



# Pamlico County Fiscal Year 2020-2021 Proposed Budget

Submitted June 1, 2020  
Presented June 1, 2020





# Pamlico County Fiscal Year 2020-2021 Proposed Budget

## GENERAL FUND





# Pamlico County

## Fiscal Year 2020-2021 Proposed Budget

### BUDGET SUMMARY

Category	Requested	Recommended
<b>Revenues</b>	\$18,803,934	\$18,988,434
<b>Expenses</b>	\$21,976,190	\$20,890,170
<b>Difference</b>	\$3,172,256	\$ 1,901,736
<b>Fund Balance Allocation</b>	0	\$ 1,901,736



# Pamlico County

## Fiscal Year 2020-2021 Proposed Budget

# Significant Changes Compared to 2019-'20

## Revenues

Tax rate remains at \$.625/\$100

Ad valorem tax budgeted at \$11,682,871 ( \$862,871 more than 2019-'20)

Restricted State Funding decreased by about \$251,666 due to grant expire

Jail lease bed fees budgeted at \$1,235,000 (\$45,000 > FY 2019-'20)

Fund balance allocation of approximately \$1.9 million, ~\$600K > FY 2019-'20

No Hold Harmless budgeted (\$50K in FY 2019-'20 )



# Pamlico County

## Fiscal Year 2020-2021 Proposed Budget

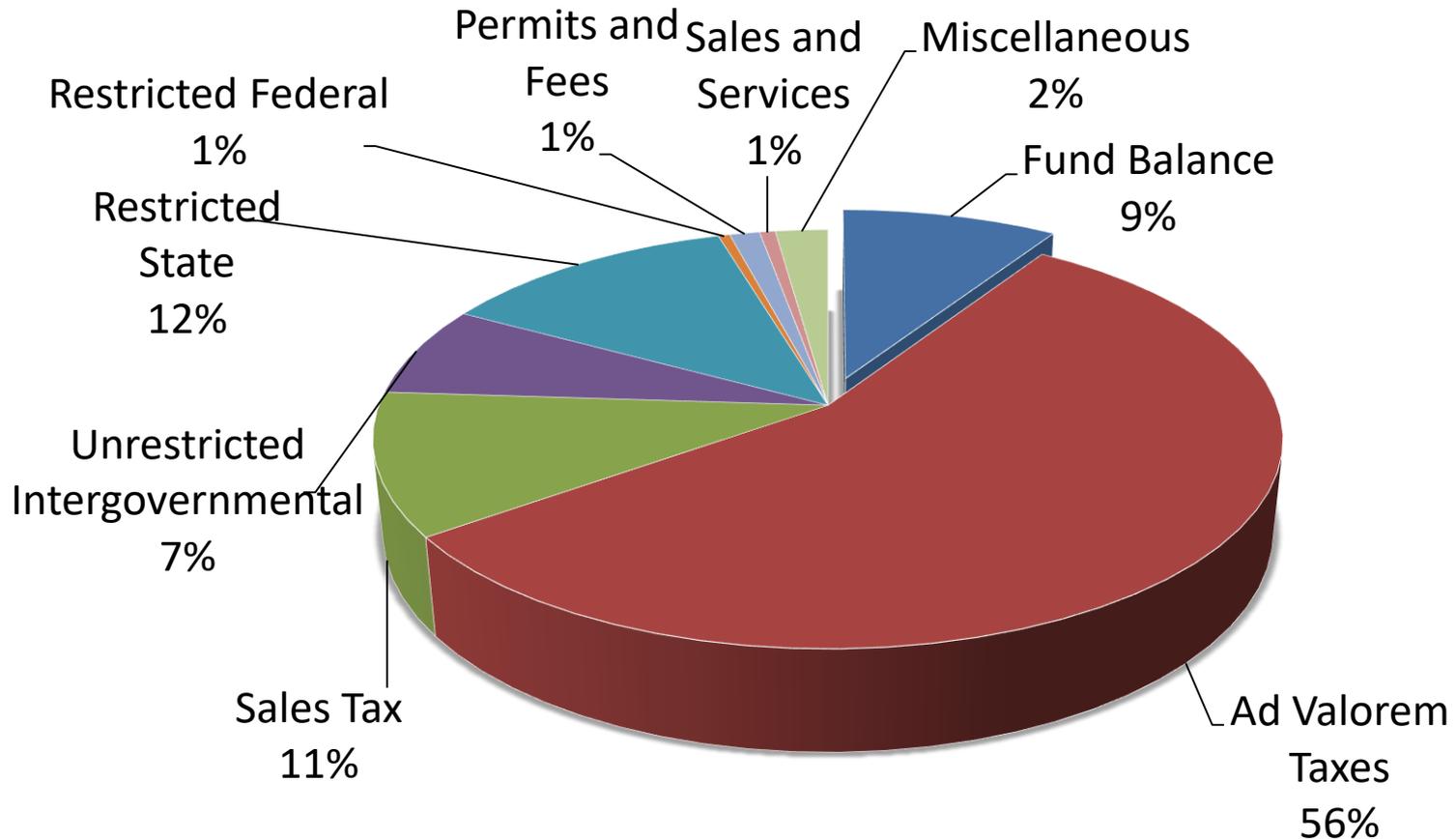
### Revenue By Category

Category	Funding	Percent
Ad Valorem Tax	11,682,871	56%
Fund Balance	1,901,736	9%
Miscellaneous	454,700	2u%
Permits and Fees	259,400	1%
Restricted Federal	100,760	1%
Restricted State	2,592,282	12%
Sales and Service	137,221	1%
Sales Tax	2,300,000	11%
Unrestricted Intergovernmental	1,461,200	7%
<b>Total</b>	<b>20,890,170</b>	<b>100%</b>



# Pamlico County Fiscal Year 2020-2021 Proposed Budget

## General Fund Revenues by Category





# Pamlico County

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### Revenue Neutral Tax Rate

- The 2020 Revaluation was completed and effective January 1, 2020.
- Revenue neutral tax rate is \$.575/\$100



# Pamlico County

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- The general reappraisal of real property for Pamlico County North Carolina occurs once every eight years. State law requires that units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information. The FY 2020–'21 operating budget follows the general reappraisal of real property for Pamlico County. The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. The reappraisal produced a tax base of \$1,874,432,171 for Pamlico County. The tax levy for the current fiscal year is \$10,777,984 and the growth factor since the last general reappraisal is 0 percent. Using the formula mandated by state law, the revenue-neutral tax rate for Pamlico County is 57.5 cents. The proposed property tax rate for FY 2020–21 is 62.5 cents, which represents the same property tax rate of 62.5 cents for FY 2019–20.



Pamlico County  
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## Significant Changes Compared to 2019-'20 Expenditures

Rescue Squad Funding increased by \$200,000

4 New positions recommended, increase about \$180,000

Board of Education funding increased by almost \$200,000.

Salaries and benefits increased by approximately \$86,000.

