

**FISCAL YEAR 2013-2014
BUDGET ORDINANCE**

(updated 6/19/2012)

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF PAMLICO COUNTY, NORTH CAROLINA:

SECTION 1. The following amounts are hereby appropriated in the General Fund for the operations of the County Government and its activities for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the County:

ADMINISTRATION:			\$1,064,822
	Governing Body	423,880	
	County Manager	165,437	
	Personnel	120,915	
	Finance	302,560	
	Data Processing	<u>52,030</u>	
			435,998
	TAX LISTING SUPERVISOR		130,443
	BOARD OF ELECTIONS		133,047
	REGISTER OF DEEDS		\$2,874,376
	PUBLIC SAFETY:		
	Sheriff	1,220,741	
	Jail	1,400,538	
	Dispatch	245,597	
	Medical Examiner	<u>7,500</u>	
			\$566,442
	EMERGENCY MANAGEMENT:		
	Emergency Management	97,460	
	Fire Protection	69,342	
	Rescue Squad	<u>399,640</u>	
			159,398
	INSPECTIONS		\$159,933
	RECYCLING:		
	Recycling	150,333	
	Landfill Monitoring	<u>9,600</u>	
			\$75,288
	PLANNING:		
	Planning Board	7,203	
	Planning	<u>68,085</u>	
			\$250,574
	SENIOR CENTER:		
	Senior Center	144,846	
	HCCBG	18,438	
	Nutrition Program	79,280	
	Small Home Repair	3,558	
	NRCOG Health	2,219	
	Senior's Health Insurance Information Program	<u>2,233</u>	
			100,733
	COOPERATIVE EXTENSION		\$80,449
	NC DIVISION OF FOREST RESOURCES		\$86,399
	SOIL CONSERVATION:		
	Soil Conservation Cost Share	45,281	
	Soil Conservation	<u>41,118</u>	
			431,413
	PUBLIC BUILDINGS		

COUNTY OF PAMLICO
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GENERAL HEALTH:			\$987,136
	Health	226,694	
	Primary Care	83,606	
	BioTerrorism	36,553	
	TB Control	32,026	
	Communicable Disease	50,205	
	Immunization Action Plan	44,909	
	Breast-Cervical Cancer	35,562	
	Child Health	56,332	
	Maternal Health	60,100	
	Women Preventive Health	119,389	
	Health Promotion	30,388	
	WIC Client Services	56,099	
	WIC Nutrition	18,389	
	WIC Breast Feeding	8,111	
	Child Services Coordinator	29,748	
	Wise Women	6,242	
	WIC Admin	5,212	
	AIDS Control	19,449	
	Food & Lodging	<u>68,122</u>	
			\$155,882
ENVIRONMENTAL HEALTH:	Environmental Health	136,649	
	Mosquito Control	<u>19,233</u>	
ANIMAL CONTROL			79,515
EAST CAROLINA BEHAVIORAL HEALTH			\$34,593
	East Carolina Center	34,593	
	ABC 7% Rehabilitation Funds	incl	
	ABC Bottle Tax	<u>incl</u>	
SOCIAL SERVICES:			\$2,897,515
	Social Services Department	2,009,944	
	Jobs Program	7,000	
	CAP DA	38,250	
	LEVEL III	21,779	
	Work First Transportation	5,576	
	Medicaid Transportation	105,000	
	Child Support/Blood	8,000	
	Links Scholarship Program	5,000	
	Special Assistance Aged/Disabled	116,000	
	State Foster Care	24,804	
	AFDC Foster Care IV-E	116,412	
	Emergency Foster Care	2,500	
	Medicaid Payment to State	1,000	
	Aid to the Blind	1,200	
	Adoption Assistance	15,000	
	Crisis Intervention Program	115,603	
	Carolina Power Utility Program	3,556	
	Chore Services	69,813	
	Day Care	135,253	
	Transportation	45,603	
	Transportation-RGP Grant	<u>50,222</u>	
VETERANS SERVICE			18,683
DJJP-DEPARTMENT OF JUVENILE JUSTICE PARTNERSHIP:			\$87,811
	Juvenile Service Restitution	26,279	
	Task Force Certification	232	
	Intervention and Delinquency	<u>61,300</u>	
PAMLICO COUNTY BOARD OF EDUCATION:			\$3,274,138
	Current Expense	3,074,138	
	Capital Outlay	<u>200,000</u>	
PAMLICO COMMUNITY COLLEGE:			547,993
LIBRARIES			\$196,092
RECREATION			306,055
DEBT SERVICE:			\$858,776
	Norris Building	15,038	
	Law Enforcement Building	322,450	
	PCHS Cafeteria	402,557	
	DSS Building	<u>118,731</u>	
GRAND TOTAL EXPENDITURES			<u>\$15,993,504</u>

