

County of Yadkin

Budget Ordinance

Fiscal Year 2024-2025

BE IT ORDAINED BY the Board of Commissioners of Yadkin County, North Carolina:

Section 1. The following amounts are hereby appropriated in the GENERAL FUND for the operation of Yadkin County Government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025, in accordance with the departmental budget heretofore established for the County.

ADMINISTRATION- MANAGER	\$	761,843
ADMINISTRATION- BOARD	\$	88,855
ANIMAL SHELTER	\$	347,960
CENTRAL PERMITTING	\$	631,265
COMMUNITY ACTION PROGRAMS		
YVEDDI	\$	17,713
YVEDDI HOME DELIVERED MEALS	\$	38,591
YVEDDI YADKIN SENIOR CENTER	\$	44,000
YVEDDI HCCBG MATCH	\$	34,500
YVEDDI YADKIN VALLEY SENIOR CENTER	\$	28,000
YVEDDI EAST BEND SENIOR CENTER	\$	40,000
YVEDDI ROAP EMPLOYMENT	\$	732
YVEDDI ROAP RGP	\$	81,684
YVEDDI ROAP EDTAP	\$	69,109
FORESTRY	\$	88,953
LIBRARIES	\$	529,970
RICHMOND HILL	\$	10,000
RESCUE SQUAD	\$	188,875
FIRE DEPARTMENT CONTRACTS	\$	617,390
FIRE DEPT TURNOUT GEAR	\$	80,000
COOPERATIVE EXTENSION	\$	257,863
COURT FACILITIES	\$	53,000
DEBT SERVICE	\$	2,626,685
DJJDP / JUVENILE CRIME PREVENTION COUNCIL	\$	336,567
ECONOMIC DEVELOPMENT	\$	76,500
ECONOMIC DEVELOPMENT - Cross Technology	\$	88,223
ECONOMIC DEVELOPMENT PROJECTS	\$	25,000
ELECTIONS	\$	281,950
EMERGENCY SERVICES (EMS and Fire Marshal)	\$	6,521,299
FINANCE	\$	447,106
HOSPITAL	\$	179,792
HUMAN SERVICES AGENCY		
HEALTH	\$	2,702,192
SOCIAL SERVICES	\$	7,362,163
INFORMATION TECHNOLOGY	\$	914,260
MEDICAL EXAMINER	\$	50,000
NON-DEPARTMENTAL	\$	2,212,782
PRETRIAL RELEASE PROGRAM	\$	101,995
PUBLIC BUILDINGS	\$	724,760
MENTAL HEALTH	\$	118,000
PUBLIC SCHOOLS- CURRENT EXPENSE:	\$	8,774,000
INSTRUCTIONAL SERVICES:		

Regular Instructional Svcs	5100	\$	1,828,445
Special Population Svcs	5200	\$	235,140
Alternative Program Svcs	5300	\$	55,108
School Leadership Svcs	5400	\$	404,323
Co-Curricular Svcs	5500	\$	474,415
School Based Support Svcs	5800	\$	432,106
SYSTEM-WIDE SUPPORT SERVICES:			
Support & Development	6100	\$	17,397
Special Population Support	6200	\$	17,517
Alternative Program Support	6300	\$	5,174
Technology Support	6400	\$	190,105
Operational Support	6500	\$	3,928,787
Financial & Human Resource	6600	\$	570,000
Accountability Services	6700	\$	68,976
System-wide Pupil Support	6800	\$	95,353
Policy & Leadership & PR	6900	\$	383,050
ANCILLARY SERVICES	7000	\$	8,104
CHARTER SCHOOL TRANS	8100	\$	60,000
PUBLIC SCHOOLS- CAPITAL OUTLAY:		\$	289,000
PUBLIC SCHOOLS-LOTTERY-Needs Based		\$	500,000
PUBLIC SCHOOLS-LOTTERY-RR		\$	500,000
SURRY COMMUNITY COLLEGE		\$	365,490
Yadkin Guarantee		\$	120,000
Surry Yadkin Works		\$	214,000
RECREATION		\$	818,585
REGISTER OF DEEDS		\$	361,180
SHERIFF		\$	8,679,241
SOIL & WATER		\$	384,390
TAX COLLECTOR		\$	390,240
TAX ASSESSOR		\$	450,505
LICENSE PLATE AGENCY		\$	180,645
VETERANS		\$	71,420
TOTAL GENERAL FUND		\$	50,878,273

Section 2. It is estimated that revenue will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

PROPERTY TAX	\$	26,107,375
LOCAL SALES TAX	\$	11,500,000
FEES & PERMITS	\$	3,199,870
INTERGOVERNMENTAL	\$	7,198,599
OTHER	\$	812,220
APPROPRIATED FUND BALANCE	\$	2,060,209
TOTAL GENERAL FUND	\$	50,878,273

Section 3. The following amounts are hereby appropriated and available in the following Special Revenue Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Health COVID CAREs Fund	\$	150,620
NC Opioid Settlement Fund	\$	472,071
Emergency Telephone Fund	\$	548,409
Includes \$174,390 of fund balance		
Federal Law Enforcement Fund	\$	2,000

