

**CASWELL COUNTY
GENERAL FUND ORDINANCE
FISCAL YEAR 2025**

BE IT ORDAINED by the Board of Commissioners of Caswell County that:

Section 1: TAX LEVY. There is hereby levied a tax at the rate of fifty-eight and five tenths' cents (.5850) per one hundred dollars (\$100) valuation of the property that is located with Caswell County and listed for taxes as of January 1, 2024. The revenue from this source is for the purpose of raising the revenue listed as "Ad Valorem Taxes" in the General Fund in Section 3 of this ordinance.

This rate of tax is based on an estimated total valuation of property (real, personal, and public service corporation) for the purpose of taxation of \$2,084,865,473 and an estimated collection rate of 98.61% and an estimated motor vehicle value of \$220,000,000 and a collection rate of 100%.

The Tax Administrator of Caswell County is hereby authorized, empowered and commanded to collect the taxes set for in the records and files in the office of the Caswell County Tax Administration Department in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Caswell, and this order shall be a full and sufficient authority to direct, require and enable the Tax Administrator to levy on and sell any real or personal property of such taxpayers, with or without the assistance of the Caswell County Sheriff, for an on account thereof, in accordance with law.

Section 2: GENERAL FUND CONSOLIDATED SUBFUNDS. The County's General Fund is comprised of eight subfunds: General Fund, Court Facilities, Register of Deeds Automation Fund, Public Health Department, Department of Social Services, Library, Special Separation Allowance and Revaluation Fund. The Estimated Revenues and Expenditure Appropriations are presented separately for each fund. To the extent General Fund Revenues are needed to balance a subfund, an intrafund transfer from the General Fund is budgeted in the subfund. The primary General Fund is detailed in Sections 3 and 5. The Subfunds are detailed in Section 6.

Section 3. GENERAL FUND - REVENUES. It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending on June 30, 2025.

GENERAL FUND REVENUES

Ad Valorem Taxes	13,390,000
Sales Taxes	7,347,000
Other Taxes	33,000
Intergovernmental/ Restricted	840,497
Intergovernmental/ Unrestricted	166,444
Permits and Fees	767,127
Sales and Services	2,246,300
Investment Earnings	425,000
Other General Revenue	78,000
Appropriated Fund Balance	3,266,632
TOTAL GENERAL FUND REVENUES	28,560,000

Section 4: SALES TAX. Thirty percent (30%) of the proceeds from the local half-cent sales and use tax authorized July 1, 1984 under authority of Article 40 of the North Carolina General Statutes and sixty percent (60%) of the local half-cent sales and use tax authorized October 1, 1986 under the authority of

Article 42 of the North Carolina General Statutes are hereby declared to be included in the appropriation for school capital outlay, capital projects, and/or school debt service.

Section 5. **GENERAL FUND EXPENDITURES.** The following expenditures are hereby appropriated in the General Fund for the operations of the County government and its activities for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025:

GENERAL FUND EXPENDITURES

General Government:

Governing Body	90,283
Administration	571,279
Finance	565,639
Tax Department	715,109
Court Facilities	67,490
Elections	268,859
Register of Deeds	223,109
Information Technology	593,200
Maintenance	1,349,106
Public Buildings	78,060
Fleet Management	2,000
Non-Departmental	1,097,700
Subtotal - General Government Function	5,621,834

Public Safety:

Sheriff Department	3,611,620
Detention Center	2,312,731
School Resource Officer Program	109,864
911 Telecommunications	1,480,318
Building Inspections	411,442
Coroner/Medical Examiner	315,145
Emergency Management	21,500
Emergency Medical Services	2,560,545
Subtotal - Public Safety	10,823,165

Economic & Physical Development:

Economic Development	267,386
Planning Department	127,434
Cooperative Extension Services	497,825
Subtotal - Economic & Physical Development	892,645

Environmental Protection:

Soil & Water Conservation	138,680
Subtotal - Environmental Protection	138,680

Human Services:

