

## Fiscal Year 2020-2021 Budget Ordinance

Commissioner \_\_\_\_\_ introduced the following Budget Ordinance, which was seconded by Commissioner \_\_\_\_\_ and adopted.

Whereas, the proposed budget for Fiscal Year 2020-2021 was submitted to the Board of Commissioners on May 18, 2020 by the Halifax County Manager and filed with the Clerk to the Board on that date; and,

Whereas, on June 1, 2020, the Halifax County Board of Commissioners held a public hearing on the budget pursuant to G.S. 159-13.

Be it ordained by the Halifax County Board of Commissioners that for the purpose of financing the operations of Halifax County for the fiscal year beginning July 1, 2020 and ending June 30, 2021, there are hereby appropriated from taxes and other revenue the following amounts:

BE IT ORDAINED by the Board of Commissioners of Halifax County, North Carolina

**Section 1.** The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the charts of accounts heretofore established for this County:

<b>GENERAL GOVERNMENT</b>	<b>\$ 9,283,054</b>
Cooperative Extension	404,415
County Management	661,762
Elections	308,533
Finance Department	578,315
Governing Body	166,729
Halifax Development Commission	332,919
Human Resources	276,822
Information Technology Services	787,509
Legal Department	292,074
Library	719,246
Natural Resources Conservation	195,658

Operations Department	2,087,884
Planning and Development Services	491,536
Register of Deeds	435,749
Tax Administration	1,493,903
Tax Revaluation	50,000

<b>HUMAN SERVICES</b>	<b>\$ 8,443,605</b>
Health Department	2,455,009
Cardinal Innovations	289,500
Cardinal Innovations ABC	42,000
Social Services	5,657,096

<b>EDUCATION</b>	<b>\$ 10,895,801</b>
Schools Current Expense	5,587,231
Schools Capital Outlay	3,941,692
Halifax Community College County Current Fund	1,187,851
Halifax Community College Other CE-Inst Support	-
Halifax Community College Plant Fund	179,027

<b>PUBLIC SAFETY</b>	<b>\$ 14,206,098</b>
Central Communications	962,461
Emergency Management	107,486
Emergency Medical Services	3,513,760
Jail	3,201,859
Sheriff's Office	6,256,373
Fire Departments Donations	79,000
Judicial Services	25,159
Medical Examiner	60,000

<b>OTHER SERVICES</b>	<b>\$ 4,128,335</b>
Student Incentive	99,867
Juvenile Crime Prevention	198,872
Boards and Commissions	7,348
Outside Funding Recipients	94,200

Chamber Building	43,100
Home & Community Care Block Grant	292,174
OPEB	475,000
Tourism	3,600
Council on Aging	16,575
Aging Coordinator	80,209
Veterans	64,352
Farmers Market	5,100
Insurance	486,939
NC Forestry Service	120,000
Transfer/Support Services	2,140,999

Notwithstanding the appropriation for "Outside Funding Recipients", if it is determined that there is no statutory authority for the county to engage in the activity funded for the outside funding recipient, or that the funding of such activity is not authorized by law, then such appropriation shall be void. All outside funding recipients shall execute a grant agreement with the County before funding is received.

**TOTAL APPROPRIATION** **\$ 46,956,893**

**Section 2.** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

<b>AD VALOREM TAXES</b>	<b>\$ 25,685,782</b>
Taxes Ad Valorem	25,086,782
Prior Years Taxes	375,000
Late Payment Interest	195,000
Gross Tax Receipts	29,000
<b>OTHER TAXES AND LICENSES</b>	<b>\$ 13,803,700</b>
1 Cent Sales Tax	2,900,000
1/2 Cent Sales Tax (Art. 40)	2,700,000
1/2 Cent Sales Tax (Art. 42)	2,100,000

