

**BOARD OF COMMISSIONERS**

**CHAIRMAN**

EDWARD RIGGS JR. - TOWNSHIP #3

**VICE-CHAIRMAN**

CANDY BOHMERT - TOWNSHIP #2

DOUG BRINSON - AT LARGE

KARI FORREST - AT LARGE

PAT PRESCOTT - TOWNSHIP #1

CARL OLLISON - TOWNSHIP #4

MISSY BASKERVILL - TOWNSHIP #5



**COUNTY OF PAMLICO**

POST OFFICE BOX 776  
BAYBORO, NORTH CAROLINA 28515  
(252) 745-3133 / 745-5195  
FAX (252) 745-5514

**COUNTY MANAGER**

TIMOTHY A. BUCK

**ASST. COUNTY MANAGER**

JUSTIN OAKES

**CLERK TO THE BOARD**

CHANTELLE M. ALLISON

**COUNTY ATTORNEY**

DAVID B. BAXTER, JR.

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

**SECTION 1. EXPENDITURES**

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, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the County:

**ADMINISTRATION:**

Governing Body	\$712,000	
County Manager	\$242,279	
Personnel	\$412,693	
Finance	\$423,730	
Data Processing	\$150,000	
		<u>\$1,940,702</u>

**TAX LISTING SUPERVISOR**

\$600,567

**BOARD OF ELECTIONS**

\$213,666

**REGISTER OF DEEDS**

\$184,142

**ANIMAL CONTROL**

\$169,313

**PUBLIC SAFETY:**

Sheriff	\$3,088,928	
Jail	\$2,373,339	
Dispatch	\$640,099	
Medical Examiner	\$25,000	
		<u>\$6,127,366</u>

**EMERGENCY MANAGEMENT:**

Emergency Management	\$201,377	
Fire Protection	\$88,000	
Rescue Squad	\$1,350,000	
		<u>\$1,639,377</u>

**INSPECTIONS**

\$272,757

**RECYCLING:**

Recycling	\$365,087	
Landfill Monitoring	\$12,000	
		<u>\$377,087</u>

**PLANNING:**

Planning Board	\$4,000	
Planning	\$101,453	
		<u>\$105,453</u>

<b>SENIOR CENTER:</b>			
	Senior Center	\$300,835	
	HCCBG	\$18,520	
	Nutrition Program	\$88,730	
	Small Home Repair	\$9,000	
	NRCOG Health	\$0	
	Senior Center Operations	\$2,700	
	Senior's Health Insurance Information Program	\$2,559	
		<u>          </u>	\$422,344
<b>COOPERATIVE EXTENSION</b>			\$135,634
<b>NC DIVISION OF FOREST RESOURCES</b>			\$116,000
<b>SOIL CONSERVATION:</b>			
	Soil Conservation Cost Share	\$84,035	
	Soil Conservation	\$52,167	
		<u>          </u>	\$136,202
<b>PUBLIC BUILDINGS</b>			\$640,216
<b>GENERAL HEALTH:</b>			
	Health	\$1,031,965	
	Primary Care	\$10,100	
	Bio Terrorism	\$22,000	
	TB Control	\$4,450	
	Communicable Disease	\$1,900	
	Immunization Action Plan	\$11,100	
	Breast-Cervical Cancer	\$12,000	
	Child Health	\$26,350	
	Maternal Health	\$1,200	
	Women Preventive Health	\$17,550	
	Health Promotion	\$3,550	
	WIC Client Services	\$31,550	
	WIC Nutrition	\$3,200	
	WIC Breast Feeding	\$4,000	
	Child Services Coordinator	\$0	
	Wise Woman	\$0	
	WIC Admin	\$500	
	Breast Feeding Peer	\$0	
	HIV/STD	\$7,875	
	Food & Lodging	\$7,700	
		<u>          </u>	\$1,196,990
<b>ENVIRONMENTAL HEALTH:</b>			
	Environmental Health	\$29,700	
	Mosquito Control	\$2,500	
		<u>          </u>	\$32,200
<b>EAST CAROLINA BEHAVIORAL HEALTH:</b>			
	East Carolina Center	\$37,700	
	ABC 7% Rehabilitation Funds	(incl)	
	ABC Bottle Tax	(incl)	
		<u>          </u>	\$37,700
<b>SOCIAL SERVICES:</b>			
	Social Services Department	\$2,793,158	
	Welfare to Work Grant	\$0	
	Jobs Program	\$11,000	
	Aging Svc - CAP DA	\$66,580	
	LEVEL III	(incl)	
	Work First Transportation	\$5,187	
	Medicaid Transportation	\$90,000	
	Child Support/Blood	\$1,000	
	Links Scholarship Program	\$2,155	
	Special Assistance Aged/Disabled	\$85,000	
	State Foster Care	\$85,000	
	AFDC Foster Care IV-E	\$125,000	
	Emergency Foster Care	\$2,500	
	Drug Testing	\$1,000	
	Medicaid Payment to State	\$1,000	
	Aid to the Blind	\$1,100	

