

FISCAL YEAR 2022-2023

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, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for Northampton County:

**General Government:**

Governing Body	111,259	
Administration	328,795	
Human Resources	259,267	
Finance	937,373	
Tax Department	744,870	
Land Records	232,829	
Legal	140,000	
Court	2,600	
Elections	296,539	
Reg of Deeds	248,499	
Bldgs & Grounds	1,159,328	
MIS	434,468	
Central Garage	95,966	
Bulk Fuel	10,000	
Central Stores	15,000	
Insurance-Retirees	450,297	
Insurance	222,310	
<b>Total General Government</b>		5,689,400

**II**

**Public Safety:**

Sheriff	3,414,255	
Sheriff School Res. Offers.	281,358	
Sheriff Execution Accounts	13,000	
Jail	1,869,869	
Emer. Communication	1,144,893	
Emer. Manag. (911 Wireless)	208,168	
Fire Protection	114,000	
Bldg Insp. (Code Enforcement)	246,108	
Vol. Fire Departments	14,500	
Medical Examiner	10,000	
Ambulance	4,039,801	
Animal Control	241,784	
Tri-County Airport	20,000	
Regional Airport	25,000	
CPTA	8,000	
Contribution to Rescue Squads	25,000	
Recidivism Reduction Services		
<b>Total Public Safety</b>		11,675,736

<b>III</b>	<b>Environmental Protection:</b>		
	Soil Conservation	126,243	
	Forestry Program	118,147	
	Drainage and Watershed	6,000	
	Lake Gaston Weed	116,000	
	Four Rivers	0	
	Roanoke River Partners	1,000	
	<b>Total Environmental Protection</b>		367,390
<b>IV</b>	<b>Contribution to Outside Agencies:</b>		
	Upper Coastal Plains COG	8,012	
	Senior Tar heel Legislation	0	
	Caswell	390	
	CADA	15,000	
	Rest Home Comm.	1,200	
	Food Bank	2,500	
	<b>Total Contribution to Outside Agencies</b>		27,102
<b>V</b>	<b>Economic/Physical Development:</b>		
	Planning	173,653	
	Economic Development	195,131	
	Capital Outlay-Expenditures (Non-Departmental)	811,986	
	Cooperative Extension	319,584	
	Chamber of Commerce	16,163	
	Non-Profit Contribution	20,000	
	Families First		
	<b>Total Economic/Physical Development</b>		1,536,517
<b>VI</b>	<b>Human Services:</b>		
	<b>Health</b>		
	Health Programs	930,007	
	Communicable Diseases	32,306	
	Immunization Plan	32,681	
	Aid to Counties	104,276	
	TB Program	36,822	
	Community Health	34,354	
	Jail Site Testing	64,533	
	Home Health	1,068,482	
	School Nurse Funding	150,000	
	Child Health	126,920	
	Child Service Coordinator	50,592	
	Maternal Child Health	118,769	
	Family Planning	285,688	
	Adult Health	117,582	
	Head Start	37,738	
	WIC Programs	100,185	
	Bioterrorism	33,493	
	Environmental Health	350,105	
	COVID-19 Crisis Response	16,164	
	Pregnancy Care Management	63,213	
	AIDS Program	2,965	
	STD Prevention	1,123	
	<b>Sub-total Health</b>		3,757,998

<b>VII</b>	<b>Other Human Services:</b>		
	Community Based Agencies (CBA)		
	Mental Health	81,614	
	Veterans	41,214	
	DSS Co.'s Share	2,121,627	
	Aging	232,293	
	County Match-CBA	10,000	
	<b>Sub-total Other Human Services</b>		<b>2,486,748</b>
<b>VIII</b>	<b>Education:</b>		
	Current Expense	4,233,000	
	Halifax Community College	103,468	
	Roanoke Chowan Community College	60,471	
	<b>Total Education</b>		<b>4,396,939</b>
<b>IX</b>	<b>Cultural and Recreation:</b>		
	Library	156,430	
	Recreation	393,094	
	Museum	7,500	
	Cultural Arts/Recreation	10,000	
	<b>Total Cultural and Recreation</b>		<b>567,024</b>
<b>X</b>	<b>Transfers:</b>		
	Debt Service	1,062,947	
	Tax Revaluation	50,000	
	<b>Total Transfers</b>		<b>1,112,947</b>
<b>XI</b>	<b>Contingency:</b>		
	Contingency - Other	118,129	
	Contingency - School Emergency Assistance	100,000	
	Contingency - County Emergency Assistance	200,000	
	<b>Total Contingency</b>		<b>418,129</b>
	 <b>Total General Fund Expenditures</b>		 <b>32,035,930</b>
<b>XII</b>	<b>DSS Federal and State:</b>		
	Expenditures		6,972,837
	 <b>Total Operating Budget</b>		 <b>39,008,767</b>

