

**BUDGET SESSION OF THE PAMLICO COUNTY BOARD OF COMMISSIONERS
MONDAY JANUARY 26, 2015
8:30 A.M.**

The Pamlico County Board of Commissioners met in a budget workshop on Monday January 26, 2015 in the Patsy H. Sadler Room of the Pamlico County Courthouse. All Commissioners were present with exception of Commissioner Carl Ollison.

Chairman Pat Prescott called the meeting to order.

Bay River Metropolitan Sewerage District Superintendent, Mr. Chris Venters came before the Board to present the current status of the organization and to provide a briefing of upcoming projects.

On a motion made by Commissioner Paul Delamar and seconded by Commissioner Christine Mele, the following budget amendments were unanimously approved.

Department: Register of Deeds

The original budget is being revised with this Budget Revision. A Budget Amendment will revise the total dollar amount, either increase or decrease, of the original Budget Ordinance. A Line Item Transfer will revise the dollar amounts allocated between different programs in a department with more than one budget code or different line items within a single department code but will not increase or decrease the Budget Ordinance.

FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT(-) DECREASED
10-4180-531000	Travel	\$800.00	
10-4180.529000 (MAJ)	Departmental Supplies		\$800.00

Reason for Budget Revision: To move funds to cover cost of travel.

Department: Social Services

The original budget is being revised with this Budget Revision. A Budget Amendment will revise the total dollar amount, either increase or decrease, of the original Budget Ordinance. A Line Item Transfer will revise the dollar amounts allocated between different programs in a department with more than one budget code or different line items within a single department code but will not increase or decrease the Budget Ordinance.

FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT(-) DECREASED
10-5310-549901	Miscellaneous	\$200.00	
10-5310-526000	Office Supplies		\$200.00

Reason for Budget Revision: To transfer budget to better reflect spending pattern.

Department: HMGP Grant

The original budget is being revised with this Budget Revision. A Budget Amendment will revise the total dollar amount, either increase or decrease, of the original Budget Ordinance. A Line Item Transfer will revise the dollar amounts allocated between different programs in a department with more than one budget code or different line items within a single department code but will not increase or decrease the Budget Ordinance.

FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT(-) DECREASED
62-0213-449290 (031)	HMGP Project Costs	\$6,572,220.00	
62-4929-558105 (031)	Elevation Costs	\$5,460,420.00	
62-4929-557201 (031)	Soft Costs	\$1,111,800.00	

Reason for Budget Revision: To set up budget for HMGP Grant 4019-031.

Department: Sheriff's Department

The original budget is being revised with this Budget Revision. A Budget Amendment will revise the total dollar amount, either increase or decrease, of the original Budget Ordinance. A Line Item Transfer will revise the dollar amounts allocated between different programs in a department with more than one budget code or different line items within a single department code but will not increase or decrease the Budget Ordinance.

FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT(-) DECREASED
10-0000-439900	Fund Balance Appropriation	\$22,452.23	
10-4310-512100	Salaries & Wages	\$15,000.00	
10-4310-518100	FICA Expense	\$ 953.25	
10-4310-518101	Medicare Expense	\$ 222.94	
10-4310-518200	Retirement Expense	\$ 1,139.29	
10-4310-518210	401K Employer Contribution	\$ 768.75	
10-4310-518300	Group Insurance	\$ 3,535.00	
10-4310-518500	Unemployment Benefit	\$ 107.00	
10-4310-518600	Workers Compensation	\$ 726.00	

Reason for Budget Revision: To move funds to cover new Investigator position in Sheriff's Department.

Department: Sheriff's Department

The original budget is being revised with this Budget Revision. A Budget Amendment will revise the total dollar amount, either increase or decrease, of the original Budget Ordinance. A Line Item Transfer will revise the dollar amounts allocated between different programs in a department with more than one budget code or different line items within a single department code but will not increase or decrease the Budget Ordinance.

