

*Kevin Austin, Chairman of Board
David Moxley, Vice Chairman
Cliff Collins, Commissioner
Marion Welborn, Commissioner
Frank Zachary, Commissioner*



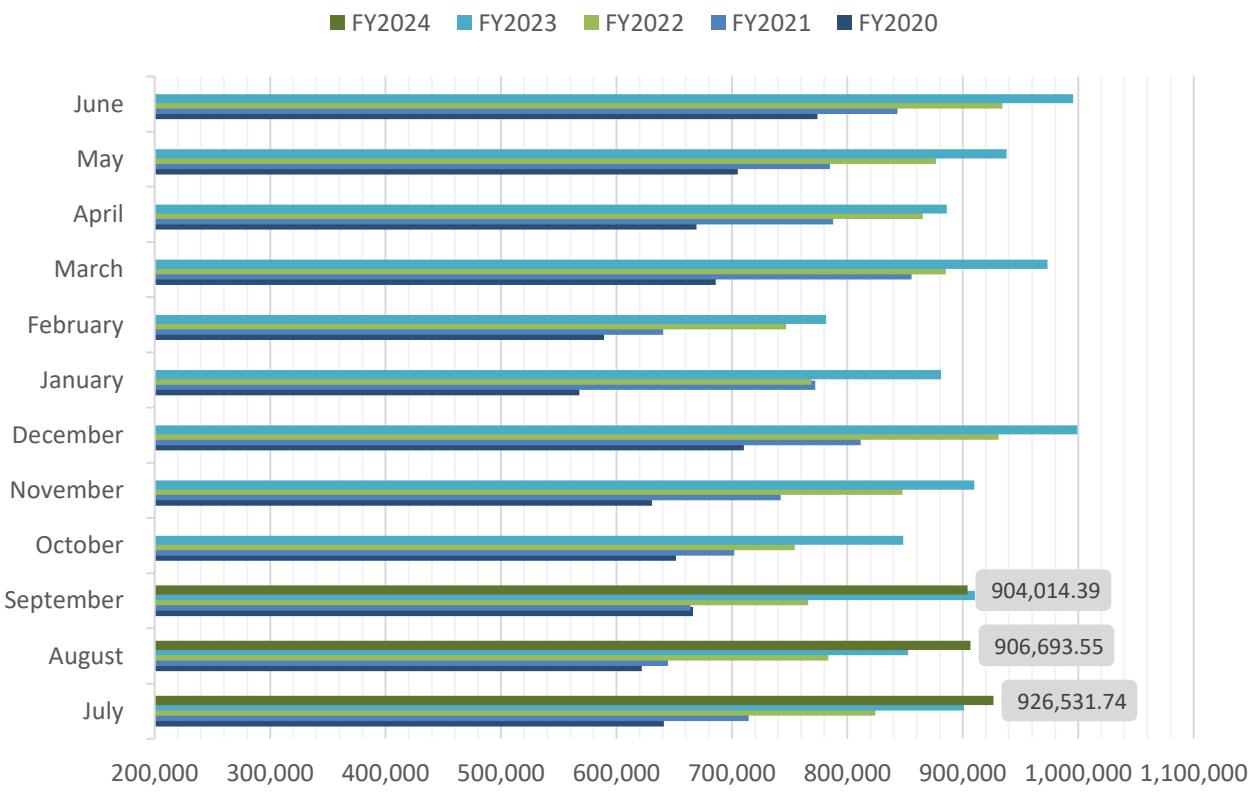
*Ed Powell, County Attorney
Lisa Hughes, County Manager
Tanya Gentry, Clerk to the Board*

COUNTY MANAGER'S REPORT

December 15, 2023

Sales Tax

Sales Tax Revenues 2020-2024



Sales tax collections are down a little from last month and a little from September of last fiscal year. We will closely watch the next several months compared to our estimates budgeted for this fiscal year.

Vacancies

We have an additional vacant position in Human Services this week to bring the total to 20, 12 within Human Services. Services. These positions are vacant and interviews are being

conducted and some have been offered to candidates who haven't started yet. We do have a few other employees who have submitted resignations, but are working out their notices. After the holidays, the number of vacancies should decrease.

