

**EDGECOMBE COUNTY
GENERAL FUND AND SCHOOL CAPITAL ORDINANCE
FISCAL YEAR 2022-2023**

BE IT ORDAINED by the Board of Commissioners of Edgecombe County that:

Section 1: **TAX LEVY.** There is hereby levied a tax at the rate of ninety-five cents (.95) per one hundred dollars (\$100) valuation of the property that is located with Edgecombe County and listed for taxes as of January 1, 2022. The revenue from this source is for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 3 of this ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$3,429,810,945 and an estimated collection rate of 96%.

The Tax Administrator of Edgecombe County is hereby authorized, empowered and commanded to collect the taxes set for in the records files in the office of the Edgecombe County Tax Administration Department in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Edgecombe, and this order shall be a full and sufficient authority to direct, require and enable the Tax Administrator to levy on and sell any real or personal property of such taxpayers, with or without the assistance of the Edgecombe County Sheriff, for an on account thereof, in accordance with law.

Section 2: **GENERAL FUND SUBFUNDS.** The County's General Fund is comprised of six subfunds: General Fund, Health Department, Department of Social Services, Debt Service Fund, Employee Health Insurance Fund and Revaluation Fund. The Estimated Revenues and Expenditure Appropriations are presently separately for each fund. To the extent General Fund Revenues are needed to balance a subfund, an intrafund transfer from the General Fund is budgeted in the subfund.

Section 3. **GENERAL FUND - REVENUES.** It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2022 and ending on June 30, 2023.

GENERAL REVENUES

GENERAL FUND

Ad Valorem Taxes	\$ 33,455,000
Sales Taxes	9,750,000
Other Taxes	148,000
Unrestricted Intergovernmental Revenues	235,000
Restricted Intergovernmental Revenues:	
NC Lottery Proceeds	1,000,000
Other Restricted	817,783
Sales and Service	3,708,800
Permit & Fees	917,000
Investment Earnings	5,000
Other Revenues	250,000
Transfers from:	
ARPA Fund	
	5,926,708

Fund Balance Appropriated	5,569,357
TOTAL GENERAL REVENUES	\$ 61,782,648
HEALTH DEPARTMENT SUBFUND	
Restricted Intergovernmental Revenues	4,209,785
Transfer from General Fund	1,137,601
TOTAL HEALTH DEPARTMENT SUBFUND	\$ 5,347,386
SOCIAL SERVICES SUBFUND	
Restricted Intergovernmental Revenues	8,535,567
Transfer from General Fund	3,479,374
TOTAL SOCIAL SERVICES SUBFUND	\$ 12,014,941
TOTAL DEBT SERVICE SUBFUND	
EMPLOYEE HEALTH INSURANCE FUND	
Transfer from General Fund – Health Insurance Premiums	5,000,000
TOTAL EMPLOYEE HEALTH INSURANCE SUBFUND	\$5,000,000
TOTAL REVENUES BEFORE TRANSFERS	84,144,975
LESS INTRAFUND TRANSFERS	(9,616,975)
TOTAL NET GENERAL FUND REVENUES	\$ 74,528,000

Section 4: **SALES TAX.** Thirty percent (30%) of the proceeds from the local half-cent sales and use tax authorized July 1, 1984 under authority of Article 40 of the North Carolina General Statutes and sixty percent (60%) of the local half-cent sales and use tax authorized October 1, 1986 under the authority of Article 42 of the North Carolina General Statutes are hereby declared to be included in the appropriation for school capital outlay, capital projects, and/or school debt service.

Section 5. **GENERAL FUND EXPENDITURES.** The following expenditures are hereby appropriated in the General Fund for the operations of the County government and its activities for the Fiscal Year July 1, 2022 and ending June 30, 2023:

