

BERTIE COUNTY, NORTH CAROLINA

BUDGET ORDINANCE

Fiscal Year: 2026 - 2027

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF BERTIE FOR THE FISCAL YEAR 2026-2027

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

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 Fiscal Year **2026 - 2027**.

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, 2026**, and ending **June 30, 2027**, 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	\$	209,550.00	
Penalties and Interest	\$	136,589.00	
Sales Tax -1% Pt of Collection	\$	1,200,000.00	
1/2 Cent Sales Tax Article 40	\$	1,000,000.00	
1/2 Cent Sales Tax Article 42	\$	250,000.00	
Sales Tax Law Change Article 44*524	\$	555,000.00	
1/4 Cent Sales Tax Article 46	\$	335,000.00	
Payment in Lieu of Taxes - Federal Land	\$	45,000.00	
Other Taxes	\$	176,000.00	
Unrestricted Intergovernmental	\$	477,750.00	
Restricted Intergovernmental	\$	445,450.00	
Permits & Fees	\$	298,050.00	
Medical Service Fees	\$	1,550,000.00	
Non-Emergency Transport Fees	\$	500,000.00	
Landfill Fees	\$	2,600,000.00	
Sales & Service	\$	51,762.00	
Miscellaneous	\$	212,562.00	
Interest Earned	\$	325,000.00	
Indirect Cost Water Systems	\$	200,000.00	
Transfers from School Capital Reserve	\$	-	
AD VALOREM TAXES	\$	12,004,299.00	
MOTOR VEHICLE TAXES	\$	2,057,039.00	
GENERAL FUND REVENUES:	\$	14,270,888.00	\$ 24,629,051.00

OTHER FUND REVENUES

SOCIAL SERVICES FUND

State and Federal Assistance	\$	3,742,960.00
Transfer from General Fund	\$	1,645,614.00

SOCIAL SERVICES FUND REVENUES: **\$ 5,388,574.00**

OPIOID FUND

Opioid Settlement Funds	\$	750,000.00
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OPIOID SETTLEMENT FUND REVENUES: **\$ 750,000.00**

911 WIRE/WIRELESS FUND

User Charges and Fees	\$	76,325.00
Fund Balance Appropriated	\$	43,581.00

911 WIRE/WIRELESS FUND REVENUES: **\$ 119,906.00**

LOTTERY FUND

Lottery Proceeds	\$	-
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LOTTERY FUND REVENUES: **\$ -**

SCHOOL CAPITAL RESERVE FUND

1/2 Cent Sales Tax Article 40	\$	440,000.00
1/2 Cent Sales Tax Article 42	\$	395,000.00
Restricted Intergovernmental Federal Subsidy	\$	736,000.00
Transfer from General Fund	\$	501,885.00

SCHOOL CAPITAL RESERVE FUND REVENUES: **\$ 2,072,885.00**

REVALUATION FUND

Transfer from General Fund	\$	80,000.00
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REVALUATION FUND REVENUES: **\$ 80,000.00**

FIRE SERVICE DISTRICT FUND

Fire Service District Tax	\$	568,803.00
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FIRE SERVICE FUND REVENUES: **\$ 568,803.00**

DEBT SERVICE FUND

Transfer From General Fund-USDA Amb.	\$	93,365.00
Transfer From School Capital Reserve	\$	2,072,885.00

DEBT SERVICE FUND REVENUES: **\$ 2,166,250.00**

COUNTY WATER DISTRICTS FUND

Permits & Fees	\$	138,300.00
Sales & Service	\$	2,598,967.00
Miscellaneous	\$	1,500.00
Interest Earned	\$	6,000.00

WATER DISTRICTS FUND REVENUES: **\$ 2,744,767.00**

MUNICIPAL FUND

Ad Valorem Taxes	\$	1,157,186.00
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MUNICIPAL FUND REVENUES: **\$ 1,157,186.00**

