Windsor, North Carolina
June 1, 2026
BUDGET WORK SESSION

The Bertie County Commissioners met in Regular Session at 10:00 AM inside the Commissioners' room, 106 Dundee Street, Windsor, NC. This meeting was hosted partially in person and partially via Zoom (conference call). The following members were present or absent:

Present:	Chair, Corey Ballance, Sr., District III Vice-Chair, Lewis Hoggard, III, District I Ronald "Ron" Roberson, District V Vivian Saunders, District IV Michael White, District II
Staff Present:	County Manager, Juan Vaughan, II Finance Director, Willie Carawan Network Administrator, Dashawn Clark

CALL TO ORDER

Chair Corey Ballance, Sr. called the meeting to order.

INVOCATION & PLEDGE OF ALLEGIANCE

Commissioner Vivian Saunders gave the Invocation and led the Pledge of Allegiance.

The Bertie County Board of Commissioners continued its review of the proposed Fiscal Year 2026–2027 budget with County Manager Juan Vaughan and staff, conducting a detailed examination of county revenues, expenditures, fund balances, and financial projections.

The Board reviewed several special revenue and capital funds, including the E911 Fund, Lottery Fund, School Capital Reserve Fund, and Property Revaluation Fund. The Board also reviewed the Lottery Fund, noting that $447,723.06 was for Outdoor Learning Center funds addressing COVID concerns, as well the annual debt service payments of approximately $2.1 million for school capital debt.

Discussion also focused on the Property Revaluation Fund. County Manager Vaughan explained that the County has appropriated $80,000 annually since 2020 to prepare for the next countywide property revaluation and reported that contract work for the upcoming revaluation is already underway.

The Board reviewed the Fire District Fund, Debt Service Fund, and Water Fund. Staff discussed current revenue collections, tax rates, fund balances, and projected expenditures. Based on estimated Fire District revenues of approximately $500,000, Commissioners discussed making approximately $80,000 available for fire department grants while ensuring sufficient funding remained for ongoing operations. The Debt Service Fund review included discussion of existing obligations, including a USDA ambulance loan carrying a relatively high interest rate.

County Manager Vaughan presented the proposed Water Department budget.

The Board considered a 1% cost-of-living adjustment (COLA), which would increase countywide personnel expenditures by approximately $120,000.

Commissioners also reviewed vehicle leasing costs across multiple departments and questioned whether continued leasing remained the most cost-effective option compared to purchasing vehicles. Staff agreed additional evaluation of replacement schedules and long-term ownership costs would be beneficial.

The Board examined indirect cost allocations and departmental personnel budgets, including the Department of Social Services (DSS). Staff noted that reductions resulting from vacant positions. However, DSS Director Yolanda White informed the Board that most vacant positions would be filled within the coming months, with four positions currently being advertised and interviewed. She further explained that two positions—an Office Assistant III and an Income Maintenance Caseworker I (IMC I)—would remain permanently vacant and be lapsed from the budget. Commissioners discussed the importance of balancing adequate staffing levels while maintaining responsible fiscal management.

The Board then conducted a detailed review of the DSS budget. Through April 30, DSS revenues totaled $3,223,112, with year-end revenues projected at approximately $4,416,534 if current trends continued. The recommended DSS budget totaled $5,172,039.94, with subsequent adjustments increasing the working budget to approximately $5,186,000.

Willie Carawan, Finance Director, presented an update on county tax revenues through April 30, with year-end collections projected at approximately $14.260,446 dollars, noting May and June are historically less Commissioners reviewed historical tax rates, noting the increase from $0.86 to $0.93 per $100 valuation during Fiscal Year 2024–2025, and discussed additional revenue sources including sales tax, Register of Deeds revenues, court facility fees, Medicaid cost settlements, and investment earnings.

Mr. Carawan explained that lower-than-anticipated property tax revenues were primarily attributable to significant business personal property deletions, including taxable value reductions exceeding $1 million, as well as an increase in taxpayer payment plans resulting in smaller installment payments due to ongoing economic pressures.

The Board reviewed several proposed revenue adjustments, including increasing anticipated ABC Board revenues from $2,000 to $45,000, verifying insurance reimbursement estimates, reviewing grant reimbursements and matching funds, and confirming contractual payment arrangements with various departments.

Commissioners also discussed options for addressing an estimated $123,000 budget shortfall. Potential solutions included reallocating employee benefit expenditures, including consideration of adjustments to the County's 401(k) match and vacation buyback program, while emphasizing the importance of minimizing impacts on county employees whenever possible.

RECESS

The Board agreed to recess the Budget Work Session until Monday, June 8, 2026, at 10:00 AM.

Corey E. Ballance Sr.

Chair, Corey Ballance, Sr.
Bertie County Board of Commissioners

ATTEST:

Tonya R. Davis

Tonya R. Davis, Clerk to the Board