

The NEW proposed tax rate appears lower because the new rate is applied to much higher real property values, but let's be clear, IT IS a tax increase, a significant one, much higher than the rate of inflation. The proposed 52 cents is equivalent to taxing 2024 booked values at 67 cents – 3 cents (4.6%) higher than in 2024. This is a full 17 % higher than when I moved here.

Even more worrisome to me is that the trend seems to be accelerating as this will be the third tax increase in four years. There is every reason to believe next year will see yet another tax increase as the County strives to build a new school for some \$60 million or so. NEXT YEAR.

Once again, I urge the County Commissioners to rein in spending and instead, focus on economic growth for revenue generation. As I said before, the County's population is static, mostly because it lacks opportunity. We need to encourage business and jobs to come to our county instead of continuously tapping the citizens for a bigger slice of their social security checks.

ADJOURNMENT

There being no further comments or business to discuss, the Regular Meeting was adjourned around 7:55 p.m. on motion made by Timothy J. Corprew, seconded by Charles Woodard and unanimously approved by the Board.

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Wallace E. Nelson, Chairman

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Clerk to the Board

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SPECIAL CALLED MEETING

June 17, 2024

7:00 p.m.

The Perquimans County Board of Commissioners met in a SPECIAL CALLED MEETING on Monday, June 17, 2024, at 7:00 p.m. in the Perquimans County Library located at 514 S. Church Street, Hertford, NC 27944.

MEMBERS PRESENT:	Wallace E. Nelson, Chairman	Charles Woodard, Vice Chairman
	Timothy J. Corprew	Joseph W. Hoffer
	T. Kyle Jones	James W. Ward

MEMBERS ABSENT: None

OTHERS PRESENT:	Frank Heath, County Manager	Mary Hunnicutt, Clerk to the Board
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Chairman Nelson called the meeting to order. Commissioner Woodard gave the invocation and the Chairman led the Pledge of Allegiance. Chairman Nelson explained that the purpose of this Special Called Meeting was to hold a Public Hearing on the proposed FY 2024-2025 Budget.

PUBLIC HEARING – FY 2024-2025 Budget

Chairman Nelson opened the Public Hearing stating that the purpose of the public hearing was to receive public comments on the proposed FY 2024-2025 Budget. There were twenty-eight (28) people present. County Manager Heath stated that he had presented the Budget Message at the June 3, 2024 meeting and that there were no changes. Mr. Nelson asked if anyone had signed up to speak or sent in their comments. Mary Hunnicutt, Clerk to the Board, forwarded a copy of the signup sheet and stated that no one had sent written comments:

- **Ronald Smirlock:** Mr. Smirlock said that he had been a resident of Perquimans County for four years. He further provided more background information as a form of introduction. Mr. Smirlock stated that his purpose in addressing the Board was to discuss the proposed tax rate. He had several charts showing various rates for Perquimans County and for surrounding counties. His conclusion was that Perquimans County's increase would be at 13%, which was not for everyone in the County but for the ones that had higher revaluation rates which would make the tax increase even higher than the 13%. Because of the three-minute policy, Mr. Smirlock was unable to complete his full comments.

Chairman Nelson thanked him for his comments. There being no more individuals that signed up, Chairman Nelson closed the public hearing at 7:10 p.m.

AGENDA

On motion made by Joseph W. Hoffer, seconded by James W. Ward, the Board unanimously approved the Agenda.

RESOLUTION RECOGNIZING & APPROVING THE PERQUIMANS COUNTY OFFICIAL AMERICA 25 NC COMMITTEE

Chairman Nelson recognized Lyn Winslow, III who presented a request to adopt a resolution to recognize and approve the Perquimans County America 250 NC and establish a committee to represent Perquimans County. Mr. Winslow has already discussed this with several interested individuals and is requesting that the Board adopt the resolution. The purpose of the America 250 is to plan, encourage, develop, and coordinate the commemoration of the 250<sup>th</sup> anniversary of the United States & North Carolina's integral role in that event. On motion made by Timothy J. Corprew, seconded by James W. Ward, the Board unanimously approved to adopt the following Resolution:

**RESOLUTION OF PERQUIMANS COUNTY  
RECOGNIZING & APPROVING OF THE PERQUIMANS COUNTY  
OFFICIAL AMERICA 250 NC COMMITTEE**

A resolution of Perquimans County, North Carolina, supporting the America 250 NC committee for the United States semiquincentennial (AMERICA 250 NC).

WHEREAS, Roy Cooper, Governor of North Carolina created AMERICA 250 NC to plan, encourage, develop, and coordinate the commemoration of the 250<sup>th</sup> anniversary of the United States and North Carolina’s integral role in that event and the role of its people on the nation’s past, present, and future; and

WHEREAS, AMERICA 250 NC has a mission to engage ALL North Carolinians and ALL 100 counties through their many signatures and officially recognized programs, projects, and events over the commemoration by inspiring future leaders and celebrating North Carolina’s contributions to the nation over the last 250 years; and

WHEREAS, by adoption of America 250 NC’s mission, Perquimans County Committee is officially formed to achieve the goals of America 250 NC.

NOW, THEREFORE, BE IT RESOLVED, that the County of Perquimans hereby endorses AMERICA 250 NC and its mission; and

RESOLVED, the County of Perquimans officially establishes an AMERICAN 250 NC Committee made up of a diverse group of citizens to work with AMERICA 250 NC on any and all activities. The participants of the Perquimans County Committee will be strictly voluntary roles and there will be no compensation for participation.

IT IS FURTHER RESOLVED that a copy of this resolution be sent to the Perquimans County legislative delegation and the AMERICA 250 NC Committee.

