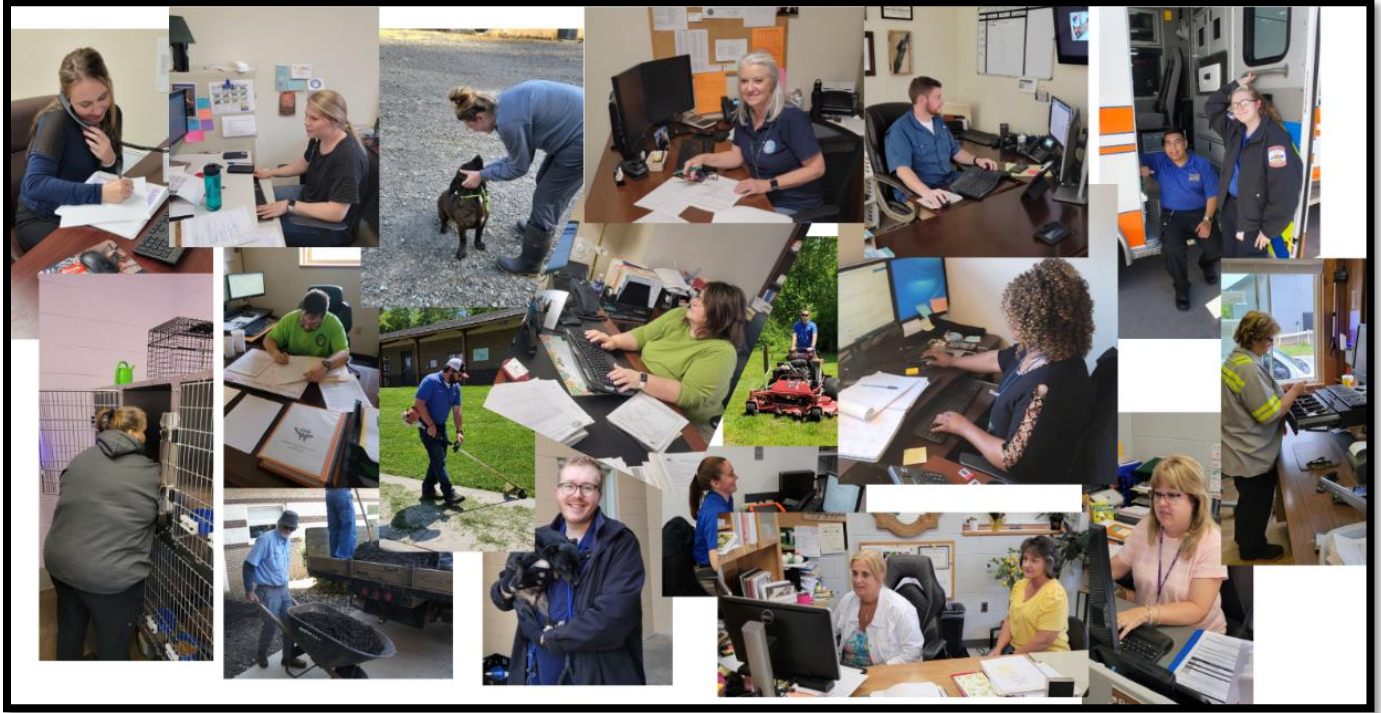


Yadkin County

come for a visit, stay for a lifetime



FY2024 RECOMMENDED BUDGET

Kevin Austin, Chairman

David Moxley, Vice Chairman

Cliff Collins, Commissioner

Frank Zachary, Commissioner

Marion Welborn, Commissioner

Lisa Hughes, County Manager

Brock Hall, Assistant Manager

Lindsey Cearlock, Finance Officer

Bryson Helton, Pre-Apprentice

Ed Powell, County Attorney

Tanya Gentry, Clerk to the Board

217 E. Willow Street
Yadkinville, NC 27055



FY2023-2024 RECOMMENDED BUDGET

INTRODUCTION

Welcome to the County of Yadkin's Annual Recommended Budget for Fiscal Year 2023-2024. The intent of this document is to convey what county government is doing to maintain the quality of life within Yadkin County, as well as the improvements we are making within our community.

The budget serves four basic functions for County Commissioners, staff, citizens of Yadkin County and others. First, a policy document articulates the County Commissioners' priorities and goals for the upcoming year. Secondly, it serves as an operations guide for staff in developing goals and objectives for the fiscal year, and in monitoring and evaluating progress toward those goals. Thirdly, the budget is a financial device for the projection of revenues and expenditures; it authorizes expenditures and the means for financing them; and is a control mechanism for spending limits. Finally, it is a way to communicate to citizens how public money is spent and what is accomplished with those expenditures. We hope readers come away with a better understanding of County services in general and specifically what will be done in Yadkin County during the fiscal year.

The mission of Yadkin County is to maintain and improve the standard of living through service, protection and transparency for all Yadkin County residents.

As part of the FY2024 budget process, the Board of Commissioners adopted Core values as presented by the Department Directors, we are Yadkin FIRST in that we fulfill our mission through Fairness, Integrity, Responsibility, Service and Transparency.

Yadkin County staff remains committed to the County vision of maintaining and promoting the County's rural heritage, character and values, while being good stewards of our resources and providing excellence in programs, safety and service. We embrace growth and innovation while fostering the environment where all live, work and play.

The strategic areas designed by the County Commissioners to fulfill the County vision include:

- Protecting the Financial Position of the County,
- Continuing to explore options for quality healthcare locally for our citizens,
- Prioritize recruitment and retention of employees,
- Develop a plan to expand trails within the county and Phase III of Memorial Park, and
- Develop an updated comprehensive economic development plan.



FY2023-2024 RECOMMENDED BUDGET

The County remains committed to working with the Yadkin County Schools and Surry Community College to provide quality education for our citizens within Yadkin County.

It is the hope of County staff that, by using this guide and working with County residents, County government can better meet the needs of every citizen.

READER'S GUIDE

The budget begins with the County Manager's budget message that contains key features of the budget as recommended by the County Manager. Highlights of the proposed work plan and information about the financial condition of the County are also included. The County budgets in accordance with the Governmental Accounting Standards Board (GASB) and in compliance with North Carolina General Statutes.

The first section in the document, the Budget Summary, summarizes the total County budgeted revenues and expenditures, as well as the total General Fund budget. The Budget Summary section also includes a listing of appropriations by funds, an accounting term which simply means a balanced set of revenues and expenditures. The County of Yadkin has established separate funds for the purpose of reporting and accounting for all financial transactions. Each fund represents a separate financial and accounting entity established for the purpose of carrying out a specific set of activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations that pertain to the operations or resources of the fund. GASB has implemented GASB 87 and 96 that required budgetary changes in FY2023, however, it was implemented mid-year so the FY2024 budget is where the impact is noticed in both revenues and expenditures. These two statements pertain to leases the County has for buildings, equipment and software and are included in the operating section of the applicable departments.

Each fund is categorized by ***personnel, operating, program, capital outlay*** and ***debt service***.

The General Government section provides expenditure summaries for the General Fund departments. Each department is shown separately.

The next section summarizes the budgets of the County's Special Revenue and Enterprise Funds. A special revenue fund is a fund established to account for revenues that are restricted for a specific use or expenditure. An enterprise fund is a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Expenditures in these funds are financed primarily through user fees.



FY2023-2024 RECOMMENDED BUDGET

This section of the budget also includes one internal service fund that centralizes the employee health insurance expenditures.

BUDGETARY FUND STRUCTURE

The County of Yadkin budget consists of two overarching fund types, Governmental and Proprietary Funds.

Governmental Funds are used to account for those functions reported as governmental activities. Most of the County's basic services are accounted for in governmental funds. The County of Yadkin has two types of **Proprietary Funds**: *Enterprise and Internal Service*. *Enterprise Funds* are used to report the same functions presented as business-type activities and *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the functions of the County of Yadkin. The County uses an Internal Service Fund to account for its employees' health insurance in the Self-Insurance Fund.

FUNDS SUBJECT TO APPROPRIATION BY CATEGORY

The *General Fund (Fund 10)* is the general-purpose fund of the County of Yadkin. It accounts for all financial resources, except those required by State law, local ordinance, and generally accepted accounting principles, to be accounted for in another fund. General Fund revenues primarily include property taxes, sales taxes, and revenues from state and federal governments, fees, and permits. The major operating activities include general government, public safety, education, health and human services, cultural and recreational, debt service and other governmental service functions.

The *CARES Act Fund (Fund 22)* was created to account for the Coronavirus Aid, Relief, and Economic Security Act that was enacted in September 2020 by Congress to provide financial assistance during the COVID pandemic.

The *Occupancy Tax Fund (Fund 23)* includes the collection of occupancy taxes within the Yadkin District (excludes the Towns of Jonesville and Yadkinville) and the distribution to the Occupancy Tax (TDA) Trust Fund.

The *Emergency Telephone Fund (Fund 27)* includes revenues and expenditures associated with the restricted revenues that come into the County through a 911 surcharge on individuals' phone bills to support the expenditures required for Communication Centers to receive emergency phone calls for fire, law enforcement and medical services. These expenditures are restricted to those authorized by North Carolina General Statute and approved by the NC 911 Board.



FY2023-2024 RECOMMENDED BUDGET

The *NC Opioid Settlement Fund (Fund 35)* includes settlement funds that the County will receive over the next eighteen (18) years from a national lawsuit filed against the major distributors of opioid drugs. These funds are restricted in use based upon the Memorandum of Agreement signed by all 100 North Carolina counties.

The *Fire Districts' Funds (Funds 50-59)* are property tax revenues that are generated from individual tax levies for each of the ten fire districts within Yadkin County. There are two types of fire districts in Yadkin County: Rural Fire Protection Districts and Fire Service Districts. Arlington, Buck Shoals and West Yadkin Districts are Rural Fire Protection Districts that were created by petition and voted upon by their property owners. Boonville, Courtney, East Bend, Fall Creek, Forbush, Lone Hickory and Yadkinville Districts were created by the Board of County Commissioners. The Board of Commissioners currently serves as the governing body of each district and has a contractual arrangement with local non-profit fire departments to provide the necessary services to the citizens of Yadkin County. The County has the responsibility to oversee how these funds are spent by the fire departments and to hold them accountable for taxpayer dollars.

The *Solid Waste Fund (Fund 60)* represents the County's operations of its landfill and seven (7) convenience sites. This fund is an Enterprise Fund and is expected to be self-sustaining.

The *Water and Sewer Fund (Fund 61)* represents the County's operations of its water and sewer lines. The County purchases its water through contractual arrangements with other governmental units. Its sewer capacity is also provided through a contractual arrangement with the Town of Yadkinville. This fund is an Enterprise Fund and is expected to be self-sustaining.

The *Register of Deeds Trust Fund (Fund 72)* represents revenues of the Register of Deeds Office for registering or filing a deed of trust or mortgage. These amounts are reported to the State Treasurer's Office monthly.

The *Federal Law Enforcement Fund (Fund 73)* represents revenues of the Sheriff's Office related to cases that have been taken to the Federal level for prosecution, and the funds are restricted in how they may be spent.

The *Law Enforcement Fund (Fund 74)* includes revenues and expenditures associated with state drug seizure funds and can only be spent for specified law enforcement needs.

The *Tourism Development Department (Fund 78)* is the operating fund for the county Tourism Development Agency operated through the Chamber of Commerce. The funding



FY2023-2024 RECOMMENDED BUDGET

for this program correlates to Fund 23 where the County records collections of the occupancy tax.

The *Fines and Forfeitures Fund (Fund 79)* reflects funds collected through the Clerk of Court that by statute are directed to be submitted to the Public School System.

The *Representative Payee (Social Services) Custodial Fund (Fund 82)* is the former trust account maintained for individuals that the Human Services Director serving as the Social Services Director is the legal custodian of the individuals' finances.

The *Self-Insurance Fund (Fund 88)* is the Internal Service Fund for the County's health insurance program. The revenues come from charges in each department per full-time employee and the expenditure covers the claims, administrative fees and the County's Employee Wellness Clinic.

BUDGET PREPARATION AND ADOPTION

The Budget Process typically begins with the Commissioners' Budget Retreat held in January or February wherein the County's financial condition and future forecasts are reviewed. This is also an opportunity for the Commissioners to develop goals and objectives for the upcoming year. The Board held its annual Budget Retreat on February 13, 2023, and continued it on March 21, 2023. The Board receives a financial summary monthly and stays abreast of the County's financial position.

In accordance with North Carolina State Statutes, departments must submit a budget request to the Budget Officer (County Manager) before April 30 of each fiscal year. For the County of Yadkin, the deadline for Departmental submissions is typically the end of March. Department Directors were provided a targeted number that reflected their average of actual expenditure over the last five years as the number for their budget requests. Once departmental budget requests are submitted, the County Manager reviews them and their justifications. The Manager prepares a recommended budget and makes revisions as necessary in the operating budgets, the capital budgets and the revenue estimates, until a final recommended budget document is produced in May.

According to North Carolina General Statutes, a budget message and a balanced budget must be submitted to the Commissioners no later than June 1. In the County of Yadkin, these are typically submitted to the Board of Commissioners in May. After a formal budget submission to Commissioners, work sessions are conducted with the Commissioners as needed, and a public hearing is held to provide an opportunity for all citizens to provide



FY2023-2024 RECOMMENDED BUDGET

input on the budget. In accordance with North Carolina General Statutes, final adoption of the budget must take place before July 1 of each year.

In accordance with the North Carolina General Statutes, the County prepares and adopts the budget on the modified accrual basis of accounting, in which revenues are recorded when the amount becomes measurable and available, and expenditures are recorded when the liability is actually incurred. Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended operating budget funds revert to fund balance at the close of the fiscal year. Unexpended capital project reserve funds are carried forward life-to-date until the project is officially closed.

