

# Tyrrell County Board of Commissioners

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

Nathan T. Everett, Chairman  
Nina B. Griswell, Vice Chairman  
Jordan R. Davis  
Dorothy Spencer  
Robert Thompson



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

## **BUDGET ORDINANCE FISCAL YEAR 2024-2025 TYRRELL COUNTY, NORTH CAROLINA**

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

**Section 1: Budget Adoption 2024-2025**

There is hereby adopted the following anticipated revenues and expenditures, plans, restrictions and explanations for Tyrrell County for the fiscal year beginning July 1, 2024, and ending June 30, 2025. There is hereby levied a tax rate of ninety-five cents (.95) per one hundred dollars (\$100) of taxable value.

**Section 2: Fund Summary**

General Fund	\$ 9,326,368
Grants Fund	\$ 100,000
Debt Service Fund	\$ 267,513
Water Fund	\$ 1,353,706
Sewer Fund	\$ 275,398
Revaluation Fund	\$ 67,092
Capital Outlay Fund	\$ -0-
Other Fiduciary Activities	\$ 103,900
School Capital Outlay Fund	\$ 502,051
<b>Total Appropriations</b>	<b>\$11,996,028</b>

**Section 3: Appropriations**

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

Governing Body	\$ 632,242
Grants & Appropriations	\$ 551,412
Finance	\$ 324,600
Tax	\$ 303,839
Elections	\$ 122,531
Register of Deeds	\$ 216,236
Buildings & Grounds	\$ 569,247
Sheriff Non-Sworn	\$ 121,247

Sheriff Sworn	\$ 1,240,070
Jail	\$ 97,500
Emergency Management	\$ 110,388
Fire Department	\$ 201,500
Building Inspection	\$ 115,627
Medical Examiner	\$ 7,650
EMS	\$ 685,789
Animal Control	\$ 109,908
DMV	\$ 61,973
E&H Transportation	\$ 113,940
Senior Center	\$ 189,187
Solid Waste	\$ 737,050
Planning Board	\$ 6,241
Cooperative Extension	\$ 193,854
Board of Supervisors	\$ 85,845
Vector Control	\$ 558
Social Services	\$ 1,837,339
Outside Poor Relief	\$ 14,340
DSS Programs	\$ 37,000
Veterans Affairs	\$ 150
Recreation	\$ 40,460
Board of Education	\$ 588,765
Capital Project Transfers	\$ 9,880
<b>Total Appropriations</b>	<b>\$ 9,326,368</b>

Section 4:

Revenues	
Ad Valorem Taxes, Penalties & Interest	\$ 4,858,553
Intergovernmental	\$ 1,551,676
Fund Balance	\$ 1,379,297
Sales Tax	\$ 700,053
Permits & Fees	\$ 334,716
Other Taxes & Licenses	\$ 46,750
Sales & Services	\$ 25,985
Miscellaneous	\$ 3,100
Transfer from School C/O	\$ 216,238
Interest Income	\$ 210,000
<b>Total Estimated Revenues</b>	<b>\$ 9,326,368</b>



Section 5: Grants Fund

(A) The following funds are hereby appropriated for the Grants Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established by the county:

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

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

ARC&D Grant	\$ 8,000
BCBS Sponsorship for Helipad	\$ <u>92,000</u>
<b>Total Revenue</b>	<b>\$ 100,000</b>

Section 6: Debt Service Fund

(A) The following funds are hereby appropriated for the Debt Service Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established by the county:

USDA Loan – Courthouse	\$ 57,798
USDA Water Loan	\$ 126,157
USDA Supp. Loan	\$ 29,950
USDA Sewer Bond	\$ <u>53,608</u>
<b>Total Appropriations</b>	<b>\$ 267,513</b>

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

Contr. from General Fund	\$ 57,798
Water Revenues	\$ 156,107
Sewer Revenues	\$ <u>53,608</u>
<b>Total Revenue</b>	<b>\$ 267,513</b>

