

# Yadkin County

*come for a visit, stay for a lifetime*



## **FY2025 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



## FY2024-2025 RECOMMENDED BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Yadkin  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morrell*

**Executive Director**



## FY2024-2025 RECOMMENDED BUDGET

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### INTRODUCTION

Welcome to the County of Yadkin's Annual Recommended Budget for Fiscal Year 2024-2025. 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, it is a policy document that 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 FY2025 budget process, the Board of Commissioners confirmed its Core values as adopted last fiscal year. 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.

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.



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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. The Governmental Accounting Standards Board (GASB) implemented GASB 87 and 96 standards that required budgetary changes in FY2023. While they are entries as revenues and expenditures, neither of them is realized, as the expenditures are appropriated within the respective Departmental budgets and spent from those line items. 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. FY2024 was the first full year of these budgetary requirements. FY2025 is the first year of GASB 101, which involves the liability for sick leave that will potentially be taken by employees. As this is a new requirement, the implementation is still being developed. The County's current sick leave liability is 125,644 hours, which equates to \$3,577,913. The challenge with this is how the amount of sick leave that will be taken by employees is unknown and they will not be paid out for unused sick leave when they separate from employment.

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



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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. 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 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.

The *NC Opioid Settlement Fund (Fund 35)* includes settlement funds that the County will receive over the next 17 years from a national lawsuit filed against the major distributors





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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 10 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 for providing fire protection services within the County and the responsibility to oversee how these funds are spent by the fire departments.

The *Solid Waste Fund (Fund 60)* represents the County's operations of its landfill and seven convenience sites. This fund is an Enterprise Fund and is required 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 required 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 for this program correlates to Fund 23 where the County records collections of the occupancy tax.





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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 *Inmate Trust Fund (Fund 85)* is the former trust account maintained for inmates in the Detention Center, primarily for the Commissary.

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. Instead, this year, the Board completed a 40-question survey that covered topics such as mission, vision, increasing/maintaining the current tax rate, priorities of the Board, expansion of programs, staffing and employee retention that provided direction for the FY2025 budget. The Board receives a financial summary monthly and stays abreast of the County's financial position. The Board also receives a weekly County Manager's Report that highlights budget requests and the financial impacts of those requests.

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 was April 5 this year. 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 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.



## FY2024-2025 RECOMMENDED BUDGET

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 (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

### Budget Preparation Process

#### Schedule of Events for the Preparation of the FY2025 Budget

Event	Date
Budget direction given to Department Directors	March 1, 2024
Departmental and Outside Agency budget requests due	April 5, 2024
Budget Submission to the County Commissioners	May 20, 2024
Public Hearing on Budget at County Commissioners Meeting	June 13, 2024
Budget Adoption	June 17, 2024



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### Budget Amendment Process

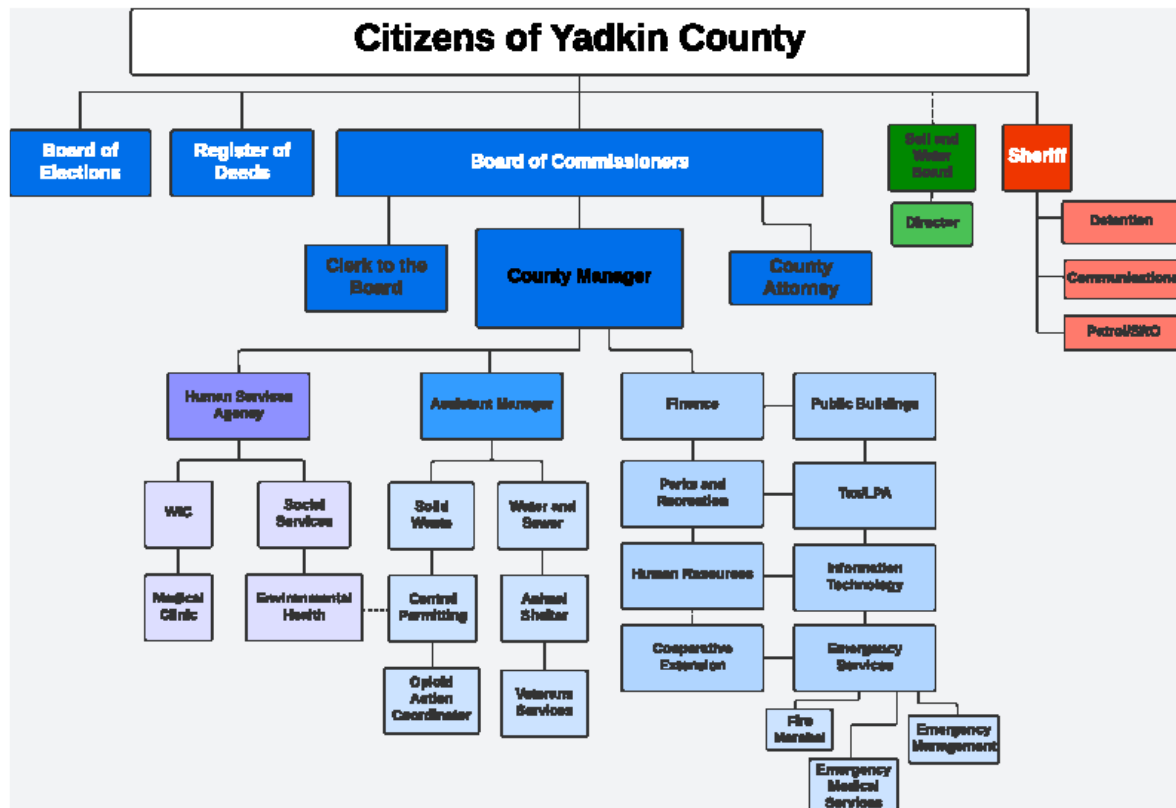
Proposed amendments to the budget may be submitted at any time during the year by a Department Director to the County Finance Officer. The County Manager is authorized to transfer funds of \$5,000 or less within a department. Any funds transfer greater than \$5,000 or that amends the departmental adopted 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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## FY2024-2025 RECOMMENDED BUDGET

### 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.

### 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.



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### 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; 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 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 applications are submitted. 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.

## **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 monthly.



## **FY2024-2025 RECOMMENDED BUDGET**

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### 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.

### **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%.



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### 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 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.