**SECTION II.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

<b>I</b>	<b>Taxes Ad Valorem:</b>	
	Current Year Taxes	19,665,509
	 Prior Year Taxes	 735,300
	Interest on Back Taxes	291,600
	Penalty on Back Taxes	25,595
	Returned Check Charge	1,212
	Interest earned DMV Collections	1,515

	DMV Motor Vehicle Collections	1,535,722	
	Interest on DMV Collections	5,050	
	Ahoskie Drainage	5,950	
	Tax Foreclosure Revenue	150,000	
	<b>Sub-Total Taxes</b>		22,417,453
<b>II</b>	<b>Other Taxes and Licenses:</b>		
	Occupancy Tax	3,800	
	Privilege Licenses	1,200	
	Excise Tax	140,000	
	Beer and Wine Tax	63,000	
	Utility Tax	6,000	
	<b>Sub-Total Other Taxes</b>		214,000
<b>III</b>	<b>Sales Tax:</b>		
	1% County	527,369	
	1/2 Cent - County	1,078,804	
	1/2 Cent -School	611,919	
	Additional Sales Tax-redistribution	695,325	
	Additional 1/2 Cent Sales Tax	100	
	<b>Sub-Total Sales Tax</b>		2,913,517
<b>IV</b>	<b>Intergovernmental-Unrestricted:</b>		
	Court Costs	16,000	
	ABC Profits		
	Sales Tax Refund		
	State Hold Harmless		
	Emergency Food		
	<b>Sub-Total Intergovernmental-Unrestricted:</b>		16,000
<b>V</b>	<b>Grants:</b>		
	Expanded Food & Nutrition	3,000	
	Diabetes Support Group	2,000	
	Soil/Water	16,000	
	Emergency Management	21,325	
	DOT-Rural Public Transportation		
	Cultural Arts Grant	10,000	
	<b>Sub-Total Grants</b>		52,325
<b>VI</b>	<b>Intergovernmental-Restricted:</b>		
	ABC 5 Cent Bottle Tax	4,500	
	ABC 1 Cent Bottle Tax	400	
	Court Facility Fees	16,500	
	Fines and Forfeitures	45,000	
	Federal and State Grants	2,000	
	Recreation Booster	1,000	
	<b>Sub-Total Intergovernmental-Restricted</b>		69,400
<b>VII</b>	<b>Health Revenues:</b>		
	Health Aid-Designated (Aid to Counties)	104,276	
	Health Aid (Regular Health)	0	
	Communicable Disease	2,440	
	Immunization Action	9,014	

TB	30,525	
TB Medicaid	1,582	
Child Health	150,500	
Child Health Medicaid	116,633	
Child Service	39,062	
Child Service Medicaid	12,000	
MCH	8,615	
MCH-Medicaid	38,630	
Family Planning	19,152	
Family Planning-Medicaid	10,000	
Adult Health-Medicaid	118,332	
Head Start	20,000	
WIC	37,887	
Aging Block Grant	64,568	
AIDS (State-TB)	16,262	
Aging-USDA	5,555	
WIC Breast Feeding Peer Counseling	3,500	
Bioterrorism Prepared Response	98,006	
VD Medicaid Reimbursement	1,500	
HIV-STD	1,123	
Jail Site Testing	179,365	
Pregnancy Care Management	58,587	
School Nurse Funding	100	
Healthy Communities	62,100	
Environmental Health State	12,000	
Nurse Family Partnership-Nash		
STD Preventive	34,354	
Other	42,742	
<b>Sub-Total Health Revenues</b>		1,298,410