1/2 Cent Sales Tax (Art. 44*524)	560,000
Local 1/4 Cent Sales Tax (Art. 46)	1,300,000
Register of Deeds	303,500
ABC	257,000
Privilege Schedule B	3,200
Occupancy Taxes - Administration	850,000
Motor Vehicle Tax	2,830,000

<b>INTERGOVERNMENTAL REVENUES</b>	<b>\$ 526,000</b>
Facility Fees	60,000
Telecable Franchise Tax	85,000
Reimbursement from State-DWI	6,000
Municipal Tax and Fee Collections	375,000

<b>PERMITS AND FEES</b>	<b>\$ 806,050</b>
Building Inspection Fees	200,000
Farmers Market	1,400
Elections Revenue/Filing Fees	-
Sheriff's Fees	52,000
ID Card Replacement	50
Civil Fees	55,000
Jail Canteen	25,000
Inmate Sick Call Fees	-
Misdemeanant Program	9,000
Officer Fees	11,000
Fines & Forfeitures	185,000
Jail Fees	40,000
Tax Administration - Maps	1,000
Handgun Processing - Sheriff	22,000
Handgun Fingerprint Fees	2,400
Camp Fees	17,200
Attorney Fees	115,000
Tax Advertising Fees	70,000

<b>MISCELLANEOUS REVENUE</b>	<b>\$</b>	<b>2,232,908</b>
Concession Machines		50
Magistrate Rent		2,100
Other Rents		160,200
Interest on Investments		400,000
Library		108,223
Economic/Physical Development		23,600
Miscellaneous Revenue		85,000
Jail PayTel Communications		36,000
Fire - Loan		6,000
Weldon City Schools SRO		113,000
Halifax County Schools SRO		301,100
RV Chamber		43,100
Public Utilities - Water Indirect Cost		113,470
Public Utilities - Solid Waste Indirect Cost		110,365
Public Utilities - Solid Waste Monofill Indirect Cost		5,600
Tourism		3,600
QSCB Debt Pmt Federal Reimbursement		116,100
RVCC/EDC/TDA Maint Account		5,400
Lottery Funds - Manning Elem Debt Pmt		200,000
OPEB		400,000
<b>HUMAN SERVICES</b>	<b>\$</b>	<b>2,000</b>
Veterans Administration		2,000
<b>GRANTS</b>	<b>\$</b>	<b>601,302</b>
Student Incentive		99,867
Youth Services-DJJDP		198,872
Home & Community Care Block Grant		302,563
<b>TRANSFER FROM OTHER FUNDS</b>	<b>\$</b>	<b>510,355</b>
<b>FUND BALANCE</b>	<b>\$</b>	<b>2,788,796</b>

**TOTAL REVENUES**

**\$ 46,956,893**





**Section 11.** The following amounts are hereby appropriated for the **Controlled Substance Tax Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Supplies and Materials	\$ 5,000
Capital Outlay	20,000
Travel/Training	2,000
Other Expense	5,000
<b><u>TOTAL APPROPRIATIONS</u></b>	<b><u>\$ 32,000</u></b>

**Section 12.** It is estimated that the following revenues will be available for the **Controlled Substance Tax Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

State Funds	\$ 7,000
Interest Earned	-
Fund Balance	25,000
<b><u>TOTAL ESTIMATED REVENUE</u></b>	<b><u>\$ 32,000</u></b>

**Section 13.** The following amounts are hereby appropriated for the **Federal Asset Forfeiture Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Supplies	\$ 20,000
Capital Outlay	80,000
<b><u>TOTAL APPROPRIATIONS</u></b>	<b><u>\$ 100,000</u></b>

**Section 14.** It is estimated that the following revenues will be available for the **Federal Asset Forfeiture Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Federal Funds	\$ -
Fund Balance	100,000
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>\$ 100,000</u></b>

**Section 15.** The following amounts are hereby appropriated for the **Emergency Telephone System** for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Telephone Expenses	\$ 111,539
Service Contracts	155,000
Recurring Charges	-
Employee Training	25,000
Expenses	10,000
Capital Outlay	60,000
<b><u>TOTAL APPROPRIATIONS</u></b>	<b><u>\$ 361,539</u></b>

