,403	
	Privilege Licenses	673	
	Excise Tax	83,120	
	Beer and Wine Tax	63,000	
	Utility Tax	6,000	
	Sub-Total Other Taxes		162,196
III	Sales Tax:		
	1% County	595,166	
	1/2 Cent - County	1,635,115	
	1/2 Cent -School	575,839	
	Additional Sales Tax-redistribution	750,252	
	Additional 1/2 Cent Sales Tax	257	
	Sub-Total Sales Tax		3,556,629

IV	Intergovernmental-Unrestricted:		
	Court Costs	12,500	
	ABC Profits	35,000	
	State Hold Harmless	104,077	
	Sub-Total Intergovernmental-Unrestricted:		151,577
V	Grants:		
	Expanded Food & Nutrition	2,000	
	Diabetes Support Group	2,000	
	Soil/Water	16,000	
	Emergency Management	21,325	
	Cultural Arts Grant	10,000	
	Sub-Total Grants		51,325
VI	Intergovernmental-Restricted:		
	ABC 5 Cent Bottle Tax	4,500	
	ABC 1 Cent Bottle Tax	400	
	ARPA	1,700,000	
	Court Facility Fees	16,500	
	Fines and Forfeitures	45,000	
	Federal and State Grants	2,000	
	Recreation Booster	1,000	
	Home Delivered Meals	64,568	
	Veterans Services	2,100	
	E911 Grant	287,328	
	JCPC	92,213	
	Alcohol Education	8,200	
	Sub-Total Intergovernmental-Restricted		2,223,809
VII	Health Revenues:		
	Health Aid-Designated (Aid to Counties)	104,276	
	Communicable Disease	2,440	
	Immunization Action	11,514	
	TB	31,807	
	TB Medicaid	1,582	
	Child Health	39,062	
	Child Health Medicaid	30,000	
	Child Service	8,515	
	Child Service Medicaid	40,000	
	Maternal Health State	17,152	
	Maternal Health Medicaid	30,000	
	Family Planning	119,217	
	Family Planning-Medicaid	40,000	
	Adult Health-Medicaid	30,000	
	Head Start	39,812	

WIC	100,795	
AIDS (State-TB)	500	
WIC Breast Feeding Peer Counseling	20,000	
Bioterrorism Prepared Response	32,049	
VD Medicaid Reimbursement	15,000	
HIV-STD	500	
COVID	58,587	
Pregnancy Care Management	62,500	
School Nurse Funding	150,000	
Healthy Communities	34,178	
State Breastfeeding	1,800	
STD Preventive	100	
Other	623	
Sub-Total Health Revenues		1,022,009

VIII

Permits and Fees:

Civil Licenses	1,000	
Insulation Fees	3,000	
Register of Deed Fees	55,000	
Marriage Licenses	3,150	
Register of Deeds-Automation	6,500	
Building Permits Fees	123,000	
Plumbing Fees	5,200	
Mechanical Fees	39,000	
Electrical Inspections	39,000	
Zoning Permits	7,100	
Fire Safety Inspections	2,100	
Concealed Weapons Permits	31,500	
Admin Fee - Code Enforcements	3,500	
Re-inspection Fees (Other)	4,500	
Homeowner Recovery Fee	310	
Wellness Center Membership	7,500	
Sub-Total Permits and Fees		331,360

IX

Sales and Services:

Computer Generated Revenue	500	
Sheriff's Fees	25,500	
Reimbursement-School Resources Officer	194,000	
Reimbursement-Seaboard Deputy	84,000	
Jail Fees	17,500	
Inmate Housing-SMCP Program	239,000	
Inmate Housing-State	375,000	
Rescue Squad Fees	1,069,000	
Town Motor Vehicle Collection Fees	27,000	
Ambulance Medicaid Reimbursement	621,000	
Ambulance Special Project Revenue	10,000	
Medical Examiner-Body Removal	4,200	