**VIII**

**Permits and Fees:**

Civil Licenses	1,000	
Insulation Fees	3,000	
Register of Deed Fees	65,000	
Marriage Licenses	3,000	
Register of Deeds-Automation	6,200	
Building Permits Fees	75,000	
Plumbing Fees	5,200	
Mechanical Fees	14,000	
Electrical Inspections	28,000	
Zoning Permits	7,000	
Fire Safety Inspections	1,500	
Concealed Weapons Permits	23,500	
Admin Fee - Code Enforcements	2,500	
Re-inspection Fees (Other)	2,000	
Homeowner Recovery Fee	50	
Wellness Center Membership	6,000	
Other Fees		
<b>Sub-Total Permits and Fees</b>		242,950

**IX**

**Sales and Services:**

Computer Generated Revenue	500	
Sheriff's Fees	16,000	
Reimbursement-School Resources Officer	165,504	
Reimbursement-Seaboard Deputy	74,126	
Jail Fees	17,500	

	Inmate Housing-SMCP Program	130,000	
	Inmate Housing-State	134,300	
	Rescue Squad Fees	810,000	
	Town Motor Vehicle Collection Fees	20,000	
	Ambulance Medicaid Reimbursement	250,000	
	Ambulance Special Project Revenue	5,000	
	Medical Examiner-Body Removal	2,375	
	Reimbursement-Town Electronics	900	
	Other		
	<b>Sub-Total Sales and Services</b>		1,626,205
<b>X</b>	<b>Sales and Services-Health:</b>		
	Clinic Fees	5,000	
	Home Health Third Party	821,500	
	Environmental Health Fees	18,000	
	Meals Program Income		
	General Clinic	2,500	
	Vaccine Reimbursement	7,000	
	Contribution for Meals		
	Family Planning Client Fees		
	Adult Health	500	
	Health Check		
	Drug Screening	1,600	
	Other		
	<b>Sub-Total Sales and Services-Health</b>		856,100
<b>XI</b>	<b>Miscellaneous Revenue:</b>		
	Agricultural Stabilization Conservation Service (ASCS) Rent	22,178	
	Criminal Justice Partnership Program (CIPP) Rent	4,800	
	Miscellaneous	7,500	
	Interest Earned	9,000	
	Investment Earnings	5,000	
	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	1,600	
	Other Misc. Revenues	57,207	
	<b>Sub-Total Miscellaneous Revenue</b>		168,915
<b>XII</b>	<b>Fund Balance</b>		
	Fund Balance Appropriation	2,160,660	
	<b>Sub-Total Fund Balance Appropriation</b>		2,160,660
	<b>Total General Fund Revenues</b>		32,035,930
<b>XIII</b>	<b>DSS Federal and State</b>		
	DSS Federal and State Revenue		6,972,837

**TOTAL OPERATING BUDGET**

39,008,767

**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, 2022 and ending June 30, 2023, 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, 2022 and ending June 30, 2023:

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, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,202,444	
Debt Service	953,556	
Total Appropriations		3,156,000

**SECTION VI:** It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fam Water	2,500	
Water & Sewer Sales	3,144,400	
Installation Fees	8,600	
Returned Check Charges	500	
Total Estimated Water/Sewer Revenue		3,156,000

**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, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for Northampton

Operating Budget	1,072,494	
Debt Service	28,575	
Total Appropriations		1,101,069

**SECTION VIII:** It is estimated the following revenues will be available in the Northampton/Garysburg Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Water & Sewer Sales	1,099,369	
Installation Fees	1,700	
Hook up	0	
Returned Check Charges	0	
Total Estimated Water/Sewer Revenue		1,101,069

**SECTION VI:** 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, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,450,045	
Total Appropriations		2,450,045

**SECTION VII:** It is estimated the following revenues will be available in the Solid Waste fund 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:

Scrap Tire Tax Distribution		
Solid Waste Disposal Tax	2,000	
Solid Waste Fees	2,364,000	
Tipping Fees	30,000	
Interest & Penalties on Solid Waste	50,000	
SW Reduction & Recycling		
Interest/Investment	45	
Scrap Metal Revenue	4,000	
Computers/Electronics Grant		
Fund Balance Appropriated		
Total Estimated Revenues		2,450,045

**SECTION VIII:** 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, 2022 and ending June 30, 2023:

Principal/Interest on Bonds Maturing and/or Loans	464,499	
Interest/Principal on USDA Loans (Non Water)	598,448	
Total Appropriations		1,062,947

**SECTION IX:** It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Contribution from General Fund	862,947	
DSS Fed/State	200,000	
Total Estimated Revenues		1,062,947

**SECTION X:** 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, 2022 and ending June 30, 2023 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	208,168	
Total Appropriations		208,168

**SECTION XI:** It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2022 and ending June 30, 2023:

E-911 Fund	208,168	
Total Estimated Revenues		208,168

**SECTION XV:** The following amounts are hereby appropriated in the Volunteer Rescue Squad fund for fiscal year beginning July 1, 2022 and ending June 30, 2023 for the following Rescue squads:

Gaston Rescue Squad	200,000	
Conway/Severn Rescue Squad		
Eastside Rescue Squad	100,000	
Total Appropriations		300,000

**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, 2022 and ending June 30, 2023:

Rescue Squad Fees	300,000	
Total Estimated Revenues		300,000

**SECTION XVII:** The following amounts are hereby appropriated in the Town ad valorem tax fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Town Ad Valorem Tax	741,300	
Total Appropriations		741,300

**SECTION XVIII:** It is estimated the following revenues will be available in the Town ad valorem fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Town Ad Valorem Tax	741,300	
Total Estimated Revenues		741,300

**SECTION XIX:** The following amounts are hereby appropriated in the Fire District Ad Valorem tax fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Fire District Ad Valorem Tax	691,000	
Total Appropriations		691,000

**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, 2022 and ending June 30, 2023:

Fire District Ad Valorem Tax	691,000	
Total Estimated Revenues		691,000

**TOTAL BUDGET OTHER FUNDS** 9,760,529

**SECTION XXI:** There is hereby levied a tax at the rate of ninety hundredths (\$.900) per one hundred dollars (\$100) valuation of property tax listed as of January 1, 2022, 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 \$2,185,056,535. 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 thirty one thousands (\$.031) per one hundred dollars (\$100) valuation of property tax listed as of January 1, 2022, 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 \$124,056,007 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 one thousandths (\$.031) per one hundred dollars (\$100) valuation of property tax listed as of January 1, 2022, 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 \$490,022,536 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 thirty one thousandths (\$.050) per one hundred dollars (\$100) valuation of property tax listed as of January 1, 2022, 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 \$116,176,673 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 seven five thousandths (\$.075) per one hundred dollars (\$100) valuation of property listed as of January 1, 2022 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 2,723,007,636 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, 2022 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 \$106,595,276 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

**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, 2022 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 \$53,504,505 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 six hundredths (\$.07) per one hundred dollars (\$100) valuation of property listed as of January 1, 2022 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 \$240,501,789 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, 2022 for the purpose of raising revenue to provide fire service protection within a Fire Service District.

This rate of levy is based on the estimated total valuation of property for the purpose of taxation of \$147,446,551 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, 2022 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 \$82,817,396 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	126,500	
Total Appropriations		126,500

**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	126,500	126,500
Total Estimated Revenues		

<b>TOTAL BUDGET INDEPENDENTLY AUDITED FUNDS</b>		<b>126,500</b>
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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.

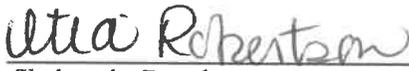
**SECTION XXXVII:** Travel reimbursement is \$.55 per mile for the year beginning July 1, 2022 and ending June 30, 2023.

**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 20th day of June, 2022.

SEAL

ATTEST:

  
Clerk to the Board

  
Chairman, Board of Commissioners

  
Clerk to the Board

  
Budget Officer

  
Clerk to the Board

  
Finance Officer