**Section 16.** It is estimated that the following revenues will be available for the **Emergency Telephone System** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Wireless Funds	\$ 361,539
Fund Balance	-
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>\$ 361,539</u></b>

**Section 17.** The following amounts are hereby appropriated for the **Health Insurance Fund** for the fiscal year beginning July 1, 2020 and ending



June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Expenses \$ 5,700,000

**TOTAL APPROPRIATIONS** \$ **5,700,000**

**Section 18.** It is estimated that the following revenues will be available for the **Health Insurance Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Revenue \$ 5,700,000  
Interest Earned -  
Fund Balance -

**TOTAL ESTIMATED REVENUE** \$ **5,700,000**

**Section 19.** The following amounts are hereby appropriated for the **Solid Waste Collection Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Salaries and Benefits \$ 454,827  
Supplies 2,249,078  
Capital Outlay 155,850

**TOTAL APPROPRIATIONS** \$ **2,859,755**

**Section 20.** It is estimated that the following revenues will be available for the **Solid Waste Collection Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

HH SW Fee \$ 1,849,903  
Availability Fees 994,852

Interest Earned 15,000  
Fund Balance -

**TOTAL ESTIMATED REVENUES** \$ **2,859,755**

**Section 21.** The following amounts are hereby appropriated for the **White Goods Disposal Fund** operation for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Engineering Services \$ 10,000  
Fees -

**TOTAL APPROPRIATIONS** \$ **10,000**

**Section 22.** It is estimated that the following revenues will be available for the **White Goods Disposal Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Privilege Tax \$ -  
Fund Balance 10,000

**TOTAL ESTIMATED REVENUES** \$ **10,000**

**Section 23.** The following amounts are hereby appropriated for the **Solid Waste Disposal/Transfer Station Fund** operation for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Salaries and Benefits \$ 138,553  
Supplies 229,018  
Collection and Hauling 689,581  
Debt Service 189,789  
Ash Monofill Expense 33,199

SW Landfill Closure	50,000
Capital Outlay	186,500

**TOTAL APPROPRIATIONS** **\$ 1,516,640**

**Section 24.** It is estimated that the following revenues will be available for the **Solid Waste Disposal/Transfer Station Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

SW Landfill Closure	\$ 50,000
Tipping Fees	696,175
Int & SW Disposal Tax	50,000
Availability Fees	687,266
Fund Balance	33,199

**TOTAL ESTIMATED REVENUE** **\$ 1,516,640**

**Section 25.** The following amounts are hereby appropriated for the **Solid Waste Electronics Management Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Recycling Disposal Fee	\$ 8,279
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**TOTAL APPROPRIATIONS** **\$ 8,279**

**Section 26.** It is estimated that the following revenues will be available for the **Solid Waste Electronic Management Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

SW Electronics Management	\$ 3,000
Fund Balance	5,279

**TOTAL ESTIMATED REVENUES** **\$ 8,279**

**Section 27.** The following amounts are hereby appropriated for the **Tire Disposal Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Fees	\$ 80,000
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**TOTAL APPROPRIATIONS** **\$ 80,000**

**Section 28.** It is estimated that the following revenues will be available for the **Tire Disposal Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Sales Tax	\$ 65,000
Scrap Tire Grant	15,000
Fund Balance	-

**TOTAL ESTIMATED REVENUES** **\$ 80,000**

**Section 29.** The following amounts are hereby appropriated for the **Water Department Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Salaries and Benefits	\$ 846,331
Supplies	1,415,510
Services	205,150
Water Purchases	2,206,869
Capital Outlay	202,400
Debt Service	1,704,923

**TOTAL APPROPRIATIONS** **\$ 6,581,183**



**Section 30.** It is estimated that the following revenues will be available for the **Water Department Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Other Operating Revenues	\$ 558,907
Water Sales	5,959,676
Fees	60,100
Interest	2,500
Fund Balance	-