Dept.	Project	24-25	25-26	26-27	27-28	28-29
<b>Animal Shelter</b>	Backup Generator Switch	\$ -	\$ 10,000	\$ -	\$ -	\$ -
	Paving Parking Lot	\$ -	\$ 40,000	\$ -	\$ -	\$ -
	Hwy 601 Entrance	\$ -	\$ -	\$ 250,000	\$ -	\$ -
	Generator	\$ -	\$ 70,000	\$ -	\$ -	\$ -
	Storage Building	\$ -	\$ 5,000	\$ -	\$ -	\$ -
	Entrance Cantilever Gate	\$ -	\$ -	\$ 15,000	\$ -	\$ -
	Shelter Street Sign	\$ -	\$ -	\$ 5,000	\$ -	\$ -
<b>Central Permitting</b>	Fleet Vehicle Replacement	\$ 7,440	\$ 15,440	\$ 15,440	\$ 15,440	\$ 15,440
<b>Emergency Services</b>	Ambulance Replacement	\$ -	\$ 310,000	\$ 310,000	\$ 620,000	\$ 325,000





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	Replacement of Operations Center	\$ -	\$ -	\$ -	\$ -	\$ -
	Replace Director's Vehicle	\$ -	\$ -	\$ -	\$ 75,000	\$ -
<b>Human Services</b>	Building Renovations	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -
<b>Information Technology</b>	Meraki Network Switch Upgrades	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	Physical Server Replacements	\$ 15,000	\$ -	\$ -	\$ -	\$ -
	MDT's	\$ 15,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
	Security Camera System Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -
	GIS & Tax Plotters	\$ -	\$ -	\$ 15,000	\$ -	\$ -
	Desktop PC's	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Firewall Replacements	\$ 20,000	\$ -	\$ -	\$ -	\$ -
	NetApp Upgrades	\$ -	\$ -	\$ 60,000	\$ -	\$ -
<b>Parks and Recreation</b>	Ball Field Repair	\$ -	\$ 10,000	\$ -	\$ -	\$ 15,000
	Concession Stand (At New Ballfield)	\$ -	\$ -	\$ -	\$ 55,000	\$ -
	Dip Sediment from Lake Hampton	\$ -	\$ 60,000	\$ 72,000	\$ -	\$ 86,400
	Fence for Pool	\$ -	\$ -	\$ 15,000	\$ -	\$ -
	Gator	\$ -	\$ -	\$ -	\$ 18,750	\$ -
	Lighting of Fields	\$ -	\$ -	\$ 120,000	\$ -	\$ -
	Boat at Memorial Park	\$ -	\$ -	\$ -	\$ 20,000	\$ -
	Mower	\$ -	\$ 15,000	\$ -	\$ 18,000	\$ -
	Parking Lot at Memorial Park	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	Parking Lot at Yadkin County Park	\$ -	\$ -	\$ -	\$ -	\$ -
	Pave Parking Lots and Road	\$ -	\$ 31,000	\$ -	\$ -	\$ -
	Phase III Memorial Park	\$ -	\$ -	\$ -	\$ 500,000	\$ -
	Pool Lanes	\$ -	\$ -	\$ -	\$ 5,500	\$ -
	Reel Mower	\$ -	\$ 40,000	\$ -	\$ -	\$ -
	Rental Boats	\$ -	\$ 5,000	\$ -	\$ 7,500	\$ -
	Re-Plaster Pool	\$ -	\$ 25,000		\$ -	\$ -
	Barn Restoration	\$ -	\$ -	\$ -	\$ -	\$ 35,000



## FY2024-2025 RECOMMENDED BUDGET

	House Restoration	\$ -	\$ -	\$ 100,000	\$ -	\$ -
	Soccer Goals	\$ -	\$ 15,000	\$ -	\$ -	\$ -
	Tractor	\$ -	\$ -	\$ 45,000	\$ -	\$ -
	Truck	\$ -	\$ -	\$ 50,000	\$ -	\$ -
<b>Public Buildings</b>	Building Improvements	\$ 49,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	HVAC Replacements	\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
	Courthouse Improvements	\$ 21,000				
	Detention Center Grinder	\$ 75,000				
	Parking Lot Improvements	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Roof Replacements	\$ 80,000	\$ 75,000	\$ -	\$ -	\$ -
	Flooring Replacement	\$ 32,000	\$ 30,000	\$ -	\$ 20,000	\$ -
<b>Register of Deeds</b>	Wide Format Plat Scanner	\$ -	\$ 9,000	\$ -	\$ -	\$ -
<b>Sheriff's Office</b>	Detention Center SWC Hardware	\$ -	\$ -	\$ 90,000	\$ -	\$ -
	Evidence Garage HVAC	\$ -	\$ 10,000	\$ -	\$ -	\$ -
	AFIS Fingerprint Machine	\$ -	\$ 35,000	\$ -	\$ -	\$ -
	Generator Replacement	\$ 40,000	\$ -	\$ -	\$ -	\$ -
<b>Soil &amp; Water</b>	No Till Drill	\$ -	\$ 25,000	\$ -	\$ 28,750	\$ -
	Tractor Tires	\$ -	\$ -	\$ 5,000	\$ -	\$ -
	Watershed Structures	\$ -	\$ 219,615	\$ 241,576	\$ 265,734	\$ 292,307
	New Tractor	\$ -	\$ 150,000	\$ -	\$ -	\$ -
	New Truck	\$ -	\$ -	\$ -	\$ 50,000	\$ -
<b>Vehicles</b>	New/Replacement Vehicles	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>GENERAL FUND TOTAL</b>		<b>\$ 1,194,440</b>	<b>\$ 2,243,055</b>	<b>\$ 1,697,016</b>	<b>\$ 1,987,674</b>	<b>\$ 1,082,147</b>
<b>Solid Waste</b>	Landfill Upgrade	\$ 172,470	\$ -	\$ -	\$ -	\$ -
	Roll-Off Truck	\$ -	\$ -	\$ -	\$ -	\$ -



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	Roll-Off Containers	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
	Vehicle Replacement	\$ -	\$ -	\$ 25,000	\$ 30,000	\$ -
<b>Water</b>	Hwy 21 Elevated Tank	\$ -	\$ -	\$ -	\$ 100,000	\$ -
	Lake Hampton Water Plant	\$ -	\$ -	\$ -	\$ -	\$ 300,000
	Vehicle Replacement	\$ -	\$ -	\$ 30,000	\$ -	\$ -
	HWY 21 SCADA Install	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	HWY 21 Generator Install	\$ 30,000	\$ -	\$ -	\$ -	\$ -
<b>ENTERPRISE FUND TOTALS</b>		<b>\$ 252,470</b>	<b>\$ 20,000</b>	<b>\$ 75,000</b>	<b>\$ 130,000</b>	<b>\$ 300,000</b>

## 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 is 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.



## FY2024-2025 RECOMMENDED BUDGET

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### TRANSMITTAL LETTER

May 20, 2024

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

Yadkin County continues to change as our population fluctuates and the population ages. We have people who move out of the county for various reasons and some who move in. According to the NC Chamber of Commerce, the certified population for Yadkin County grew 1.1% in the last year to 37,329. 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 \$61,464 is a little lower than a few surrounding counties, but higher than others. Yadkin County has had a decrease of 1.2% in available jobs and has 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 FY2025 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, 2024 and ending June 30, 2025. 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.

This budget is one of maintenance. It does not expand any services or add new positions. It maintains the implementation of the Classification and Pay Plan implemented in FY2024; includes a COLA and performance increase for current employees in an effort to retain them; maintains employee benefits; maintains the same programs and services offered as in FY2024; maintains existing buildings and facilities; maintains the same vehicle fleet; and maintains the same tax rate.

There are two ways to expand programs and grow staff -- increase revenues or decrease other expenditures. Revenues grow naturally from property tax growth (roughly 2% annually), fees for services can increase, sales tax collections can increase, state and federal funding can increase or by obtaining grants. Expenditures decrease as our debt matures, programs change or elimination/reduction of programs. Or, the Board of Commissioners can increase the property tax rate. The FY2025 Recommended Budget is based upon conservative revenues and maintaining expenditures within the estimated revenues.