Adoption Assistance	\$32,000	
Crisis Intervention Program	\$111,858	
Duke Energy Utility Program	\$6,782	
Chore Services	\$51,000	
Day Care	\$2,000	
Transportation	\$106,495	
Transportation-RGP Grant	<u>\$51,311</u>	
		\$3,631,126
<b>VETERANS SERVICE</b>		\$24,442
<b>DJJP-DEPARTMENT OF JUVENILE JUSTICE PARTNERSHIP:</b>		
Juvenile Service Restitution	\$0	
Administration	\$1,240	
Intervention and Delinquency	\$66,000	
Teen Court	<u>\$18,200</u>	
		\$85,440
<b>PAMLICO COUNTY BOARD OF EDUCATION:</b>		
Current Expense	\$4,557,600	
Capital Outlay	<u>\$386,800</u>	
		\$4,944,400
<b>PAMLICO COMMUNITY COLLEGE</b>		\$802,177
<b>LIBRARIES</b>		\$312,520
<b>RECREATION</b>		\$410,550
<b>DEBT SERVICE:</b>		
Johnson Building Roof	\$0	
Law Enforcement Building	\$322,500	
PCHS Cafeteria	\$0	
DSS Building	<u>\$0</u>	
		\$322,500
<b>GRAND TOTAL EXPENDITURES</b>		<b>\$24,880,871</b>

## SECTION 2. REVENUES

It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

### AD VALOREM TAXES:

Taxes	2022 & prior	\$400,000	
Taxes	2023	\$10,850,000	
Taxes-DMV		\$1,120,000	
Tax Penalties/Garnishments		<u>\$119,000</u>	
			\$12,489,000

### SALES TAXES:

Medicaid HH	\$300,000	
Article 44	\$490,000	
Local Option Sales & Use Tax (LOSUT)	\$1,550,000	
½% LOSUT Article 40	\$900,000	
½% Restricted LOSUT Article 40	\$324,000	
Add. ½% LOSUT Article 42	\$320,000	
Add. Restricted ½% LOSUT Article 42	<u>\$489,000</u>	
		\$4,373,000

### OTHER TAXES AND LICENSES:

Revenue Stamps	\$105,000	
Scrap Tire Disposal Tax	\$21,000	
White Goods Disposal Tax	\$6,500	
Utilities	\$7,000	
Solid Waste	<u>\$7,500</u>	
		\$147,000

**UNRESTRICTED INTERGOVERNMENTAL:**

ABC Net Revenues	\$90,000
Beer & Wine Excise Taxes	\$28,000
Facilities Fees	\$12,200
Civil	\$800
Pistol Permits	\$2,000
Concealed Weapons	\$12,100
Concealed Weapons - Application Fee	\$3,500
State Misdemeanant Program	\$25,000
Electronic Monitoring	\$3,000
Resource Officer Reimbursement	\$265,000
Jail Fee-Inmates From Other Counties	\$1,546,000
	<u>\$1,546,000</u>