Throughout the fiscal year the County's financial accounting system maintains a modified accrual method as the adopted budget. At year-end, the County's Annual Financial Report is prepared on a basis consistent with "generally accepted accounting principles" or GAAP. This basis of accounting conforms to the way the County prepares its budget with some exceptions. The most notable exception is that the County's Enterprise funds are converted from the modified accrual basis of accounting to the full accrual basis for financial statement presentation purposes. In the accrual basis, revenues are recognized when they are earned, and expenses are recognized when they are incurred. This change between the budget and the financial report for the Enterprise funds provides for some significant differences. One is that depreciation is recorded as an expense in the Financial Statements and is not recognized at all in the budget. Another is that capital outlay and principal debt service payments are identified as expenditures in the budget but reported as adjustments to the balance sheet in the Financial Statements.

The following chart summarizes when accrual and modified accrual are used for the basis of reporting and the basis of budgeting:

Fund	Basis of Budgeting	Basis of Reporting
General	Modified Accrual	Modified Accrual
Special Revenue	Modified Accrual	Modified Accrual
Enterprise	Modified Accrual	Accrual

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FY2023-2024 RECOMMENDED BUDGET

BUDGET PREPARATION PROCESS

SCHEDULE OF EVENTS FOR THE PREPARATION OF THE FY2023 BUDGET

Event	Date
Budget direction given to Department Directors	March 6, 2023
Departmental and Outside Agency budget requests due	April 6, 2023
Budget Submission to the County Commissioners	May 31, 2022
Public Hearing on Budget at County Commissioners Meeting	June 8, 2022
Budget Adoption	June 19, 2023

BUDGET AMENDMENT PROCESS

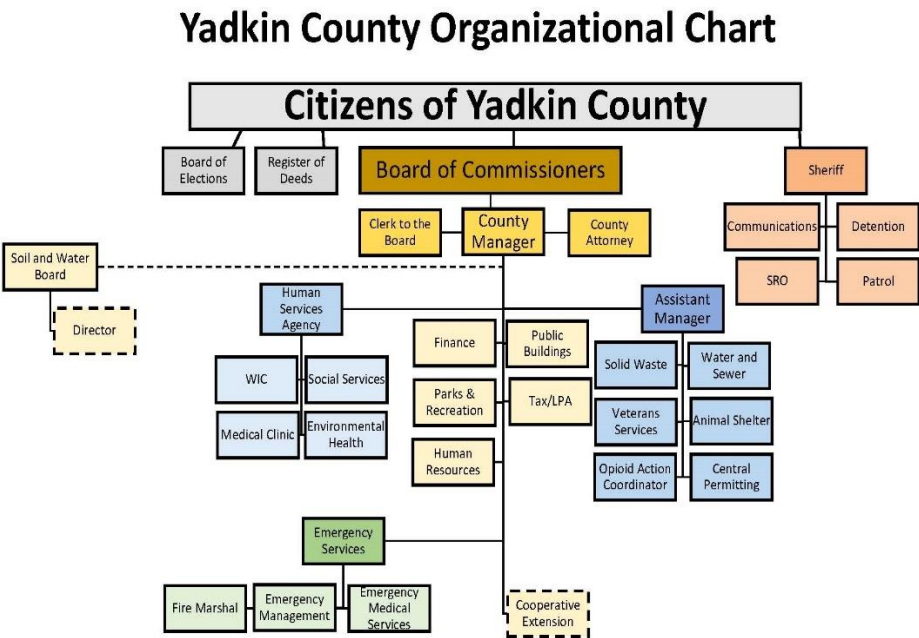
Proposed amendments to the budget may be submitted at any time during the year by a Department Director to the County Finance Officer. The County Manager is authorized to transfer funds of \$5,000 or less within a department. Any funds transfer greater than \$5,000 or that amends the departmental adopted budget must be approved by County Commissioners.

All proposed Ordinance amendments are reviewed by the Finance Officer and submitted to the Board of Commissioners for approval. The Finance Officer prepares all Capital Project Fund Ordinance amendments.

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ORGANIZATIONAL STRUCTURE



FINANCIAL MANAGEMENT POLICIES

Financial Management Policies serve as guidelines for the preparation and operation of the annual budget. They are designed to complement the North Carolina Local Government Budget and Fiscal Control Act, recommendations of the Local Government Commission (LGC), and the Government Finance Officers’ Association. These policies were developed by Finance staff and were formally adopted by the County Commissioners effective March 7, 2016, and reviewed annually. These policies are used to frame major policy initiatives and are reviewed during each budget process to ensure continued relevance and to identify any gaps that should be addressed with new policies. These policies assist in maintaining the County’s stable financial position and ensure that Commissioners’ intentions are implemented and followed.



FY2023-2024 RECOMMENDED BUDGET

REVENUES

Revenue Diversity

The County shall continue to provide adequate funds for stable operation of desired service levels through diversification of revenue sources to avoid over-reliance on any one revenue source and to maintain stable rates and fees.

Fees and Charges

The County shall maximize user fees where possible in order to distribute the costs of governmental services to those who use the services; include users who may have tax exempt property; to avoid subsidizing where the service is not used by the general public, except where appropriate; and maintain charges that are equitable and efficient by capturing the costs to provide the service.

All revenue sources will be reviewed on an annual basis, the levels of cost recovery will be reviewed, and the reasons for the subsidy will be reviewed.

Use of One-time Revenues

Use of one-time revenues is limited to covering expenditures that temporarily exceed revenues, early debt retirement, or capital purchases that do not significantly increase ongoing operating expenses.

Property Tax Estimates

The percentage collection of property taxes relative to the tax rate estimated in the budget must not be greater than the percentage of the levy realized in cash as of June 30 of the preceding fiscal year, in accordance with State law. This ensures a conservative estimate of property tax revenues.

Unpredictable Revenue

Estimated revenues shall include only those reasonably expected to be realized during the fiscal year.

Grant funding will be pursued and used for a variety of purposes. Applications to apply will be reviewed and evaluated in advance for consistency with Commissioners goals and compatibility with County programs and objectives. All new grants must be presented to the Board of Commissioners for consideration before application is made. Any awarded funds will be accepted only after Commissioners review and approve them. Any changes in the original intended use of grant funds must be approved by the granting agency and County Commissioners.



FY2023-2024 RECOMMENDED BUDGET

EXPENDITURES

Balanced Budget

The County shall prepare an annual balanced budget in accordance with the Local Government Budget and Fiscal Control Act and “generally accepted accounting principles” (GAAP).

Actual funds expended and received against budget will be reported to the County Manager and County Commissioners on a monthly basis.

Evaluation and Prioritization

Expenditures shall be reviewed by staff, the County Manager, and County Commissioners prior to adoption, and continually monitored throughout the budget year. Priority will be given to expenditures consistent with those necessary to carry out the mandated and core services of the County.

RESERVES

Fund Balance

The County shall maintain a minimum unassigned fund balance equal to 15-20% of the operating budget for each of the County's funds, with a target equal to 20%. The County Board of Commissioners may appropriate fund balances that will reduce available fund balance below the 20% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of Yadkin County. In such circumstances, after available fund balances have been calculated as part of closing-out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund balance to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different, but appropriate time period.

The Board of Commissioners may take formal action at any open meeting to establish, modify or rescind a fund balance commitment. Committed fund balances do not lapse at the end of the fiscal year. Assigned fund balances lapse at the end of the fiscal year unless these assignments are extended.



FY2023-2024 RECOMMENDED BUDGET

DEBT MANAGEMENT

Debt Model

The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided. The County will take a balanced approach to capital funding utilizing debt financing and pay-as-you-go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.

Debt Service

The total annual debt service paid on tax-supported debt shall not exceed 15% of the operating expenditures in the General Fund including inter-fund transfers. If for any reason, it does exceed 15%, Finance staff must obtain approval from the Board of Commissioners.

Direct Net Debt

The outstanding direct net debt will not exceed the NC statutory limit of 8% of the appraised property subject to taxation with an optimal level of less than 4%.

Bonded Debt

Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.

CAPITAL INVESTMENT

It is the responsibility of the Board of Commissioners to provide for the capital facilities necessary to deliver governmental services to Yadkin County citizens, as well as facilities for the Yadkin County Public Schools and Yadkin Campus of Surry Community College. The County will consider all capital improvements in accordance with an adopted Capital Improvement Plan. The Capital Improvement Plan is inclusive of capital improvements (renovations), replacement (vehicles and heavy equipment) and major capital projects (new construction).

The capitalization threshold minimum for capital assets is set at \$5,000. The threshold will be applied to individual capital assets and will only be capitalized if they have a useful life of at least one year from the date of acquisition.

The capital category provides for building, equipment, vehicles and park improvements, as well as various other physical improvement projects which typically cost over \$5,000, have a useful life greater than one year and are approved by the County Commissioners. Yadkin



FY2023-2024 RECOMMENDED BUDGET

County has a modest capital budget that is funded annually within the operating budget of the respective department. Major capital projects for acquisition or construction are accounted for in Capital Project Funds to keep the financial resources segregated and are not included in this budget document. They are authorized through specific project ordinances with revenues and expenditures accumulating throughout the life of the project and until the year it is completed.

Below is the County's Five-Year Capital Improvement Plan.

Department	Project	23-24	24-25	25-26	26-27	27-28
Animal Shelter	Backup Generator Switch	\$ -	\$ 10,000	\$ -	\$ -	\$ -
	Paving Parking Lot	\$ -	\$ -	\$ -	\$ 40,000	\$ -
	Parking lot gate	\$ -	\$ -	\$ 5,000	\$ -	\$ -
	Shelter Street Sign	\$ -	\$ -	\$ 5,000	\$ -	\$ -
	Kennel Walls/Floors	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Central Permitting	Vehicle Replacement	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Emergency Services	Ambulance Replacement	\$ 245,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	Medic 5 Outpost	\$ -	\$ 200,000	\$ -	\$ -	\$ -
	FM Turnout Gear	\$ -	\$ 4,000	\$ -	\$ -	\$ -
Fire Marshal	Vehicle	\$ 85,000	\$ -	\$ -	\$ -	\$ -
HSA-Health	Exam Table	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
HSA-DSS	Vehicle	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Information Technology	Meraki Switch Upgrades	\$ 115,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	Server replacements	\$ -	\$ -	\$ -	\$ 15,000	\$ -
	MDT's	\$ 25,600	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
	Security Camera Upgrades	\$ -	\$ 20,000	\$ -	\$ -	\$ -
	IT & Reg of Deeds Plotters	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -
	Desktop PC's	\$ 29,400	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Laptops	\$ 15,200	\$ -	\$ -	\$ -	\$ -
	NetApp Upgrades	\$ -	\$ -	\$ 60,000	\$ -	\$ -
Parks & Rec	Ball Field Repair	\$ 5,000	\$ 5,000	\$ 10,000	\$ -	\$ 15,000
	Concession stand	\$ -	\$ -	\$ -	\$ 55,000	\$ -
	Dip sediment from Lake	\$ 60,000	\$ -	\$ 72,000	\$ -	\$ 86,400
	Fence for pool	\$ -	\$ -	\$ 15,000	\$ -	\$ -
	Gator	\$ 15,000	\$ -	\$ -	18,750	\$ -
	Lighting of Fields	\$ -	\$ 60,000	\$ -	\$ -	\$ -
	Motor Boat at YMP	\$ -	\$ -	\$ -	\$ 20,000	\$ -



FY2023-2024 RECOMMENDED BUDGET

	Mower	\$ -	\$ 15,000	\$ -	\$ 18,000	\$ -
	Parking lot at YMP	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	Parking lot at YCP	\$ -	\$ -	\$ -	\$ -	\$ -
	Pave parking lots and road	\$ -	\$ 31,000	\$ -	\$ -	\$ -
	Phase III Memorial Park	\$ -	\$ -	\$ -	\$ 500,000	\$ -
	Pool lanes and holder	\$ -	\$ -	\$ -	\$ 5,500	\$ -
	Reel mower	\$ -	\$ 40,000	\$ -	\$ -	\$ -
	Rental Boats	\$ -	\$ 5,000	\$ -	\$ 7,500	\$ -
	Re-plaster pool	\$ -	\$ 25,000	\$ -	\$ -	\$ -
	Restoration of Barn	\$ -	\$ -	\$ -	\$ -	\$ 35,000
	Restoration of House	\$ -	\$ -	\$ 100,000	\$ -	\$ -
	Soccer goals	\$ -	\$ 15,000	\$ -	\$ -	\$ -
	Tractor	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Public Buildings						
	Building Improvements	\$ 5,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	HVAC Replacements	\$ 70,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
	Parking Lot Improvements	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Roof Replacements	\$ -	\$ 75,000	\$ -	\$ -	\$ -
	Flooring Replacement	\$ -	\$ 30,000	\$ -	\$ 20,000	\$ -
	Refinish benches	\$ 42,000	\$ -	\$ -	\$ -	\$ -
	Replace Jury Chairs	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Sheriff's Office						
	Detention Center SWC Hardware	\$ -	\$ -	\$ 90,000	\$ -	\$ -
	Radio Upgrade to Viper	\$ -	\$ 1,500,000	\$ 500,000	\$ -	\$ -
	Patrol Vehicles (8 per year)	\$ 448,000	\$ 448,000	\$ 450,000	\$ 500,000	\$ 505,000
	AFIS fingerprint machine	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Soil & Water						
	No Till Drill	\$ -	\$ -	\$ 22,500	\$ -	\$ 22,500
	Tractor Tires	\$ -	\$ -	\$ 5,000	\$ -	\$ -
	Watershed Structures	\$ 60,000	\$ 199,650	\$ 219,615	\$ 241,576	\$ 265,734
	New Truck	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles	Vehicles	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	GENERAL FUND TOTAL	\$1,337,200	\$3,366,150	\$2,153,115	\$2,025,326	\$1,538,634
Solid Waste						
	Collection Site Imp	\$ 60,000	\$ 10,000	\$ -	\$ -	\$ -
	Loader Replacement	\$ 310,000	\$ -	\$ -	\$ -	\$ -
	Landfill upgrade	\$ -	\$ 1,533,000	\$ 383,250	\$ 383,250	\$ 383,250
Water & Sewer						
	Brooks Crossroads Sewer	\$ -	\$ 4,877,000	\$ -	\$ -	\$ -



FY2023-2024 RECOMMENDED BUDGET

	Lake Hampton Water Plant	\$ -	\$ -	\$ -	\$ -	\$ 300,000
	HWY 21 SCADA install	\$ -	\$ 23,850	\$ -	\$ -	\$ -
	HWY 21 Generator install	\$ -	\$ 30,000	\$ -	\$ -	\$ -
	ENTERPRISE FUND TOTALS	\$ 370,000	\$ 6,473,850	\$ 383,250	\$ 383,250	\$ 683,250

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

The accounting systems for the County will be compliant with the North Carolina Local Government Budget and Fiscal Control Act and will be maintained to enable the preparation of financial statements that conform to generally accepted accounting principles (GAAP).

