

**BERTIE COUNTY, NORTH CAROLINA
2025-2026 BUDGET ORDINANCE**

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF BERTIE FOR THE FISCAL YEAR 2025-2026.

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 2025-2026 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, 2025, and ending June 30, 2026, 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	\$	333,547
Sales Tax -1% Pt of Collection	\$	700,000
1/2 Cent Sales Tax Article 40	\$	1,425,000
1/2 Cent Sales Tax Article 42	\$	675,000
Sales Tax Law Change Article 44*524	\$	1,120,416
1/4 Cent Sales Tax Article 46	\$	352,000
Payment in Lieu of Taxes-Federal Land	\$	44,126
Other Taxes	\$	100,282
Unrestricted Intergovernmental	\$	79,800
Restricted Intergovernmental	\$	554,647
Permits & Fees	\$	293,579
Medical Service Fees	\$	1,638,243
Non-Emergency Transport Fees	\$	-
Landfill Fees	\$	2,200,000
Sales & Service	\$	42,617
Miscellaneous	\$	121,800
Interest Earned	\$	60,000
Indirect Cost Water Systems	\$	256,472
Transfers from School Capital Reserve	\$	841,461
AD VALOREM TAXES	\$	12,174,843
MOTOR VEHICLE TAXES	\$	1,936,280
GENERAL FUND REVENUES		\$ 24,950,113

OTHER FUND REVENUES

SOCIAL SERVICES FUND			
State and Federal Assistance	\$	3,596,720	
Miscellaneous Revenues	\$	25	
Transfer from General Fund	\$	1,404,522	
SOCIAL SERVICES FUND REVENUES			\$ 5,001,267
OPIOID SETTLEMENT FUND			
Opioid Settlement Funds	\$	134,667	
OPIOID SETTLEMENT FUND REVENUES			\$ 134,667
911 WIRE/WIRELESS FUND			
User Charges and Fees	\$	41,323	
Fund Balance Appropriated	\$	11,635	
911 WIRE/WIRELESS FUND REVENUE			\$ 52,958
LOTTERY FUND			
Lottery Proceeds	\$	122,000	
LOTTERY FUND REVENUES			\$ 122,000
CAPITAL SCHOOL RESERVE FUND			
Capital School Reserve	\$	2,036,624.00	
CAPITAL SCHOOL RESERVE FUND			\$ 2,036,624
REVALUATION FUND			
Transfer from General Fund	\$	80,000	
REVALUATION FUND REVENUES			\$ 80,000
FIRE SERVICE DISTRICT FUND			
Fire Service District Tax	\$	360,000	
FIRE SERVICE DISTRICT FUND REVENUES			\$ 360,000
DEBT SERVICE FUND			
Transfer From General Fund-BHS-2012A	\$	2,036,624.00	
Transfer From General Fund-USDA Amb.	\$	93,366.00	
DEBT SERVICE FUND REVENUES			\$ 2,129,990
COUNTY WATER DISTRICTS FUND			
Sale of Water & Fees	\$	2,823,294	
COUNTY WATER DISTRICTS REVENUES			\$ 2,823,294
FINES AND FORFEITURES FUND			
Fines and Forfeitures	\$	70,000	
FINES AND FORFEITURES REVENUS			\$ 70,000
BERTIE TELEPHONE SYSTEM			
User and Miscellaneous Charges	\$	65,500	
Transfer from General Fund	\$	56,337	
Fund Balance Appropriated	\$	25,000	
BERTIE TELEPHONE SYSTEM REVENUES			\$ 146,837
TOTAL OTHER FUNDS REVENUES:			\$ 12,957,637
TOTAL REVENUES:			\$ 37,907,750

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, 2025, and ending June 30, 2026. 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, 2025, 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	\$	237,374
Administration	\$	449,253
Human Resources & Risk Management	\$	167,320
Finance	\$	626,129
Tax Listing & Collections	\$	746,319
Legal	\$	130,000
Court Facilities	\$	123,160
Elections	\$	322,740
Register of Deeds	\$	398,341
Public Buildings	\$	972,904
Information Technology	\$	419,614
Sheriff	\$	3,303,752
911 Communications	\$	756,034
Emergency Management	\$	328,714
Emergency Services	\$	3,809,019
Transport Non-Emergency	\$	-
Planning/Inspections	\$	444,518
Medical Examiner	\$	40,000
Animal Control	\$	235,744
Solid Waste	\$	668,477
Economic Development	\$	173,089
Cooperative Extension	\$	336,220
Soil Conservation	\$	107,380
Health Department	\$	117,614
Veteran Services	\$	67,122
Aid to Aging/Nutrition	\$	598,835
Parks & Recreation	\$	456,807
Parks & Recreation - River	\$	104,236
Transfers - Social Services	\$	1,404,522
Transfers - Revaluation	\$	80,000
Transfers - Debt- Bertie High School (2012A)	\$	1,073,164
Transfers – USDA Ambulances	\$	93,366
Transfers - Bertie Telephone	\$	56,337
Appropriations - Other Agencies	\$	6,102,008
GENERAL FUND APPROPRIATIONS	\$	24,950,113

