

**County of Yadkin
Budget Ordinance
Fiscal Year 2023-2024**

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, 2023 and ending June 30, 2024, in accordance with the departmental budget heretofore established for the County.

ADMINISTRATION- MANAGER	\$	725,788
ADMINISTRATION- BOARD	\$	94,343
ANIMAL SHELTER	\$	324,465
CENTRAL PERMITTING	\$	633,700
COMMUNITY ACTION PROGRAMS		
YVEDDI	\$	17,713
YVEDDI HOME DELIVERED MEALS	\$	38,591
YVEDDI YADKIN SENIOR CENTER	\$	41,500
YVEDDI HCCBG MATCH	\$	34,500
YVEDDI YADKIN VALLEY SENIOR CENTER	\$	25,750
YVEDDI EAST BEND SENIOR CENTER	\$	37,500
YVEDDI ROAP EMPLOYMENT	\$	12,312
YVEDDI ROAP RGP	\$	82,798
YVEDDI ROAP EDTAP	\$	73,475
FORESTRY	\$	79,600
LIBRARIES	\$	505,696
RICHMOND HILL	\$	16,000
COG PRETRIAL RELEASE	\$	99,468
RESCUE SQUAD	\$	182,875
FIRE DEPARTMENT CONTRACTS	\$	575,000
FIRE DEPT TURNOUT GEAR	\$	90,000
COOPERATIVE EXTENSION	\$	262,020
COURT FACILITIES	\$	49,000
DEBT SERVICE	\$	3,302,098
DJJD / JUVENILE CRIME PREVENTION COUNCIL	\$	339,309
ECONOMIC DEVELOPMENT	\$	76,500
ECONOMIC DEVELOPMENT PROJECTS	\$	25,000
ELECTIONS	\$	244,260
EMERGENCY SERVICES (EMS and Fire Marshal)	\$	8,865,014
FINANCE	\$	340,965
HOSPITAL	\$	181,830
HUMAN SERVICES AGENCY		
HEALTH	\$	2,364,252
SOCIAL SERVICES	\$	6,874,109
INFORMATION TECHNOLOGY	\$	534,765
MEDICAL EXAMINER	\$	40,000
NON-DEPARTMENTAL	\$	3,101,643
PUBLIC BUILDINGS	\$	725,261
MENTAL HEALTH	\$	118,000
PUBLIC SCHOOLS- CURRENT EXPENSE:	\$	8,200,000
INSTRUCTIONAL SERVICES:		
Regular Instructional Svcs	5100	\$ 1,651,345

Special Population Svcs	5200	\$	227,442
Alternative Program Svcs	5300	\$	55,311
School Leadership Svcs	5400	\$	390,000
Co-Curricular Svcs	5500	\$	434,391
School Based Support Svcs	5800	\$	239,463
<i>SYSTEM-WIDE SUPPORT SERVICES:</i>			
Support & Development	6100	\$	161,000
Special Population Support	6200	\$	19,200
Alternative Program Support	6300	\$	40,891
Technology Support	6400	\$	119,100
Operational Support	6500	\$	3,728,425
Financial & Human Resource	6600	\$	568,332
Accountability Services	6700	\$	5,700
System-wide Pupil Support	6800	\$	104,100
Policy & Leadership & PR	6900	\$	383,050
<i>ANCILLARY SERVICES</i>	7000	\$	12,250
<i>CHARTER SCHOOL TRANS</i>	8100	\$	60,000
PUBLIC SCHOOLS- CAPITAL OUTLAY:		\$	275,000
PUBLIC SCHOOLS-LOTTERY-RR		\$	500,000
SURRY COMMUNITY COLLEGE		\$	342,000
Yadkin Guarantee		\$	120,000
RECREATION		\$	913,259
REGISTER OF DEEDS		\$	330,815
SHERIFF		\$	8,147,579
SOIL & WATER		\$	415,009
TAX		\$	930,765
LICENSE PLATE AGENCY		\$	178,745
VETERANS		\$	68,560
TOTAL GENERAL FUND		\$	51,556,832

Section 2. It is estimated that revenue will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024, as shown in ATTACHMENT A.

Section 3. The following amounts are hereby appropriated and available in the following Special Revenue Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Health COVID CAREs Fund	\$	627,888
NC Opioid Settlement Fund	\$	242,093
Emergency Telephone Fund	\$	297,200
Federal Law Enforcement Fund	\$	2,000
Fines and Forfeitures	\$	200,000
Occupancy Tax (TDA)	\$	30,000
Register of Deeds Trust Fund	\$	25,000
State Law Enforcement Fund	\$	12,000
Tourism & Development	\$	87,845
Town of Jonesville Fund	\$	130,000
Town of Boonville Fund	\$	365,000
Town of East Bend Fund	\$	240,000
Town of Yadkinville Fund	\$	168,000
Arlington Fire District	\$	279,263
Boonville Fire District	\$	215,541
Buck Shoals Fire District	\$	79,647
Courtney Fire District	\$	145,409

East Bend Fire District	\$	198,888
Fall Creek Fire District	\$	190,654
Forbush Fire District	\$	243,620
Lone Hickory Fire District	\$	65,431
West Yadkin Fire District	\$	246,310
Yadkinville Fire District	\$	550,816

Section 4. The following amounts are hereby appropriated and available in the following Enterprise Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Solid Waste Fund	\$	3,061,855
Water and Sewer Fund	\$	706,109

Section 5. The following amounts are hereby appropriated and available in the following Internal Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Self-Insurance Fund	\$	3,400,000
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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, 2023 and ending June 30, 2024:

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

Section 7. There is hereby levied beginning July 1, 2023 and ending June 30, 2024 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, 2023. The ad valorem tax is based on a total estimated real and personal property valuation of \$2,827,986,109 with an expected collection rate of 97.89%. The revenue neutral tax rate using the Local Government Commission's guidance based upon these levy amounts is \$0.5833 per \$100 of assessed value for the County to maintain the same amount of revenue plus the annual growth factor. The total estimated Motor Vehicle valuation is \$400,000,000 with an expected collection rate of 100%.

Section 8. There is hereby levied for the fiscal year beginning July 1, 2023 and ending June 30, 2024 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. Pursuant to the requirements of the North Carolina General Statute 159-9, the County Manager is appointed to serve as the Budget Officer.

Section 10. 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 11. 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 12. 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 13. 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 14. 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 15. Commissioner Welborn will be compensated \$0 for FY2023-2024.
- Section 16. This Ordinance hereby changes the following positions:
Human Services - Customer Service Representative 32 hours per week to 40 hours
- Section 17. This Ordinance hereby creates the following positions:
Sheriff's Office - 2 School Resource Officer positions
Central Permitting - Planning & Zoning Supervisor
- Section 18. This Ordinance hereby eliminates the following position:
Sheriff's Office - Major position



Tanya Gentry
Clerk to the Board



Kevin Austin, Chairman
Yadkin County Board of Commissioners

ATTACHMENT A

Revenues	FY2022 Budget	Actual	FY2023 Budget	Original	FY2024 Recommended Budget
Property Tax	\$ 20,981,713	\$	21,247,975	\$	24,955,311
Local Sales Tax	\$ 11,111,736	\$	9,573,788	\$	11,549,744
Fees & Permits	\$ 3,516,690	\$	2,756,920	\$	3,034,016
Intergovernmental	\$ 5,517,519	\$	6,844,879	\$	6,789,597
Other	\$ 775,576	\$	233,315	\$	4,653,164
App. Fund Balance	\$ -	\$	2,948,406	\$	575,000
Total	\$ 41,903,235	\$	43,605,283	\$	51,556,832