Access to the Financial System is made available to Department Directors and other staff for the continuous monitoring of revenues and expenditures. Emphasis is placed on internal budgetary and financial controls with regard to the financial system for the purposes of maintaining proper checks and balances. The County has an annual independent audit performed by a certified accounting firm that issues an opinion of the annual financial statements that are required by the North Carolina Local Government Budget and Fiscal Control Act.

Full disclosure is provided in all regulatory reports, financial statements and debt offering statement.

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FY2023-2024 RECOMMENDED BUDGET

Transmittal Letter

May 31, 2023

The Honorable County Commissioners And the Citizens of the County of Yadkin:

Yadkin County continues to change, as our population declines and the population ages. We have people who move out of the county for various reasons and some who move in. Our birth rate is not keeping up with the death rate; almost at the same rate of the net migration. Our average household income of \$51,348 is lower than surrounding counties, as well as the living wage estimates. Between 2010 and 2020, Yadkin County has lost 3.3% of places to work, yet we have the lowest unemployment rate within the piedmont triad region. Everyone is feeling the impact of inflation, especially the County as we continue to provide services to our citizens. The increases to the FY2024 Recommended Budget are due to increased costs of basic supplies and personnel costs.

I am pleased to present you and the citizens of the County of Yadkin with the Recommended Budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024. This budget is in accordance with §159-11 of the North Carolina General Statutes and meets the statutory and administrative obligations to prepare and present a balanced budget for your consideration.

The total budget for all funds (Governmental and Proprietary) is \$56,452,796.

The General Fund is the largest component of this total with expenditures of \$50,645,806, an increase of 16.1% or \$7,040,523 above the current adopted amount of \$43,605,283. The approval of this budget reduces the ad valorem tax rate to \$0.64 per \$100 assessed value.

It is recommended that the "rainy day fund" or General Fund unassigned fund balance, be appropriated for certain one-time expenses rather than recurring expenses. The FY2024 Recommended Budget does not include a fund balance appropriation in the General Fund.

The County's General Fund undesignated fund balance remains healthy and above the Financial Policy's target of 15-20% with this recommended budget.

BUDGET PREPARATION

In developing the FY2024 recommended budget, the strategies used to balance the budget included:



FY2023-2024 RECOMMENDED BUDGET

- Conservative revenue estimates
- Controlled expenditures to continue core services

In starting the budget process, the County priorities were at the forefront and the budget was framed around them. Those priorities include the following:

- Protecting the Financial Position of the County,
- Continuing to explore options for quality healthcare locally for our citizens,
- Prioritize recruitment and retention of employees,
- Develop a plan to expand trails within the county and Phase III of Memorial Park, and
- Develop an updated comprehensive economic development plan.

Every department in the County contributed to the overall goal of recommending a budget that incorporates a fiscally responsible plan for the continuation of basic quality services that meets the County's priorities as set forth above. Departments were charged with submitting a budget that aligned with current department priorities and service delivery.

Yadkin County has been very fortunate, even during economic downturns, to maintain its strong revenue base and has not been negatively impacted.

REVENUE HIGHLIGHTS

Ad Valorem Tax

In accordance with NCGS 159-11, in each year a general reappraisal of real property has been conducted, a revenue-neutral tax rate shall be calculated. Per guidance from the Local Government Commission, revenue neutral is calculated using the past five years of audited analysis of the tax levy.

Reappraisal or revaluation is not something that counties choose to do. It is required by North Carolina General Statutes to be conducted at least every 8 years. Counties may complete it every 4, 6 or 8 years. The expectation is that the tax valuations of real properties align with market values. The NC Department of Revenue calculates a sales ratio annually comparing tax values and sales values and will require counties to conduct a reappraisal if the difference is too significant. Because tax values are compared to sales values in your community or neighborhood, it doesn't matter if you have made improvements or not. On average, single family homes' values increased 30% during the current reappraisal.

The Tax Administrator's real and personal property's assessed value as of May 23, 2023, for FY2024 is approximately \$3,432,693,108, which is \$604,706,999 more than the \$2,827,986,109 as of May 13, 2022, for FY2023. 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



FY2023-2024 RECOMMENDED BUDGET

growth factor. This budget recommends reducing the current tax rate from \$0.66 to \$0.64 per \$100 of assessed value. The FY2024 anticipated values based upon the FY2022 audited 97.89% collection rate will produce an estimated \$21,505,685 in revenue. It's important to note that the FY2022 collection rate is lower than the FY2021 collection rate of 98.34%. The projected revenue based the reappraised values and reduced tax rate is an increase of \$3,150,811 compared to FY2023.

Tag & Tax Together requires motorists to pay their motor vehicle taxes at the same time they pay their vehicle registration. Under this structure, the taxes are not levied until the bills are issued. The motor vehicle assessed value as of May 23, 2023, for FY2024 is \$400,000,000 at a collection rate of 100% will produce an estimated \$2,560,000 in revenue.

The budget also projects approximately \$360,000 in prior year taxes and \$180,000 in interest and penalties.

Local Sales Tax

The FY2024 budget estimates sales tax revenue at \$11,549,744, an increase of \$1,975,956 from the FY2023 adopted budget of \$9,573,788. Retail sales tax revenue continues to increase, and the estimate remains a conservative one. The estimate also includes the Medicaid Hold Harmless amount the County receives due to the loss of Article 44 sales tax that was in exchange for the State assuming the administrative cost of Medicaid that counties used to be responsible for.

The remaining Articles of sales tax that the County receives is estimated to be \$9,962,405 in FY2024 compared to \$8,673,788 budgeted in FY2023. This reflects an increase of \$1,288,617. Sales taxes are collected by retailers in February and submitted to the NC Department of Revenue (NCDOR) in March. During the month of April, the NCDOR reviews the sales taxes and prepares distribution to local governments. This distribution is not known to local governments until it is received in May; three months after it was generated in retail. So, we are cautiously optimistic that the sales tax will sustain at the current level, yet conservative with the estimate for FY2024.

The Medicaid Hold Harmless budget estimate is \$1,587,339 in the total sales tax revenue above for FY2024 and was \$900,000 in FY2023.

County Fees

The Recommended Budget for FY2024 is based on minimal changes to the Fee Schedule and the Fee Schedule will be submitted June 5, 2023, for the Board's consideration.

Intergovernmental Revenues

The County does receive intergovernmental revenues through reimbursement of expenditures for programs in Human Services, as well as other departments. The federal government through the state reimburses counties varying percentages of expenditures



FY2023-2024 RECOMMENDED BUDGET

for programs such as child welfare, foster care, child support, maternal health, child health and WIC. The federal government has changed the reimbursement rates on a few programs in social services, but the state has committed to hold counties harmless through FY2024. This means that the state will provide Yadkin County an estimated \$60,369 in FY2024 due to these changes. It is anticipated that the state will cease this in FY2025.

EXPENDITURE HIGHLIGHTS

Continuing Core Services

Our workforce is the backbone to the continuation of high-quality services to our community. The County currently has 21 of its 293 full-time positions vacant. The impact of COVID on employers across all sectors is creating more vacant positions than there are people to fill them. Portions of the former work force have decided to retire, work remotely, change careers or re-evaluate what is important to them. This has made it extremely challenging to fill vacant positions. The Recommended Budget includes implementation of a Classification and Pay Plan study, as well as performance increases effective in January 2024.

The Local Government Retirement System increased local governments required contributions for employees working more than 1,000 hours within a calendar year and this has significantly impacted the FY2024 Budget, as it did the FY2023 budget. This System is managed by a Board established through the State Treasurer's Office. This Board planned a stepped increase in local government contributions to the system and for FY2024, the percentages are 12.90% for general employees and 14.10% for sworn law enforcement officers, increased from 12.15% and 13.10% respectively. The impact across all County funds is \$1,960,097 in FY2024 up from \$1,723,830 in FY2023, an increase of \$236,267 in the FY2023 budget.

The County is partially self-insured for health insurance in that the County pays employee claims rather than paying a premium to an insurance company to assume all liability and has a stop-loss or reinsurance plan that caps claims at \$125,000 per occurrence, thereby reducing County costs for insurance further. Being self-insured provides the County more control and opportunities to improve employees' health, while saving county tax dollars. The County also provides health insurance to eligible retirees at the same rate as active employees until they are eligible for other insurance such as Medicare. Health insurance costs continue to increase with increased administrative costs and increased claims. The County evaluates its options annually to reduce costs without negatively impacting employee benefits. For FY2024, the County is shifting away from Blue Cross Blue Shield as an administrator and a claims network. Through our insurance consultant, we received



FY2023-2024 RECOMMENDED BUDGET

other proposals and have selected ACS as a third party administrator and to join the CIGNA network.

The FY2024 Recommended Budget includes funding health insurance for retirees in the amount of \$345,840, a \$7,642 increase from FY2023. Eligible retirees are covered until they qualify for Medicare. So, this number reflects fewer retirees as well as those who will transition to Medicare during the fiscal year. The County added a new benefit in FY2017 for County employees and retirees by providing an Employee Wellness Clinic that is open five (5) days per week. Full-time employees covered under the County's Health Insurance plan are not required to use sick leave or to pay a co-pay, as the medical visits are not filed on County insurance, rather the visits are paid through a not-to-exceed flat contract with an independent third-party vendor. Employees who are not covered by the County's Health Insurance Plan are required to pay \$20.00 per visit to the Clinic. Employees are encouraged to have a health risk assessment conducted and to utilize the Wellness Clinic to meet their medical needs. By reducing the number of claims processed by our third-party claims' administrator, the fee for this service continues to be flat, allowing the County to better control the overall cost of providing health insurance to employees. While most entities face 12% and 15% increases annually for health insurance, the County has managed to control health insurance increases for several years. However, due to a few high claims in FY2023, it is necessary to increase the cost by \$500 to \$10,000 or 5.3% per employee for FY2024. Overall, this is a \$131,788 increase to the FY2024 budget. It should be noted that this increase also includes providing health insurance for three (3) new positions, as well as fully funding positions that were created mid-year in FY2023.

The FY2024 budget also reflects a slight decrease in workers' compensation. The amount budgeted for workers compensation in FY2024 decreased from the FY2023 budgeted amount by \$50,615 for a total of \$270,610. Property/liability insurance is increasing 42% from \$200,592 in FY2023 to \$286,493 in FY2024. The County is a member of the North Carolina Association of County Commissioners' Risk Management Pool for workers' compensation and property/liability insurance.

The increases in health insurance, local government/law enforcement retirement, workers' compensation insurance and property/liability insurance combined totals \$403,341, almost equal to two (2) cents of the property tax rate.

The County is dependent upon citizens who serve on Boards and/or Committees appointed by the Board of Commissioners. Compensation for their service was adjusted 5% in FY2023 and will remain constant for FY2024. Please see the table below.



FY2023-2024 RECOMMENDED BUDGET

Board / Committee	Position	Current Pay
Board of Commissioners	Chair	\$11,500 annually
Board of Commissioners	Commissioner	\$10,200 annually
Board of Elections	Chair	\$3,150 annually
Board of Elections	Member	\$2,625 annually
Board of Equalization & Review	Chair	\$75 per meeting
Board of Equalization & Review	Member	\$60 per meeting
Planning Board	Chair	\$75 per meeting
Planning Board	Member	\$60 per meeting
Board of Adjustment	Chair	\$75 per meeting
Board of Adjustment	Member	\$60 per meeting
Human Services Advisory	Chair	\$75 per meeting
Human Services Advisory	Member	\$60 per meeting
Soil & Water Conservation District	Chair	\$50 per meeting
Soil & Water Conservation District	Member	\$50 per meeting

Additional funding is needed to continue core services at current levels. Everyone has been impacted by inflation this year. The availability and cost of replacement vehicles has drastically impacted the County. We have not been able to replace ambulances with over 200,000 miles on them or Sheriff's vehicles with over 100,000 miles on them simply because the vehicles are not available. They have been ordered, but due to availability of certain parts to complete them delivery has been delayed. The cost of fuel for vehicles, as well as maintenance of high mileage vehicles continues to rise. The cost of medical supplies for EMS and the Medical Clinic have increased as well. The cost of aspirin has increased 41% since 2021, glucose lancets have increased 102% since 2019, alcohol prep wipes have increase 75% since 2020. These are basic necessities to provide the services.

The North Carolina General Assembly enacted legislation to expand Medicaid. The true cost of this expansion is unknown. However, the state has allocated \$46,269 to financially assist counties through October 1, 2024 when counties will obtain funding for the expansion.

Over the last several years, the County has concluded payments on loans that were obtained for major projects. The Hood-Chamberlain Dam (also known as 5-D) at Memorial Park will be paid-off in FY2024. The majority of the debt currently owed is for the Yadkin County Public Schools. Under North Carolina General Statutes, counties are required to build and maintain facilities for the public school system and community colleges.



FY2023-2024 RECOMMENDED BUDGET

Vehicle Replacement

The County purchases vehicles other than ambulances in the Vehicle Replacement Fund. On average, we have replaced five (5) Sheriff's vehicles annually and other vehicles as needed. COVID-19 continues to impact the automotive industry and it takes longer to receive vehicles regardless if they are purchased or leased. It has created supply chain issues in all areas that impact the County budget in cost increases as well as availability. The Sheriff requested \$448,000 to replace vehicles, Emergency Services requested to replace one (1) ambulance and a replacement vehicle for the Deputy Fire Marshal. Human Services requested replacement of two (2) of its fleet vehicles in the Social Services Division and 2 in Environmental Health. The County contributes 40% of operational costs for the NC Forest Service in Yadkin County and they requested to replace one of their trucks, but as with the County, they do not know if it would be available in FY2024.