ADOPTED this 17<sup>th</sup> day of June, 2024

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Wallace E. Nelson, Chairman

ATTESTED:

SEAL

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Mary P. Hunnicutt, Clerk to the Board

**PERSONNEL MATTER: APPOINTMENT OF FULL-TIME PARAMEDIC**

Jonathan Nixon, Emergency Services Director, presented the following personnel matter:

Employee Name	Employee Job Title	Action Required	Grade/ Step	New Salary	Effective Date
Paige Scheidler	Full-Time Paramedic	Appointment	68/1	\$43,983	06/01/2024

On motion made by Timothy J. Corprew, seconded by James W. Ward, the Board unanimously approved this appointment.

**FY 2023-2024 YEAR-END BUDGET AMENDMENTS**

Chairman Nelson explained that these budget amendments are to sure up the FY 2023-2024 budget and recognized Mr. Heath for more information. Mr. Heath recognized Tracy Mathews, Finance Officer, who presented the Budget Amendment Numbers 36 - 38 for Board approval. She also explained that no Fund Balance Funds were used to sure up the 2023-2024 Budget and recommended approval. Chairman Nelson asked if there were any questions or comments about the FY 2023-2024 Year-End Budget Amendments. There being none, Charles Woodard made a motion to approve the following Year-End Amendments. The motion was seconded by Joseph W. Hoffer and unanimously approved by the Board.

**BUDGET AMENDMENT NO. 36  
GENERAL FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-301-011	DMV Taxes - Current Year	9,075	
10-430-030	BOE - Board Salaries		3,000
10-430-070	BOE - Retirement	800	
10-430-060	BOE - Group Insurance	1,050	
10-430-020	BOE - Salaries	10,000	
10-430-032	BOE - PT Salaries	225	
10-348-029	Management Entity Fees	4,000	
10-450-450	Tax - Management Entity Fees	4,000	
10-348-026	Drainage Fees	4,500	
10-450-451	Tax - Drainage Fees	4,500	
10-301-011	DMV Taxes - Current Year	8,620	
10-410-030	Gov Body - Salaries	8,000	
10-410-050	Gov Body - FICA	620	
10-301-011	DMV Taxes - Current Year	1,904	
10-610-335	In Home II & III	1,850	
10-610-336	Transportation Title III	54	
10-345-001	Local Option Tax 1/2% A	54,000	
10-682-020	School - Capital Outlay (30% of 1/2)	54,000	
10-301-000	Ad Valorem Taxes - Current Year	9,500	
10-450-280	Tax - Tax Refunds	6,500	
10-450-060	Tax - Group Insurance	3,000	
10-356-000	ROD Fees	2,000	
10-480-060	ROD - Group Insurance	2,000	
10-500-020	Building - Salaries		15,000
10-500-150	Building - Maintenance	15,000	
10-351-000	Sheriff Office Fees	4,500	
10-510-450	Sheriff - Concealed Gun Permits	4,500	
10-360-000	Ambulance Fees	34,000	
10-511-020	Dispatch - FT Salaries	14,000	
10-511-030	Dispatch - PT Salaries	16,000	
10-511-110	Dispatch - Telephone/Postage	4,000	

**BUDGET AMENDMENT NO. 36 (CONTINUED)  
GENERAL FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
10-360-000	Ambulance Fees	30,450	
10-511-741	Dispatch - Capital Outlay 911	30,450	
10-345-000	Local Option Sales Tax 1%		75
10-514-030	Jury Commission - Contract Work	75	
10-360-000	Ambulance Fees	3,100	
10-530-020	FM - Salaries	2,800	
10-530-160	EM - Maintenance/Repair Equipment	3,000	
10-592-020	EMS - Salaries		30,000
10-592-043	EMS - Medicaid Utilization Plan	30,000	
10-360-000	Ambulance Fees	23,000	
10-592-170	EMS - Maintenance/Vehicles	20,000	
10-592-460	EMS - Medical Supplies	3,000	
10-360-000	Ambulance Fees	8,000	
10-600-040	ME - Professional Services	8,000	
10-301-002	Ad Valorem Taxes Prior Year	16,050	
10-660-020	Senior Center - Salaries	10,000	
10-660-060	Senior Center - Group Insurance	3,200	
10-660-070	Senior Center - Retirement	2,500	
10-660-071	Senior Center - 401K Match	350	
10-301-002	Ad Valorem Taxes Prior Year	671	
10-670-020	Soil Conservation - Salaries	200	
10-670-050	Soil Conservation - FICA	25	
10-670-070	Soil Conservation - Retirement	30	
10-670-071	Soil Conservation - 401K Match	16	
10-670-140	Soil Conservation - Travel	400	
10-301-002	Ad Valorem Taxes Prior Year	10,576	
10-685-020	Recreation - Salaries	7,300	
10-685-050	Recreation - FICA	170	
10-685-060	Recreation - Group Insurance	2,300	
10-685-070	Recreation - Retirement	806	
10-365-003	Recreation - PARTF	38,030	
10-685-742	Recreation - PARTF	38,030	
10-365-000	Recreation Fees	1,200	
10-685-743	Recreation - Community Park	1,200	
10-301-010	DMV Taxes - Budget Year	15,000	
10-345-005	Local Option Sales Tax Rural	85,000	
10-690-920	Jail	100,000	
10-301-010	DMV Taxes - Budget Year	2,200	
10-348-015	White Goods	3,800	
10-348-016	Scrap Tire	4,000	
10-690-933	Health Department T/ST/WG	10,000	
10-360-000	Ambulance Fees	95,200	
10-850-852	Debt Service - Lease Payment	95,200	
10-347-000	ABC Bottle Revenue	1,000	
10-690-941	Mental Health - Alcohol Rehab	1,000	
10-335-000	Miscellaneous Revenue	1,300	
10-592-311	EMS Donations	1,300	
<b>EXPLANATION:</b> General Fund year-end entry.			

