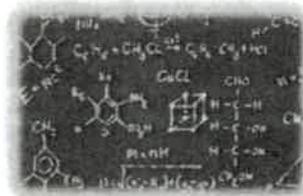


# NORTHAMPTON COUNTY



## Fiscal Year 2025 - 2026 Budget & Financial Presentation



### Board of Commissioners

- **William "Ed" Martin**  
Chairman District #3
- **Dr. Kelvin Edwards, Sr.**  
Vice-Chairman District #5
- **Melvetta Broadnax Taylor**  
District #4
- **Keith Edwards**  
District #1
- **Dr. Keedra Whitaker**  
District #2
- **Dr. Julian Phillips, County Manager**
- **Dr. Deborah S. Gatling, Clerk to the Board**

[www.northamptonnc.com](http://www.northamptonnc.com)

June 16, 2025



**Northampton County  
Fiscal Year 2025-2026  
Budget and Financial Presentation**

**Content**

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- III. Budget Worksheet Summary
- IV. Budget Worksheet Detail by department/Activity
- V. Source and Use of cash – General Funds
- VI. Financial Information and Charts For 5 Years



# NORTHAMPTON COUNTY

Office of the County Manager

Post Office Box 808

Jackson, North Carolina 27845

Telephone (252) 534-2501

Julian.Phillips@nhcnc.net

DATE: April 7, 2025

TO: Honorable Members of the Northampton County Board of Commissioners

FROM: Julian Phillips, County Manager

SUBJECT: **Fiscal 2026 Budget Message**

In accordance with the North Carolina Local Government Budget and Fiscal Control Act, the Administration Department has assembled the budget request, revenue estimates and financial information supplied by various officials, officers, employees, and agencies of Northampton County. From these sources, a budget has been prepared for consideration by the Board of Commissioners. The recommended budget is balanced and complies with NCGS 159-11. The challenge in this year's budget as in the past is managing the county's resources in an uncertain economic atmosphere - given the change in Federal government focus on spending, declining population, competitive workforce market, and higher supply cost and the impact on past funding awards (declining economies of scale) – just to mention a few. But nonetheless, we must forge forward and plan for future growth and sustainability. We must continue to operate as efficiently as possible and take advantage of opportunities to increase revenue coming into the county through new growth in business and “putting up more roof’s”.

**Some key budget factors and highlights are as follows:**

- The budget is \$43,635,030 of which \$37,849,489 is General Fund – a **\$103K increase** from prior year.\*
- The total budget is balanced in accordance with North Carolina legal standards.
- The **current property tax rate is \$.830 per \$100 in assessed value (90<sup>th</sup> highest in NC)**. As in previous years, the budget includes a five cent tax decrease or \$132K of revenue. The **new tax rate is suggested \$0.825 per \$100 in assessed value (90<sup>th</sup> highest in NC)**.
- There was a \$26.18 per employee medical insurance increase which totaled \$103K annually. The County absorbed the cost.
- **Merit and COLA** increase were projected in the budget at **2%** on employee anniversary date and **2%** on 1/1/25 respectively for all full time and permanent part-time employees except for:
  - **Law enforcement** Merit and COLA increase were budgeted @ **3% and 2%** anniversary date and 1/1/25 respectively **\$70K**.
  - **Law enforcement retention bonus** is suggested @ \$1,250/law enforcement employee who have worked 12-months. **\$71K**
  - **E911** Merit and COLA increase were budgeted @ **5.5% and 2%** anniversary date and 1/1/25 respectively **\$17K**.
  - **Health** Merit and COLA increase were budgeted @ **5.5% and 2%** anniversary date and 1/1/25 respectively **\$17K** Merit
  - **DSS** Merit and COLA increase were budgeted @ **5.5% and 2%** anniversary date and 1/1/25 respectively **\$17K**
- Budget ordinance includes appropriating \$159K for OPOIDS operations.
- Budget includes \$150K increased Education funding for Northampton County School.
- Budget includes \$100K increased Education funding for Halifax Community College.
- Budget includes \$140K increased Education funding for Roanoke Chowan Community College.
- Budget includes contingencies for: County and School emergencies \$200K and \$100K respectively and general/other \$100K.
- Fund Balance Appropriations for FY 25/26 is budgeted at \$1,276,841 a decrease of \$514,722 from last year.\*\*

**Not included in the operating budget:**

- Capital Project Ordinance for EMS: Ambulance Remount (2) and Narcotic Diversion Software \$667K.
- Capital Project Ordinance for Buildings & Grounds: Asphalt and 14 HVAC replacements \$285K.

This budget was planned with the intentions to provide the County with flexibility for continued growth and asset maximization (human and real capital). I would like to thank the Board of Commissioners for their continued support and diligence in participating this budget process – as well as all of the department and agency leaders.

Thank you.

Changed amounts to reflect revised budget amounts from 4/7/25 presentation:

*\*The budget is \$43,255,002 of which \$37,727,488 is General Fund – a **\$10K decrease** from prior year.*

*\*\* Fund Balance Appropriations for FY 25/26 is budgeted at \$1,155,268 a decrease of \$487,846 from last year.*

# FISCAL YEAR 2025-2026

## 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, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for Northampton County:

**General Government:**

Governing Body	147,501
Administration	380,338
Human Resources	351,199
Finance	1,194,046
Tax Department	914,256
Land Records	256,241
Legal	160,375
Court	3,000
Elections	403,468
Reg of Deeds	333,752
Bldgs & Grounds	1,497,678
MIS	447,949
Central Garage	118,437
Bulk Fuel	20,275
Central Stores	15,000
Insurance-Retirees	533,400

**Total General Government**

6,776,915

**II**

**Public Safety:**

Sheriff	4,492,107
Sheriff School Res. Officers	342,174
Sheriff Execution Accounts	13,000
Jail	2,442,122
Odom Prison	0
Emer. Communication	1,460,753
Emer. Manag. (911 Wireless)	241,187
Fire Protection	0
Bldg Insp. (Code Enforcement)	220,129
Vol. Fire Departments	109,000
Medical Examiner	10,000
Ambulance	4,639,345

	Animal Control	313,474	
	Tri-County Airport	26,000	
	Regional Airport	25,000	
	CPTA	13,000	
	Contribution to Rescue Squads		
	Recidivism Reduction Services		
	<b>Total Public Safety</b>		14,347,291
<b>III</b>	<b>Environmental Protection:</b>		
	Soil Conservation	143,673	
	Forestry Program	171,033	
	Drainage and Watershed	6,000	
	Lake Gaston Weed	116,000	
	Roanoke River Partners	1,000	
	<b>Total Environmental Protection</b>		437,706
<b>IV</b>	<b>Contribution to Outside Agencies:</b>		
	Upper Coastal Plains COG	7,676	
	Senior Tar heel Legislation	1,600	
	Caswell	390	
	CADA	35,000	
	Rest Home Comm.	1,200	
	Food Bank	5,000	
	<b>Total Contribution to Outside Agencies</b>		50,866
<b>V</b>	<b>Economic/Physical Development:</b>		
	Planning	227,745	
	Economic Development	374,624	
	Capital Outlay-Expenditures (Non-Departmental)	350,000	
	Cooperative Extension	364,053	
	Chamber of Commerce	19,732	
	Non-Profit Contribution	20,000	
	<b>Total Economic/Physical Development</b>		1,356,154
<b>VI</b>	<b>Human Services:</b>		
	<b>Health</b>		
	Health Programs	996,819	
	Communicable Diseases	54,825	
	Immunization Plan	57,664	
	Aid to Counties	148,954	
	TB Program	45,042	
	Community Health	54,940	
	Jail Site Testing	58,587	
	Healthy Communities	49,543	
	Public Health Infrastructure	20,000	
	Home Health	1,057,381	
	School Nurse Funding	150,000	
	Child Health	182,821	

	Child Service Coordinator	82,251	
	Maternal Child Health	20,179	
	Family Planning	363,608	
	Adult Health	108,872	
	Head Start	41,831	
	WIC Programs	103,706	
	Bioterrorism	40,923	
	Environmental Health	422,843	
	WIC Breastfeeding Peer Counselor	41,244	
	Pregnancy Care Management	0	
	AIDS Program	10,665	
	STD Drugs	1,123	
	STD Prevention	100	
	ARPA LEAD	0	
	TSF Public Health Services	0	
	<b>Sub-total Health</b>		4,113,921
<b>VII</b>	<b>Other Human Services:</b>		
	Mental Health	81,614	
	Veterans	102,756	
	DSS Co.'s Share	3,021,981	
	JCPC	92,313	
	Aging	385,078	
	County Match-CBA	10,000	
	<b>Sub-total Other Human Services</b>		3,693,742
<b>VIII</b>	<b>Education:</b>		
	Current Expense	4,005,442	
	School's Capital Outlay	453,000	
	Halifax Community College - Operating	462,000	
	Halifax Community College - Capital Outlay	0	
	Roanoke Chowan Community College - Operating	250,000	
	Roanoke Chowan Community College - Capital Outlay	0	
	<b>Total Education</b>		5,170,442
<b>IX</b>	<b>Cultural and Recreation:</b>		
	Library	167,337	
	Recreation	656,601	
	Museum	7,500	
	Cultural Arts/Recreation	10,000	
	<b>Total Cultural and Recreation</b>		841,438
<b>X</b>	<b>Transfers:</b>		
	Debt Service	611,014	
	Tax Revaluation	50,000	
	<b>Total Transfers</b>		661,014

<b>XI</b>	<b>Contingency:</b>		
	Contingency - Other	100,000	
	Contingency - School Emergency Assistance	100,000	
	Contingency - County Emergency Assistance	200,000	
	<b>Total Contingency</b>		400,000
	<b>Total General Fund Expenditures</b>		37,849,489
<b>XII</b>	<b>DSS Federal and State:</b>		
	Expenditures		5,785,541
	<b>Total Operating Budget</b>		43,635,030

**SECTION II.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

<b>I</b>	<b>Taxes Ad Valorem:</b>		
	Current Year Taxes	22,683,499	
	Prior Year Taxes	276,420	
	Interest on Back Taxes	213,748	
	Penalty on Back Taxes	16,453	
	Returned Check Charge	1,986	
	DMV Motor Vehicle Collections	1,321,507	
	Interest earned DMV Collections	9,302	
	Ahoskie Drainage	8,676	
	Other	780	
	<b>Sub-Total Taxes</b>		24,532,371
<b>II</b>	<b>Other Taxes and Licenses:</b>		
	Occupancy Tax	9,501	
	Privilege Licenses	667	
	Excise Tax	86,000	
	Beer and Wine Tax	62,075	
	Utility Tax	5,973	
	<b>Sub-Total Other Taxes</b>		164,216
<b>III</b>	<b>Sales Tax:</b>		
	1% County	604,243	
	1/2 Cent - County	1,643,722	
	1/2 Cent -School	581,193	
	Additional Sales Tax-redistribution	761,939	
	Additional 1/2 Cent Sales Tax	-	
	<b>Sub-Total Sales Tax</b>		3,591,097
<b>IV</b>	<b>Intergovernmental-Unrestricted:</b>		

	Court Costs	14,114	
	ABC Profits	42,000	
	State Hold Harmless	-	
	<b>Sub-Total Intergovernmental-Unrestricted:</b>		56,114
<b>V</b>	<b>Grants:</b>		
	Expanded Food & Nutrition	2,000	
	Diabetes Support Group	2,000	
	Soil/Water	16,000	
	Emergency Management	21,325	
	Cultural Arts Grant	10,000	
	<b>Sub-Total Grants</b>		51,325
<b>VI</b>	<b>Intergovernmental-Restricted:</b>		
	ABC 5 Cent Bottle Tax	4,519	
	ABC 1 Cent Bottle Tax	810	
	ARPA	0	
	Court Facility Fees	16,756	
	Fines and Forfeitures	60,187	
	Federal and State Grants	2,000	
	Recreation Booster	1,205	
	Home Delivered Meals	61,983	
	Veterans Services	2,100	
	E911 Grant	122,144	
	JCPC	92,213	
	Alcohol Education	8,200	
	<b>Sub-Total Intergovernmental-Restricted</b>		372,117
<b>VII</b>	<b>Health Revenues:</b>		
	Health Aid-Designated (Aid to Counties)	104,276	
	Communicable Disease	2,440	
	Immunization Action	9,179	
	TB	31,807	
	TB Medicaid	100	
	Child Health	39,062	
	Child Health Medicaid	50,000	
	Child Service	8,515	
	Child Service Medicaid	32,000	
	Maternal Health State	17,152	
	Maternal Health Medicaid	0	
	Family Planning	117,289	
	Family Planning-Medicaid	110,000	
	Adult Health-Medicaid	55,000	
	Head Start	41,630	
	WIC	84,368	
	AIDS (State-TB)	3,600	
	WIC Breast Feeding Peer Counseling	22,000	
	Bioterrorism Prepared Response	32,083	

VD Medicaid Reimbursement	19,500	
HIV-STD	1,123	
COVID	0	
Pregnancy Care Management	71,000	
School Nurse Funding	150,000	
Healthy Communities	34,526	
Enviromental Health	0	
STD Preventive	100	
Jail Health	58,587	
ARPA Adressing Lead	0	
Public Health Infrastructure - State	20,000	
Other	22,000	
<b>Sub-Total Health Revenues</b>		1,137,337