FISCAL YEAR 2014-2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT (+) INCREASED	AMOUNT(-) DECREASED
10-0000-439900	Fund Balance Appropriation	\$8,972.81	
10-4310-555000	Capital Outlay	\$8,972.81	

Reason for Budget Revision: To move funds to cover the cost of light accessories for two sheriff vehicles.

On a motion made by Commissioner Christine Mele and seconded by Commissioner Paul Delamar, the following resolution was unanimously approved.

BE IT RESOLVED, the Coastal Community CSBG Application FY 15-16 has been reviewed by the Pamlico County Board of Commissioners.

Finance Office Bill Fentress gave the following Board a budget update:

GENERAL FUND REVENUES

Revenues Year- to -Date for fiscal Year 2015 are 66.8% of Budget. Expectations are that revenue will be at or slightly above budget at end of year.

Ad Valorem taxes are just slightly ahead of the same period last year at 78.7% of Budget vs. 78% collected in Fiscal Year 2014. They are projected to be at budget by year end. Collection percentages are 74.87% vs. 74.69% last year. DMV Revenue is at 57.3% Budget vs. 50.4% in Fiscal Year 2014. DMV Collection percentages are 100% as of December 31, 2014 vs. 74.1% last year.

Sales Tax Revenue is ahead of last year at 55.5% vs. 51.2% in Fiscal Year 2014. It is expected to be at Budget at year end.

Jail Revenue is 49% of Budget vs. 85.9% of Budget in Fiscal Year 2014. However the actual Budgeted amount was also higher in Fiscal Year 2015. Actual dollar to dollar Year-to-Date comparison is \$418,201 in FY 2015 vs. \$601,428 in Fiscal Year 2014. Revenue is expected to be at Budget by year end, albeit lower than Fiscal Year 2014 in real dollars.

Revenue Stamps are at 48.5% Budget Fiscal Year 2015 vs. 49.5% Budget Fiscal Year 2014. Building Permits are 43.6% Budget Year- to- Date Fiscal Year 2015 vs. 115% Budget in Fiscal Year 2014.

Year- to- Date, Health and DSS are 55.5% % and 52% of Budget respectively this year vs. 41.2% and 56.97% respectively last year. Expectations are that Budgeted revenue will be recognized by year end.

GENERAL FUND EXPENSES

General Fund expenses are at 48.7% of Budget in 2015 vs. 50.5% at this time in Fiscal Year 2014. Personnel expenses are high as the full amount of insurance is charged at the beginning of the year and then credited back to Personnel from each Department as the year progresses. This should correct itself by year end. The Health Department item over Budget will be rectified with the next Budget amendments. This is over Budget due to salaries which will be reimbursed.

Revenues Year- to-Date is ahead of expenses with positive cash flow of \$3,136,375.

WATER FUND REVENUES

Revenues are 37.6% of Budget vs. 34.3% at this time in Fiscal Year 2014. This is due primarily to Capital Reserve contribution not being recognized. Revenues are expected to meet or exceed projections by year end.

WATER FUND EXPENSES

Expenses are 22.9% of Budget Year- to- Date compared with 26.3% of Budget at this time last year. Positive Cash flow Year- to- Date is \$528,887.88.

Commissioner Carl Ollison arrived.

County Manager Tim Buck discussed with Board Members the following items:

- Insurance – agreed to a local insurance provider to submit a quote.
- COLA – 2 %
- New Position requests – will consider at a later date. Total costs are projected to be \$180,000
- Capital Item Requests – will consider at a later date. Total cost are projected to be \$771,000
- Merit/Reclassifications - will consider at a later date. Total cost are projected to be \$76,230
- Other Major Expenditures – Total cost are projected to be \$169,000
- FY 15-16 Budget Overview
- Presented Budget Calendar

There being no further business on a motion made by Commissioner Christine Mele and seconded by Commissioner Ann Holton, the Board adjourned until Monday February 2, 2015 at 7:00 p.m.

Chairman

Clerk to the Board