

**City of Roxboro, North Carolina
 Approved Annual Budget Ordinance
 Approved Revenues and Expenditures
 For the Fiscal Year Ending June 30, 2026**

BE IT ORDAINED by the City Council of Roxboro, North Carolina

Section 1: That there is hereby levied the following rates of tax on each one hundred dollars (\$100) valuation of taxable property as listed for taxes as of January 1, 2025 for the purpose of raising the revenue from current years' property tax to finance the following appropriations:

General Fund	\$ <u>0.750</u>
Total Rate per \$100 of valuation of taxable property	\$ <u>0.750</u>

This rate is based on total valuation of property for the purposes of taxation of \$1,059,501,669 and an estimated rate of collection of 98.00%

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

General Fund - Fund 10:

Revenues:

Ad-valorem taxes	\$ 7,875,467
Local Option Sales Tax	2,549,811
Other taxes and licenses	14,250
Unrestricted intergovernmental revenues	1,081,744
Restricted intergovernmental revenues	824,437
Permits and fees	22,000
Sales and services	1,037,799
Investment earnings	25,000
Miscellaneous	351,051

Other Financing Sources:

Sale of fixed assets	15,000
Proceeds of capital lease	922,452
Operating transfers in	335,000
Reimbursement from Enterprise Fund	71,450

Fund Balance Appropriated

Unreserved	-
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Total revenues and other financing sources	\$ <u>15,125,461</u>
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The following amounts are hereby appropriated in the General Fund for the operation of the City of Roxboro and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026 in accordance with the chart of accounts heretofore established by the City.

General Fund - Fund 10:

Expenditures:

General government		
Governing Body	\$	332,984
City Hall Administration		628,614
Finance		427,286
Tax Collection		90,000
Sales Tax		110,500
Buildings and Grounds		293,706
Purchasing		25,250
Public safety		
Police		4,433,873
Fire		3,056,035
Emergency communications 911		207,073
Public works		
Transportation		2,298,833
Environmental protection		1,659,493
Cultural and recreational		-
Economic development		540,988
Debt service		1,020,826

Other Financing Uses:

Operating transfers out		-
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	\$ 15,125,461
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Section 2: It is estimated that the following revenues will be available in the Water and Sewer Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026. The water sales and sewer use charges were estimated based on the water and sewer rates included in the revenue section and Proposed as part of this proposed budget ordinance.

Water and Sewer Fund - Fund 60:

Revenues:

Operating Revenues:

Charges for services - water and sewer fund	\$ 6,467,403
Tapping fees	275,455
Other operating revenues	35,475

Non-Operating Revenues:

Investment earnings	5,000
Federal and State grants	-

Other Financing Sources:

Operating transfers in	1,215,344
Local option sales tax - transferred from General Fund	-
Sale of fixed assets	-
Proceeds of capital lease	-

Fund Balance Appropriated

	\$ 7,998,677
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The following amounts are hereby appropriated in the Water and Sewer Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Expenditures:

Administration

Billing and Collections	\$ 224,944
Sales Tax	-

Water and Sewer Lines

Meter Section	274,767
Pump Stations	518,763
Water Line Maintenance	1,155,221
Sewer Line Maintenance	553,979

Water Supply and Treatment

Raw Water Supply	101,290
Water Treatment Plant	2,172,456
Waste Water Treatment Plant II	171,938

Waste Water Treatment

Waste Water Treatment Plant	1,632,981
Debt Service	1,120,888

Other Financing Uses:

Transfer to fund balance	-
Operating transfers out	71,450

	\$ 7,998,677
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Special Revenue Funds:

Section 3: It is estimated that the following revenues will be available in the CDBG - Revolving Loan Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

CDBG Revolving Loan Fund - Fund 13:

Revenues:

Restricted intergovernmental revenues	\$	34,000
Investment earnings		100

Other Financing Sources:

Operating transfers in		-
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Fund Balance Appropriated

Total revenues and other financing sources	\$	34,100
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The following amounts are hereby appropriated in the CDBG - Revolving Loan Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Expenditures:

Economic development		
Legal assistance	\$	2,000
Building renovation loans		30,000

Other Financing Uses:

Transfer to Fund Balance		2,100
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Total expenditures	\$	34,100
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Section 4: It is estimated that the following revenues will be available in the Vehicle Special Revenue Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Vehicle Special Revenue Fund - Fund 26:

Revenues:

Other taxes and licenses	\$	230,548
Investment earnings		50
Fund Balance Appropriated		-

Total revenues and other financing sources	\$	230,598
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The following amounts are hereby appropriated in the Vehicle Special Revenue Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Expenditures:

General government		
Person County tax collection	\$	15,598
Other Financing Uses:		
Operating transfers out		215,000

Total expenditures and other financing uses	\$	230,598
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Enterprise Funds:

Section 5: It is estimated that the following revenues will be available in the Triple Tier Water Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Triple Tier Water Fund - Fund 61:

Revenues:

Operating Revenues:

Charges for services	\$	7,315
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Non-Operating Revenues:

Investment earnings		100
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Other Financing Sources:

Proceeds of capital lease		-
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Fund Balance Appropriated

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Total revenues	\$	7,415
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The following amounts are hereby appropriated in the Triple Tier Water Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Other Financing Uses:

Sales Tax	\$	-
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Transfer to Water Fund		7,415
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Transfer to Fund Balance		-
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Total expenditures and other financing uses	\$	7,415
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Section 6: It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Capital Reserve Fund - Fund 69:

Revenues:

Operating Revenues:

Charges for services	\$	1,206,429
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Non-Operating Revenues:

Investment earnings		1,500
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Fund Balance Appropriated

Total revenues and other financing sources	\$	1,207,929
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The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Other Financing Uses:

Operating transfers out	\$	-
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Water Fund		1,207,929
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Transfer to fund balance		-
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Total expenditures and other financing uses	\$	1,207,929
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Section 7: The Grand Totals of estimated revenues and other financing sources and expenditures and other financing uses for all funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026 are shown below:

Grand Totals - All Funds:

Revenues	\$	22,044,934
Other Financing Sources:		
Operating transfers in		1,621,794
Proceeds of capital leases		922,452
Sale of fixed assets		15,000
Fund balance appropriated		-
Total revenues and other financing sources	\$	24,604,180
Expenditures	\$	23,100,285
Other Financing Uses:		
Operating transfers out		1,501,794
Transfer to fund balance		2,100
Total expenditures and other financing uses	\$	24,604,180

Section 8: The City Manager shall have the authority to make transfers as necessary up to a maximum of \$2,500. All transfers must be in accordance with the North Carolina General Statutes. The City Manager shall not have any authority to appropriate fund balance or to increase total appropriations.

Upon introduction of the Ordinance by Council Member Peter Baker, and second by Mayor Pro-Tem Cynthia Petty, this ordinance is Proposed on this the 24th day of June, 2025.

Ayes: 5

Nays: Ø

ATTEST:

Lynda Clayton

 Lynda Clayton, City Clerk