Financial Summary

Exhibit A contains the Financial Summary for the General Fund through November 30, 2024. Total revenues exceed expenditures by \$1.1 million. Most of our real property taxes for the year are collected in August, but most other revenues are collected throughout the year. All grant and reimbursement revenues run about 2 months behind the expenditures. For detailed revenues and expenditures, please visit the Transparency folder on the website.

Medicaid Expansion

I have asked Jessica Wall for detailed information pertaining to new Medicaid applications that are occurring due to Medicaid Expansion. Unfortunately, they do not have that information at the local level. Several other counties have asked the State for this information as well.

Sheriff's Office

The Sheriff's Office has accepted a MRAP vehicle from the Federal Government and picked it up last week. We are working with them to get it titled and insured to the Sheriff's Office, as the Federal Government will not consent to it being titled and insured to the County. Due to the height of the vehicle, the Sheriff does not have a space to store it. He has requested that the doors to the Evidence Garage be taller to accommodate it. This would entail removing 3 rows of bricks, new lintel and new garage door. To do one bay would cost just under \$17,000. This is not a budgeted item and the funds are not readily available.

Elm Street Building

The building next to the District Attorney's Office has been recommended to be remediated due to the spore level, primarily on the second floor. We have received a quote from Abatemaster to remove the ceilings, ceiling grid, drywall, paneling, molding, etc. Basically, it would take the building down to the wall studs, doors and jams. The cost for this is estimated to be \$17,841. New Atlantic had planned to use this space as their construction trailer while the new building is under construction to save the cost of them having to mobilize a trailer.

Upcoming Dates

The Annual Christmas Employee Luncheon will be held on **Friday, December 22nd, 12noon-2pm** in the Banquet Room at the Agricultural & Educational Building. County offices will be **closed the remainder of the afternoon**, as well as **December 25, 26 and 27**. County offices will also be closed **January 1**.

The NCCCMA Winter Seminar is **January 31-February 2, 2024** in Winston Salem. Brock Hall and I both plan to attend.