The total budget for all funds (Governmental and Proprietary) is \$62,870,176.

The General Fund is the largest component of this total with expenditures of \$53,817,680, an increase of 4.4% or \$2,260,848 above the originally adopted amount of \$51,556,832 in



## FY2024-2025 RECOMMENDED BUDGET

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FY2024. The approval of this budget maintains the ad valorem tax rate to \$0.65 per \$100 assessed value.

It is recommended that the “rainy day fund,” or the General Fund unassigned fund balance, be appropriated for certain one-time expenses rather than recurring expenses. The FY2025 Recommended Budget includes a fund balance appropriation of \$1,439,546 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 FY2025 recommended budget, the strategies used to balance the budget included:

- Conservative revenue estimates,
- Controlled expenditures to continue core services, and
- An appropriation of fund balance in the General Fund.

In starting the budget process, the County priorities were at the forefront in decision-making 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. The current economy predictions include a leveling, if not declining, of sales tax collections. Other counties are seeing declines already, but Yadkin County is maintaining a steady collection of sales taxes.

### Revenue Highlights

#### Ad Valorem Tax

Property Taxes are the largest revenue source for the General Fund at approximately 48%, representing \$26 million of the General Fund’s estimated revenue. The Tax Assessor’s real



## **FY2024-2025 RECOMMENDED BUDGET**

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and personal property's assessed value as of May 7, 2024, for FY2025 is approximately \$3,605,404,728, which is \$172,711,620 more than the \$3,432,693,108 as of May 23, 2023, for FY2024. The amount represented here includes current and prior year taxes as well as penalties and interest. The property tax rate will be \$0.65 per \$100 assessed valuation. The revenue estimate is based upon a 97.85% collection rate for Property and a 100% collection rate for Motor Vehicles.

The County's real and personal property tax base is expected to total approximately \$3,605,404,728. Motor Vehicle property is projected to be approximately \$393,846,154. One cent collected on the property value generates \$391,250 of revenue.

### Local Sales Tax

The FY2025 budget estimates sales tax revenue at \$11,500,000, a decrease of \$49,744 from the FY2024 adopted budget of \$11,549,744. This amount also includes the Medicaid Hold Harmless amount the County receives, which is estimated to be \$1,000,000 in FY2025. 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 \$10,500,000 an increase of \$537,595 from FY2024.

### County Fees

The Recommended Budget for FY2025 is based on minimal changes to the Fee Schedule and the Fee Schedule will be submitted May 20, 2024, 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 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 and that has impacted the estimated revenues in Human Services.

## **Expenditure Highlights**

### Continuing Core Services

Our workforce is the backbone to the continuation of high-quality services to our community. As of May 10, 2024, the County had 22 of its 305 full-time positions vacant, compared to 21 of 293 in spring of 2023. The Recommended Budget includes a 3.5% cost of living adjustment, effective July 1, 2024, and performance increases effective January 1, 2025.

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 FY2025 Budget, as it did the FY2024 budget. This System is managed by a Board established through the State Treasurer's Office. This Board planned



## **FY2024-2025 RECOMMENDED BUDGET**

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a stepped increase in local government contributions to the system and for FY2025, the percentages are 13.65% for general employees and 15.24% for sworn law enforcement officers, increased from 12.90% and 14.10% respectively. The impact across all County funds is \$2,281,233 in FY2025 up from \$2,013,527 in FY2024, an increase of \$267,706 in the FY2025 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 per occurrence, thereby reducing County costs for insurance further. The claim cap has been \$125,000 for the last several years, but in in FY2024 several employees reached the cap and the premium renewal was increased significantly. After considering the increased costs, this cap was increased to \$150,000 to achieve a more manageable premium. 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. Through our insurance consultant, we received other proposals and have selected to continue with ACS as the third-party administrator, utilizing the CIGNA network.

The FY2025 Recommended Budget includes funding health insurance for retirees in the amount of \$282,593, a \$63,247 decrease from FY2024. This number reflects fewer retirees as well as those who will transition to Medicare during the fiscal year. Eligible retirees are covered until they qualify for Medicare and their eligibility is determined by their retiree status and their hire date with the County. Employees must be eligible for non-reduced retirement through the Local Government Retirement System and based upon the Personnel Policy in effect at their time of hire, may be required to work with Yadkin County for 5 or 10 years.

The County added a new benefit in FY2017 for County employees and retirees by providing an Employee Wellness Clinic that is open 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. The contract is up for renewal July 1 and due to increasing costs of personnel and supplies, the vendor requested a contract amount of \$359,632 and this amount will remain flat for the 3-year term of the





## FY2024-2025 RECOMMENDED BUDGET

contract. This is an increase of \$23,008 per year. While most entities face 12% and 15% increases annually for health insurance, the County has managed to control health insurance increases. Despite the increased costs in medical claims, administrative fees and the employee clinic contract, the cost per full-time employee is remaining flat at \$10,000 per full-time employee and retiree. The decreased premium of the stop-loss insurance helps to offset increases in claims, admin fees and the contract for the Employee Wellness Clinic.

The FY2025 budget also reflects an increase in workers' compensation. The amount budgeted for workers' compensation is based upon the amount of payroll in each of the risk codes. Workers' compensation increased in the FY2025 budget to \$356,440 from \$270,610 in FY2024. Property/liability insurance is increasing 17.8% from \$286,493 in FY2024 to \$337,455 in FY2025. 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 local government/law enforcement retirement, workers' compensation insurance and property/liability insurance combined totals \$404,498, more than one cent 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 FY2024 and will remain constant for FY2025. Please see the table below.

Board / Committee	Position	Current Pay
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. They have been ordered, but due to availability of



## **FY2024-2025 RECOMMENDED BUDGET**

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certain parts to complete their delivery has been delayed. The cost of fuel for vehicles, as well as maintenance of high mileage vehicles, continues to rise. The cost of necessities to provide the services have all increased.

Over the last several years, the County has concluded payments on loans that were obtained for major projects. Most 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.

### **Vehicle Replacement**

As of May 16, 2024, the County has 137 vehicles in its fleet. The County purchases vehicles other than ambulances in the Vehicle Replacement Fund. On average, we have replaced five Sheriff's vehicles and one ambulance or ambulance remount annually and other vehicles as needed. COVID-19 continues to impact the automotive industry and it takes longer to receive vehicles whether 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. For the FY2025 budget, the Sheriff requested \$650,000 to replace 10 vehicles and Emergency Services requested \$310,000 to replace 1 ambulance. Human Services requested \$60,000 for replacement of 2 of its fleet vehicles in the Social Services Division and to lease 1 in Environmental Health (\$15,000).

The price of an ambulance has increased from \$191,811 in FY2020 to \$294,236 in FY2024. Availability continues to be an issue with ambulances, as we await production on 5 ordered in previous fiscal years. While we wait, our ambulances continue to have maintenance issues due to age, normal wear and tear and high mileage. There is also a shortage of law enforcement vehicles, but the Sheriff's Office has managed to catch-up the annual replacement of 5 vehicles. In FY2020, the average cost of a Ford Interceptor was \$32,810, in FY2023 a Dodge Durango was \$41,611 and in FY2024 a Chevy Blazer cost \$45,775. In FY2022, the Sheriff's Office replaced a Ford F-150 for \$31,675 and in FY2024 the cost had increased to \$52,768.

