

TOWN OF TRYON, NORTH CAROLINA
FISCAL YEAR 2025/2026 BUDGET ORDINANCE

BE IT ORDAINED by the Governing Board of the Town of Tryon, North Carolina:

Section 1 – It is estimated that the following revenue will be available in the General Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|---|----------------------------|
| Real Property Taxes | \$ 1,285,592 |
| Prior taxes on Real Property | 10,000 |
| Real Property Tax Discounts | -10,000 |
| Motor Vehicle Taxes | 90,000 |
| Tax Interest | 1,000 |
| Local Option Sales Taxes | 545,000 |
| City Hold Harmless / Utility Franchise Fees | 300,000 |
| Beer and Wine Tax | 6,100 |
| Rents | 14,000 |
| Investment Earnings | 75,000 |
| Zoning Permits | 5,000 |
| Transfer From Police Pension Trust | 18,071 |
| Appropriation of Fund Balance | <u>0</u> |
| Total | <u>\$ 2,339,763</u> |

Section 2 – The following amounts are hereby appropriated in the General Fund for the operation of Town government and its activities for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|---|----------------------------|
| Governing Board | \$ 63,800 |
| Administration | 739,883 |
| Police | 868,318 |
| Streets | 605,239 |
| Parks | 14,500 |
| Zoning, Planning, & Community Development | 0 |
| Debt and Transfers | <u>48,023</u> |
| Total | <u>\$ 2,339,763</u> |

Section 3 – It is estimated that the following revenue will be available in the Powell Bill Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|-------------------------------|-------------------------|
| Appropriation of Fund Balance | \$ 19,068 |
| Powell Bill Revenues | <u>80,000</u> |
| Total | <u>\$ 99,068</u> |

Section 4 – The following amount is hereby appropriated for expenditures in the Powell Bill Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|--------------------------|-------------------------|
| Debt Service | \$ 19,068 |
| Powell Bill Expenditures | <u>\$ 80,000</u> |
| Total | <u>\$ 99,068</u> |

Section 5 – It is estimated that the following revenue will be available in the Police Pension Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts for the Town:

| | |
|-------------------------------|-------------------------|
| Investment Earnings | \$1,200 |
| Appropriation of Fund Balance | <u>16,871</u> |
| Total | <u>\$ 18,071</u> |

Section 6 – The following amount is hereby appropriated for expenditures in the Police Pension Trust Fund for the fiscal year beginning July 1., 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|--|-------------------------|
| Transfer to General Fund (Police Separation) | <u>\$ 18,071</u> |
| Total | <u>\$ 18,071</u> |

Section 7 – It is estimated that the following revenue will be available in the Culture and Recreation Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts for the Town:

| | |
|---------------------------------|-------------------------|
| Rogers Park Donations | \$ 4,500 |
| Transfer from General Fund | 5,000 |
| Appropriation from Fund Balance | <u>10,000</u> |
| Total | <u>\$ 19,500</u> |

Section 8 – The following amount is hereby appropriated for expenditures in the Culture and Recreation Fund for the fiscal year beginning July 1., 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|----------------|-------------------------|
| Capital Outlay | <u>\$ 19,500</u> |
| Total | <u>\$ 19,500</u> |

Section 9 – It is estimated that the following revenue will be available in the Cemetery Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|----------------------------|-------------------------|
| Transfer from General Fund | <u>\$ 15,000</u> |
| Total | <u>\$ 15,000</u> |

Section 10 – The following amount is hereby appropriated for expenditures in the Cemetery Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|--------------|-------------------------|
| Operations | <u>\$ 15,000</u> |
| Total | <u>\$ 15,000</u> |

Section 11 – It is estimated that the following revenue will be available in the Tourism Development Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|-----------------------------------|-------------------------|
| Appropriation of Fund Balance | \$ 5,000 |
| Tourism Development Fund Revenues | 20,000 |
| Total | <u>\$ 25,000</u> |

Section 12 – The following amount is hereby appropriated for expenditures in the Tourism Development Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|---------------------------------------|-------------------------|
| Tourism Development Fund Expenditures | <u>\$ 25,000</u> |
| Total | <u>\$ 25,000</u> |

Section 13 – It is estimated that the following revenue will be available in the Sanitation Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|--------------------------|--------------------------|
| Sanitation Fund Revenues | \$ 310,050 |
| Total | <u>\$ 310,050</u> |

Section 14 – The following amount is hereby appropriated for expenditures in the Sanitation Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|------------------------------|--------------------------|
| Sanitation Fund Expenditures | \$ 297,169 |
| Debt Service | <u>12,881</u> |
| Total | <u>\$ 310,050</u> |

