

**Board of Commissioners**

**Chairman**  
Doug Brinson  
At-Large

**Vice-Chairman**  
Missy Baskervill  
Township #5

Kari Forrest  
At-Large

Pat Prescott  
Township #1

Candy Bohmert  
Township #2

Edward Riggs, Jr.  
Township #3

Carl Ollison  
Township #4



**COUNTY OF PAMLICO**

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

**County Manager**  
Timothy A. Buck

**Clerk to the Board**  
Courtney L. Norfleet

**County Attorney**  
David B. Baxter, Jr.

(updated 6/15/2021)

**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, 2021 and ending June 30, 2022, in accordance with the chart of accounts heretofore established for the County:

<b>ADMINISTRATION:</b>				\$1,369,154
	Governing Body	535,000		
	County Manager	203,007		
	Personnel	185,766		
	Finance	373,381		
	Data Processing	<u>72,000</u>		
<b>TAX LISTING SUPERVISOR</b>				\$570,800
<b>BOARD OF ELECTIONS</b>				\$203,175
<b>REGISTER OF DEEDS</b>				\$162,657
<b>ANIMAL CONTROL</b>				\$147,573
<b>PUBLIC SAFETY:</b>				\$5,079,944
	Sheriff	2,367,998		
	Jail	2,142,536		
	Dispatch	554,410		
	Medical Examiner	<u>15,000</u>		
<b>EMERGENCY MANAGEMENT:</b>				\$1,337,978
	Emergency Management	189,978		
	Fire Protection	88,000		
	Rescue Squad	<u>1,060,000</u>		
<b>INSPECTIONS</b>				\$275,000
<b>RECYCLING:</b>				\$415,550
	Recycling	404,293		
	Landfill Monitoring	<u>11,257</u>		
<b>PLANNING:</b>				\$598,010
	Planning Board	2,800		
	Planning	<u>595,210</u>		
<b>SENIOR CENTER:</b>				\$358,650
	Senior Center	235,293		
	HCCBG	29,386		
	Nutrition Program	83,480		
	Small Home Repair	4,000		
	NRCOG Health	2,640		
	Senior Center Operations	2,000		
	Senior's Health Insurance Information Program	<u>1,851</u>		
<b>COOPERATIVE EXTENSION</b>				\$124,115
<b>NC DIVISION OF FOREST RESOURCES</b>				\$99,000
<b>SOIL CONSERVATION:</b>				\$109,693
	Soil Conservation Cost Share	61,999		
	Soil Conservation	<u>47,694</u>		
<b>PUBLIC BUILDINGS</b>				\$712,173

**COUNTY OF PAMLICO  
FISCAL YEAR 2021-2022  
BUDGET ORDINANCE**

<b>GENERAL HEALTH:</b>			<b>\$949,546</b>
	Health	329,540	
	Primary Care	67,425	
	Bio Terrorism	47,182	
	TB Control	15,750	
	Communicable Disease	15,100	
	Immunization Action Plan	40,750	
	Breast-Cervical Cancer	25,550	
	Child Health	44,600	
	Maternal Health	11,300	
	Women Preventive Health	49,750	
	Health Promotion	66,898	
	WIC Client Services	74,235	
	WIC Nutrition	29,950	
	WIC Breast Feeding	6,400	
	Child Services Coordinator	0	
	Wise Woman	0	
	WIC Admin	14,150	
	Breast Feeding Peer	14,600	
	AIDS Control	26,869	
	Food & Lodging	<u>69,497</u>	
<b>ENVIRONMENTAL HEALTH:</b>			<b>\$218,950</b>
	Environmental Health	213,310	
	Mosquito Control	<u>5,640</u>	
<b>EAST CAROLINA BEHAVIORAL HEALTH</b>			<b>\$36,200</b>
	East Carolina Center	36,200	
	ABC 7% Rehabilitation Funds	incl	
	ABC Bottle Tax	<u>incl</u>	
<b>SOCIAL SERVICES:</b>			<b>\$3,562,173</b>
	Social Services Department	2,640,908	
	Chore In Home	1,300	
	Jobs Program	11,000	
	CAP DA	103,080	
	LEVEL III	incl	
	Work First Transportation	5,187	
	Medicaid Transportation	135,000	
	Child Support/Blood	1,000	
	Links Scholarship Program	2,157	
	Special Assistance Aged/Disabled	95,000	
	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	1,000	
	Adoption Assistance	45,760	
	Crisis Intervention Program	107,246	
	Duke Energy Utility Program	6,782	
	Chore Services	71,210	
	Day Care	2,000	
	Transportation	60,968	
	Transportation-RGP Grant	<u>58,075</u>	
<b>VETERANS SERVICE</b>			<b>\$21,859</b>
<b>DJJP-DEPARTMENT OF JUVENILE JUSTICE PARTNERSHIP:</b>			<b>\$84,822</b>
	Juvenile Service Restitution	1,850	
	Administration	1,200	
	Intervention and Delinquency	65,472	
	Teen Court	<u>16,500</u>	
<b>PAMLICO COUNTY BOARD OF EDUCATION:</b>			<b>\$4,375,000</b>
	Current Expense	4,000,000	
	Capital Outlay	<u>375,000</u>	
<b>PAMLICO COMMUNITY COLLEGE</b>			<b>\$716,151</b>
<b>LIBRARIES</b>			<b>\$274,950</b>
<b>RECREATION</b>			<b>\$376,269</b>
<b>DEBT SERVICE:</b>			<b>\$627,021</b>
	Johnson Building Roof	0	
	Law Enforcement Building	322,500	
	PCHS Cafeteria	304,521	
	DSS Building	<u>0</u>	
<b>GRAND TOTAL EXPENDITURES</b>			<b><u><u>\$22,806,413</u></u></b>