**BUDGET AMENDMENT NO. 37  
WATER FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
35-720-020	Water - Water Salaries		10,000
35-720-331	Water - Salt/Chemicals	10,000	
<b>EXPLANATION:</b> Water Fund year-end entry.			

**BUDGET AMENDMENT NO. 38  
SCHOOL CONSTRUCTION FUND**

CODE NUMBER	DESCRIPTION OF CODE	AMOUNT	
		INCREASE	DECREASE
65-348-001	School Funds - Lottery Funds	440,317	
65-500-711	NB Lottery Intermediate School	440,317	
<b>EXPLANATION:</b> School Construction Fund year-end entry.			

**FY 2024-2025 BUDGET**

County Manager Heath explained that, after the Budget Work Sessions, the presentation of the Budget Message on June 3, 2024, and the Budget Public Hearing tonight, he presents the FY 2024-2025 Budget for Board consideration. A copy of the Budget Ordinance was included in the Board's Agenda Packets. Mr. Heath explained that they focused their attention on schools, law enforcement and public safety, retaining employees, public safety equipment, increase fire department distributions. He also addressed the issue of the tax neutral rate calculations that Mr. Smirlock mentioned in his public comments. Mr. Heath explained that the calculation is based on the statutory formula. Unfortunately, it is not as simple as the math Mr. Smirlock used in his presentation. The formula is dictated by the General Assembly as to how we calculate it. He further stated that they did not say that they would not exclude all other properties when they calculate the rate. The General Assembly decides that. Also, for that formula, Mr. Heath explained that there is a growth factor that the General Assembly added to that legislation that accounts for expected growth in the tax base regardless of the revaluation. That is the formula that the County used because we must follow the statute. Therefore, he recommends approval of the 2024-2025 Budget. T. Kyle Jones made a motion to approve the FY 2024-2025 Budget as presented. The motion was seconded by Joseph W. Hoffer. Chairman Nelson asked if there were any

questions or comments. Commissioner Woodard stated that he would like to amend the motion to increase the fire department allocation to \$110,000 per department and to send their allocations directly to each fire department. T. Kyle Jones agreed to amend the motion to include Commissioner Woodard's request. Joseph W. Hoffler seconded the amended motion. County Manager Heath asked to clarify the motion in that they are increasing each fire department allocation to \$110,000 and that the allocations would be mailed directly to each fire department. He further stated that the extra funds would come from the fund balance allocated in the budget. The Board agreed. Chairman Nelson asked if there were any further comments or questions. The following comments were made:

- **Commissioner Jones:** Mr. Jones stated that this was his 12<sup>th</sup> budget and that they never want to go up on the tax rate because that tax increase also affects their property taxes.
- **Commissioner Woodard:** Mr. Woodard agrees with Mr. Jones. The commissioners have to pay taxes too but, in order for us to have a real good EMS system, sheriff's department, public safety, good education for our children, fire departments, EMS equipment, we have to raise the taxes even if we do not want to.
- **Commissioner Corprew:** Mr. Corprew stated that he is going to vote yes on the budget even though he does not like the idea of raising taxes. What you buy now costs more than it did in the past.
- **Commissioner Hoffler:** Mr. Hoffler agrees with Commissioners Jones and Woodard. No one likes to raise taxes but to have a good school system and a good public safety department, we have to pay for it. In order to pay for it, we will need to raise taxes.
- **Chairman Nelson:** Mr. Nelson said that it is very difficult to approve tax increases. As you look around with inflation today, it is hard to maintain the services offered by the County without raising taxes. The public expects these services. He used the fire departments as an example. It takes years for them to save to purchase a new fire truck which costs around \$750,000. But in order to serve the residents of the County properly, the County has to step up to help all the volunteers that work with the fire departments. The same thing applies to our other departments. The public grows accustomed to these services and expects them to continue. In order for it to continue, we have to raise our taxes.

Chairman Nelson asked if there were any further comments. There being none, Chairman Nelson asked for a vote. The motion passed by a vote of six (6) to zero (0). **(see Attachment A)**

**ADJOURNMENT**

There being no further comments or business to discuss, the Special Called Meeting was adjourned at 7:25 p.m. on motion made by James W. Ward, seconded by Timothy J. Corprew and unanimously approved by the Board. Chairman Nelson stated that the Regular Work Session scheduled for tonight was cancelled.

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Wallace E. Nelson, Chairman

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Clerk to the Board

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**ATTACHMENT A**  
**PERQUIMANS COUNTY**  
**BUDGET ORDINANCE**  
**FY 2024-2025**

**BE IT ORDAINED THIS 17th DAY OF JUNE, 2024, BY THE BOARD OF COMMISSIONERS OF PERQUIMANS COUNTY, NORTH CAROLINA:**

**I. GENERAL FUND**

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of account heretofore established of this County:

Governing Body	\$ 72,610
County Manager/Finance/Planning	962,317
Elections	251,639
Tax Department	604,996
Legal	25,000
Register of Deeds	394,577
Public Buildings	857,766
Sheriff	2,723,703
Communications	1,516,268
Jury Commission	2,875
Fire Departments/Emergency Management	948,157
Medical Examiner	6,000
Inspections	296,561
Emergency Medical Services	3,233,579
Natural Resource Conservation Service	71,774
Extension Services	225,012
Veterans Services	10,787
Social Services	3,207,012
Schools - Current Expense	3,600,000
Schools - Capital Outlay	615,000
Schools - Debt Service	836,603
Recreation	408,831
Special Appropriations	1,939,871
Center for Active Living	300,363
Library Debt Service	274,290
Debt Service Lease Payments	116,488
<b>TOTAL GENERAL FUND</b>	<b>\$ 23,502,079</b>