Section 7: Water Fund

(A) The following amounts are hereby appropriated for the Water Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025 in accordance with the chart of accounts heretofore established by the county:

Operational Expenses	\$ 1,197,599
USDA Loan – R/O Plant	\$ 126,157
USDA Supp. Loan	<u>\$ 29,950</u>
<b>Total Appropriation</b>	<b>\$ 1,353,706</b>

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

Connections	\$ 12,000
Water Charges	\$ 1,100,000
Water Tap Charges	\$ 12,000
Late Penalties	\$ 32,000
Interest	\$ 30,000
Fund Balance	<u>\$ 167,706</u>
<b>Total Revenue</b>	<b>\$ 1,353,706</b>

Section 8: Sewer Fund

(A) The following amounts are hereby appropriated for the Sewer Fund for fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established by the county.

Operational Cost	\$ 218,790
USDA Loan	\$ 53,608
USDA Reserve	<u>\$ 3,000</u>
<b>Total Appropriations</b>	<b>\$ 275,398</b>

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

Sewer Charges	\$ 235,000
Fund Balance	\$ 38,398
Interest	<u>\$ 2,000</u>
<b>Total Revenue</b>	<b>\$ 275,398</b>



Section 9: Revaluation Fund

(A) The following amounts are hereby appropriated for the Revaluation Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established by the county:

Future Contract	\$ <u>67,092</u>
<b>Total Appropriations</b>	<b>\$ 67,092</b>

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

Interest	\$ 1,000
Contribution from General Fund	\$ 9,000
Fund Balance	\$ <u>57,092</u>
<b>Total Revenue</b>	<b>\$ 67,092</b>

Section 10: Capital Outlay Fund

(A) The following amounts are hereby appropriated for the Capital Outlay Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established by the county:

Board of Elections Equipment	\$ -0-
Reserve for Ambulance	\$ <u>-0-</u>
<b>Total Appropriation</b>	<b>\$ -0-</b>

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

Contr. from General Fund	\$ <u>-0-</u>
<b>Total Revenue</b>	<b>\$ -0-</b>

Section 11: Other Fiduciary Activities

(A) The following amounts are hereby appropriated for the Other Fiduciary Activities Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, 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>
<b>Total Appropriation</b>	<b>\$ 103,900</b>

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

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

Section 12: School Capital Outlay Fund

(A) The following amounts are hereby appropriated for the School Capital Outlay Fund for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established by the county:

Physical Plant Enhancement	\$ 155,813
School Capital Outlay	\$ 130,000
Transfer to General Fund	\$ <u>216,238</u>
<b>Total Appropriation</b>	<b>\$ 502,051</b>

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

Restricted Sales Tax – Art. 40	\$ 95,271
Restricted Sales Tax – Art. 42	\$ 190,542
Restricted Sales Tax – Art. 44*524(c)	\$ <u>216,238</u>
<b>Total Revenue</b>	<b>\$ 502,051</b>

Section 13: 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 14: 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.

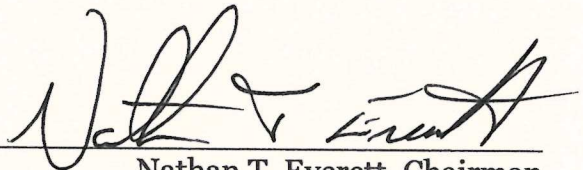
Section 15: Effective Date

This budget ordinance shall be effective July 1, 2024.

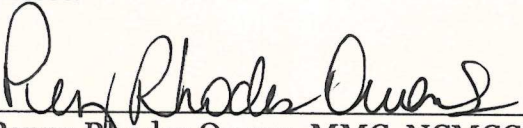
Section 16: Copy of Budget Ordinance

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

Adopted the 4<sup>th</sup> day of June, 2024

  
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Nathan T. Everett, Chairman  
Tyrrell County Board of Commissioners

Attest:

  
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Penny Rhodes Owens, MMC, NCMCC  
Clerk to the Board