

**County of Yadkin
Budget Ordinance
Fiscal Year 2025-2026**

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, 2025 and ending June 30, 2026, in accordance with the departmental budget heretofore established for the County.

ADMINISTRATION- MANAGER	\$	724,497
ADMINISTRATION- BOARD	\$	95,101
ANIMAL SHELTER	\$	375,555
CENTRAL PERMITTING	\$	683,773
COMMUNICATIONS	\$	1,268,007
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	\$	22,511
YVEDDI ROAP RGP	\$	81,684
YVEDDI ROAP EDTAP	\$	70,004
FORESTRY	\$	94,680
LIBRARIES	\$	540,326
RICHMOND HILL	\$	10,000
RESCUE SQUAD	\$	192,000
FIRE DEPARTMENT CONTRACTS	\$	309,218
FIRE DEPARTMENT HOSE & LADDER TESTING	\$	49,884
FIRE DEPT TURNOUT GEAR	\$	80,000
AMERICA 250	\$	10,000
COOPERATIVE EXTENSION	\$	253,889
COURT FACILITIES	\$	53,000
DEBT SERVICE	\$	1,966,135
DJJDP / JUVENILE CRIME PREVENTION COUNCIL	\$	325,184
ECONOMIC DEVELOPMENT	\$	173,402
ECONOMIC DEVELOPMENT PARTNERSHIP	\$	20,000
ELECTIONS	\$	308,281
EMERGENCY SERVICES (EMS and Fire Marshal)	\$	7,324,456
FINANCE	\$	537,473
HUMAN SERVICES AGENCY		
HEALTH	\$	2,756,592
SOCIAL SERVICES	\$	7,679,832
INFORMATION TECHNOLOGY	\$	941,801
MEDICAL EXAMINER	\$	40,000
MENTAL HEALTH	\$	118,000
NON-DEPARTMENTAL	\$	1,949,390
PRETRIAL RELEASE PROGRAM	\$	102,958
PUBLIC BUILDINGS	\$	1,010,108
PUBLIC SCHOOLS- CURRENT EXPENSE:	\$	9,037,220

<i>INSTRUCTIONAL SERVICES:</i>			
Regular Instructional Svcs	5100	\$	1,638,403
Special Population Svcs	5200	\$	251,205
Alternative Program Svcs	5300	\$	110,889
School Leadership Svcs	5400	\$	316,286
Co-Curricular Svcs	5500	\$	467,521
School Based Support Svcs	5800	\$	340,240
<i>SYSTEM-WIDE SUPPORT SERVICES:</i>			
Support & Development	6100	\$	29,403
Special Population Support	6200	\$	17,663
Alternative Program Support	6300	\$	4,985
Technology Support	6400	\$	148,632
Operational Support	6500	\$	4,362,856
Financial & Human Resource	6600	\$	766,002
Accountability Services	6700	\$	18,149
System-wide Pupil Support	6800	\$	41,659
Policy & Leadership & PR	6900	\$	445,281
<i>ANCILLARY SERVICES</i>	7000	\$	7,636
<i>CHARTER SCHOOL TRANS</i>	8100	\$	70,410
PUBLIC SCHOOLS- CAPITAL OUTLAY:		\$	302,720
PUBLIC SCHOOLS- SPECIAL CAPITAL:		\$	460,000
PUBLIC SCHOOLS-LOTTERY-RR		\$	500,000
SURRY COMMUNITY COLLEGE		\$	376,460
Yadkin Guarantee		\$	100,000
Surry Yadkin Works		\$	218,000
RECREATION		\$	861,565
REGISTER OF DEEDS		\$	390,733
SHERIFF		\$	8,270,129
SOIL & WATER		\$	399,984
TAX COLLECTOR		\$	418,125
TAX ASSESSOR		\$	569,098
LICENSE PLATE AGENCY		\$	196,124
VETERANS		\$	118,475
TOTAL GENERAL FUND		\$	52,589,178

Section 2. It is estimated that revenue will be available in the General Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

PROPERTY TAX	\$	26,576,455
LOCAL SALES TAX	\$	12,650,000
OTHER	\$	11,082,839
APPROPRIATED FUND BALANCE	\$	2,279,884
TOTAL GENERAL FUND	\$	52,589,178

Section 3. The following amounts are hereby appropriated and available in the following Special Revenue Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

NC Opioid Settlement Fund	\$	411,993
Emergency Telephone Fund	\$	284,376
Includes \$98,456 of fund balance		
Federal Law Enforcement Fund	\$	5,000
Fines and Forfeitures	\$	200,000
Occupancy Tax (TDA)	\$	45,000

Register of Deeds Trust Fund	\$	25,000
State Law Enforcement Fund	\$	10,000
Tourism & Development	\$	117,770
Town of Jonesville Fund	\$	180,000
Town of Boonville Fund	\$	500,000
Town of East Bend Fund	\$	325,000
Town of Yadkinville Fund	\$	215,000
Arlington Fire District	\$	378,485
Boonville Fire District	\$	294,955
Buck Shoals Fire District	\$	119,495
Courtney Fire District	\$	204,599
East Bend Fire District	\$	280,846
Fall Creek Fire District	\$	275,420
Forbush Fire District	\$	341,228
Lone Hickory Fire District	\$	90,005
West Yadkin Fire District	\$	330,516
Yadkinville Fire District	\$	733,015