OTHER FUND APPROPRIATIONS

SOCIAL SERVICES FUND

Social Services Expenditures	\$ 5,001,268	
SOCIAL SERVICES FUND APPROPRIATIONS		\$ 5,001,268

OPIOID SETTLEMENT FUND

Opioid Settlement Expenditures	\$ 134,667	
OPIOID SETTLEMENT FUND APPROPRIATIONS		\$ 134,667

911 WIRE/WIRELESS FUND

Emergency TelephoneSystem Expenditures	\$ 52,958	
911 WIRE/WIRELESS APPROPRIATIONS		\$ 52,958

LOTTERY FUND

Lottery Expenditures	\$ 122,000	
LOTTERY FUND APPROPRIATIONS		\$ 122,000

CAPITAL SCHOOL RESERVE FUND

Capital School Reserve Expenditures	\$ 2,036,624	
CAPITAL SCHOOL RESERVE FUND APPROPRIATIONS		\$ 2,036,624

REVALUATION FUND

Revaluation Contribution to Reserve	\$ 80,000	
REVALUATION FUND APPROPRIATIONS		\$ 80,000

FIRE SERVICE DISTRICT FUND

Fire Service District Distribution	\$ 360,000	
FIRE SERVICE DISTRICT FUND APPROPRIATIONS		\$ 360,000

DEBT SERVICE FUND

Debt Service Payments	\$ 2,129,990	
DEBT SERVICE FUND APPROPRIATIONS		\$ 2,129,990

COUNTY WATER DISTRICTS FUND

System Operations	\$ 2,823,294	
COUNTY WATER DISTRICTS APPROPRIATIONS		\$ 2,823,294

FINES AND FORFEITURES FUND

Fines and Forfeitures	\$ 70,000	
FINES AND FORFEITURES APPROPRIATIONS		\$ 70,000

BERTIE TELEPHONE SYSTEM

Bertie Telephone Expenditures	\$ 146,837	
BERTIE TELEPHONE SYSTEM APPROPRIATIONS		\$ 146,837

OTHER FUND APPROPRIATIONS	\$ 12,957,637
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TOTAL APPROPRIATIONS:	\$ 37,907,750
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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 \$352,000 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 2025-2026 an ad valorem property tax on all property having a situs in Bertie County as listed for taxes as of January 1, 2025 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 \$1,435,976,766 (\$1,283,976,766 for real and personal property and public utilities, and \$152,000,000 for motor vehicles) and an estimated collection rate equal to the audited FY2023-2024 collection rates of 97.69% for real/personal property, public utilities and motor vehicles.

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 (3.762¢) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2025, 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. The amount to be distributed to each fire district in a given fiscal year is 100% of the approved budgets. 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 collected in excess of the budgeted tax levy shall be retained by the County in an account earmarked for the Bertie County Fire Protection Service District.

SECTION 6. 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 7. 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 8. 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 9. 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 9. EFFECTIVE DATE:

That this ordinance shall be in full force and effect on July 1, 2025.

Adopted this the **18th day of June, 2025:**


Corey Ballance, Sr., Chair


Juan E. Vaughan, II
County Manager

BERTIE COUNTY DEPARTMENTAL FEE SCHEDULE

*****ALL DEPARTMENTS Impose a \$25.00 returned check fee*****

BERTIE COUNTY PLANNING & INSPECTIONS FEES EFFECTIVE - JULY 1, 2025

***Beginning work before permits are issued will result in permit fees being doubled in addition to a charge of \$50 per day for continuing work after being ordered to stop until permit has been approved.**

<u>Residential Permits</u>	<u>\$ per sq foot/Other</u>	<u>Minimum</u>
Construction	\$0.20	\$75.00
Construction (Other*)	\$0.10	\$50.00
Renovation/Upfit	\$0.20	\$50.00
Manufactured Home	\$0.25	\$50.00
Modular (On-frame & Off-Frame)	\$0.25	\$50.00
Electrical- New Construction	\$0.05	\$50.00
Electrical Repair/Replace	n/a	\$50.00
Restore Power (one trip)	n/a	\$25.00
Electrical Temp Service	n/a	\$50.00
Plumbing	\$0.05	\$50.00
Plumbing Repair/Replace	n/a	\$50.00
Mechanical- New Construction	\$0.05	\$50.00
Mechanical- Repair/Replace	\$0.05	\$50.00
Insulation	\$0.05	\$50.00
Gas Installation	n/a	\$50.00
Reinspection	Per trip	\$50.00 Add \$25 per additional trip
Solar Power (Residential panels)	Max out at \$75.00 \$500	\$75.00 Plus electrical permit
Pools	n/a	\$100.00 Plus trade permits
Demolition (Residential)	n/a	\$50.00