Animal Control	142,313
Senior Services	612,453
DPS/Community Based Alternatives	136,627
Subtotal - Human Services	891,393

Cultural & Recreational Services:

Parks & Recreation	356,224
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Farmer Lake	107,769
Subtotal - Cultural & Recreational Services	463,993

Regional Agencies:

VAYA Healthcare	97,197
Subtotal - Regional Agencies	97,197

Special Appropriations:

Arts Council	5,000
Animal Protection Society (APS)	174,125
Caswell County Partnership for Children	3,000
Caswell Parish	15,000
Cooperative Forestry Services	115,824
Local Food Council	5,000
Caswell Historical Foundation	19,000
Caswell Horticulture Club	6,500
CGMBA County Outreach	20,000
Subtotal - Special Appropriations	363,449

Public Education:

Public Schools

Current Expense	2,779,228
Capital Outlay	465,000
Subtotal - Public Schools	3,244,228

Piedmont Community College:

Current Expense	494,459
Capital Outlay	585,000
Subtotal - Community College	1,079,459

Debt Services: School Bond & Private Placement:

School Bonds/Principal & Interest	644,953
Detention Center/Principal & Interest	682,766
Subtotal - School Bond & Private Placement	1,327,719

Debt Services: Installment Loans

2016 Courthouse HVAC Project	102,214
2018 PEMC/Library Construction Project	99,524
Subtotal - Installments	201,738

Debt Services Vehicle Lease Program:

Vehicle Lease/Sheriff	350,000
Vehicle Lease/County	140,000
Subtotal - Vehicle Lease Program	490,000

Salary and Benefit Reserve	240,000
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Transfers to Other Funds:

Revaluation Fund	70,000
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Public Library Fund	408,000
Fire Rescue Operations	218,500
Local Law Enforcement/Special Separation	133,000
Department of Social Services Fund	1,351,000
Public Health Fund	504,000
Subtotal - Transfers to Other Funds	2,684,500
TOTAL GENERAL FUND EXPENDITURES	28,560,000

Section 6. **GENERAL FUND SUBFUNDS.** The following subfunds are hereby appropriated for operations from the estimated revenue sources indicated for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

Register of Deeds Automation Enhancement & Preservation Fund

Revenues:

Automation/Preservation Reserve	5,000
TOTAL FUND REVENUES	5,000

Expenditures:

Automation Enhancement Reserve	5,000
TOTAL FUND EXPENDITURES	5,000

Department of Social Services Fund

Revenues:

State & Federal Funding	3,425,317
Sales and Services	6,600
Other Revenues	2,083
Transfer/General Fund	1,351,000
Appropriated Fund Balance	306,000
TOTAL FUND REVENUES	5,091,000

Expenditures:

Operations	3,756,000
Client Services	1,241,028
Capital Outlay	93,972
TOTAL FUND EXPENDITURES	5,091,000

Public Health Fund

Revenues:

State Funding	777,856
Direct Fees	174,000
Insurance Fees	36,300
Medicaid	526,700
Medicare	2,000
Medicaid Capitation Payments	15,200
Medicaid AUBP Payment	126,200
Transfer from General Fund	504,000
Appropriated Fund Balance	886,744
TOTAL FUND REVENUES	3,049,000

Expenditures:	
Administration / Operations	3,049,000
TOTAL FUND EXPENDITURES	3,049,000

Library Fund

Revenues:	
State Grant	82,982
Fines & Fees	2,000
Donations	1,018
Transfer from General Fund	408,000
TOTAL FUND REVENUES	494,000

Expenditures:	
Administration / Operations	494,000
TOTAL FUND EXPENDITURES	494,000

Revaluation Fund

Revenues:	
Transfer from General Fund	70,000
TOTAL FUND REVENUES	70,000

Expenditures:	
Reserve for Revaluation	70,000
TOTAL FUND EXPENDITURES	70,000

Special Separation Allowance Fund

Revenues:	
Transfer from General Fund	133,000
TOTAL FUND REVENUES	133,000

Expenditures:	
Benefit Payments	133,000
TOTAL FUND EXPENDITURES	

TOTAL - GENERAL FUND AND SUBFUNDS	37,402,000
LESS INTRAFUND TRANSFERS	(2,466,000)
TOTAL - GENERAL FUND EXPENDITURES	34,936,000

Section 7: ELECTED OFFICIALS COMPENSATION.