**TOTAL ESTIMATED REVENUE** **\$ 6,581,183**

**Section 31.** The following amounts are hereby appropriated for the **Phase XI Water Revenue Bonds - Debt Service Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Revenue Bonds	\$ 50,000
Revenue Bond Interest	48,100
Bank Service Charges	100

**TOTAL APPROPRIATIONS** **\$ 98,200**

**Section 32.** It is estimated that the following revenues will be available for the **Phase XI Water Revenue Bonds - Debt Service Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Transfer - Water and Sewer Fund	\$ 98,100
Interest Earned	100

**TOTAL ESTIMATED REVENUES** **\$ 98,200**

**Section 33.** The following amounts are hereby appropriated for the **Law Enforcement Separation Fund** for the fiscal year beginning July 1, 2020 and

ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Salaries and Benefits	\$ 108,000
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**TOTAL APPROPRIATIONS** **\$ 108,000**

**Section 34.** It is estimated that the following revenues will be available for the **Law Enforcement Separation Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Transfer General Fund	\$ 108,000
Interest Earned	-
Fund Balance	-

**TOTAL ESTIMATED REVENUES** **\$ 108,000**

**Section 35.** The following amounts are hereby appropriated for the **Public School Building Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Expenses	\$ 87,000
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**TOTAL APPROPRIATIONS** **\$ 87,000**

**Section 36.** It is estimated that the following revenues will be available for the **Public School Building Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Interest Earned	\$ -
Fund Balance	87,000

**TOTAL ESTIMATED REVENUES** **\$ 87,000**



**Section 37.** The following amounts are hereby appropriated for the **Health Department Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Salaries and Benefits	\$ 4,466,837
Operational Expenses	1,494,089
Capital Outlay	206,705

**TOTAL APPROPRIATIONS** **\$ 6,167,631**

**Section 38.** It is estimated that the following revenues will be available for the **Health Department Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

County Appropriation	\$ 2,455,009
Home Health and Hospice Fund Balance	-
State Grants	1,519,996
Fees/Donations	206,267
Health Fund Balance	1,029,710
Home Health - Medicaid, Medicare Ins.	-
Hospice Donations - United Way/Private Ensure	-
Medicare, Medicaid	515,640
Other	441,009

**TOTAL ESTIMATED REVENUES** **\$ 6,167,631**

**Section 39.** The following amounts are hereby appropriated for the **Department of Social Services Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

General Administration	\$ 11,533,873
Purchased Services	846,439

Medicaid/Special Assistance	915,000
Foster Care/Adoption	443,354
Crisis	387,752
Blind Services	8,000
LIEAP Program	383,613

**TOTAL APPROPRIATIONS** **\$ 14,518,031**

**Section 40.** It is estimated that the following revenues will be available for the **Department of Social Services Fund** operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

General Administration/Purchased Services	\$ 7,894,103
Foster Care/Adoption	127,270
IV-D Incentive Returns	78,039
CAP/Medicaid Case Management	366,042
Twin Co./Hospital	11,868
General Fund Appropriation	5,657,096
LIEAP Program	383,613

**TOTAL ESTIMATED REVENUES** **\$ 14,518,031**

**Section 41.** The following amounts are hereby appropriated for the **Cooperative Extension Agent Program/County Extension/4-H Account** for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

CoOp Agent Program Expenses	\$ 10,000
County Extension Expenses	7,000
4-H Account Expenses	4,500

**TOTAL APPROPRIATIONS** **\$ 21,500**

**Section 42.** It is estimated that the following revenues will be available for the **Cooperative Extension Agent Program/County Extension/4-H Account** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Fees	\$	1,300
Donations		300
Other Revenues		1,500
Fund Balance		18,400

**TOTAL ESTIMATED REVENUES** **\$ 21,500**

**Section 43.** The following amounts are hereby appropriated for the **Emergency Medical Services Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Salaries and Benefits	\$	5,024,110
Operating Expenses		716,286
Debt Service		83,518
Transfer General Fund-Performance Evaluations		19,325
Capital Outlay		411,000