TOURISM DEVELOPMENT FUND		
Occupancy Taxes	\$	16,000.00
TOURISM DEVELOPMENT FUND REVENUES:	\$	16,000.00
FINES AND FORFEITURES FUND		
Fines and Forfeitures	\$	50,000.00
FINES AND FORFEITURES REVENUES:	\$	50,000.00
DSS REPRESENTATIVE FUND		
DSS Representative Payees	\$	4,500.00
DSS REPRESENTATIVE FUND REVENUES:	\$	4,500.00
PEST MANAGEMENT FUND		
Cooperative Extension - Pest Mgmt.	\$	10,000.00
PEST MANAGEMENT FUND REVENUES:	\$	10,000.00
BERTIE TELEPHONE SYSTEM		
User and Miscellaneous Charges	\$	65,000.00
Transfer from General Fund	\$	68,536.00
Fund Balance Appropriated	\$	-
BERTIE TELEPHONE SYSTEM REVENUES:	\$	133,536.00
TOTAL OTHER FUNDS REVENUES:	\$	15,262,407.00
TOTAL REVENUES:	\$	39,891,458.00

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, 2026**, and ending **June 30, 2027**. 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. Contracts that are not complete and remain as encumbrances outstanding at **June 30, 2026**, 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	\$	154,297.00
Administration	\$	1,237,862.00
Human Resources & Risk Management	\$	142,004.00
Finance	\$	558,210.00
Tax Listing & Collections	\$	786,985.00
Legal	\$	140,000.00
Court Facilities	\$	123,160.00
Elections	\$	327,461.00
Register of Deeds	\$	392,205.00
Public Buildings	\$	794,275.00
Information Technology	\$	407,854.00

Sheriff	\$	3,137,002.00	
911 Communications	\$	757,009.00	
Emergency Management	\$	257,158.00	
Emergency Services	\$	4,115,818.00	
Transport Non-Emergency	\$	-	
Planning/Inspections	\$	347,620.00	
Medical Examiner	\$	40,000.00	
Animal Control	\$	205,823.00	
Solid Waste	\$	665,000.00	
Economic Development	\$	143,073.00	
Cooperative Extension	\$	369,337.00	
Soil Conservation	\$	108,783.00	
Health Department	\$	119,891.00	
Veteran Services	\$	68,450.00	
Aid to Aging/Nutrition	\$	553,417.00	
Appropriations - Other Agencies	\$	5,907,225.00	
Parks & Recreation	\$	301,709.00	
Parks & Recreation - River	\$	78,023.00	
Transfers - Social Services	\$	1,645,614.00	
Transfers - Revaluation	\$	80,000.00	
Transfers - Debt- Bertie High School (2012A)	\$	501,885.00	
Transfers – USDA Ambulances	\$	93,365.00	
Transfers - Bertie Telephone	\$	68,536.00	
TOTAL GENERAL FUND APPROPRIATIONS:	\$		24,629,051.00

OTHER FUND APPROPRIATIONS

SOCIAL SERVICES FUND

Administration Expenditures	\$	3,694,690.00	
Program Expenditures	\$	1,693,884.00	
SOCIAL SERVICES FUND APPROPRIATIONS:	\$		5,388,574.00

OPIOID FUND

Opioid Settlement Expenditures	\$	750,000.00	
OPIOID SETTLEMENT FUND APPROPRIATIONS:	\$		750,000.00

911 WIRE/WIRELESS FUND

Emergency Telephone Expenditures	\$	119,906.00	
911 WIRE/WIRELESS FUND APPROPRIATIONS:	\$		119,906.00

LOTTERY FUND

Lottery Expenditures	\$	-	
LOTTERY FUND APPROPRIATIONS:	\$		-

SCHOOL CAPITAL RESERVE FUND

School Capital Reserve Expenditures	\$	2,072,885.00	
SCHOOL CAPITAL RESERVE FUND APPROPRIATIONS:	\$		2,072,885.00