- A. Funding is provided for a 2% compensation adjustment for the Register of Deeds and 2% for the Sheriff.
- B. The annual salary for the Board of Commissioners shall be \$8,500. The Board Chair's annual salary shall be \$10,500. All compensation changes shall take effect July 1, 2024.

Section 8: SALARY INCREASES – COUNTY EMPLOYEES.

- A. Funding is provided for a 2% compensation for all regular county employees effective July 1, 2024.
- B. The County Manager is hereby authorized to allocate the Salary Reserve to the General Fund Departments and Subfunds, including amendment of transfers to Subfunds.

Section 9. AUTHORITY TO TRANSFER APPROPRIATION: Appropriations in this budget ordinance are made at the department level. By statute, any amendments or modifications require Board approval

only when amounts are transferred between department; however, the following conditions are adopted as Caswell County Transfer Authority:

- A. The Budget Officer may not transfer any amounts between funds without the approval of the Board of Commissioners.
- B. The Budget Officer may transfer appropriations between objects of expenditures within a department without limitation.
- C. The Budget Officer may transfer appropriations between departments up to \$25,000. All such transfers are to be reported to the Board of Commissioners monthly.

Section 10: AUTHORITY TO EXECUTE CONTRACTS. The County Manager, or their designee, is hereby authorized to execute contractual documents under the following conditions:

- A. They may execute contracts for construction or repair projects that do not require formal competitive bid procedures and do not exceed \$25,000.
- B. They may execute contracts for amounts less than \$25,000 for: (1) purchases of apparatus, supplies, and materials, or equipment which are within budgeted appropriations; (2) leases of personal property for a duration of one year or less and within departmental appropriations; (3) lease of personal property within budgeted appropriations for more than 12 months; and (4) service contracts within appropriations or contracts for 12 months or less.
- C. They may execute grant agreements to or from governmental units and other public, private, and non-profit organizations that are within budgeted appropriations, unless a grantor requires approval and execution by the Board of Commissioners.
- D. They may execute contracts, as the lessor or lessee of buildings, land, equipment, vehicles, heavy equipment and other property provided that such leases are of one-year duration or less and that funds therefore are within budgeted appropriations and less than \$50,000.
- E. They may, within budgeted appropriations, approve all change orders and amendments to contracts not previously approved by the Board of Commissioners.

Section 11: AUTHORITY TO ADMINISTER PAY AND CLASSIFICATION PLAN. The County Manager is the Personnel Officer for the County and has full authority to administer the pay and classification plan. The County Manager is authorized to set salaries of employees at the time of hiring and/or promotion if the amount does not exceed the budget appropriations within the department. The following changes in positions, as they impact the departmental budget amounts, require approval of the Board of Commissioners:

- A. Any increase in full-time, regular positions.
- B. Any transfer of positions between funds.

Section 12: SELF-FUNDED INSURANCE PLAN: The County will continue the approved self-funded insurance plan that became effective July 1, 2019. The plan is administered by the NCCHIP program and Blue Cross Blue Shield is the insurance carrier. Qualifying employees will continue to pay a health insurance premium of \$25 per month for the base plan.

Section 13: ENCUMBRANCES AT YEAR END. Operating funds encumbered by the County as of June 30, 2024 or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 14: FINANCIAL ACCOUNTING AND REPORTING. The Finance Director is hereby directed to maintain within the Special Revenues Funds sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

Section 15. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted this 17th day of June, 2025

A handwritten signature in cursive script that reads "Jeremiah Jefferies". The signature is written in black ink and is positioned above a horizontal line.

Jeremiah Jefferies, Chair
Caswell County Board of Commissioners

ATTEST:

A handwritten signature in cursive script that reads "Carla Smith". The signature is written in black ink and is positioned above a horizontal line.