It is will be presented to the Board of Commissioners to appropriate existing fund balance in FY2023 to the vehicle replacement fund to replace the Sheriff's requested vehicles and the Deputy Fire Marshal's replacement truck. It will also be requested to commit fund balance to replace the Department of Social Services vehicles and the NC Forest Service's truck. The FY2024 Recommended Budget includes maintaining current vehicle leases.

Not Included

A number of worthwhile service expansions and new modifications were requested and reviewed as part of our efforts to propose a conservative and spending plan for next year. The items not included in the Recommended Budget include new positions, vehicles, travel and other minor items that will not negatively impact service delivery.

We have attempted to balance Commissioners' priorities and departmental requests with available resources, minimizing the impact on our citizens, taxpayers and the services we provide for them.

Special Revenue Funds

CAREs Act Fund

This fund accounts for Coronavirus Aid, Relief, and Economic Security Act funds received to provide financial assistance during the COVID pandemic through FY2023. This fund will have \$627,888 available for spending in FY2024.

Occupancy Tax Fund

This fund accounts for the occupancy tax that is levied for overnight stays in hotels, bed and breakfasts, cottage rentals, etc. The funds collected are disbursed to the Tourism Development Authority for expenditures related to promoting Yadkin County to visitors. The occupancy tax collections for FY2024 are estimated to be \$30,000.



FY2023-2024 RECOMMENDED BUDGET

Emergency Telephone Fund

Revenues and expenditures are restricted in this fund for communications related to citizens' ability to call 911 for emergency assistance. The State 911 Board has decreased revenue to Yadkin County from \$220,679 in FY2023 to \$171,122 in FY2024. Expenditures in the Fund are restricted to those approved by the State 911 Board.

NC Opioid Settlement Fund

The NC Opioid Settlement Fund, as the restricted revenues come from lawsuit settlement agreement with distribution over the next eighteen (18) years. This fund is budgeted at \$242,093 is budgeted in FY2024.

Register of Deeds' Trust Fund

The Deed of Trust Fund, as the restricted revenues and expenditures come from a portion of fees collected by the Register of Deeds for registering documents or filing a deed or mortgage. This fund is budgeted at \$25,000 is budgeted in FY2024.

Federal Law Enforcement Fund

The Federal Law Enforcement Fund, as the restricted revenues and expenditures come from Federal law enforcement drug cases. It is always unknown if the County will receive any funds through this program, but for budgetary purposes, \$2,000 is budgeted in FY2024.

Law Enforcement Fund

The Law Enforcement Fund is budgeted at \$12,000 in FY2024, as the restricted revenues and expenditures come from State law enforcement drug cases.

Tourism and Development Fund

This is a trust account maintained for the Chamber of Commerce to operate the Tourism Development Authority utilizing Occupancy Tax collections accounted for in the Occupancy Tax Special Revenue Fund. The Tourism Development Authority has an adopted budget of \$87,845.

Fines and Forfeitures Fund

The Fines and Forfeitures Fund is anticipated to receive \$200,000 from the Clerk of Superior Court to pass through to the Yadkin County Public Schools in FY2024.

Representative Payee (Social Services) Custodial Fund

This is a special revenue fund to manage custodial funds received by Human Services as the Representative Payee for clients. It is anticipated that this account will be \$365,000 in FY2024.



FY2023-2024 RECOMMENDED BUDGET

Inmate Trust Fund

The Inmate Trust Fund is budgeted at \$150,000 in FY2024, as the restricted revenues and expenditures are those of the inmates housed in the Yadkin County Detention Center.

Enterprise Funds

Solid Waste

The Solid Waste budget increased \$362,830, or 13.4% from FY2023 budget of \$2,699,025 to a recommended FY2024 budget of \$3,061,885. The costs for the collection site pick-ups and recycling have been increasing more than the revenues annually, making it difficult to keep this fund self-sustaining. In addition, the cost of recycling has drastically increased across the United States. The existing contracts for collections, transfer station operations and metal recycling expire in early fall 2024 and the County will issue requests for proposals for these services in spring 2024. The FY2024 Budget does not include a fund balance appropriation.

Water and Sewer

The Water and Sewer Fund strives to be self-sustaining. The rates charged to the Town of East Bend are not sufficient to cover the debt service on that waterline. Currently, the rate charged to the Town does not include the debt service, only operations of the lines. The rates will continue to be gradually increased to eventually cover the debt service payments. The water and sewer lines in the Yadkinville area are leased to the Town of Yadkinville and no expense is budgeted for these lines. Revenues for the Highway 21 waterline are based upon the water rates set by the Town of Jonesville and the expenditures are based upon the water purchase contract between the Town and the County and the County's cost to maintain the line. The County also owns and operates the East Bend waterline. The revenues for this line are estimated on the usage by the Town of East Bend, as well as approximately 40 other users and the expenditures are based upon the water purchase contract between the Winston-Salem/ Forsyth County Utilities Commission, the County's cost to maintain the line and the debt service for construction of the line. The budget does include one operator for the waterlines. The Water and Sewer budget for FY2024 is \$706,109, an increase of \$194,579 from FY2023's budget of \$511,530. The FY2023 budget does include a fund balance appropriation of \$148,902. This fund balance was part of the commitment made by the Board of Commissioners to lessen the cost of operations of the East Bend waterline and reduce the rates charged to the Town of East Bend and lessen their financial burden. Water rates on the East Bend waterline will increase 5% in FY2024, as the cost to the County charged by the Winston-Salem/Forsyth Utilities Commission will increase 5%. It is also noted that the County has been placed on the "Distressed Water System" list by the Local Government Commission and the State Water Infrastructure Authority in late spring 2021. The County is striving to removal from this list and complying with the requests made from the Department of Environmental Quality and the Local Government Commission such as attending training and completing inventories of the water and sewer assets, as well as a rate study.



FY2023-2024 RECOMMENDED BUDGET

COMMITMENT

The County is committed to creating financial resiliency in preparation for the opportunities to grow, expand and enhance services in the months and years to come. We continue to challenge each other and our systems, policies and methods of operation to ensure our taxpayer dollars are used efficiently and responsibly. As the General Assembly convenes and deliberates the future with regard to various revenue stream distributions, as well as expenditures that may be placed upon us, we will move forward conservatively to preserve our revenue sources as well as remain flexible and proactive in our efforts to maintain quality services. We will continue to engage all employees in our efforts to make sure the way we provide services to citizens and how we conduct our internal business represents the core values established by the County.

In closing, I would like to thank the County Commissioners for their leadership and their commitment to quality services for our community. I would also like to commend County department leaders for making conservative requests. Last, but not least, thank you to Lindsey Cearlock, Brock Hall, Bryson Helton and Brittany Allen for assisting with the budget process.

The FY2024 Recommended Budget is now presented to the Board of Commissioners for consideration. We, as staff are prepared to support you and answer any questions you may have as you consider these recommendations.

Respectfully Submitted,

A handwritten signature in cursive script, reading "Lisa L. Hughes".

Lisa L. Hughes
Yadkin County Manager



FY2023-2024 RECOMMENDED BUDGET

REVENUE AND EXPENDITURE SUMMARY

Operating	Revenues	Expenditures
General Fund	\$ 47,343,708	\$ 47,343,708
Cares Act	\$ 627,888	\$ 627,888
Emergency Telephone Fund	\$ 297,200	\$ 297,200
NC Opioid Settlement Fund	\$ 242,093	\$ 242,093
ROD Trust Fund	\$ 25,000	\$ 25,000
Law Enforcement Fund	\$ 12,000	\$ 12,000
Occupancy Tax Fund	\$ 30,000	\$ 30,000
Federal Law Enforcement	\$ 2,000	\$ 2,000
Fines & Forfeitures	\$ 200,000	\$ 200,000
Representative Payee Custodial	\$ 365,000	\$ 365,000
Solid Waste Fund	\$ 3,061,855	\$ 3,061,855
Water and Sewer Fund	\$ 502,969	\$ 502,969
Tourism and Development	\$ 87,845	\$ 87,845
Inmate Trust Fund	\$ 150,000	\$ 150,000
Self-Insurance Fund	\$ 3,400,000	\$ 3,400,000
Subtotal	\$ 52,947,558	\$ 52,947,558
Debt Service		
General Fund	\$ 3,302,098	\$ 3,302,098
Solid Waste Fund	\$ -	\$ -
Water and Sewer Fund	\$ 203,140.00	\$ 203,140.00
Subtotal	\$ 3,505,238	\$ 3,505,238
TOTAL ALL FUNDS	\$ 56,452,796	\$ 56,452,796

GENERAL FUND BUDGET SUMMARY (Including Interfund Transfers)

	FY 21-22 Actual	FY 22-23 Original Budget	FY 22-23 Revised Budget	FY 23-24 Recommended Budget	Variance FY 23 to FY 24
Revenues					
Property Tax	\$ 20,981,713	\$ 21,247,975	\$ 21,247,975	\$ 24,619,285	15.9%
Local Sales Tax	\$ 11,111,736	\$ 9,573,788	\$ 9,573,788	\$ 11,549,744	19.7%
Other Revenue	\$ 9,809,786	\$ 9,835,114	\$ 10,648,827	\$ 14,476,777	47.2%
Appropriated Fund Balance	\$ -	\$ 2,948,406	\$ 10,416,959	\$ -	-100.0%
Total	\$ 41,903,235	\$ 43,605,283	\$ 51,887,549	\$ 50,645,806	15.9%



FY2023-2024 RECOMMENDED BUDGET

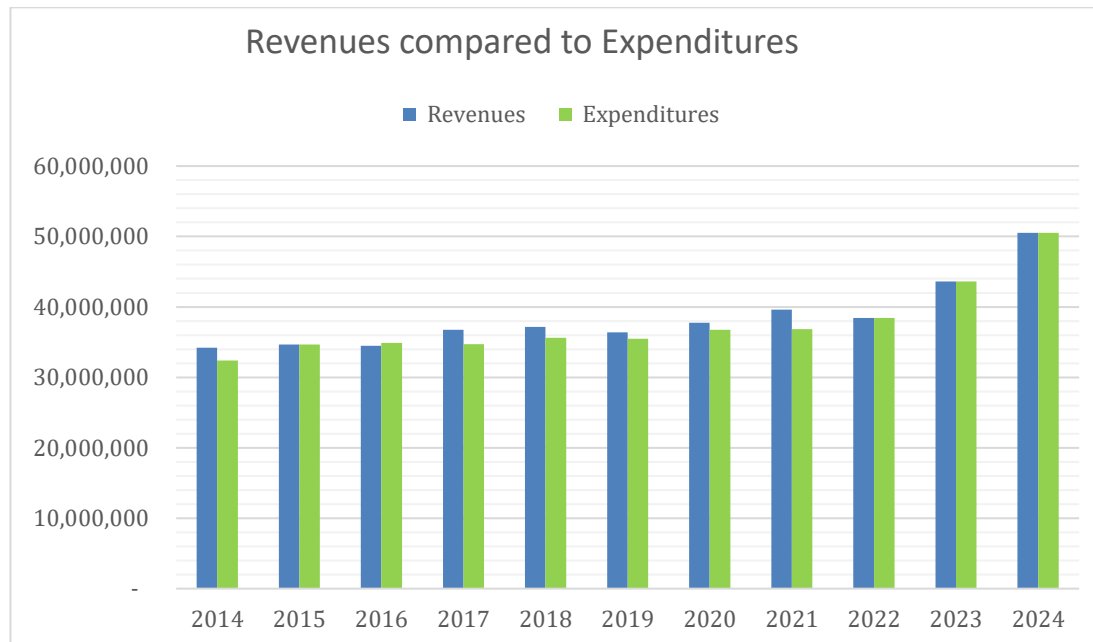
Expenditures	FY 21-22 Actual	FY 22-23 Original Budget	FY 22-23 Revised Budget	FY 23-24 Recommended Budget	Variance FY 23 to FY 24
Governing Body	\$ 63,375	\$ 83,215	\$ 85,485	\$ 94,343	13.4%
Administration	\$ 534,432	\$ 581,915	\$ 583,272	\$ 725,788	24.7%
Finance	\$ 247,755	\$ 323,235	\$ 320,812	\$ 340,965	5.5%
Tax	\$ 817,550	\$ 970,727	\$ 967,729	\$ 930,765	-4.1%
License Plate Agency	\$ 88,163	\$ 150,535	\$ 150,535	\$ 178,745	18.7%
Court Facilities	\$ 40,546	\$ 49,000	\$ 66,226	\$ 49,000	0.0%
Elections	\$ 195,296	\$ 216,270	\$ 216,270	\$ 244,260	12.9%
Register of Deeds	\$ 300,402	\$ 314,075	\$ 311,230	\$ 330,815	5.3%
Information Technology	\$ 429,722	\$ 481,500	\$ 487,500	\$ 534,765	11.1%
Transfers to Other Funds	\$ 334,599	\$ -	\$ 6,002,545	\$ -	N/A
Public Buildings	\$ 572,934	\$ 578,660	\$ 624,200	\$ 725,261	25.3%
Sheriff	\$ 2,501,096	\$ 7,447,812	\$ 7,576,233	\$ 8,147,579	9.4%
Emergency Services	\$ 1,919,140	\$ 5,447,690	\$ 5,926,862	\$ 8,865,014	62.7%
Central Permitting	\$ 408,083	\$ 452,155	\$ 457,095	\$ 633,700	38.6%
Medical Examiner	\$ 47,900	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
Animal Shelter	\$ 288,689	\$ 304,540	\$ 306,945	\$ 324,465	6.5%
Economic Development	\$ 101,500	\$ 101,500	\$ 101,500	\$ 101,500	0.0%
Cooperative Extension	\$ 213,633	\$ 248,500	\$ 252,766	\$ 262,020	5.4%
Soil & Water Conservation	\$ 304,747	\$ 379,877	\$ 371,877	\$ 415,009	9.2%
Health	\$ 1,517,144	\$ 1,877,612	\$ 2,004,077	\$ 2,364,252	25.9%
Mental Health	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	0.0%
Juvenile Crime Prevention	\$ 339,810	\$ 339,301	\$ 358,505	\$ 339,309	0.0%
Social Services	\$ 5,876,049	\$ 6,807,176	\$ 6,943,835	\$ 6,874,109	1.0%
Community Programs	\$ 1,389,121	\$ 1,248,928	\$ 1,270,139	\$ 1,337,778	7.1%
Veteran Services	\$ 60,226	\$ 63,495	\$ 63,495	\$ 68,560	8.0%
Public Schools	\$ 9,037,842	\$ 8,247,753	\$ 9,123,196	\$ 8,975,000	8.8%
Community College	\$ 419,660	\$ 431,000	\$ 431,000	\$ 462,000	7.2%
Hospital	\$ 165,490	\$ 174,700	\$ 174,700	\$ 181,830	4.1%
Recreation	\$ 720,402	\$ 726,165	\$ 755,235	\$ 913,259	25.8%
Non-Departmental	\$ 2,078,286	\$ 1,720,247	\$ 2,116,585	\$ 2,765,617	60.8%
Debt Service	\$ 3,728,949	\$ 3,679,700	\$ 3,679,700	\$ 3,302,098	-10.3%
Total	\$ 34,860,542	\$ 43,605,283	\$ 51,887,549	\$ 50,645,806	15.9%

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FY2023-2024 RECOMMENDED BUDGET

The chart below shows the relationship between the General Fund's actual revenues and expenditures for the last nine (9) years, the current fiscal year's original budget and the recommended FY2024 revenues and expenditures.