Section 15 – It is estimated that the following revenue will be available in the Water & Sewer Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|---------------------------------|----------------------------|
| Water Revenues | \$ 1,416,000 |
| Sewer Revenues | 576,000 |
| Appropriation from Fund Balance | <u>150,000</u> |
| Total | <u>\$ 2,142,000</u> |

Section 16 – The following amounts are hereby appropriated for expenditures in the Water & Sewer Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|----------------------------|----------------------------|
| Water Distribution | \$ 473,232 |
| Water Plant | 748,236 |
| Sewer Collection | 221,155 |
| Sewer Plant | 465,015 |
| Water & Sewer Debt Service | <u>234,362</u> |
| Total | <u>\$ 2,142,000</u> |

Section 17 -- It is estimated that the following revenue will be available in the Water Meter Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts for the Town:

| | |
|----------------------|-------------------------|
| Automated Meter Fees | \$ 45,500 |
| Investment Earnings | <u>4,500</u> |
| Total | <u>\$ 50,000</u> |

Section 18 -- The following amount is hereby appropriated for expenditures in the Police Pension Trust Fund for the fiscal year beginning July 1., 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|-----------------------------|-------------------------|
| Automated Meters, Registers | <u>50,000</u> |
| Total | <u>\$ 50,000</u> |

Section 19 – It is estimated that the following revenue will be available in the Fire Department Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|-------------------------------|----------------------------|
| Fire Department Fund Revenues | <u>\$ 1,011,550</u> |
| Total | <u>\$ 1,011,550</u> |

Section 20 – The following amount is hereby appropriated for expenditures in the Fire Department Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|-----------------------------------|----------------------------|
| Fire Department Fund Expenditures | <u>\$ 1,011,550</u> |
| Total | <u>\$ 1,011,550</u> |

Section 21 – Note: Harmon Field Tax Rate is set and collected by Polk County with a tax rate of 3.52-cents cents (\$0.0352) per one hundred dollars (\$100.00) valuation of property. It is estimated that the following revenue will be available in the Harmon Field Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|----------------------------|--------------------------|
| Harmon Field Fund Revenues | <u>\$ 332,840</u> |
| Total | <u>\$ 332,840</u> |

Section 22 – The following amount is hereby appropriated for expenditures in the Harmon Field Fund for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026, in accordance with the chart of accounts established for the Town:

| | |
|--------------------------------|--------------------------|
| Harmon Field Fund Expenditures | <u>\$ 332,840</u> |
| Total | <u>\$ 332,840</u> |

Section 23 – The operating funds encumbered on the financial records as of June 30, 2025 are hereby reappropriated into this Ordinance.

Section 24 – There is hereby levied a tax rate of 42.78-cents (\$0.4278) per one hundred dollars (\$100.00) valuation of property for the purpose of raising revenue in the General Fund in Section 1 of this Ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$307,902,086 and an estimated collection rate of 97.6%. This estimated rate of collection is based on the Fiscal Year 2024/2025 projected collection rate of 97.6%.

Section 25 – There is hereby levied a tax rate of 10.38-cents (\$.1038) per one hundred dollars (\$100.00) valuation of property for the purpose of raising revenue in the Fire Department Fund in Section 11 of this Ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$521,144,657 (as of June 16, 2025) and an estimated collection rate of 97.6%. This estimated rate of collection is based on the Fiscal Year 2024/2025 projected collection rate of 97.6%. The estimated value is the traditional city valuation combined with the rural fire district.

Section 26 – The Schedule of Fees for Fiscal Year 2025/2026 is included as Attachment 1 of this Ordinance and is hereby adopted as the official Schedule of Fees for Fiscal Year 2025/2026.

Section 27 – The Schedule of Sanitation Rates for Fiscal Year 2025/2026 is included as Attachment 2 of this Ordinance and is hereby adopted as the official Schedule of Sanitation Rates for Fiscal Year 2025/2026.

Section 28 – The Schedule of Water & Sewer Rates/Fees for Fiscal Year 2025/2026 is included as Attachment 3 of this Ordinance is hereby adopted as the official Schedule of Water & Sewer Rates/Fees for Fiscal Year 2025/2026.

Section 29 – The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

(A) The Town Manager may transfer amounts between line-item expenditures within a department without limitation and without a report being made.

(B) The Town Manager may transfer amounts up to \$10,000 between functional areas/departments including contingency appropriations, within the same fund. The Town Manager must make an official report on such transfers at the next regular meeting of the Governing Board.

(C) The Town Manager may not transfer any amounts between funds, except as approved by the Governing Board in the Annual Budget as amended.