Section 4. The following amounts are hereby appropriated and available in the following Enterprise Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026:

Solid Waste Fund	\$	2,804,080
includes no appropriated fund balance		
Water and Sewer Fund	\$	595,605
includes no 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, 2025 and ending June 30, 2026:

Self-Insurance Fund	\$	4,936,800
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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, 2025 and ending June 30, 2026:

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

Section 7. There is hereby levied beginning July 1, 2025 and ending June 30, 2026 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, 2025. The ad valorem tax is based on a total estimated real and personal property valuation of \$3,614,343,433 with an expected collection rate of 97.85%. The total estimated Motor Vehicle valuation is \$446,153,846 with an expected collection rate of 100%.

Section 8. There is hereby levied for the fiscal year beginning July 1, 2025 and ending June 30, 2026 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	\$ 0.0700
Boonville	\$ 0.0700
Buck Shoals	\$ 0.0700
Courtney	\$ 0.0700
East Bend	\$ 0.0700

Fall Creek	\$	0.0700
Forbush	\$	0.0700
Lone Hickory	\$	0.0700
West Yadkin	\$	0.0700
Yadkinville	\$	0.0700

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 and are subject to full execution of the contract by the respective fire department.

<u>DEPARTMENT</u>		<u>AMOUNT</u>
Arlington Fire & Rescue, Inc.	\$	426,287
Boonville Community Vol. Fire	\$	294,955
Buck Shoals Volunteer Fire Dept.	\$	119,495
Courtney Fire Department	\$	277,400
East Bend Fire Department	\$	366,760
Fall Creek Community Vol. Fire	\$	299,287
Forbush Fire Department	\$	341,228
Lone Hickory Fire Department	\$	151,355
West Yadkin Fire Department	\$	348,000
Yadkinville Fire Department	\$	733,015

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 Assistant Finance Officer is hereby authorized as a Special Deputy Finance Officer to fulfill the Pre-Audit requirement in accordance with NCGS 159-28.

Section 12. 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 13. Budget Amendments are hereby authorized as contained herein under the following conditions:

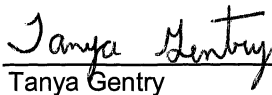
- A. Funds Transfers between Departments within the same Fund shall be presented to the Board of Commissioners as Budget Amendments.
- B. All Budget Amendments changing departmental total revenues and/or expenditures shall be presented to the Board of Commissioners.
- C. Funds in Personnel expenditure lines may not be transferred to Non-Personnel expenditure lines.

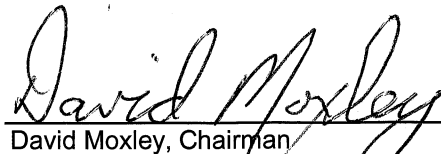
Section 14. Fund Transfers are hereby authorized as contained herein under the following conditions:

- A. Funds Transfers within a Department shall be presented to the Finance Officer and approved by the County Manager.

- Section 15. 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 16. 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 17. 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 18. This Ordinance hereby moves Communications Division and its assigned positions from the Sheriff's Office to its own Department.
- Section 19. This Ordinance hereby moves position # 105, Opioid Action Coordinator from Administration to Human Services - Health Division. Funding remains through the Special Revenue Fund.
- Section 20. This Ordinance hereby reclassifies the following positions:
Finance - Position #440001, Fiscal Analyst/Accountant from pay grade 75 to Assistant Finance Officer pay grade 77
Information Technology - Position # 421006, Network Administrator pay grade 75 to Server Administrator pay grade 75
Information Technology - Position # 421007, Network Specialist pay grade 72 to Network Administrator pay grade 75
Telecommunications Director position #511011 pay grade 74 to Communications Director pay grade 78
Communications - Telecommunicator positions #511004 and #511010, pay grade 65 will be reclassified to Communications Shift Supervisor, pay grade 68
- Section 21. This Ordinance hereby eliminates the following positions:
Animal Shelter - Administrative Assistant, position #540002
Administration - Assistant County Manager, position #19
- Section 22. This Ordinance hereby creates the following positions:
Economic Development - Economic Development Director, pay grade 79
Communications - Communications Operations' Manager, pay grade 70
Veterans - Assistant Veteran Services Officer, pay grade 66
Finance-Accounting Technician
Public Buildings - Custodian/Maintenance Technician, pay grade 64
Emergency Services - 2 Field Training Officers, 2 Crew Chiefs, 4 Paramedics for Medic 6
Emergency Services - Senior Fire Inspector, pay grade 71
- Section 23. 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 16 day of June, 2025.


Tanya Gentry
Clerk to the Board


David Moxley, Chairman
Yadkin County Board of Commissioners