

**BUDGET ORDINANCE FISCAL YEAR 2025-2026  
COLUMBUS COUNTY, NORTH CAROLINA**

**BE IT ORDAINED** by the Board of Commissioners of Columbus County:

**SECTION I.** The following amounts are hereby appropriated in the General Fund for the operation of the Columbus County government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026, the same being adopted by department within each fund as listed in the following summary and schedules:

**General Government**

Governing Body	\$ 265,292.00
Administration	\$ 415,449.00
Personnel	\$ 198,651.00
Finance/Non-Departmental	\$ 1,932,351.00
Tax Administration	\$ 1,768,167.00
Legal	\$ 276,471.00
Teen Court	\$ 77,477.00
Elections	\$ 717,988.00
Register of Deeds	\$ 561,557.00
Management Information Systems	\$ 635,677.00
Central Garage	\$ 218,683.00
Facility Services	\$ 2,512,664.00
Total:	<b>\$ 9,580,427.00</b>

**Public Safety**

Sheriff Office - Patrol	10,413,449
Sheriff's Department Grants	134,264
Detention Center	5,526,631
Animal Protective Services	707,370
EMS Medical Director	31,000
Emergency Services	739,831
Fire Marshal	193,545
Fire & Rescue	2,679,410
911 Operations	1,468,964
Medical Examiner	45,000
Inspections	424,993
Total:	<b>22,364,457</b>

**Economic and Physical Development**

Airport	713,151
Economic Development/Planning	351,870
Cooperative Extension	642,100
Soil Conservation	352,588
Total:	<b>2,059,709</b>

**Human Services**

Health Department	5,582,976
Social Services	12,822,482
Veterans Services	202,246
Department of Aging	3,177,888
Total:	<b>21,785,592</b>

**Cultural and Recreational**

Library	1,568,936
Parks and Recreation	476,640
Total:	<b>2,045,576</b>

**Education (See Details under Section 30 of this ordinance):**

Public Schools	15,099,898
Community College	2,701,479
Total:	<b>17,801,377</b>

**Special Appropriations**

**487,093**

<b>Debt Service</b>	
	<b>626,730</b>
<b>Transfer to Other Funds</b>	
	<b>312,117</b>
<b>TOTAL APPROPRIATION - GENERAL FUND</b>	<b>\$ 77,063,078</b>

**SECTION 2:** It is estimated that the following General Fund revenues will be available for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Ad Valorem Taxes	\$ 37,715,154
Sales and Use Taxes	\$ 15,744,841
Fees and Charges	\$ 4,579,862
Intergovernmental Revenue - Federal, State and Other	\$ 13,017,751
Miscellaneous Revenues	\$ 2,035,510
Investments	\$ 2,000,000
Fund Balance - Revenue Replacement	\$ 1,950,352
Transfers from Other Funds	\$ 19,608
<b>TOTAL ESTIMATED REVENUE - GENERAL FUND</b>	<b>\$ 77,063,078</b>

**SECTION 3:** The following amount is hereby appropriated in the Debt Service (#30) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Debt Service	\$ 3,775,562
<b>TOTAL APPROPRIATION - DEBT SERVICE FUND</b>	<b>\$ 3,775,562</b>

**SECTION 4:** It is estimated that the following revenues will be available in the Debt Service Fund (#30) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Sales Tax	\$ 2,294,144
Transfer from General Fund	\$ 626,730
Transfer from Water Fund	\$ 854,688
<b>TOTAL ESITMATED REVENUE - DEBT SERVICE FUND</b>	<b>\$ 3,775,562</b>

**SECTION 5:** The following amounts are hereby appropriated in the Fire Districts Fund (#28) for the operation of fire departments for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Special Fire Tax Expenditures	\$ 2,253,881
<b>TOTAL APPROPRIATION - FIRE DISTRICTS</b>	<b>\$ 2,253,881</b>

**SECTION 6:** It is estimated that the following revenues will be available in the Fire Districts Fund (#28) for fiscal year beginning July 1, 2025 and ending June 30, 2026:

Special Fire Tax Revenues	\$ 2,253,881
<b>TOTAL ESTIMATED REVENUE - FIRE DISTRICTS</b>	<b>\$ 2,253,881</b>

**SECTION 7:** The following amounts are hereby appropriated in the Rescue Fund (#26) for the operation of the rescue departments for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Rescue Tax Expenditures	\$ 2,684,160
<b>TOTAL APPROPRIATION ALL RESCUE FUND</b>	<b>\$ 2,684,160</b>

**SECTION 8:** It is estimated that the following revenues will be available in the Rescue Fund (#26) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Rescue Tax Revenues	\$ 2,684,160
<b>TOTAL ESTIMATED REVENUE - RESCUE FUND</b>	<b>\$ 2,684,160</b>

**SECTION 9:** The following amounts are hereby appropriated in the NC 911 Fund (#44) for the emergency telephone system for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

NC 911 Board Expenditures	\$ 246,974
<b>TOTAL APPROPRIATIONS - NC 911 FUND</b>	<b>\$ 246,974</b>