Carla Smith
Clerk to the Board

**CASWELL COUNTY
SPECIAL REVENUE FUNDS ORDINANCE
FISCAL YEAR 2025**

BE IT ORDAINED by the Board of Commissioners of Caswell County, North Carolina that the following ordinance is hereby adopted for Special Revenue Funds that include Fire Tax District, Emergency Telephone System Fund, Family Services Fund, Occupancy Tax Fund, Section 8 Housing Fund, Department of Social Services (DSS) Representative Payee Fund, Fines and Forfeitures, Register of Deeds Fee Remittance Fund and Opioid Settlement Fund:

Section 1. ESTIMATED REVENUES: FIRE TAX DISTRICT. This Budget Ordinance hereby establishes the Fire District Fund in accordance with NCGS 159-26(b)(2) for the purpose of collecting and disbursing the collections of property taxes for the various Fire Districts located in Caswell County and distribution of motor vehicle tax and fees and a portion of county sales tax.

TAX LEVY: There is hereby levied a tax rate of three and three tenths' cents (.033) per one hundred dollars of valuation (\$100) of property listed for taxes as of January 1, 2024 for both the Casville and County Fire Service Tax Districts below for the purposes of funding Fire Department operations. The estimated revenues for each Tax District are based on the tax rate, property value as of January 1, 2024 and Fiscal Year 2022 estimated collection rate.

OTHER REVENUES: The Fire Districts also receive Motor Vehicle Tax and Fee Revenues, a portion of the county sales tax distributed based on the ad valorem tax values and a transfer from the General Fund for Rescue Operations.

The estimated revenues for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are:

Property Tax Revenues	\$ 764,020
Motor Vehicle Tax Revenues	61,000
Motor Vehicle Fee Revenues	315,480
Transfer from General Fund – Sales Tax	218,500
TOTAL	\$1,359,000

Section 2. EXPENDITURES: FIRE TAX DISTRIBUTIONS. The amount appropriated to each Fire District will equal the actual tax collections. The final budget appropriation for each district will be adjusted to equal the amounts collected regardless of the estimated revenue in Section 1. The estimated distribution to each fire department, by revenue source for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are estimated and hereby appropriated to each Fire District.

	Property Tax	Motor Vehicle Tax	Motor Vehicle Fee	Sales Tax	Total
Anderson	78,210	6,333	31,548	22,333	138,424
Casville	67,904	4,000	31,548	17,500	120,952
Cherry Grove	92,884	6,333	31,548	22,333	153,098
Leasburg	46,593	6,333	31,548	22,333	106,807
Milton	45,712	6,333	31,548	22,334	105,927
Pelham	78,928	6,333	31,548	22,334	139,143
Prospect Hill	78,592	6,333	31,548	22,334	138,807
Providence	80,748	6,334	31,548	22,333	140,963
Semora	73,455	6,334	31,548	22,333	133,670
Yanceyville	119,494	6,334	31,548	22,333	179,709
Total	763,520	61,000	315,480	218,500	1,357,500

Travel Reimbursement / Mileage for Fire Marshall	1,500
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TOTAL	\$1,359,000
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Section 3. **EMERGENCY TELEPHONE SYSTEM FUND REVENUES.** It is estimated that the following restricted revenues from a state distribution of 911 Fees will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

North Carolina 911 Fees	\$100,000
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Section 4. **EMERGENCY TELEPHONE SYSTEM FUND EXPENDITURES.** The total amount is hereby appropriated in the Emergency Telephone System Fund to build the E-911 database and system for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Enhanced 911	\$100,000
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Section 5. **REPRESENTATIVE PAYEE FUND REVENUES.** It is estimated that the following revenue will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Social Security Trust Revenues	\$300,000
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Section 6. **REPRESENTATIVE PAYEE FUND EXPENDITURES.** The total amount is hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Agency Expenditures	\$300,000
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Section 7. **FINES AND FORFEITURES REVENUES.** It is estimated that the following revenue will be available in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Fines and Forfeitures	\$ 75,000
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Section 8. **FINES AND FORFEITURES EXPENDITURES.** The total amount is hereby appropriated in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Payment to Public Schools	\$75,000
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Section 9. **REGISTER OF DEEDS REMITTANCE FUND REVENUES.** It is estimated that the following revenue will be available in the Register of Deeds Remittance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Register of Deeds Fees	\$300,000
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Section 10. **REGISTER OF DEEDS REMITTANCE FUND EXPENDITURES.** The total amount is hereby appropriated in the Register of Deeds Remittance Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