FUNDS AND FUND BALANCES

The Budget Message highlights the following funds: General Fund, CAREs Act Fund, Emergency Telephone (E911) Fund, Law Enforcement Fund, Fire District Funds, Solid Waste Enterprise Fund and the Water and Sewer Enterprise Fund.

The Occupancy Tax Fund, the Register of Deeds' Trust Fund and the Fines and Forfeitures Fund are pass-through funds and do not carry a fund balance.

Each of these fund types has its own specific legal and accounting requirements. Appropriations lapse at year-end in each fund creating its own fund balance. Fund balance represents monies that remain unspent after all budgeted expenditures have been made. These unspent monies serve as a working capital reserve and to pay expenditures in the early part of the fiscal year before revenues are received.

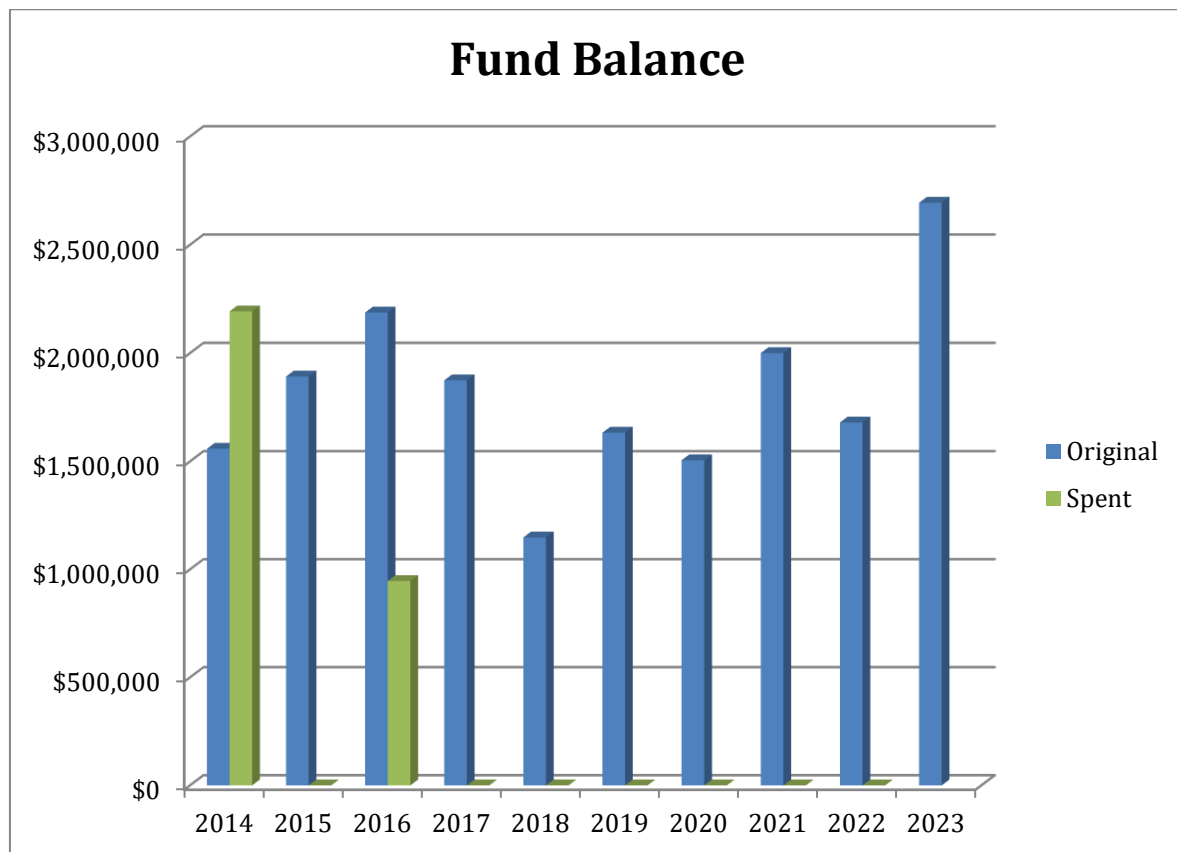
General Fund

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. Unassigned fund balance June 30, 2022 was \$7,047,386 or 20.4%



FY2023-2024 RECOMMENDED BUDGET

of the General Fund expenditures for the year according to our unqualified audit. The Local Government Commission recommends that counties maintain a minimum of 8% fund balance in the General Fund. The FY2024 Recommended Budget does not include an appropriation of fund balance in the General Fund. The graph below shows the appropriated fund balance adopted in each budget for the last ten (10) fiscal years, as well as the couple of years fund balance was strategically used. Appropriated Fund Balance is usually highest the fiscal year prior to revaluation, as property values substantially change over time, as well as costs increase. The last revaluation of real property occurred in 2016 and was effective in calendar year 2017 and fiscal year 2018.



CAREs Act Special Revenue Fund

The FY2024 Recommended Budget includes the remainder of the CAREs Act revenues in the amount of \$627,888. These funds were received in FY2020 and continue to be available through December 31, 2024.

Emergency Telephone System Special Revenue Fund

The projected Emergency Telephone System (911) revenue recommended in this budget is \$297,200, with \$126,078 appropriated from fund balance. The Emergency Telephone Fund's fund balance as of June 30, 2022, was \$337,196, an increase of \$5,740 over the FY2021 amount of \$331,456. Due to the increased fund balance, the State 911 Board



FY2023-2024 RECOMMENDED BUDGET

decreased the revenue for Yadkin County in FY2024 to \$171,122 from \$220,679 in FY2023.

The Emergency Telephone System's expenditures are restricted by general statute and are subject to approval by the State 911 Board. Essentially, these funds can only be used for expenses related to the calls coming into the Communications Center.

Law Enforcement Special Revenue Fund

This fund previously included both State and Federal revenues as they pertain to drug seizure funds. The fund balance as of June 30, 2022 was \$187,033. This fund only includes State revenues with an estimated budget of \$12,000 for FY2024. The Federal Law Enforcement Special Revenue Fund was established in FY2022 and has an estimated budget of \$2,000 for FY2024.

Fire Districts' Special Revenue Funds

Each of the Fire Districts has its own special revenue fund to track the property tax and sales taxes received. The County enters into annual contracts with various fire departments to provide fire protection services in each of the fire districts. The contracts advance payment to the fire departments at the beginning of each quarter and fund balance in each of the district funds is used for cash flow purposes and to pay for annual hose and ladder testing for the fire departments in each District. It will also be used if estimated revenues are not sufficient to fulfill the terms of the annual contract or any potential financial need of a fire department when their operating funds are tight and they have been good stewards of taxpayer dollars. As of June 30, 2022, collectively, there was a fund balance of \$269,535.

Solid Waste Enterprise Fund

The recommended FY2024 budget for the Solid Waste Enterprise Fund is \$3,061,885 representing a 13.6% or a \$362,860 increase over the FY2023 budget of \$2,699,025.

This budget does not include a fund balance appropriation from the Solid Waste Enterprise Fund. As of June 30, 2021, the Solid Waste Enterprise Fund's net position balance was \$253,867 a decrease of \$14,899 from FY2020's \$268,766.

Water & Sewer Enterprise Fund

The FY2024 Water and Sewer Fund budget totals \$706,109. This budget is a \$194,579 increase from the FY2023 original budget of \$511,530. The net position of the Water & Sewer Fund decreased \$322,286 in FY2022 to \$6,426,426 from \$6,748,712 in FY2021. The FY2024 budget uses an appropriation of fund balance in the amount of \$148,902 that reflects the intentional expenditure to ease the financial burden on the Town of East Bend to pay the required rates for the East Bend Waterline.



FY2023-2024 RECOMMENDED BUDGET

AUTHORIZED POSITION LISTING

The authorized position listing (full-time equivalent or FTE) summarizes the net changes in positions for the fiscal years 2023 and 2024 budgets. Animal Shelter, Elections, Emergency Services, Human Services, Recreation, Sheriff's Office and Solid Waste use additional non-benefitted part-time employees within their appropriated part-time salaries budget that are not included in the position listing. The Health Division of Human Services also has temporary nursing staff (1 full-time and 6 part-time) who do not receive benefits paid through CAREs money and are not included in the position listing.

During FY2023 a few key positions such as the HR Specialist, Opioid Action Coordinator and 3 School Resource Officers were created during the year.

	FY23 Actual		FY24 Requested		FY24 Recommended	
	FT	PT-B	FT	PT-B	FT	PT-B
Administration	8	0	8	0	8	0
Finance	4	0	4	0	4	0
Tax / LPA	14	0	14	0	14	0
Elections	2	0	2	0	2	0
Register of Deeds	4	0	4	0	4	0
Information Technology	6	0	6	0	6	0
Public Buildings	6	0	6	0	6	0
Sheriff	91	0	93	0	92	0
Emergency Services	52	0	52	0	52	0
Central Permitting	6	0	6	0	7	0
Animal Shelter	3	1	3	1	3	1
Soil & Water	3	0	3	0	3	0
Health	21	1	22	1	21	1
Social Services	60	2	62	1	61	1
Veterans	1	0	1	0	1	0
Hospital	1	0	1	0	1	0
Recreation	7	0	7	0	7	0
Solid Waste	3	6	3	6	3	6
Water and Sewer	1	0	1	0	1	0

As you can see in the table above a few departments requested additional positions in the FY2024 budget. The County has several key employees eligible for retirement within the next few years, and we have started succession planning for those positions. Of the County's 293 full-time positions, 21 are currently vacant.



FY2023-2024 RECOMMENDED BUDGET

The Sheriff requested two (2) additional school resource officer positions and one (1) detective to focus on opioid cases. The two school resource office positions are included in the FY2024 Recommended Budget and the major position is eliminated. The detective position will be considered at a later time and possibly utilize the opioid settlement funds to pay for this position.

It is recommended that Central Permitting be restructured to increase management support by adding a Planning & Zoning Manager who will oversee the planning and community development side of Central Permitting .

Human Services requested reclassification of a Customer Service Representative position that is currently a benefitted part-time position at 32 hours per week to full-time. This reclassification is included in the Recommended Budget. Human Services also requested a QA/QI Eligibility Specialist / Trainer position that is not included at this time.

Overview

In an effort to focus on effectiveness and efficiency of programs, the FY2024 budget includes Performance Measures. The measures are to be qualitative and relative to service delivery.

GENERAL FUND REVENUE ESTIMATE

Revenues	FY2022 Actual	FY2023 Original Budget	FY2024 Recommended Budget
Property Tax	\$ 20,981,713	\$ 21,247,975	\$ 24,619,285
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	\$ -
Total	\$ 41,903,235	\$ 43,605,283	\$ 50,645,806

Property Taxes

Property Taxes are the largest revenue source for the General Fund at approximately 49% representing \$24.6 million. The amount represented here includes current and prior year tax as well as penalties and interest. The property tax rate will be \$0.64 per \$100 assessed valuation. The revenue estimate is based upon a 97.89% collection rate for Property and a 100% collection rate for Motor Vehicles.



FY2023-2024 RECOMMENDED BUDGET

The County's real and personal property tax base is expected to total approximately \$3,360,263,283. Motor Vehicle property is projected to be approximately \$400,000,000.

Local Sales Tax

The FY2024 budget estimates sales tax revenue at \$11,549,744, an increase of \$1,975,956 from the FY2023 adopted budget of \$9,573,788. This amount also includes the Medicaid Hold Harmless amount the County receives, which is estimated to be \$1,587,339 in FY2024. The County receives this funding in exchange for losing the Article 44 sales tax in 2009 when the State assumed administration for Medicaid. The sales tax collections total \$9,962,405 an increase of \$1,288,617 from FY2023.

Fees and Permits

This revenue category includes the anticipated revenues for items including building permits, recreational fees and facility rentals, and represents a 10% or \$277,096 increase over FY2023's amount of \$2,756,920 for an estimate of \$3,034,016 in FY2024. Fees and Permits make up 6% of total revenues.

Intergovernmental

The total for Intergovernmental Revenues represents approximately 13.43% of the County's anticipated total revenues or \$6,789,597. These revenues include state grants, state allotments for Public Health and Social Services, utility franchise taxes, beer and wine taxes, video programming tax, court fees, and local jurisdictions contributions. The FY2024 intergovernmental revenue estimate reflects a \$55,282 or 0.81% decrease from FY2023.

