

**BERTIE COUNTY, NORTH CAROLINA  
2017-2018 BUDGET ORDINANCE**

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF BERTIE FOR THE FISCAL YEAR 2017-2018.

**WHEREAS**, Article 3 of Chapter 159 of the North Carolina General Statutes (NCGS), requires local governments in North Carolina to adopt ordinances establishing an annual budget, in accordance with procedures established in said Article 3, and

**WHEREAS**, the Bertie County Board of Commissioners, following a public hearing as required by law has considered the proposed annual budget for Bertie County for the 2017-2018 Fiscal Year.

**NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF BERTIE, NORTH CAROLINA:**

**SECTION 1. REVENUES:** It is estimated that the revenues and Fund Balances of the funds hereafter listed will be available for the fiscal year beginning July 1, 2017, and ending June 30, 2018, to finance the appropriations set forth in SECTION 2 and in accordance with the chart of accounts established for Bertie County:

<b>GENERAL FUND</b>	
Ad Valorem-Prior Years	\$463,100
Motor Vehicle-Prior Years	\$1,800
Penalties and Interest	\$120,000
Sales Tax -1% Pt of Collection	\$335,000
1/2 Cent Sales Tax Article 40	\$1,043,906
1/2 Cent Sales Tax Article 42	\$429,341
Sales Tax Law Change Article 44*524	\$606,565
Payment in Lieu of Taxes-Federal Land	\$50,000
Other Taxes	\$55,100
Unrestricted Intergovernmental	\$100,200
Restricted Intergovernmental	\$572,713
Permits & Fees	\$254,800
Medical Service Fees	\$854,000
Non-Emergency Transport Fees	\$1,239,000
Landfill Fees	\$1,759,563
Sales & Service	\$57,969
Hospital Lease	\$826,651
Miscellaneous	\$193,068
Interest Earned	\$20,000
Indirect Cost Water Systems	\$244,778
Transfers from Lottery	\$-
Transfers from School Capital Reserve	\$2,511,647
<b>FUND BALANCE APPROPRIATED</b>	<b>\$1,627,304</b>
<b>AD VALOREM TAXES</b>	<b>\$9,248,053</b>
<b>MOTOR VEHICLE TAXES</b>	<b>\$1,298,286</b>
<b>GENERAL FUND REVENUES</b>	<b>\$23,912,844</b>

SOCIAL SERVICES FUND		
State and Federal Assistance	\$3,313,848	
Health Choice	\$3,090	
Transfer from General Fund	\$1,267,283	
SOCIAL SERVICES FUND REVENUES		\$4,584,221
911 WIRE/WIRELESS FUND		
Interest Earned	\$500	
User Charges and Fees	\$174,541	
911 WIRE/WIRELESS FUND REVENUE		\$175,041
CAPITAL SCHOOL RESERVE FUND		
Capital School Reserve	\$2,511,647	
CAPITAL SCHOOL RESERVE FUND		\$2,511,647
REVALUATION FUND		
Transfer from General Fund	\$65,000	
REVALUATION FUND REVENUES		\$65,000
DEBT SERVICE		
Transfer From General Fund-QZAB-School	\$212,181	
Transfer From General Fund-QZAB-Brt High	\$109,461	
Transfer From General Fund-Middle School	\$443,950	
Transfer From General Fund-Health Building	\$69,545	
Transfer From General Fund-DSS-Building	\$246,290	
Transfer From General Fund-Hospital	\$826,651	
Transfer From General Fund-BHS-2012A	\$841,461	
Transfer From General Fund-BHS-2012B	\$342,075	
Transfer From General Fund-USDA Amb.	\$64,821	
DEBT SERVICE FUND REVENUES		\$3,156,435
COUNTY WATER DISTRICTS FUND		
Sale of Water & Fees	\$2,823,800	
COUNTY WATER DISTRICTS REVENUES		\$2,823,800
BERTIE TELEPHONE SYSTEM		
User and Miscellaneous Charges	\$72,000	
BERTIE TELEPHONE SYSTEM REVENUES		\$72,000
	<b>REVENUES:</b>	<b><u>\$37,300,988</u></b>

**SECTION 2. APPROPRIATIONS:** The following amounts are hereby appropriated for the operation of Bertie County Government and its departments and agencies for the fiscal year beginning July 1, 2017, and ending June 30, 2018. The Finance Director is authorized to make transfers from one appropriation to another within the same fund, excluding salary line items, which require approval of the County Manager. Amendments/transfers that increase the fund total must have Board approval. Purchase orders and contracts that are not complete and remain as encumbrances outstanding at June 30, 2016, shall be reclassified as “continuing contracts.” As such they shall be disencumbered and immediately re-encumbered against the following year appropriations.

