

**BERTIE COUNTY, NORTH CAROLINA
2024-2025 BUDGET ORDINANCE**

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF BERTIE FOR THE FISCAL YEAR 2024-2025.

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 2024-2025 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, 2024, and ending June 30, 2025, to finance the appropriations set forth in SECTION 2 and in accordance with the chart of accounts established for Bertie County:

GENERAL FUND REVENUES

Ad Valorem-Prior Years	\$	445,367
Penalties and Interest	\$	121,128
Sales Tax -1% Pt of Collection	\$	602,540
1/2 Cent Sales Tax Article 40	\$	1,485,413
1/2 Cent Sales Tax Article 42	\$	601,001
Sales Tax Law Change Article 44*524	\$	881,012
1/4 Cent Sales Tax Article 46	\$	315,592
Payment in Lieu of Taxes-Federal Land	\$	46,126
Other Taxes	\$	99,042
Unrestricted Intergovernmental	\$	95,800
Restricted Intergovernmental	\$	659,835
Permits & Fees	\$	279,276
Medical Service Fees	\$	1,218,491
Non-Emergency Transport Fees	\$	746,000
Landfill Fees	\$	2,197,125
Sales & Service	\$	51,612
Miscellaneous	\$	124,200
Interest Earned	\$	100,000
Indirect Cost Water Systems	\$	180,664
Transfers from School Capital Reserve	\$	2,540,795
FUND BALANCE APPROPRIATED	\$	-
AD VALOREM TAXES	\$	11,670,029
MOTOR VEHICLE TAXES	\$	1,787,565
GENERAL FUND REVENUES		\$26,248,613

OTHER FUND REVENUES

SOCIAL SERVICES FUND		
State and Federal Assistance	\$3,703,658	
Miscellaneous Revenues	\$ 100	
Transfer from General Fund	\$1,539,161	
SOCIAL SERVICES FUND REVENUES		\$ 5,242,919
OPIOID SETTLEMENT FUND		
Opioid Settlement Funds	\$ 253,498	
911 WIRE/WIRELESS FUND REVENUE		\$ 253,498
911 WIRE/WIRELESS FUND		
Interest Earned	\$ -	
NC 911 PSAP	\$ 73,141	
911 WIRE/WIRELESS FUND REVENUE		\$ 73,141
LOTTERY FUND		
Lottery Proceeds	\$ 122,000	
LOTTERY FUND REVENUE		\$ 122,000
CAPITAL PROJECTS SCHOOL FUNDS		
Capital Project School	\$2,540,795	
CAPITAL PROJECTS SCHOOL REVENUES		\$ 2,540,795
REVALUATION FUND		
Revaluation Transfers from General Fund	\$ 80,000	
REVALUATION FUND REVENUES		\$ 80,000
DEBT SERVICE FUND		
Transfer From General Fund-BHS-2012A	\$2,018,897	
Transfer From General Fund-USDA Amb.	\$ 93,366	
DEBT SERVICE FUND REVENUES		\$ 2,112,263
COUNTY WATER DISTRICTS FUND		
Sale of Water & Fees	\$2,700,000	
COUNTY WATER DISTRICTS REVENUES		\$ 2,700,000
BERTIE TELEPHONE SYSTEM		
User and Miscellaneous Charges	\$ 62,000	
Transfer from General Fund	\$ 143,377	
BERTIE TELEPHONE SYSTEM REVENUES		\$ 205,377

OTHER FUND REVENUES (continued)

FIRE PROTECTION SERVICE DISTRICT FUND		
Fire Protection Service Fees	\$ 360,000	
FIRE PROTECTION SERVICE DISTRICT REVENUES		\$ 360,000
FINES AND FORFEITURES FUND		
Fines and Forfeitures	\$ 70,000	
FINES AND FORFEITURES REVENUES		\$ 70,000
DSS REPRESENTATIVE PAYEE FUND		
DSS Representative Payee	\$ 250	
DSS REPRESENTATIVE PAYEE REVENUES		\$ 250
COOPERATIVE EXTENSION PEST MANAGEMENT FUND		
Cooperative Ext. Pest Management	\$ 5,000	
COOPERATIVE EXTENSION PEST MANAGEMENT REVENUES		\$ 5,000
TOTAL REVENUES - OTHER FUNDS		\$ 13,765,243
TOTAL REVENUES:		\$ 40,013,856

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, 2024, and ending June 30, 2025. 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, 2023, shall be reclassified as “continuing contracts.” As such they shall be disencumbered and immediately re-encumbered against the following year appropriations.

GENERAL FUND APPROPRIATIONS

Governing Body	\$	261,163
Administration	\$	417,011
Human Resources & Risk Management	\$	101,819
Finance	\$	554,926
Tax Listing & Collections	\$	716,015
Legal	\$	130,000
Court Facilities	\$	112,300
Elections	\$	298,976
Register of Deeds	\$	388,983
Public Buildings	\$	1,036,875
Information Technology	\$	305,485
Sheriff	\$	2,970,236
911 Communications	\$	865,692
Emergency Management	\$	358,743
Emergency Services	\$	3,797,227
Transport Non-Emergency	\$	811,870
Planning/Inspections	\$	439,391
Medical Examiner	\$	40,000
Animal Control	\$	236,503
Solid Waste	\$	613,356
Economic Development	\$	189,448
Cooperative Extension	\$	299,552
Soil Conservation	\$	107,073
Health Department	\$	117,614
Veteran Services	\$	67,290
Aid to Aging/Nutrition	\$	595,938
Parks & Recreation	\$	542,957
Transfers - Social Services	\$	1,539,161
Transfers - Revaluation	\$	80,000
Transfers - Debt- Bertie High School (2012A)	\$	2,018,897
Transfers – USDA Ambulances	\$	93,370
Transfers - Bertie Telephone	\$	143,377
Appropriations - Other Agencies	\$	5,997,364
GENERAL FUND APPROPRIATIONS	\$	26,248,613

