

**BERTIE COUNTY, NORTH CAROLINA
2013-2014 BUDGET ORDINANCE**

**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, 2013, and ending June 30, 2014, 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	\$	152,500	
Motor Vehicle-Prior Years	\$	110,100	
Motor Vehicle-2013 Year	\$	54,000	
Penalties and Interest	\$	95,000	
Sales Tax -1% Pt of Collection	\$	325,000	
1/2 Cent Sales Tax Article 40	\$	825,000	
1/2 Cent Sales Tax Article 42	\$	350,000	
Payment in Lieu of Taxes-Federal Land	\$	30,000	
Other Taxes	\$	55,300	
Unrestricted Intergovernmental	\$	102,000	
Restricted Intergovernmental	\$	772,435	
Permits & Fees	\$	287,500	
Landfill Fees	\$	1,850,000	
Sales & Service	\$	75,001	
Miscellaneous	\$	171,705	
Interest Earned	\$	20,000	
Indirect Cost Water Systems	\$	135,000	
Transfers from School Capital Reserve	\$	1,206,733	
FUND BALANCE APPROPRIATED	\$	500,000	
AD VALOREM TAXES	\$	8,795,494	
MOTOR VEHICLE TAXES	\$	967,680	
GENERAL FUND REVENUES		<u>\$</u>	<u>16,880,448</u>
SOCIAL SERVICES FUND			
State and Federal Assistance	\$	3,559,070	
Transfer from General Fund	\$	1,371,531	
SOCIAL SERVICES FUND REVENUES		<u>\$</u>	<u>4,930,601</u>
911 WIRE/WIRELESS FUND			
Interest Earned	\$	500	
User Charges and Fees	\$	142,796	
FUND BALANCE APPROPRIATED	\$	-	
911 WIRE/WIRELESS FUND REVENUE		<u>\$</u>	<u>143,296</u>

CAPITAL SCHOOL RESERVE FUND		
Capital School Reserve	\$	340,659
CAPITAL SCHOOL RESERVE FUND		<u>\$ 1,206,733</u>
REVALUATION FUND		
Transfer from General Fund	\$	50,000
REVALUATION FUND REVENUES		<u>\$ 50,000</u>
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	\$	498,030
Transfer From General Fund-Health Building	\$	79,065
Transfer From General Fund-DSS-Building	\$	267,322
Transfer From General Fund-BHS-2012A	\$	841,460
Transfer From General Fund-BHS-2012B	\$	363,450
DEBT SERVICE FUND REVENUES		<u>\$ 2,370,969</u>
COUNTY WATER DISTRICTS FUND		
Sale of Water & Fees-District I	\$	381,700
Sale of Water & Fees-District II	\$	706,100
Sale of Water & Fees-District III	\$	514,100
Sale of Water & Fees-District IV	\$	494,928
COUNTY WATER DISTRICTS REVENUES		<u>\$ 2,096,828</u>
BERTIE TELEPHONE SYSTEM		
User and Miscellaneous Charges	\$	70,000
Transfer from General Fund-Phone Reserve	\$	108,500
BERTIE TELEPHONE SYSTEM REVENUES		<u>\$ 178,500</u>
TOTAL REVENUES		<u>\$ 27,857,375</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, 2013, and ending June 30, 2014. 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, 2013, 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	\$	194,732	
Administration	\$	240,287	
Finance	\$	287,462	
Tax	\$	502,485	
Legal	\$	110,000	
Court Facilities	\$	81,372	
Elections	\$	126,125	
Register of Deeds	\$	285,326	
Public Buildings & Grounds	\$	408,695	
Data Center	\$	215,849	
Sheriff	\$	2,068,217	
Communications	\$	376,066	
Emergency Management	\$	535,868	
Planning/Building Inspections	\$	313,670	
Medical Examiners Fees	\$	8,000	
Litter Enforcement/Animal Control	\$	106,723	
Criminal Justice Partnership	\$	-	
RC Domestic Violence Task Force	\$	-	
Solid Waste	\$	517,106	
Economic Development	\$	82,771	
Cooperative Extension	\$	173,141	
Soil Conservation	\$	67,199	
Health	\$	97,200	
Veterans Service Office	\$	25,488	
Council on Aging/Nutrition	\$	426,467	
Parks & Recreation	\$	197,491	
Transfers-Social Services	\$	1,371,531	
Transfers-Revaluation	\$	50,000	
Transfers-Debt-QZAB	\$	212,181	
Transfers-Debt-Middle School	\$	498,030	
Transfers-Debt-DSS	\$	267,322	
Transfers-Debt-QZAB-Bertie High	\$	109,461	
Transfers-Debt-Health	\$	79,065	
Transfers-Capital School Reserve	\$	2,067,984	
Appropriations-Other Agencies	\$	4,727,134	
Contingency	\$	50,000	
GENERAL FUND APPROPRIATIONS			\$ 16,880,448