**Section 2: REVENUES** - It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025; with a revenue neutral tax rate of 49.7¢ per hundred, and proposed rate of 52¢ per hundred:

**Ad Valorem Taxes:**

Budget Year	\$ 10,864,627
Prior Years and Penalties	401,000
Interest and Advertisement	125,000

**Other Taxes & Licenses:**

Wine & Beer License	\$ 500
Local Option Sales Tax 1%	900,000
Local Option Sales Tax 1/2%A	1,300,000
Local Option Sales Tax 1/2%B	600,000
Local Option Sales Tax Rural	630,000

**Unrestricted Intergovernmental:**

Tax Collections - Municipalities	\$ 27,500
ABC Bottle Revenue	4,600
Beer & Wine	42,000
Utility Franchise Distribution	10,000
Medicaid Hold Harmless	260,000

**PERQUIMANS COUNTY  
BUDGET ORDINANCE  
FY 2024-2025**

**Restricted Intergovernmental:**

State Grants:	
RACE-CAR Trial	\$ 5,600
Social Services	2,158,196
Soil Conservation - Operating	3,600
Soil Conservation - Technician	20,000
Management Entity Funds	6,000
OJJ	77,485
Register of Deeds - A.E. & P.F.	34,815
Health Department - T/ST/WG	22,500
School Resource Officer - Board of Education	120,000
Senior Programs	3,718
Electronic Recycling Fees	1,000
Drainage Fees	12,000
DWI - DMV License Revocation	750
Nutrition Site Manager - Albemarle Commission	12,000
Floodplain Mapping - Register of Deeds	6,000
Register of Deeds - Dept. of Cultural Resources	2,500
Register of Deeds - State General Fund	2,050
ARPA Funds Transfer	21,257
Duke Endowment	162,560
EM Grant	84,496
Veterans Program	2,174

**Permits & Fees:**

Building Permits	\$ 200,000
Register of Deeds	210,000
Recreation Fees	25,000
Ambulance Fees	1,125,000

**Sales & Services:**

Extension 4-H Donations	\$ 500
Senior Center Donations	500
Officer-Sheriff Fees	55,000
Jail Fees	14,000
Rents:	
Farm	11,188
Tower	14,400
Building Leases	91,000
Recreation/Senior Center	8,500
Investment Earnings	135,000
Miscellaneous	20,000
Subdivision Fees	500
Zoning Fees	1,000
Tower Consulting Fees	1,000
Veterans Monument Contributions	100
State Funds - Drug Tax	30,548
Town of Hertford Police	375,000
Federal Drug Funds	14,925
Recreation Concessions	3,500
Local Funds - Sheriff / Canine	50
Range Management	100
EMS Donations	2,000
Local Funds Range Improvements	600
Gates 911 Communications	775,740

**PERQUIMANS COUNTY**  
**BUDGET ORDINANCE**  
**FY 2024-2025**

**Transfer from Other Funds:**

Water System	\$ 100,000
Municipal Dispatch Fees	23,000
Other Revenues:	
Land Transfer Tax Proceeds	960,000

<b>Fund Balance Appropriated</b>	<b>\$ 1,380,000</b>
<b>TOTAL GENERAL FUND:</b>	<b>\$ 23,502,079</b>

**II. WATER DEPARTMENT**

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in the Water System Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Administration & Operations	\$ 2,379,454
Loan Principal	169,308
Loan Interest	11,138
Contribution to General Fund	100,000
<b>TOTAL WATER SYSTEM FUND</b>	<b>\$ 2,659,900</b>

**Section 2: REVENUES** - It is estimated that the following revenues will be available in the Water System Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Investment Earnings	\$ 20,000
Sale of Water	2,450,000
Taps & Connections	100,000
Reconnections	15,000
Penalties & Interest	60,000
Rent: Towers	5,400
Miscellaneous	2,000
Water Improvement Fund	7,500
Fund Balance Appropriated	0
<b>TOTAL WATER SYSTEM FUND</b>	<b>\$ 2,659,900</b>

**III. SOLID WASTE FUND**

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in the Solid Waste Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Administration & Operations	\$ 1,296,900
Recycling Centers Maintenance	5,350
Solid Waste Refunds	3,000
<b>TOTAL SOLID WASTE FUND</b>	<b>\$ 1,305,250</b>

**Section 2: REVENUES** - (Solid Waste Fee: \$190.00 per Household). It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Solid Waste Fees	\$ 1,235,000
Investment Earnings	750
Disposal Tax	7,000
Solid Waste Fee - Prior Years	62,500
Fund Balance Appropriated	0
<b>TOTAL SOLID WASTE FUND</b>	<b>\$ 1,305,250</b>

**PERQUIMANS COUNTY  
BUDGET ORDINANCE  
FY 2024-2025**

**IV. REVALUATION RESERVE FUND**

1. **Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Reserve for Revaluation	\$ 32,250
<b>TOTAL REVALUATION FUND</b>	<b>\$ 32,250</b>
	<b>\$ 32,250</b>

2. **Section 2: REVENUES** - It is estimated that the following revenues will be available in the Revaluation Reserve Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Investment Earnings	\$ 250
Transfer from General Fund	35,000
<b>TOTAL REVALUATION FUND</b>	<b>\$ 35,250</b>
	<b>\$ 35,250</b>

**V. COURT FACILITIES FUND**

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in the Court Facilities Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Administration & Maintenance	\$ 15,860
District Attorney Office Expense	14,140
Fine & Forfeitures	105,000
<b>TOTAL COURT FACILITIES</b>	<b>\$ 135,000</b>
	<b>\$ 135,000</b>

