

BERTIE COUNTY, NORTH CAROLINA (DRAFT)
2019-2020 BUDGET ORDINANCE

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF BERTIE FOR THE FISCAL YEAR 2019-2020.

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 2019-2020 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, 2019, and ending June 30, 2020, 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	\$555,700
Motor Vehicle-Prior Years	\$3,665
Penalties and Interest	\$120,000
Sales Tax -1% Pt of Collection	\$355,320
1/2 Cent Sales Tax Article 40	\$1,113,350
1/2 Cent Sales Tax Article 42	\$448,000
Sales Tax Law Change Article 44*524	\$770,000
Payment in Lieu of Taxes-Federal Land	\$50,000
Other Taxes	\$60
Unrestricted Intergovernmental	\$102,000
Restricted Intergovernmental	\$613,268
Permits & Fees	\$272,250
Medical Service Fees	\$1,137,727
Non-Emergency Transport Fees	\$1,374,746
Landfill Fees	\$1,909,000
Sales & Service	\$54,122
Hospital Lease	\$826,651
Miscellaneous	\$181,500
Interest Earned	\$45,000
Indirect Cost Water Systems	\$229,250
Transfers from Lottery	\$-
Transfers from School Capital Reserve	\$2,528,542
FUND BALANCE APPROPRIATED	\$1,729,650
AD VALOREM TAXES	\$10,318,830
MOTOR VEHICLE TAXES	\$1,457,280
GENERAL FUND REVENUES	\$26,195,911

SOCIAL SERVICES FUND		
State and Federal Assistance	\$2,950,940	
Health Choice	\$4,050	
Transfer from General Fund	\$1,523,692	
SOCIAL SERVICES FUND REVENUES		\$4,478,682
911 WIRE/WIRELESS FUND		
Interest Earned	\$500	
User Charges and Fees	\$203,146	
911 WIRE/WIRELESS FUND REVENUE		\$203,646
CAPITAL SCHOOL RESERVE FUND		
Capital School Reserve	\$2,528,542	
CAPITAL SCHOOL RESERVE FUND		\$2,528,542
REVALUATION FUND		
Transfer from General Fund	\$75,000	
FUND BALANCE APPROPRIATED	\$70,373	
REVALUATION FUND REVENUES		\$145,373
DEBT SERVICE		
Transfer From General Fund-QZAB-Brt High	\$109,461	
Transfer From General Fund-Middle School	\$416,947	
Transfer From General Fund-Lib/Coop Construction	\$149,695	
Transfer From General Fund-DSS-Building	\$235,774	
Transfer From General Fund-Hospital	\$826,651	
Transfer From General Fund-BHS-2012A	\$841,461	
Transfer From General Fund-BHS-2012B	\$594,900	
Transfer From General Fund-USDA Amb.	\$93,366	
DEBT SERVICE FUND REVENUES		\$3,268,255
COUNTY WATER DISTRICTS FUND		
Sale of Water & Fees	\$2,871,900	
COUNTY WATER DISTRICTS REVENUES		\$2,871,900
BERTIE TELEPHONE SYSTEM		
User and Miscellaneous Charges	\$62,000	
BERTIE TELEPHONE SYSTEM REVENUES		\$62,000
	REVENUES:	<u>\$39,754,309</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, 2019, and ending June 30, 2020. 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, 2019, 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	\$261,964	
Administration	\$458,765	
HR & Risk Management	\$87,493	
Finance	\$280,345	
Tax	\$618,227	
Legal	\$135,000	
Court Facilities	\$96,480	
Elections	\$263,378	
Register of Deeds	\$342,600	
Public Buildings & Grounds	\$921,586	
Data Center	\$299,329	
Sheriff	\$3,237,290	
Communications	\$591,791	
Emergency Management	\$544,402	
Emergency Medical Service	\$2,929,960	
Non-Emergency Transport	\$1,201,667	
Planning/Building Inspections	\$375,244	
Medical Examiner	\$20,000	
Animal Control	\$248,335	
Solid Waste	\$488,164	
Economic Development	\$174,759	
Cooperative Extension	\$320,712	
Soil Conservation	\$78,586	
Health	\$103,060	
Veterans Service Office	\$58,236	
Council on Aging/Nutrition	\$518,393	
Parks & Recreation	\$491,482	
Transfers-Social Services	\$1,523,692	
Transfers-Revaluation	\$75,000	
Transfers-Debt-Middle School	\$416,947	
Transfers-Debt-DSS	\$235,774	
Transfers-Debt-QZAB-Bertie High	\$109,461	
Transfers-Debt-Lib/Coop	\$149,695	
Transfers-Debt-Hospital	\$826,651	
Transfers-Debt-Bertie High School (2012 A/B)	\$1,436,361	
Transfers-USDA Amb.	\$93,366	
Appropriations-Other Agencies	\$6,181,716	
GENERAL FUND APPROPRIATIONS		\$26,195,911