SOCIAL SERVICES FUND

Social Services	\$	4,930,601	
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SOCIAL SERVICES FUND APPROPRIATIONS		\$	<u>4,930,601</u>
911 WIRE/WIRELESS FUND			
911 Wire/Wireless Fees	\$	143,296	
911 WIRE/WIRELESS APPROPRIATIONS		\$	<u>143,296</u>
CAPITAL SCHOOL RESERVE FUND			
Capital School Reserve	\$	1,206,733	
CAPITAL SCHOOL RESERVE FUND APPROPRIATIONS		\$	<u>1,206,733</u>
REVALUATION FUND			
Revaluation	\$	50,000	
REVALUATION FUND APPROPRIATIONS		\$	<u>50,000</u>
DEBT SERVICE FUND			
Debt Service Payments	\$	2,370,969	
DEBT SERVICE FUND APPROPRIATIONS		\$	<u>2,370,969</u>
COUNTY WATER DISTRICTS FUND			
System Operations-District I	\$	381,700	
System Operations-District II	\$	706,100	
System Operations-District III	\$	514,100	
System Operations-District IV	\$	494,928	
COUNTY WATER DISTRICTS APPROPRIATIONS		\$	<u>2,096,828</u>
BERTIE TELEPHONE SYSTEM			
User and Miscellaneous Charges	\$	178,500	
BERTIE TELEPHONE SYSTEM APPROPRIATIONS		\$	<u>178,500</u>
TOTAL APPROPRIATIONS		\$	<u>27,857,375</u>

The Bertie County Schools Current Expense Fund appropriation in the amount of \$2,503,000.00 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 \$375,000.00 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 transfer to the School Capital Reserve Fund.

SECTION 3. AD VALOREM TAX LEVY: There is hereby levied for the fiscal year 2013-2014 an ad valorem property tax on all property having a situs in Bertie County as listed for taxes as of January 1, 2013 at a rate of eighty four (84) 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 \$1,210,711,027.00 (\$1,090,711,027.00 for real and personal property and public utilities, and \$120,000,000.00 for motor vehicles) and an estimated collection rate of 96.0% for real and personal property and public utilities and 96.0% for motor vehicles. The collection rate for the audited FY 2011-2012 collection rates of 97.82% for real and personal property and public utilities and 82.34% for motor vehicles. For purposes of estimating next year's property tax revenues, this proposed budget assumes a collection rate of 96% for real and personal property and 96.0% for motor vehicles. The increase in motor vehicles collection rate is estimated to increase due to converting to the State of North Carolina, Department of Motor Vehicles collecting the current year motor vehicle property tax at the time of license plate purchase.

SECTION 4. 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 5. 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 6. SPECIAL INSTRUCTIONS: Filling budgeted vacancies for FY 2013-2014 will be jointly approved by the County Manager and the Department Head. If disagreement occurs between the County Manager and Department Head, appeal may be made to the Board of Commissioners. Vacancies may be filled by allowing credit during salary negotiations for experience with local government employment or previous professional experience.

J. Wallace Perry, Chairman
Charles L. Smith, Vice-Chairman
Rick Harrell
John Trent
Ronald Wesson

Adopted this the 17th day of June 2013.


Misty J. Gibbs, Clerk to the Board