**Section 2: REVENUES** - It is estimated that the following revenues will be available in the Court Facilities Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Facility Fees	\$ 30,000
Fines & Forfeiture Fees	105,000
<b>TOTAL COURT FACILITIES</b>	<b>\$ 135,000</b>
	<b>\$ 135,000</b>

**VI. ECONOMIC DEVELOPMENT FUND**

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in the Economic Development Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Professional Services & Expenses	\$ 101,600
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$ 101,600</b>
	<b>\$ 101,600</b>

**Section 2: REVENUES** - It is estimated that the following revenues will be available in the Economic Development Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Fund Balance Appropriated	\$ 101,500
Investment Earnings	100
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$ 101,600</b>
	<b>\$ 101,600</b>



**PERQUIMANS COUNTY  
BUDGET ORDINANCE  
FY 2024-2025**

**VII. TOURISM DEVELOPMENT FUND - OCCUPANCY TAX**

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in the Tourism Development Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Promotions, Marketing, Operating Expenses	\$ 97,328
Fireworks Contribution	1,500
<b>TOTAL TOURISM DEVELOPMENT</b>	<b>\$ 98,828</b>

**Section 2: REVENUES** - It is estimated that the following revenues will be available in the Tourism Development Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Transfer from General Fund	\$ 25,828
Occupancy Tax	40,000
Intergovernmental Transfers	2,000
Interest	500
Miscellaneous Revenue / Visitor Guides	500
Local Funds / Events	10,000
Fund Balance	20,000
<b>TOTAL TOURISM DEVELOPMENT</b>	<b>\$ 98,828</b>

**VIII. EMERGENCY TELEPHONE FUND**

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in the Emergency Telephone Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Cybersecurity Initiative	\$ 24,000
Operating Expenses	307,131
<b>TOTAL EMERGENCY TELEPHONE FUND</b>	<b>\$ 331,131</b>

**Section 2: REVENUES** - It is estimated that the following revenues will be available in the Emergency Telephone Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Cybersecurity Initiative	\$ 24,000
Emergency 911 Fee	307,131
<b>TOTAL EMERGENCY TELEPHONE FUND</b>	<b>\$ 331,131</b>

**IX. COUNTY CONSTRUCTION FUND**

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in the County Construction Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Perquimans Marine Park Basin	\$ 50,000
<b>TOTAL COUNTY CONSTRUCTION FUND</b>	<b>\$ 50,000</b>

**PERQUIMANS COUNTY  
BUDGET ORDINANCE  
FY 2024-2025**

**Section 2: REVENUES** - It is estimated that the following revenues will be available in the County Construction Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Investment Earnings	\$ 50,000
<b>TOTAL COUNTY CONSTRUCTION FUND</b>	<b>\$ 50,000</b>

**X. OPIOID SETTLEMENT FUND**

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in the Opioid Settlement Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Opioid Settlement Fund	\$ 89,339
<b>TOTAL OPIOID SETTLEMENT FUND</b>	<b>\$ 89,339</b>

**Section 2: REVENUES** - It is estimated that the following revenues will be available in the Opioid Settlement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Investment Earnings	\$ 500
Opioid Settlement Fund	88,839
<b>TOTAL EMERGENCY TELEPHONE FUND</b>	<b>\$ 89,339</b>

**XI. OTHER PROVISIONS**

**Section 1:** The Budget Officer is hereby authorized to transfer appropriations within a fund contained herein under the following conditions:

- a) The Budget Officer may transfer amounts between objects of expenditures within a department except salary amounts without limitation.
- b) The Budget Officer may not transfer any amount between funds nor from any contingency appropriations within any fund.

**Section 2:** The Board of Commissioners hereby authorizes the attached Fee Schedule for FY 2024-2025.

**XI. TAX LEVY**

**Section 1:** There is hereby levied a tax at the rate of 52¢ (fifty-two cents) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024 for the purpose of raising the revenue listed as "Budget Year's Taxes" in the General Fund - Part I, Section 2 of this Ordinance.

**Section 2:** This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$2,011,226,681 and an estimated collection rate of 97%.

This Budget was approved with a vote of six (6) to zero (0) on June 17, 2024. by a quorum of the Perquimans County Board of Commissioners being present and all present casting a vote.

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Wallace E. Nelson, Chairman  
Perquimans Co. Board of Commissioners

**FEE SCHEDULE**  
**FY 24-25**

There is hereby established, for the fiscal year beginning July 1, 2024, and ending June 30, 2025, the following fees for services as indicated:

**Building Inspections**

Construction Fees

Square Foot	\$.25/SF
Minimum Fee	\$75.00
State Fee	\$10.00
In-ground pool (Residential)	\$100.00
In-ground pool (Commercial)	\$125.00
Carports (open all 4 sides)	\$.125/SF
Large Metal Buildings	\$.125/SF
Daycare & ABC	\$75.00
Group/ Foster Homes	\$50.00
Storage Building 12 x 12 or less	\$25.00

Electrical Fees

Minimum Fee	\$50.00
Square Foot	\$.10/SF
Temporary Service	\$50.00
Service Repair	\$50.00
Service Charge	\$.30/amp
Swimming Pools	\$30.00
Sub panel	\$20.00
Generators	\$50.00
Baseboard Heat (per thermostat)	\$10.00
Photovoltaic/Solar	\$5 per string

Plumbing Fees

Minimum Fee	\$50.00
Per Fixture	\$10.00
Sprinklers	\$50.00
Per Head	\$10.00

Mechanical Fees

Central Heating/Air Conditioning	\$75.00
Central - Additional Unit	\$55.00
Minimum Fee	\$50.00
Hood System	\$50.00
Mini Split system	\$75.00
Additional head(s)	\$25.00

Insulation Fees

Insulation	\$75.00
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L.P. & Natural Gas Fees