SOCIAL SERVICES FUND		
Social Services	\$4,478,682	
SOCIAL SERVICES FUND APPROPRIATIONS		\$4,478,682
911 WIRE/WIRELESS FUND		
911 Wire/Wireless Fees	\$203,646	
911 WIRE/WIRELESS APPROPRIATIONS		\$203,646
CAPITAL SCHOOL RESERVE FUND		
Capital School Reserve	\$2,528,542	
CAPITAL SCHOOL RESERVE FUND APPROPRIATIONS		\$2,528,542
REVALUATION FUND		
Revaluation	\$145,373	
REVALUATION FUND APPROPRIATIONS		\$145,373
LIB/COOP EXT CONSTRUCTION FUND		
Lib/Coop Construction	\$149,695	
LIB/COOP EXT CONST FUND APPROPRIATIONS		\$149,695
DEBT SERVICE FUND		
Debt Service Payments	\$3,118,560	
DEBT SERVICE FUND APPROPRIATIONS		\$3,118,560
COUNTY WATER DISTRICTS FUND		
System Operations	\$2,871,900	
COUNTY WATER DISTRICTS APPROPRIATIONS		\$2,871,900
BERTIE TELEPHONE SYSTEM		
User and Miscellaneous Charges	\$62,000	
BERTIE TELEPHONE SYSTEM APPROPRIATIONS		\$62,000
	EXPENSES:	<u>\$39,604,614</u>

SECTION 3. School Funding

The Bertie County Schools Current Expense Fund appropriation in the amount of \$3,027,671 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. The source of funding for school capital outlay in FY 2019-2020 is State Lottery revenue. All unused funds shall transfer to the School Capital Reserve Fund.

SECTION 4. AD VALOREM TAX LEVY: There is hereby levied for the fiscal year 2019-2020 an ad valorem property tax on all property having a situs in Bertie County as listed for taxes as of January 1, 2019 at a rate of ninety-two (92)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 \$1,312,933,864 (\$1,157,933,864 for real and personal property and public utilities, and \$160,000,000 for motor vehicles) and an estimated collection rate equal to the audited FY2017-2018 collection rates of 96.93% 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. Each year beginning July 1, 2016 and for all future years, the budget ordinance shall provide for a monthly allocation of \$100 per position which shall be deposited in the OPEB trust.
- Employees hired after July 1, 2016 will no longer be eligible for retiree health insurance benefits.
- 3.0% cost of living adjustment for employees effective July 1, 2019. This salary adjustment is exclusive of qualifying probationary employees. Furthermore, the cost of living adjustment will not change the classification grades or the pay scale in order to address compression of salaries for current employees.

SECTION 9. EFFECTIVE DATE (DRAFT)

That this ordinance shall be in full force and effect on July 1, 2019.

Adopted this the ___th day of June, 2019:

John Trent, Chairman

Sarah S. Tinkham, Clerk to the Board

William Roberson, Finance Director