**COUNTY OF PAMLICO  
FISCAL YEAR 2021-2022  
BUDGET ORDINANCE**

It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

<b>SECTION 2. AD VALOREM TAXES:</b>		2020 & prior	400,000	<b>\$11,986,698</b>
	Taxes			
	Taxes	2021	10,441,698	
	Taxes-DMV		1,000,000	
	Tax Penalties/Garnishments		<u>145,000</u>	
<b>SALES TAXES:</b>				<b>\$3,411,000</b>
	Medicaid HH		100,000	
	Article 44		390,000	
	Local Option Sales & Use Tax (LOSUT)		1,270,000	
	½% LOSUT Article 40		692,000	
	½% Restricted LOSUT Article 40		293,000	
	Add. ½% LOSUT Article 42		266,000	
	Add. Restricted ½% LOSUT Article 42		<u>400,000</u>	
<b>OTHER TAXES AND LICENSES:</b>				<b>\$106,900</b>
	Revenue Stamps		70,000	
	Scrap Tire Disposal Tax		18,000	
	White Goods Disposal Tax		5,500	
	Utilities		7,000	
	Solid Waste		<u>6,400</u>	
<b>UNRESTRICTED INTERGOVERNMENTAL:</b>				<b>\$1,514,000</b>
	ABC Net Revenues		85,000	
	Beer & Wine Excise Taxes		34,000	
	Facilities Fees		12,200	
	Civil		700	
	Pistol Permits		3,000	
	Concealed Weapons		12,500	
	Concealed Weapons - Application Fee		5,600	
	State Misdemeanant Program		20,000	
	Electronic Monitoring		1,000	
	Resource Officer Reimbursement		90,000	
	Jail Fee-Inmates From Other Counties		<u>1,250,000</u>	
<b>RESTRICTED-STATE-HEALTH:</b>				<b>\$384,569</b>
	TB Control		2,703	
	Immunization Action Plan		5,278	
	Communicable Disease		10,077	
	TB - Medical Services		0	
	Food & Lodging		0	
	Aids-State		0	
	Women Preventative Health Local		78,178	
	Comp. Breast/Cerv. Cancer Contr.		11,700	
	WIC Client Services		35,979	
	WIC Nutrition		10,811	
	Child Health		29,968	
	Maternal Health		6,548	
	PMH		0	
	Health Promotion		34,354	
	WIC Breast Feeding		1,859	
	Breast Feeding		0	
	WIC General Admin.		5,405	
	Child Services		0	
	Environmental Health		0	
	Medicaid		50,000	
	Aid to Counties Health		71,725	
	Bioterrorism		29,984	
	Hope		<u>0</u>	
<b>RESTRICTED-STATE-DSS:</b>				<b>\$2,065,011</b>
	Smart Start		0	
	Administrative Reimbursement-DSS		1,705,000	
	CAP Mcaid		45,000	
	Level III		0	
	CAP Mcaid		45,000	
	NRCOG Aide		80,000	
	Elderly Dis. Trans. Asst. Prog.		60,968	
	Work First		5,968	
	RGP-Grant		58,075	
	DayCare-nonFSA		0	
	State Foster Care		<u>65,000</u>	
<b>RESTRICTED-STATE-OTHER:</b>				<b>\$174,845</b>
	Lottery Funds		100,000	
	VA Officer		2,000	
	(DJJP) Juvenile Service Restitution		1,666	
	(DJJP) Intervention & Delinquency		59,179	
	(DJJP) Task Force/Teen Court		12,000	
	Recycling Grant		0	