EXHIBIT A

YADKIN COUNTY
FY 23-24 Financial Summary
GENERAL FUND REVENUE

		2024 Revised Budget	2023 November	2023 EOY Totals	2024 YTD Totals	2024 % YTD to date
NON-DEPARTMENTAL	REVENUES:					
	Article 39	\$ 3,174,535.00	\$ 271,664.47	\$ 3,506,901.98	\$ 556,662.70	17.54%
	Article 40	\$ 3,318,935.00	\$ 326,689.32	\$ 3,457,293.08	\$ 653,284.40	19.68%
	Article 42	\$ 1,868,935.00	\$ 160,709.57	\$ 2,008,959.36	\$ 328,017.66	17.55%
	Article 44	\$ -	\$ -	\$ (51.81)	\$ -	0.00%
	Article 44*524	\$ 1,600,000.00	\$ 147,630.19	\$ 1,588,282.81	\$ 295,260.53	18.45%
	Visit NC Farm App	\$ 4,000.00	\$ -	\$ 5,798.10	\$ -	0.00%
	Cable TV	\$ 65,000.00	\$ -	\$ 62,917.70	\$ -	0.00%
	Alcoholic Beverage Distrib.	\$ 119,300.00	\$ -	\$ 136,223.80	\$ -	0.00%
	Bottle Tax	\$ 4,300.00	\$ 379.68	\$ 4,864.82	\$ 1,937.09	45.05%
	Medicaid HH	\$ 1,587,339.00	\$ -	\$ 1,653,376.12	\$ 66,259.09	4.17%
	Ins. Refund	\$ 17,680.00	\$ -	\$ 112,051.06	\$ 20,736.24	117.29%
	SBITA Proceeds Gasb 96	\$ 406,863.00	\$ -	\$ 461,888.65	\$ -	
	Proceeds Fin Sources Gasb 87	\$ 3,817,686.00	\$ -	\$ 4,093,732.97	\$ -	
	Rent	\$ 80,000.00	\$ 5,131.66	\$ 104,531.05	\$ 34,190.55	42.74%
	Misc.	\$ 2,000.00	\$ 458.29	\$ 11,304.19	\$ 885.46	44.27%
	Surplus Property	\$ -	\$ 423.00	\$ 34,622.23	\$ 1,551.56	0.00%
	Lottery Proceeds	\$ 450,000.00	\$ -	\$ 450,000.00	\$ -	0.00%
	Lottery Proceeds RR	\$ 500,000.00	\$ -	\$ -	\$ -	0.00%
	Garnishment	\$ 2,500.00	\$ 30.00	\$ 1,059.33	\$ 265.33	10.61%
	Civil Execution Fees	\$ 2,000.00	\$ 10.00	\$ 958.72	\$ 1,484.14	74.21%
	App. Fund Balance	\$ 4,133,641.00	\$ -	\$ -	\$ -	0.00%
FINANCE	Interest	\$ 200,000.00	\$ 54,432.47	\$ 443,879.23	\$ 272,362.55	136.18%
TAX	Tax Current	\$ 21,841,711.00	\$ 992,969.28	\$ 18,406,752.19	\$ 15,869,087.35	72.65%
	Tax Prior	\$ 360,000.00	\$ 25,672.62	\$ 415,899.39	\$ 172,721.96	47.98%
	DMV Current	\$ 2,560,000.00	\$ 244,453.58	\$ 2,890,271.10	\$ 999,528.72	39.04%
	DMV Prior	\$ 3,000.00	\$ 709.10	\$ 10,245.30	\$ 3,148.32	104.94%
	Foreclosure Fees	\$ -	\$ (3,518.39)	\$ 14,802.02	\$ 13,133.13	0.00%
	Leasing Tax	\$ 1,500.00	\$ 100.29	\$ 1,645.88	\$ 505.13	33.68%
	Misc.	\$ -	\$ 0.29	\$ 1,056.76	\$ 4.81	0.00%
	Interest / Penalties	\$ 180,000.00	\$ 6,227.66	\$ 183,303.96	\$ 37,856.44	21.03%
	Over / Shortage	\$ 100.00	\$ 4.65	\$ 391.76	\$ 51.09	51.09%
	Maps / Copies	\$ 1,100.00	\$ 8.00	\$ 1,514.50	\$ 213.00	19.36%
	Town Tax Collect Revenue	\$ 9,000.00	\$ 310.02	\$ 9,406.98	\$ 8,913.97	99.04%
LICENSE PLATE AG.	LPA Fees	\$ 115,000.00	\$ 9,296.24	\$ 117,869.40	\$ 39,559.28	34.40%
	Notary Fees	\$ 27,000.00	\$ 2,053.00	\$ 35,443.71	\$ 14,527.00	53.80%
REVALUATION	App. Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%