COUNTY OF PAMLICO
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BUDGET ORDINANCE

It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

SECTION 2.	AD VALOREM TAXES:		\$9,820,842
		2012 & prior	250,000
	Taxes	2013	8,704,965
	Taxes		823,597
	Taxes-DMV		42,280
	Tax Penalties		<u>42,280</u>
	SALES TAXES:		\$1,953,353
		Miscellaneous (State Hold Harmless Medicaid Funds)	202,464
		Local Option Sales & Use Tax (LOSUT)	708,701
		½% LOSUT Article 40	463,968
		½% Restricted LOSUT Article 40	198,843
		Add. ½% LOSUT Article 42	151,751
		Add. Restricted ½% LOSUT Article 42	<u>227,626</u>
	OTHER TAXES AND LICENSES:		\$112,738
		Revenue Stamps	75,000
		Scrap Tire Disposal Tax	14,820
		White Goods Disposal Tax	4,368
		Utilities	12,000
		Solid Waste	<u>6,550</u>
	UNRESTRICTED INTERGOVERNMENTAL:		\$831,656
		ABC Net Revenues	35,000
		Beer & Wine Excise Taxes	33,000
		Facilities Fees	16,176
		Court Ordered	680
		Civil	1,200
		Pistol Permits	1,000
		Concealed Weapons	1,000
		Concealed Weapons - Application Fee	3,600
		Resource Officer Reimbursement	40,000
		Jail Fee-Inmates From Other Counties	<u>700,000</u>
	RESTRICTED-STATE-HEALTH:		\$378,733
		Mosquito Control	0
		TB Control	2,113
		Immunization Action Plan	5,278
		Communicable Disease	10,077
		TM - Med. SVC	500
		Aids-State	540
		Women Preventative Health Local	56,727
		Comp. Breast/Cerv. Cancer Contr.	12,557
		WIC Client Services	48,360
		WIC Nutrition	14,508
		Child Health	20,000
		Maternal Health	8,858
		PMH	20,000
		Health Promotion	6,286
		WIC Breast Feeding	3,813
		WIC General Admin.	3,800
		Child Services	15,500
		Environmental Health	4,000
		Wise Women	4,700
		Medicaid	40,615
		Aid to Counties Health	71,701
		Bioterrism	25,000
		Hope	<u>3,800</u>
	RESTRICTED-STATE-DSS:		\$1,735,587
		Smart Start	16,775
		Administrative Reimbursement-DSS	1,243,527
		Level III	10,000
		CAP Mcaid	89,000
		NRCOG Aide	87,058
		Elderly Dis. Trans. Asst. Prog.	45,603
		Work First	5,576
		RGP-Grant	50,222
		DayCare-nonFSA	118,479
		State Foster Care	<u>69,347</u>
	RESTRICTED-STATE-OTHER:		\$176,441
		ADM Funds	100,000
		S/W Neuse	4,000
		Veterans Officer	1,200
		(DJJP) Juvenile Service Restitution	4,000
		(DJJP) Intervention & Delinquency	65,643
		(DJJP) Task Force	<u>1,598</u>