**COUNTY OF PAMLICO  
FISCAL YEAR 2021-2022  
BUDGET ORDINANCE**

<b>RESTRICTED-STATE-SENIOR SERVICES:</b>			\$98,561
	Home Delivered Meals	37,595	
	Congregate C1	34,019	
	USDA C1&C2	12,620	
	Health Promotion	0	
	Senior Center Operations	0	
	HCCBG	7,400	
	SHIIP	0	
	ECC Fan & MIPPA Grant	<u>6,927</u>	
<b>RESTRICTED-FEDERAL-DSS:</b>			\$208,160
	Independent Living	5,000	
	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>135,000</u>	
<b>RESTRICTED-FEDERAL-OTHER:</b>			\$63,304
	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>	
<b>LOCAL REVENUES:</b>			\$8,400
	ABC Bottle Tax	3,500	
	7% Rehabilitation Funds	4,900	
	ABC Law Enforcement	<u>0</u>	
<b>PERMITS AND FEES:</b>			\$341,300
	Building Permits	80,000	
	Insulation Fees	12,500	
	Electrical Inspections	44,000	
	Plumbing Inspections Fees	19,000	
	Mechanical Permit Fees	23,000	
	Development Permit/Flood Ord.	2,600	
	Contractor's Permit Fee	800	
	Fire Inspection	1,600	
	Towns Tax Collections	19,000	
	Elections Reimbursement	0	
	App. Fees	0	
	Recording Fees	65,000	
	CAMA App.	500	
	Environmental Health	70,000	
	Patient Reimbursement	<u>3,300</u>	
<b>SALES AND SERVICES:</b>			\$180,331
	Reproduction Fees	310	
	Recycling Revenues	12,000	
	White Goods Sold	0	
	HCWD fees	100	
	Food Stamp Claims	100	
	Recreation Revenues	0	
	Administrative	1,100	
	Senior Services Revenues	1,000	
	Title III Hdm Income	2,200	
	Jail Miscellaneous	95,000	
	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	1,600	
	Street Sign	0	
	Child Supplement	<u>2,100</u>	
<b>INVESTMENT EARNINGS:</b>			\$2,000
	Interest Earned Investments	2,000	
	Interest Earned (1994)	0	
	Interest- Rice Scholarship	<u>0</u>	
<b>MISCELLANEOUS:</b>			
	Library Grant	0	\$500,000
	Miscellaneous	500,000	

**COUNTY OF PAMLICO  
FISCAL YEAR 2021-2022  
BUDGET ORDINANCE**

<b>GENERAL FUND:</b>		\$1,761,334
	General Fund Balance Appropriated	1,639,334
	Operating Transfer From Water	<u>122,000</u>

**GRAND TOTAL REVENUES** \$22,806,413

**SECTION 1.**

It is estimated that the following revenues will be available for the FY 2021 Reappraisal for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

	\$52,000
Percentage of Ad Valorem tax	\$0
Fund Balance Appropriation	<u>\$52,000</u>
Total	<u><u>\$52,000</u></u>

**SECTION 2.**

Reappraisal for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

	\$52,000
Expenditures	<u>\$52,000</u>
Total	<u><u>\$52,000</u></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, 2021 and ending June 30, 2022. The Current Expense figure equates to an ADM amount of approximately \$2,510. (The FY 2020-2021 ADM for Pamlico County is estimated by the Dept of Public Instruction to be 1,317 for the Pamlico County Schools and 240 for the Arapahoe Charter School. Total ADM of 1,557.) 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:

	\$4,000,000
Current Expense	\$375,000
Capital Outlay	<u>\$4,375,000</u>
Total	<u><u>\$4,375,000</u></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, 2021 and ending June 30, 2022:

	\$229,045
School share sales tax	<u>\$4,009,369</u>
Contribution from General Fund	<u><u>\$4,238,414</u></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, 2021 and ending June 30, 2022. 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:

	\$663,239
Current Expense	\$0
Capital Outlay	\$52,912
Debt Johnson Building	<u>\$716,151</u>
Total	<u><u>\$716,151</u></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, 2021 and ending June 30, 2022:

	<u>\$716,151</u>
Contribution from General Fund	<u><u>\$716,151</u></u>

**SECTION 7.**

The following amounts are expected to be disbursed in the Water Service Fund during the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

	<u>\$2,990,581</u>
Expenditures	<u><u>\$2,990,581</u></u>

**SECTION 8.**

The following is an estimate of revenues available to the Water Service Fund for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

**COUNTY OF PAMLICO  
FISCAL YEAR 2021-2022  
BUDGET ORDINANCE**

Fund Balance Appropriated (Capital Reserve Fund)	\$351,281
Charges for Utilities	\$2,525,000
Tap-On & Connection Fees	\$80,000
Reconnection Fees	\$14,300
Bad Check Charges	\$0
BRMSD	\$20,000
<b>Total</b>	<b><u>\$2,990,581</u></b>