General Government	
Governing Body	\$ 254,450
Attorney	271,050
County Manager	820,263
Elections	468,682
Finance	1,110,877
Data Processing	784,864
Tax Assessor and Collections	1,794,546
DMV	182,500
Register of Deeds	530,238
Public Buildings	3,957,808
Courts	129,300
Central Services	615,000
	\$ 10,919,578
Public Safety	
Sheriff	\$ 6,277,816
Dispatch	1,104,537
Jail	4,442,582
Medical Examiner	90,000
Emergency Services	533,991
Drug Enforcement	42,800
Emergency Medical Services	5,043,140
Fire Protection	152,789
Inspections	269,690
Animal Control	212,314
E-911	1,400
	\$18,171,059
Outside Agencies and Memberships	
Upper Coastal Plain Council of Government	\$ 22,178
Carolina Gateway	260,000
Braswell Memorial Library	247,753
Boys & Girls Club	4,000
	\$ 533,931
Human Services	

Juvenile Crime Prev. Council	287,898	
Vocational Rehabilitation	21,204	
Phoenix Historical Society	500	
Christian Fellowship Home	4,365	
Veterans Service Officer	64,233	
Council on Aging	86,109	
Tri County Industries	10,242	
Highway Info System	12,500	
		\$ 487,051

Education		
Edgecombe County Schools – Current Expense	\$ 7,873,905	
Edgecombe County Schools – Capital Outlay	350,000	
Edgecombe County Schools – Sales Tax	800,000	
Nash County Schools – Current Expense	2,740,453	
Nash County Schools – Capital Outlay	255,503	
Nash County Schools – Sales Tax	400,000	
Nash County Schools – Capital Outlay - Lottery	120,000	
Edgecombe County Schools – Capital Outlay		
Lottery	880,000	
Community College Current Expense	1,924,796	
BioTech Building	744,203	
		\$16,088,860

Economic & Physical Development		
Planning		
	\$ 389,924	
Extension Services	452,085	
Conservation Services	128,702	
Economic Development	870,000	
Rocky Mount-Edge CDC	22,500	
		\$1,863,211

Transportation		
Airports	\$ 61,982	
		\$61,982

Cultural & Recreational		
Libraries	\$ 376,600	
Arts	45,000	
Recreation	54,057	
Special Olympics	5,000	
Other Outside Agencies	\$17,500	
		\$498,157

Transfers to Other Funds:		
Solid Waste	\$ 917,832	

Salary Reserve for Additional Cost of Living Increase (See Section 5) \$ 408,000

HEALTH DEPARTMENT SUBFUND \$5,347,386

SOCIAL SERVICES DEPARTMENT SUBFUND \$ 12,014,941

DEBT SERVICE SUBFUND

Principal	\$ 5,822,458
Interest	636,567
Principal (Schools)	667,000
Interest (Schools)	89,987
	\$7,216,012

EMPLOYEE HEALTH INSURANCE SUBFUND

Medical Claims	2,500,000
Prescription Claims	1,250,000
Claims Incurred but Not Reported	100,000
Administrative Cost	1,740,000
Charges to Other Funds	(255,000)
Employee Premiums	(318,025)
Employer Cost	(5,016,975)
TOTAL EMPLOYEE HEALTH INSURANCE SUBFUND	\$ 0

TOTAL EXPENDITURES \$ 74,528,000

Section 6. **SALARY RESERVE.** There is hereby established a Salary Reserve sufficient to fund an additional 2% cost of living increase beyond the recommended budget amount. The Budget Officer is authorized to transfer amounts from the salary reserve to allocate salary and benefit amounts to the appropriate departments upon adoption of this ordinance.

Section 7. **DOG LICENSE FEE.** There is hereby levied for the fiscal year 2022-2023 a license on the privilege of keeping dogs within Edgecombe County at the rate of five dollars (\$5.00) on each dog regardless of age or sex in accordance with the provisions of General Statutes 153A-153.

Section 8. **MARRIAGE LICENSE FEE.** There is hereby levied on each marriage license issued during the Fiscal year 2022-2023 a fee of sixty dollars (\$60.00) in accordance with the provisions of the General Statutes 161-10. The proceeds of such tax shall be deposited in the General Fund.

Section 9. AUTHORITY TO TRANSFER APPROPRIATION. Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following condition:

- a. Between departments or funds: up to \$5,000.00; and
 - b. Within individual departments of the same fund: up to \$10,000.00.
- An official report on such transfers shall be provided to the Board of Commissioners at the next regularly scheduled meeting of the Board following the transfer.