**SECTION 10:** It is estimated that the following revenues will be available in the NC 911 Fund (#44) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

NC 911 Board Revenues	\$ 246,974
<b>TOTAL ESTIMATED REVENUE - NC 911 FUND</b>	<b>\$ 246,974</b>

**SECTION 11:** The following amounts are hereby appropriated in the Economic Development Incubator Fund (#67) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Incubator Expenditures	\$ 133,608
<b>TOTAL APPROPRIATIONS - EDC INCUBATORS</b>	<b>\$ 133,608</b>

**SECTION 12:** It is estimated that the following revenues will be available in the Economic Development Incubator Fund (#67) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Incubator Revenues	\$ 133,608
<b>TOTAL ESTIMATED REVENUE - EDC INCUBATORS</b>	<b>\$ 133,608</b>

**SECTION 13:** The following amounts are hereby appropriated in the Transportation Fund (#68) for the operation of County Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transportation Expenditures	\$ 1,639,497
<b>TOTAL APPROPRIATIONS - TRANSPORTATION</b>	<b>\$ 1,639,497</b>

**SECTION 14:** It is estimated that the following revenues will be available in the Transportation (#68) Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

NC DOT funds	\$ 1,127,789
NC Partnership for Children	\$ 3,000
Interagency transportation revenues	\$ 75,200
CCIT - Gasoline reimbursement	\$ 120,000
Transfer from Reserve	\$ 33,236
Miscellaneous Revenue	\$ 4,500
Transfer from General Fund	\$ 275,772
<b>TOTAL ESTIMATED REVENUE - TRANSPORTATION</b>	<b>\$ 1,639,497</b>

**SECTION 15:** The following amounts are hereby appropriated in the Tax Revaluation Fund (#20) for the operation of County Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Tax Revaluation	\$ 20,000
<b>TOTAL APPROPRIATIONS - TAX REVALUATION</b>	<b>\$ 20,000</b>

**SECTION 16:** It is estimated that the following revenues will be available in the Tax Revaluation Fund (#20) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Transfer from General Fund	\$ 20,000
<b>TOTAL ESTIMATED REVENUE - TAX REVALUATION</b>	<b>\$ 20,000</b>

**SECTION 17:** The following amounts are hereby appropriated in the Fines & Forfeitures Fund (#12) for redistribution to the County and City Schools by ADM for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fines & Forfeitures Expenditures	\$ 150,000
<b>TOTAL APPROPRIATIONS - FINES &amp; FORFEITURES</b>	<b>\$ 150,000</b>

**SECTION 18:** It is estimated that the following revenues will be available in the Fines & Forfeitures Fund (#12) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Fines & Forfeitures Revenues	\$ 150,000
<b>TOTAL ESTIMATED REVENUE - FINES &amp; FORFEITURES</b>	<b>\$ 150,000</b>

**SECTION 19:** The Following amounts are hereby appropriated in the HUD Fund (#50) for the fiscal year beginning July 1, 2025 and ending June 30 2026:

HUD Expenditures	\$ 2,348,041
<b>TOTAL ESTIMATED REVENUE - HUD</b>	<b>\$ 2,348,041</b>

**SECTION 20:** It is estimated that the following revenues will be available in the HUD Fund (#50) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

HUD Revenues	\$ 2,348,041
<b>TOTAL ESTIMATED REVENUE - HUD</b>	<b>\$ 2,348,041</b>

**SECTION 21:** The following amounts are hereby appropriated in the various Columbus County Water Districts for the operation of County Government and its activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Water District 1 (#60) Operations	\$ 890,000
Water District 2 (#61) Operations	\$ 1,158,200
Water District 2 (#61) Transfer to Debt Service Fund	\$ 341,800
Water District 3 (#62) Operations	\$ 499,038
Water District 3 (#62) Transfer to Debt Service Fund	\$ 272,962
Water District 4 (#63) Operations	\$ 983,000
Water District 5 (#64) Operations	\$ 815,074
Water District 5 (#64) Transfer to Debt Service Fund	\$ 239,926
<b>TOTAL APPROPRIATIONS - WATER FUNDS</b>	<b>\$ 5,200,000</b>

**SECTION 22:** It is estimated that the following revenues will be available in the Columbus County Water Districts Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

District 1 - Water sales (#60)	\$ 755,241
District 1 - Other fees (#60)	\$ 134,759
District 2 - Water sales (#61)	\$ 1,280,401
District 2 - Sewer sales (#61)	\$ 48,000
District 2 - Other fees (#61)	\$ 171,599
District 3 - Water sales (#62)	\$ 675,000
District 3 - Other fees (#62)	\$ 97,000
District 4 - Water sales (#63)	\$ 846,500
District 4 - Sewer sales (#63)	\$ 2,750
District 4 - Other fees (#63)	\$ 133,750
District 5 - Water sales (#64)	\$ 904,000
District 5 - Sewer sales (#64)	\$ 40,000
District 5 - Other fees (#64)	\$ 111,000
<b>TOTAL ESTIMATED REVENUE - WATER FUNDS</b>	<b>\$ 5,200,000</b>