Pamlico Community College funding increased by about \$110,000



# Pamlico County Fiscal Year 2020-2021 Proposed Budget

## Recommended Capital Expenditures



Sheriff -Replace 1 Patrol  
Cars, ~\$30,000



Repairs Courthouse  
HVAC \$50,000



# Pamlico County Fiscal Year 2020-2021 Proposed Budget

## Recommended Capital Expenditures



Building Repairs,  
Senior Center  
\$26,000



2<sup>nd</sup> Payment  
Town Hall  
\$37,500



# Pamlico County

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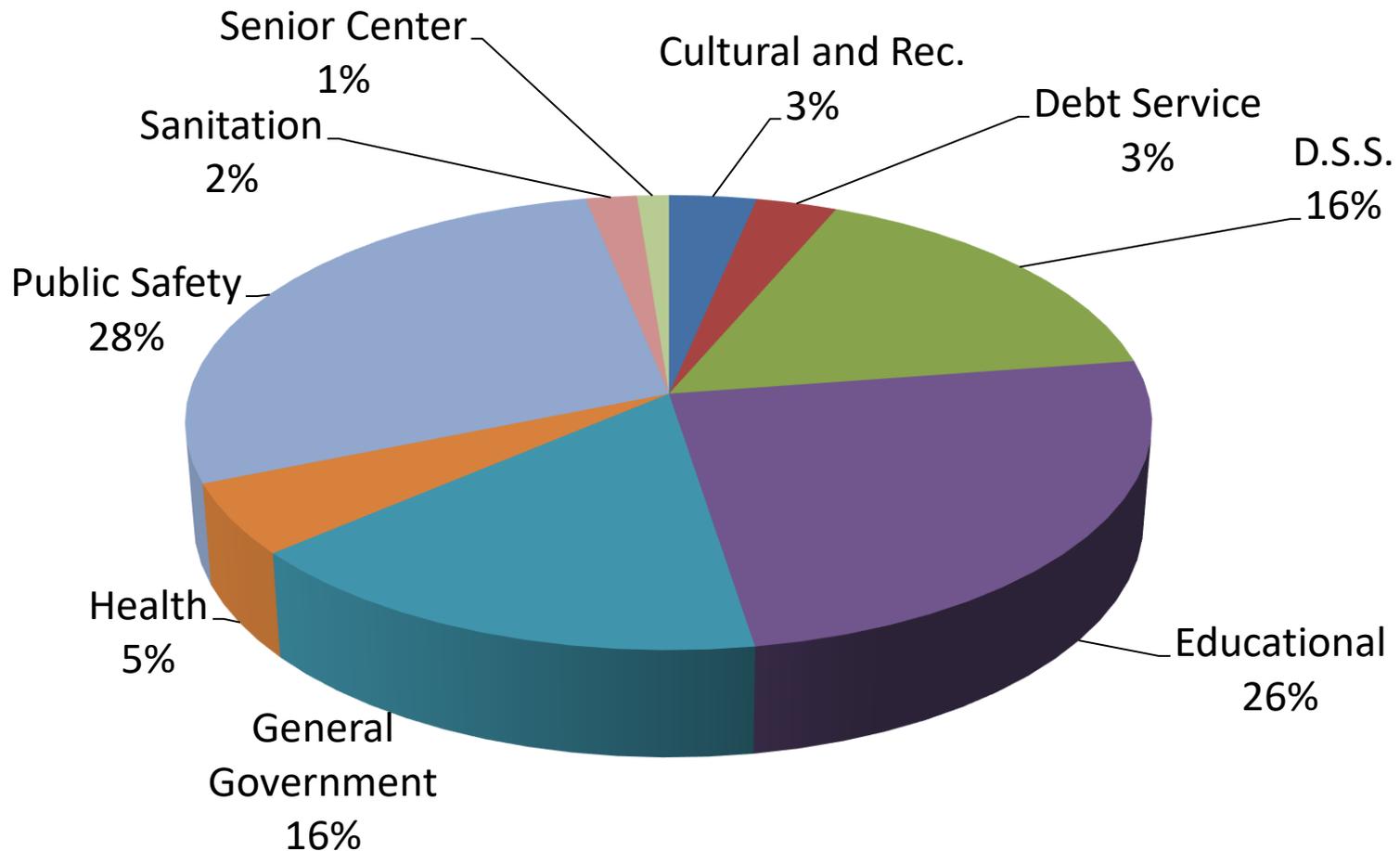
### Expenditure By Category

<b>Category</b>	<b>Expenditure</b>	<b>Percent</b>
<b>Cultural and Rec.</b>	689,726	3%
<b>Debt Service</b>	639,309	3%
<b>D.S.S.</b>	3,396,743	16%
<b>Educational</b>	5,195,600	26%
<b>General Government</b>	3,376,993	16%
<b>Health</b>	1,065,367	5%
<b>Public Safety</b>	5,872,375	28%
<b>Sanitation</b>	402,729	2%
<b>Senior Center</b>	251,328	1%
<b>Total</b>	<b>20,890,170</b>	<b>100%</b>



# Pamlico County Fiscal Year 2020-2021 Proposed Budget

## General Fund Expenditures by Category





# Pamlico County Fiscal Year 2020-2021 Proposed Budget

## WATER FUND





# Pamlico County

## Fiscal Year 2020-2021 Proposed Budget

### WATER FUND SUMMARY

Category	Requested	Recommended
<b>Revenues</b>	\$2,601,600	\$2,601,600
<b>Expenses</b>	\$2,884,392	\$2,829,392
<b>Difference</b>	(\$282,792)	*(\$227,792)

\* Deficit funded from capital reserve fund for debt service payment



# Pamlico County

## Fiscal Year 2020-2021 Proposed Budget

### WATER FUND HIGHLIGHTS

Water Usage Rates remain at FY 2019-'20 levels (no increase)

