

Town of Bethel, North Carolina
Budget Ordinance
For the Fiscal Year Ending June 30, 2027

BE IT ORDAINED by the Governing Board of the Town of Bethel, North Carolina:

Section 1. General Fund Revenues: It is estimated that the following revenues will be available in the General Fund for Fiscal Year beginning July 1, 2026 and ending June 30, 2027:

	Budget Ordinance <u>FYE June 30, 2027</u>
Ad-Valorem Property Tax	
Ad-Valorem Property Tax - Current Levy	\$461,000
Ad-Valorem Property Tax - Prior Years	\$7,500
Tax Penalties & Interest	\$2,000
Motor Vehicle Taxes	\$70,000
Other Taxes and Licenses	
Motor Vehicle Fees	\$4,000
Unrestricted Intergovernmental Revenues	
Local Option Sales Tax	\$510,000
Utility Franchise Tax	\$77,000
Beer & Wine Tax	\$5,500
Payment in lieu of tax	\$4,000
Restricted Intergovernmental Revenues	
Solid Waste Disposal Tax	\$1,000
Powell Bill Funds	\$60,000
Grants Fire Dept-P.C.E.M.	\$25,000
Pitt County Fire District Tax	\$91,258
Fire Dept Allocation	
Sales and Services	
Garbage & Trash Collections	\$106,000
Sale of Fixed Assets	\$5,000
Cemetery Revenues	\$25,000
Permits and Fees	
Zoning & Building Fees	\$1,000
Investment Earnings	\$100,000
Miscellaneous Income	\$2,000
Donations	\$0
Bank Loan Proceeds	\$125,000
Insurance Proceeds	\$0
Fund Balance Appropriation - G.F. Rest. (Fire Truck)	\$375,092
Fund Balance - G.F.	\$25,000
Fund Balance Appropriation - Powell Bill Funds	\$0
Total Revenues - General Fund	\$2,082,350

Section 2. General Fund Expenditures: The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027:

	Budget Ordinance <u>FYE June 30, 2027</u>
General Government	
410 Governing Body	\$40,680
420 Administration	\$459,484
440 Tax Collections	\$9,500

Public Safety		
510 Law Enforcement		\$242,000
530 Fire Department		\$675,810
Transportation		
560 Street Department		\$358,823
560 Powell Bill Paving		\$60,000
Environmental Protection		
580 Sanitation		\$74,300
640 Cemetery		\$17,500
Cultural & Recreational		
620 Recreation		\$24,400
630 Library		\$29,771
650 Senior Center		\$18,500
Debt Service		
Prin. & Inter.		\$23,075
Contingency		\$48,507
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Total Expenditures - General Fund		\$2,082,350
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Revenues Over (Under) Expenditures		\$0
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Section 3. Ad-valorem Taxes: There is hereby levied at the rate of forty-five cents (\$.45) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2026 for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 1 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$119,096,770 and an estimated rate of collection of 96.90%, 100% for vehicles. One cent on the tax rate is equal to \$10,215.

Section 4. Household Assessment Fee for Solid Waste Disposal: There is hereby levied a household assessment fee on solid waste disposal in the amount of one-hundred and sixty-eight dollars (\$168) and authorizes the assessment amount to be printed on the property tax statement. The assessment is authorized to be collected in the same manner as property tax.

Section 5. Budget Officer and Budget Amendments: The Budget Officer is hereby authorized to transfer appropriations herein, under the following conditions:

- a. Budget Officer may amend line item appropriations within any Fund as long as the total appropriation of that Fund is not changed. A record of any such amendments shall be maintained by the Town for public inspection. These transfers shall not result in increases in recurring obligations such as salaries.
- b. Budget Officer may transfer amounts up to \$1,000 between departments within the same fund. Any such transfer shall be reported to the Board of Commissioners at the next regular Board meeting.
- c. Budget Officer may not transfer any amounts between Funds, except as approved by the Board of Commissioners in the Budget ordinance as amended.
- d. The Interim Town Manager shall serve as Budget Officer.
- e. Budget Officer may make cash advances between funds for periods not to exceed 60 days. Any cash advances between funds that exceed beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.
- f. Interim Town Manager is authorized to sign contracts on behalf of Town up to \$2,500.

Section 6. Town of Bethel Fee Schedule:

The Fee Schedule for Fiscal Year beginning July 1, 2026 and ending June 30, 2027 is referenced as adopted by separate action by the Bethel Board of Town Commissioners.

Section 7. Mileage Reimbursement:

The Town of Bethel shall follow the IRS mileage rate schedule, as amended, for official Town travel. The rate shall cover both fuel and operational costs of a vehicle.

Section 8. Town Commissioner Compensation: Town Commissioners are to be compensated at a rate of \$275 per month with Mayor receiving \$500 per month for regular service. Additionally, the Office of the Mayor is to be compensated to cover mileage and expenses incurred in his/her service to the Town in the amount of \$300 per month.

Section 9. Town Employee Compensation: The following are included or acknowledged as Town employee compensation:

a. A three percent (3%) cost of living adjustment is included in the adopted budget for the following positions:

- * Town Clerk
- * Deputy Clerk
- * Interim Town Manager
- * Maintenance Worker (2)
- * Maintenance Supervisor
- * Day Fireman-part time

b. The existing 401-k contribution of five percent (5%) is continued in the adopted budget for the following positions:

- * Town Clerk
- * Deputy Clerk
- * Interim Town Manager
- * Public Works Supervisor
- * Maintenance Workers (2)

Section 10. Budget Ordinance Copies: Copies of the Budget Ordinance shall be furnished to the Town Clerk, Governing Board and to the Interim Town Manager (Budget Officer) to be kept on file by them for their direction in the disbursement of funds.

Adopted by Bethel Board of Town Commissioners on this 2nd day of June 2026.



Mayor Carl Wilson



D. Scott Elliott, Interim Town Manager