Due to the lead time for ambulances, quotes will be obtained and a Letter of Intent to purchase will be submitted for when one becomes available. The replacement of 5 law enforcement vehicles and the 2 vehicles for the Social Services Division of Human Services will be recommended for a commitment of fund balance to the Board of Commissioners at a future date.

The FY2025 Recommended Budget includes maintaining current vehicle leases.

### **Not Included**

Several worthwhile requests were reviewed as part of our efforts to propose a conservative spending plan for next year. The items not included in the Recommended Budget include



## **FY2024-2025 RECOMMENDED BUDGET**

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new positions, reclassification of 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 Revenues 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 FY2024. This fund will have \$150,620 available for spending in FY2025.

#### ***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 through the Chamber of Commerce for expenditures related to promoting Yadkin County to visitors. The occupancy tax collections for FY2025 are estimated to be \$44,500.

#### ***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 \$171,122 in FY2024 to \$116,610 in FY2025. An appropriation of this fund's fund balance is necessary to meet the expenditure requirements of this fund. Expenditures in the Fund are restricted to those approved by the State 911 Board.

#### ***NC Opioid Settlement Fund***

The NC Opioid Settlement Fund contains restricted revenues from the federal lawsuit settlement agreement with distribution over the next 17 years. This fund is budgeted at \$472,071 in FY2025.

#### ***Register of Deeds' Trust Fund***

The Deed of Trust Fund contains restricted revenues and expenditures that 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 in FY2025.

#### ***Federal Law Enforcement Fund***

The Federal Law Enforcement Fund tracks the restricted revenues and expenditures 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 FY2025.



## **FY2024-2025 RECOMMENDED BUDGET**

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### *Law Enforcement Fund*

The Law Enforcement Fund is budgeted at \$5,000 in FY2025, 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 \$112,835 for FY2025.

### *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 FY2025.

### *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 FY2025.

### *Inmate Trust Fund*

The Inmate Trust Fund is budgeted at \$150,000 in FY2025, 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 \$122,077, or 4% from FY2024 budget of \$3,061,885 to a recommended FY2025 budget of \$3,183,962. 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. The cost of recycling has increased drastically across the United States and the cost to Yadkin County has increased 180% within the last five years. The Recommended Budget does include increasing the tipping fee from \$70.00 per ton to \$73.00 and increasing the minimum fee to \$10.00 from \$8.00. Throughout the year, staff will continue to monitor costs and operate the Solid Waste department as efficiently and cost effectively as possible. The FY2025 Budget does not include a fund balance appropriation.

### *Water and Sewer*

The Water and Sewer Fund strives to be self-sustaining. 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



## FY2024-2025 RECOMMENDED BUDGET

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on the usage by the Town of East Bend, as well as approximately 40 other users. 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 rates charged to the Town of East Bend are not sufficient to cover the debt service on that waterline. This fund was offset with the transfer of \$1,000,000 from the capital project fund to assist with the debt service payments. This was discussed with the Town of East Bend, and they were notified that this would only be possible until those funds were expended, which was anticipated to be five years. A contract amendment that would adjust the fee to include the debt service has been presented to the County Board of Commissioners and to the East Bend Town Commissioners. The budget does include one operator for the waterlines.

The Water and Sewer budget for FY2025 is \$652,155, a decrease of \$53,954 from FY2024's budget of \$706,109. The FY2025 budget does not include a fund balance appropriation. Water rates on the East Bend waterline will increase 5.4% in FY2025, as the cost to the County charged by the Winston-Salem/Forsyth Utilities Commission will increase 5.4%. 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 Towns of Jonesville and East Bend are also on this list. The County is striving for 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.

### 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 regarding 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 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.

The Government Finance Officers' Association (GFOA) recognizes budget documents that meet or exceed their standards for presentation. Yadkin County's Recommended Budget document has consistently received the GFOA's Distinguished Budget Presentation Award since 2016. A certificate recognizing this achievement for the FY2023 budget document followed the Table of Comments of this Recommended Budget.

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



## FY2024-2025 RECOMMENDED BUDGET

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department leaders for making conservative requests. Last, but not least, thank you to Lindsey Cearlock, Brittany Allen and Bryson Helton for assisting with the budget process.

The FY2025 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



## FY2024-2025 RECOMMENDED BUDGET

### REVENUE AND EXPENDITURE SUMMARY

Operating	Revenues	Expenditures
General Fund	\$ 51,190,995	\$ 51,190,995
Cares Act	\$ 150,620	\$ 150,620
Emergency Telephone Fund	\$ 291,000	\$ 291,000
NC Opioid Settlement Fund	\$ 472,071	\$ 472,071
ROD Trust Fund	\$ 25,000	\$ 25,000
Federal Law Enforcement Fund	\$ 2,000	\$ 2,000
Law Enforcement Fund	\$ 5,000	\$ 5,000
Occupancy Tax Fund	\$ 44,500	\$ 44,500
Fines & Forfeitures	\$ 200,000	\$ 200,000
Representative Payee Custodial	\$ 365,000	\$ 365,000
Solid Waste Fund	\$ 3,183,962	\$ 3,183,962
Water and Sewer Fund	\$ 449,015	\$ 449,015
Tourism and Development	\$ 112,835	\$ 112,835
Inmate Trust Fund	\$ 150,000	\$ 150,000
Self-Insurance Fund	\$ 3,398,353	\$ 3,398,353
<b>Subtotal</b>	<b>\$ 60,040,351</b>	<b>\$ 60,040,351</b>
<b>Debt Service</b>		
General Fund	\$ 2,626,685	\$ 2,626,685
Solid Waste Fund	\$ -	\$ -
Water and Sewer Fund	\$ 203,140	\$ 203,140
<b>Subtotal</b>	<b>\$ 2,829,825</b>	<b>\$ 2,829,825</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 62,870,176</b>	<b>\$ 62,870,176</b>

### General Fund Budget Summary (Including Interfund Transfers)

	FY 22-23 Actual	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 24-25 Recommended Budget	Variance FY 24 to FY 25
<b>Revenues</b>					
Property Tax	\$ 21,947,266	\$ 24,955,311	\$ 24,955,311	\$ 26,017,375	4.3%
Local Sales Tax	\$ 12,276,052	\$ 11,549,744	\$ 11,549,744	\$ 11,500,000	-0.4%
Other Revenue	\$ 15,277,790	\$ 14,476,777	\$ 18,260,833	\$ 14,860,759	2.7%
Appropriated Fund Balance	\$ -	\$ 575,000	\$ 4,376,239	\$ 1,439,546	150.4%
<b>Total</b>	<b>\$ 49,501,107</b>	<b>\$ 51,556,832</b>	<b>\$ 59,142,127</b>	<b>\$ 53,817,680</b>	<b>4.4%</b>