\$1,987,600

**RESTRICTED-STATE-HEALTH:**

TB Control	\$2,700
Immunization Action Plan	\$7,000
Communicable Disease	\$10,077
TB - Medical Services	\$0
Ins. Reimb.	\$17,000
Aids-State	\$0
Women Preventative Health Local	\$48,000
Comp. Breast/Cerv. Cancer Contr.	\$11,700
WIC Client Services	\$45,000
WIC Nutrition	\$8,500
Child Health	\$12,000
Maternal Health	\$10,000
PMH	\$0
Health Promotion	\$12,000
WIC Breast Feeding	\$700
Breast Feeding	\$0
WIC General Admin.	\$2,500
Child Services	\$0
Environmental Health	\$0
Medicaid	\$1,700
Aid to Counties Health	\$84,000
Bioterrorism	\$29,984
Hope	\$0
	<u>\$0</u>

\$302,861

**RESTRICTED-STATE-DSS:**

Smart Start	\$0
Administrative Reimbursement-DSS	\$1,680,000
APS Essen	\$336
LIHWAP	\$7,366
CAP Mcaid	\$16,000
Level III	\$0
CAP Mcaid	\$80,000
NRCOG Aide	\$0
Elderly Dis. Trans. Asst. Prog.	\$60,968
Work First	\$5,272
RGP-Grant	\$58,075
DayCare-nonFSA	\$0
State Foster Care	\$65,000
	<u>\$65,000</u>

\$1,973,017

**RESTRICTED-STATE-OTHER:**

Lottery Funds	\$0
Contr Sub	\$6,300
VA Officer	\$2,000
(DJJP) Juvenile Service Restitution	\$0
(DJJP) Intervention & Delinquency	\$59,520
(DJJP) Task Force/Teen Court	\$17,740
Recycling Grant	\$0
	<u>\$0</u>

\$85,560

**RESTRICTED-STATE-SENIOR SERVICES:**

Home Delivered Meals	\$35,595
Congregate C1	\$34,019
USDA C1&C2	\$12,620
Health Promotion	\$0
Senior Center Operations	\$7,000
HCCBG	\$11,106

	SHIIP	\$3,500	
	ECC Fan & MIPPA Grant	<u>\$0</u>	\$103,840
<b>RESTRICTED-FEDERAL-DSS:</b>			
	Independent Living	\$2,155	
	Spec Adopt	\$1,800	
	CSE-SFHF	\$3,000	
	CSE-Setoff	\$300	
	CSE-BTF	\$60	
	CSE-Incentive	\$15,000	
	Max IV-E	\$48,000	
	Medical Transportation	<u>\$90,000</u>	\$160,315
<b>RESTRICTED-FEDERAL-OTHER:</b>			
	Emergency Management Supplement	\$38,904	
	Cost Share District Technician	\$20,800	
	Soil Conservation State Match Fund	\$3,600	
	USDA - Soil Conservation Office Space	<u>\$0</u>	\$63,304
<b>LOCAL REVENUES:</b>			
	ABC Bottle Tax	\$5,000	
	7% Rehabilitation Funds	\$0	
	ABC Law Enforcement	<u>\$3,800</u>	\$8,800
<b>PERMITS AND FEES:</b>			
	Building Permits	\$85,000	
	Insulation Fees	\$15,000	
	Electrical Inspections	\$55,000	
	Plumbing Inspections Fees	\$23,000	
	Mechanical Permit Fees	\$30,000	
	Development Permit/Flood Ord.	\$3,100	
	Contractor's Permit Fee	\$0	
	Fire Inspection	\$1,600	
	Towns Tax Collections	\$20,600	
	Elections Reimbursement	\$0	
	App. Fees	\$0	
	Recording Fees	\$55,000	
	CAMA App.	\$500	
	Environmental Health	\$72,000	
	Patient Reimbursement	<u>\$0</u>	\$360,800
<b>SALES AND SERVICES:</b>			
	Reproduction Fees	\$390	
	Recycling Revenues	\$16,000	
	White Goods Sold	\$0	
	HCWD fees	\$500	
	Food Stamp Claims	\$100	
	Recreation Revenues	\$2,000	
	Administrative	\$1,100	
	Senior Services Revenues	\$1,000	
	Title III Hdm Income	\$2,200	
	Jail Miscellaneous	\$70,000	
	Sheriff - Misc	\$0	
	Sheriff - Vending Machine	\$30,000	
	Small Home Repair	\$0	
	Franchise Fees - Telemedia	\$0	
	Health Promotion	\$0	
	Senior Operations	\$0	
	Office-ASCS	\$34,821	
	Title III Congregate	\$0	
	NC Health Choice Enrollment Fee	\$0	
	Street Sign	\$0	
	Child Supplement	<u>\$1,800</u>	\$159,911