**VIII**

**Permits and Fees:**

Civil Licenses	1,026	
Insulation Fees	3,045	
Register of Deed Fees	72,083	
Marriage Licenses	3,217	
Register of Deeds-Automation	6,680	
Building Permits Fees	125,495	
Plumbing Fees	5,322	
Mechanical Fees	39,551	
Electrical Inspections	57,488	
Zoning Permits	7,354	
Fire Safety Inspections	2,596	
Concealed Weapons Permits	32,318	
Admin Fee - Code Enforcements	3,524	
Re-inspection Fees (Other)	4,581	
Homeowner Recovery Fee	318	
Wellness Center Membership	7,770	
<b>Sub-Total Permits and Fees</b>		372,368

**IX**

**Sales and Services:**

Computer Generated Revenue	510	
Sheriff's Fees	26,127	
Reimbursement-School Resources Officer	201,189	
Reimbursement-Seaboard Deputy	85,680	
Jail Fees	25,194	
Inmate Housing-SMCP Program	243,665	
Inmate Housing-State	385,481	
Rescue Squad Fees	2,300,000	
Town Motor Vehicle Collection Fees	27,136	
Ambulance Medicaid Reimbursement	259,080	
Ambulance Special Project Revenue	10,200	
Medical Examiner-Body Removal	4,323	
Reimbursement-Town Electronics	0	
Sale of Assets - Sheriff	38,760	

	<b>Sub-Total Sales and Services</b>		3,607,345
<b>X</b>	<b>Sales and Services-Health:</b>		
	Clinic Fees	8,000	
	Home Health Third Party	978,500	
	Environmental Health Fees	20,000	
	Meals Program Income		
	General Clinic	2,000	
	Vaccine Reimbursement	30,000	
	Family Planning Client Fees	4,300	
	Adult Health	23,000	
	Drug Screening	2,500	
	Other	8,500	
	<b>Sub-Total Sales and Services-Health</b>		1,076,800
<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	31,000	
	Investment Earnings	1,300,000	
	Sheriff's Special Account	10,000	
	Insurance Reimbursement	30,000	
	Wellness Center Rents	6,000	
	Sheriff's Calendar Proceeds	2,000	
	Drug Tax Distribution	2,000	
	Donations	100	
	Return Check Charge	380	
	Recreation Program Revenue	12,000	
	Rent-Wellness Rec Center Deposit	5,000	
	Jail-Social Security Reimbursement	1,600	
	Other Misc. Revenues	177,000	
	<b>Sub-Total Miscellaneous Revenue</b>		1,611,558
<b>XII</b>	<b>Fund Balance</b>		
	Fund Balance Appropriation	1,276,841	
	<b>Sub-Total Fund Balance Appropriation</b>		1,276,841
	<b>Total General Fund Revenues</b>		37,849,489
<b>XIII</b>	<b>DSS Federal and State</b>		
	DSS Federal and State Revenue		5,785,541
	<b>TOTAL OPERATING BUDGET</b>		43,635,030

**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, 2025 and ending June 30, 2026, 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, 2025 and ending June 30, 2026:

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, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	3,196,751	
Debt Service	708,196	
Total Appropriations		3,904,947

**SECTION VI:** It is estimated the following revenues will be available in the Enterprise Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fam Water	1,250	
Water & Sewer Sales	3,901,297	
Installation Fees	2,400	
Total Estimated Water/Sewer Revenue		3,904,947

**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, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	819,412	
Debt Service	24,141	
Total Appropriations		843,553

**SECTION VIII:** It is estimated the following revenues will be available in the Northampton/Garysburg Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Water & Sewer Sales	841,953	
Installation Fees	1,600	

Total Estimated Water/Sewer Revenue

843,553

**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, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	2,647,325	
Total Appropriations		2,647,325

**SECTION X:** It is estimated the following revenues will be available in the Solid Waste fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for Northampton County:

Scrap Tire Tax Distribution	25,000	
Solid Waste Disposal Tax	10,000	
Solid Waste Fees	2,496,000	
Tipping Fees	35,000	
Interest & Penalties on Solid Waste	65,000	
SW Reduction & Recycling	1,700	
Interest/Investment	125	
Scrap Metal Revenue	8,000	
White Goods Waste Disposal Tax	6,500	
Total Estimated Revenues		2,647,325

**SECTION XI:** 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, 2025 and ending June 30, 2026:

Principal/Interest on Bonds Maturing and/or Loans	713,856	
Interest/Principal on USDA Loans (Non Water)	97,158	
Total Appropriations		811,014

**SECTION XII:** It is estimated that the following revenues will be available in the Debt Service fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Contribution from General Fund	611,014	
DSS Fed/State	200,000	
Total Estimated Revenues		811,014

**SECTION XIII:** 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, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	122,144	
Total Appropriations		122,144

**SECTION XIV:** It is estimated that the following revenues will be available in the E-911 Fund beginning July 1, 2025 and ending June 30, 2026:

E-911 Fund	122,144	
Total Estimated Revenues		122,144

**SECTION XVII:** The following amounts are hereby appropriated in the Town ad valorem tax fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Town Ad Valorem Tax	2,421,230	
Total Appropriations		2,421,230

**SECTION XVIII:** It is estimated the following revenues will be available in the Town ad valorem fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Town Ad Valorem Tax	2,421,230	
Total Estimated Revenues		2,421,230

**SECTION XIX:** The following amounts are hereby appropriated in the Fire District Ad Valorem tax fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fire District Ad Valorem Tax	1,084,022	
Total Appropriations		1,084,022

**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, 2025 and ending June 30, 2026:

Fire District Ad Valorem Tax	1,084,022	
Total Estimated Revenues		1,084,022

**SECTION XXI:** The following amounts are hereby appropriated in the OPIOD fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Operating Budget	238,203	
Total Appropriations		238,203

**SECTION XXII:** It is estimated the following revenues will be available in the OPIOD fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

OPIOD Grant Funding	238,203	
Total Estimated Revenues		238,203

**SECTION XXIII:** The following amounts are hereby appropriated in the EMS Ambulance Remount and Narcotic Software Capital fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Operating Budget	666,500	
Total Appropriations		666,500

**SECTION XXIV:** It is estimated the following revenues will be available in the EMS Ambulance Remount and Narcotic Software Capital fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

EMS Ambulance Funding	666,500	
Total Estimated Revenues		666,500

**SECTION XXV:** The following amounts are hereby appropriated in the Buildings & Grounds Asphalt and HVAC Capital fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Operating Budget	284,961	
Total Appropriations		284,961

**SECTION XXVI:** It is estimated the following revenues will be available in the Buildings & Grounds Asphalt and HVAC Capital fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Buildings & Grounds Funding	284,961	
Total Estimated Revenues		284,961

**TOTAL BUDGET OTHER FUNDS** **13,073,899**

**SECTION XXVII:** There is hereby levied a tax at the rate of eighty-Two and a half hundredths (\$.825) per one hundred dollars (\$100) valuation of property tax listed as of January 1, 2025, 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 \$2,846,288,866. The estimated collection rate is 96.6%. The estimated rate of collections is based on current years collections.

**SECTION XXVIII:** 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, 2025, 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 \$179,245,096 located within the **Fire Service District A supported by the Roanoke-Wildwood Volunteer Fire Department**. The estimated collection rate is 96.6%. The estimated rate of collections is based on current years collections.

**SECTION XXIX:** 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, 2025, 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 \$706,941,634 located within the Fire Service District **supported by the Roanoke-Wildwood Volunteer Fire Department**. The estimated collection rate is 96.6%. The estimated rate of collections is based on current years collections.

**SECTION XXX:** There is hereby levied a tax at the rate of five thousandths (\$.05) per one hundred dollars (\$100) valuation of property tax listed as of January 1, 2025, 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 \$125,140,743 located within the Fire Service District **supported by the Rich Square Volunteer Fire Department**. The estimated collection rate is 96.6%. The estimated rate of collections is based on current years collections.

**SECTION XXXI:** 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, 2025 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 \$438,755,379 located within the Fire Service District supported by the **Gaston Volunteer Fire Department**. The estimated rate of collection is 96.6%. The estimated rate of collection is based on current year collections.

**SECTION XXXII:** 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, 2025 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 \$121,249,618 within the Fire Service District supported by the **Jackson Volunteer Fire Department**. The estimated rate of collection is 96.6%. The estimated rate of collection is based on current year collections.

**SECTION XXXIII:** 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, 2025 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 \$58,238,701 within the Fire Service District supported by the **Lasker Volunteer Fire Department**. The estimated rate of collection is 96.6%. The estimated rate of collection is based on current year collections.

**SECTION XXXIV:** There is hereby levied a tax rate of seven hundredths (\$.07) per one hundred dollars (\$100) valuation of property listed as of January 1, 2025 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 \$267,216,485 within the Fire Service District supported by the **Garysburg Volunteer Fire Department**. The estimated rate of collection is 96.6%. The estimated rate of collection is based on current year collections.

**SECTION: XXXV.** 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, 2025 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 \$160,040,273 within the Fire Service District supported by the **Seaboard Volunteer Fire Department**. The estimated rate of collection is 96.6%. The estimated rate of collection is based on current year collections.

**SECTION: XXXVI.** 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, 2025 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 \$83,999,009 within the Fire Service District supported by the **Woodland Fire Department**. The estimated rate of collection is 96.6%. The estimated rate of collection is based on current year collections.

**SECTION: XXXVII.** There is hereby levied a tax rate of seven hundredths (\$.07) per one hundred dollars (\$100) valuation of property listed as of January 1, 2025 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 \$215,044,134 within the Fire Service District supported by the **Conway Volunteer Fire Department**. The estimated rate of collection is 96.6%. The estimated rate of collection is based on current year collections.

**SECTION: XXXVIII.** There is hereby levied a tax rate of fifty-five thousandths (\$.055) per one hundred dollars (\$100) valuation of property listed as of January 1, 2025 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 \$132,313,576 within the Fire Service District supported by the **Severn Volunteer Fire Department**. The estimated rate of collection is 96.6%. The estimated rate of collection is based on current year collections.

**SECTION XXXIX: 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, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for Northampton County:

Operating Budget	674,386	
Total Appropriations		674,386

**SECTION XXXX:** It is estimated that the following revenues will be available in the Tourism Development Authority Fund beginning July 1, 2025 and ending June 30, 2026:

Tourism Development Authority Fund	674,386	
Total Estimated Revenues		674,386

<b>TOTAL BUDGET INDEPENDENTLY AUDITED FUNDS</b>		<b>78,500</b>
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**SECTION XXXXI:** 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 XXXXII** 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 XXXXIII:** All fixed assets costing \$5,000 or more will be capitalized in the accounts for General Fixed Assets.

**SECTION XXXXIV:** 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 XXXXV:** Travel reimbursement is \$.70 per mile for the year beginning July 1, 2025 and ending June 30, 2026.

**SECTION XXXXVI:** 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 16th day of June, 2025.

SEAL

ATTEST:

*Deborah S. Gattling*

Clerk to the Board

*William Ed Martin*

Chairman, Board of Commissioners

*Deborah S. Gattling*

Clerk to the Board

*John Dig...*

Budget Officer

*Deborah S. Gattling*

Clerk to the Board

*Heslie A. Edwards*

Finance Officer

NORTHAMPTON COUNTY LOCAL GOVERNMENT  
FISCAL YEAR 2025-2026 BUDGET - SUMMARY

	Fiscal Yr 2025 Est. Actual @12/31/24	Fiscal Yr 2025 Revised Budget	Fiscal Yr 2026 Department Request	Fiscal Yr 2026 Admin Approved	26 Budget Vs. 25 Est. Actual (Decrease)	26 Budget Vs. 25 Budget (Decrease)
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General Fund Expenditures  
Appropriations:

General Government	6,228,345	6,662,262	6,776,916	6,776,916	548,571	114,654
Public Safety	13,333,175	14,109,045	14,397,290	14,347,290	1,014,115	238,245
Environmental Protection	423,727	432,069	437,706	437,706	13,979	5,637
Contribution to Outside Agencies	43,915	43,915	70,866	50,866	6,951	6,951
Economic/Physical Development	847,254	1,776,822	1,256,154	1,356,154	508,900	(420,669)
Health	4,217,892	4,217,892	4,113,921	4,113,921	(103,971)	(103,971)
Other Human Services	3,485,195	3,502,004	3,693,742	3,693,742	208,547	191,738
Education	4,780,442	4,780,442	6,001,277	5,170,442	390,000	390,000
Cultural and Recreation	761,421	761,421	841,438	841,438	80,017	80,017
Debt Service	1,060,403	1,060,403	661,014	661,014	(399,389)	(399,389)
Contingency	400,000	400,000	400,000	400,000	-	-
<b>Total General Fund Expenditures</b>	<b>35,581,769</b>	<b>37,746,275</b>	<b>38,650,324</b>	<b>37,849,489</b>	<b>2,267,720</b>	<b>103,214</b>
DSS Federal and State:	5,533,186	5,533,186	5,785,541	5,785,541	252,355	252,355
<b>TOTAL OPERATING BUDGET</b>	<b>41,114,955</b>	<b>43,279,461</b>	<b>44,435,866</b>	<b>43,635,030</b>	<b>2,520,075</b>	<b>355,569</b>

