

BUDGET ORDINANCE

COUNTY OF PITT, NORTH CAROLINA

BUDGET ORDINANCE Fiscal Year 2011-12

BE IT ORDAINED by the Board of County Commissioners, County of Pitt, North Carolina:

SECTION I. The following amounts are hereby appropriated for the operation and maintenance of the County's various governmental departments, for the payment of debt service obligations, and for capital outlay purchases during the Fiscal Year beginning July 1, 2011 and ending June 30, 2012:

GENERAL FUND

Governing Board, County Manager, Legal	\$1,106,957
Finance, Tax Administration, Elections, Animal Shelter	4,282,756
Register of Deeds	750,155
Human Resources, Veteran Services	684,220
Mgmt Information Sys, Geographic Information Sys, Imaging Services/Mail Room, Public Information	2,819,702
Buildings & Grounds, Engineering, Housekeeping	--
Sheriff, School Security, Detention, Jail Inmate Services, Jail Health Services	2,977,645
Emergency Management, Communications	27,060,331
Other - Environmental Protection, Economic Development, Public Safety, Human Services, Cultural/Recreation, Transportation, Medical Examiner	2,023,947
Inspections, Planning, Planning E911, Permitting Center, Soil & Water Conservation	1,528,324
Cooperative Extension, Farmers' Market	--
Pitt County Schools	1,579,328
Pitt Community College	382,103
Transfers to Other Funds	35,216,642
Non-Departmental, Contingency	4,423,981
	21,171,464
	<u>1,359,174</u>
 TOTAL	 \$107,366,729

LAW ENFORCEMENT OFFICERS' PENSION FUND

LEO Pension Operating Expenses	\$237,688
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HEALTH FUND

Administration	\$2,413,856
Environmental Health	1,281,148
Communicable Disease	1,204,328
Chronic Disease Prevention	360,558
Women's & Children's Health	<u>4,620,485</u>
 TOTAL	 \$9,880,375

SOCIAL SERVICES FUND

Administration	\$2,601,252
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Services & Programs	20,193,253
Public Assistance	4,712,514
Child Support	<u>2,584,732</u>
TOTAL	\$30,091,751

COURT FACILITIES FUND

Court Facility Operating Expenses	\$285,000
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MENTAL HEALTH FUND

General Agency	\$612,500
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SCHOOL CAPITAL RESERVE FUND

School Reserve Operating Expenses	\$6,924,689
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ARTICLE 46 SALES TAX RESERVE

Sales Tax Reserve	\$4,872,841
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STATE GRANTS FUND

CJPP Grant	\$139,824
JCPC Methodist Home Grant	46,455
JCPC Alternative Education Grant	46,569
JCPC Juvenile Restitution Grant	80,558
JCPC Resolve & Mediation Grant	40,945
JCPC Juvenile Crime Prevention	6,500
JCPC Teen Court Grant	70,138
Crisis Intervention Training Grant	75,000
Soil & Water Watershed Grant	<u>56,976</u>
TOTAL	\$562,965

PITT AREA TRANSIT SYSTEM FUND

Pitt Area Transit System	\$1,302,293
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INDUSTRIAL DEVELOPMENT COMMISSION FUND

Industrial Development Operating Expenses	\$1,149,053
ECTC Rental Operation	<u>74,154</u>
TOTAL	\$1,223,207

FIRE DISTRICTS FUND

Fire Districts

Ayden	\$77,076
Bell Arthur	93,379

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Black Jack	59,215	
Clarks Neck	24,163	
Eastern Pines	332,478	
Falkland	97,834	
Farmville	40,036	
Fountain	21,862	
Gardnerville	57,232	
Grifton	59,496	
Grimesland	67,488	
Pactolus	47,107	
Red Oak	110,631	
Sharp Point	2,691	
Simpson	172,877	
Staton House	185,958	
Stokes	37,101	
Winterville	99,614	
TOTAL		\$1,586,238
EMS DISTRICT FUND		
Pitt County (less Greenville)		\$4,918,447
E-911 SURCHARGE FUND		
E-911 Operating Expenses		\$525,157
DEBT SERVICE FUND		
Principle and Interest on Debt		\$17,009,518
SCHOOL CAPITAL PROJECT FUND		
Capital Outlay Expenses		\$750,000
SOLID WASTE & RECYCLING FUND		
Solid Waste Operating Expenses		\$7,817,446
GARAGE FUND		
Garage Operating Expenses		\$970,066
EMPLOYEE MEDICAL INSURANCE FUND		
Health Plan Expenses		\$9,024,383
RETIREE MEDICAL INSURANCE FUND		
Retiree Health Insurance Administration		\$985,200

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WORKERS' COMPENSATION FUND

Workers' Compensation Expenses \$926,700

GRAND TOTAL - ALL FUNDS - EXPENDITURES \$207,873,193

SECTION II. It is hereby estimated that the following revenues will be available during Fiscal Year 2011-12 to meet the foregoing appropriations:

GENERAL FUND

Ad Valorem Taxes	\$75,891,191
Other Taxes	15,814,900
Restricted & Unrestricted Revenues	771,050
Permits & Fees	1,658,500
Sales & Services	5,823,422
Investment Earnings	350,000
Miscellaneous Revenues	2,227,666
Debt & Non Revenue Receipts	1,165,000
Fund Balance Appropriated	<u>3,665,000</u>

TOTAL \$107,366,729

LAW ENFORCEMENT OFFICERS' PENSION FUND

Transfer from General Fund \$237,688

HEALTH FUND

Restricted & Unrestricted Revenues	\$5,200,744
Fund Balance Appropriated	525,000
Transfer from General Fund	<u>4,154,631</u>

TOTAL \$9,880,375

SOCIAL SERVICES FUND

Restricted & Unrestricted Revenues	\$20,874,346
Transfer from General Fund	<u>9,217,405</u>

TOTAL \$30,091,751

COURT FACILITIES FUND

Facilities Fees \$285,000

MENTAL HEALTH FUND

Fund Balance Appropriated	\$25,000
Transfer from General Fund	487,500

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Other	100,000
TOTAL	\$612,500
SCHOOL CAPITAL RESERVE FUND	
Local Option Sales Tax	\$4,500,000
Fund Balance Appropriated	2,424,689
TOTAL	\$6,924,689
ARTICLE 46 SALES TAX RESERVE	
Sales Tax Reserve	\$3,900,000
Investment Earnings	2,500
Fund Balance Appropriated	970,341
TOTAL	\$4,872,841
STATE GRANT FUNDS	
CJPP Grant	\$139,824
JCPC Methodist Home Grant	46,455
JCPC Alternative Education Grant	46,569
JCPC Juvenile Restitution Grant	80,558
JCPC Resolve & Mediation Grant	40,945
JCPC Juvenile Crime Prevention	6,500
JCPC Teen Court Grant	70,138
Crisis Intervention Training Grant	75,000
Soil & Water Watershed Grant	56,976
TOTAL	\$562,965
PITT AREA TRANSIT SYSTEM FUND	
Pitt Area Transit System	\$1,302,293
INDUSTRIAL DEVELOPMENT COMMISSION FUND	
Ad Valorem Taxes	\$1,009,635
Rental Income	213,572
TOTAL	\$1,223,207
FIRE DISTRICTS FUND	
Ad Valorem Taxes	\$1,586,238
EMS DISTRICT FUND	

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Ad Valorem Taxes	\$2,468,447
Sales & Services	<u>2,450,000</u>
TOTAL	\$4,918,447

E-911 SURCHARGE FUND

911 User Fees	\$441,535
Investment Earnings	200
Fund Balance Appropriated	<u>83,422</u>
TOTAL	\$525,157

DEBT SERVICE FUND

Miscellaneous	\$544,874
Transfer from Article 46 Sales Tax	4,872,841
Transfer from School Capital Reserve	6,174,689
Transfer from General Fund	5,390,192
Other Transfers	<u>26,922</u>
TOTAL	\$17,009,518

SCHOOL CAPITAL PROJECT FUND

Transfer from School Reserves	\$750,000
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SOLID WASTE & RECYCLING FUND

Fees & Charges	\$7,297,746
Other Revenues	<u>519,700</u>
TOTAL	\$7,817,446

GARAGE FUND

User Charges	\$970,066
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EMPLOYEE MEDICAL INSURANCE FUND

User Charges	\$251,700
Interest	1,000
Fund Transfer	8,260,524
Fund Balance Appropriated	<u>511,159</u>
TOTAL	\$9,024,383

RETIREE MEDICAL INSURANCE FUND

Transfer from General Fund	\$985,200
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WORKERS' COMPENSATION FUND

Transfer from General Fund	\$650,000
Transfer from Solid Waste & Recycling Fund	12,500
Transfer from Employee Medical Insurance Fund	250,000
Transfer from Pitt Area Transit	14,200
	\$926,700
 TOTAL	 \$926,700

GRAND TOTAL - ALL FUNDS - APPROPRIATIONS **\$207,873,193**

SECTION III. The following tax rates, based upon collections of 95.5%, are hereby levied for the Fire and EMS Districts for Fiscal Year 2011-12:

Fire Districts	Tax Rate	Estimated Valuation	Levy
Ayden	\$0.0425	\$189,900,230	\$77,076
Bell Arthur	\$0.0500	\$195,557,581	\$93,379
Black Jack	\$0.0540	\$114,823,593	\$59,215
Clark's Neck	\$0.0450	\$56,226,057	\$24,163
Eastern Pines	\$0.0500	\$696,289,831	\$332,478
Falkland	\$0.0600	\$170,739,556	\$97,834
Farmville	\$0.0365	\$114,856,538	\$40,036
Fountain	\$0.0500	\$45,784,975	\$21,862
Gardnerville	\$0.0800	\$74,911,396	\$57,232
Grifton	\$0.0499	\$124,848,015	\$59,496
Grimesland	\$0.0700	\$100,954,349	\$67,488
Pactolus	\$0.0425	\$116,063,717	\$47,107
Red Oak	\$0.0700	\$165,491,685	\$110,631
Sharp Point	\$0.0600	\$4,695,944	\$2,691
Simpson	\$0.0500	\$362,045,621	\$172,877
Staton House	\$0.0215	\$905,675,398	\$185,958
Stokes	\$0.0500	\$77,698,292	\$37,101
Winterville	\$0.0250	\$417,232,579	\$99,614
 Total Fire Districts			 \$1,586,238
 EMS District			
 Pitt County (less Greenville)	 \$0.044	 \$5,695,971,264	 \$2,393,447

SECTION IV. The County Manager and/or Deputy County Manager - Financial Services are hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. The Deputy County Manager - Financial Services or designee may transfer amounts between objects of expenditure within a department (operating line items only).

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- b. Movement of funds between/across expenditure categories (Personal/Operating/Capital) may be requested by Department but require approval of Manager. No salary lag can be used to fund part time staff or pay overtime without Manager acknowledgement. Movement of funds to purchase unbudgeted Capital requires same acknowledgement.
- c. The County Manager may transfer amounts less than \$20,000 between departments within a fund upon finding they are consistent with operational needs.
- d. The funding for merit (step) increases, reclassifications, and cost of living allowances may be moved from the budgeted reserve with the approval of the Deputy County Manager – Financial Services. For FY11-12, NO funding has been provided for merit plan, market adjustments or any incentive/progression plan increases.
- e. No revenues may be increased, no funds may be moved from the Contingency account, and no transfers between funds may be processed unless formal action is taken by the Board of Commissioners.
- f. Upon notification of funding decreases from the state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Deputy County Manager – Financial Services. Board of Commissioners' action will not be required unless staffing is affected.

SECTION V. The County Manager is hereby authorized to execute new contracts, service agreements, and change orders valued \$75,000 or less on behalf of the County and its operating departments, including the Industrial Development Commission, provided that sufficient funding is available and the action is consistent with County policy. Actions between \$50,000 and \$75,000 will be reported back to the Board. Additionally, renewal contracts already budgeted and accounted for as a part of the annual budget process may be signed regardless of the amount.

SECTION VI. County Commissioners are to be compensated at a rate of \$955 per month for regular service. Additionally, County Commissioners are compensated to cover mileage and expenses incurred in their service to Pitt County in the amount of \$200 per month for regular members, \$300 for the Vice Chair, and \$400 for the Chair.

SECTION VII. Changes to Pitt County fees and charges as presented in Budget Workshops will be effective July 1, 2011, and incorporated into the Pitt County Manual of Fees.

SECTION VIII. The Board of County Commissioners hereby levies a tax rate of sixty-five and six tenths cents (.6560) per one hundred dollars (\$100.00) of valuation on property for the County General Fund, and nine tenths of a cent (.0090) per one hundred dollars (\$100.00) of valuation on property listed for taxes for the Industrial Development Commission Fund for a total levy of sixty-six and one-half cents (.6650) per one hundred dollars (\$100.00) of valuation for current year's property tax. The tax rate is based upon an estimated total valuation of property for the purpose of taxation at \$11,565,123,007 and an estimated collection rate of 97%.

SECTION IX. The Board of County Commissioners hereby levies a per household assessment fee on solid waste disposal in the amount of \$71 per household and authorizes the assessment amount to be printed on the Pitt County Property Tax statement. The assessment is authorized to be collected in the same manner as property tax. A \$40 per ton tipping fee is adopted for construction and demolition waste and \$45 per ton tipping fees is adopted for commercial and industrial waste.

SECTION X. The Board of County Commissioners hereby authorizes the Pitt County Tax Collector to collect taxes for the City of Greenville, the Towns of Falkland, Grimesland, Bethel, and the Village of Simpson in compliance with the contracts adopted by the governing boards. The County will also be collecting vehicle taxes and gross receipts taxes for the Towns of Ayden, Farmville, and Grifton in compliance with G.S. 105-330 and G.S. 105-275(42). The County also collects vehicle taxes for the Towns of Fountain and Winterville in compliance with G.S. 105-330. A charge of 1-1/2% of all taxes collected for the units of government will be payable to Pitt County for said collection services.

Adopted this 7th day of June, 2011.




Mark W. Owens, Jr., Chairman
Pitt County Board of Commissioners


Kimberly W. Hines, Clerk
Pitt County Board of Commissioners