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RESTRICTED-STATE-SENIOR SERVICES:		\$88,851
	Home Delivered Meals	27,745
	Congregate C1	28,449
	Small Home Repair	2,877
	USDA C1&C2	10,106
	Health Promotion	2,132
	Senior Center Operations	3,917
	HCCBG	11,127
	SHHP	2,233
	ECC Fan	265
RESTRICTED-FEDERAL-DSS:		\$164,340
	Independent Living	5,000
	CSE-SFHF	5,000
	At Risk	2,000
	CSE-Incentive	10,000
	Max IV-E	37,340
	Medical Transportation	105,000
RESTRICTED-FEDERAL-OTHER:		\$46,041
	Emergency Management Supplement	20,023
	Cost Share District Technician	20,418
	Soil Conservation State Match Fund	3,600
	USDA - Soil Conservation Office Space	2,000
LOCAL REVENUES:		\$8,200
	ABC Bottle Tax	4,000
	7% Rehabilitation Funds	3,000
	ABC Law Enforcement	1,200
PERMITS AND FEES:		\$242,026
	Building Permits	46,000
	Reinspection Fees	0
	Subdivision Fees	50
	Insulation Fees	10,000
	Electrical Inspections	31,000
	Plumbing Inspection Fees	13,500
	Mechanical Permit Fees	19,000
	Development Permit/Flood Ord.	3,000
	Contractor's Permit Fee	2,000
	Fire Inspection	1,176
	Towns Tax Collections	15,000
	Elections Reimbursement	0
	Filing Fees	0
	Recording Fees	60,000
	CAMA App.	300
	Environmental Health	30,000
	Patient Reimbursement	11,000
SALES AND SERVICES:		\$109,125
	Reproduction Fees	3,000
	Recycling Revenues	15,000
	Foundation For The Aged	1,000
	Food Stamp Claims	1,500
	Class Fees	1,275
	Recreation Revenues	8,000
	Administrative	7,835
	Senior Services Revenues	750
	Title III Hdm Income	4,000
	Senior Service Tours	15,000
	Jail Miscellaneous	17,400
	Sheriff - Vending Machine	5,800
	Small Home Repair	100
	Franchise Fees - Telemedia	225
	White Goods Sold	1,000
	Office-ASCS	20,000
	Title III Congregate	2,200
	NC Health Choice Enrollment Fee	3,000
	Level III	0
	Supper Club	0
	Street Sign	40
	Child Supplement	2,000
INVESTMENT EARNINGS:		\$10,000
	Interest Earned Investments	10,000
	Interest Earned (1994)	0
	Interest- Rice Scholarship	0
GENERAL FUND:		\$315,571
	General Fund Balance Appropriated	220,571
	Operating Transfer From Water	95,000
GRAND TOTAL REVENUES		\$15,993,504

COUNTY OF PAMLICO
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SECTION 1.

It is estimated that the following revenues will be available for the FY2020 Reappraisal for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Percentage of Ad Valorum tax	\$42,000
Investment Earnings	\$35
Total	<u>\$42,035</u>

SECTION 2.

Reappraisal for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Expenditures	\$0
Total	<u>\$0</u>

SECTION 3.

The following amounts are hereby appropriated in the Board of Education budget for the operation of activities for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014. The Current Expense figure equates to an ADM amount of approximately \$2,487. (The FY 2013-2014 ADM for Pamlico County is estimated by the Dept of Public Instruction to be 1,250 for the Pamlico County Schools and 295 for the Arapahoe Charter School. Total ADM of 1,545.) The Pamlico County Schools Budget Officer is authorized to make line item transfers within the existing Current Expense and Capital Outlay budgets. Any transfers between the Current Expense and Capital Outlay budgets must be approved the Pamlico County Board of Commissioners:

Current Expense	\$3,074,138
Capital Outlay	\$200,000
Total	<u>\$3,274,138</u>

SECTION 4.

It is estimated that the following revenues will be available in the Board of Education budget for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

School share sales tax	\$148,913
Contribution from General Fund	\$3,125,225
Total	<u>\$3,274,138</u>

SECTION 5.

The following amounts are hereby appropriated in the Pamlico Community College budget for the operation of activities for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014. (The expected Total Annual Enrollment for FY2013-2014 will be approximately 750. The Continuing Education Students population is approximately 2,200). The Pamlico Community College Budget Officer is authorized to make line item transfers within the existing Current Expense and Capital Outlay budgets. Any transfers between the Current Expense and Capital Outlay must be approved by the Pamlico County Board of Commissioners:

Current Expense	\$547,993
Total	<u>\$547,993</u>

SECTION 6.

It is estimated that the following revenues will be available in the Pamlico Community College budget for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Contribution from General Fund	<u>\$547,993</u>
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SECTION 7.

The following amounts are expected to be disbursed in the Water Service Fund during the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Expenditures	<u>\$2,263,234</u>
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SECTION 8.

The following is an estimate of revenues available to the Water Service Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

FB Appropriated	\$0
Charges for Utilities	\$2,195,494
Tap-On & Connection Fees	\$35,000
Reconnection Fees	\$12,000
Bad Check Charges	\$100
BRMSD	\$20,640
Contribution from Water Reserve Fund	\$0
Total	<u>\$2,263,234</u>

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SECTION 17.