REVALUATION FUND		
Transfer from General Fund	\$	80,000.00
REVALUATION FUND APPROPRIATIONS:		\$ 80,000.00
FIRE SERVICE DISTRICT FUND		
Fire Service District Distribution	\$	568,803.00
FIRE SERVICE FUND DISTRIBUTIONS:		\$ 568,803.00
DEBT SERVICE FUND		
QSCB - B.H.S 2012A Principal	\$	1,231,424.00
QSCB - B.H.S 2012A Interest	\$	841,461.00
USDA - Ambulance Principal	\$	64,820.00
USDA - Ambulance Interest	\$	28,545.00
DEBT SERVICE FUND APPROPRIATIONS:		\$ 2,166,250.00
WATER DISTRICTS FUND		
Water Districts Operations	\$	2,744,767.00
WATER DISTRICTS FUND APPROPRIATIONS:		\$ 2,744,767.00
MUNICIPAL FUND		
Municipal Fund Distributions	\$	1,157,186.00
MUNICIPAL FUND APPROPRIATIONS:		\$ 1,157,186.00
TOURISM AUTHORITY FUND		
Tourism Development Authority Expenditures	\$	16,000.00
TOURISM DEVELOPMENT FUND APPROPRIATIONS:		\$ 16,000.00
FINES AND FORFEITURES FUND		
Fines and Forfeitures Distributions	\$	50,000.00
FINES AND FORFEITURES APPROPRIATIONS:		\$ 50,000.00
DSS REPRESENTATIVE FUND		
DSS Representative Expenditures	\$	4,500.00
DSS REPRESENTATIVE FUND APPROPRIATIONS:		\$ 4,500.00
PEST MANAGEMENT FUND		
Cooperative Extension - Pest Mgmt. Expenditures	\$	10,000.00
PEST MANAGEMENT FUND APPROPRIATIONS:		\$ 10,000.00
BERTIE TELEPHONE SYSTEM		
Bertie Telephone Expenditures	\$	133,536.00
BERTIE TELEPHONE SYSTEM APPROPRIATIONS:		\$ 133,536.00
TOTAL OTHER FUNDS APPROPRIATIONS:		\$ 15,262,407.00
TOTAL APPROPRIATIONS:		\$ 39,891,458.00

SECTION 3. SCHOOL FUNDING: The Bertie County Schools Current Expense Fund appropriation in the amount of **\$ 2,841,682.00** 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 **\$ 300,000.00** 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 be applied to any indebtedness of Bertie County as a result of bonds obtained for Bertie County Schools. If no such indebtedness exists, all unspent Capital Outlay funds shall remain within Bertie County's General Fund.

The quarter-cent sales tax estimated appropriation of **\$ 335,000.00** 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 **2026-2027** an ad valorem property tax on all property having a situs in Bertie County as listed for taxes as of **January 1, 2026** 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 property value of **\$ 1,549,428,186.00** (**\$ 1,328,241,179.00** for real and personal property and public utilities, and **\$ 221,186,989.00** for motor vehicles) and an estimated collection rate equal to the audited FY **2023-2024** collection rates of **97.18%** for real/personal property, public utilities and motor vehicles at a **100%**.

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 (**.03762 ¢**) per one hundred dollars (\$ 100.00) valuation of property listed for taxes as of **January 1, 2026**, 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. Each fire district will be given **\$ 35,000.00** in a given fiscal year. 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 budgeted in Contingency - Possible Grants but not spent will remain within the Fire Protection Service Fund for future appropriation.

SECTION 6. OCCUPANCY TAXES: The Bertie County Board of Commission has established a six percent (**6.0%**) Occupancy Tax rate for all lodging within Bertie County. Occupancy Taxes are retained within its own fund for the sole purpose of promoting tourism within Bertie County. Any unspent funds shall remain within the Tourism Development Fund for future appropriation.

SECTION 7. 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 8. 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 9. 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 10. 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 11. EFFECTIVE DATE:

That this ordinance shall be in full force and effect on July 1, 2026.

Adopted this the **22th day of June, 2026:**

Corey Ballance, Sr. - Chairman



Juan E. Vaughan, II - County Manager