REVENUES:

Ad Valorem Taxes	23,730,427	24,280,222	24,487,628	24,532,371	801,945	252,149
Other Taxes	160,997	162,196	162,196	164,217	3,220	2,021
Sales Tax	3,520,683	3,556,629	3,556,629	3,591,097	70,414	34,468
Intergovernmental-Unrestricted:	13,837	153,077	153,077	56,114	42,277	(96,963)
Grants	70,143	51,325	51,325	51,325	(18,818)	-
Intergovernmental-Restricted	683,027	528,285	615,322	372,116	(310,911)	(156,169)
Health Revenues	1,193,961	1,193,961	1,137,337	1,137,337	(56,624)	(56,624)
Permits and Fees	365,067	346,760	346,760	372,369	7,301	25,609
Sales and Services	2,603,809	2,944,100	3,344,100	3,607,345	1,003,537	663,245
Sales and Services-Health	1,126,600	1,126,600	1,076,800	1,076,800	(49,800)	(49,800)
Miscellaneous Revenue	1,563,374	1,611,558	1,621,558	1,611,558	48,184	0
<b>Fund Balance Appropriation</b>	<b>549,845</b>	<b>1,791,562</b>	<b>2,097,592</b>	<b>1,276,841</b>	<b>726,996</b>	<b>(514,722)</b>
<b>Total General Fund Revenues</b>	<b>35,581,769</b>	<b>37,746,275</b>	<b>38,650,324</b>	<b>37,849,489</b>	<b>2,267,720</b>	<b>103,214</b>
DSS Federal and State Revenue	5,533,186	5,533,186	5,785,541	5,785,541	252,355	252,355
<b>TOTAL OPERATING BUDGET</b>	<b>41,114,955</b>	<b>43,279,461</b>	<b>44,435,865</b>	<b>43,635,030</b>	<b>2,520,075</b>	<b>355,569</b>

**NORTHAMPTON COUNTY LOCAL GOVERNMENT  
FISCAL YEAR 2025-2026 BUDGET - SUMMARY**

	Fiscal Yr 2025 Est. Actual @12/31/24	Fiscal Yr 2025 Revised Budget	Fiscal Yr 2026 Department Request	Fiscal Yr 2026 Admin Approved	26 Budget Vs. '25 Est. Actual (Decrease)	26 Budget Vs. '25 Budget (Decrease)
<b>Enterprise Fund:</b>						
Farm Water	1,667	1,250	1,250	1,250	(417)	-
Water & Sewer Sales	3,216,458	3,769,012	3,901,297	3,901,297	684,839	132,285
Installation Fees	35,585	2,400	2,400	2,400	(33,185)	-
Returned Chec Charges	431	349	-	-	(431)	(349)
Other	-	-	-	-	-	-
Total Water/Sewer Revenue	3,254,141	3,773,011	3,904,947	3,904,947	650,806	131,936
Total Expenses	2,722,299	3,773,011	3,904,947	3,904,947	1,182,648	131,936
<b>Revenue over (Under) Expenditures</b>						
	531,842	-	-	-	(531,842)	-

**Northampton/Garysburg fund for the operation of the Water and Sewer System:**

Water & Sewer Sales	743,796	781,573	841,953	841,953	98,157	60,380
Installation Fees	-	1,600	1,600	1,600	1,600	-
Total Water/Sewer Revenue	743,796	783,173	843,553	843,553	99,757	60,380
Total Expenses	676,594	783,173	843,553	843,553	166,959	60,380
<b>Revenue over (Under) Expenditures</b>						
	67,203	-	-	-	(67,203)	-

**Solid Waste Program:**

Scrap Tire Tax Distribution	54,266	25,000	25,000	25,000	(29,266)	-
White Goods Waste Disposal Tax	-	6,500	6,500	6,500	(2,481)	-
Solid Waste Disposal Tax	12,481	10,000	10,000	10,000	(304,000)	(288,936)
Solid Waste Fees	2,800,000	2,784,936	2,496,000	2,496,000	24,221	-
Tipping Fees	10,779	35,000	35,000	35,000	3,087	-
Interest & Penalties on Solid Waste	61,913	65,000	65,000	65,000	(1,374)	-
SW Reduction & Recycling	3,074	1,700	1,700	1,700	111	-
Interest/Investment	14	125	125	125	8,000	-
Scrap Metal Revenue	-	8,000	8,000	8,000	-	-
Total Revenues	2,942,527	2,936,261	2,647,325	2,640,825	(301,702)	(295,436)
Expenses	2,942,527	2,936,261	2,647,325	2,640,825	(301,702)	(295,436)
<b>Revenue over (Under) Expenditures</b>						
	-	-	-	-	-	-

**NORTHAMPTON COUNTY LOCAL GOVERNMENT  
FISCAL YEAR 2026 BUDGET**

	Fiscal Yr 2025	Fiscal Yr 2026	Fiscal Yr 2026 Admin	26 Budget Vs. 25 Est. Actual	26 Budget Vs. 25 Budget	Comments
	Est./Actual	Budget (Revised)	Department Request	Approved	(Decrease) (Decrease)	

**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, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for Northampton County:

<b>General Government:</b>									
Governing Body	129,656	136,163	147,501	147,501	17,845	11,338			
Administration	423,296	437,013	380,338	380,338	(42,958)	(56,675)	Freeze Assistant County Mgr position		
Human Resources	336,653	311,533	351,199	351,199	14,546	39,646	Added Safety Risk Mgmt Clerk		
Finance	1,208,979	1,208,979	1,194,046	1,194,046	(14,933)	(14,933)	Reduced I Accounting Tech II		
Tax Department	775,884	911,004	914,256	914,256	138,372	3,251	Fill vacancies		
Land Records	156,032	249,729	256,241	256,241	100,209	6,511	Fill vacancies		
Legal	158,966	150,375	160,375	160,375	1,409	10,000			
Court	3,000	3,000	3,000	3,000	0	0			
Elections	254,706	351,269	403,468	403,468	148,762	52,200	3 election vs 2 last year		
Reg of Deeds	294,730	324,882	333,752	333,752	39,022	8,870	Transferred Aging Director to Asst Reg of Deeds		
Bldgs & Grounds	1,424,429	1,442,274	1,497,678	1,497,678	73,249	55,404	Director added 12/24, replace lawn equipment, replace 1 truck-lease, add utility cost		
MIS	424,872	414,050	447,949	447,949	23,077	33,899	Added IT director & Network manager offset with cancelled Soundside contract.		
Central Garage	99,142	116,970	118,437	118,437	19,295	1,467			
Bulk Fuel	15,000	15,000	20,275	20,275	5,275	5,275			
Central Stores	15,000	15,000	15,000	15,000	0	0			
Insurance-Retirees	508,000	575,000	533,400	533,400	25,400	(41,600)	1.5% increase		
Worker's Compensation		0		0	0	0			
<b>Total General Government</b>	<b>6,228,345</b>	<b>6,662,262</b>	<b>6,776,916</b>	<b>6,776,916</b>	<b>548,571</b>	<b>114,654</b>	<b>2% merit and 2% COLA</b>		
<b>Public Safety:</b>									
Sheriff	4,409,512	4,415,200	4,492,107	4,492,107	82,595	76,907	Merit 3% & COLA 2% Bonus \$1,250, replace 7 vehicle w/lease		
Sheriff School Res. Officers	280,446	426,316	342,174	342,174	61,728	(84,142)	Reduced 1 RSO, Merit 3% & COLA 2% Bonus \$1,250		
Sheriff Execution Accounts	13,000	13,000	13,000	13,000	0	0			
Jail	2,148,264	2,410,628	2,442,122	2,442,122	293,858	31,493	Merit 3% & COLA 2%, Bonus \$1,250		
Odom Prison	-	50,000	50,000	50,000	0	(50,000)	Received Grant money		
Emer. Communication	1,132,848	1,315,173	1,460,753	1,460,753	327,905	145,580	5.5% Merit & COLA 2%, replace 2 GPS units		
Emer. Management	159,798	239,171	241,187	241,187	81,389	2,016	Merit & COLA 2% each		
Fire Protection	-	0	0	0	0	0			
Bldg Insp. (Code Enforcement)	208,247	208,247	220,129	220,129	11,882	11,882			
Vol. Fire Departments	104,000	104,000	109,000	109,000	5,000	5,000	10 volunteer stations, Rich Square increased lease \$5K/yr		
Medical Examiner	10,000	10,000	10,000	10,000	0	0			
Ambulance	4,567,064	4,567,064	4,639,345	4,639,345	72,281	72,281	Merit 2% & COLA 2%		
Animal Control	236,996	287,246	313,474	313,474	76,478	26,228	Fill vacancy and contracted services		
Tri-County Airport	25,000	25,000	26,000	26,000	1,000	1,000	Received funding request		
Regional Airport	25,000	25,000	25,000	25,000	0	0			
Chowanoke Public Transportation Authority (CPTA)	13,000	13,000	13,000	13,000	0	0	Received funding request		
Contribution to Rescue Squads	-	0	0	0	0	-			

**NORTHAMPTON COUNTY LOCAL GOVERNMENT  
FISCAL YEAR 2026 BUDGET**

	Fiscal Yr 2025		Fiscal Yr 2026		Fiscal Yr 2026		26 Budget Vs. '25 Est. Actual (Decrease)	26 Budget Vs. '25 Budget (Decrease)	Comments
	Est. Actual	Budget (Revised)	Department Request	Admin Approved	Admin Approved	(Decrease)			
<b>Total Public Safety</b>	<b>13,333,175</b>	<b>14,109,045</b>	<b>14,397,290</b>	<b>14,347,290</b>	<b>14,347,290</b>	<b>0</b>	<b>1,014,115</b>	<b>238,245</b>	

	Fiscal Yr 2025		Fiscal Yr 2026		Fiscal Yr 2026		26 Budget Vs. '25 Est. Actual (Decrease)	26 Budget Vs. '25 Budget (Decrease)	Comments
	Est. Actual	Budget (Revised)	Department Request	Admin Approved	Admin Approved	(Decrease)			
<b>Environmental Protection:</b>									
Soil Conservation	129,694	138,036	143,673	143,673	143,673	13,979	5,637	Received funding request	
Forestry Program	171,033	171,033	171,033	171,033	171,033	0	-	Received funding request	
Drainage and Watershed	6,000	6,000	6,000	6,000	6,000	0	-	Received funding request	
Lake Gaston Weed	116,000	116,000	116,000	116,000	116,000	0	-	Received funding request	
Four Rivers	-	0	0	0	0	0	-		
Roanoke River Partners	1,000	1,000	1,000	1,000	1,000	0	-	Received funding request	
<b>Total Environmental Protection</b>	<b>433,727</b>	<b>432,069</b>	<b>437,706</b>	<b>437,706</b>	<b>437,706</b>	<b>13,979</b>	<b>5,637</b>		

	Fiscal Yr 2025		Fiscal Yr 2026		Fiscal Yr 2026		26 Budget Vs. '25 Est. Actual (Decrease)	26 Budget Vs. '25 Budget (Decrease)	Comments
	Est. Actual	Budget (Revised)	Department Request	Admin Approved	Admin Approved	(Decrease)			
<b>Contribution to Outside Agencies:</b>									
Upper Coastal Plains COG	7,725	7,725	7,676	7,676	7,676	(49)	(49)	Received funding request	
Senior Tar heel Legislature	1,600	1,600	1,600	1,600	1,600	0	-	Received funding request	
Caswell	390	390	390	390	390	0	-		
CADA	30,000	30,000	50,000	35,000	35,000	5,000	5,000	Received funding request	
Rest Home Comm.	1,200	1,200	1,200	1,200	1,200	0	-		
Food Bank of the Albemarle	3,000	3,000	10,000	5,000	5,000	2,000	2,000	Received funding request	
<b>Total Contribution to Outside Agencies</b>	<b>43,915</b>	<b>43,915</b>	<b>70,866</b>	<b>50,866</b>	<b>50,866</b>	<b>6,951</b>	<b>6,951</b>		

	Fiscal Yr 2025		Fiscal Yr 2026		Fiscal Yr 2026		26 Budget Vs. '25 Est. Actual (Decrease)	26 Budget Vs. '25 Budget (Decrease)	Comments
	Est. Actual	Budget (Revised)	Department Request	Admin Approved	Admin Approved	(Decrease)			
<b>Economic/Physical Development:</b>									
Planning	57,748	193,124	227,745	227,745	227,745	169,997	34,621	New Director started 4/1/25 higher market rate	
Economic Development	297,289	336,932	374,624	374,624	374,624	77,335	37,692	Added Admin Asst 8/24	
Capital Outlay-Expenditures (Non-Departmental)	150,000	850,000	250,000	350,000	350,000	200,000	(500,000)	New project start ups	
Cooperative Extension	304,485	359,034	364,053	364,053	364,053	59,568	5,019		
Chamber of Commerce	17,732	17,732	19,732	19,732	19,732	2,000	2,000	Received funding request	
Non-Profit Contribution	20,000	20,000	20,000	20,000	20,000	0	-		
<b>Total Economic/Physical Development</b>	<b>847,254</b>	<b>1,776,822</b>	<b>1,256,154</b>	<b>1,356,154</b>	<b>1,356,154</b>	<b>508,900</b>	<b>(420,669)</b>		