State Treasured – Deed of Trust Distribution	\$300,000
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Section 11. **FAMILY SERVICES FUND REVENUES.** It is estimated that the following revenue will be available in the Family Services Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

NC Council for Women	\$ 51,000
Marriage License Fees	17,000
Governor's Crime Commission	52,000
Family Violence Prevention	47,000
Divorce Filing Fees	19,000
TOTAL FUND REVENUES	\$ 186,000

Section 12. **FAMILY SERVICES FUND EXPENDITURES.** The total amount is hereby appropriated in the Family Services Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Administration / Operations	\$ 186,000
TOTAL FUND EXPENDITURES	

Section 13. **OCCUPANCY TAX FUND REVENUES.** It is estimated that the following revenue will be available in the Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Occupancy Tax	\$40,000
TOTAL FUND REVENUES	\$40,000

Section 14. **OCCUPANCY TAX FUND EXPENDITURES.** The total amount is hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Tourism Development	\$40,000
TOTAL FUND EXPENDITURES	\$40,000

Section 15. **SECTION 8 HOUSING AUTHORITY FUND REVENUES.** It is estimated that the following revenue will be available in the Section 8 Housing Authority Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Housing Authority Allocation	\$1,085,000
Refunds and Fraud Recovery	2,000
Appropriated Fund Balance	20,000
TOTAL FUND REVENUES	\$1,107,000

Section 16. **SECTION 8 HOUSING AUTHORITY FUND EXPENDITURES.** The total amount is hereby appropriated in the Section 8 Housing Authority Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Housing Authority Payments	\$ 900,000
Administration	172,887
Operations	24,113
Landlord Incentive Funds	10,000
TOTAL FUND EXPENDITURES	\$1,107,000

Section 17. **OPIOID SETTLEMENT FUND REVENUES.** It is estimated that the following revenue will be available in the Opioid Settlement Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Fund Balance	\$ 82,000
TOTAL FUND REVENUES	\$ 82,000

Section 18. **OPIOID SETTLEMENT FUND EXPENDITURES.** The total amount is hereby appropriated in the Opioid Settlement Fund pursuant to the Resolution adopted by the Board of Commissioners on June 17, 2024, for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Addiction Treatment for Incarcerated Persons	\$ 82,000
TOTAL FUND EXPENDITURES	\$82,000

Section 19: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Special Revenues Funds sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

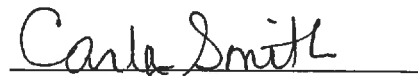
Section 20. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted this 17th day of June, 2024



Jeremiah Jefferies, Chair
Caswell County Board of Commissioners

ATTEST:



Carla Smith
Clerk to the Board

**CASWELL COUNTY
ENTERPRISE FUND ORDINANCES
FISCAL YEAR 2025**

BE IT ORDAINED by the Board of Commissioners of Caswell County, North Carolina that the following ordinance is hereby adopted for Enterprise Funds that include Solid Waste Operating Fund and Caswell Division of Transportation Fund:

Section 1. SOLID WASTE HOUSEHOLD FEE. The Tax Collector of Caswell County is authorized, empowered and commanded to collect a Residential Household fee of \$120 per household for residential waste removal along with the annual real property tax bill and direct the revenues from the fee to the Solid Waste Operating Fund. The revenues are based on 9,700 households and a collection rate of 98.43%.