**INVESTMENT EARNINGS:**

Interest Earned Investments	\$400,000	
Interest Earned (1994)	\$0	
Interest- Rice Scholarship	\$0	
	<u>\$0</u>	\$400,000

**MISCELLANEOUS:**

Library Grant	\$0	
Miscellaneous	\$0	
	<u>\$0</u>	\$0

**GENERAL FUND:**

General Fund Balance Appropriated	\$2,115,863	
Operating Transfer From Water	\$150,000	
	<u>\$2,265,863</u>	\$2,265,863

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**GRAND TOTAL REVENUES** **\$24,880,871**

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**SECTION 3.**

It is estimated that the following revenues will be available for the FY 2023 Reappraisal for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Percentage of Ad Valorem tax	\$55,000	
Fund Balance Appropriation	\$0	
	<u>\$55,000</u>	Total

**SECTION 4.**

Reappraisal for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Expenditures	Total	\$55,000
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**SECTION 5.**

The following amounts are hereby appropriated in the Board of Education budget for the operation of activities for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024. The Current Expense figure equates to an ADM amount of approximately \$3,327. (The FY 2023-2024 ADM for Pamlico County is estimated by the Dept of Public Instruction to be 1,190 for the Pamlico County Schools and 180 for the Arapahoe Charter School. Total ADM of 1,370.) 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	\$4,557,600	
Capital Outlay	\$386,800	
	<u>\$4,944,400</u>	Total

**SECTION 6.**

It is estimated that the following revenues will be available in the Board of Education budget for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

School share sales tax	\$386,800	
Contribution from General Fund	\$4,557,600	
	<u>\$4,944,400</u>	Total

**SECTION 7.**

The following amounts are hereby appropriated in the Pamlico Community College budget for the operation of activities for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024. 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	\$749,265	
Capital Outlay	\$0	
Debt Johnson Building	\$52,912	
	<u>\$802,177</u>	Total

**SECTION 8.**

It is estimated that the following revenues will be available in the Pamlico Community College budget for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Contribution from General Fund	Total	\$802,177
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**SECTION 9.**

The following amounts are expected to be disbursed in the Water Service Fund during the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Expenditures	Total	\$3,254,897
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**SECTION 10.**

The following is an estimate of revenues available to the Water Service Fund for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Fund Balance Appropriated (Capital Reserve Fund)	\$252,833
Charges for Utilities	\$2,873,408
Tap-On & Connection Fees	\$91,656
Reconnection Fees	\$18,000
Bad Check Charges	\$0
BRMSD	\$19,000
Total	<u>\$3,254,897</u>

**SECTION 11.**

The following amount is expected to be disbursed in the Enhancement and Preservation Fund during the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Expenditures	Total	\$9,500
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**SECTION 12.**

The following is an estimate of revenues available to the Enhancement and Preservation Fund during the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Percentage of fees collected	\$9,500
Fund Balance Appropriated	\$0
Total	<u>\$9,500</u>

**SECTION 13.**

The following amounts are expected to be disbursed in the Emergency Telephone System Fund during the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Wireless E-911 Expenditures	Total	\$70,000
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**SECTION 14.**

The following is an estimate of revenues available to the Emergency Telephone Fund during the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Wireless E-911 Revenues	Total	\$70,000
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**SECTION 15.**

The following amounts are expected to be disbursed in the NCHFA/HMGP Funds during the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