Section 10: AUTHORITY TO EXECUTE CONTRACTS. The County Manager, or their designee, is hereby authorized to execute contractual documents for under the following conditions:

- A. They may execute contracts for construction or repair projects that do not require formal competitive bid procedures and do not exceed \$50,000.
- B. They may execute contracts for amounts less than \$50,000 for: (1) purchases of apparatus, supplies, and materials, or equipment which are within budgeted appropriations; (2) leases of personal property for a duration of one year or less and within departmental appropriations; (3) lease of personal property for more than 12 months; and (4) service contracts within appropriations or contracts for 12 months or less.
- C. They may execute grant agreements to or from governmental units and other public, private, and non-profit organizations that are within budgeted appropriations, unless a grantor requires approval and execution by the Board of Commissioners.
- D. They may execute contracts, as the lessor or lessee of buildings, land, equipment, vehicles, heavy equipment and other property provided that such leases are of one-year duration or less and that funds therefore are within budgeted appropriations and less than \$50,000.
- E. They may, within budgeted appropriations, approve all change orders and amendments to contracts not previously approved by the Board of Commissioners.
- F. All contracts approved shall be reported to the Board of Commissioners.

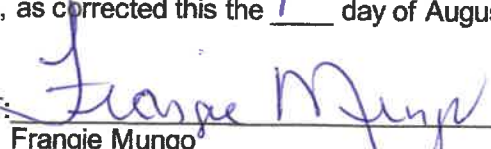
Section 11: ENCUMBRANCES AT YEAR END. Operating funds encumbered by the County as of June 30, 2022 are hereby appropriated to this budget.

Section 12: FINANCIAL ACCOUNTING AND REPORTING. The Finance Director is hereby directed to Tran

Section 13. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted, as corrected this the 1st day of August, 2022

ATTEST:


Frankie Mungo
Clerk to the Board

**EDGECOMBE COUNTY
GRANT PROJECT ORDINANCE:
AMERICAN RESCUE PLAN ACT – CORONAVIRUS STATE AND LOCAL RECOVERY FUND
FISCAL YEAR 2022-2023**

BE IT ORDAINED by the Board of Commissioners of Edgecombe County, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Section 1: **FEDERAL GRANT ALLOCATION.** This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARPA/CSLFRF). The County of Edgecombe ("County") received the first tranche in the amount of \$4,998,916 in December 2021 of CSLFRF funds. The total allocation is \$9,997,833, with the remainder to be distributed to the County approximately 12 months after the first distribution. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: **STANDARD ELECTION.** The County has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

Section 3: **EFFECTIVE DATE.** This grant project ordinance is effective as of January 1, 2022, and expires on December 31, 2026, or when all the ARP/CSLFRF funds have been obligated and expended by the County, whichever occurs sooner.

Section 4: **GRANT REVENUES.** The following revenues are anticipated to be available to complete the projects specified in the grant from ARP/CSLFRF Funds is \$9,997,833

Section 5: **GRANT EXPENDITURES.** The expenditures for this grant are appropriated on a multi-year basis. The following amounts are appropriated for the project and authorized for expenditure for the fiscal year indicated.

Project Description: Department Salary and Benefits	Expenditure Category (EC)	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024
Law Enforcement and Detention – Sheriff	6.1	\$3,071,125	\$5,926,708	\$1,000,000
TOTAL BY FISCAL YEAR		\$3,071,125	\$5,926,708	\$1,000,000
TOTAL ALL YEARS				\$9,997,833

Section 6: **AMENDMENTS.** Future amendments to this grant ordinance require approval of the Board of Commissions.

Section 7: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements, including payroll documentation and effort certifications, in accordance with 2 CFR 200.430 & 2 CFR 200.431 and the Town's Uniform Guidance Allowable Costs and Cost Principles Policy.

Section 8: The Finance Officer is hereby directed to report the financial status of the project to the Board of Commissioner on a quarterly basis.