OTHER FUND APPROPRIATIONS

SOCIAL SERVICES FUND		
Social Services Expenditures	\$5,242,919	
SOCIAL SERVICES FUND APPROPRIATIONS		\$5,242,919
OPIOID SETTLEMENT FUND		
Opioid Settlement Expenditures	\$253,498	
OPIOID SETTLEMENT FUND APPROPRIATIONS		\$253,498
911 WIRE/WIRELESS FUND		
Emergency TelephoneSystem Expenditures	\$73,141	
911 WIRE/WIRELESS APPROPRIATIONS		\$73,141
LOTTERY FUND		
Lottery Expenditures	\$122,000	
LOTTERY FUND APPROPRIATIONS		\$122,000
CAPITAL SCHOOL RESERVE FUND		
Capital School Reserve Expenditures	\$2,540,795	
CAPITAL SCHOOL RESERVE FUND APPROPRIATIONS		\$2,540,795
REVALUATION FUND		
Revaluation Contribution to Reserve	\$80,000	
REVALUATION FUND APPROPRIATIONS		\$80,000
DEBT SERVICE FUND		
Debt Service Payments	\$2,112,263	
DEBT SERVICE FUND APPROPRIATIONS		\$2,112,263
COUNTY WATER DISTRICTS FUND		
System Operations	\$2,700,000	
COUNTY WATER DISTRICTS APPROPRIATIONS		\$2,700,000
BERTIE TELEPHONE SYSTEM		
Bertie Telephone Expenditures	\$205,377	
BERTIE TELEPHONE SYSTEM APPROPRIATIONS		\$205,377

OTHER FUND APPROPRIATIONS (continued)

FIRE PROTECTION SERVICE DISTRICT FUND		
Fire Protection Service District Distributions	\$360,000	
FIRE PROTECTION SERVICE DISTRICT APPROPRIATIONS		\$360,000
FINES AND FORFEITURES FUND		
Fines and Forfeitures Distributions	\$ 70,000	
FINES AND FORFEITURES APPROPRIATIONS		\$ 70,000
DSS REPRESENTATIVE PAYEE FUND		
DSS Representative Payee Distributions	\$ 250	
DSS REPRESENTATIVE PAYEE APPROPRIATIONS		\$ 250
COOPERATIVE EXTENSION PEST MANAGEMENT FUND		
Cooperative Ext. Pest Management Distributions	\$ 5,000	
COOP EXT PEST MANAGEMENT APPROPRIATIONS		\$ 5,000
TOTAL APPROPRIATIONS - OTHER FUNDS		\$13,765,243
<hr/>		
TOTAL APPROPRIATIONS		\$40,013,856

SECTION 3. SCHOOL FUNDING:

The Bertie County Schools Current Expense Fund appropriation in the amount of \$3,027,671.00 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. All unused funds shall transfer to the School Capital Reserve Fund.

The quarter-cent sales tax estimated appropriation of \$315,592 is contained within the General Fund and shall be paid to the Bertie County Schools as received monthly.

SECTION 4. AD VALOREM TAX LEVY: There is hereby levied for the fiscal year 2024-2025 an ad valorem property tax on all property having a situs in Bertie County as listed for taxes as of January 1, 2024 at a rate of ninety-three (93.0) 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

The estimated ad valorem property tax set out in SECTION 1 of this ordinance is based on an estimated property value of \$1,481,270,495 (\$1,284,514,169 for real and personal property and public utilities, and \$196,756,326 for motor vehicles) and an estimated collection rate equal to the audited FY2022-2023 collection rates of 97.69% for real/personal property, public utilities and motor vehicles.

SECTION 5. BERTIE COUNTY FIRE PROTECTION SERVICE DISTRICT TAX LEVY: There is hereby levied a tax at the rate of three and seven hundred sixty-two-hundredths cents (3.762¢) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024, located within the single, special fire tax district for the raising of revenue for the said special fire tax district.

The Board of Commissioners, by a separate resolution, adopted the tax rate for the Bertie County Fire Protection Service District. The amount to be distributed to each fire district in a given fiscal year is 100% of the approved budgets. Distributions to each fire department will be 25% of the approved budget, distributed to each fire district quarterly, on the 25th day of the last month of each quarter.

Any tax receipts collected in excess of the budgeted tax levy shall be retained by the County in an account earmarked for the Bertie County Fire Protection Service District.

SECTION 6. 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 7. 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 8. 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 9. SPECIAL INSTRUCTIONS:

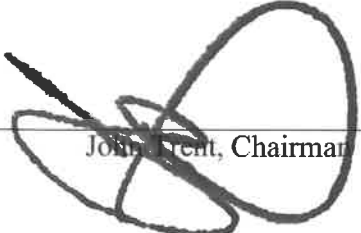
The Board of Commissioners has also approved the following:

- 401K-3.0% contribution for supplemental retirement for non-law enforcement employees
- Employees hired after July 1, 2016 will no longer be eligible for retiree health insurance benefits.


SECTION 9. EFFECTIVE DATE:

That this ordinance shall be in full force and effect on July 1, 2024.

Adopted this the **28th day of June, 2024:**



John Trent, Chairman



Juan E. Vaughan, II
County Manager / Clerk to the Board