	Fiscal Yr 2025		Fiscal Yr 2026		Fiscal Yr 2026		26 Budget Vs. '25 Est. Actual (Decrease)	26 Budget Vs. '25 Budget (Decrease)	Comments
	Est. Actual	Budget (Revised)	Department Request	Admin Approved	Admin Approved	(Decrease)			
<b>Human Services:</b>									
<b>Health</b>									
Health Programs	950,607	950,607	996,819	996,819	996,819	46,212	46,212		
Communicable Diseases	49,992	49,992	54,825	54,825	54,825	4,833	4,833		
Immunization Plan	40,955	40,955	57,664	57,664	57,664	16,710	16,710		
Aid to Counties	175,667	175,667	148,954	148,954	148,954	(26,713)	(26,713)		
TB Program	47,719	47,719	45,042	45,042	45,042	(2,677)	(2,677)		
Community Health	42,341	42,341	54,940	54,940	54,940	12,599	12,599		
Jail Site Testing	70,589	70,589	58,587	58,587	58,587	(12,002)	(12,002)		
Healthy Communities	0	0	49,543	49,543	49,543	49,543	49,543		
Public Health Infrastructure	0	0	20,000	20,000	20,000	20,000	20,000		
Home Health	1,116,402	1,116,402	1,057,381	1,057,381	1,057,381	(59,021)	(59,021)		
School Nurse Funding	150,000	150,000	150,000	150,000	150,000	0	-		
Child Health	167,483	167,483	182,821	182,821	182,821	15,337	15,337		
Child Service Coordinator	51,490	51,490	82,251	82,251	82,251	30,761	30,761		
Maternal Child Health	173,790	173,790	20,179	20,179	20,179	(153,611)	(153,611)		
Family Planning	330,069	330,069	363,608	363,608	363,608	33,538	33,538		
Adult Health	81,645	81,645	108,872	108,872	108,872	27,227	27,227		
Head Start	41,481	41,481	41,831	41,831	41,831	350	350		

**NORTHAMPTON COUNTY LOCAL GOVERNMENT  
FISCAL YEAR 2026 BUDGET**

	Fiscal Yr 2025		Fiscal Yr 2026		Fiscal Yr 2026		26 Budget	26 Budget	Comments
	Est. Actual	Budget (Revised)	Department Request	Admin Approved	Admin Approved	Actual	Budget		
WIC Programs	136,770	136,770	103,706	103,706	103,706	(33,064)	(33,064)		
Bio-terrorism	39,762	39,762	40,923	40,923	40,923	1,161	1,161		
Environmental Health	390,955	390,955	422,843	422,843	422,843	31,888	31,888		
WIC Breastfeeding Peer Counselor	27,650	27,650	41,244	41,244	41,244	13,594	13,594		
Pregnancy Care Management	77,801	77,801	0	0	0	(77,801)	(77,801)		
AIDS Program	500	500	10,665	10,665	10,665	10,165	10,165		
STD Drugs	1,123	1,123	1,123	1,123	1,123	0	0		
STD Prevention	100	100	100	100	100	0	0		
ARPA LEAD	3,000	3,000	0	0	0	(3,000)	(3,000)		
TSP Public Health Services	50,000	50,000	0	0	0	(50,000)	(50,000)		
<b>Sub-total Health</b>	<b>4,217,892</b>	<b>4,217,892</b>	<b>4,113,921</b>	<b>4,113,921</b>	<b>4,113,921</b>	<b>(103,971)</b>	<b>(103,971)</b>		

<b>Other Human Services:</b>									
Mental Health	81,614	81,614	81,614	81,614	81,614	0	0	-	Trillium/Behavioral Health
Veterans	53,566	53,039	102,756	102,756	102,756	49,190	49,717	-	Added 1 part-time Vet Officer.
DSS Co.'s Share	2,879,385	2,879,385	3,021,981	3,021,981	3,021,981	142,596	142,596	-	
Elderly & Handicapped Tran.	-	-	-	-	-	0	0	-	
JCPC	92,313	92,313	92,313	92,313	92,313	0	0	-	Grant
Aging	368,317	385,653	385,078	385,078	385,078	16,761	(575)	-	Looking at outsource option
County Match-CBA	10,000	10,000	10,000	10,000	10,000	0	0	-	
<b>Sub-total Other Human Services</b>	<b>3,485,195</b>	<b>3,502,004</b>	<b>3,693,742</b>	<b>3,693,742</b>	<b>3,693,742</b>	<b>208,547</b>	<b>191,738</b>		

<b>Education:</b>									
Current Expense	3,855,442	3,855,442	4,727,873	4,727,873	4,727,873	150,000	150,000	-	Received funding request
Fines & Forfeitures	-	0	0	0	0	0	0	-	
School's Capital Outlay	453,000	453,000	453,000	453,000	453,000	0	0	-	Received funding request
Halifax Community College - Operating	262,000	362,000	550,960	550,960	462,000	200,000	100,000	-	Received funding request
Halifax Community College - Capital Outlay	100,000	100,000	0	0	0	(100,000)	-	-	
Rosnoke Chowan Community College - Operating	90,000	110,000	269,444	269,444	250,000	160,000	140,000	-	Received funding request
Rosnoke Chowan Community College - Capital Outlay	20,000	20,000	0	0	0	(20,000)	-	-	
<b>Total Education</b>	<b>4,780,442</b>	<b>4,780,442</b>	<b>6,001,277</b>	<b>6,001,277</b>	<b>5,170,442</b>	<b>390,000</b>	<b>390,000</b>		

<b>Cultural and Recreation:</b>									
Albemarle Regional Library (NH Memorial Library)	163,932	163,932	167,337	167,337	167,337	3,405	3,405	-	Received funding request
Recreation	579,989	579,989	656,601	656,601	656,601	76,612	76,612	-	Added 1 supervisor. Replace 25 ext cameras
Museum	7,500	7,500	7,500	7,500	7,500	0	0	-	Received funding request
Cultural Arts/Recreation	10,000	10,000	10,000	10,000	10,000	0	0	-	
<b>Total Cultural and Recreation</b>	<b>761,421</b>	<b>761,421</b>	<b>841,438</b>	<b>841,438</b>	<b>841,438</b>	<b>80,017</b>	<b>80,017</b>		

<b>Transfers:</b>									
Debt Service	1,010,403	1,010,403	611,014	611,014	611,014	(399,389)	(399,389)	2021 Refunding bond final year \$560K FY25 vs \$173K FY26	
Tax Revaluation	50,000	50,000	50,000	50,000	50,000	0	0	-	Build reserve - annual accrual
<b>Total Transfers</b>	<b>1,060,403</b>	<b>1,060,403</b>	<b>661,014</b>	<b>661,014</b>	<b>661,014</b>	<b>(399,389)</b>	<b>(399,389)</b>		

<b>Contingency:</b>									
Contingency - Other	100,000	100,000	100,000	100,000	100,000	0	0	-	
Contingency - School Emergency Assistance	100,000	100,000	100,000	100,000	100,000	0	0	-	

**NORTHAMPTON COUNTY LOCAL GOVERNMENT  
FISCAL YEAR 2026 BUDGET**

	Fiscal Yr 2025	Fiscal Yr 2026	Fiscal Yr 2026	26 Budget	26 Budget
	Est. Actual	Budget (Revised)	Department Request	Admin Approved	Va. '25 Est. Actual (Decrease)
Contingency - County Emergency Assistance	200,000	200,000	200,000	200,000	0
Total Contingency	400,000	400,000	400,000	400,000	0
<b>Total General Fund Expenditures</b>	<b>35,581,769</b>	<b>37,746,275</b>	<b>38,650,324</b>	<b>37,849,489</b>	<b>2,267,720</b>
<b>DSS Federal and State:</b>					
Expenditures	5,533,186	5,533,186	5,785,541	5,785,541	252,355
<b>Total Operating Budget</b>	<b>41,114,955</b>	<b>43,279,461</b>	<b>44,435,865</b>	<b>43,635,030</b>	<b>3,520,075</b>
					<b>355,509</b>

**SECTION II.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

**I** **Taxes Ad Valorem:**  
 Current Year Taxes 21,917,807 21,976,822 22,683,499 22,683,499 765,692 706,677  
*Tax rate reduced \$ from \$0.830 to \$0.825 (\$137) & 96.6% collection (last year actual). Every \$0.01/\$100 assessed value = \$265K. Ranked 10th highest from 3rd 3-years ago. Estimated actual based on collecting 98% of remaining \$1.6M @3/22/25.*

Prior Year Taxes	271,000	735,000	270,923	276,420	5,420	(458,580)	Estimated actual@3/25/25 plus 2%
Interest on Back Taxes	209,557	230,000	209,557	213,748	4,191	(16,252)	Estimated actual@3/25/25 plus 2%
Penalty on Back Taxes	16,130	17,500	17,500	16,453	323	(1,047)	Estimated actual@3/25/25 plus 2%
Returned Check Charge	1,947	2,300	2,300	1,986	39	(314)	Estimated actual@3/25/25 plus 2%
Interest earned DMV Collections	9,120	8,300	8,300	9,302	182	1,002	Estimated actual@3/25/25 plus 2%
DMV Motor Vehicle Collections	1,295,595	1,300,000	1,287,043	1,321,507	25,912	21,507	Estimated actual@3/25/25 plus 2%
Interest on DMV Collections	-	-	-	-	0	-	Estimated actual@3/25/25 plus 2%
Alcoholic Beverage Tax	8,506	10,300	8,506	8,676	170	(1,624)	Estimated actual@3/25/25 plus 2%
Other Tax Foreclosure Revenue	86,615	-	-	88,347	1,732	88,347	Estimated actual@3/25/25 plus 2%
Other	(85,851)	-	-	(87,568)	(1,717)	(87,568)	Estimated actual@3/25/25 plus 2%
<b>Sub-Total Taxes</b>	<b>23,730,427</b>	<b>24,280,222</b>	<b>24,487,628</b>	<b>24,532,371</b>	<b>801,945</b>	<b>252,149</b>	
	98%						

**II** **Other Taxes and Licenses:**

Occupancy Tax	9,315	9,403	9,403	9,501	186	98	Estimated actual@3/25/25 plus 2%
Privilege Licenses	654	673	673	667	13	(6)	Estimated actual@3/25/25 plus 2%
Excise Tax	84,314	83,120	83,120	86,000	1,686	2,880	Estimated actual@3/25/25 plus 2%
Beer and Wine Tax	60,858	63,000	63,000	62,075	1,217	(925)	Estimated actual@3/25/25 plus 2%
Utility Tax	5,856	6,000	6,000	5,973	117	(27)	Estimated actual@3/25/25 plus 2%
<b>Sub-Total Other Taxes</b>	<b>160,997</b>	<b>162,196</b>	<b>162,196</b>	<b>164,217</b>	<b>3,220</b>	<b>2,021</b>	

**III** **Sales Tax:**

1% County	592,395	595,166	595,166	604,243	11,848	9,077	Estimated actual@3/25/25 plus 2%
1/2 Cent - County	1,611,492	1,635,115	1,635,115	1,643,722	32,230	8,607	Estimated actual@3/25/25 plus 2%
1/2 Cent - School	569,797	575,839	575,839	581,193	11,396	5,354	Estimated actual@3/25/25 plus 2%
Additional Sales Tax - redistribution	746,999	750,252	750,252	761,939	14,940	11,687	Estimated actual@3/25/25 plus 2%
Additional 1/2 Cent Sales Tax	-	257	257	-	0	(257)	Estimated actual@3/25/25 plus 2%
<b>Sub-Total Sales Tax</b>	<b>3,520,683</b>	<b>3,556,629</b>	<b>3,556,629</b>	<b>3,591,097</b>	<b>70,414</b>	<b>34,468</b>	