Section 30 – The Town Manager is hereby authorized to execute agreements, within funds included in this Ordinance or other actions by the Governing Board, for the following purposes:

- (1) Grant agreements with public and non-profit organizations.
- (2) Leases of routine business equipment.
- (3) Consultant, professional or maintenance service agreements.
- (4) Purchase of supplies, materials or equipment where formal bids are not required by law.
- (5) Applications for and agreements for acceptance of grant funds from Federal, State, public, and non-profit organization sources, and funds from other governmental units, for services rendered which have been previously approved by the Governing Board.
- (6) Construction or repair projects.
- (7) Liability, health, life, disability, casualty, property, workers compensation or other insurance or performance bonds.
- (8) Other administrative contracts which include agreements adopted in accordance with directives of the Governing Board.

Section 31 – Pursuant to North Carolina General Statute 143-129, the Town Manager is hereby authorized to award formal bids received in amounts less than \$250,000 within the following guidelines:

- (1) Bid is awarded to the lowest responsible bidder;
- (2) Sufficient funding is available within the budget; and
- (3) Purchase is consistent with the goals and/or outcomes of the Town.

The Town Manager shall further be authorized to reject any and/or all bids received if it is in the best interest of the Town. A report shall be made to the Governing Board of all bids awarded or rejected under this section.

Section 32 –A summary of all budget funds included in this ordinance is as follows:

| | |
|--------------------------|----------------------------|
| General | \$ 2,339,763 |
| Police Pension | 18,071 |
| Culture & Recreation | 19,500 |
| Cemetery Fund | 15,000 |
| Powell Bill Fund | 80,000 |
| Water & Sewer Fund | 2,142,000 |
| Water Meter Fund | 50,000 |
| Sanitation Fund | 310,050 |
| Harmon Field Fund | 332,840 |
| Fire Department Fund | 1,011,550 |
| Tourism Development Fund | <u>25,000</u> |
| Total | <u>\$ 6,343,774</u> |

Section 33 – Copies of this Ordinance shall be furnished to the Town Clerk, to the Governing Board, and to the Town Manager to be kept on file by them for examination by the public and for their direction in the disbursement of funds.

J. Alan Peoples Mayor

Attest:

Emily M Dale, Town Clerk

ATTACHMENT 1
Schedule of Fees for Fiscal Year 2025/2026

Administrative Fees

| | |
|--|------------------|
| Returned Payment (Check, Card, Online, Phone, etc) | \$ 35.00 |
| Accident Reports | \$ 8.00 |
| Fingerprinting | \$ 10.00 |
| Photocopying | \$ 0.35 Per Page |
| Parking Impound | \$ 35.00 |

Rogers Park

| | |
|-------------------------------------|----------------------------|
| Reservation Fee (Town Resident) | \$ 150.00 |
| Reservation Fee (Non Town Resident) | \$ 250.00 |
| Reservation Fee (For Profit Event) | To Be Negotiated With Town |
| Deposit for Private Event | \$ 100.00 |
| Deposit for Public Event | \$ 250.00 |

Licenses

| | |
|---------------------------|-----------|
| Itinerant Merchants | \$ 150.00 |
| Peddlers of Farm Products | \$ 35.00 |
| Peddlers on Foot | \$ 50.00 |

Planning & Zoning Fees

| | |
|--|--|
| Lake Lanier Encroachment Permit | \$ 650.00 |
| Zoning Compliance Permit | \$ 100.00 |
| Fence Permit | \$ 25.00 |
| Special Use Permit | \$ 250.00 |
| Minor Subdivision | \$ 250.00 |
| Zoning Verification Letter | \$ 100.00 |
| Construction, Repair or Demo of Street or Sidewalk | \$ 200.00 (Plus \$1,000 refundable bond) |
| Wireless Telecommunication Tower | \$ 500.00 (Up to 1 acre, \$50 for each additional acre) |
| Final Plat (Major Subdivision) | \$ 500.00 |
| Major Subdivision (Preliminary Plat) | \$ 700.00 (Up to 1 acre, \$50 for each additional acre) |
| Site Plan | \$ 400.00 (Up to 1 acre, \$50 for each additional acre) |
| Rezoning | \$ 800.00 (Up to 1 acre, \$75 for each additional acre) |
| Conditional Use Rezoning | \$ 1000.00 (Up to 1 acre, \$75 for each additional acre) |
| Text Amendment | \$ 500.00 |
| Variance | \$ 800.00 |
| Appeal | \$ 750.00 |
| Vested Rights | \$ 850.00 |
| Copy of Zoning Ordinance | \$ 25.00 |
| Copy of Subdivision Ordinance | \$ 8.00 |
| Zoning Map (11x17) | \$ 10.00 |
| Zoning Map (22x34) | \$ 16.00 |

ATTACHMENT 2
Schedule of Sanitation Rates for Fiscal Year 2025/2026
(Per Month)

| | |
|-----------------|-----------|
| Residential | \$ 26.00 |
| Commercial GA | \$ 68.00 |
| Commercial GB | \$ 142.00 |
| Commercial GC | \$ 220.00 |
| Special Pick-Up | \$ 68.00 |