Other Revenue

Other revenue includes miscellaneous revenue sources in the amount of \$4,419,849, a \$4,419,849 increase over FY2023's estimate of \$233,315. This increase is due to the implementation of GASB 87 and GASB 96.

Appropriated Fund Balance

The FY2024 Recommended Budget does not include an appropriation of fund balance in General Fund.

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FY2023-2024 RECOMMENDED BUDGET

DEPARTMENTS

Governing Body

The five-member Board of County Commissioners is the official legislative and policy-making body of the County. Commissioners are elected at large for staggered two- or four-year terms. The Commissioner receiving the fewest votes serves a two-year term.

All official actions of the County Commissioners are taken at public meetings. The Board of County Commissioners holds regular public meetings on the first and third Monday of each month. The County Commissioners also conduct special meetings, work sessions on the County budget, and other issues of special interest.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 52,815.13	\$ 67,115.00	\$ 68,730.00
Operating	\$ 10,559.93	\$ 16,100.00	\$ 25,613.00
TOTAL	\$ 63,375.06	\$ 83,215.00	\$ 94,343.00

Administration

The County Manager is appointed by the County Commissioners and serves as Chief Executive Officer of the County of Yadkin. The County Manager provides leadership and management of County operations and works through a management team composed of an Assistant County Manager, Finance Officer, Department Directors, and other key staff members to identify needs, establish priorities, administer programs, policies and operations, and build organizational capacity. The County Manager also assists the County Commissioners in their policy making role by providing recommendations and background materials on programs, trends, and issues of concern to the County Commissioners and the Administration. County Administration also includes the Clerk to the Board, Human Resources/Risk Management and an Events Planner for the Agricultural & Educational Building's Banquet Rooms. An additional position was added during FY2023 and is fully funded in the FY2024 Recommended Budget.

Performance Measures:

1. 99% of all phone calls received will be answered by the second ring.
2. Respond to 95% of all complaints within 24 hours.



FY2023-2024 RECOMMENDED BUDGET

BUDGET SUMMARY

	FY 2022 Actual	FY 2023 Original	FY 2024 Recommended
Personnel	\$ 484,855.97	\$ 551,315.00	\$ 693,610.00
Operating	\$ 49,575.61	\$ 30,600.00	\$ 32,178.00
TOTAL	\$ 534,431.58	\$ 581,915.00	\$ 725,788.00

Finance

The Finance Department focuses on the County's financial services, including audit, debt service management, cash investments, payroll, utility billing, payables, and purchasing.

Performance Measures:

1. The Finance Department will reconcile bank accounts by the 15th of every month.
2. The Finance Department will prepare payroll 100% of the time with 95% being error free.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 216,704.61	\$ 306,530.00	\$ 320,115.00
Operating	\$ 31,050.26	\$ 16,705.00	\$ 20,850.00
TOTAL	\$ 247,754.87	\$ 323,235.00	\$ 340,965.00

Tax

The Tax Office appraises business, personal and real property, as well as billing and collecting those taxes. Motor vehicles are appraised, billed and collected by the State since the implementation of Tax and Tag Together in FY2013. The Tax Office also operates the License Plate Agency (LPA). FY2023 funded reappraisal or revaluation as required by NCGS and a new position in the LPA was funded for 6 months. The position is fully funded in FY2024.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 738,335.62	\$ 858,042.00	\$ 932,485.00
Operating	\$ 167,377.58	\$ 263,220.00	\$ 177,025.00
TOTAL	\$ 905,713.20	\$ 1,121,262.00	\$ 1,109,510.00



FY2023-2024 RECOMMENDED BUDGET

Court Facilities

Counties are required by statute to provide space for the courts, Judges, District Attorney, Clerk of Court, Probation and Magistrates. To offset the expense, counties receive a portion of court fees.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Operating	\$ 40,546.34	\$ 49,000.00	\$ 49,000.00
TOTAL	\$ 40,546.34	\$ 49,000.00	\$ 49,000.00

Department of Juvenile Justice, Delinquency and Prevention/JCPC

The North Carolina Department of Juvenile Justice, Delinquency and Prevention provides funding to local Juvenile Crime Prevention Councils to fund local programs to assist juveniles in the judicial system. The funding received by the County from the Department of Juvenile Justice is distributed to the programs monthly. Programs funded through the JCPC do request the County provide the required 20% match. JCPC funds are also used for administrative purposes for all four (4) counties in our Judicial District and they do not require a match. Yadkin County assumed the responsibility for the financial administrative duties during FY2022 and the FY2024 budget includes revenues from the other three (3) counties for this purpose. The funded programs include the Temporary Shelter, Why Try? Teen Court and Restitution, all provided by The Children's Center of Northwest NC. The operating funds listed below include those received from the State and the County match. The County also serves as the financial administrator for the WAAY Program offered by the Children's Center of Northwest NC.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original Budget	FY2024 Recommended Budget
Personnel	\$ 28,413	\$ 24,122	\$ 24,720
Operating	\$ 311,397	\$ 315,179	\$ 314,589
TOTAL	\$ 339,810	\$ 339,301	\$ 339,309



FY2023-2024 RECOMMENDED BUDGET

Elections

The Board of Elections is responsible for all elections and hires staff as appropriate to fulfill their statutory obligations. The Board of Elections changed four polling locations for elections to be held in FY2024. Also, in spring 2024, their offices are moving to a new location in Yadkinville that will provide them more space and better storage.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 133,097.83	\$ 144,210.00	\$ 159,845.00
Operating	\$ 62,198.16	\$ 72,060.00	\$ 84,415.00
TOTAL	\$ 195,295.99	\$ 216,270.00	\$ 244,260.00

Register of Deeds

The Register of Deeds is elected by the citizens every four (4) years and hires Deputy Registers to serve as appropriate to fulfill his statutory obligations.

Performance Measures:

1. Record 100% of all documents "walked in" or submitted electronically by 4:45pm on the same day.
2. Ensure 100% of notary oaths are administered and signed oath forms are transmitted electronically back to the Secretary of State office.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 234,863.48	\$ 257,460.00	\$ 273,570.00
Operating	\$ 65,538.82	\$ 56,615.00	\$ 57,245.00
TOTAL	\$ 300,402.30	\$ 314,075.00	\$ 330,815.00

Information Technology

The Information Technology Department provides a wide array of services which support all departments through end-user client support, network infrastructure, software applications, and championing the use of technology to meet the County's needs. This department has put an increased focus on cybersecurity, thereby increasing the department's budget and staff during FY2022 and continuing into FY2024.



FY2023-2024 RECOMMENDED BUDGET

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 424,138.59	\$ 471,000.00	\$ 505,275.00
Operating	\$ 5,583.35	\$ 10,500.00	\$ 29,490.00
TOTAL	\$ 429,721.94	\$ 481,500.00	\$ 534,765.00

Public Buildings

Public Buildings are responsible for cleaning, utilities, maintenance and debt service of County buildings. The operating budget for FY2024 includes replacement of roofs. The debt service listed below is for all of the County-owned buildings.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 312,558.42	\$ 336,865.00	\$ 360,470.00
Operating	\$ 260,375.76	\$ 241,795.00	\$ 364,791.00
Debt Service	\$ 332,195.58	\$ 325,220.00	\$ 318,250.00
TOTAL	\$ 905,129.76	\$ 903,880.00	\$ 1,043,511.00

Sheriff

The Sheriff is elected by the citizens every four years and hires sworn deputies and other personnel to serve at his pleasure in the Sheriff's Office, Communications, and Detention Center. Currently, 47 of his employees are sworn officers. He provides seven (7) School Resource Officers for the Yadkin County Public Schools and operates the Animal Control Division. The Sheriff's budget also includes the Law Enforcement Officers' Separation Allowance for sworn officers who retire and meet the criteria established by the North Carolina General Statutes. The Sheriff's budget also includes several grants from the NC Department of Health and Human Services and Internet Crimes Against Children Grant through the NC State Bureau of Investigation. The Sheriff has implemented several new programs since taking office in December 2022. He has added a canine program and has requested two (2) additional school resource officers for the furthest out elementary schools. These two positions are included in the FY2024 Recommended Budget. The Sheriff also requested \$500,000 to purchase new equipment and to provide safety gear for his members of the SWAT team. The Recommended Budget includes \$196,000 towards this endeavor to purchase vests, helmets, rifles, gas masks, communications system for the helmets and other needed items. This will equip 14 officers and 2 command staff. The remaining equipment needs for the SWAT team will be reviewed for the FY2025 budget. The Sheriff also requested \$300,000 for a stand alone computer network for his Office.



FY2023-2024 RECOMMENDED BUDGET

This is not included in this budget. Other requests such as taser replacement and body cameras are included in the FY2024 Recommended Budget, as are increased costs for housing juveniles and inmate meals.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 1,127,926.92	\$ 5,861,975.00	\$ 6,341,260.00
Operating	\$ 1,373,169.17	\$ 1,585,837.00	\$ 1,806,319.00
Capital	\$ -		
Debt Service	\$ 969,074.34	\$ 962,290.00	\$ 946,195.00
TOTAL	\$ 3,470,170.43	\$ 8,410,102.00	\$ 9,093,774.00

Emergency Services

Emergency Services provides Emergency Management, Emergency Medical Services and Fire Marshal services within the County. The capital expenditure is to replace one (1) ambulance. The FY2024 Recommended Budget includes maintaining the 24/72 shift schedule and the Procure ALS 360 program. The operating expenses for Emergency Services appear to have drastically increased, however, this expense is offset by increased revenue due to the GASB 87 requirement. The Procure ALS 360 program is for leased equipment (stretchers, stair chairs, defibrillators, etc.) and cover the entire 10-year lease period. This amount will decrease annually as the remaining term of the lease decreases. The lease amount for the ALS 360 program is already included in the budget to cover the fiscal year's lease payment, but GASB requires expenditure and revenue amounts to cover the entire lease term. The recommended budget also includes reimbursing the Yadkin County Rescue Squad \$100 per hospital transport made on behalf of EMS due to ambulance availability.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 1,226,416.33	\$ 4,312,500.00	\$ 4,464,735.00
Operating	\$ 595,884.33	\$ 879,990.00	\$ 4,155,279.00
Capital	\$ 96,839.59	\$ 255,200.00	\$ 245,000.00
Debt Service	\$ -	\$ -	\$ -
TOTAL	\$ 1,919,140.25	\$ 5,447,690.00	\$ 8,865,014.00



FY2023-2024 RECOMMENDED BUDGET

Central Permitting

Central Permitting in Yadkin County includes all building inspections, minimum housing code enforcement in Boonville and East Bend, new construction fire inspections, planning services and scheduled Environmental Health permits. The Director has delegated authority from the Human Services Director to supervise the Environmental Health Program. The FY2024 Recommended Budget includes adding a new position to assist the Director on managing the planning side and focusing more on community development.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 381,196.66	\$ 429,415.00	\$ 593,595.00
Operating	\$ 26,886.24	\$ 22,740.00	\$ 40,105.00
TOTAL	\$ 408,082.90	\$ 452,155.00	\$ 633,700.00

Medical Examiner

North Carolina General Statutes require counties to pay for services rendered by the North Carolina Medical Examiner as needed.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Operating	\$ 47,900.00	\$ 40,000.00	\$ 40,000.00

Animal Shelter

The Animal Shelter provides shelter and care for animals that are lost or in need of a home. The Shelter operates a Spay-Neuter Program in an effort to help reduce the stray animals within Yadkin County. The Shelter works with many rescue groups to help find forever homes for the animals that make their way to the Shelter.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 200,288.32	\$ 213,140.00	\$ 230,985.00
Operating	\$ 88,401.03	\$ 91,400.00	\$ 93,480.00
Debt Service	\$ -	\$ -	\$ -
TOTAL	\$ 288,689.35	\$ 304,540.00	\$ 324,465.00



FY2023-2024 RECOMMENDED BUDGET

Economic Development

The County contracts with the Economic Development Partnership to provide economic development services to encourage growth, business development, industrial growth, retail development throughout the County. The FY2024 budget recommends funding for operations and funding for future projects. In accordance with North Carolina General Statutes, a public hearing will be held on the appropriation of county funds for economic development the same night as the County's Budget Public Hearing on June 8th.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Operating	\$ 76,500.00	\$ 76,500.00	\$ 76,500.00
Programs	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
TOTAL	\$ 101,500.00	\$ 101,500.00	\$ 101,500.00

Cooperative Extension

Cooperative Extension is a cooperative effort between NC State, A&T University and counties. Employees are cost-shared between the State and the County to provide services to farmers, 4-H Clubs and many others within the County. The Field Crops Agent is shared with Surry County and the Livestock Agent is shared with Davie County. All other Agents work in Yadkin County only.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 184,805	\$ 230,500	\$ 240,205
Operating	\$ 28,828	\$ 18,000	\$ 21,815
TOTAL	\$ 213,633	\$ 248,500	\$ 262,020

Soil and Water Conservation District

Soil and Water Conservation District Board members are elected every four years and hire staff to assist citizens with erosion control, watershed areas and farm plans. Yadkin County also provides office space for several Federal employees of the Natural Resources Conservation Service. Debt Service is for the Hood-Chamberlain Dam and the loan for this project will be paid-off in FY2024.



FY2023-2024 RECOMMENDED BUDGET

Performance Measures:

1. Work with landowners to ensure that water quality issues within Yadkin County are addressed within 72 hours.
2. Complete regular maintenance and inspections of the 14 watershed structures annually.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 210,300	\$ 226,097	\$ 244,260
Operating	\$ 94,447	\$ 153,780	\$ 170,749
Debt Service	\$ 638,088	\$ 638,090	\$ 319,048
TOTAL	\$ 942,835	\$ 1,017,967	\$ 734,057

Human Services Agency

Human Services is the consolidated agency comprised of Public Health and Social Services. Yadkin County consolidated administration and operations of these departments in February 2013, but continue to budget them separately due to State and Federal funding. Both divisions share Administrative staff and their time is estimated in both Divisions' budgets.