There is hereby levied a tax rate as shown below per one hundred dollars (\$100) valuation on property listed for taxes as of January 1, 2013, located within the nine (9) Fire Districts listed for the purpose of raising revenue for the district. The rate of tax is based on an estimated total valuation of property for the purpose of taxation as listed. This was a revaluation year and tax rates have been adjusted for revenue neutral

Fire District	Assessed Value	Tax Rate	2013-2014 AdVal	2013-2014 Expenditure
Arapahoe	\$311,612,778	0.0323	\$100,651	\$100,651
Florence/ Whortonsville	\$183,641,282	0.0613	\$112,572	\$112,572
Grantsboro/ Silver Hill	\$84,982,216	0.0550	\$46,740	\$46,740
Olympia	\$27,798,367	0.0760	\$21,127	\$21,127
Reelsboro	\$89,639,498	0.0720	\$64,540	\$64,540
Southeast	\$547,228,814	0.0236	\$129,146	\$129,146
Triangle	\$103,129,592	0.0302	\$31,145	\$31,145
Vandemere	\$82,572,893	0.0261	\$21,552	\$21,552
Goose Creek Island	\$37,000,000	0.0600	\$22,200	\$22,200

There is appropriated to the Fire Districts tax in the amount as shown for any expenditure as allowed by law. In the event actual net proceeds exceed or fall short of the appropriated amounts, the actual net proceeds shall constitute the appropriation.

SECTION 18.

Pamlico County serves as the collection agent for the towns listed for the purpose of collection of property taxes. The applicable fee schedule per town is listed.

Town	Ad Val Fee	Utility		
		Fee	DMV	Fee
Arapahoe	500	incl annual	1.5%	of collected
Bayboro	2% of collected	2%	1.5%	of collected
Grantsboro	500	incl annual	1.5%	of collected
Mesic	500	incl annual	1.5%	of collected
Minnesott	2% of collected	2%	1.5%	of collected
Oriental	2% of collected	2%	1.5%	of collected
Stonewall	500	incl annual	1.5%	of collected
Vandemere	2% of collected	2%	1.5%	of collected

SECTION 19.

The following amounts are expected to be disbursed for the Pamlico County High School Cafeteria Debt Service during the Fiscal Year beginning July 1, 2013 and ending June 30, 2014.

Expenditures Total \$402,556

SECTION 20.

The following is an estimate of revenues available to the Pamlico County High School Cafeteria Debt Service beginning July 1, 2013 and ending June 30, 2014:

School Lottery Proceeds	\$125,000
School share sales tax	<u>\$277,556</u>
	<u>\$402,556</u>

SECTION 21.

The following amount is hereby appropriated to the Law Enforcement Center Debt Service for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Expenditures \$322,450

SECTION 22.

It is estimated that the following revenues will be available to the Law Enforcement Center Debt Service for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Contribution from General Fund	<u>\$322,450</u>
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COUNTY OF PAMLICO
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SECTION 23.

There is hereby levied a tax at the rate of sixty two point five cents (\$.625) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2013, located within Pamlico County for the purpose of raising revenues for the County. These revenues are listed as 2013 Ad Valorem Taxes in the General Fund Section of this Ordinance. The rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$1,492,812.862
The estimated collection rate is based on Fiscal Year 2012 rate of 93.30%

SECTION 24.

The annual appropriation for all departments of the Sheriff department shall be allocated on a monthly basis, each allocation to be equal to 8.33% of the annual allocation. The Budget Officer is hereby authorized to exceed the monthly appropriation for valid expenditures.

SECTION 25.

The Budget Officer may transfer monies from one appropriation to another within the same fund. The Budget Officer shall report such transfers at the next regular meeting of the Board of Commissioners, at which time they will be entered into the minutes thereof.

SECTION 26.

The Budget Officer may advance or loan monies between funds as necessary to maintain fund solvency, with a report of such action at the next regular meeting of the Board of Commissioners, at which time they will be entered into the minutes thereof.

SECTION 27.

Copies of the Budget Ordinance shall be furnished to the Finance Officer, the Tax Administrator, the Superintendent of the Pamlico County Schools, the President of Pamlico Community College, and filed with the Local Government Commission to assist them in the performance of their duties.

Ann Holton, Chairman
Pamlico County Board of Commissioners