Section 9. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted, as corrected, this the 1st day of August, 2022

ATTEST:

Frangie Mungo
Frangie Mungo
Clerk to the Board

**EDGECOMBE COUNTY
WATER AND SEWER OPERATIONS ORDINANCE
FISCAL YEAR 2023**

BE IT ORDAINED by the Board of Commissioners of Edgecombe County that the following budget ordinance for the Water and Sewer Operations of the County to include the Water and Sewer Operations Fund and individual Water & Sewer Tax Districts #1 through #6:

Section 1. WATER AND SEWER RATES. The Water and Sewer Rates are hereby established for the fiscal year beginning July 1, 2022 and ending June 30, 2023 and include an increase of one dollar (\$1) per month to the Availability Fee and an increase of fifty cents (\$.50) for 1,000 gallons per month for each usage tier:

WATER RATES:

Residential & Commercial:

Availability Fee	\$31.50
First 5,000 gallons	\$6.75 / 1,000 gallons
Next 5,000 gallons	\$7.25 / 1,000 gallons
>10,000 gallons	\$7.75 / 1,000 gallons

Industrial:

Availability Fee	\$31.50
First 5,000 gallons	\$5.25 / 1,000 gallons
Next 5,000 gallons	\$5.50 / 1,000 gallons
>10,000 gallons	\$5.75 / 1,000 gallons

* In order to qualify for the Industrial Rate the average monthly usage must be 100,000 gallons. A usage review will be performed quarterly to ensure that the usage requirements are being met. Adjustments in rates will be applied retroactively.

Agricultural:

Availability Fee	\$31.50
First 5,000 gallons	\$4.40 / 1,000 gallons
Next 5,000 gallons	\$4.60 / 1,000 gallons
>10,000 gallons	\$4.80 / 1,000 gallons

* In order to qualify for the Agricultural Rate the meter must be located on a dead end water main or in an area where constant flushing is needed for water quality purposes. These areas will be specified by Edgecombe County. Also, the average monthly usage must be 50,000 gallons. A usage review will be performed quarterly to ensure usage requirements are being met.

SEWER RATES:

Residential, Commercial & Industrial:

Availability Fee	\$31.50
First 5,000 gallons	\$8.50 / 1,000 gallons
Next 5,000 gallons	\$9.00 / 1,000 gallons
> 10,000 gallons	\$9.50 / 1,000 gallons

*Any customer exceeding discharge levels according to the Edgecombe County Code of Ordinances shall be subject to surcharge fees.

DEPOSIT & SERVICE FEES:**Deposit: Per Service**

Residential	\$50
Non-Residential	\$250

Service Fee:

Residential	\$30
Non-Residential	\$30

Return Check Fee:	\$25
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TAP FEES:**Water:**

3/4" Tap	\$ 850.00
- w/ RPZ & Hot Box	\$1,250.00

1" Tap	\$1,350.00
- w/ RPZ & Hot Box	\$1,800.00

1 1/2" Tap	\$1,900.00
- w/ RPZ & Hot Box	\$2,800.00

2" Tap	\$2,800.00
- w/ RPZ & Hot Box	\$3,500.00

>2" Tap	County Cost Plus 15%
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Sewer:

4" Tap	\$2,000.00
> 4" Tap	County Cost Plus 15%

Section 2. WATER AND SEWER OPERATIONS FUND REVENUES. It is estimated that the following revenue derived from the users of the system Water and Sewer Operations Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Charges for Services - Water	\$4,026,200
Charges for Services - Sewer	652,000
Late Charges, Penalties and Service Fees	233,400
Water and Sewer Tap Fees	93,000
Collection Fees	2,400
TOTAL	\$5,007,000

Section 3. WATER AND SEWER OPERATIONS FUND EXPENDITURES. The amount appropriated to the municipality will be equal to the actual tax collections. The final budget appropriation for each district will be equal to the amounts collected regardless of the estimated revenues in Section 1.

System Operations	\$ 3,368,127
Debt Service	
Principal	275,000
Interest	319,125
Total Debt Service	594,125

Section 7. **WATER AND SEWER DISTRICT #4.** The Edgecombe County Water and Sewer District revenues are a transfer from the Water and Sewer Operations in an amount sufficient to cover the debt incurred for the system construction. The total amount for debt service is hereby appropriated in the Water and Sewer District #4 Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

REVENUES: Transfer from Water and Sewer Operations Fund \$166,975

EXPENDITURES:

Principal	\$ 62,000
Interest	104,975
TOTAL EXPENDITURES	\$166,975

Section 8. **WATER AND SEWER DISTRICT #5.** The Edgecombe County Water and Sewer District revenues are a transfer from the Water and Sewer Operations in an amount sufficient to cover the debt incurred for the system construction. The total amount for debt service is hereby appropriated in the Water and Sewer District #5 Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

REVENUES: Transfer from Water and Sewer Operations Fund \$335,964

EXPENDITURES:

Principal	\$173,736
Interest	162,228
TOTAL EXPENDITURES	\$335,964

Section 9. **WATER AND SEWER DISTRICT #6.** The Edgecombe County Water and Sewer District revenues are a transfer from the Water and Sewer Operations in an amount sufficient to cover the debt incurred for the system construction. The total amount for debt service is hereby appropriated in the Water and Sewer District #6 Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

REVENUES: Transfer from Water and Sewer Operations Fund \$7,197

EXPENDITURES:

Principal	\$7,197
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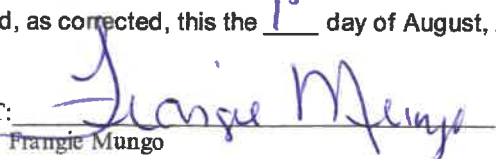
Section 10: **ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2022 are hereby appropriated to this budget.

Section 11: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the General Fund sufficient specific detailed accounting records and to report annually on the financial status of this Fund.

Section 12. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted, as corrected, this the 1st day of August, 2022

ATTEST:


Frankie Mungo
Clerk to the Board

**EDGECOMBE COUNTY
SOLID WASTE ORDINANCE
FISCAL YEAR 2023**

BE IT ORDAINED by the Board of Commissioners of Edgecombe County that the following budget ordinance for the Solid Waste Operating Fund:

Section 1. **SOLID WASTE TIPPING FEES.** The following Solid Waste Tipping fees are hereby established for the fiscal year beginning July 1, 2022 and ending June 30, 2023 and reflect a fee increase of \$3.50 per ton for Commercial, Industrial and Towns/Municipalities:

WASTE CATEGORY FEE PER TON

Commercial	\$65.00
Industrial	\$65.00
Towns/Municipalities	\$65.00
Construction/Demo.	\$50.00
Asbestos	\$75.00
Excavation Fee	\$45.00
Yard Waste	\$46.00
Swine/Goat (per animal)	\$13.00
Chickens (per ton)	\$38.50
Cow/Horses (per animal)	\$40.00

C&D Packer or Backhoe Rental: \$20.00 (pulling debris off)

Use of scales for weighing not disposing: \$5.00.

Section 2. **SOLID WASTE HOUSEHOLD FEE.** The Tax Collector of the Edgecombe County is authorized, empowered and commanded to collect a Residential Household fee of \$125 per household or \$50 for households that provide evidence of paying for residential waste removal along with the annual real property tax bill and direct the revenues from the fee to the Solid Waste Operating Fund. The amount appropriated to the municipality will be equal to the actual tax collections. The final budget appropriation for each district will be equal to the amounts collected regardless of the estimated revenues in Section 1.

Section 3. **SOLID WASTE OPERATING FUND REVENUES.** It is estimated that the following revenue will be available in the Solid Waste Operating Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Restricted Intergovernmental Revenue - State	20,000
Tipping Fees	1,425,000
Household Fee	950,000
Charges for Services	66,500
Transfer from General Fund	917,832
TOTAL	\$3,379,332

Section 4. **SOLID WASTE OPERATING FUND EXPENDITURES.** The total amount is hereby appropriated in the Solid Waste Operating for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

Operating Expenses	\$3,159,332
Capital Outlay	<u>220,000</u>
Total	\$ 3,379,000

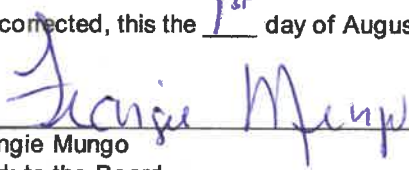
Section 5: **ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2022 are hereby appropriated to this budget.

Section 6: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Solid Waste Operating Fund sufficient specific detailed accounting records and to report annually on the financial status of this Fund.

Section 7. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted, as corrected, this the 1st day of August, 2022

ATTEST:


Frankie Mungo
Clerk to the Board