

FISCAL YEAR 2020-21

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, 2020 and ending June 30, 2021 in accordance with the chart of accounts heretofore established for Northampton County:

I. General Government:

1 Governing Body	118,605	
2 Administration	251,594	
3 Human Resources	212,600	
4 Finance	673,449	
5 Tax	568,015	
6 Land Records Management	207,346	
7 Legal	100,375	
8 Court System	11,601	
9 Board of Elections	253,463	
10 Register of Deeds	225,534	
11 Buildings and Grounds	1,043,932	
12 MIS	358,562	
13 Central Stores	10,000	
14 Insurance-Retirees	409,627	
15 Central Garage	106,180	
16 Bulk Fuel	5,000	
Total General Government		\$ 4,555,883

II. Public Safety:

17 Building Inspector	188,108	
18 Sheriff	3,202,150	
19 Sheriff's Execution Account	13,000	
20 Sheriff's School Resource Officers	259,252	
21 Jail	1,839,974	
22 Youth Detention	-	
23 Emergency Communications	1,063,543	
24 Emergency Management	198,307	

25 Volunteer Fire Department	17,500	
26 Medical Examiner	25,000	
27 Ambulance Service	3,974,549	
28 Animal Control	74,072	
29 Tri County Airport	22,000	
30 Regional Airport Contribution	25,000	
31 CPTA	5,000	
32 Contribution to Rescue Squads	20,000	
33 Recidivism Reduction Services	-	
Total Public Safety		\$ 10,927,455

III. Environmental Protection:

34 Soil Conservation	119,122	
35 Forestry Program	112,797	
36 Drainage and Watershed	6,000	
37 Lake Gaston Weed Control	116,000	
38 Four Rivers	-	
39 RR Partners	1,000	
Total Environmental Protection		\$ 354,919

IV. Contributions to Outside Agencies

40 Upper Coastal Plains	9,605	
41 Senior Tarheel Leg.	-	
42 Caswell	390	
43 CADA	5,000	
44 Rest Home Committee	1,200	
45 Food Bank of the Albemarle	2,500	
Total Contributions to Outside Agencies		\$ 18,695

V. Economic/Physical Development:

46 Planning	167,589	
47 Economic Dev. Commission	152,094	
48 Capital Outlay-Expenditures(Non-Departmental)	150,000	
49 Cooperative Extension	305,668	
50 Northampton Chamber of Commerce	18,041	
51 Non-Profit Contribution	20,000	
52 SW Pickup-Lowes	240,000	
Total Economic/Physical Development		\$ 1,053,392

VI. Human Services:

Health:

53 Health	943,308	
54 Communicable Diseases	20,429	
55 Immunization Plan	16,420	
56 Aid to Counties	105,761	
57 TB Program	38,891	
58 Community Health	39,325	
59 Jail Site Testing	62,618	
60 Home Health	1,003,451	
61 School Nurse Funding	150,000	
62 Child Health	97,592	
63 Child Service Coordinator	48,299	
64 Maternal Child Health	51,600	
65 Family Planning	219,590	
66 Adult Health	31,546	
67 Head Start	38,684	
68 WIC Programs	93,636	
69 Bioterrorism	35,532	
70 Environmental Health	247,707	
71 Home Delivered Meals	88,806	
72 Wic Breastfeeding Peer Counselor	9,205	
73 Nurse Family Partnership	-	
74 Nurse Family Partnership - Nash	-	
75 Pregnancy Care Mgmt.	62,101	
76 Aids Program	16,454	
77 STD Prevention	1,223	
Sub-Total Health		\$ 3,422,178

VII. Other Human Services:

78 CBA	-	
79 Mental Health	77,614	
80 Veterans Service	41,253	
81 DSS's County Share	1,546,240	
82 Elderly & Handicapped Tran.	-	
83 JCPC	-	
84 Office on Aging	-	
85 Home & Community Block Grant	-	
86 RPO	6,649	
87 County Match –CBA Programs	10,000	
Subtotal Other Human Services		\$ 1,681,756

VIII. Education:

88 School's Current Expense	3,500,000	
89 Fines & Forfeitures	60,000	
90 School's Capital Outlay	350,000	
91 Halifax Community College	97,000	
92 Roanoke-Chowan Community College	30,000	
Total Education		\$ 4,037,000

