

**BERTIE COUNTY, NORTH CAROLINA
2021-2022 BUDGET ORDINANCE (DRAFT)**

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF BERTIE FOR THE FISCAL YEAR 2021-2022.

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 2021-2022 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, 2021, and ending June 30, 2022, to finance the appropriations set forth in SECTION 2 and in accordance with the chart of accounts established for Bertie County:

GENERAL FUND

Ad Valorem-Prior Years	\$610,350	
Motor Vehicle-Prior Years	\$820	
Penalties and Interest	\$115,000	
Sales Tax -1% Pt of Collection	\$390,000	
1/2 Cent Sales Tax Article 40	\$1,245,368	
1/2 Cent Sales Tax Article 42	\$500,000	
Sales Tax Law Change Article 44*524	\$873,225	
1/4 Cent Sales Tax Article 46	\$210,000	
Payment in Lieu of Taxes-Federal Land	\$50,000	
Other Taxes	\$30	
Unrestricted Intergovernmental	\$101,000	
Restricted Intergovernmental	\$604,167	
Permits & Fees	\$274,775	
Medical Service Fees	\$1,011,555	
Non-Emergency Transport Fees	\$815,318	
Landfill Fees	\$2,000,000	
Sales & Service	\$50,622	
Hospital Lease	\$482,213	
Miscellaneous	\$187,500	
Interest Earned	\$30,000	
Indirect Cost Water Systems	\$231,416	
Transfers from Lottery	\$-	
Transfers from School Capital Reserve	\$2,484,715	
FUND BALANCE APPROPRIATED	\$-	
AD VALOREM TAXES	\$10,321,856	
MOTOR VEHICLE TAXES	\$1,557,000	
GENERAL FUND REVENUES		\$24,146,930

SOCIAL SERVICES FUND		
State and Federal Assistance	\$3,246,105	
Health Choice	\$750	
Transfer from General Fund	\$1,344,034	
SOCIAL SERVICES FUND REVENUES		\$4,590,889
911 WIRE/WIRELESS FUND		
Interest Earned	\$500	
User Charges and Fees	\$144,177	
911 WIRE/WIRELESS FUND REVENUE		\$144,677
LOTTERY		
Lottery Proceeds	\$150,000	
LOTTERY FUND REVENUE		\$150,000
Capital School Reserve	\$2,485,715	
CAPITAL SCHOOL RESERVE FUND		\$2,485,715
REVALUATION FUND		
Transfer from General Fund	\$80,000	
REVALUATION FUND REVENUES		\$80,000
DEBT SERVICE		
Transfer From General Fund-QZAB-Brt High	\$109,461	
Transfer From General Fund-DSS-Building	\$225,258	
Transfer From General Fund-Hospital	\$482,214	
Transfer From General Fund-BHS-2012A	\$1,381,018	
Transfer From General Fund-BHS-2012B	\$424,463	
Transfer From General Fund-USDA Amb.	\$93,366	
DEBT SERVICE FUND REVENUES		\$2,715,780
COUNTY WATER DISTRICTS FUND		
Sale of Water & Fees	\$2,630,750	
COUNTY WATER DISTRICTS REVENUES		\$2,630,750
BERTIE TELEPHONE SYSTEM		
User and Miscellaneous Charges	\$62,000	
BERTIE TELEPHONE SYSTEM REVENUES		\$62,000
	REVENUES:	<u>\$37,006,741</u>

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, 2021, and ending June 30, 2022. 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, 2021, 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	\$181,894	
Administration	\$377,517	
HR & Risk Management	\$81,788	
Finance	\$290,259	
Tax	\$621,893	
Legal	\$120,000	
Court Facilities	\$96,580	
Elections	\$239,983	
Register of Deeds	\$361,957	
Public Buildings & Grounds	\$914,097	
Data Center	\$285,457	
Sheriff	\$2,942,838	
Communications	\$585,269	
Emergency Management	\$529,837	
Emergency Medical Service	\$2,578,694	
Non-Emergency Transport	\$890,163	
Planning/Building Inspections	\$367,706	
Medical Examiner	\$19,000	
Animal Control	\$202,827	
Solid Waste	\$516,392	
Economic Development	\$179,706	
Cooperative Extension	\$294,138	
Soil Conservation	\$80,437	
Health	\$108,966	
Veterans Service Office	\$56,644	
Council on Aging/Nutrition	\$481,212	
Parks & Recreation	\$298,921	
Transfers-Social Services	\$1,344,034	
Transfers-Revaluation	\$80,000	
Transfers-Debt-DSS	\$225,258	
Transfers-Debt-QZAB-Bertie High	\$109,461	
Transfers-Debt-Hospital	\$482,213	
Transfers-Debt-Bertie High School (2012 A/B)	\$1,805,481	
Transfers-USDA Amb.	\$93,366	
Appropriations-Other Agencies	\$6,302,942	
GENERAL FUND APPROPRIATIONS		\$24,146,930

SOCIAL SERVICES FUND		
Social Services	\$4,590,889	
SOCIAL SERVICES FUND APPROPRIATIONS		\$4,590,889
911 WIRE/WIRELESS FUND		
911 Wire/Wireless Fees	\$144,677	
911 WIRE/WIRELESS APPROPRIATIONS		\$144,677
LOTTERY		
Lottery Proceeds	\$150,000	
LOTTERY FUND REVENUE		\$150,000
CAPITAL SCHOOL RESERVE FUND		
Capital School Reserve	\$2,485,715	
CAPITAL SCHOOL RESERVE FUND APPROPRIATIONS		\$2,485,715
REVALUATION FUND		
Revaluation	\$80,000	
REVALUATION FUND APPROPRIATIONS		\$80,000
DEBT SERVICE FUND		
Debt Service Payments	\$2,715,780	
DEBT SERVICE FUND APPROPRIATIONS		\$2,715,780
COUNTY WATER DISTRICTS FUND		
System Operations	\$2,630,750	
COUNTY WATER DISTRICTS APPROPRIATIONS		\$2,630,750
BERTIE TELEPHONE SYSTEM		
User and Miscellaneous Charges	\$62,000	
BERTIE TELEPHONE SYSTEM APPROPRIATIONS		\$62,000
EXPENSES:		<u>\$37,006,741</u>

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 \$210,000 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 2021-2022 an ad valorem property tax on all property having a situs in Bertie County as listed for taxes as of January 1, 2021 at a rate of eighty-six and half (86.5) 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 \$1,399,746,603 (\$1,219,746,603 for real and personal property and public utilities, and \$180,000,000 for motor vehicles) and an estimated collection rate equal to the audited FY2019-2020 collection rates of 97.83% for real/personal property and public utilities and 100% 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. Beginning July 1, 2016, a monthly allocation of \$100 per position was established to be included in the budget ordinance for that year and that same total amount for all future years, which shall be deposited in the OPEB trust.
- 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, 2021.

Adopted this the ___th day of June, 2021:

Tammy Lee, Chair

LaShonda Cartwright, Clerk to the Board

William Roberson, Finance Director