COURT FACILITIES	Court Officer's Fee	\$ 23,000.00	\$ 1,681.56	\$ 21,570.43	\$ 5,142.80	22.36%
	Court Facility Fee	\$ 49,000.00	\$ 5,271.34	\$ 55,244.74	\$ 19,093.60	38.97%
	Jail Fees	\$ 35,000.00	\$ 1,542.48	\$ 42,854.82	\$ 7,971.05	22.77%
ELECTIONS	Elections Filing Fee	\$ 331.00	\$ -	\$ 75.00	\$ 15.00	4.53%
	Elections Misc	\$ 5,500.00	\$ 6,626.32	\$ 1,500.00	\$ 6,626.32	120.48%
REGISTER OF DEEDS	Register of Deeds Fees	\$ 266,000.00	\$ 16,261.68	\$ 315,596.10	\$ 122,203.55	45.94%
	Register of Deeds DP	\$ 18,000.00	\$ 1,187.62	\$ 15,433.98	\$ 6,033.65	33.52%
INTERFUND TRNS CAP.	Interfund Transfers	\$ -	\$ -	\$ 40,243.00	\$ -	0.00%
INFORMATION TECHNOL	Sale of Maps/Copies GIS	\$ -	\$ -	\$ 73.00	\$ -	0.00%
SHERIFF	Domestic Violence Weapon	\$ 1,500.00	\$ -	\$ 1,028.00	\$ 473.50	31.57%
	RFA A399 Grant	\$ 16,677.00	\$ -	\$ 71,352.25	\$ -	0.00%
	ICATS Grant Revenue	\$ -	\$ -	\$ 23,389.00	\$ -	0.00%
	Sheriff Fees	\$ 35,000.00	\$ 1,370.25	\$ 44,640.80	\$ 10,918.27	31.20%
	Concealed Permit	\$ 32,000.00	\$ 2,440.00	\$ 42,975.00	\$ 12,835.00	40.11%
	DWI Fees	\$ 2,000.00	\$ 455.40	\$ 1,390.94	\$ 1,196.13	59.81%
	Donations	\$ -	\$ -	\$ 3,876.97	\$ 3,000.00	0.00%
	Drug Fund Restitution	\$ 1,000.00	\$ -	\$ 1,120.00	\$ -	0.00%
	Misc.	\$ -	\$ 11.45	\$ 134.40	\$ 211.45	0.00%
	Grant	\$ -	\$ -	\$ -	\$ -	0.00%
	NCDPS HB105 Grant	\$ -	\$ -	\$ -	\$ -	0.00%
	Grant	\$ 24,438.00	\$ 24,438.00	\$ 39,249.00	\$ 24,438.00	100.00%
	Surplus Property	\$ -	\$ -	\$ 5,037.00	\$ -	0.00%
	Liaision Officer	\$ 300,000.00	\$ -	\$ 224,555.38	\$ -	0.00%
	Inmate Housing	\$ 30,000.00	\$ -	\$ 28,515.00	\$ 580.00	1.93%
	Detention Center Fees	\$ 1,500.00	\$ 182.96	\$ 2,728.37	\$ 4,332.39	288.83%
	Jail Comm Vending	\$ 40,000.00	\$ 1,170.32	\$ 25,471.52	\$ 7,798.31	19.50%
EMS	EMS Fees	\$ 1,500,000.00	\$ 146,457.60	\$ 1,952,952.75	\$ 709,814.91	47.32%
	EMS Aid Grant	\$ -	\$ -	\$ 1,000.00	\$ -	0.00%
	EM Performance Grant	\$ 38,000.00	\$ -	\$ 20,625.00	\$ -	0.00%
	EMS Medicaid Reim	\$ 150,000.00	\$ -	\$ 76,389.00	\$ -	0.00%
	Homeland Sec Grant	\$ -	\$ -	\$ 12,500.00	\$ -	0.00%
	ADD Utililization BSD Pymts	\$ -	\$ -	\$ -	\$ -	0.00%
	GRANT	\$ 154,642.00	\$ -	\$ -	\$ -	0.00%
	Donations	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	100.00%
	Fire Marshal Inspections	\$ 20,000.00	\$ 3,840.00	\$ 21,420.00	\$ 14,800.00	74.00%
	Fire Marshal Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
CENTRAL PERMITTING	Building Permits	\$ 130,000.00	\$ 14,054.78	\$ 131,340.77	\$ 62,430.38	48.02%
	Zoning Fees	\$ 18,000.00	\$ 2,455.00	\$ 22,700.00	\$ 11,790.00	65.50%
ANIMAL SHELTER	Animal Shelter Fee	\$ 5,000.00	\$ 343.54	\$ 4,497.79	\$ 1,522.67	30.45%