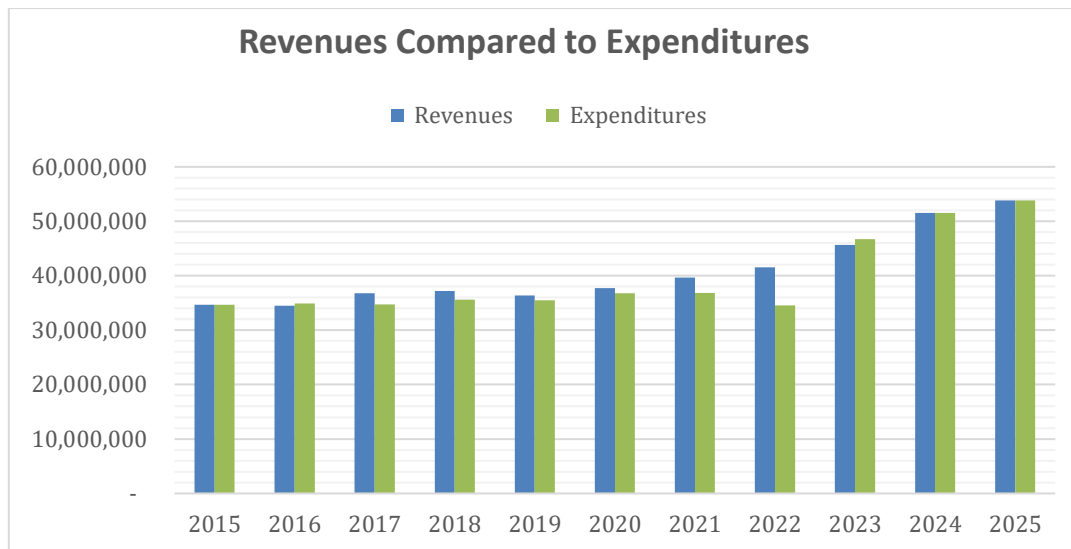
## FY2024-2025 RECOMMENDED BUDGET

	FY 22-23 Actual	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 24-25 Recommended Budget	Variance FY 24 to FY 25
<b>Expenditures</b>					
Governing Body	\$ 71,483	\$ 94,343	\$ 94,343	\$ 88,855	-5.8%
Administration	\$ 626,249	\$ 725,788	\$ 725,788	\$ 757,295	4.3%
Finance	\$ 319,273	\$ 340,965	\$ 343,965	\$ 441,660	29.5%
Tax	\$ 981,940	\$ 930,765	\$ 811,187	\$ 837,630	-10.0%
License Plate Ag.	\$ 122,533	\$ 178,745	\$ 178,745	\$ 171,467	-4.1%
Court Facilities	\$ 54,995	\$ 49,000	\$ 49,000	\$ 53,000	8.2%
Elections	\$ 211,082	\$ 244,260	\$ 279,737	\$ 278,630	14.1%
Register of Deeds	\$ 307,749	\$ 330,815	\$ 332,815	\$ 353,432	6.8%
Information Tech.	\$ 466,884	\$ 534,765	\$ 654,343	\$ 902,960	68.9%
Transfers Funds	\$ 6,106,368	\$ -	\$ 2,356,724	\$ -	N/A
Public Buildings	\$ 608,854	\$ 725,261	\$ 725,261	\$ 759,676	4.7%
Sheriff	\$ 7,133,839	\$ 8,147,579	\$ 8,541,912	\$ 8,616,606	5.8%
Emergency Services	\$ 8,425,764	\$ 8,865,014	\$ 9,068,861	\$ 9,228,952	4.1%
Building Inspections	\$ 387,659	\$ 633,700	\$ 633,700	\$ 626,445	-1.1%
Medical Examiner	\$ 39,600	\$ 40,000	\$ 40,000	\$ 50,000	25.0%
Animal Shelter	\$ 295,518	\$ 324,465	\$ 329,465	\$ 350,930	8.2%
Economic Develop.	\$ 101,500	\$ 101,500	\$ 576,500	\$ 101,500	0.0%
Cooperative Ext	\$ 207,947	\$ 262,020	\$ 265,095	\$ 257,863	-1.6%
Soil and Water	\$ 384,604	\$ 415,009	\$ 415,009	\$ 431,534	4.0%
Health	\$ 1,838,759	\$ 2,364,252	\$ 2,488,594	\$ 2,711,593	14.7%
Mental Health	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	0.0%
Juvenile Crime Prev.	\$ 364,024	\$ 339,309	\$ 353,699	\$ 336,567	-0.8%
Social Services	\$ 5,913,955	\$ 6,874,109	\$ 7,219,857	\$ 7,346,966	6.9%
Pretrial	\$ -	\$ -	\$ -	\$ 101,995	N/A
Community Action	\$ 1,257,484	\$ 1,912,778	\$ 3,059,718	\$ 1,869,517	-2.3%
Veteran Services	\$ 64,515	\$ 68,560	\$ 68,560	\$ 69,445	1.3%
Public Schools	\$ 8,623,196	\$ 8,975,000	\$ 11,041,640	\$ 9,563,000	6.6%
Community College	\$ 369,615	\$ 462,000	\$ 462,000	\$ 699,490	51.4%
Hospital	\$ 168,046	\$ 181,830	\$ 181,830	\$ 177,919	-2.2%
Recreation	\$ 771,454	\$ 913,259	\$ 913,259	\$ 907,059	-0.7%
Non-Departmental	\$ 2,792,213	\$ 3,101,643	\$ 3,510,422	\$ 2,981,009	-3.9%
Debt Service	\$ 3,672,918	\$ 3,302,098	\$ 3,302,098	\$ 2,626,685	-20.5%
<b>Total</b>	<b>\$ 52,808,019</b>	<b>\$ 51,556,832</b>	<b>\$ 59,142,127</b>	<b>\$ 53,817,680</b>	<b>4.4%</b>



## FY2024-2025 RECOMMENDED BUDGET

The chart below shows the relationship between the General Fund's actual revenues and expenditures for the last nine years, the current fiscal year's original budget and the recommended FY2025 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 Funds, 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.