<u>Commercial Permits</u>	<u>\$ per sq foot/Other</u>	<u>Minimum</u>
Construction	\$0.25	\$100.00
Renovation/Upfit	\$0.15	\$100.00

Electrical- New Construction or Rewire	\$0.10	\$100.00
Electrical- Repair/ Replace/ Restore Power	n/a	\$100.00
Electrical- Temp Service	n/a	\$100.00
Plumbing-New Construction	\$0.10	\$100.00
Plumbing- Repair/Replace	n/a	\$100.00
Mechanical- New Construction	\$0.10	\$100.00
Mechanical- Repair/Replace	n/a	\$100.00
Insulation	\$0.05	\$100.00
Gas Installation	n/a	\$100.00
Reinspection	Per trip	\$50.00 Add \$25 per additional trip
Plan Review	n/a	\$200.00
Demolition (Commercial)	n/a	\$100.00

Communication Towers

Tower, Building & Electrical	n/a	\$1,200.00
Replacing or Adding Antenna	\$100 each	\$100.00

Solar Farms

\$0.50 per panel \$1,000.00 Electrical permit included

Demolition (Res & Com)

n/a \$50.00

Fire Permits/ Inspections

Operational Permits - allows the applicant to conduct an operation of a business for which a permit is required by the NC Fire Prevention Code. The prescribed duration of the operational permit is the same as the frequency of the state mandated fire inspection schedule for the given type of occupancy. The initial fee for an operational permit is waived if a construction permit of the same type has been issued immediately prior to the operational permit.

Opening/reopening a

business, change of

use/occupancy, change of

name/ownership, or ABC

permit

n/a \$150.00

Child daycare, group homes,

foster care, etc.

n/a \$75.00

Exhibits, Trade Shows, Festivals, Fairs, Carnivals, etc. (105.6.14)	n/a	\$150.00
Explosives, Fireworks, Pyrotechnic Displays (105.6.14)	n/a	\$250.00 Exception: Fireworks allowed by NCGS 14-414
Flammable & combustible liquids (105.6.17)	n/a	\$60.00
Fumigation & thermal insecticidal fogging (105.6.20)	n/a	\$45.00
Hazardous Material (105.6.27)	n/a	\$60.00
Liquid or gas fueled vehicles or equipment in assembly buildings (105.6.27)	n/a	\$45.00
Private fire hydrants (105.6.35)*	n/a	\$45.00 *Fee only applied if work done before permit is issued
Spraying or dipping (105.6.41)	n/a	\$60.00
Temporary membrane structures, tents, and canopies (105.6.43)**	n/a	\$50.00

**Exceptions- A. Tents used exclusively for recreational camping purposes; B. Fabric canopies and awning open on all sides which comply with all the following: a. Individual canopies shall have a maximum size of 700 sq. ft (65m2); b. The aggregate area of multiple of canopies placed side by side without a fire break clearance of 12 feet (3658mm) shall not exceed 700 sq. ft (65m2) total; c. Funeral tents and curtains or extensions attached thereto when used for funeral services

Construction Permits (Fire) - allows the application to install or modify systems and equipment for which a permit is required by the NC Fire Prevention Code and identified in the Fee Schedule

Fire Protection Plan Review	\$200.00
Automatic fire extinguishing systems (105.7.1)	\$60.00 Plus \$2.00 per nozzle/head
Compressed gases (105.7.2)	\$60.00
Fire alarm and detection systems (105.7.3)	\$60.00 Per initiating device
Fire pumps and related equipment (105.7.4)	\$45.00
Flammable and combustible liquids (105.7.5)	\$100.00

Hazardous materials (105.7.6) \$100.00

Exceptions:

1. Routine Maintenance

2. For emergency repair work performed on an emergency bases, application for permit shall be made within two working days of commencement of work.

3. Industrial Ovens (105.7.7)- A construction permit is required for installation of industrial oven covered:

> Routine Maintenance

> For repair work performed on an emergency basis, application for permit shall be made within two working days of commencement of work.