IX. Cultural and Recreation:

93 Library	156,430	
94 Recreation	355,609	
95 Museum	8,000	
96 Cultural Arts/Recreation	9,882	
Total Cultural and Recreation		\$ 529,921

X. Transfers:

97 Debt Service	986,381	
98 Tax Revaluation	50,000	
Total Transfers		\$ 1,036,381

XI.	<u>Contingency:</u>		
	99 Contingency	291,980	
	Total Contingency		\$ 291,980
	Total General Fund Expenditures		\$ 27,909,560
XIII	<u>DSS Federal and State</u>		
XIV	Expenditures		\$6,228,875
	TOTAL OPERATING BUDGET		\$ 34,138,435

SECTION II. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

I.	<u>Taxes Ad Valorem:</u>		
	1 Current Year Taxes	17,098,858	
	2 Prior Year Taxes	520,000	
	3 Interest on Back Taxes	130,000	
	4 Penalty on Back Taxes	9,500	
	5 Return Check Charge	600	
	6 Interest earned DMV Collection	1,500	
	7 Cost for Collecting DMV Taxes	38,000	
	8 Ahsokie Drainage	5,950	
	Sub-Total Taxes		\$ 17,804,408
	II. <u>Other Taxes and Licenses:</u>		
	9 Occupancy Tax	3,000	
	10 Privilege Licenses	1,000	
	11 Excise Tax	120,000	
	12 Beer and Wine Tax	63,000	
	13 Utility Tax	5,000	
	Sub Total Other Taxes		\$ 192,000

III. Sales Tax:

14 1% County	500,000	
15 ½ Cent -County	1,204,167	
16 ½ Cent - School	750,000	
17 Additional Sales Tax-redistribution	800,000	
Sub-Total Sales Tax		\$ 3,254,167

IV. Intergovernmental-Unrestricted:

18 Court Costs	15,000	
19 ABC Profits	30,000	
20 Sales Tax Refund	100,000	
21 Emergency Food	6,000	
Sub-total Intergovernmental		\$ 151,000

V. Grants:

22 Aging Block Grant	-	
23 Recidivism Reduction Services	-	
24 Soil/Water	20,000	
25 Emergency Management	37,325	
26 DOT-Rural Public Transportation	48,000	
27 Cultural Arts Grant	9,882	
Sub-Total Grants		\$ 115,207

VI. Inter-Governmental Restricted:

28 ABC 5 cent Bottle Tax	5,000	
29 ABC 1 cent Bottle Tax	400	
30 Court Facility Fees	20,000	
31 Fines and Forfeitures	60,000	
32 Elderly and Handicapped	-	
33 Recreation Booster	400	
34 CBA	-	
Sub-Total Inter-Governmental Restricted		\$ 85,800

VII. Health Revenues:

35 Health Aid-Designated (Aid to Counties)	83,036	
36 Health Aid (Regular Health)	21,240	
37 Communicable Disease	2,440	
38 Immunization Action	9,014	
39 TB	13,981	
40 TB Medicaid	500	
41 Child Health	39,062	
42 Child Health Medicaid	12,000	
43 Child Service	38,630	
44 Child Service Medicaid	8,515	
45 MCH	17,152	
46 MCH-Medicaid	10,000	
47 Family Planning	118,332	
48 Family Planning-Medicaid	14,000	
49 Adult Health-Medicaid	1,500	
50 Head Start	38,684	
51 WIC	91,674	
52 Aging Block Grant	50,000	
53 AIDS (State - TB)	15,762	
54 Aging-USDA	5,555	
55 Wic Breast Feeding Peer Counseling	8,000	
56 Bioterrorism Prepared Response	31,664	
57 VD Medicaid Reimbursement	3,500	
58 HIV-STD	1,123	
59 Jail Site Testing	58,587	
60 Pregnancy Care Management	62,100	
61 School Nurse Funding	150,000	
62 Healthy Communities	34,354	
63 Nurse Family Partnership	-	
64 Nurse Family Partnership - Nash	-	
65 STD Preventive	100	
Sub-total Health	\$	940,505