**NORTHAMPTON COUNTY LOCAL GOVERNMENT  
FISCAL YEAR 2026 BUDGET**

	Fiscal Yr 2025		Fiscal Yr 2026		Fiscal Yr 2026		26 Budget		26 Budget		Comments
	Est. Actual	Budget (Revised)	Department Request	Admin Approved	Vs. '25 Est. Actual (Decrease)	Vs. '25 Budget (Decrease)					
<b>Intergovernmental-Unrestricted:</b>											
Court Costs	13,837	14,000	14,000	14,114	277	114	114	Estimated actual@3/25/25 plus 2%			
ABC Profits	-	35,000	35,000	42,000	42,000	7,000	7,000	New stone/beer profits (waived \$38K in FY25)			
Sales Tax Refund	-	-	-	-	0	-	-				
State Hold Harmless	-	104,077	104,077	-	0	(104,077)	-				
Emergency/Food	-	-	-	-	0	-	-				
<b>Sub-Total Intergovernmental-Unrestricted:</b>	<b>13,837</b>	<b>153,077</b>	<b>153,077</b>	<b>56,114</b>	<b>42,277</b>	<b>(96,963)</b>	<b>-</b>				
<b>Grants:</b>											
Expanded Food & Nutrition	2,000	2,000	2,000	2,000	0	-	-				
Diabetes Support Group	2,000	2,000	2,000	2,000	0	-	-	Call Dep Head			
Sheriff's Grant-DPS	-	-	-	-	0	-	-				
Soil/Water	16,000	16,000	16,000	16,000	0	-	-	Call Dep Head			
Aging - Title III-B	5,143	-	-	-	(5,000)	-	-				
Monorch Senior Center Grant	5,000	-	-	-	(8,675)	-	-				
Emergency Management	30,000	21,325	21,325	21,325	0	-	-				
DOT-Rural Public Transportation	-	-	-	-	0	-	-				
Cultural Arts Grant	10,000	10,000	10,000	10,000	0	-	-	Call Dep Head			
<b>Sub-Total Grants</b>	<b>70,143</b>	<b>51,325</b>	<b>51,325</b>	<b>51,325</b>	<b>(13,675)</b>	<b>-</b>	<b>-</b>				

**VI**

	Fiscal Yr 2025		Fiscal Yr 2026		Fiscal Yr 2026		26 Budget		26 Budget		Comments
	Est. Actual	Budget (Revised)	Department Request	Admin Approved	Vs. '25 Est. Actual (Decrease)	Vs. '25 Budget (Decrease)					
<b>Intergovernmental-Restricted:</b>											
ABC 5 Cent Bottle Tax	4,430	4,500	4,500	4,519	89	19	19	Estimated actual@3/25/25 plus 2%			
ABC 1 Cent Bottle Tax	794	800	800	810	16	10	10	Estimated actual@3/25/25 plus 2%			
ARPA	156,640	156,640	156,640	0	(156,640)	(156,640)	(156,640)	Offset law enforcement retention bonus			
Court Facility Fees	16,427	16,500	16,500	16,756	329	256	256	Estimated actual@3/25/25 plus 2%			
Federal and State Grants	59,007	60,000	60,000	60,187	1,180	187	187	Estimated actual@3/25/25 plus 2%			
Recreation Booster	-	2,000	2,000	2,000	2,000	-	-				
Home Delivered Meals	1,807	1,205	1,205	1,205	(602)	-	-				
Veterans Services	61,248	61,983	149,020	61,983	735	-	-	Call Dep Head			
E911 Grant	2,273	2,100	2,100	2,100	(173)	-	-				
JCPC	287,328	122,144	122,144	122,144	(165,184)	-	-				
Alcohol Education	84,873	92,213	92,213	92,213	7,340	-	-				
<b>Sub-Total Intergovernmental-Restricted</b>	<b>683,027</b>	<b>528,285</b>	<b>615,322</b>	<b>372,116</b>	<b>(310,911)</b>	<b>(156,169)</b>	<b>-</b>				

**VII**

	Fiscal Yr 2025		Fiscal Yr 2026		Fiscal Yr 2026		26 Budget		26 Budget		Comments
	Est. Actual	Budget (Revised)	Department Request	Admin Approved	Vs. '25 Est. Actual (Decrease)	Vs. '25 Budget (Decrease)					
<b>Health Revenues:</b>											
Health Aid-Designated (Aid to Counties)	104,276	104,276	104,276	104,276	0	-	-				
Health Aid (Regular Health)	0	0	0	0	0	-	-				
Communicable Disease	2,440	2,440	2,440	2,440	0	-	-				
Communicable Disease PAN	0	0	0	0	0	-	-				
Immunization Action	18,679	18,679	9,179	9,179	(9,500)	(9,500)	(9,500)				
TB	31,807	31,807	31,807	31,807	0	-	-				
TB Medicaid	100	100	100	100	0	-	-				
Child Health	39,062	39,062	39,062	39,062	0	-	-				
Child Health Medicaid	50,000	50,000	50,000	50,000	0	-	-				
Child Service	8,515	8,515	8,515	8,515	0	-	-				
Child Service Medicaid	35,000	35,000	32,000	32,000	(3,000)	(3,000)	(3,000)				
Maternal Health State	17,152	17,152	17,152	17,152	0	-	-				
Maternal Health Medicaid	60,000	60,000	0	0	(60,000)	(60,000)	(60,000)				
Family Planning	117,289	117,289	117,289	117,289	0	-	-				

**NORTHAMPTON COUNTY LOCAL GOVERNMENT  
FISCAL YEAR 2026 BUDGET**

	Fiscal Yr 2025		Fiscal Yr 2026		Fiscal Yr 2026		26 Budget		26 Budget		Comments
	Est./Actual	Budget (Revised)	Department Request	Admin Approved	Actual	(Decrease)	Budget	(Decrease)			
Family Planning-Medicaid	105,000	105,000	110,000	110,000	5,000	5,000	5,000				
Adult Health-Medicaid	13,350	13,350	55,000	55,000	41,650	41,650					
Head Start	41,481	41,481	41,630	41,630	149	149					
WIC	101,791	101,791	84,368	84,368	(17,423)	(17,423)					
Environmental Health	0	0	0	0	0	0					
AIDS (State-TB)	500	500	3,600	3,600	3,100	3,100					
ARPA Mini Grant	0	0	0	0	0	0					
WIC Breast Feeding Peer Counseling	22,000	22,000	22,000	22,000	0	0					
Biotorrion Prepared Response	32,083	32,083	32,083	32,083	0	0					
VD Medicaid Reimbursement	19,600	19,600	19,500	19,500	(100)	(100)					
HIV-STD	1,123	1,123	1,123	1,123	0	0					
COVID	0	0	0	0	0	0					
Pregnancy Care Management	70,000	70,000	71,000	71,000	1,000	1,000					
School Nurse Funding	150,000	150,000	150,000	150,000	0	0					
Healthy Communities	34,526	34,526	34,526	34,526	0	0					
Environmental Health	3,500	3,500	0	0	(3,500)	(3,500)					
State Breastfeeding	0	0	0	0	0	0					
COVID-CARES	0	0	0	0	0	0					
STD Preventive	100	100	100	100	0	0					
Jail Health	58,587	58,587	58,587	58,587	0	0					
ARPA Addressing Lead	3,000	3,000	0	0	(3,000)	(3,000)					
TSE Public Health Services	50,000	50,000	0	0	(50,000)	(50,000)					
Public Health Infrastructure - State	0	0	20,000	20,000	20,000	20,000					
Other	3,000	3,000	22,000	22,000	19,000	19,000					
<b>Sub-Total Health Revenues</b>	<b>1,193,961</b>	<b>1,193,961</b>	<b>1,137,337</b>	<b>1,137,337</b>	<b>(76,624)</b>	<b>(56,624)</b>					
<b>Permits and Fees:</b>											
Civil Licenses	1,006	1,000	1,000	1,026	20	26	Estimated actual@3/25/25 plus 2%				
Insulation Fees	2,985	3,000	3,000	3,045	60	45	Estimated actual@3/25/25 plus 2%				
Register of Deed Fees	70,670	70,000	70,000	72,083	1,413	2,083	Estimated actual@3/25/25 plus 2%				
Marriage Licenses	3,154	3,150	3,150	3,217	63	67	Estimated actual@3/25/25 plus 2%				
Register of Deeds-Automation	6,549	6,500	6,500	6,680	131	180	Estimated actual@3/25/25 plus 2%				
Building Permits Fees	123,034	123,000	123,000	125,495	2,461	2,495	Estimated actual@3/25/25 plus 2%				
Plumbing Fees	5,218	5,200	5,200	5,322	104	122	Estimated actual@3/25/25 plus 2%				
Mechanical Fees	38,776	39,000	39,000	39,551	776	551	Estimated actual@3/25/25 plus 2%				
Electrical Inspections	56,361	39,000	39,000	57,488	1,127	18,488	Estimated actual@3/25/25 plus 2%				
Zoning Permits	7,210	7,100	7,100	7,334	144	234	Estimated actual@3/25/25 plus 2%				
Fire Safety Inspections	2,545	2,500	2,500	2,596	51	96	Estimated actual@3/25/25 plus 2%				
Concealed Weapons Permits	31,685	31,500	31,500	32,318	634	818	Estimated actual@3/25/25 plus 2%				
Admin Fee - Code Enforcements	3,455	3,500	3,500	3,524	69	24	Estimated actual@3/25/25 plus 2%				
Re-inspection Fees (Other)	4,491	4,500	4,500	4,581	90	81	Estimated actual@3/25/25 plus 2%				
Homeworker Recovery Fee	311	310	310	318	6	8	Estimated actual@3/25/25 plus 2%				
Wellness Center Membership	7,618	7,500	7,500	7,770	152	270	Estimated actual@3/25/25 plus 2%				
Other Fees	0	0	0	0	0	0					
<b>Sub-Total Permits and Fees</b>	<b>365,067</b>	<b>346,760</b>	<b>346,760</b>	<b>372,369</b>	<b>7,301</b>	<b>25,609</b>					

**IX**

<b>Sales and Services:</b>	
Computer Generated Revenue	500
Sheriff's Fees	25,615
Reimbursement-School Resources Officer	197,244
Reimbursement-Seaboard Deputy	84,000

**NORTHAMPTON COUNTY LOCAL GOVERNMENT  
FISCAL YEAR 2026 BUDGET**

	Fiscal Yr 2025	Fiscal Yr 2026	Fiscal Yr 2026	26 Budget	26 Budget	
	Est./Actual	Budget	Department Request	Admin Approved	Actual	Budget
		(Revised)			(Decrease)	(Decrease)
<b>Jail Fees</b>	<b>24,700</b>	<b>25,000</b>	<b>25,000</b>	<b>25,194</b>	<b>494</b>	<b>194</b>
Inmate Housing-SMCP Program	238,888	239,000	239,000	243,665	4,778	4,665
Inmate Housing-State	377,922	375,000	375,000	385,481	7,558	10,481
Rescue Squad Fees	1,322,098	1,300,000	1,700,000	2,300,000	977,902	1,000,000
Town Motor Vehicle Collection Fees	26,604	27,000	27,000	27,136	532	136
Ambulance Medicaid Reimbursement	254,000	621,000	621,000	259,080	5,080	(361,920)
Ambulance Special Project Revenue	10,000	10,000	10,000	10,200	200	200
Medical Examiner-Body Removal	4,239	4,200	4,200	4,323	85	123
Reimbursement-Town Electronics	-	900	900	0	0	(900)
Sale of Assets-SH	38,000	38,000	38,000	38,760	760	760
Other	-	0	0	0	0	-
<b>Sub-Total Sales and Services</b>	<b>2,603,809</b>	<b>2,944,100</b>	<b>3,344,100</b>	<b>3,607,345</b>	<b>1,003,537</b>	<b>663,245</b>
<b>Sales and Services-Health:</b>						
Clinic Fees	7,100	7,100	8,000	8,000	900	900
Home Health Third Party	1,063,500	1,063,500	978,500	978,500	(85,000)	(85,000)
Environmental Health Fees	25,000	25,000	20,000	20,000	(5,000)	(5,000)
Meals Program Income	-	0	0	0	0	-
General Clinic	-	0	2,000	2,000	2,000	2,000
Vaccine Reimbursement	15,000	15,000	30,000	30,000	15,000	15,000
Contribution for Meals	-	0	0	0	0	-
Family Planning Client Fees	3,000	3,000	4,300	4,300	1,300	1,300
Adult Health	8,000	8,000	23,000	23,000	15,000	15,000
Health Check	-	0	0	0	0	-
Dng Screening	2,500	2,500	2,500	2,500	0	-
Other	2,500	2,500	8,500	8,500	6,000	6,000
<b>Sub-Total Sales and Services-Health</b>	<b>1,126,600</b>	<b>1,126,600</b>	<b>1,076,800</b>	<b>1,076,800</b>	<b>(49,800)</b>	<b>(49,800)</b>

**XI Miscellaneous Revenue:**

Agricultural Stabilization Conservation Service (ASCS) Rent	22,178	22,178	22,178	22,178	22,178	(0)	-
Criminal Justice Partnership Program (CJPP) Rent	-	4,800	4,800	4,800	4,800	4,800	-
Miscellaneous	-	7,500	7,500	7,500	7,500	7,500	-
Interest Earned	31,038	31,000	31,000	31,000	31,000	(38)	-
Investment Earnings	1,327,416	1,300,000	1,300,000	1,300,000	(27,416)	-	-
Sheriff's Special Account	1,099	10,000	10,000	10,000	8,901	-	-
Insurance Reimbursement	-	30,000	30,000	30,000	30,000	30,000	-
Wellness Center Rents	-	6,000	16,000	6,000	6,000	6,000	-
Sheriff's Calendar Proceeds	1,800	2,000	2,000	2,000	200	-	-
Drug Tax Distribution	2,231	2,000	2,000	2,000	(231)	-	-
Donations	-	100	100	100	100	100	-
Return Check Charge	-	380	380	380	380	380	-
Recreation Program Revenue	-	12,000	12,000	12,000	12,000	12,000	-
Rent-Wellness Rec Center Deposit	1,425	5,000	5,000	5,000	3,575	-	-
Jail-Social Security Reimbursement	-	1,600	1,600	1,600	1,600	1,600	-
Other Misc. Revenues	176,187	177,000	177,000	177,000	813	0	-
<b>Sub-Total Miscellaneous Revenue</b>	<b>1,563,374</b>	<b>1,611,558</b>	<b>1,621,558</b>	<b>1,611,558</b>	<b>48,184</b>	<b>0</b>	