**GENERAL FUND**

Governing Body	\$233,921
Administration	\$251,312
HR & Risk Management	\$82,863
Finance	\$266,301
Tax	\$604,903
Legal	\$135,000
Court Facilities	\$241,872
Elections	\$197,095
Register of Deeds	\$318,036
Public Buildings & Grounds	\$796,292
Data Center	\$248,304
Sheriff	\$2,798,726
Communications	\$459,012
Emergency Management	\$542,513
Emergency Medical Service	\$2,516,307
Non-Emergency Transport	\$1,000,344
Planning/Building Inspections	\$317,628
Medical Examiner	\$25,000
Animal Control	\$190,071
Solid Waste	\$474,308
Economic Development	\$171,490
Cooperative Extension	\$271,442
Soil Conservation	\$80,284
Health	\$98,000
Veterans Service Office	\$54,114
Council on Aging/Nutrition	\$486,576
Parks & Recreation	\$313,558
Transfers-Social Services	\$1,267,283
Transfers-Revaluation	\$65,000
Transfers-Debt-QZAB	\$212,181
Transfers-Debt-Middle School	\$443,950
Transfers-Debt-DSS	\$246,290
Transfers-Debt-QZAB-Bertie High	\$109,461
Transfers-Debt-Health	\$69,545
Transfers-Debt-Hospital	\$826,651
Transfers-Debt-Bertie High School (2012 A/B)	\$1,183,536
Transfers-Capital School Reserve	\$75,000
Transfers-USDA Amb.	\$64,821

Appropriations-Other Agencies	\$6,138,854	
Contingency	\$35,000	
GENERAL FUND APPROPRIATIONS		\$23,912,844
SOCIAL SERVICES FUND		
Social Services	\$4,584,221	
SOCIAL SERVICES FUND APPROPRIATIONS		\$4,584,221
911 WIRE/WIRELESS FUND		
911 Wire/Wireless Fees	\$175,041	
911 WIRE/WIRELESS APPROPRIATIONS		\$175,041
CAPITAL SCHOOL RESERVE FUND		
Capital School Reserve	\$2,511,647	
CAPITAL SCHOOL RESERVE FUND APPROPRIATIONS		\$2,511,647
REVALUATION FUND		
Revaluation	\$65,000	
REVALUATION FUND APPROPRIATIONS		\$65,000
DEBT SERVICE FUND		
Debt Service Payments	\$3,156,435	
DEBT SERVICE FUND APPROPRIATIONS		\$3,156,435
COUNTY WATER DISTRICTS FUND		
System Operations	\$2,823,800	
COUNTY WATER DISTRICTS APPROPRIATIONS		\$2,823,800
BERTIE TELEPHONE SYSTEM		
User and Miscellaneous Charges	\$72,000	
BERTIE TELEPHONE SYSTEM APPROPRIATIONS		\$72,000
<b>EXPENSES:</b>		<b><u>\$37,300,988</u></b>

### **SECTION 3. School Funding**

The Bertie County Schools Current Expense Fund appropriation in the amount of \$3,003,000.00 is contained within the General Fund and shall be paid to the Bertie County Schools in twelve (12) equal monthly installments.

The Bertie County Schools Capital Outlay Fund appropriation of \$375,000 is contained within the General Fund and shall be paid to the Bertie County Schools as needed for payment of invoices. The source of funding for school capital outlay in FY 2017-2018 is State Lottery revenue. All unused funds shall transfer to the School Capital Reserve Fund.

**SECTION 4. AD VALOREM TAX LEVY:** There is hereby levied for the fiscal year 2017-2018 an ad valorem property tax on all property having a situs in Bertie County as listed for taxes as of January 1, 2017 at a rate of eighty-three (83) cents per one hundred (100) dollars assessed value of such property pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws.

The estimated ad valorem property tax set out in SECTION 1 of this ordinance is based on an estimated property value of \$1,312,933,864 (\$1,157,933,864 for real and personal property and public utilities, and \$155,000,000 for motor vehicles) and an estimated collection rate equal to the audited FY2015-2016 collection rates of 95.38% for real/personal property and public utilities and 99.51% for motor vehicles.

**SECTION 5. SCHEDULE OF FEES** – The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the County for County goods, services or other functions provided by County personnel, equipment, including consultation and other such activities; and, is hereby approved.

**SECTION 6. LEVY OF PRIVILEGE LICENSES AND OTHER TAXES:** There is hereby levied all County Privilege Licenses and Taxes, and fees as provided in the ordinances and resolutions duly adopted by the Board of Commissioners of Bertie County.

**SECTION 7. DISTRIBUTION:** Copies of this Budget Ordinance shall be furnished to the Finance Director, County Manager, Board of Education and Tax Assessor for direction in the carrying out of their duties.

**SECTION 8. SPECIAL INSTRUCTIONS:**

The Board of Commissioners has also approved the following:

- 401K – 3.0% contribution for supplemental retirement for non-law enforcement employees
- \$200 health savings account
- The County Manager and Finance Officer are hereby instructed to provide for the establishment of an irrevocable trust fund for OPEB obligations, both current and future. Each year beginning July 1, 2016 and for all future years, the budget ordinance shall provide for a monthly allocation of \$100 per position which shall be deposited in the OPEB trust.
- Employees hired after July 1, 2016 will no longer be eligible for retiree health insurance benefits.
- 3.0% cost of living adjustment for employees effective July 1, 2017. This salary adjustment is exclusive of qualifying probationary employees. Furthermore, the cost of living adjustment will not change the classification grades or the pay scale in order to address compression of salaries for current employees.

**SECTION 9. EFFECTIVE DATE**

That this ordinance shall be in full force and effect on July 1, 2017.

Adopted this the 12<sup>th</sup> day of June, 2017:

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John Trent, Chairman

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Sarah S. Tinkham, Clerk to the Board

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William Roberson, Finance Director