**SECTION 9.**

The following amount is expected to be disbursed in the Enhancement and Preservation Fund during the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

Expenditures	<u>\$9,500</u>
--------------	----------------

**SECTION 10.**

The following is an estimate of revenues available to the Enhancement and Preservation Fund during the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

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

**SECTION 11.**

The following amounts are expected to be disbursed in the Emergency Telephone System Fund during the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

Wireless E-911 Expenditures	\$125,000
<b>Total</b>	<b><u>\$125,000</u></b>

**SECTION 12.**

The following is an estimate of revenues available to the Emergency Telephone Fund during the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

Wireless E-911 Revenues	\$125,000
<b>Total</b>	<b><u>\$125,000</u></b>

**SECTION 13.**

The following amounts are expected to be disbursed in the NCHFA/HMGP Funds during the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

CDBG (NR)	\$750,000
NCHFA (2020 and DR)	<u>\$290,000</u>
<b>Expenditures</b>	<b><u>\$1,040,000</u></b>

**SECTION 14.**

The following is an estimate of revenues available to the NCHFA/CDBG/HMGP Funds during the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

CDBG (NR)	\$750,000
NCHFA (2020 and DR)	<u>\$290,000</u>
<b>Revenue</b>	<b><u>\$1,040,000</u></b>

**SECTION 15.**

The following amounts are expected to be disbursed in the 4-H Funds during the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

Expenditures	<u>\$18,000</u>
--------------	-----------------

**COUNTY OF PAMLICO  
FISCAL YEAR 2021-2022  
BUDGET ORDINANCE**

**SECTION 16.**

The following is an estimate of revenues available to the 4-H Fund Fund during the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

Fees, Fundraisers and Other Donations  
United Way

\$15,500  
\$2,500  

---

\$18,000

**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, 2021, 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	Assessed Value	Tax Rate Per \$100	2021-2022 AdVal	Sales Tax Dist.	Prior Year Taxes	2021-2022 Expenditure
Arapahoe	\$375,000,000	0.0400	\$150,000	\$34,000	\$4,000	\$188,000
Florence/ Whortonsville	\$215,334,000	0.0613	\$132,000	\$38,000	\$500	\$170,500
Goose Creek	\$47,500,000	0.0600	\$28,500	\$6,000	\$500	\$35,000
Island	\$47,500,000	0.0600	\$28,500	\$6,000	\$500	\$35,000
Grantsboro/ Silver Hill	\$112,307,692	0.0650	\$73,000	\$15,000	\$2,000	\$90,000
Olympia	\$31,578,947	0.0760	\$24,000	\$7,000	\$1,000	\$32,000
Reelsboro	\$123,070,707	0.0821	\$101,041	\$13,000	\$1,959	\$116,000
Southeast Pamlico	\$650,000,000	0.0300	\$195,000	\$45,000	\$5,000	\$245,000
Triangle	\$121,890,547	0.0402	\$49,000	\$11,000	\$2,000	\$62,000
Vandemere	\$96,666,667	0.0300	\$29,000	\$7,300	\$2,000	\$38,300

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 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
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 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, 2021 and ending June 30, 2022.

Expenditures

Total \$304,521

**SECTION 20.**

The following is an estimate of revenues available to the Pamlico County High School Cafeteria Debt Service beginning July 1, 2021 and ending June 30, 2022:

School Lottery Proceeds  
School share sales tax

\$100,000  
\$204,521  

---

\$304,521

**COUNTY OF PAMLICO  
FISCAL YEAR 2021-2022  
BUDGET ORDINANCE**

**SECTION 21.**

The following amount is hereby appropriated to the Law Enforcement Center Debt Service for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

Expenditures \$322,500

**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, 2021 and ending June 30, 2022:

Contribution from General Fund \$322,500

**SECTION 23.**

The following amount is hereby appropriated to the Johnson Building Roof Repair Debt Service for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022:

Expenditures \$52,912

**SECTION 24.**

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, 2021 and ending June 30, 2022:

Contribution from General Fund \$52,912

**SECTION 25.**

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, 2021, located within Pamlico County for the purpose of raising revenues for the County. These revenues are listed as 2021 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 \$1,731,266,020 (non DMV) and 160,000,000 for DMV. The estimated collection rate is based on Fiscal Year 2021 estimated of 96.5%, non DMV.

**SECTION 26.**

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 27.**

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 28.**

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.

  
\_\_\_\_\_  
Doug Brinson, Chairman  
Pamlico County Board of Commissioners