**TOTAL APPROPRIATIONS** **\$ 6,254,239**

**Section 44.** It is estimated that the following revenues will be available for the operations of **Emergency Medical Services** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Emergency Medical Services	\$	2,221,291
Cost Reporting Revenue		400,000
Warren County Appropriation		109,188
Transfer General Fund		3,513,760
Halifax Fire District Contract		4,000
Debt Setoff Collections		6,000

Fund Balance -

**TOTAL ESTIMATED REVENUES** **\$ 6,254,239**

**Section 45.** The following amounts are hereby appropriated for the operations of **Central Communications** for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Salaries and Benefits	\$	1,421,927
Operating Expenses		74,473
Capital Outlay		6,400

**TOTAL APPROPRIATIONS** **\$ 1,502,800**

**Section 46.** It is estimated that the following revenues will be available for the operations of **Central Communications** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

City of Roanoke Rapids Contribution	\$	356,394
Town of Scotland Neck Contribution		45,986
Town of Weldon Contribution		43,112
Town of Enfield Contribution		77,602
Town of Littleton Contribution		17,245
Town of Hobgood Contribution		-
Transfer General Fund		962,461

**TOTAL ESTIMATED REVENUES** **\$ 1,502,800**

**Section 47.** The following amounts are hereby appropriated for the **Fire District Funds** for the operation of fire protection services for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:



Davie Fire District	\$	407,600
Darlington Fire District		81,150
Rheasville Fire District		187,900
Thelma Fire District		15
Tillery Fire District		28,575
Littleton Fire District		257,100
Arcola Fire District		47,600
Enfield Fire District		313,500
Halifax Fire District		109,450
Hobgood Fire District		24,100
Scotland Neck Fire District		104,700
Weldon Fire District		132,600
<b><u>TOTAL APPROPRIATIONS</u></b>	<b>\$</b>	<b><u>1,694,290</u></b>

**Section 48.** It is estimated that the following revenues will be available for the **Fire District Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Tax Revenues	\$	1,452,940
Sales Tax		241,350
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b>\$</b>	<b><u>1,694,290</u></b>

**Section 49.** The following amounts are hereby appropriated for the **Tax Agency Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021, in accordance with the chart of accounts heretofore established for this county:

Town of Littleton Tax Payments	\$	262,000
City of Roanoke Rapids Tax Payments		8,787,000
Town of Weldon Tax Payments		753,000
Town of Scotland Neck Tax Payments		620,000
Town of Enfield Tax Payments		593,000
Town of Hobgood Tax Payments		61,000

Town of Halifax Tax Payments	79,000
<b><u>TOTAL APPROPRIATIONS</u></b>	<b><u>\$ 11,155,000</u></b>

**Section 50.** It is estimated that the following revenues will be available for the **Tax Agency Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Town of Littleton Tax Collections	\$	262,000
City of Roanoke Rapids Tax Collections		8,787,000
Town of Weldon Tax Collections		753,000
Town of Scotland Neck Tax Collections		620,000
Town of Enfield Tax Collections		593,000
Town of Hobgood Tax Collections		61,000
Town of Halifax Tax Collections		79,000
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b>\$</b>	<b><u>11,155,000</u></b>

**Section 51.** There is hereby levied a tax at the rate of seventy-one cents (\$0.71) per one hundred dollars (\$100) valuation of property listed as of January 1, 2020, for the purpose of raising revenue included in "Ad Valorem Taxes - Current Year" in the General Fund in Section 2 of this ordinance.

This rate of tax is based on the estimated total valuation of property for the purpose of taxation of \$3,293,624,396 with an estimated collection rate of 97.00%.