Fines and Forfeitures	\$	200,000
Occupancy Tax (TDA)	\$	44,500
Register of Deeds Trust Fund	\$	25,000
State Law Enforcement Fund	\$	5,000
Tourism & Development	\$	112,835
Town of Jonesville Fund	\$	180,000
Town of Boonville Fund	\$	475,000
Town of East Bend Fund	\$	300,000
Town of Yadkinville Fund	\$	218,000
Arlington Fire District	\$	278,389
Boonville Fire District	\$	215,821
Buck Shoals Fire District	\$	85,503
Courtney Fire District	\$	152,814
East Bend Fire District	\$	205,103
Fall Creek Fire District	\$	197,480
Forbush Fire District	\$	250,944
Lone Hickory Fire District	\$	66,396
West Yadkin Fire District	\$	255,646
Yadkinville Fire District	\$	535,826

Section 4. The following amounts are hereby appropriated and available in the following Enterprise Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Solid Waste Fund	\$	3,186,110
includes \$2,148 appropriated fund balance		
Water and Sewer Fund	\$	652,905
includes \$750 appropriated fund balance		

Section 5. The following amounts are hereby appropriated and available in the following Internal Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Self-Insurance Fund	\$	3,398,353
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Section 6. The following Agency Funds are maintained by the County of Yadkin on behalf of other people or agencies for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

Representative Payee Fund	\$	365,000
Sheriff's Office Inmate Commissary Account	\$	150,000

Section 7. There is hereby levied beginning July 1, 2024 and ending June 30, 2025 a County-wide tax rate of \$0.65 (sixty-five cents) per \$100 (one hundred dollars) valuation of estimated taxable property situated in the County as of January 1, 2024. The ad valorem tax is based on a total estimated real and personal property valuation of \$3,605,404,728 with an expected collection rate of 97.85%. The total estimated Motor Vehicle valuation is \$393,846,154 with an expected collection rate of 100%.

Section 8. There is hereby levied for the fiscal year beginning July 1, 2024 and ending June 30, 2025 for the following Fire Districts' tax rates per \$100 (one hundred dollars) valuation of estimated taxable property situated in the special district. These levies are for the purpose of raising revenues for fire protection within each respective district.

<u>DISTRICT</u>	<u>TAX RATE</u>
Arlington	\$ 0.0500
Boonville	\$ 0.0500
Buck Shoals	\$ 0.0500

Courtney	\$	0.0500
East Bend	\$	0.0500
Fall Creek	\$	0.0500
Forbush	\$	0.0500
Lone Hickory	\$	0.0500
West Yadkin	\$	0.0500
Yadkinville	\$	0.0500

Section 9. The following contract amounts are appropriated for fire protection services contracts with fire departments utilizing revenues from the respective Fire District Funds and the General Fund.

<u>DEPARTMENT</u>		<u>AMOUNT</u>
Arlington Fire & Rescue, Inc.	\$	376,054
Boonville Community Vol. Fire	\$	280,030
Buck Shoals Volunteer Fire Dept.	\$	84,003
Courtney Fire Department	\$	208,000
East Bend Fire Department	\$	248,253
Fall Creek Community Vol. Fire	\$	236,894
Forbush Fire Department	\$	334,780
Lone Hickory Fire Department	\$	77,343
West Yadkin Fire Department	\$	345,000
Yadkinville Fire Department	\$	620,018

Section 10. Pursuant to the requirements of the North Carolina General Statute 159-9, the County Manager is appointed to serve as the Budget Officer.

Section 11. The following are hereby authorized as Special Deputy Finance Officers with their only duty to sign checks for their respective Trust Fund Accounts:

Sheriff's Office Civil Execution Account: Sheriff Nick Smitherman
Chief Deputy Justin Collins
Captain Jason Vestal

Sheriff's Office Commissary Account: Sheriff Nick Smitherman
Chief Deputy Justin Collins
Captain Rodney Wiles


Section 12. Budget Amendments are hereby authorized as contained herein under the following conditions:

- A. Funds Transfers \$5,000 or less within a Department shall be presented to the County Manager for approval and reported to the Board of Commissioners.
- B. Funds Transfers exceeding \$5,000 shall be presented to the Board of Commissioners for approval.
- C. Funds Transfers between Departments within the same Fund shall be presented to the Board of Commissioners as Budget Amendments.
- D. All Budget Amendments changing departmental total revenues and/or expenditures shall be presented to the Board of Commissioners.
- E. Funds in Personnel expenditure lines may not be transferred to Non-Personnel expenditure lines.

Section 13. The Board of Education may not transfer more than 20% between any purpose or function without obtaining prior approval from the Board of Commissioners in compliance with NCGS 115C-429(b).

- Section 14. The Board of Commissioners hereby authorizes the County Manager to impose a freeze on any expenditure for County Departments or agencies as deemed necessary.
- Section 15. All positions currently frozen and all future vacant positions shall remain frozen unless otherwise unfrozen by the County Manager utilizing the justification system as approved.
- Section 16. Commissioner Welborn will be compensated \$0 for FY2024-2025.
- Section 17. This Ordinance hereby reclassifies position # 630025:
Human Services Agency: Fraud Investigator, pay grade 65 to Eligibility
Fraud Investigator pay grade 67
- Section 18. This Ordinance hereby eliminates the following positions:
Human Services Agency: Foreign Language Interpreter, position # 630079
Parks and Recreation: Grounds Maintenance Worker, position # 620002
- Section 19. This Ordinance hereby creates the following position:
Pretrial Release Coordinator
- Section 20. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this 26th day of June, 2024.



Tanya Gentry
Clerk to the Board



Kevin Austin, Chairman
Yadkin County Board of Commissioners