Water Flat Rates increased for all meter classes

Water quality improvements \$63,400

Replaces 1 utility truck, \$32,000

Replace generator at Millpond WTP for about \$52,000

Upgrade waterline Chapel Creek, ~\$100,000

Maintenance, software, miscellaneous - \$34,0000



# Pamlico County

## Fiscal Year 2020-2021 Proposed Budget

### Proposed Water Rates

Category	Current	Proposed
Usage Rate, meters < 3"	\$4.75/1,000	\$4.75/1,000
Flat Rate, meters < 2"	\$ 15.50	\$ 16.00
Usage Rate, 3" meter and up	\$6.76/1,000	\$6.76/1,000
Flat Rate, 2" meter	\$ 40.50	\$ 41.00



# Pamlico County

## Fiscal Year 2020-2021 Proposed Budget

### Proposed Water Rates

Category	Current	Proposed
Flat Rate - 3" meter	\$ 80.00	\$ 119.50
Flat Rate - 4" meter	\$ 115.00	\$ 189.50
Flat Rate - 6" meter	\$ 200.00	\$ 359.50
Flat Rate - 8" meter	\$ 300.00	\$ 559.50



# Pamlico County Fiscal Year 2020-2021 Proposed Budget

## Fire Department Funding





# Pamlico County

## Fiscal Year 2020-2021 Proposed Budget

### Fire Departments Summary

- Pamlico County provides fire protection services by contracting with 9 volunteer fire departments as listed below:
  - Arapahoe Volunteer Fire Department
  - Florence/Whortonsville Volunteer Fire Department
  - Goose Creek Island Volunteer Fire Department
  - Grantsboro Volunteer Fire Department
  - Olympia Volunteer Fire Department
  - Reelsboro Volunteer Fire Department
  - Southeast Pamlico Volunteer Fire Department
  - Triangle Volunteer Fire Department
  - Vandemere Volunteer Fire Department



## Pamlico County Fiscal Year 2020-2021 Proposed Budget

### **How Pamlico County Fire Departments are Funded**

- Fire Departments are funded by a combination of fire taxes and county appropriation.
- Appropriations are approximately \$7,000 each for 6 departments and about \$13,000 each for 3 departments (current).
- Tax rates range from \$.03/\$100 to .0820/\$100
- Taxes collected per department range from \$165,000 (SE Pamlico) to \$27,000 (Olympia)



## Pamlico County Fiscal Year 2020-2021 Proposed Budget

### **Summary of Fire Department Funding Requests**

- No requests for Ad Valorem Tax increases.
- No requests for appropriations increases.
- Manager recommends tax increase for Reelsboro VFD



# Pamlico County

## Fiscal Year 2020-2021 Proposed Budget

### Fire Department Funding Request and Recommendations

### Revenue Neutral Tax Rates

### Recommended Tax Rates

Fire Department	Current Values	Revaluation Values	Current Tax Rate	Current Year Levy	Revenue Neutral Rate	Proposed Tax Rate
Arapahoe	\$ 340,703,706	\$ 342,020,609	0.0400	\$ 136,281	0.03985	0.0400
Florence	\$ 193,541,371	\$ 193,962,709	0.0613	\$ 118,641	0.06117	0.0613
Goose Creek	\$ 35,578,574	\$ 35,613,528	0.0600	\$ 21,347	0.05994	0.0600
Grantsboro	\$ 93,947,062	\$ 94,113,614	0.0650	\$ 61,066	0.06488	0.0650
Olympia	\$ 30,422,765	\$ 30,666,910	0.0760	\$ 23,121	0.07539	0.0760
Reelsboro	\$ 107,473,988	\$ 107,413,629	0.0820	\$ 88,129	0.08205	0.0821
Southeast Pamlico	\$ 597,027,681	\$ 597,548,148	0.0300	\$ 179,108	0.02997	0.0300
Triangle	\$ 109,165,807	\$ 109,200,901	0.0402	\$ 43,885	0.04019	0.0402
Vandemere	\$ 86,503,925	\$ 87,007,217	0.0300	\$ 25,951	0.02983	0.0300



## Pamlico County Fiscal Year 2020-2021 Proposed Budget

- Approvals requested tonight:
  - Set public hearing for June 15, 2020 at 7:00 p.m.
  - Request for salary increases to be effective in the 1<sup>st</sup> full week of July payroll.
  - Set additional budget workshops (if needed).



# Pamlico County

## Fiscal Year 2020-2021 Proposed Budget

### REMAINING PROCESS

- Public Hearing on June 15, 2020
- Adopt Final Budget by June 30, 2020
- Budget on web site at:  
<http://www.pamlicocounty.org/operating-budget.aspx>
- Budget can be reviewed at Administration Building