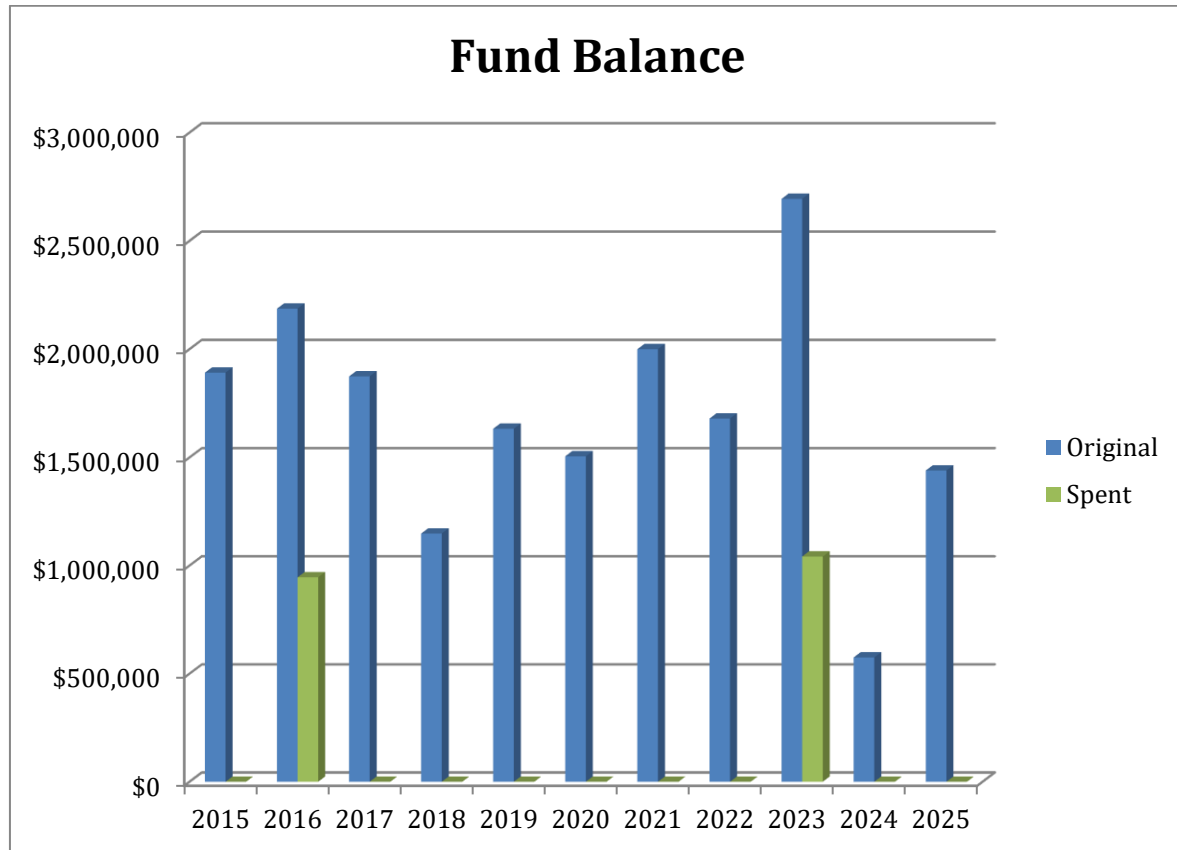
### General Fund

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 as of June 30, 2023, was \$15,478,388 or 31.47% 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 FY2025 Recommended Budget includes an appropriation of fund balance in the General Fund in the amount of \$1,439,546. The graph below shows the appropriated fund balance adopted in each budget for the last ten fiscal



## FY2024-2025 RECOMMENDED BUDGET

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 2022 and was effective in calendar year 2023 and fiscal year 2024.



### CAREs Act Special Revenue Fund

The FY2025 Recommended Budget includes the remainder of the CAREs Act revenues in the amount of \$150,620. These funds were received in FY2020 and continue to be available through June 30, 2025.

### Emergency Telephone System Revenue Fund

The projected Emergency Telephone System (911) revenue recommended in this budget is \$291,000, with \$174,390 appropriated from fund balance. The Emergency Telephone Fund's fund balance as of June 30, 2023, was \$431,000, an increase of \$93,804 over the FY2022 amount of \$337,196. Due to the increased fund balance, the State 911 Board decreased the revenue for Yadkin County in FY2025 to \$116,610 from \$171,122 in FY2024.

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. The County has received a grant from the State 911 Board to upfit vacant space in the Sheriff's Administration Building to relocate our Communications Center. This project will occur



## **FY2024-2025 RECOMMENDED BUDGET**

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during FY2025 and will be budgeted in a Project Ordinance.

### **Law Enforcement Special Revenue Funds**

This fund previously included both State and Federal revenues as they pertain to drug seizure funds, but they were separated in FY2022. The fund balance as of June 30, 2023, was \$148,895. This fund now only includes State revenues with an estimated budget of \$5,000 for FY2025. The Federal Law Enforcement Special Revenue Fund was established in FY2022 and has an estimated budget of \$2,000 for FY2025.

### **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 awards annual contracts with various non-profit volunteer 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. As of June 30, 2023, collectively, there was a fund balance of \$391,626. The FY2024 budget made the tax rate in each of the Fire Districts five cents per \$100 of property valuation. The funding necessary to fulfill the contracts for fire protection service, as well as the hose and ladder testing for each fire department, is appropriated in the General Fund.

### **Solid Waste Enterprise Fund**

The recommended FY2025 budget for the Solid Waste Enterprise Fund is \$3,183,962, representing a 3.9% or a \$122,077 increase over the FY2024 budget of \$3,061,885.

This budget does not include a fund balance appropriation from the Solid Waste Enterprise Fund. As of June 30, 2023, the Solid Waste Enterprise Fund's net position balance was \$291,408, an increase of \$37,541 from FY2022's \$253,867.

### **Water and Sewer Enterprise Fund**

The FY2025 Water and Sewer Fund budget totals \$652,155. This budget is a \$53,954 decrease from the FY2024 original budget of \$706,109. The net position of the Water & Sewer Fund decreased \$379,421 in FY2023. The FY2025 budget does not use an appropriation of fund balance.

## **AUTHORIZED POSITION LISTING**

The authorized position listing (full-time equivalent or FTE) summarizes the net changes in positions for the fiscal years 2024 and 2025 budgets. Animal Shelter, Elections, Emergency Services, Human Services, Recreation, Sheriff's Office and Solid Waste use additional non-benefited part-time employees within their appropriated part-time salaries budget that are not included in the position listing.



## FY2024-2025 RECOMMENDED BUDGET

During FY2024 a few key positions were created, transferred to other departments and reclassified during the year and those are included in the FY2025 Recommended Budget.

	FY24 Actual		FY25 Requested		FY25 Recommended	
	FT	PT-B	FT	PT-B	FT	PT-B
<b>Administration</b>	8	0	9	0	8	0
<b>Finance</b>	5	0	5	0	5	0
<b>Tax Collector/LPA</b>	6	0	6	0	6	0
<b>Tax Assessor</b>	6	0	6	0	6	0
<b>Elections</b>	2	0	3	0	2	0
<b>Register of Deeds</b>	4	0	4	0	4	0
<b>Information Technology</b>	10	0	10	0	10	0
<b>Public Buildings</b>	6	0	6	0	6	0
<b>Sheriff</b>	92	0	99	0	92	0
<b>Emergency Services</b>	52	0	60	0	52	0
<b>Central Permitting</b>	7	0	7	0	7	0
<b>Animal Shelter</b>	3	1	3	1	3	1
<b>Soil &amp; Water</b>	3	0	3	0	3	0
<b>Health</b>	24	0	24	0	24	0
<b>Social Services</b>	63	1	63	1	62	1
<b>Pre-Trial Services</b>	0	0	1	0	1	0
<b>Veterans</b>	1	0	2	0	1	0
<b>Hospital</b>	1	0	1	0	1	0
<b>Recreation</b>	7	0	6	0	6	0
<b>Solid Waste</b>	4	6	4	6	4	6
<b>Water and Sewer</b>	1	0	1	0	1	0
<b>TOTAL</b>	305	8	323	8	304	8

As you can see in the table above a few departments requested additional positions, however none of them are included in the FY2025 Recommended 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 305 full-time positions, 22 are currently vacant.