**SECTION 23:** The following amounts are hereby appropriated in the Solid Waste Fund (#69) for the operation of County Government and its activities for the fiscal year beginning July 1, 2025 and June 30, 2026:

Solid Waste Fund Expenditures	\$ 7,326,963
<b>TOTAL APPROPRIATIONS - SOLID WASTE</b>	<b>\$ 7,326,963</b>

**SECTION 24:** It is estimated that the following revenues will be available in the Solid Waste Fund (#69) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Landfill User Fees	\$ 4,883,512
Tipping Fees	\$ 1,666,900
Miscellaneous Fees/Retained Earnings	\$ 776,551
<b>TOTAL ESITMATED REVENUES - SOLID WASTE</b>	<b><u>\$ 7,326,963</u></b>

**SECTION 25:** The following amounts are hereby appropriated in the Municipal Tax fund (#27) for distribution to the following municipalities for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Municipal Tax Expenditures	\$ 2,684,160
<b>TOTAL APPROPRIATIONS - MUNICIPAL TAX</b>	<b><u>\$ 2,684,160</u></b>

**SECTION 26:** It is estimated that the following revenues will be available in the Municipal Tax Fund (#27) for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Municipal Tax Revenues	\$ 2,684,160
<b>TOTAL ESTIMATED REVENUES - MUNICIPAL TAX</b>	<b><u>\$ 2,684,160</u></b>

**SECTION 27:** Property Tax Levy There is hereby levied for the Fiscal Year 2025-2026 a tax rate of #0.805 per \$100 of assessed valuation all of which is levied in the General Fund. Discounts will be allowed for early payment of taxes. The rate is based on an estimated collection rate of 97.72 percent and an estimated total valuation of property for the purpose of taxation of \$4,032,935,796.

There are hereby levied taxes at the rates indicated below per \$100 valuation of property located within the Fire Districts indicated below for the purpose of providing revenue for said Fire Districts.

<u>Fire District</u>	<u>Levied Tax Rate</u>
Evergreen Fire District	0.08
St. James Fire District	0.06
North Whiteville Fire District	0.08
Nakina Fire District	0.08
Old Dock Fire District	0.08
Hallsboro Fire District	0.06
Roseland Fire District	0.08
Yam City Fire District	0.10
Acme Delco Fire District	0.12
Klondyke Fire District	0.07
Coles Service Fire District	0.10
Cerro Gordo Fire District	0.10
Williams Township Fire District	0.06
White Marsh-Wekch Fire District	0.08
Brunswick Fire District	0.07
Bolton Fire District	0.10
Buckhead Fire District	0.06
Remit to District	0.08

**SECTION 28:** The mileage reimbursement rate is per the IRS standard mileage rate.

**SECTION 29:** The Budget Officer is hereby authorized to transfer appropriations as budget amendments as contained herein under the following conditions (after review by Finance):

a. Transfers within departments: The Finance Director may authorize the transfer of line items appropriations between between activities, objects and line items (excluding payroll line items) within departments, as adopted herein.

b. Transfers between departments or functions. The Budget Officer may not transfer any amount between departments or functions without action of the Board of Commissioners. Due to how the expenses for the Health Department and the Department of Aging are allocated, which may be beyond the County's control, for this purpose all sub-departments will be considered a single department.

- c. Transfers between funds: The Budget Officer may not transfer any amount between funds without action of the Board of Commissioners.
- d. All adjustments to salary expense lines of any amount will need Board of Commissioners action.
- e. If the budget amendment total is greater than \$50,000, the requesting department shall present their request at the Board of Commissioners meeting.

**SECTION 30:** The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Commissioners. Any advance that extends beyond 60 days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.

**SECTION 31:** The hiring for essential new positions should be no earlier than July 21, 2025, and may be further delayed at the County Manager's discretion. See Appendix A for the number of approved positions for departmental employees. See Appendix B for the salary schedule effective July 1, 2025.

**SECTION 32:** In accordance with the School Budget and Fiscal Control Act contained in G.S. 115-429 and G.S. 115C-430 of the General Statutes, the Board of Education appropriation is allocated as follows for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Current Expenses (Expended in the General Fund)	
Columbus County Schools	\$ 6,815,754
Whiteville City Schools	\$ 2,597,037
Southeastern Community College	\$ 2,030,373
Capital Outlay (Expended in the General Fund):	
Columbus County Schools	\$ 2,261,065
Whiteville City Schools	\$ 931,898
Southeastern Community College	\$ 671,106
Debt Service (Transferred from General Fund to expense in the Debt Service Fund):	
Columbus County Schools	\$ 1,712,121
Whiteville City Schools	\$ 582,023
ABC Profit Distributions	
Columbus County Schools	\$ 144,136
Whiteville City Schools	\$ 55,864
Grand Total Education Spending	<u><u>\$ 17,801,377</u></u>

**SECTION 33:** Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Director to be kept on file by them for their direction in the disbursement of funds.

This Ordinance shall become effective on July 1, 2025.

Adopted this 2nd day of June 2025.

  
Lavern Coleman, Chairman  
Columbus County Board of Commissioners

  
Jana Nealey, Clerk to the Board