<b>Fund Balance</b>	<b>549,845</b>	<b>1,791,562</b>	<b>2,097,592</b>	<b>1,276,841</b>	<b>726,996</b>	<b>(514,722)</b>	
<b>Fund Balance Appropriation</b>							

**NORTHAMPTON COUNTY LOCAL GOVERNMENT  
FISCAL YEAR 2026 BUDGET**

	Fiscal Yr 2025		Fiscal Yr 2026		26 Budget Vs. '25 Est.		26 Budget Vs. '25 Budget		Comments
	Est./Actual	Budget (Revised)	Department Request	Admin Approved	Actual (Decrease)	Budget (Decrease)			
<b>Sub-Total Fund Balance Appropriation</b>	<b>549,845</b>	<b>1,791,562</b>	<b>2,097,592</b>	<b>1,276,841</b>	<b>(514,722)</b>	<b>(514,722)</b>			
<b>Total General Fund Revenues</b>	<b>35,581,769</b>	<b>37,746,275</b>	<b>38,650,324</b>	<b>37,849,488.90</b>	<b>2,267,720</b>	<b>103,214</b>			
DSS Federal and State	0	(0.00)	(0.00)	0.00	0.32	0.00			
DSS Federal and State Revenue	5,333,186	5,333,186	5,785,541	5,785,541	252,355	252,355			
<b>TOTAL OPERATING BUDGET</b>	<b>41,114,955</b>	<b>43,279,461</b>	<b>44,435,865</b>	<b>43,635,030</b>	<b>555,509</b>	<b>555,509</b>			

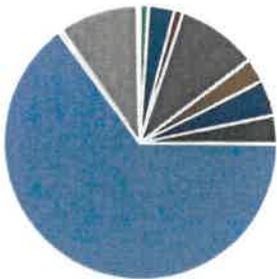
XIII

# NHC CASH INFLOWS (SOURCE) - GENERAL FUNDS

## FY2026 BUDGET PROPOSED

Ad Valorem Taxes	24,532,371	64.82%
Other Taxes	164,217	0.43%
Sales Tax	3,591,097	9.49%
Intergovernmental-Unrestricted	56,114	0.15%
Grants	51,325	0.14%
Intergovernmental-Restricted	372,116	0.98%
Health Revenues	1,137,337	3.00%
Permits and Fees	372,369	0.98%
Sales and Services	3,607,345	9.53%
Sales and Services-Health	1,076,800	2.84%
MiscellaneousRevenue	1,611,558	4.26%
Fund Balance Appropriation	1,276,841	3.37%
	37,849,490	100.00%

FY 25/26 Budget Revenue Source of Cash

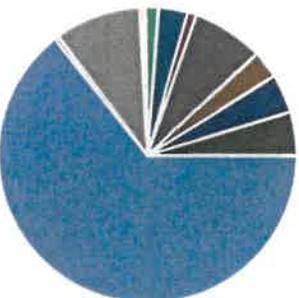


- Ad Valorem Taxes
- Other Taxes
- Intergovernmental-Unrestricted
- Grants
- Health Revenues
- Permits and Fees
- Sales and Services-Health
- MiscellaneousRevenue
- Sales Tax
- Intergovernmental-Restricted
- Sales and Services
- Fund Balance Appropriation

## FY2025 BUDGET REVISED

Ad Valorem Taxes	24,280,222	62.70%
Other Taxes	162,196	0.40%
Sales Tax	3,556,629	9.20%
Intergovernmental-Unrestricted	153,077	0.40%
Grants	51,325	0.30%
Intergovernmental-Restricted	528,285	5.80%
Health Revenues	1,193,961	3.40%
Permits and Fees	346,760	0.90%
Sales and Services	2,944,100	7.00%
Sales and Services-Health	1,126,600	2.80%
MiscellaneousRevenue	1,611,558	1.80%
Fund Balance Appropriation	1,791,562	5.30%
	37,746,275	100.00%

FY24/25 Projected Revenue Source of Cash



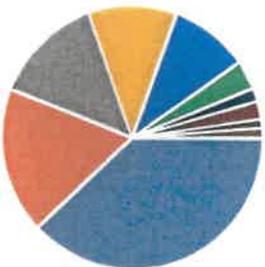
- Ad Valorem Taxes
- Other Taxes
- Intergovernmental-Unrestricted
- Grants
- Health Revenues
- Permits and Fees
- Sales and Services-Health
- MiscellaneousRevenue
- Sales Tax
- Intergovernmental-Restricted
- Sales and Services
- Fund Balance Appropriation

# NHC CASH OUTFLOWS (USE) - GENERAL FUNDS

## FY2026 BUDGET PROPOSED

Public Safety	14,347,290	37.96%
General Government	6,776,916	17.93%
Education	5,170,442	13.68%
Health	4,113,921	10.88%
Other Human Services	3,693,742	9.77%
Economic/Physical Development	1,356,154	3.59%
Debt Service	611,014	1.62%
Cultural and Recreation	841,438	2.23%
Contingency	400,000	1.06%
Environmental Protection	437,706	1.16%
Contribution to Outside Agencies	50,866	0.13%
Total	37,799,489	100.00%

FY 25/26 Budget Proposed Use of Cash

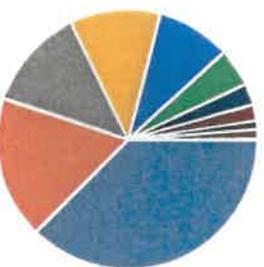


- Public Safety
- General Government
- Education
- Health
- Other Human Services
- Economic/Physical Development
- Debt Service
- Cultural and Recreation
- Contingency
- Environmental Protection
- Contribution to Outside Agencies

## FY2025 BUDGET REVISED

Public Safety	14,109,045	37.43%
General Government	6,662,262	17.67%
Education	4,780,442	12.68%
Health	4,217,892	11.19%
Other Human Services	3,502,004	9.29%
Economic/Physical Development	1,776,822	4.71%
Debt Service	1,010,403	2.68%
Cultural and Recreation	761,421	2.02%
Contingency	400,000	1.06%
Environmental Protection	432,069	1.15%
Contribution to Outside Agencies	43,915	0.12%
Total	37,696,275	100.00%

FY 24/25 Budget Revised Use of Cash



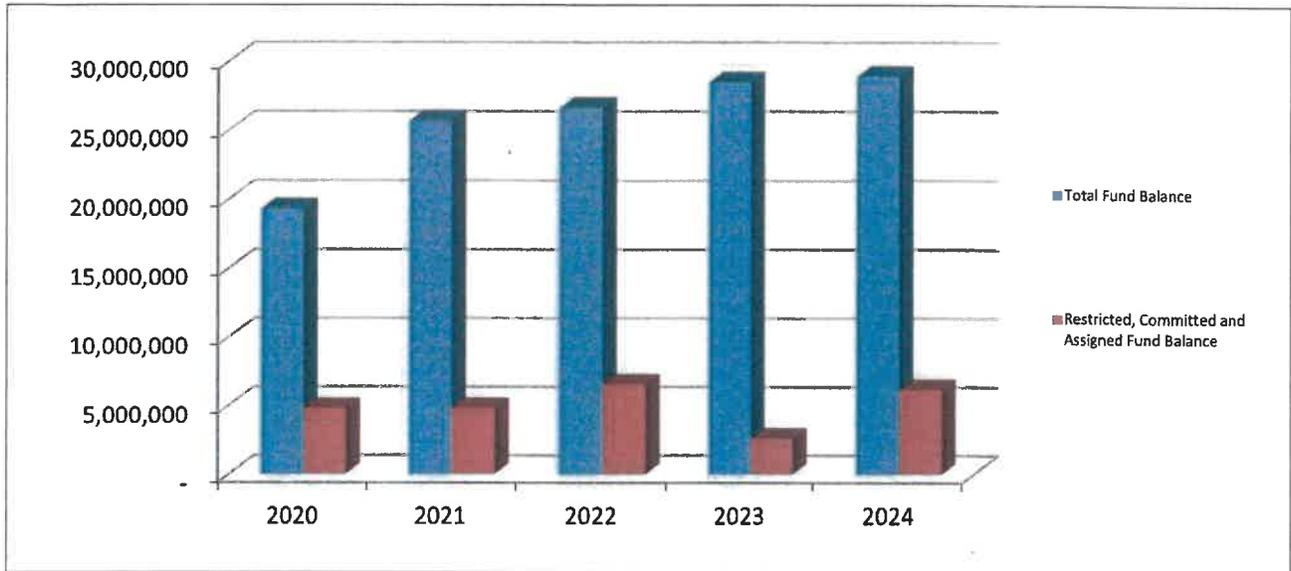
- Public Safety
- General Government
- Education
- Health
- Other Human Services
- Economic/Physical Development
- Debt Service
- Cultural and Recreation
- Contingency
- Environmental Protection
- Contribution to Outside Agencies