The Sheriff requested four additional school resource officer positions, one school resource officer sergeant position and two telecommunicator positions. The school resource officer positions would provide an officer at each of the schools within the county and a sergeant to supervise all school resource officers. Currently, the County funds nine school resource officer positions within the Sheriff's Office. The Town of Yadkinville does intend to assign a school resource officer to Yadkinville Elementary School and the Town of Jonesville is considering one at Jonesville Elementary. The cost to staff these five positions is



## **FY2024-2025 RECOMMENDED BUDGET**

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approximately \$360,237, excluding any equipment/uniforms/vehicles costs. None of the additional school resource officer positions are included in the FY2025 Recommended Budget. The County's Communications Center is allocated four telecommunicator positions based upon call volume. However, the County has maintained three seats and 13 positions in Communications. While the FY2025 Recommended Budget does not include funding for the Telecommunicator positions, it is recommended to create these positions as funding becomes available due to the increased volume of 911 calls coming into the Communications Center. The approximate cost to create these two positions is \$121,301.

Emergency Services requested creating a Medic 6 that would include eight new positions: six paramedics, one crew chief and one field training officer. This request is due to a 14.8% increase in call volume since 2019. The County frequently relies on surrounding counties and county fire and rescue departments to assist with calls, as the existing five ambulances are on other calls. To staff Medic 6, it would cost approximately \$648,330.

County Administration requested a Communications Specialist or Public Information Officer position to promote County activities/news internally and externally. This person would be responsible for all press releases, social media, website news, transparency, county employee newsletters and preparation of the Annual Report. The County does not have a person dedicated to these duties and this has been identified as one of the County's weak areas. The County also contracts with a third party to prepare the Annual Report and these funds could go towards funding this position. The approximate cost to fund this position is \$68,781.

Veterans' Services requested the addition of a second Veteran Services Officer for an approximate cost of \$58,375. Veterans' Services had 3,770 interactions with veterans during FY2023, up from FY2022's 3,026 interactions. The number of veterans in the County continues to increase and as well as the benefits they receive. Veterans Services works with these veterans and on their behalf.

The Board of Commissioners created a temporary Elections Assistant for the Board of Elections during FY2024 that is set to expire December 31, 2024. The Board of Elections requested to make this position a permanent full-time position. The additional cost to make this position permanent would be approximately \$32,825. The annual recurring cost for this position would be approximately \$55,580.

Finance and Human Services requested reclassification of various positions to higher pay grades. The Fraud Investigator position in Human Services has been vacant almost a year and the Director cites the lower classification and salary as the primary reason. The reclassification will establish this position at the same classification and pay level as the Eligibility QA/QI Trainer (two pay grades higher). Pending approval of the reclassification, we will retain the position for another six months rather than eliminating it in accordance



## FY2024-2025 RECOMMENDED BUDGET

with the County's Personnel Policy. This reclassification is included in the FY2025 Recommended Budget and will be presented in the updated Classification and Pay Plan June 3, 2024.

Emergency Services has requested a title change only for the Community Paramedic classification to Mobile Integrated Health Paramedic (MIH Paramedics), as that is becoming the current term for this level of care. This reclassification will be presented in the updated Classification and Pay Plan June 3, 2024, and does not reflect an increase in pay.

The Recommended Budget includes eliminating a full-time grounds maintenance position in Parks and Recreation and uses the funding for additional non-benefitted part-time employees in the Department. It also recommends eliminating an Interpreter position in Human Services that has been vacant and the Department states it does not need three full-time interpreters.

### GENERAL FUND REVENUE ESTIMATE

Revenues	FY2023 Actual	FY2024 Original	FY2024 Revised Budget	FY2025 Recommended
Property Tax	\$ 21,947,266	\$ 24,955,311	\$ 24,955,311	\$ 26,017,375
Local Sales Tax	\$ 12,276,052	\$ 11,549,744	\$ 11,549,744	\$ 11,500,000
Fees & Permits	\$ 3,683,127	\$ 3,034,016	\$ 3,108,958	\$ 2,983,870
Intergovernmental	\$ 7,002,940	\$ 6,789,597	\$ 10,489,711	\$ 7,017,285
Other	\$ 4,591,724	\$ 4,653,164	\$ 4,662,164	\$ 4,859,604
App. Fund Balance	\$ -	\$ 575,000	\$ 4,376,239	\$ 1,439,546
<b>Total</b>	<b>\$ 49,501,107</b>	<b>\$ 51,556,832</b>	<b>\$ 59,142,127</b>	<b>\$ 53,817,680</b>

### Property Taxes

The Tax Assessor's real and personal property's assessed value as of May 7, 2024, for FY2025 is approximately \$3,605,404,728, which is \$172,711,620 more than the \$3,432,693,108 as of May 23, 2023, for FY2024. This budget recommends maintaining the current tax rate of \$0.65 per \$100 of assessed value. The FY2025 anticipated values based upon the FY2023 audited 97.85% collection rate will produce an estimated \$22,931,275 in revenue. It's important to note that the FY2023 collection rate is slightly lower than the FY2022 collection rate of 97.89%. The projected revenue based the values, tax rate and collection rate is an increase of \$1,089,564 compared to FY2024.

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 7, 2024, for FY2025 is \$393,846,154 at a collection rate of 100% and will produce an estimated \$2,560,000 in revenue.





## **FY2024-2025 RECOMMENDED BUDGET**

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The budget also projects approximately \$333,500 in prior year taxes and \$180,000 in interest and penalties.

### **Local Sales Tax**

The FY2025 budget estimates sales tax revenue at \$11,500,000, a decrease of \$49,744 from the FY2024 adopted budget of \$11,549,744. Retail sales tax revenue remains strong and steady. 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 amount received for Medicaid Hold Harmless is expected to decrease as it did in FY2024. The County received \$541,634 less in FY2024 than expected due to the stabilization of sales tax collections. Yadkin County was not as negatively impacted by this loss as other counties.

The remaining Articles of sales tax that the County receives is estimated to be \$10,500,000 in FY2025 compared to \$9,962,405 budgeted in FY2024. This reflects an increase of \$537,595. 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 we are conservative with the estimate for FY2025.

The Medicaid Hold Harmless budget estimate is \$1,000,000 in the total sales tax revenue above for FY2025 and was \$1,587,339 in FY2024. Again, only \$1,045,705 was realized in FY2024.

### **Fees and Permits**

This revenue category includes the anticipated revenues for items including building permits, recreational fees and facility rentals, and represents a 1.65% or \$50,146 decrease over FY2024's amount of \$3,034,016 for an estimate of \$2,983,870 in FY2025. Fees and Permits make up 5.5% of total revenues.

### **Intergovernmental**

The total for Intergovernmental Revenues represents approximately 13.04% of the County's anticipated total revenues or \$7,017,285. 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 FY2025 intergovernmental revenue estimate reflects a \$227,688 or 3.35% increase from FY2024.

### **Other Revenue**

Other revenue includes miscellaneous revenue sources in the amount of \$4,859,604, a \$206,440 or 4.4% increase over FY2024's estimate of \$4,653,164.



## FY2024-2025 RECOMMENDED BUDGET

### Appropriated Fund Balance

The FY2025 Recommended Budget includes a \$1,439,546 appropriation of fund balance in the General Fund.