Standpipe systems with sprinkler systems \$50.00

Standpipe systems without sprinkler systems \$75.00

Failure to secure permit (per infraction) \$250.00 Not including permit fee

Temporary membrane structures, tents and canopies (105.7.12) \$50.00

****Exceptions-** A. Tents used exclusively for recreational camping purposes; B. Fabric canopies and awning open on all sides which comply with all the following: a. Individual canopies shall have a maximum size of 700 sq. ft (65m2); b. The aggregate area of multiple of canopies placed side by side without a fire break clearance of 12 feet (3658mm) shall not exceed 700 sq. ft (65m2) total; c. Funeral tents and curtains or extensions attached thereto when used for funeral services

Planning Fees

Minor Subdivisions (1-5 lots)	\$50.00 per lot
Major Preliminary Plat	\$200.00 Plus \$5 per lot
Major Final Plat	\$25.00 per lot
PUD Master Plans	\$1,200.00 up to 1,000 units; Add \$5 per unit over 1,000)
PUD Preliminary	\$200.00 Plus \$5 per lot
PUD Final	\$5.00 per unit & \$25 per single-family lot

Bertie County Emergency Services – Effective JANUARY 1, 2022

EMS Responses

Level of Service	Price
ALS 1 Emergency	\$670.00
ALS Non-Emergency	\$425.00
ALS Level 2 Emergency	\$854.21
BLS Emergency	\$496.99
BLS Non-Emergency	\$350.00
Specialty Care Transport	\$1,009.52
Mileage	\$13.00

Non -Emergency

Transport

Level of Service	Price
BLS Non-Emergency	\$350.00

BLS Emergency	\$450.00
Mileage	\$12.00

Bertie County Board of Elections Fees – Effective July 1, 2014

Item	Price
Voter Registration List (<i>Complete or Partial</i>)	\$0.05 per page
Electronic Copies on CD	\$15.00
Email	FREE

BERTIE COUNTY RECREATION FEES – EFFECTIVE JULY 1, 2025

Ball fields (as is)	\$50.00 deposit
Lights (additional charge)	\$25.00 an hour
Ball Fields (dressed)	\$50.00 per field
Picnic Shelter	\$50.00 deposit

Field Rentals Hourly:

Resident	\$20.00
Non-resident	\$30.00

Other Fees:

Youth Sports Registration	\$20.00 per child
Adult Sports Registration	\$250.00 per team
Concession Revenue	10% of profit
Senior Registration	\$35.00 per quarter ages 55-59
Copies (Admin. Office)	\$0.10 per page
Uniform purchases	\$12.00-\$15.00
Shin Guards	\$5.00
Uniform Late Fee	\$2.00-\$15.00
Complex Rental	See attached

BERTIE COUNTY TAX MAPPING FEES – EFFECTIVE JULY 1, 2022

GIS Maps	Price
8 ½ x 11 (Letter size)	\$3.00
8 ½ x 14 (Legal size)	\$4.00
11 x 17	\$5.00
13 x 19	\$8.00
34 x 44	\$15.00
Specialty Maps start at	\$25.00

Scanned Plot or Blueprints

22 x 34	\$5.00
34 x 44	\$8.00

Others Fees:

911 County Map	\$3.00
Print Picture of House	\$1.00
Print Screen	\$0.25
Property Record Card	\$1.00
911 Road Book Copy	\$5.00
Zerox Copy	\$0.25

BERTIE COUNTY REGISTER OF DEEDS FEES – EFFECTIVE JULY 1, 2014**Uncertified Copies**

Birth	\$0.20
Death	\$0.20
Marriage	\$0.20
Combined Real Property	\$0.20
Miscellaneous Fees	\$0.20
PIN-Copy Deposits	
<i>(attorneys, surveyors, tax, DSS)</i>	\$0.20

Other Fees:

Black and White copies	\$0.10
Color copies	\$0.50

BERTIE COUNTY DEPARTMENTAL FEE SCHEDULE
*****ALL DEPARTMENTS Impose a \$25.00 returned check fee*****

Bertie County Senior Center Use Policies

The Bertie County Senior Center was developed for the use of Bertie County Senior Citizens.

The Senior Center Gym can be used by the following organizations (by priority) after arrangements have been made with the Council on Aging Staff.

Bertie County Senior Citizens (no charge)

Bertie County Government Agencies (no charge)

N.C. State Agencies (no charge)

County/State Educational Institutions (no charge)

Non Profit Organizations and Businesses may rent the Senior Center for \$200.00 a day plus a \$50.00 incidental fee. The incidental fee is refundable if there is no damage or if proper clean up is done.

NO parties (birthday/graduation/wedding receptions/etc.) will be allowed unless it is a Senior Citizens p

Alcoholic beverages and smoking are NOT ALLOWED and are strictly prohibited.

Events are limited to four (4) hours.

When paying to use facility, an admission at the door will be allowed only to cover the direct cost of programs. If using the facility for free, only a basket can be passed around to ask for a donation.

Anyone requesting the use of the Senior Center must sign and abide by the “Agreement for use of the Senior Center Gym.”

Failure to abide by the “Agreement for use of the Senior Center Guidelines” can result in loss of organization’s privilege to rent the Senior Center.