

Tyrrell County Board of Commissioners

Post Office Box 449
Columbia, North Carolina 27925
Telephone (252) 796-1371

Leroy Spivey, Chairman
Carl Willis, Vice Chairman
Nathan T. Everett
Lawrence Swain
Nina Griswell



David L. Clegg, County Manager and Attorney
Penny Rhodes Owens, Clerk to the Board

BUDGET ORDINANCE FISCAL YEAR 2018-2019 TYRRELL COUNTY, NORTH CAROLINA

BE IT ORDAINED by the Board of Commissioners of Tyrrell County, North Carolina:

Section 1: Budget Adoption 2018-2019

There is hereby adopted the following anticipated revenues and expenditures, plans, restrictions and explanations for Tyrrell County for the fiscal year beginning July 1, 2018, and ending June 30, 2019. There is hereby levied a tax rate of eighty-four cents (.84) per one hundred dollars (\$100) of taxable value.

Section 2: Fund Summary

General Fund	\$ 8,108,286
Debt Service Fund	\$ 474,726
Water Fund	\$ 1,083,850
Sewer Fund	\$ 252,254
Revaluation Fund	\$ 5,291
Recreation Fund	\$ 45,250
Capital Outlay Fund	\$ 30,000
School Capital Outlay Fund	\$ 436,976
Total Appropriations	\$10,436,633

Section 3: Appropriations

There is hereby appropriated from the General Fund the following amounts for the fiscal year:

Governing Body	\$ 602,114
Grants & Appropriations	\$ 353,723
Finance	\$ 197,730
Tax	\$ 250,377
Elections	\$ 76,163
Register of Deeds	\$ 142,533
Buildings & Grounds	\$ 514,345
Sheriff Non-Sworn	\$ 109,858
Sheriff Sworn	\$ 767,117

Jail	\$ 139,450
Emergency Management	\$ 75,252
Fire Department	\$ 185,000
Building Inspection	\$ 81,715
Medical Examiner	\$ 2,000
EMS	\$ 633,125
Animal Control	\$ 63,272
DMV	\$ 36,240
E&H Transportation	\$ 93,664
Senior Center	\$ 132,714
Solid Waste	\$ 522,165
Planning Board	\$ 5,367
Cooperative Extension	\$ 131,506
Board of Supervisors	\$ 1,027,496
Social Services	\$ 1,321,150
Outside Poor Relief	\$ 3,400
DSS Programs	\$ 48,000
Veterans Affairs	\$ 215
Board of Education	\$ 582,595
Total Appropriations	\$ 8,108,286

Section 4: Revenues

Ad Valorem Taxes, Penalties & Interest	\$ 3,874,636
Intergovernmental	\$ 2,279,998
Fund Balance	\$ 1,027,309
Sales Tax	\$ 585,008
Permits & Fees	\$ 263,771
Other Taxes & Licenses	\$ 28,500
Sales & Services	\$ 28,664
Miscellaneous	\$ 3,600
Interest Income	\$ 16,800
Total Estimated Revenues	\$ 8,108,286

Section 5: Debt Service Fund

(A) The following funds are hereby appropriated for the Debt Service Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established by the county:

First National Bank Loan – Gym	\$ 206,809
USDA Loan – Courthouse	\$ 57,798
USDA Water Loan	\$ 126,156
USDA Supp. Loan	\$ 30,025
USDA Sewer Bond	\$ 53,938
Total Appropriations	\$ 474,726

(B) It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Contr. School Capital Outlay	\$ 206,809
Contr. from General Fund	\$ 57,798
Water Revenues	\$ 156,181
Sewer Revenues	\$ <u>53,938</u>
Total Revenue	\$ 474,726

Section 6: Water Fund

(A) The following amounts are hereby appropriated for the Water Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019 in accordance with the chart of accounts heretofore established by the county:

Operational Expenses	\$ 839,896
USDA Loan – R/O Plant	\$ 126,156
USDA Supp. Loan	\$ 30,025
Capital Outlay	\$ 55,800
Storage Tank Sinking Fund	\$ 24,773
USDA Reserve	\$ <u>7,200</u>
Total Appropriation	\$ 1,083,850

(B) It is estimated that the following revenues will be available to the Water Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Connections	\$ 11,850
Water Charges	\$ 1,030,000
Water Tap Charges	\$ 15,000
Late Penalties	\$ 23,000
Interest	\$ <u>4,000</u>
Total Revenue	\$ 1,083,850

Section 7: Sewer Fund

(A) The following amounts are hereby appropriated for the Sewer Fund for fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established by the county.

Operational Cost	\$ 192,894
USDA Loan	\$ 53,938
USDA Reserve	\$ <u>5,422</u>
Total Appropriations	\$ 252,254

(B) It is estimated that the following revenues will be available to the Sewer Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Sewer Charges	\$ 252,254
Total Revenue	\$ 252,254

Section 8: Revaluation Fund

(A) The following amounts are hereby appropriated for the Revaluation Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established by the county:

Future Contract	\$ 5,291
Total Appropriations	\$ 5,291

(B) It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Interest	\$ 291
Contr. from General Fund	\$ 5,000
Total Revenue	\$ 5,291

Section 9: Recreation Fund

(A) The following amounts are hereby appropriated for the Recreation Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019 in accordance with the chart of accounts heretofore established by the county.

Operational Cost	\$ 45,250
Total Appropriation	\$ 45,250

(B) It is estimated that the following revenues will be available to the Recreation Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Contr. from General Fund	\$ 45,250
Total Revenue	\$ 45,250

Section 10: Capital Outlay Fund

(A) The following amounts are hereby appropriated for the Capital Outlay Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established by the county:

Board of Elections Equipment	\$ 5,000
Reserve for Ambulance	<u>\$ 25,000</u>
Total Appropriation	\$ 30,000

(B) It is estimated that the following revenues will be available to the Capital Outlay Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Contr. from General Fund	<u>\$ 30,000</u>
Total Revenue	\$ 30,000

Section 11: School Capital Outlay Fund

(A) The following amounts are hereby appropriated for the School Capital Outlay Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established by the county:

Flood Insurance- Gym	\$ 5,400
School Capital Outlay	\$ 120,000
Transfer to Debt Service-Gym	\$ 206,809
Transfer to General Fund	<u>\$ 104,767</u>
Total Appropriation	\$ 436,976

(B) It is estimated that the following revenues will be available to the School Capital Outlay Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

Restricted Sales Tax – Art. 40	\$ 160,896
Restricted Sales Tax – Art. 42	\$ 69,184
Restricted Sales Tax – Art. 44	\$ 126,896
Lottery Funds	<u>\$ 80,000</u>
Total Revenue	\$ 436,976

Section 12: Authorization to Contract

The County Manager is authorized to purchase and contract in accordance with the Tyrrell County Purchasing Policy, and to solicit bids in accordance with said policy.

Section 13: Budget Officer Authorization

- (A) He/she may transfer amounts between line item expenditures within a department. Those changes shall not involve salaries or other benefits.
- (B) There shall be no transfers between funds except those approved by the county commissioners.

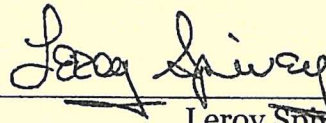
Section 14: Effective Date

This budget ordinance shall be effective July 1, 2018.

Section 15: Copy of Budget Ordinance

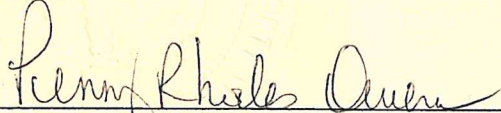
A copy shall be maintained in the office of the Clerk to the Board and made available for public inspection.

Adopted the 5th day of June, 2018



Leroy Spivey, Chairman
Tyrrell County Board of Commissioners

Attest:



Penny Rhodes Owens, CMC, NCCCC
Clerk to the Board