Minimum Fee	\$50.00
Per Gas Outlet	\$5.00

Sign Fees

Free Standing	\$50.00
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Renovation Fees

1/2 New Construction

**Manufactured Homes**

Single Section	\$150.00
Multi Section	\$185.00
Electrical	\$50.00
Mechanical	\$50.00
Plumbing	\$50.00

**Modular Homes**

All set-up	\$.25/SF
Electrical	\$.30/amp
Plumbing	\$50.00
Mechanical	\$55.00

**Administrative, Negligence & Reinspections**

Administrative	\$50.00
Negligence	\$50.00
2nd Negligence	\$100.00

**FEE SCHEDULE (CONTINUED)  
FY 24-25**

2nd Negligence	\$100.00
Re-Inspection	\$50.00
Certificate of Occupancy/ Certificate of Completion	\$100.00
<b><u>Junk Car &amp; Trash Administration</u></b>	<b>\$75.00</b>

**Sheriff Department Fees**

Fingerprints	\$5.00/card
Concealed Handgun Permits	\$90.00
Concealed Handgun Permit Renewals	\$75.00
Service Fees (civil papers)	\$30.00/service
Out of State Service Fees (civil papers)	\$100.00
Notary	\$5 per signature

**EMS Fees**

ALS-I Emergency A0427	\$646.30
ALS-II Emergency A0433	\$935.44
ALS-I or II Treatment / No Transport A0998 ( <i>including Helo</i> )	\$300.00
ALS-I Non Emergency A0426	\$408.20
BLS-Emergency A0429	\$544.25
BLS-Non Emergency A0428	\$340.16
Transports to Funeral Homes	\$250.00
Ambulance Crew Standby - 1st 2 hours	\$200.00
Ambulance Crew Standby - additional hours	\$100
Zone Car Standby- per hour	\$50
Attorney's Fees (patient's records)	\$25.00
Ground Mileage - ALS or BLS	\$14.33/Loaded Mileage
Specialty Care A0434	\$1,105.53

\*Ambulance fee schedule will be adjusted January of each year at 130% minimum when updated by Medicare

**Recreation Fees**

Rental Fees:

Meeting Room/Kitchen	\$60.00/hr (3 hr minimum)
Gymnasium (1/2 day)	\$100 per hour
Tennis Courts (1/2 day)	\$50.00
Tennis Courts (full day)	\$100.00
Outside Basketball (1/2 day)	\$50.00
Outside Basketball (full day)	\$100.00
Field Rental (1/2 day)	\$75.00/field
Field Rental (full day)	\$150.00/field
Lights additional	\$25.00/hour
Field Rental for practices	
Non Rec. teams	\$15.00/hour
with lights	\$25.00/hour

*Deposit in addition to any rental fees. All fees are refundable if cancelled at least 72 hrs before scheduled rental day.*

Registration Fees

Youth Soccer	\$20.00
Youth Basketball	\$20.00
Volleyball	\$20.00
Softball (9-16)	\$20.00
Babe Ruth (13-15)	\$20.00
Football	\$30.00
Cheerleading	\$20.00
T-Ball (4-6)	\$20.00
Coach Pitch (7-8)	\$20.00
Adult Softball	\$200.00/team
Adult Basketball	\$200.00/team
Open Gym	No charge
Skate Park	No charge

*There is a maximum of \$50 per family for each activity.*

**Register of Deeds**

All Instruments (Except Deeds of Trust)

Pages 1-15	\$26.00
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**FEE SCHEDULE (CONTINUED)  
FY 24-25**

Each additional page thereafter	\$4.00
Multi-instrument	\$10.00
<u>Deed of Trust 1st thru 35th Page</u>	\$64.00
Each additional page	\$4.00
<u>UCC</u>	
1 to 2 pages	\$38.00
3 to 10 pages	\$45.00
Over 10 pages ( <i>Plus \$2 per page over 10</i> )	
Search per name	\$30.00
<i>Copy per page</i>	\$2.00
<u>Plats</u>	
1st page	\$21.00
Each additional page	\$21.00
<u>DOT Highway Maps</u>	
1st page	\$21.00
Each additional page thereafter	\$5.00
<u>Copies</u>	
Plat copies	\$3.00 each
Regular copies (per page)	\$0.25
<u>Certified copies (instruments &amp; plats)</u>	
1st page	\$5.00
Each additional page	\$2.00
<u>Notary</u>	
Oath	\$10.00
Commission verification	\$5.00
<u>Marriage License</u>	
Issuance of license	\$60.00
<u>Vital Records</u>	
Certified copy (birth, death, marriage)	\$10.00
Delayed birth applications	\$20.00
Amendments	\$15.00
Records search from Vital Records	\$24.00
Plus payable to Vital Records	\$24.00
Legitimations	\$15.00
Plus payable to Vital Records	\$15.00

**Tax Department**

Copies	\$0.25
Non-aerial maps	\$0.50
Aerial maps	\$1.20
<u>GIS Mapping Price List</u>	
Plotter	

Size	Black & White	Image Color
8.5 x 11	\$1.00	\$2.00
11 x 17	\$2.00	\$3.00
16 x 20	\$3.00	\$5.00
22 x 34	\$5.00	\$8.00
34 x 46	\$8.00	\$10.00

Desk printer

Size	Black & White	Image Color
8.5 x 11	\$0.50	\$1.25
8.5 x 14	\$0.75	\$1.50
11 x 17	\$1.00	\$1.75

Data Layers

Entire County parcels with aerial images and ownership information <i>(Available on CD &amp; ZIP drive)</i>	\$200.00
Individual Layers	\$50.00 first layer \$25.00 each additional layer

Individual Plotter Maps

Township & Municipality Street Maps	Price based on size/color
Zoning Maps per Township/Municipality	Price based on size/color
Full County Zoning Map	\$12.00

**FEE SCHEDULE (CONTINUED)  
FY 24-25**

County street maps, subdivision maps, and other maps created without image and little color same as listed under Plotter Black & White  
Flood maps, soil maps, census maps and others created with full color same as listed under Plotter Image/Color

Availability

Requests can be made Monday through Friday from 8 am to 5 pm except holidays.  
All efforts will be made to provide information within 5 working days

Payment

Payment is required prior to preparation of CD's, extensive copying requests, maps to be sent by mail and ftp uploads

Custom Work

A fee of \$25.00 per hour will be charged for requests for maps that we do not have the data layers for. For instance, having to go on the internet to download information.