	Adoption Fees	\$ 11,000.00	\$ 2,275.00	\$ 13,085.00	\$ 7,510.00	68.27%
	Service Fees	\$ 5,000.00	\$ 165.00	\$ 5,385.00	\$ 870.00	17.40%
	State Reimbursement	\$ 5,000.00	\$ -	\$ 6,154.67	\$ 2,170.53	43.41%
	Donations	\$ -	\$ 942.00	\$ 7,874.65	\$ 2,402.00	0.00%
COOPERATIVE EXTEN.	No-Till Drill Rental	\$ 150.00	\$ -	\$ -	\$ -	0.00%
	Program Fees	\$ 500.00	\$ 230.11	\$ 1,564.61	\$ 2,420.11	484.02%
	4H Program Revenue	\$ 5,000.00	\$ -	\$ 3,152.50	\$ 1,245.00	24.90%
	Fees	\$ -	\$ -	\$ -	\$ -	0.00%
SOIL & WATER	NCDA-Matching Funds	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	0.00%
	S&W No-Till	\$ 9,000.00	\$ 744.15	\$ 10,568.05	\$ 4,657.18	51.75%
	S&W Cost Share	\$ 26,000.00	\$ -	\$ 28,710.00	\$ -	0.00%
HUMAN SERVICES	Health - Administration	\$ 298,110.00	\$ 16,655.59	\$ 129,288.09	\$ 51,226.16	17.18%
	Health- Nursing & Medical	\$ 93,844.00	\$ 7,928.60	\$ 106,746.27	\$ 49,399.77	52.64%
	Health- Medicaid Case Manageme	\$ 154,918.00	\$ 18,971.04	\$ 199,038.63	\$ 92,148.32	59.48%
	Health-Preparedness	\$ 31,285.00	\$ 1,035.83	\$ 17,308.80	\$ 8,707.14	27.83%
	Health- Tuberculosis	\$ 1,692.00	\$ -	\$ 303.33	\$ 1,671.00	98.76%
	Health-Child Health	\$ 196,507.00	\$ 15,695.21	\$ 301,014.67	\$ 83,029.22	42.25%
	Health-Immunization	\$ 43,244.00	\$ 7,589.42	\$ 209,747.44	\$ 36,084.25	83.44%
	Health-Maternal	\$ 104,523.00	\$ 12,343.12	\$ 109,839.97	\$ 48,002.98	45.93%
	Health-Family Planning	\$ 139,034.00	\$ 11,831.06	\$ 186,526.48	\$ 59,008.15	42.44%
	Health- WIC Admin	\$ 7,136.00	\$ 461.31	\$ 5,398.66	\$ 2,840.31	39.80%
	Health-WIC Nutrition	\$ 56,499.00	\$ 4,151.38	\$ 42,197.33	\$ 22,984.38	40.68%
	Health-WIC Client Services	\$ 144,384.00	\$ 10,386.01	\$ 124,073.20	\$ 58,513.01	40.53%
	Health-WIC Breastfeeding	\$ 20,862.00	\$ 1,354.21	\$ 13,480.72	\$ 8,308.21	39.82%
	Health - WIC Peer Counselor	\$ 19,500.00	\$ 681.96	\$ 15,506.94	\$ 3,564.96	18.28%
	Health-Viral Hepatitis Prevention	\$ 77,159.00	\$ 4,877.54	\$ 53,842.91	\$ 26,282.60	34.06%
	Health - Environmental	\$ 135,053.00	\$ 8,873.26	\$ 133,340.57	\$ 51,431.07	38.08%
	Health - Health Education	\$ 72,178.00	\$ 2,162.36	\$ 68,226.95	\$ 22,961.71	31.81%
	Social Services	\$ 3,840,601.00	\$ 156,972.72	\$ 3,695,958.38	\$ 1,035,024.64	26.95%
	ROAP - Elderly & Disabled	\$ 73,475.00	\$ 69,109.00	\$ 73,475.00	\$ 69,109.00	94.06%
	ROAP- Rural General Public	\$ 82,798.00	\$ 81,684.00	\$ 82,798.00	\$ 81,684.00	98.65%
	ROAP - Employment	\$ 12,312.00	\$ 732.00	\$ 12,312.00	\$ 732.00	5.95%
JCPC	Juvenile Crime Prev Program	\$ 312,346.00	\$ 24,530.00	\$ 345,817.14	\$ 112,008.00	35.86%
VETERAN SERVICES	Veterans Services	\$ 2,000.00	\$ -	\$ 2,083.33	\$ -	0.00%
HOSPITAL	Rent Income	\$ 47,000.00	\$ 3,278.83	\$ 58,913.46	\$ 19,613.15	41.73%
	Surplus Property	\$ -	\$ -	\$ -	\$ 1,500.00	0.00%
RECREATION	Recreation - Rent	\$ 44,000.00	\$ 3,470.00	\$ 39,159.00	\$ 22,435.50	50.99%
	Recreation-Concessions	\$ 23,500.00	\$ 615.50	\$ 27,053.84	\$ 12,016.75	51.14%
	Recreation - Fees	\$ 46,375.00	\$ 735.44	\$ 53,295.56	\$ 30,975.72	66.79%
	Grant	\$ -	\$ -	\$ 30,000.00	\$ -	0.00%
	Recreation-Miscellaneous	\$ -	\$ -	\$ 10,496.80	\$ -	0.00%
Total Revenues		\$ 55,501,298	\$ 2,946,116.94	\$ 49,706,014.30	\$ 22,463,911.30	40.47%