**Section 52.** Pursuant to G.S. 153A-149(b)(7), there is hereby levied a tax at the rate of five cents (\$0.05) per one hundred dollars (\$100) valuation of property listed as of January 1, 2020, for the purpose of raising revenue for the repayment of debt incurred by the County pursuant to an Installment Financing Contract dated May 26, 2016, to finance the construction of a new elementary school to replace Manning Elementary School. The County shall cause all such revenues received under this levy to be deposited to the credit of the General Fund of the County, but to be disbursed only for said debt repayment. The rate of tax is based on an estimated total valuation of property for the purpose of taxation of



\$3,293,624,396 with an estimated collection rate of 97.00%.

**Section 53.** Pursuant to G.S. 115C-511, there is hereby a levied tax at the rate of twenty cents (\$0.20) per one hundred dollars (\$100) valuation of property listed for the taxes as of January 1, 2020, located within the Weldon-Halifax Administrative School Unit for the purpose of supplementing the revenues of the Administration Unit. The rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$659,856,492 and an estimated collection rate of 97.00%.

There is hereby appropriated to the Weldon-Halifax Administrative Unit the sum of \$1,280,122 from the proceeds of said tax plus any additional revenue accruing to the Weldon-Halifax Administrative Unit as required by law from Sales Taxes and other sources.

**Section 54.** Pursuant to G.S. 115C-511, there is hereby levied a tax at the rate of ten cents (\$0.10) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2020, located within the Halifax County Schools Administrative School Unit for the purpose of supplementing the revenues of the Administration Unit. The rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$2,031,200,842 and an estimated collection rate of 97.00%.

There is hereby appropriated to the Halifax County Schools Administrative Unit the sum of \$1,970,265 from the proceeds of said tax plus any additional revenue accruing to the Halifax County Schools Administrative Unit as required by law from Sales Taxes and other sources.

**Section 55.** The following taxes are hereby levied for the Special Fire Districts shown below. Each rate is per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2020, located within each Fire District. This rate of tax is based on an estimated total valuation of real and personal property for the purposes of taxation of \$1,853,229,647. The rates of tax are based on an estimated collection rate of 97.00%.

There is hereby appropriated to the Fire Districts the sum of \$1,295,868 from the proceeds of said tax plus any additional revenue accruing to the Special Fire Districts as required by law from Sales Taxes and other sources.

TAXING DISTRICT	PROPERTY VALUATION	TAX RATE	REVENUE
Davie	\$ 339,827,715	0.0905	\$ 298,318
Darlington	73,580,096	0.0836	59,668
Rheasville	204,043,987	0.0663	131,223
Tillery	51,053,132	0.0447	22,136
Littleton	412,440,226	0.0515	206,035
Arcola	55,293,636	0.0628	33,683
Enfield	311,675,063	0.0846	255,767
Halifax	131,457,937	0.0716	91,300
Hobgood	29,425,993	0.0650	18,553
Scotland Neck	122,524,954	0.0655	77,846
Weldon	121,906,908	0.0857	101,340

**Section 56.** In accordance with G.S. 115C-429(b) the following appropriations are made to the Halifax County, Weldon City and Roanoke Rapids City School Districts for Current Expenses. Per Pupil ADM allocations for Charter School students residing in Halifax County are included in the three school systems' Current Expense allocations. The budget resolution adopted by those School Districts shall conform to the appropriations set forth in the Budget Ordinance.

**School Appropriations:**

	Halifax County	Roanoke Rapids	Weldon
Total Current Expense	\$ 2,532,133	\$ 2,260,035	\$ 795,063
Total Capital Outlay	338,785	302,380	106,375

- The Capital Outlay amount listed for RRGSD includes the QZAB debt service payment of \$89,500. The Capital Outlay amount also includes QSCB Debt Service for Weldon City Schools of \$58,077 and QSCB Debt Service for RRGSD of \$107,857.
- Additional Capital Outlay items are as follows: Enfield School project



\$1,010,913 and Manning Elementary School project \$1,608,789.