## Northampton County

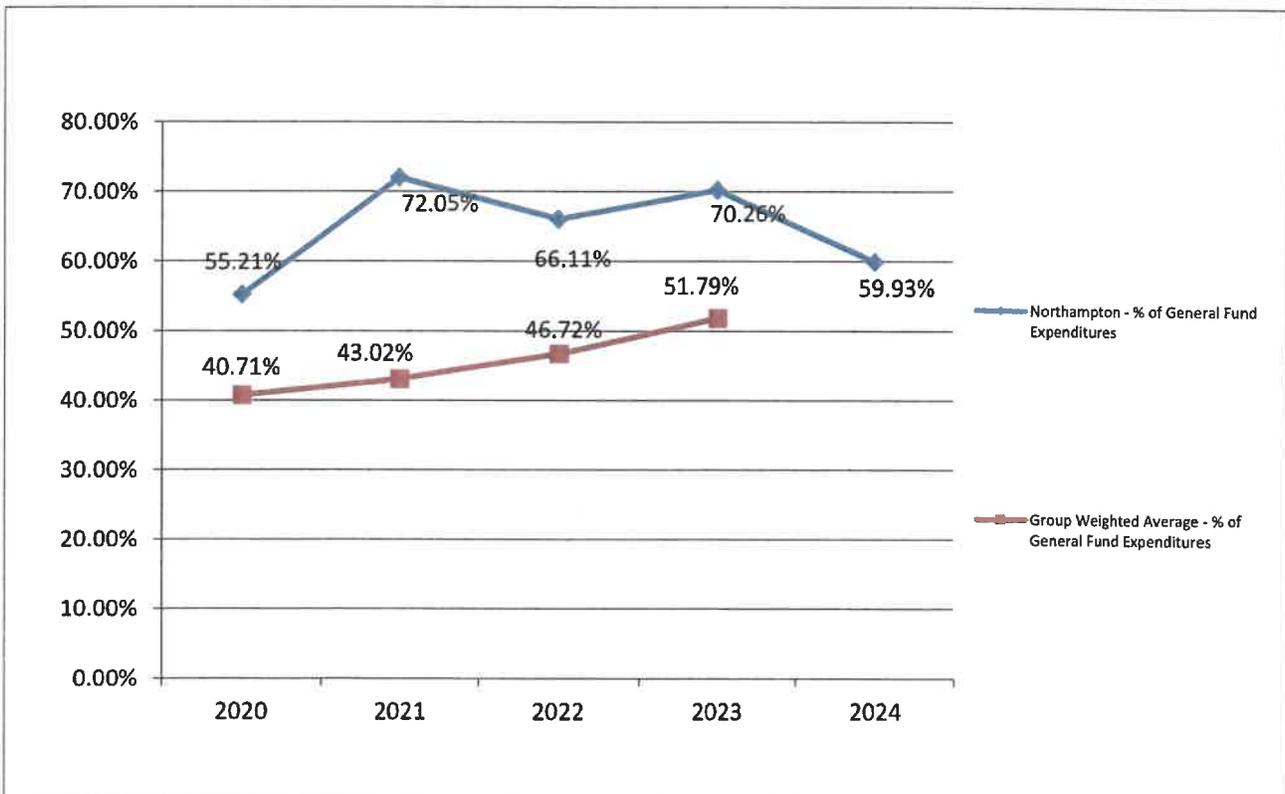
### FINANCIAL INFORMATION FOR 5 YEARS

	2024	2023	2022	2021	2020
<b>Total Fund Balance - General Fund</b>	28,928,670	28,500,184	26,663,232	25,724,080	19,334,719
Unavailable Fund Balance - GF (Restricted for State Statute, Inventories, Prepaids)	4,006,362	2,526,185	3,927,215	2,261,209	2,029,892
Restricted, Committed, and Assigned Fund Balance (Previously Designated and Reserved Fund Balance)	6,184,250	2,638,207	6,563,851	4,828,831	4,795,549
General Fund Expenditures (including Transfers out less loan proceeds)	41,585,528	36,967,053	34,389,948	32,565,801	31,341,332
Fund Balance Available as % of General Fund Expenditures	59.93%	70.26%	66.11%	72.05%	55.21%
Unassigned Fund Balance	22,744,420	23,335,792	19,784,381	18,232,475	14,539,170
Unassigned Fund Balance as % of General Fund Expenditures (including Transfers out less loan proceeds)	54.69%	63.13%	57.53%	55.99%	46.39%
Revenues over (under) expenditures before other financing sources					
General Fund	1,315,583	2,871,939	3,587,557	4,655,232	2,649,539
Water and Sewer Funds	24,520	593,738	337,000	(351,272)	(100,928)
Solid Waste Fund	(250,592)	(13,596)	393,218	48,081	17,148
<b>Cash vs. Accumulated Depreciation - Water &amp; Sewer Funds</b>					
Total Fixed Assets	34,229,409	33,685,251	33,510,011	33,422,509	33,368,548
Accumulated Depreciation	15,070,554	14,258,282	13,438,533	12,765,700	12,092,798
Cash	2,688,890	2,219,353	1,232,361	894,226	918,582
<b>Cash vs. Fund Balance (Net Position)</b>					
Cash - General	26,830,445	27,485,650	24,073,243	21,521,932	19,016,007
Cash - Water & Sewer Funds	2,688,890	2,219,353	1,232,361	894,226	918,582
Cash - Solid Waste	377,793	370,328	375,405	156,098	-
Cash - Other Governmental	4,968,613	12,133,289	3,168,032	3,203,027	959,392
Fund Balance - General	28,928,670	28,500,184	26,663,232	25,724,080	19,334,719
Net Position - Water & Sewer Funds	12,344,699	12,320,179	11,726,441	11,091,695	11,252,331
Net Position - Solid Waste	189,439	180,031	173,627	(219,591)	(267,672)
Fund Balance - Other Governmental Funds	950,458	1,077,351	793,785	1,053,691	818,458
<b>Property Tax Rates</b>	0.835	0.900	0.905	0.910	0.905
<b>Collection Percentages</b>	96.91%	96.58%	96.77%	96.23%	95.74%
Collection Percentages (excluding Motor Vehicle)	96.65%	96.26%	96.48%	95.92%	95.39%
<b>Total Property Valuation</b>	2,746,828,263	2,242,092,000	2,272,672,265	2,242,774,396	2,148,867,065
<b>Total Levy Amount</b>	22,936,016	20,178,828	20,567,684	20,409,247	19,769,577
<b>Breakdown of Debt (Excl Compensated Absences &amp; OPEB)</b>					
Governmental - General Obligation	723,000	1,292,000	1,874,000	2,437,000	3,021,000
Governmental - Installment Note	7,707,218	8,110,784	8,319,152	8,677,175	8,947,149
Governmental - Leases & SBITAs	302,170	303,312	300,635	-	-
Business-type - General Obligation	7,825,000	8,444,000	9,053,000	12,458,000	10,074,000
Business-type - Installment Note	-	-	-	-	16,027
Business-type - Leases	36,959	47,775	8,284	-	-
<b>Total</b>	16,594,347	18,197,871	19,555,071	23,572,175	22,058,176
<b>Breakdown of General Fund Revenues</b>					
Ad Valorem Taxes	23,220,885	20,860,950	21,286,850	21,519,033	19,604,127
Other Taxes, License & Permits	4,791,662	4,865,635	4,077,762	4,148,875	3,345,660
Intergovernmental Revenue	8,642,065	8,121,510	8,028,365	7,212,525	7,118,260
Sales and Services	3,292,811	3,668,997	3,968,359	3,031,356	2,383,093
Investment Earnings	1,407,250	781,695	27,909	9,522	197,148
Special Project Revenue	2,820	13,000	5,000	21,900	34,353
Miscellaneous	614,774	447,701	491,245	346,441	342,689
<b>Total</b>	41,972,267	38,759,488	37,885,490	36,289,652	33,025,330
<b>Breakdown of General Fund Expenditures</b>					
General Government	7,699,582	7,428,269	6,011,207	5,423,495	4,610,869
Public Safety	12,355,982	10,912,944	11,120,442	10,347,688	9,889,487
Transportation	63,000	53,000	52,000	52,000	47,500
Environmental Protection	124,000	117,500	123,000	123,000	121,000
Economic and Physical Development	797,563	683,291	808,962	842,197	1,096,706
Human Services	12,355,182	11,649,775	11,101,291	10,104,861	9,664,549
Cultural & Recreational	710,625	538,312	487,165	436,863	447,811
Education	6,271,993	4,318,634	4,393,668	4,020,091	4,133,119
Debt Service	278,757	185,824	200,198	284,225	364,750
<b>Total</b>	40,656,684	35,887,549	34,297,933	31,634,420	30,375,791