Section 2. SOLID WASTE OPERATING FUND REVENUES. It is estimated that the following revenue will be available in the Solid Waste Operating Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Availability Fees	1,157,900
Tipping Fees	575,100
Disposal Fees	21,000
Scrap Tire Tax	41,000
Recycling Appliances	7,000
Interest on Investments	700
Miscellaneous Revenues	1,000
TOTAL	\$1,803,000

Section 3. SOLID WASTE OPERATING FUND EXPENDITURES. The total amount is hereby appropriated in the Solid Waste Operating Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Operating Expenses	\$1,803,000
Total	\$1,803,000

Section 4. CASWELL DIVISION OF TRANSPORTATION FUND REVENUES. It is estimated that the following revenue will be available in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

CDOT/ ROAP Grant	145,664
ROAP – TTAP	18,000
State: Admin Reimbursements	118,039
State: Capital Reimbursements	235,080
Medicaid Reimbursements	140,000
OE Enterprise	6,000
Other Transportation	12,000
Restricted Grants (PRTC)	60,000
Sale of Fixed Assets	15,000
Interest on Investments	200
Appropriated Fund Balance	266,017
TOTAL	\$1,016,000

Section 5. **CASWELL DIVISION OF TRANSPORTATION FUND EXPENDITURES.** The total amount is hereby appropriated in the Caswell Division of Transportation Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Operating Expenses	\$ 544,247
Capital Outlay	260,700
Administrative Expenses	211,053
Total	\$ 1,016,000

Section 6: **ENCUMBRANCES AT YEAR END.** Operating funds encumbered by the County as of June 30, 2024 or otherwise designated, are hereby re-appropriated for this fiscal year.

Section 7: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the Solid Waste Operating Fund and the Caswell Division of Transportation Fund sufficient specific detailed accounting records and to report annually on the financial status of these funds.

Section 8. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in the carrying out of their duties.

Adopted this 17th day of June, 2024



Jeremiah Jefferies, Chair
Caswell County Board of Commissioners

ATTEST:



Carla Smith
Clerk to the Board

**CASWELL COUNTY
CUSTODIAL FUNDS ORDINANCE
FISCAL YEAR 2025**

BE IT ORDAINED by the Board of Commissioners of Caswell County, North Carolina that the following ordinance is hereby adopted for Custodial Funds, which include Municipal Tax Fund and Inmate Trust Fund:

Section 1. **MUNICIPAL PROPERTY TAX COLLECTIONS ESTIMATED REVENUES.** The Tax Collector collects all taxes levied by municipalities located within Caswell County. The estimated revenues for the municipalities for the fiscal year beginning July 1, 2024 and ending June 30, 2025 by municipality is:

Property Tax Revenues - Milton	50,000
Property Tax Revenues - Yanceyville	330,000
TOTAL	\$ 380,000

Section 2. **MUNICIPAL PROPERTY TAX DISTRIBUTIONS.** The amount appropriated to the municipality will equal the actual tax collections. The final budget appropriation for each district will be adjusted to equal the amounts collected regardless of the estimated revenues in Section 1.

Milton	50,000
Yanceyville	330,000
TOTAL	\$ 380,000

Section 3. **JAIL INMATE TRUST FUND REVENUES.** It is estimated that the following revenue will be available in the Jail Inmate Pay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Jail Inmate Pay Trust Revenues	\$200,000
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Section 4. **JAIL INMATE TRUST FUND EXPENDITURES.** The total amount is hereby appropriated in the Jail Inmate Pay Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Inmate Refunds	\$200,000
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Section 5: **FINANCIAL ACCOUNTING AND REPORTING.** The Finance Director is hereby directed to maintain within the CUSTODIAL FUNDS sufficient specific detailed accounting records and to report annually on the financial status of each Fund.

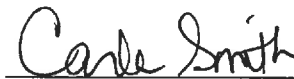
Section 6. Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Director and the Tax Assessor for direction in carrying out their duties.

Adopted this 17th day of June, 2024



Jeremiah Jefferies, Chair
Caswell County Board of Commissioners

ATTEST:



Carla Smith
Clerk to the Board