**Section 57.** Additional sales tax revenues distributed to the County pursuant to G.S. 105-524 (Article 44\*524) must be appropriated for economic development, public education or community college purposes. Each fiscal year, the Halifax County Board of Commissioners will determine whether and how to appropriate Article 44\*524 funds that are actually held by the County at the time of adoption of the budget ordinance.

In this budget ordinance, the sum of \$726,000 is appropriated as follows:

Economic Development	\$	-
School Current Expense		-
School Capital Outlay		450,000
Halifax Community College County Current Fund		-
Halifax Community College Plant Fund		110,000

**TOTAL APPROPRIATIONS** **\$ 560,000**

These appropriations are reflected in earlier sections of this budget ordinance.

**Section 58.** Pursuant to Chapter 54, Article III, of the Halifax County Code of Ordinances the collection fee assessed under Sections 54-29(a) shall be \$132.60 per year per dwelling unit, the disposal fee assessed under Section 54-30(a) shall be \$51.59 per year per dwelling unit, and the availability fee assessed under Section 54-31(a) shall be \$42.55 per year per dwelling unit.

**Section 59.** Funds collected from solid waste fees will be credited in accordance with the schedule adopted by the Board of Commissioners.

**Section 60.** 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 limitation 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 \$1,000 between departments, including contingency appropriations, within the same fund. He/she must make an official report on such transfers at the next regular meeting of their Board of Commissioners.

c. He/she may neither transfer any amounts between funds nor from any contingency appropriation within any fund, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

**Section 61.** The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Commissioners. Any advances that extend beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of any fiscal year must be approved by the Board.

**Section 62.** The County Manager is hereby authorized to execute contractual documents under the following conditions:

a. He/she may execute contracts for construction, repair projects or design services requiring the estimated expenditure of \$15,000 or less, provided the amounts are within budgeted appropriations.

b. He/she may execute contracts for 1) purchases of apparatus, supplies, materials, or equipment which are within budgeted appropriations; and 2) services which are within budgeted appropriations.

c. He/she may execute grant agreements to or from public and non-profit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.

**Section 63.** Capital Outlay purchases shall be defined as equipment and physical property, other than land or buildings, having a useful life of more than three (3) years and cost in excess of \$5,000.

**Section 64.** Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners, the Budget Officer, the Finance Officer, and the Tax Administrator to be kept on file by them for their direction in the disbursement of funds.

**Section 65.** This 2020-2021 budget includes a ceiling on the maximum number of funded positions by department.

a. This budget provides for the following full-time employee positions:

Board of Elections	2
Cooperative Extension Service	4
County Management	6
Economic Development	3
Emergency Services - Central Communications	21
Emergency Services - Emergency Management	1
Emergency Services - Emergency Medical Services	69
Finance	8
Human Resources Management	5
Information Technology	4
Legal	3
Library	11
Natural Resources Conservation Service	3
Operations	17
Planning and Development	5
Public Health	63
Public Utilities	22
Register of Deeds	6
Sheriff	71
Sheriff - Jail	32
Social Services	178
Tax Administration	20
Tax Revaluation	7
<b>Total Full-Time Positions</b>	<b>561</b>

b. Pursuant to G.S. 128-21(11d) and G.S. 143-166.50(a)(3), the number of full time paid personnel who receive service retirement benefits for law enforcement officers supplemental retirement benefits for law enforcement officers may not exceed the number of law enforcement positions approved by the Halifax County Board of Commissioners. The number of law enforcement positions approved by the Halifax County Board of Commissioners is 71. Subject only to this limitation, the Sheriff may employ such personnel in any position he deems advisable.

c. The County Manager will continue to enforce a hiring freeze as positions come vacant, but may use discretion if a vacant position will negatively impact the revenue generation, work efficiency, or public safety of the County.

Adopted this 15<sup>th</sup> day of June 2020.

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Vernon J. Bryant, Chairman  
Halifax County Board of Commissioners

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Andrea H. Wiggins  
Clerk to the Board