VIII. Permits and Fees:

66 Civil Licenses Revocation	800	
67 Insulation Fees	3,300	
68 Register of Deed Fees	74,000	
69 Marriage Licenses	2,600	
70 Building Permits Fees	40,000	
71 Plumbing Fees	6,000	
72 Mechanical Fees	14,000	
73 Electrical Inspections	25,000	
74 Zoning Permits	8,400	
75 Fire Safety Inspection	2,500	
76 Concealed Weapons Permits	20,000	
77 Admin Fee - Code Enforcement	3,000	
78 Re-inspection Fees (Other)	3,000	
79 Wellness Center Membership	8,500	
Sub-Total Permits and Fees		\$ 211,100

IX. Sales and Services:

80 Computer Generated Revenue	2,000	
81 Sheriff's Fees	15,000	
82 Reimbursement - School Resource Officers	259,252	
83 Reimbursement - Seaboard Deputy	74,127	
84 Jail Fees	29,000	
85 Inmate Housing-SMCP Program	250,000	
86 Inmate Housing-State	174,500	
87 Rescue Squad Fees	900,000	
88 Town Motor Vehicle Collection Fees	22,300	
89 Ambulance Medicaid Reimbursement	390,000	
90 Ambulance Special Proj Rev	23,000	
91 Refund For Imaging-Sheriff	5,000	
Sub-Total Sales & Services		\$ 2,144,179

X. Sales & Services-Health:

92 Clinic Fees	7,100	
93 Home Health Third Party	780,000	
94 Environmental Health Fees	10,000	
95 Meals Program Income	1,000	
96 General Clinic	2,500	
97 Vaccine Reimbursement	7,000	

98 Contribution for meals	100		
99 Family Planning Client Fee	3,000		
100 Adult Health	4,000		
101 Health Check	500		
102 Drug Screening	1,600		
Sub-Total Health Sales & Services		\$	816,800

XI. Miscellaneous Revenue:

103 ASCS Rent	22,178		
104 CJPP Rent	4,800		
105 Miscellaneous	24,000		
106 Interest Earned	30,000		
107 Investment Earnings	150,000		
108 Sheriff's Special Accounts	20,000		
109 Insurance Reimbursement	-		
110 Wellness Center Rents	11,000		
111 Recreation Vending Proceeds	18,000		
Sub-Total Miscellaneous		\$	279,978

XIII. Fund Balance

112 Fund Balance Appropriation	1,914,416		
Sub-Total Fund Balance Appropriated		\$	1,914,416
Total General Fund Revenues		\$	27,909,560

XIV. DSS Federal and State

DSS Fed & State Revenue			\$6,228,875
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TOTAL OPERATING BUDGET		\$	34,138,435
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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, 2020 and ending June 30, 2021, 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, 2020 and ending June 30, 2021:

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, 2020 and ending June 30, 2021 in accordance with the chart of accounts heretofore established for Northampton County:

Operation Budget	2,129,256	
Debt Service	1,050,104	
Total Appropriations		\$ 3,179,360

SECTION VI: It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Farm Water	8,000	
Water & Sewer Sales	3,141,746	
Installation Fees	20,000	
Interest Income	1,500	
Returned Check Charges	2,200	
Fund Balance Appropriated	5,914	
Total Estimated Water/Sewer Revenue		\$ 3,179,360

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, 2020 and ending June 30, 2021 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,352,922		
Total Appropriations		\$	2,352,922

SECTION VIII: It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021 in accordance with the chart of accounts heretofore established for Northampton County:

Scrap Tire Tax	28,000		
Solid Waste Availability Fees	2,202,222		
Tipping Fees	45,000		
Interest on Solid Waste Fees	50,000		
Grant Revenue	4,800		
Electronic Revenue	1,200		
Solid Waste Disposal Tax	11,000		
Other-Insurance/Interest	6,700		
Scrap Metal	4,000		
Total Estimated Revenues		\$	2,352,922

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, 2020 and ending June 30, 2021:

Principal/Interest on Bonds maturing And/or Loans	572,933		
Interest/Principal on USDA Loans(Non Water)	613,448		
Total Appropriations		\$	1,186,381

SECTION X: It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Contribution from General Fund	986,381		
DSS Fed/State	200,000		
Total Estimated Revenue		\$	1,186,381

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, 2020 and ending June 30, 2021 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	203,957		
Total Appropriations		\$	203,957

SECTION XII It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2020 and ending June 30, 2021:

E-911 Fund	203,957		
Total Estimated Revenues		\$	203,957

SECTION XIII. The following amounts are hereby appropriated in the Volunteer Rescue Squad fund for fiscal year beginning July 1, 2020 and ending June 30, 2021 for the following Rescue squads:

Gaston Rescue Squad	150,000		
Conway/Severn Rescue Squad	500		
Eastside Rescue Squad	120,000		
Total Appropriations		\$	270,500

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, 2020 and ending June 30, 2021:

Rescue Squad fees	270,500		
Total Estimated revenues		\$	270,500

SECTION XV. The following amounts are hereby appropriated in the Town ad valorem tax fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Town Ad Valorem Tax	815,800		
Total Appropriations		\$	815,800

SECTION XVI. It is estimated the following revenues will be available in the Town ad valorem fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Town Ad Valorem Tax	815,800		
Total Estimated revenues		\$	815,800

SECTION XVII. The following amounts are hereby appropriated in the Fire Districts ad valorem tax fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Fire Districts Ad Valorem Tax	727,268		
Total Appropriations		\$	727,268

SECTION XVIII. It is estimated the following revenues will be available in the Fire Districts ad valorem fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Town Ad Valorem Tax	727,268		
Total Estimated revenues		\$	727,268
TOTAL BUDGET OTHER FUNDS		\$	8,786,188

SECTION XIX: There is hereby levied a tax at the rate of ninety-one hundredths (\$.91) per one hundred dollars (\$100) valuation of property listed as of January 1, 2020, 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 \$2,165,117,483. The estimated collection rate is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XX: 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, 2020 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 \$121,994,399 located within the **Fire Service District A supported by the Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXI: 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, 2020 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 \$486,607,552 located within the Fire Service District supported by the **Roanoke-Wildwood Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXII: There is hereby levied a tax rate of five hundredths (\$.05) per one hundred dollars (\$100) valuation of property listed as of January 1, 2020 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 \$113,012,986 located within the Fire Service District supported by the **Rich Square Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXIII: There is hereby levied a tax rate of seven five thousandths (\$.075) per one hundred dollars (\$100) valuation of property listed as of January 1, 2020 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 \$308,290,335 located within the Fire Service District supported by the **Gaston Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXIV: 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, 2020 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 \$103,265,924 within the Fire Service District supported by the **Jackson Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXV: 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, 2020 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 \$50,971,496 within the Fire Service District supported by the **Lasker Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXVI: There is hereby levied a tax rate of seven hundredths (\$.07) per one hundred dollars (\$100) valuation of property listed as of January 1, 2020 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 \$362,205,810 within the Fire Service District supported by the **Garysburg Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION: XXVII There is hereby levied a tax rate of five hundred and seventy-five ten thousandths (\$.0575) per one hundred dollars (\$100) valuation of property listed as of January 1, 2020 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 \$132,996,659 within the Fire Service District supported by the **Seaboard Volunteer Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION: XXVIII. There is hereby levied a tax rate of seven hundredths and forty-two ten thousandths (\$.0742) per one hundred dollars (\$100) valuation of property listed as of January 1, 2020 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 \$83,921,414 within the Fire Service District supported by the **Woodland Fire Department**. The estimated rate of collection is 94.87%. The estimated rate of collection is based on current year collections.

SECTION XXIX: Independently Audited Fund The following amounts are hereby appropriated in the Tourism Development Authority Fund for the operations of the Tourism Authority for the fiscal year beginning July 1, 2020 and ending June 30, 2021 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	103,366		
Total Appropriations		\$	103,366

SECTION XXX: It is estimated that the following revenues will be available in the Tourism Development Authority Fund beginning July 1, 2020 and ending June 30, 2021:

Tourism Development Authority Fund	103,366		
Total Estimated Revenues		\$	103,366
TOTAL BUDGET INDEPENDENTLY AUDITED FUNDS		\$	103,366

SECTION XXXI: 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 XXXII 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 XXXIII: All fixed assets costing \$5,000 or more will be capitalized in the accounts for General Fixed Assets.

SECTION XXXIV: 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 XXXV: Travel reimbursement is \$.55 per mile for the year beginning July 1, 2020 and ending June 30, 2021.

SECTION XXXVI: 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.

Witness the 29th day of June, 2020.



James J. Anallwood
Clerk to the Board

Luke R. Smith
Chairman, Board of Commissioners

James J. Anallwood
Clerk to the Board

Cheryl
Budget Officer

James J. Anallwood
Clerk to the Board

Samara Dean
Finance Officer