	Reimbursement-Town Electronics	900	
	Other		
	Sub-Total Sales and Services		2,667,600
X	Sales and Services-Health:		
	Clinic Fees	7,500	
	Home Health Third Party	1,022,500	
	Environmental Health Fees	25,000	
	General Clinic	500	
	Vaccine Reimbursement	8,000	
	Family Planning Client Fees	2,000	
	Adult Health	5,000	
	Drug Screening	1,600	
	Other		
	Sub-Total Sales and Services-Health		1,072,100
XI	Miscellaneous Revenue:		
	Agricultural Stabilization Conservation Service (ASCS)	22,178	
	Rent		
	Criminal Justice Partnership Program (CIPP) Rent	4,800	
	Miscellaneous	7,500	
	Interest Earned	9,000	
	Investment Earnings	525,000	
	Sheriff's Special Account	10,000	
	Insurance Reimbursement	30,000	
	Wellness Center Rents	6,000	
	Sheriff's Calendar Proceeds	2,000	
	Drug Tax Distribution	1,000	
	Donations	100	
	Return Check Charge	380	
	Recreation Program Revenue	12,000	
	Rent-Wellness Rec Center Deposit	150	
	Jail-Social Security Reimbursement	1,603	
	Other Misc. Revenues	57,202	
	Sub-Total Miscellaneous Revenue		688,913
XII	Fund Balance		
	Fund Balance Appropriation	2,066,882	
	Sub-Total Fund Balance Appropriation		2,066,882
	Total General Fund Revenues		38,179,705
XIII	DSS Federal and State		
	DSS Federal and State Revenue		7,695,790
	TOTAL OPERATING BUDGET		45,875,495

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, 2023 and ending June 30, 2024, 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 Expenditure		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, 2023 and ending June 30, 2024:

Contribution 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 year beginning July 1, 2023 and ending June 30, 2024 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,682,652	
Debt Service	746,510	
Total Appropriations		3,429,162

SECTION VI: It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Fam Water	2,000	
Water & Sewer Sales	3,424,656	
Installation Fees	2,400	
Returned Check Charges	106	
Total Estimated Water/Sewer Revenue		3,429,162

SECTION VII: The following amounts are hereby appropriated in the in the Northampton/Garysburg fund for the operation of the Water and Sewer System in that area for the fiscal year beginning July 1, 2023 and ending June 30, 2024 in accordance with the chart of accounts heretofore established for Northampton

Operating Budget	766,291	
Debt Service	23,739	
Total Appropriations		790,030

SECTION VIII: It is estimated the following revenues will be available in the Northampton/Garysburg Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Water & Sewer Sales	788,430	
Installation Fees	1,600	

Hook up	0	
Returned Check Charges	0	
Total Estimated Water/Sewer Revenue		790,030

SECTION XIX: 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, 2023 and ending June 30, 2024 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,891,935	
Total Appropriations		2,891,935

SECTION XX: It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024 in accordance with the chart of accounts heretofore established for Northampton County:

Scrap Tire Tax Distribution		
Solid Waste Disposal Tax	41,500	
Solid Waste Fees	2,745,610	
Tipping Fees	30,000	
Interest & Penalties on Solid Waste	65,000	
SW Reduction & Recycling		
Interest/Investment	1,825	
Scrap Metal Revenue	8,000	
Computers/Electronics Grant		
Fund Balance Appropriated		
Total Estimated Revenues		2,891,935

SECTION XXI: 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, 2023 and ending June 30, 2024:

Principal/Interest on Bonds Maturing and/or Loans	587,457	
Interest/Principal on USDA Loans (Non Water)	650,214	
Total Appropriations		1,237,671

SECTION XXII: It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Contribution from General Fund	1,037,671	
DSS Fed/State	200,000	
Total Estimated Revenues		1,237,671

SECTION XXIII: 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, 2023 and ending June 30, 2024 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	213,600	
Total Appropriations		213,600

SECTION XIV: It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2023 and ending June 30, 2024:

E-911 Fund	213,600	
Total Estimated Revenues		213,600

SECTION XV: The following amounts are hereby appropriated in the Volunteer Rescue Squad fund for fiscal year beginning July 1, 2023 and ending June 30, 2024 for the following Rescue squads:

Gaston Rescue Squad	300,000	
Conway/Severn Rescue Squad		
Eastside Rescue Squad	100,000	
Total Appropriations		400,000

SECTION XVI: It is estimated that the following revenues will be available in the Volunteer Rescue Squad fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Rescue Squad Fees	400,000	
Total Estimated Revenues		400,000

SECTION XVII: The following amounts are hereby appropriated in the Town ad valorem tax fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Town Ad Valorem Tax	973,900	
Total Appropriations		973,900

SECTION XVIII: It is estimated the following revenues will be available in the Town ad valorem fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Town Ad Valorem Tax	973,900	
Total Estimated Revenues		973,900

SECTION XIX: The following amounts are hereby appropriated in the Fire District Ad Valorem tax fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Fire District Ad Valorem Tax	679,000	
Total Appropriations		679,000

SECTION XX: It is estimated the following revenues will be available in the Fire District Ad Valorem fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Fire District Ad Valorem Tax	679,000	
Total Estimated Revenues		679,000
TOTAL BUDGET OTHER FUNDS		10,665,298

SECTION XXI: There is hereby levied a tax at the rate of eighty-Three and fifty hundredths (\$.835) per one hundred dollars (\$100) valuation of property tax listed as of January 1, 2023, for the purpose of raising revenue included in "Ad Valorem Taxes Current Year" in the General Funds Section II of the Ordinance

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$2,711,290,648. The estimated collection rate is 95%. The estimated rate of collections is based on current years collections.