Performance Measures:

- The Agency will process 95% of regular FNS applications within the timeframe that allows the household to have access to the FNS benefits on or before the 30th calendar day from the date of application.
- The Agency will complete 85% (will be 85% as of January 1) of APS evaluations involving allegations of abuse or neglect within 30 days of the report.
- The Agency will ensure that 95% of all foster youth have face-to-face visits by the social worker each month
- 100% of requests for new septic system or well will be initiated with a site visit within 2 weeks from the request date.
- Ensure that 90% of disease investigations are documented in NC EDSS and disease events are reassigned to the State Disease Registrar within 30 days of notification of a reportable communicable disease or condition.



FY2023-2024 RECOMMENDED BUDGET

BUDGET SUMMARY

HEALTH	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 1,205,972	\$ 1,503,564	\$ 1,600,125
Operating	\$ 311,173	\$ 374,048	\$ 764,127
TOTAL	\$ 1,517,144	\$ 1,877,612	\$ 2,364,252
SOCIAL SERVICES	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 3,761,562	\$ 4,286,280	\$ 4,502,570
Operating	\$ 240,995	\$ 266,744	\$ 363,169
Programs	\$ 1,873,492	\$ 2,254,152	\$ 2,008,370
Capital	\$ -	\$ -	\$ -
TOTAL	\$ 5,876,049	\$ 6,807,176	\$ 6,874,109

Mental Health

Yadkin County citizens receive mental health, developmental disability and substance abuse services through Partners Behavioral Health. Partners currently serves nine (9) counties in North Carolina (Burke, Catawba, Cleveland, Gaston, Iredell, Lincoln, Rutherford, Surry and Yadkin) with several counties in the process of joining this local management entity.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Operating	\$ 118,000	\$ 118,000	\$ 118,000

Veterans' Services

Yadkin County has many citizens who have served our Country and are entitled to certain benefits and services. The Veterans' Services Officer assists county veterans with these benefits and services and recruits more services to the county in the Veterans' Center.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 58,728	\$ 61,345	\$ 66,380
Operating	\$ 1,498	\$ 2,150	\$ 2,180
TOTAL	\$ 60,226	\$ 63,495	\$ 68,560



FY2023-2024 RECOMMENDED BUDGET

Hospital

The County has retained the license for the hospital and has requested that it be considered a Legacy Medical Facility as authorized in North Carolina General Statutes so that it can be reopened within thirty-six months. This status was extended for a second thirty-six months. A minimal staff has been retained to maintain the medical records, both paper and radiology. Parts of the facility have been leased to medical and behavioral health agencies and the County has one employee assigned to the facility to monitor the usage of it and to assist visitors as needed.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 54,453.17	\$ 53,810.00	\$ 62,445.00
Operating	\$ 111,036.78	\$ 120,890.00	\$ 119,385.00
TOTAL	\$ 165,489.95	\$ 174,700.00	\$ 181,830.00

Recreation

Parks and Recreation maintains all of the County parks, including Memorial Park and all of our river accesses. Staff also provides grounds maintenance for all County property. The cost of maintaining County property has drastically increased for items such as chemicals for the pool, round-up, mulch, etc.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 526,636	\$ 568,775	\$ 612,740
Operating	\$ 181,266	\$ 157,390	\$ 300,519
Capital	\$ 12,500	\$ -	\$ -
TOTAL	\$ 720,402	\$ 726,165	\$ 913,259

Education

Education continues to represent approximately 17% of our local budget, with revenues pledged for the current expense and capital needs of the Yadkin County Public School System and the Surry Community College's Yadkin Campus. Although the State is responsible for funding the cost of school operations, the General Assembly continues to inadequately fund public schools. The debt service for the Public Schools increases the



FY2023-2024 RECOMMENDED BUDGET

portion of the County's budget to 52% for Education.

The Yadkin County Board of Education has completed its FY2024 appropriation request. The Superintendent's final total request for \$8,475,000 has been submitted. This request reflected a \$837,000 or 10.8% increase. Of this amount, \$8,200,000 is in current expense and \$275,000 is for capital expense. The Manager recommends the Public Schools' current expense and the capital expense as requested. The recommended budget does include \$500,000 that was approved by the General Assembly in a Repair and Renovation Fund that will be drawn down from Lottery proceeds and this amount is not included in the amounts requested by the School System.

The Board of Education requested funding in FY2022 for the Surry-Yadkin Works apprenticeship program that is a partnership with Surry Community College and the school districts in Surry County. The program started in January 2021 and was fully funded in FY2022 and FY2023. The FY2024 Recommended Budget continues this appropriation as part of the Schools request and for the County to be assigned interns from the program.

Of the recommended amount, \$8,200,000 is in current expense and \$275,000 is in capital outlay.

Surry Community College requested \$366,000, which is a \$55,000 or 17.7% increase from FY2023. The Recommended Budget includes an increase of \$31,000 for the Community College at \$342,000. The County continues to offer the Yadkin Guarantee to encourage young adults to further their training and education and increased the amount to \$120,000 for FY2024. The Guarantee is a scholarship program for Yadkin County students enrolled at the Yadkin Campus in a curriculum program and will pay the difference between tuition and other scholarships the student(s) have been awarded. Through efforts such as the Yadkin Guarantee, enrollment at the Yadkin Campus increased to earn it the campus status and additional funding in FY2022 from the General Assembly.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Public Schools Current		\$ 7,472,753	
Public Schools Current	\$ 7,326,228	\$ 7,472,753	\$ 8,200,000
Public Schools Capital	\$ 251,000	\$ 275,000	\$ 275,000
Public Schools Special Cap	\$ 1,384,764	\$ -	\$ -
Public Schools Grant Match	\$ 75,850	\$ -	\$ -
Public Schools Lottery RR	\$ -	\$ 500,000	\$ 500,000
Public Schools Debt Service	\$ 1,789,591	\$ 1,754,100	\$ 1,718,605



FY2023-2024 RECOMMENDED BUDGET

Surry Community College	\$ 311,000	\$ 311,000	\$ 342,000
Yadkin Guarantee	\$ 108,660	\$ 120,000	\$ 120,000
Total	\$ 11,247,093	\$ 10,432,853	\$ 11,155,605

Community Action Programs

The County assists various non-profit organizations within the County that provide services the County would have to provide otherwise. Each non-profit agency receiving funding from the County will have a contractual relationship with the County to provide the services requested.

Yadkin Valley Economic Development, Inc. (YVEDDI) receives Home Community Care Block Grant (HCCBG) funds that are earmarked by the State for services to be provided in Yadkin County and are distributed to YVEDDI at the discretion of the Board of Commissioners. The HCCBG funds are distributed directly to YVEDDI. YVEDDI also operates three Senior Centers (Yadkinville, Yadkin Valley and East Bend). Citizens of Surry County utilize the Yadkin Valley Center and Surry County shares in the funding of the Center, so the Yadkin County funding is reduced for that Center. YVEDDI requested an increase in funding for home-delivered meals and to provide funding for the Retired Senior Volunteer Program. The County is committed to providing home-delivered meals for senior citizens within the County and makes that a funding priority for YVEDDI and the FY2024 Recommended Budget includes additional funding to YVEDDI for this program.

Northwest Regional Library operates thirteen libraries in four counties (Alleghany, Stokes, Surry and Yadkin). They operate four libraries in Yadkin County (Yadkinville, East Bend, Boonville and Jonesville). Each Town contributes to their respective library within its township.

The NC Forest Service is a state operated program with partnership funding throughout the County. The County funds roughly 40% of the local Forest Service, as well as provides them office space in the Agricultural & Educational Building.

The Yadkin County Rescue Squad plays a vital role in Public Safety within the County. It is a non-profit agency that provides rescue services, as well as medical first responder services when needed.

The County also funds a reimbursement program for the local fire departments and rescue squad to purchase turn-out gear, dual band radios and to maintain their websites in an effort to improve their recruitment efforts. This line also covers the expense for PSAware (call detail information) for each fire department, as well as the fire reporting software ImageTrend Elite. ImageTrend Elite is the reporting software utilized by the Office of State Fire Marshal.



FY2023-2024 RECOMMENDED BUDGET

BUDGET

	FY2022 Actual	FY2023 Original	FY2024 Recommended
YVEDDI APPROPRIATION		\$ 17,713	
YVEDDI APPROPRIATION	\$ 17,713	\$ 17,713	\$ 17,713
YVEDDI HCCBG MATCH	\$ 34,500	\$ 34,500	\$ 34,500
YVEDDI HDM	\$ 38,591	\$ 38,591	\$ 38,591
ROAP EMPLOYMENT-YVEDDI	\$ 10,844	\$ 10,844	\$ 12,312
ROAP RGP-YVEDDI	\$ 76,515	\$ 76,515	\$ 82,798
YADKIN SENIOR CENTER	\$ 39,500	\$ 39,500	\$ 41,500
YADKIN VALLEY SENIOR CENTER	\$ 23,750	\$ 23,750	\$ 25,750
EAST BEND SENIOR CENTER	\$ 35,500	\$ 35,500	\$ 37,500
FORESTRY CONTRIBUTION	\$ 65,200	\$ 70,000	\$ 79,600
ROAP EDTAP-YVEDDI	\$ 64,015	\$ 64,015	\$ 73,475
YADKIN LIBRARIES	\$ 470,000	\$ 475,000	\$ 505,696
RICHMOND HILL LAW SCHOOL	\$ 27,380	\$ 10,000	\$ 16,000
COG PRETRIAL	\$ 96,000	\$ 98,000	\$ 99,468
RESCUE SQUAD	\$ 170,000	\$ 175,000	\$ 182,875
FIRE DEPT UPGRAGES	\$ 198,061	\$ -	\$ -
VFD TURN OUT GEAR	\$ 21,552	\$ 80,000	\$ 90,000
TOTAL	\$ 1,389,121	\$ 1,248,928	\$ 1,337,778

Non-Departmental

Expenditures that benefit all departments are placed in the Non-Departmental Category. All software maintenance agreements, copiers and phone services (excluding Social Services were moved to non-Departmental to improve efficiencies in FY2019). This will provide better management of technology needs and funding levels. The Sheriff's Office continues to maintain their mobile devices (phones and hot spots). Please note the GASB 87 and GASB 96 expenses here for the copier leases and software leases. This is the first fiscal year they have been required to be budgeted as revenues and expenditures.

BUDGET

	FY2022 Actual	FY2023 Original	FY2024 Recommended
UNEMPLOYMENT	\$ 4,458	\$ 7,000	\$ 9,000
PROFESSIONAL SERVICES	\$ 172,086	\$ 288,861	\$ 350,000
COUNTY ATTORNEY	\$ 131,200	\$ 140,000	\$ 140,000



FY2023-2024 RECOMMENDED BUDGET

SYW INTERNS	\$ 7,280	\$ 20,000	\$ 40,000
ANNUAL AUDIT	\$ 57,500	\$ 65,000	\$ 65,000
LAND ACQUISITION	\$ 143,695	\$ -	\$ -
AG BUILDING EXPENSE	\$ 3,720	\$ 5,000	\$ 5,000
CONTRACTED SERVICES	\$ 2,481	\$ 3,500	\$ 75,000
INSURANCE CONSULTING	\$ 41,860	\$ 45,000	\$ 45,000
PUBLIC RELATIONS	\$ 22,564	\$ 24,000	\$ 25,000
VEHICLE LEASE	\$ 9,863	\$ 10,000	\$ 10,000
PARK IMPROVEMENTS	\$ 73,740	\$ 50,000	\$ 75,000
BANK SERVICE FEES	\$ 4,175	\$ 6,000	\$ 6,000
POOL VEHICLE MAINTENANCE	\$ 1,262	\$ 6,000	\$ 5,000
TELEPHONE	\$ 55,582	\$ 40,000	\$ 79,540
RENT-BUILDINGS & EQUIPMENT	\$ -	\$ 70,000	\$ 70,000
TELEPHONE SYS.	\$ 18,316	\$ 20,000	\$ -
SOFTWARE CONTRACT	\$ 744,571	\$ 373,450	\$ 379,900
DUES & SUBSCRIPTIONS	\$ 25,584	\$ 27,000	\$ 27,000
HR RESOURCES	\$ 6,564	\$ 7,000	\$ 10,000
CHRISTMAS HAM	\$ 15,358	\$ 16,000	\$ 20,000
TECHNOLOGY CAPITAL OUTLAY	\$ 91,478	\$ 115,000	\$ 220,950
BUILDING IMPROVEMENTS	\$ 410,749	\$ 331,436	\$ 240,000
LEASES-GASB 87	\$ 34,199	\$ -	\$ 429,529
SBITA-GASB 96	\$ -	\$ -	\$ 388,698
CONTINGENCY	\$ -	\$ 50,000	\$ 50,000
TOTAL	\$ 2,078,286	\$ 1,720,247	\$ 2,765,617

EMERGENCY TELEPHONE SPECIAL REVENUE FUND

Expenditures in this Fund are restricted to those authorized by North Carolina General Statute and approved by the NC 911 Board. These expenditures are managed by the Sheriff's Office for its Communications Center. During FY2022, the County's Communication System converted portions of its system to the States EsiNet System with AT&T.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Operating	\$ 169,539	\$ 220,679	\$ 297,200
TOTAL	\$ 169,539	\$ 220,679	\$ 297,200



FY2023-2024 RECOMMENDED BUDGET

LAW ENFORCEMENT SPECIAL REVENUE FUND

Revenues in this Fund can only be spent on certain expenditures for law enforcement as determined by the Federal Department of Justice. These expenditures are managed by the Sheriff's Office.

BUDGET

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Operating	\$ -	\$ 8,000	\$ 12,000

FEDERAL LAW ENFORCEMENT SPECIAL REVENUE FUND

Revenues in this Fund can only be spent on certain expenditures for law enforcement as determined by the State for drug seizure funds. These expenditures are managed by the Sheriff's Office.

BUDGET

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Operating	\$ 37,985.00	\$ 2,000.00	\$ 2,000.00

OCCUPANCY TAX SPECIAL REVENUE FUND

Revenues in this Fund can only be spent on expenditures to promote travel and tourism within Yadkin County. These expenditures are transferred to the Chamber of Commerce staff through a contractual arrangement. The County transfers these funds to the TDA fund that is maintained by the County, as the TDA is a discreet component unit of the County.