COUNTY OF YADKIN
FY 23-24 Financial Summary
GENERAL FUND EXPENDITURE

Department	2024		2023 November	2023 EOY Actuals	2024 YTD Total	2024 % YTD to date
	Revised Budget					
Non-Departmental	\$ 3,523,922	\$ 82,626	\$ 3,197,306.35	\$ 869,534.25		25%
Community Action Pro.	\$ 1,912,778	\$ 58,263	\$ 1,257,423.64	\$ 426,123.06		22%
Debt Service	\$ 3,302,098	\$ 1,182,781	\$ 3,672,918.10	\$ 1,816,664.89		55%
Interfund Transfers	\$ 2,336,423	\$ 1,888,423	\$ 6,106,368.00	\$ 2,336,423.00		100%
Admin. - Board	\$ 94,343	\$ 4,827	\$ 71,482.63	\$ 33,418.60		35%
Admin. - Manager	\$ 725,788	\$ 53,797	\$ 626,248.82	\$ 274,227.35		38%
Finance	\$ 340,965	\$ 27,554	\$ 319,272.95	\$ 138,713.20		41%
Tax	\$ 590,180	\$ 43,028	\$ 560,510.28	\$ 239,319.98		41%
Revaluation	\$ 221,007	\$ 15,708	\$ 421,429.47	\$ 115,796.66		52%
License Plate Agency	\$ 178,745	\$ 13,074	\$ 122,533.42	\$ 63,459.24		36%
Court Facilities	\$ 49,000	\$ 2,515	\$ 54,994.89	\$ 19,027.50		39%
Elections	\$ 244,260	\$ 16,836	\$ 211,082.14	\$ 82,797.09		34%
Register of Deeds	\$ 330,815	\$ 25,025	\$ 307,749.03	\$ 128,179.44		39%
Information Svcs.	\$ 654,343	\$ 45,474	\$ 466,883.91	\$ 204,551.05		31%
Public Buildings	\$ 725,261	\$ 49,626	\$ 630,019.11	\$ 311,932.65		43%
Sheriff	\$ 8,478,526	\$ 649,211	\$ 7,151,974.18	\$ 3,361,804.39		40%
Emergency Services	\$ 8,753,909	\$ 359,527	\$ 8,422,526.57	\$ 1,952,459.74		22%
Fire Marshal	\$ 277,576	\$ 18,724	\$ 231,545.70	\$ 95,613.06		34%
Central Permitting	\$ 633,700	\$ 41,685	\$ 387,659.32	\$ 193,522.00		31%
Medical Examiner	\$ 40,000	\$ 5,650	\$ 39,600.00	\$ 22,850.00		57%
Animal Shelter	\$ 324,465	\$ 22,663	\$ 295,517.78	\$ 126,941.94		39%
Eco.Dev.	\$ 76,500	\$ 6,375	\$ 76,500.00	\$ 25,500.00		33%
Eco.Dev. Project	\$ 25,000	\$ -	\$ 25,000.00	\$ 25,000.00		100%
Cooperative Extension	\$ 262,020	\$ 18,745	\$ 207,947.06	\$ 72,877.31		28%
Soil & Water	\$ 415,009	\$ 20,093	\$ 386,445.15	\$ 113,326.47		27%
Health Department	\$ 2,389,632	\$ 131,253	\$ 1,809,460.01	\$ 731,353.87		31%
Social Services	\$ 7,206,045	\$ 475,011	\$ 5,983,450.97	\$ 2,276,927.23		32%
Mental Health	\$ 118,000	\$ -	\$ 118,000.00	\$ -		0%
Dept of Juvenile Justice	\$ 353,699	\$ 42,717	\$ 364,024.01	\$ 127,938.11		36%
Veterans Services	\$ 68,560	\$ 5,420	\$ 64,515.08	\$ 25,808.04		38%
Public Schools	\$ 8,200,000	\$ -	\$ 7,472,753.00	\$ 4,100,000.00		50%
Public Schools Cap	\$ 275,000	\$ -	\$ 275,000.00	\$ 137,500.00		50%
Public Schools Special Cap	\$ 316,640	\$ -	\$ 875,443.00	\$ 316,640.00		100%
Public Schools Lottery RR	\$ 500,000	\$ -	\$ -	\$ -		0%
Community College	\$ 462,000	\$ 97	\$ 369,614.73	\$ 211,014.68		46%
Hospital	\$ 181,830	\$ 13,371	\$ 168,045.69	\$ 67,117.69		37%
Recreation	\$ 913,259	\$ 49,632	\$ 797,320.14	\$ 310,285.30		34%
Total	\$ 55,501,298	\$ 5,369,732.46	\$ 53,548,565.13	\$ 21,354,647.79		38.48%