**County Manager**

Zoning Ordinance	\$15.00
Subdivision Ordinance	\$10.00
Junk Ordinance	\$10.00
Junkyard Ordinance	\$10.00
Manufactured Home Park Ordinance	\$5.00
Minimum charge for copy of any other Ordinance	\$5.00
Copies	\$0.25

**Water Department**

Rate Schedule

**WATER RATES- There is a min. charge of \$17.50 for the first 1000 gallons; each additional thousand gallons will be \$9.00/1000 gal.**

Tap-on Fees

Size Meter	Cost of Tap
¾"	\$1,500.00
1"	\$2,500.00
2"	\$5,000.00
Late Payment Charge	10% of bill
Renter's Deposit	\$75.00
Reconnection Fee	\$25.00
Water Meter Test Fee	\$100.00

Water System Development Fee

\$500 per lot for up to and including four lots on main roads, 6 lots on secondary roads  
\$2,500 per lot for any lots over four on main roads, 6 lots on secondary roads  
System Development Fee must be paid before the Final Subdivision Plat is recorded in the Perquimans County Register of Deeds' Office.

**Planning/Zoning**

Zoning Permit (Residential/Home Occupation)	\$0.00
Zoning Permit (for Commercial/Industrial)	\$100.00
Certificate of Compliance (after first site visit)	\$100.00
Sign Permit	\$50.00
Certificate of Compliance (after first site visit)	\$50.00
Zoning Map Change (Re-Zoning)	\$450.00
Zoning Text Change	\$500.00
Conditional Zoning District	\$600.00 + atty. & eng. Fees, i/a
Special Use Permit	\$300.00 + atty. & eng. Fees, i/a
Appeal or Interpretation	\$300.00
Zoning Variance Request	\$300.00
Variance to Subdivision Regulations	\$100.00
Subdivision Sketch Plat	\$100.00
Minor or Abbreviated Subdivision Plan	\$50.00
Preliminary Plat	\$100.00 + \$15.00 per lot
Final Plat	\$100.00 + \$15.00 per lot
Wireless Telecommunication Facility	\$500.00 County fee
	+Minimum consultant cost of \$6,500.00
	+Certificate of Zoning Compliance (after first visit): \$100.00

**FEE SCHEDULE (CONTINUED)  
FY 24-25**

Wireless Telecommunication Facility (eligible facilities request applications processed per NCGS 160D-934)	County fee of \$500.00 +Minimum consultant cost of \$1,000.00 +Certificate of Zoning Compliance (after first visit): \$100.00 County Fee +Certificate of Zoning Compliance (Consultant fee for verification): \$3,000.00
Wind Energy Facilities	County Zoning Permit Fee of \$500.00 +Certificate of Zoning Compliance (after first visit) \$100.00 +Initial Escrow Deposit (Medium Facility) \$50,000.00 +Initial Escrow Deposit (Large Facility) \$50,000.00

Effective 1-04-16, Zoning Permit Fees and Escrow Deposits to be paid at the time Zoning Permit Application, Fees and detailed Site Plans are submitted for review. If Escrow Account drops below \$10,000, Applicant shall replenish to the original amount before any further action or consideration is taken on any County Permit. Remaining balance will be refunded upon Applicant receiving approval of As-Built Drawings or if Applicant fails to complete project.

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*\*Fees denoted for a given application do not include fees for subsequent applications and stages of review. Separate fees will apply for building and other permits.*

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**Fire Marshal's Office**

Construction Permits

Automatic Fire Sprinkler System (new)	\$50.00
-Plus per sprinkler head	\$1.00
Automatic Fire Sprinkler System Renovation	\$25.00
Compressed Gas	\$25.00
Emergency Responder Radio Coverage System	\$50.00
Fire alarm and detection systems (new)	\$50.00
Fire alarm and detection systems (existing)	\$25.00
Fire flow test	\$50.00
Fixed fire suppression system (new)	\$50.00
Fixed fire suppression system (existing)	\$25.00
Standpipe systems (new)	\$50.00
Standpipe systems (existing)	\$25.00
Flammable and Combustible liquids	\$50.00
Hazardous materials	\$75.00
LP Gas (bulk facilities)	\$50.00
Storage tanks	
New installation (per tank)	\$100.00
Removal (per tank)	\$50.00
Temporary membrane structures (tents)	\$25.00
Group Homes/Foster Care Homes	\$0.00
Daycare, Nursing Homes	\$0.00
**All other fire construction permits not listed	\$50.00
Fireworks Initial Inspection Fee - First 2 hours	\$100.00
Fireworks Standby Fees - Additional Hours - per hour	\$50.00

Administrative Fees

Starting work without a permit	\$50.00
Re-inspection fees (see below)	