Special pickups:

Brush/limbs/shrubs:

| | |
|---|-----------|
| Up to 2 wheelbarrows full | No charge |
| Between 2 wheelbarrows and 6.5 cubic feet | \$ 40.00 |
| Between 6.5 cubic feet and 13 cubic feet | \$ 60.00 |

Construction & demolition materials

| | |
|---|-----------|
| Up to 2 wheelbarrows full | No charge |
| Between 2 wheelbarrows and 6.5 cubic feet | \$ 50.00 |
| Between 6.5 cubic feet and 13 cubic feet | \$ 70.00 |

**See Town of Tryon Code of Ordinances Chapter 50, Garbage, for reference*

ATTACHMENT 3
Schedule of Water/Sewer Rates for Fiscal Year 2025/2026
(Per Month)

BASE RATES-WATER

| Customer Description | Rate | Gallons |
|----------------------|-------------|---------|
| Inside Residential | \$ 20.20 | 1,000 |
| Outside Residential | \$ 44.23 | 1,000 |
| Industrial | \$ 1,692.45 | 300,000 |

BASE RATES-WATER FOR METERS WITH MULTIPLE USERS

| | | |
|------------------------|-------------|--------|
| 2 Units | \$ 40.34 | 2,000 |
| 3 Units | \$ 60.43 | 3,000 |
| 4 Units | \$ 80.57 | 4,000 |
| 6 Units | \$ 120.75 | 6,000 |
| 11 Units | \$ 221.34 | 11,000 |
| 14 Units | \$ 281.59 | 14,000 |
| 22 Units | \$ 442.45 | 22,000 |
| 43 Apartment Units | \$ 864.80 | 43,000 |
| 60 Apartment Units | \$ 1,206.65 | 60,000 |
| 98 Beds | \$ 1,970.80 | 98,000 |
| WHO WATER-5 UNITS | \$ 210.40 | 5,000 |
| WKO, SKO WATER-2 UNITS | \$ 84.17 | 2,000 |
| WH WATER-5 UNITS | \$ 96.09 | 5,000 |
| WFO WATER-3UNITS | \$ 126.24 | 3,000 |

RATES PER ADDITIONAL THOUSAND-WATER

| Usage Over Base Rate Allowance | Cost/1000 Gallons | |
|--------------------------------|-------------------|----------|
| | Inside | Outside |
| Next 97,600 gallons | \$ 5.45 | \$ 16.15 |
| Next 400,000 gallons | \$ 5.61 | \$ 16.73 |
| Next 500,000 gallons | \$ 5.79 | \$ 17.31 |
| Any Additional | \$ 5.96 | \$ 17.83 |

SEWER CHARGE RATES

| | Rate | Gallons |
|-------------------------------|-------------------------------|---------|
| Inside Sewer Charge | 150% of Inside Water charges | ----- |
| Outside Sewer Charge | Same as Outside Water charges | ----- |
| Industrial Metered Sewer Rate | \$ 3.13 | 1,000 |

MONTHLY METER CHARGES

| | |
|------------|---------|
| 3/4" meter | \$ 1.85 |
| 1" meter | \$ 2.50 |
| 2" meter | \$ 4.00 |

ADDITIONAL FEES AND CHARGES

| | | | | |
|------------------------|-------------|-------------|-------------|------------|
| Inside Water Tap | \$ 1,200.00 | PLUS | \$ 275.00 | 3/4" Meter |
| Inside Sewer Tap | \$ 900.00 | | \$ 375.00 | 1" Meter |
| 1" Inside Water Tap | \$ 1,890.00 | | \$ 1,100.00 | 2" Meter |
| 2" Inside Water Tap | \$ 2,400.00 | | | |
| Outside Water Tap | \$ 1,900.00 | | | |
| Outside Sewer Tap | \$ 1,700.00 | | | |
| 1" Outside Water Tap | \$ 2,500.00 | | | |
| 2" Outside Water Tap | \$ 3,500.00 | | | |
| Lake Lanier Impact Fee | \$ 2,750.00 | | | |

(for taps located in the Phase II development running from Caledonia Road along Lakeshore Drive Through the old Scout Camp to the houses up on the hill located off of Lakeshore Drive.)

After 5 PM

| | | |
|---------------------------------------|-----------|-----------|
| Reconnect Fee for Delinquent Payments | \$ 75.00 | \$ 100.00 |
| Reconnect Fee - Customer's Request | \$ 75.00 | \$ 100.00 |
| Administrative Fee | \$ 25.00 | |
| Late Fee | \$ 15.00 | |
| Water Deposits Residential | \$ 100.00 | |
| Water Deposits Commercial | \$ 150.00 | |