FMA	\$1,078,187	
NCHFA (2020 and DR)	\$137,000	
Expenditures	Total	<u>\$1,215,187</u>

**SECTION 16.**

The following is an estimate of revenues available to the NCHFA/CDBG/HMGP Funds during the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

CDBG (NR)	\$1,078,187	
NCHFA (2020 and DR)	\$137,000	
Revenue	Total	<u>\$1,215,187</u>

**SECTION 17.**

The following amounts are expected to be disbursed in the 4-H Funds during the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Expenditures	Total	\$18,000
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**SECTION 18.**

The following is an estimate of revenues available to the 4-H Fund during the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Fees, Fundraisers and Other Donations	Total	\$18,000
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**SECTION 19.**

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, 2023, 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.

Fire District	(Estimated) Assessed	Tax Rate	2023-2024	Sales Tax	2023-2024
Arapahoe	\$422,854,785	0.0500	\$205,000	\$40,000	\$245,000
Florence/ Whortonville	\$227,133,235	0.0613	\$135,000	\$45,000	\$180,000
Goose Creek Island	\$55,005,501	0.0600	\$32,000	\$8,000	\$40,000
Grantsboro/ Silver Hill	\$114,738,036	0.0800	\$89,000	\$25,000	\$114,000
Olympia	\$47,496,526	0.0760	\$35,000	\$10,000	\$45,000
Reelsboro	\$138,183,733	0.0821	\$110,000	\$15,000	\$125,000
Southeast Pamlico	\$704,757,976	0.0300	\$205,000	\$50,000	\$255,000
Triangle	\$119,636,964	0.0500	\$58,000	\$12,000	\$70,000
Vandemere	\$113,448,845	0.0500	\$55,000	\$10,000	\$65,000

There is appropriated to the Fire Districts tax in the amount as shown above 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 20.**

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	DMV Fee
Alliance	2% of collected	2% of collected	1.5% of collected
Arapahoe	2% of collected	2% of collected	1.5% of collected
Bayboro	2% of collected	2% of collected	1.5% of collected
Grantsboro	2% of collected	2% of collected	1.5% of collected
Mesic	2% of collected	2% of collected	1.5% of collected
Minnesott	2% of collected	2% of collected	1.5% of collected
Oriental	2% of collected	2% of collected	1.5% of collected
Stonewall	2% of collected	2% of collected	1.5% of collected
Vandemere	2% of collected	2% of collected	1.5% of collected

**SECTION 21.**

The following amounts are expected to be disbursed for the Pamlico County High School Cafeteria Debt Service during the Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

Expenditures	Total	\$0
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**SECTION 22.**

The following is an estimate of revenues available to the Pamlico County High School Cafeteria Debt Service beginning July 1, 2023 and ending June 30, 2024:

School Lottery Proceeds		\$0
School share sales tax		\$0
Total		\$0

**SECTION 23.**

The following amount is hereby appropriated to the Law Enforcement Center Debt Service for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Expenditures	Total	\$322,500
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**SECTION 24.**

It is estimated that the following revenues will be available to the Law Enforcement Center Debt Service for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Contribution from General Fund	Total	\$322,500
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**SECTION 25.**

The following amount is hereby appropriated to the Johnson Building Roof Repair Debt Service for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Expenditures	Total	\$52,912
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**SECTION 26.**

It is estimated that the following revenues will be available to the Johnson Building Roof Repair Debt Service for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024:

Contribution from General Fund	Total	\$52,912
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**SECTION 27.**

There is hereby levied a tax at the rate of sixty two and one half cents (\$.625) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2023, located within Pamlico County for the purpose of raising revenues for the County. These revenues are listed as 2023 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 \$1,790,429,043 (non DMV) and 179,200,000 for DMV. The estimated collection rate is based on Fiscal Year 2023 estimated of 96.96%, non DMV.

**SECTION 28.**

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 29.**

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 30.**

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.

  
 \_\_\_\_\_  
 Ed Riggs, Jr., Chairman  
 Pamlico County Board of Commissioners