## Northampton County Analysis of Fund Balance

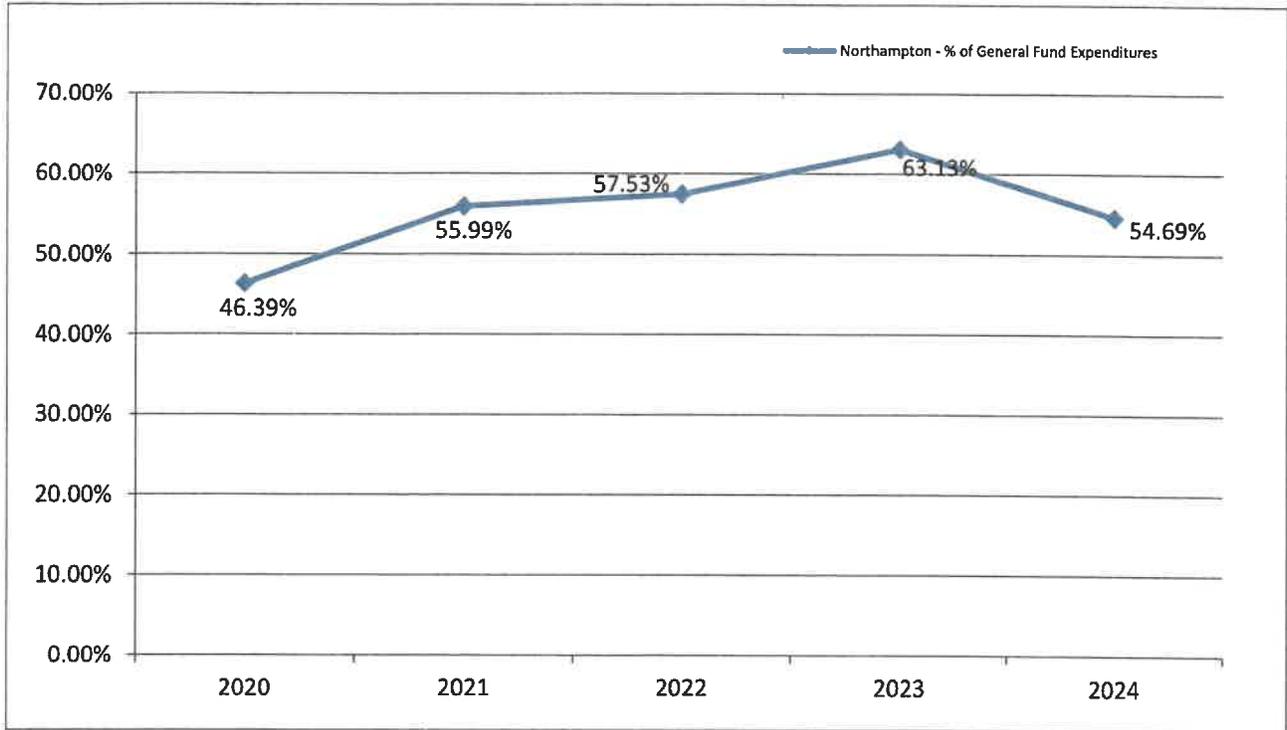


## Northampton County Analysis of Fund Balance Available



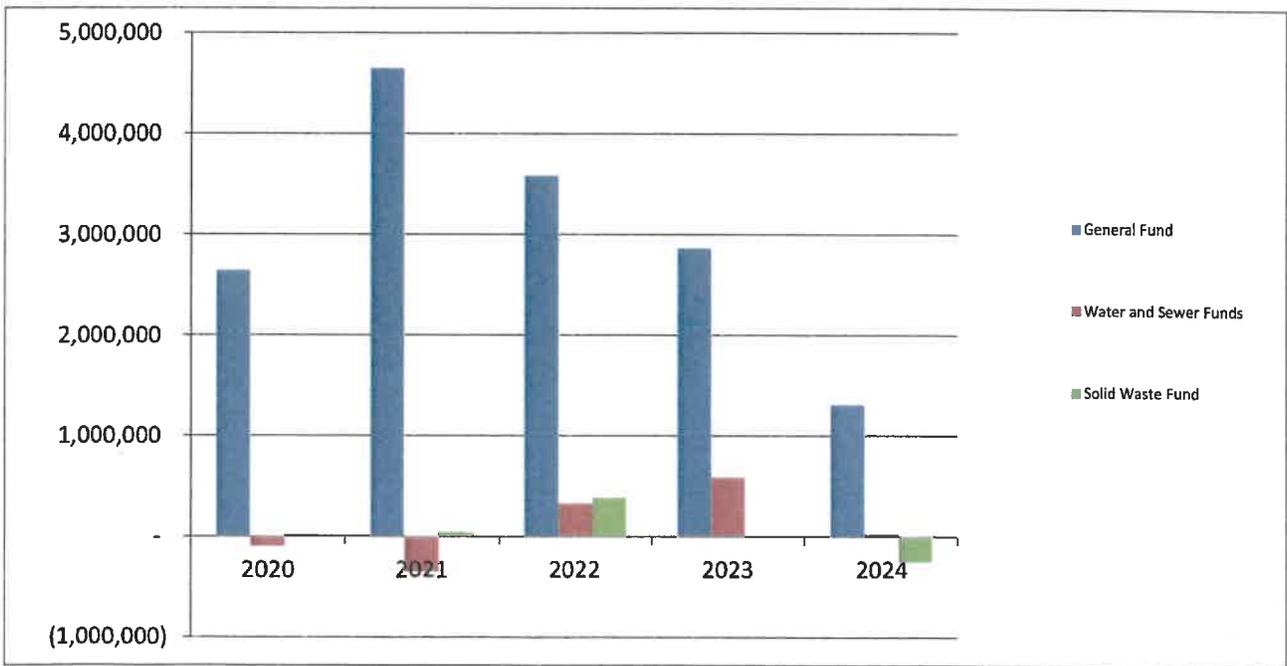
## Northampton County

### Analysis of Unassigned Fund Balance as a % of General Fund Expenditures

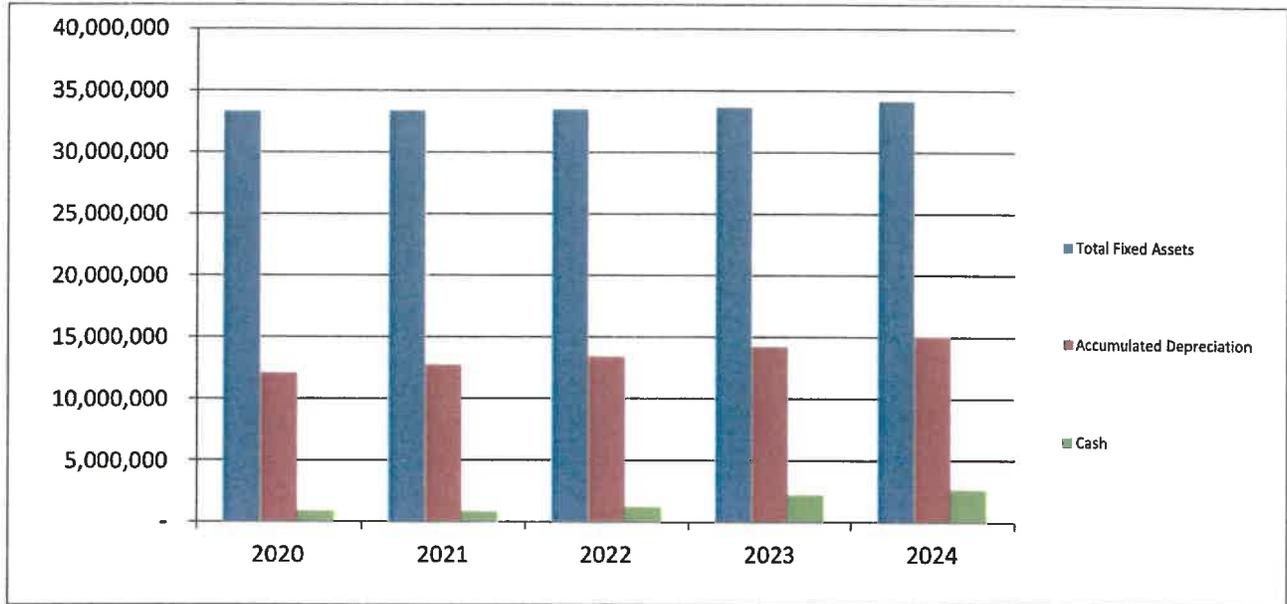


## Northampton County

### Analysis of Revenues Over (Under) Expenditures before Transfers

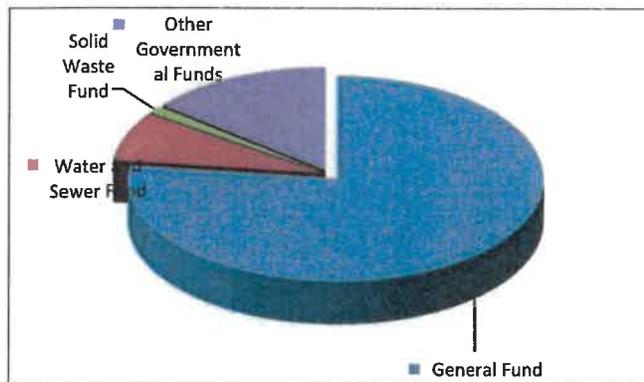


**Northampton County**  
**Cash vs. Accumulated Depreciation**  
**(Funded Depreciation)**  
**Water and Sewer Fund**

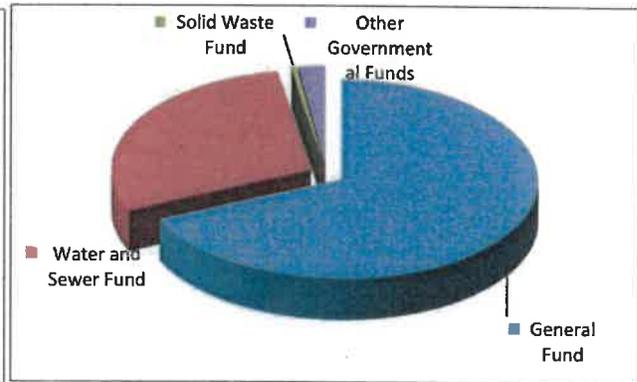


**Northampton County**  
**Analysis of Cash and Fund Balances**  
**at June 30, 2024**

**CASH BALANCES**



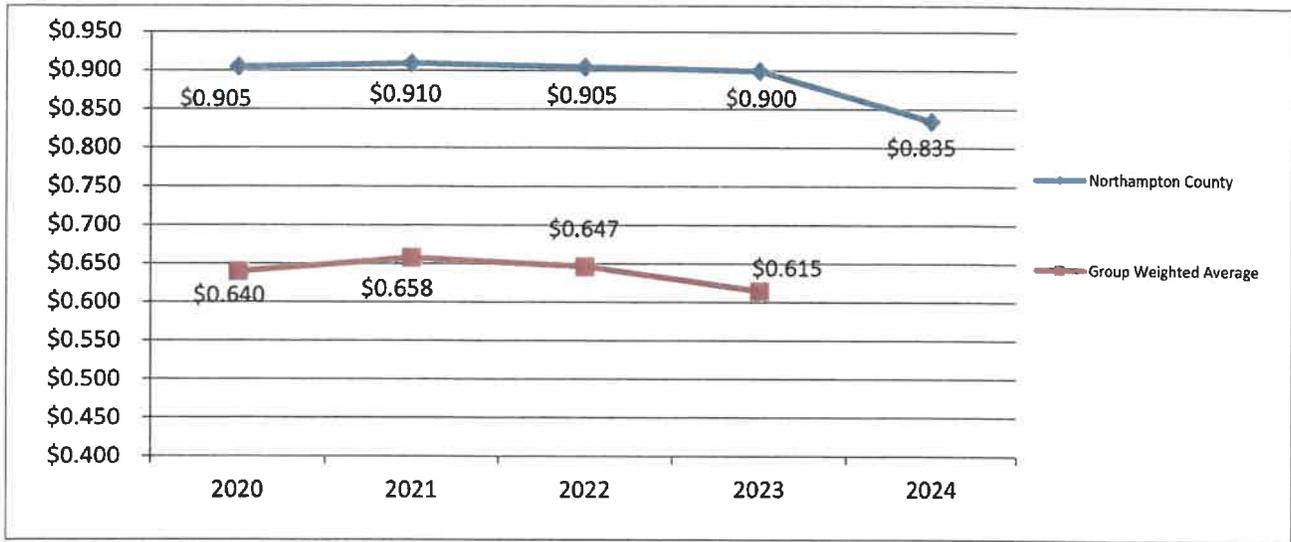
**FUND BALANCES**



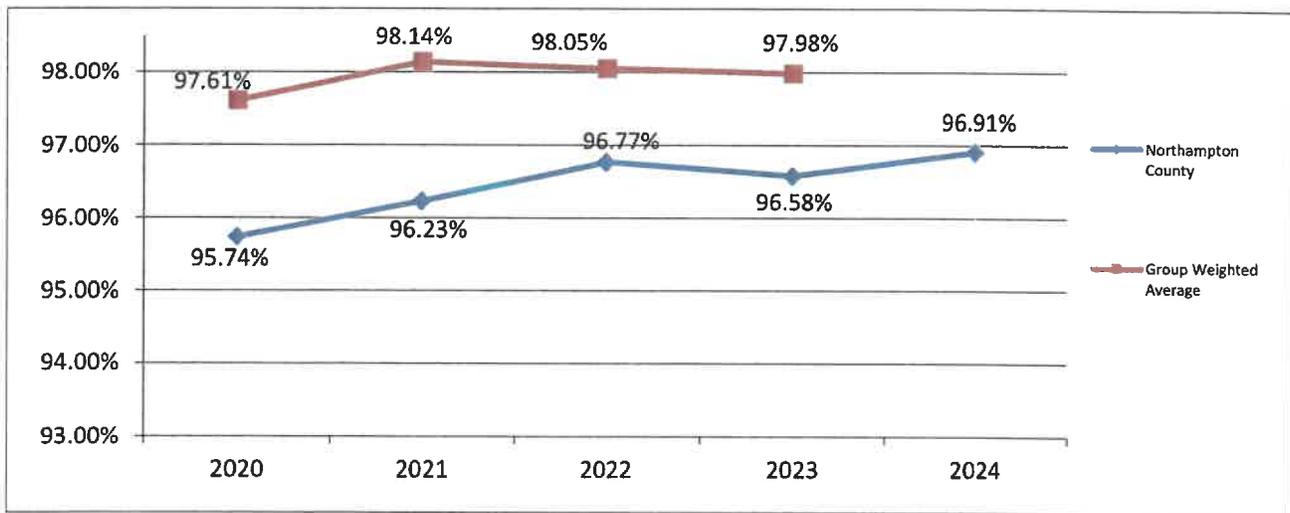
2024

	<u>Cash Balances</u>	<u>Fund Balances</u>
General Fund	\$ 26,830,445	\$ 28,928,670
Water and Sewer Fund	2,688,890	12,344,699
Solid Waste Fund	377,793	189,439
Other Governmental Funds	4,968,613	950,458
<b>Total</b>	<b>\$ 34,865,741</b>	<b>\$ 42,413,266</b>

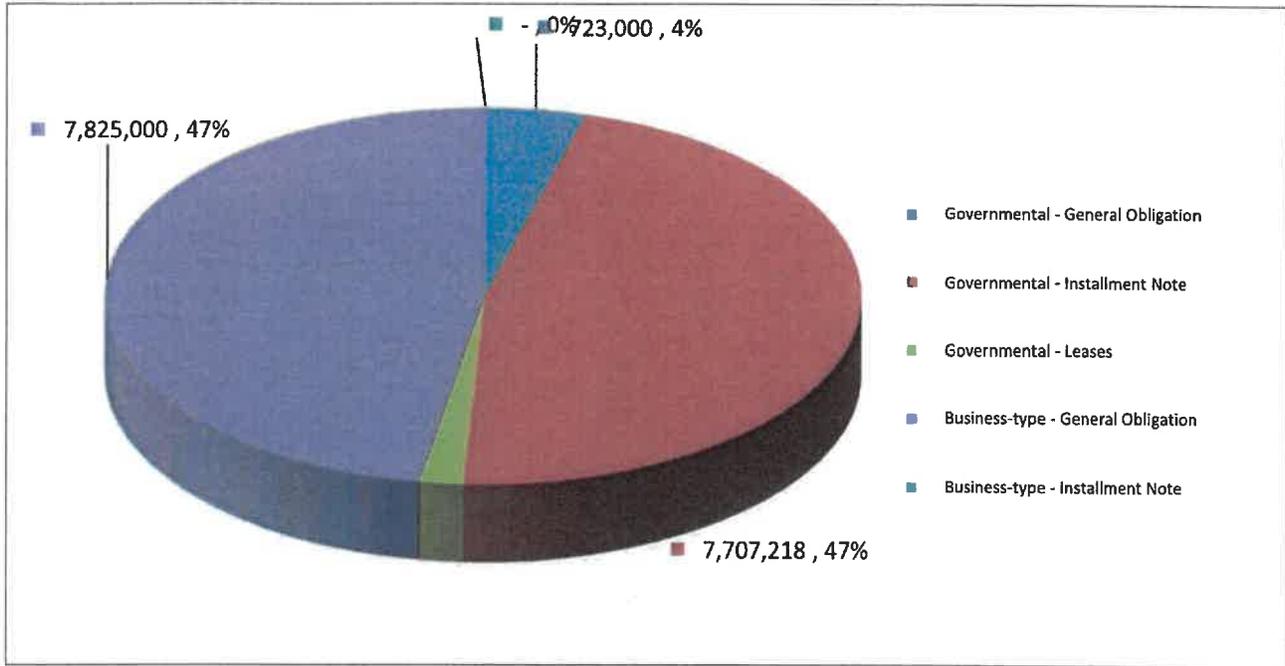
### Northampton County Property Tax Rates



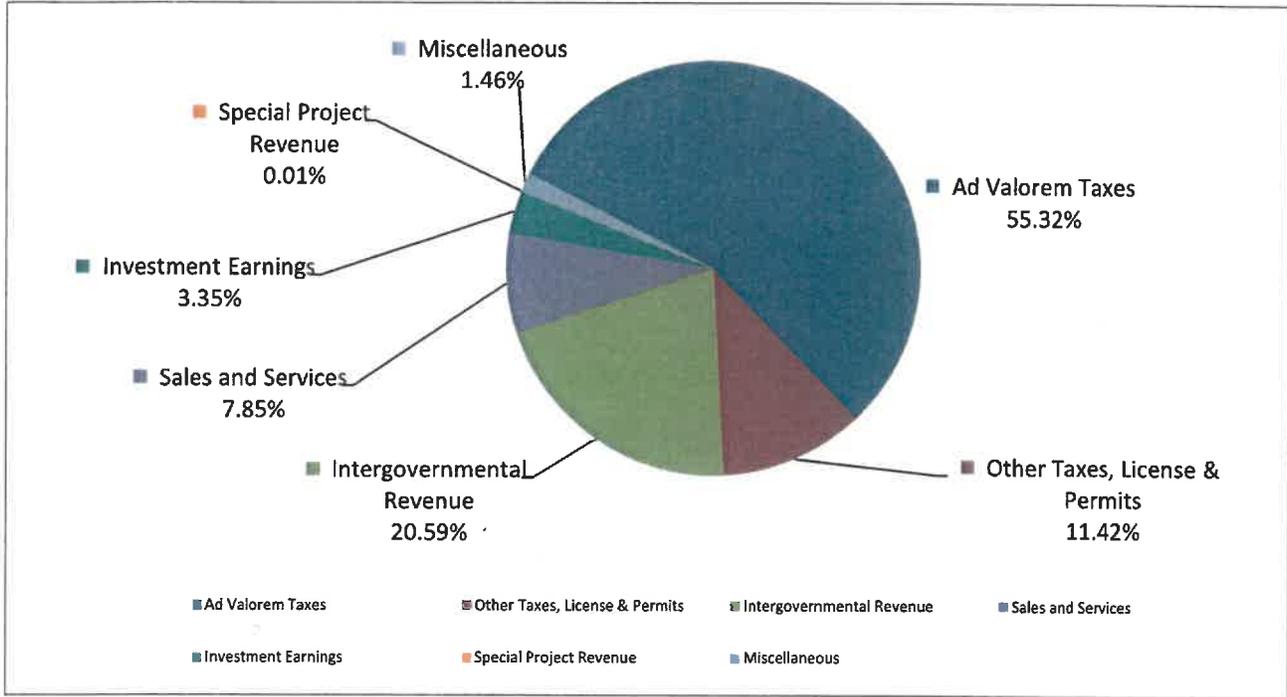
### Northampton County Collection Percentages



**Northampton County**  
**Debt Analysis (excluding Compensated Absences & OPEB)**  
**FYE June 30, 2024**



**Northampton County**  
**Break Down of General Fund Revenue**  
**FYE June 30, 2024**



**Northampton County**  
**Break Down of General Fund Expenditures**  
**FYE June 30, 2024**