*There shall be no initial fee for fire inspection of Level I, II, or III properties required under the NC State Fire Code mandatory inspection schedule. Thirty (30) days following the initial fire inspection, a re-inspection shall be conducted by the fire official. If all violations of the fire code have been corrected, no fee shall be imposed. If all violations of the fire code have not been corrected (or a reasonable attempt to correct has not been made), a second notice to comply shall be issued and a fee of \$50.00 shall be imposed. Seven (7) days following the issuance of the second order to comply, the fire official shall return for a re-inspection. If all violations have not been corrected, a final notice shall be issued and an additional fee of \$100.00 shall be imposed. Seven (7) days following the issuance of the final notice, the fire official shall return for a re-inspection. If all violations have not been corrected, and/or all fees have not been paid, the inspector shall issue a one hundred dollar (\$100.00) fee and issue a final notice to comply. After seven (7) additional days, if violations and fees have not been satisfied, the fire inspector shall initiate criminal proceedings, if necessary, in order to bring the establishment into compliance with the NC Fire Code.*

**P E R Q U I M A N S C O U N T Y  
CAPITAL PROJECTS ORDINANCE  
COUNTY CONSTRUCTION FUND**

This Capital Projects Ordinance is being authorized for the County Construction Fund.

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in this County Construction Fund beginning July 1, 2024, and ending June 30, 2025.

Perquimans Marine Park Basin	\$ 50,000
<b>TOTAL COUNTY CONSTRUCTION FUND</b>	<b>\$ 50,000</b>

**Section 2: REVENUES** - It is estimated that the following revenues will be available for appropriation in the County Construction Fund beginning July 1, 2024, and ending June 30, 2025.

Investment Earnings	\$ 50,000
<b>TOTAL COUNTY CONSTRUCTION FUND</b>	<b>\$ 50,000</b>

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Wallace E. Nelson, Chairman  
Perquimans Co. Board of Commissioners

**P E R Q U I M A N S C O U N T Y  
CAPITAL PROJECTS RESERVE ORDINANCE  
LAND TRANSFER TAX  
FOR  
CAPITAL PROJECTS**

This Capital Projects Ordinance is being authorized to provide a portion of the required funds needed for the School Construction Project and for the other Capital Projects deemed appropriate by the Board of Commissioners.

The following appropriations are being made with revenues, as listed, being available for this fund.

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in this Capital Projects Ordinance beginning July 1, 2024, and ending June 30, 2025.

Transfer to General Fund	\$ 960,000
<b>TOTAL CAPITAL RESERVE/LAND TRANSFER TAX</b>	<b>\$ 960,000</b>

**Section 2: REVENUES** - It is estimated that the following revenues will be available for appropriation in the Capital Projects Reserve Ordinance beginning July 1, 2024, and ending June 30, 2025.

Land Transfer Tax	\$ 730,000
Investment Earnings	10,000
Fund Balance Appropriated	220,000
<b>TOTAL CAPITAL RESERVE/LAND TRANSFER TAX</b>	<b>\$ 960,000</b>

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Wallace E. Nelson, Chairman  
Perquimans Co. Board of Commissioners



**PERQUIMANS COUNTY  
CAPITAL PROJECTS ORDINANCE  
ARPA FUNDS**

This Capital Projects Ordinance is being authorized for the ARPA Funds.

**Section 1: REVENUES** - The following amounts are hereby appropriated in this ARPA Funds beginning July 1, 2024, and ending June 30, 2025.

<u>Investment Earnings</u>	<u>\$ 21,257</u>
<b>TOTAL ARPA Funds</b>	<b><u><u>\$ 21,257</u></u></b>

**Section 2: APPROPRIATIONS** - It is estimated that the following revenues will be available for appropriation in the ARPA Funds beginning July 1, 2024, and ending June 30, 2025.

<u>Transfer to General Fund</u>	<u>\$ 21,257</u>
<b>TOTAL ARPA Funds</b>	<b><u><u>\$ 21,257</u></u></b>

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Wallace E. Nelson, Chairman  
Perquimans Co. Board of Commissioners

**PERQUIMANS COUNTY  
CAPITAL PROJECTS ORDINANCE  
OPIOID SETTLEMENT FUND**

This Capital Projects Ordinance is being authorized for the Opioid Funds.

**Section 1: APPROPRIATIONS** - The following amounts are hereby appropriated in this Opioid Settlement Fund beginning July 1, 2024, and ending June 30, 2025.

<u>Opioid Settlement Fund</u>	<u>\$ 89,339</u>
<b>TOTAL Opioid Settlement Funds</b>	<b><u><u>\$ 89,339</u></u></b>

**Section 2: REVENUES** - It is estimated that the following revenues will be available for appropriation in the Opioid Settlement Funds beginning July 1, 2024, and ending June 30, 2025.

<u>Investment Earnings</u>	<u>\$ 500</u>
<u>Opioid Settlement Fund</u>	<u>\$ 88,839</u>
<b>TOTAL Opioid Settlement Funds</b>	<b><u><u>\$ 89,339</u></u></b>

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Wallace E. Nelson, Chairman  
Perquimans Co. Board of Commissioners

**PERQUIMANS COUNTY  
CAPITAL PROJECTS ORDINANCE  
SCHOOL CONSTRUCTION FUND**

This Capital Projects Ordinance is being authorized for the School Construction Fund.

**Section 1: REVENUES** - The following amounts are hereby appropriated in this School Construction Funds beginning July 1, 2024, and ending June 30, 2025.

General Assembly - Intermediate School	\$ 5,000,000
<b>TOTAL School Construction Funds</b>	<b>\$ 5,000,000</b>

**Section 2: APPROPRIATIONS** - It is estimated that the following revenues will be available for appropriation in the School Construction Funds beginning July 1, 2024, and ending June 30, 2025.

Intermediate School	\$ 5,000,000
<b>TOTAL School Construction Funds</b>	<b>\$ 5,000,000</b>

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Wallace E. Nelson, Chairman  
Perquimans Co. Board of Commissioners

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