

Tyrrell County Board of Commissioners

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

Nathan T. Everett, Chairman
Jordan R. Davis, Vice Chairman
Nina B. Griswell
Robert Thompson
Darryl Liverman



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

BUDGET ORDINANCE FISCAL YEAR 2025-2026 TYRRELL COUNTY, NORTH CAROLINA

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

Section 1: 2025 Real Property Reappraisal

The general reappraisal of real property for Tyrrell County occurs once every eight years. State law requires that units of local government publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The January 2025 Tyrrell County revaluation of real properties produced a tax base of \$565,568,187. Using the formula mandated by North Carolina General Statute 159-11(e), the revenue-neutral tax rate is (.7748) cents.

Section 2: Adoption of Budget and Established Tax Rate

There is hereby adopted the following anticipated revenues and expenditures, plans, restrictions and explanations for Tyrrell County for the fiscal year beginning July 1, 2025, and ending June 30, 2026. There is hereby levied a tax rate of eighty-seven cents (.87) per one hundred dollars (\$100) of taxable value.

Section 3: Fund Summary

General Fund	\$ 9,463,361
Grants Fund	\$ 100,000
Debt Service Fund	\$ 267,896
Water Fund	\$ 1,555,826
Sewer Fund	\$ 242,453
Revaluation Fund	\$ 15,000
Opioid Settlement Fund	\$ 6,261
Other Fiduciary Activities	\$ 103,900
School Capital Outlay Fund	\$ 512,875
Total Appropriations	\$12,267,572

Section 4: Appropriations

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

Governing Body	\$ 640,842
Grants & Appropriations	\$ 548,996
Finance	\$ 378,848
Tax	\$ 325,609
Elections	\$ 124,878
Register of Deeds	\$ 210,793
Buildings & Grounds	\$ 608,373
Sheriff Non-Sworn	\$ 122,725
Sheriff Sworn	\$ 1,261,940
Jail	\$ 148,000
Emergency Management	\$ 98,883
Fire Department	\$ 208,000
Building Inspection	\$ 31,759
Medical Examiner	\$ 7,650
EMS	\$ 685,351
Animal Control	\$ 98,318
DMV	\$ 47,028
E&H Transportation	\$ 105,359
Senior Center	\$ 181,704
Solid Waste	\$ 793,152
Planning Board	\$ 6,237
Cooperative Extension	\$ 208,941
Board of Supervisors	\$ 88,446
Vector Control	\$ 684
Social Services	\$ 1,843,271
Outside Poor Relief	\$ 10,560
DSS Programs	\$ 37,000
Veterans Affairs	\$ 18,289
Recreation	\$ 40,460
Board of Education	\$ 581,265
Total Appropriations	\$ 9,463,361

Section 5:	Revenues	
	Ad Valorem Taxes, Penalties & Interest	\$ 5,359,646
	Intergovernmental	\$ 1,647,063
	Fund Balance	\$ 844,476
	Sales Tax	\$ 785,200
	Permits & Fees	\$ 342,816
	Other Taxes & Licenses	\$ 46,650
	Sales & Services	\$ 32,385
	Miscellaneous	\$ 3,375
	Transfer from School C/O	\$ 221,750
	Interest Income	\$ 180,000
	Total Estimated Revenues	\$ 9,463,361

Section 6: Grants Fund

(A) The following funds are hereby appropriated for the Grants Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established by the county:

North West Fork Project	\$ 8,000
Helipad Project	\$ <u>92,000</u>
Total Appropriations	\$ 100,000

(B) It is estimated that the following revenues will be available in the Grants Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

ARC&D Grant	\$ 5,772
BCBS Sponsorship for Helipad	\$ <u>94,228</u>
Total Revenue	\$ 100,000

Section 7: Debt Service Fund

(A) The following funds are hereby appropriated for the Debt Service Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established by the county:

USDA Loan – Courthouse	\$ 57,798
USDA Water Loan	\$ 126,500
USDA Supp. Loan	\$ 29,575
USDA Sewer Bond	\$ <u>54,023</u>
Total Appropriations	\$ 267,896

(B) It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Contr. from General Fund	\$ 57,798
Water Revenues	\$ 156,075
Sewer Revenues	\$ <u>54,023</u>
Total Revenue	\$ 267,896

Section 8: Water Fund

(A) The following amounts are hereby appropriated for the Water Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026 in accordance with the chart of accounts heretofore established by the county:

Operational Expenses	\$ 1,399,569
USDA Loan – R/O Plant	\$ 126,500
USDA Supp. Loan	\$ <u>29,757</u>
Total Appropriation	\$ 1,555,826

(B) It is estimated that the following revenues will be available to the Water Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Connections	\$ 10,500
Water Charges	\$ 1,125,000
Water Tap Charges	\$ 10,000
Late Penalties	\$ 30,000
Interest	\$ 30,000
Fund Balance	\$ <u>350,326</u>
Total Revenue	\$ 1,555,826

Section 9: Sewer Fund

(A) The following amounts are hereby appropriated for the Sewer Fund for fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established by the county.

Operational Cost	\$ 184,830
USDA Loan	\$ 54,023
USDA Reserve	\$ <u>3,600</u>
Total Appropriations	\$ 242,453

(B) It is estimated that the following revenues will be available to the Sewer Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Sewer Charges	\$ 230,000
Fund Balance	\$ 10,453
Interest	\$ <u>2,000</u>
Total Revenue	\$ 242,453

Section 10: Revaluation Fund

(A) The following amounts are hereby appropriated for the Revaluation Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established by the county:

Future Contract	\$ <u>15,000</u>
Total Appropriations	\$ 15,000

(B) It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Contribution from General Fund	\$ <u>15,000</u>
Total Revenue	\$ 15,000

Section 11: Opioid Settlement Fund

(A) The following amounts are hereby appropriated for the Opioid Settlement Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established by the county:

Opioid Settlement Expense	\$ <u>6,261</u>
Total Appropriation	\$ 6,261

(B) It is estimated that the following revenues will be available to the Opioid Settlement Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

Fund Balance	\$ <u>6,261</u>
Total Revenue	\$ 6,261

Section 12: Other Fiduciary Activities

(A) The following amounts are hereby appropriated for the Other Fiduciary Activities Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of account theretofore established by the county:

Deeds of Trust Fund Expenditures	\$ 3,600
Representative Payee Expenditures	\$ 300
Fines & Forfeitures Expenditures	\$ <u>100,000</u>
Total Appropriation	\$ 103,900

(B) It is estimated that the following revenues will be available to the Other Fiduciary Activities Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Deeds of Trust Fund Revenue	\$ 3,600
Representative Payee Funds	\$ 300
Fines & Forfeitures Revenue	\$ 100,000
Total Revenue	\$ 103,900

Section 13: School Capital Outlay Fund

(A) The following amounts are hereby appropriated for the School Capital Outlay Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the chart of accounts heretofore established by the county:

Physical Plant Enhancement	\$ 191,125
School Capital Outlay	\$ 100,000
Transfer to General Fund	\$ 221,750
Total Appropriation	\$ 512,875

(B) It is estimated that the following revenues will be available to the School Capital Outlay Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Restricted Sales Tax – Art. 40	\$ 96,560
Restricted Sales Tax – Art. 42	\$ 194,565
Restricted Sales Tax – Art. 44*524(c)	\$ 221,750
Total Revenue	\$ 512,875

Section 14: 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 15: 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.

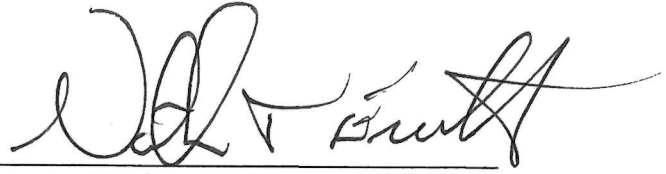
Section 16: Effective Date

This budget ordinance shall be effective July 1, 2025.

Section 17: Copy of Budget Ordinance

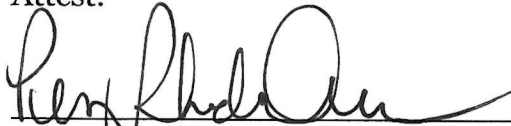
A copy shall be maintained in the office of the Clerk to the Board and made available for public inspection.

Adopted the 30th day of June, 2025

A handwritten signature in black ink, appearing to read 'Nathan T. Everett', written over a horizontal line.

Nathan T. Everett, Chairman
Tyrrell County Board of Commissioners

Attest:

A handwritten signature in black ink, appearing to read 'Penny Rhodes Owens', written over a horizontal line.

Penny Rhodes Owens, MMC, NCMCC
Clerk to the Board