SECTION XXII: There is hereby levied a tax at the rate of thirtyfive thousands (\$.0350) per one hundred dollars (\$100) valuation of property tax listed as of January 1, 2023, for the purpose of raising revenue to provide fire protection within a Fire Service District.

This rate of levy is based on an estimated total valuation of property for the purpose of taxation of \$171,903,866 located within the **Fire Service District A supported by the Roanoke-Wildwood Volunteer Fire Department**. The estimated collection rate is 95%. The estimated rate of collections is

SECTION XXIII: There is hereby levied a tax at the rate of thirty five thousands (\$.035) per one hundred dollars (\$100) valuation of property tax listed as of January 1, 2023, for the purpose of raising revenue to provide fire protection within a Fire Service District.

This rate of levy is based on an estimated total valuation of property for the purpose of taxation of \$755,904,844 located within the Fire Service District **supported by the Roanoke-Wildwood Volunteer Fire Department**. The estimated collection rate is 95%. The estimated rate of collections is based on current years collections.

SECTION XIV: There is hereby levied a tax at the rate of seventy five thousands (\$.075) per one hundred dollars (\$100) valuation of property tax listed as of January 1, 2023, for the purpose of raising revenue to provide fire protection within a Fire Service District.

This rate of levy is based on an estimated total valuation of property for the purpose of taxation of \$124,428,087 located within the Fire Service District **supported by the Rich Square Volunteer Fire Department**. The estimated collection rate is 95%. The estimated rate of collections is based on current years collections.

SECTION XV: There is hereby levied a tax rate of seventy five thousandths (\$.075) per one hundred dollars (\$100) valuation of property listed as of January 1, 2023 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 380,554,240 located within the Fire Service District supported by the **Gaston Volunteer Fire Department**. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XVI: 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, 2023 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 \$112,587,719 within the Fire Service District supported by the **Jackson Volunteer Fire Department**. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XXVII: 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, 2023 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 \$56,367,977 within the Fire Service District supported by the **Lasker Volunteer Fire Department**. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XXVIII: There is hereby levied a tax rate of seven hundredths (\$.07) per one hundred dollars (\$100) valuation of property listed as of January 1, 2023 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 \$241,433,889 within the Fire Service District supported by the **Garysburg Volunteer Fire Department**. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION: XXIV. 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, 2023 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 \$159,610,483 within the Fire Service District supported by the **Seaboard Volunteer Fire Department**. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION: XXX. There is hereby levied a tax rate of seven hundreds and forty-two ten thousandths (\$.0742) per one hundred dollars (\$100) valuation of property listed as of January 1, 2023 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 \$81,728,235 within the Fire Service District supported by the **Woodland Fire Department**. The estimated rate of collection is 95%. The estimated rate of collection is based on current year collections.

SECTION XXXI: Independently Audited Fund. The following amounts are hereby appropriated in the Tourism Development Fund for the operation of the Tourism Authority for the fiscal year beginning July 1, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	200,500	
Total Appropriations		200,500

SECTION XXXII: It is estimated that the following revenues will be available in the Tourism Development Authority Fund beginning July 1, 2022 and ending June 30, 2023:

Tourism Development Authority Fund	200,500	200,500
Total Estimated Revenues		

TOTAL BUDGET INDEPENDENTLY AUDITED FUNDS		78,500
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SECTION XXXIII: 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 XXXIV 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 XXXV: All fixed assets costing \$5,000 or more will be capitalized in the accounts for General Fixed Assets.

SECTION XXXVI: 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 XXXVII: Travel reimbursement is \$.55 per mile for the year beginning July 1, 2023 and ending June 30, 2024.

SECTION XXXVIII: 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 xxth day of June, 2023.

SEAL

ATTEST:

Utia M. Robertson

Clerk to the Board



Chairman, Board of Commissioners

Utia M. Robertson

Clerk to the Board



Budget Officer

Utia M. Robertson

Clerk to the Board



Finance Officer