BUDGET

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Operating	\$ 30,000	\$ 30,000	\$ 30,000

FIRE DISTRICTS' FUNDS

The Board of Commissioners is authorized by North Carolina General Statutes to create Fire Service Districts and Rural Fire Protection Districts (once approved by ballot), to levy property taxes and set tax rates within those districts. These funds are Special Revenue



FY2023-2024 RECOMMENDED BUDGET

funds and each District is reflected in its own unique fund as the funds can only be spent within that particular fire district. The Districts' governing body is the Board of Commissioners and it contracts with non-profit fire departments to provide fire protection services within the District. Currently, the County contracts with one fire department in each district and each department submits a budget request to the County for funding in FY2024.

The Yadkin County Rescue Squad is funded through the General Fund's Community Action Programs and not through a Fire District, but some of their reporting data is included in this section for informational purposes. The Community Action section also includes the turnout gear reimbursement program that started in FY2018 and has been expanded to include Viper radios and website maintenance. The turnout gear reimbursement program reimburses departments 80% per set of gear, not to exceed \$3,600 per set for 10% of active members on their roster annually. In FY2023, this was expanded again to include providing PSAware (a software app that provides call detail information from CAD) so that fire departments are more aware of situations before they arrive on a call. In FY2022, the Office of State Fire Marshal changed its reporting software from ImageTrend to ImageTrend Elite. The basic package is free to fire departments and fire marshals. The FY2024 Recommended Budget includes purchasing additional modules so that the ImageTrend Elite reporting software provides all of the information needed by the fire departments. Having all fire departments utilize the same reporting software will provide consistency amongst departments.

The County continues to explore options to maximize the tax dollars received within the fire districts by coordinating purchases and service contracts. All fire departments are required to have annual hose and ladder testing. The County has secured one contract to cover the cost of the annual testing utilizing District Funds to pay for these and not affect the fire department contracts, thereby providing them more funds.

	FY2024	FY2023	FY2022
	H & L Testing	H & L Testing	H & L Testing
Arlington	\$ 6,949	\$ 6,883	\$ 6,286
Boonville	\$ 4,018	\$ 3,952	\$ 3,493
Buck Shoals	\$ 4,372	\$ 4,342	\$ 3,921
Courtney	\$ 3,351	\$ 3,324	\$ 3,009
East Bend	\$ 6,162	\$ 6,090	\$ 5,504
Fall Creek	\$ 5,273	\$ 5,228	\$ 4,188
Forbush	\$ 4,156	\$ 4,120	\$ 3,692
Lone Hickory	\$ 3,600	\$ 3,310	\$ 2,866
West Yadkin	\$ 4,162	\$ 4,120	\$ 3,413
Yadkinville	\$ 5,779	\$ 5,695	\$ 5,206
Squad	\$ 304	\$ 280	\$ 240



FY2023-2024 RECOMMENDED BUDGET

Volunteer Fire Departments and Rescue Squads across the United States, as well as in Yadkin County continue struggling to recruit and retain their volunteers. Depending upon the location within the county, some departments struggle finding volunteers to respond to calls during the day and others struggle at night. The volunteer fire departments within Yadkin County are implementing ideas to help recruit and retain volunteers, from reimbursing them per call, hiring part-time employees, increasing part-time employees' rate of pay to exploring residency programs. Several departments have been awarded grants to help with recruitment, marketing and staffing.

The training requirements, as well as the risks associated with firefighting have increased and are impacting volunteers and their families. Surry Community College does not currently offer Firefighter Certification classes at the Yadkin Campus and those members needing the certification classes have to travel to Dobson or to other community colleges. Training needs are forcing Departments to explore new ways to provide training and to meet the requirements.

In Yadkin County, volunteer fire departments are faced with aging apparatus (some trucks are approaching 30-40 years) which have costly repairs and other equipment such as air packs and bottles that need replacing. Volunteer fire departments explore options for funding from the NC Office of the State Fire Marshal's 50/50 grants, FEMA grants and fundraisers to assist with equipment replacement. However, there are items that all fire departments would benefit from purchasing together such as SCBAs and turnout gear.

The Yadkin County Rescue Squad also applies for rescue and FEMA grants as they come available. The Squad also covers for the County's Emergency Medical Services (EMS) when all of the ambulances are tied up and unavailable. Ten (10) percent of their calls are reported as covering for EMS. It is recommended in the EMS departmental budget that the \$100 reimbursement to the Rescue Squad for each transport to a hospital on behalf of EMS be continued. During the current fiscal year, the Rescue Squad has made approximately 6 transports on behalf of EMS.

The fire departments need three main things to provide fire protection service: trained volunteers, trucks/equipment and water. The need to access water by either running hose, establishing water points or investing in pumper trucks is challenging in rural communities.

The most expensive items the fire departments have are facilities (main station and substations) and apparatus. It is challenging for these smaller non-profits to obtain large loans for these purchases. Therefore, it is being recommended that the County construct and finance all new fire stations and substations, as well as purchase all replacement apparatus with the collaboration of the Fire Chief and or the fire department board of directors.

The volunteer departments work hard with limited resources as non-profit organizations to



FY2023-2024 RECOMMENDED BUDGET

provide a needed service to county citizens. They have all worked diligently to lower their ISO rating to assist citizens and businesses in their respective Districts with lower insurance rates. The highest rating a fire department has is a 6 within a 5-mile radius of the department and 9E outside the 5-mile radius.

There are parts of the county that are not within the 5- or 6- mile range of a fire station or sub-station which prohibits citizens in those areas from benefitting from lower ISO ratings. Fire Chiefs are working with the County to determine the best options to bring all citizens within the 5- or 6- mile range in the near future.

VOLUNTEER FIRE DEPARTMENT & RESCUE SQUAD CALLS CALENDAR YEAR 2022

(Includes Fire, Medical, Service, Rescue calls as self-reported in budget documents)

Arlington Fire & Rescue #16	698
Boonville #13	541
Buck Shoals #21	270
Courtney #19	424
East Bend #14	286
Fall Creek #15	500
Forbush #11	409
Lone Hickory #24	284
West Yadkin #18	466
Yadkinville #12	1168
Rescue Squad	2947

VOLUNTEER FIRE DEPARTMENT CASH ON HAND

In the Request for Funding, each Volunteer Fire Department reported having the following cash on hand.

	Checking	Savings	Equipment / Truck / Capital Fund	Relief Fund or Other	CDs	TOTAL
Arlington	74,772	28,323	-	105,390	-	208,485
Boonville	56,984	10,498	-	-	-	67,482
Buck Shoals	56,495	36,158	-	58,680	29,866	181,198
Courtney	39,137	15,122	-	-		54,259
East Bend	67,094	-	-	19,529	-	86,623



FY2023-2024 RECOMMENDED BUDGET

Fall Creek	164,319	-	-	54,415	-	218,734
Forbush	88,968	104,292	-	8,202	88,821	290,283
Lone Hickory	132,244	6,045	61,488	11,663	-	211,441
West Yadkin	49,112	99	-	47,889	-	97,101
Yadkinville	21,140	22,064	-	463	25,958	69,625
Rescue Squad	2,054	70,576	-	-	-	72,631
TOTAL	752,320	293,178	61,488	306,231	144,645	1,557,862

Fire departments with high amounts of cash on-hand usually have insurance payments and debt service payments coming towards the end of the fiscal year or early in the new fiscal year.

The County expects fire departments and the rescue squad to be good stewards of the taxpayers' dollars and to use it for expenditures needed for the benefit of fire protection and rescue services.

VOLUNTEER FIRE DEPARTMENT and RESCUE SQUAD RECOMMENDED ANNUAL CONTRACTUAL RATE

	FY2023 Actual Contract	FY2024 Budget	FY2024 Requested Contract Amount	FY2024 Recommended Contract Amount
Arlington	340,000	431,680	368,680	368,680
Boonville	250,000	472,040	343,695	277,257
Buck Shoals	65,800	112,650	87,400	75,202
Courtney	175,000	295,741	200,000	200,000
East Bend	224,500	255,855	235,295	238,705
Fall Creek	198,000	227,380	208,000	214,671
Forbush	280,000	469,118	330,000	331,465



FY2023-2024 RECOMMENDED BUDGET

Lone Hickory	73,000	216,791	73,000	76,577
West Yadkin	305,000	335,000	320,000	335,000
Yadkinville	538,337	669,791	604,895	613,879
Rescue Squad	175,000	182,875	182,875	182,875
TOTAL	2,624,637	3,668,921	2,953,840	2,914,311

It's important to note that Courtney Fire Department also receives funding from Davie County, Lone Hickory Fire Department from Davie and Iredell Counties and Buck Shoals Fire Department receives funding from Wilkes County. The amounts received from the counties varies upon the respective county funding policy as well as the amount of fire district the fire departments cover in each district.

The table below provides historical funding information for each non-profit volunteer fire department. In FY2020, the funding was changed to a flat contract amount based upon the funding amount requested by the department and funds available within each Fire District.

	FY2022 Contract	FY2021 Contract	FY2020 Contract	FY2019 Funding	FY2018 Funding
Arlington	\$ 338,000	\$ 328,000	\$ 328,000	\$ 331,898	\$ 327,915
Boonville	\$ 238,000	\$ 230,000	\$ 228,000	\$ 234,600	\$ 228,832
Buck Shoals	\$ 68,000	\$ 65,800	\$ 65,300	\$ 68,296	\$ 65,068
Courtney	\$ 173,000	\$ 168,800	\$ 165,945	\$ 165,817	\$ 165,867
East Bend	\$ 218,000	\$ 208,440	\$ 208,300	\$ 214,508	\$ 201,510
Fall Creek	\$ 198,000	\$ 194,000	\$ 194,000	\$ 172,518	\$ 170,882
Forbush	\$ 265,000	\$ 255,000	\$ 247,500	\$ 259,190	\$ 238,448
Lone Hickory	\$ 73,000	\$ 71,000	\$ 71,000	\$ 73,880	\$ 71,258
West Yadkin	\$ 300,000	\$ 290,000	\$ 283,550	\$ 318,904	\$ 311,840
Yadkinville	\$ 530,000	\$ 520,000	\$ 520,000	\$ 529,075	\$ 519,421
	\$ 2,401,000	\$ 2,331,040	\$ 2,311,595	\$ 2,368,686	\$ 2,301,041



FY2023-2024 RECOMMENDED BUDGET

The table below pertains to the property tax rate in each fire district. Being that it is a reappraisal year, the revenue neutral tax rate for each district is included. The recommended tax rate is sufficient to cover the contracts with the fire departments in each respective district, as well as the annual hose and ladder testing for each fire department.

FIRE DISTRICTS' RECOMMENDED TAX RATE

	Current Tax Rates	Revenue Neutral	Recommended Tax Rates
Arlington	0.08	0.068	0.075
Boonville	0.075	0.058	0.07
Buck Shoals	0.05	0.042	0.05
Courtney	0.08	0.067	0.08
East Bend	0.073	0.057	0.065
Fall Creek	0.07	0.057	0.06
Forbush	0.075	0.059	0.075
Lone Hickory	0.075	0.06	0.065
West Yadkin	0.075	0.071	0.075
Yadkinville	0.08	0.05	0.06

SOLID WASTE ENTERPRISE FUND

The Solid Waste Fund generates revenue from the Solid Waste Household Fee and fees generated at the Transfer Station located at the Solid Waste Facility. The County also operates seven Collection Sites strategically located for convenience within the County. This budget does **not** include funding to replace the scales and the scales house at the Landfill.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 302,954	\$ 304,835	\$ 332,105
Operating	\$ 2,358,360	\$ 2,394,190	\$ 2,729,750
TOTAL	\$ 2,661,313	\$ 2,699,025	\$ 3,061,855



FY2023-2024 RECOMMENDED BUDGET

WATER AND SEWER ENTERPRISE FUND

The Water and Sewer Fund is to operate the water and sewer lines owned by the County. Effective July 1, 2016, the Town of Yadkinville leased the water and sewer lines they have maintained and operated for many years. The FY2024 Budget includes the revenues and expenditures for the Highway 21 waterline and the East Bend Waterline. Water is purchased from the Town of Jonesville and the Winston-Salem Forsyth County Utilities Commission respectively for these waterlines. Winston-Salem/Forsyth County Utilities Commission is increasing its rates they charge Yadkin County in FY2024 by 5%. Therefore, the Recommended Budget reflects a 5% fee increase for users on the East Bend waterline. The personnel costs include the ORC and an additional operator for the waterlines. The FY2024 budget also includes the Debt Service for the East Bend waterline.

BUDGET SUMMARY

	FY2022 Actual	FY2023 Original	FY2024 Recommended
Personnel	\$ 69,987	\$ 58,615	\$ 65,785
Operating	\$ 613,655	\$ 249,775	\$ 437,184
Debt Service	\$ 203,139	\$ 203,140	\$ 203,140
TOTAL	\$ 886,780	\$ 511,530	\$ 706,109

SELF INSURANCE INTERNAL SERVICE FUND

This fund services the employees' health insurance administration and claims and is funded from all County departments. It also includes the Employee Wellness Clinic that opened in FY2016. The fixed costs expenditure line reflects an increase in the premium for stop-loss coverage of \$125,000 per occurrence and an increase in administrative fees.

BUDGET

	FY2022 Actual	FY2023 Original	FY2024 Recommended
CLAIMS	\$ 2,722,254	\$ 2,322,237	\$ 2,248,474
MEDICAL FIXED COSTS	\$ 391,422	\$ 394,100	\$ 646,526
EMPLOYER \$500	\$ 106,891	\$ 127,000	\$ 127,000
EMPLOYEE CLINIC	\$ 339,054	\$ 360,000	\$ 378,000
ADMIN SVCS	\$ 3,684	\$ 4,500	\$ -
TOTAL	\$ 3,563,306	\$ 3,207,837	\$ 3,400,000