## GENERAL FUND EXPENDITURES

### 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

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 55,914	\$ 68,730	\$ 68,730	\$ 70,545
Operating	\$ 15,569	\$ 25,613	\$ 25,613	\$ 18,310
<b>TOTAL</b>	<b>\$ 71,483</b>	<b>\$ 94,343</b>	<b>\$ 94,343</b>	<b>\$ 88,855</b>

### Administration

The County Manager is appointed by the County Commissioners and serves as the 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, Events Planner for the Agricultural & Educational Building's Banquet Rooms and the Opioid Action Coordinator.



## FY2024-2025 RECOMMENDED BUDGET

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 601,959	\$ 693,610	\$ 693,610	\$ 726,270
Operating	\$ 24,290	\$ 32,178	\$ 32,178	\$ 31,025
<b>TOTAL</b>	<b>\$ 626,249</b>	<b>\$ 725,788</b>	<b>\$ 725,788</b>	<b>\$ 757,295</b>

### Finance

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

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 306,343	\$ 320,115	\$ 320,115	\$ 420,070
Operating	\$ 12,930	\$ 20,850	\$ 23,850	\$ 21,590
<b>TOTAL</b>	<b>\$ 319,273</b>	<b>\$ 340,965</b>	<b>\$ 343,965</b>	<b>\$ 441,660</b>

### Tax

The Tax Office consists of the Tax Assessor's Office, Tax Collector's Office and the License Plate Agency. 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.

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 826,329	\$ 932,485	\$ 812,907	\$ 826,352
Operating	\$ 278,144	\$ 177,025	\$ 177,025	\$ 182,745
<b>TOTAL</b>	<b>\$ 1,104,473</b>	<b>\$ 1,109,510</b>	<b>\$ 989,932</b>	<b>\$ 1,009,097</b>

### 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.



## FY2024-2025 RECOMMENDED BUDGET

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Operating	\$ 54,995	\$ 49,000	\$ 49,000	\$ 53,000
<b>TOTAL</b>	<b>\$ 54,995</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 53,000</b>

### 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 counties in our Judicial District and they do not require a match. Yadkin County assumed the responsibility for the financial administrative duties during FY2023 and the FY2025 budget includes revenues from the other three counties for this purpose. The funded programs include the Strengthening Families, 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

<b>JCPC</b>	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 23,855	\$ 24,720	\$ 24,720	\$ 21,360
Operating	\$ 340,169	\$ 314,589	\$ 328,979	\$ 315,207
<b>TOTAL</b>	<b>\$ 364,024</b>	<b>\$ 339,309</b>	<b>\$ 353,699</b>	<b>\$ 336,567</b>

### Elections

The Board of Elections is responsible for all elections and hires staff as appropriate to fulfill their statutory obligations. The Board of Elections has a temporary full-time position through December 2024 and a budget increase due to the General Election in November.

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 142,830	\$ 159,845	\$ 176,997	\$ 182,610
Operating	\$ 68,252	\$ 84,415	\$ 102,740	\$ 96,020
<b>TOTAL</b>	<b>\$ 211,082</b>	<b>\$ 244,260</b>	<b>\$ 279,737</b>	<b>\$ 278,630</b>



## FY2024-2025 RECOMMENDED BUDGET

### Register of Deeds' Office

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

#### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 255,581	\$ 273,570	\$ 273,570	\$ 292,932
Operating	\$ 52,168	\$ 57,245	\$ 59,245	\$ 60,500
<b>TOTAL</b>	<b>\$ 307,749</b>	<b>\$ 330,815</b>	<b>\$ 332,815</b>	<b>\$ 353,432</b>

### 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 emphasis on cybersecurity and increased staffing in FY2024 to better meet the demands of all County departments, thereby increasing the department's budget and staff during FY2024 and continuing into FY2025. Software, hardware, phones and copier lease agreements for all County departments are budgeted in the Non-Departmental category even though maintained by IT.

#### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 456,439	\$ 505,275	\$ 624,853	\$ 868,540
Operating	\$ 10,444	\$ 29,490	\$ 29,490	\$ 34,420
<b>TOTAL</b>	<b>\$ 466,884</b>	<b>\$ 534,765</b>	<b>\$ 654,343</b>	<b>\$ 902,960</b>

### Public Buildings

Public Buildings are responsible for cleaning, utilities, maintenance and debt service of County buildings. The operating budget for FY2025 includes replacement of roofs, flooring, HVAC unit replacements and other building maintenance items. These items are included in the Non-Departmental budget. The debt service listed below is for all the County-owned buildings.



## FY2024-2025 RECOMMENDED BUDGET

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 333,425	\$ 360,470	\$ 360,470	\$ 404,695
Operating	\$ 275,429	\$ 364,791	\$ 364,791	\$ 354,981
Debt Service	\$ 325,218	\$ 318,250	\$ 318,250	\$ 311,265
<b>TOTAL</b>	<b>\$ 934,072</b>	<b>\$ 1,043,511</b>	<b>\$ 1,043,511</b>	<b>\$ 1,070,941</b>

### Sheriff's Office

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. Sworn officers make up 57 of the Sheriff's 92 positions. He provides nine 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. In addition to the previously discussed seven new positions requested by the Sheriff, he also requested a 16% pay increase for non-administrative employees and an 8% pay increase for administrative employees to maintain competitiveness with other Sheriff's Offices to recruit and retain current employees. To fund these increases, it would cost approximately \$559,740 above the recommended budget amount in Personnel. This is not included in the Recommended Budget. The Sheriff's request to purchase 10 additional vehicles is also not in the Recommended Budget, but it will be recommended to commit fund balance to replace five vehicles in FY2025. The Recommended Budget maintains funding for the programs implemented in FY2024 and additional web-based software requested.

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 5,688,228	\$ 6,341,260	\$ 6,658,049	\$ 6,936,736
Operating	\$ 1,445,611	\$ 1,806,319	\$ 1,883,863	\$ 1,679,870
Debt Service	\$ 955,516	\$ 946,195	\$ 946,195	\$ 632,310
<b>TOTAL</b>	<b>\$ 8,089,355</b>	<b>\$ 9,093,774</b>	<b>\$ 9,488,107</b>	<b>\$ 9,248,916</b>

### Emergency Services

Emergency Services provides Emergency Management, Emergency Medical Services and Fire Marshal services within the County. The FY2025 Recommended Budget includes maintaining the 24/72 shift schedule and the Procure ALS 360 program. The operating expenses for Emergency Services have increased due to increase costs, as well as the GASB 87 requirement for the ALS 360 leasing program. However, the GASB 87 expense is offset by increased revenue. The lease amount for the ALS 360 program is already included in the



## FY2024-2025 RECOMMENDED BUDGET

budget to cover the fiscal year's lease payment, but GASB requires expenditure and revenue amounts to cover the entire lease term. It was requested to add Medic 6 as previously discussed under Authorized Positions. This was in response to the increase call volume and to decrease the frequency of ambulances not being available to respond to calls. The County is dependent upon EMS services from neighboring counties, fire departments and the rescue squad to assist in response to emergency medical calls. The recommended budget does include increasing the reimbursement to the Yadkin County Rescue Squad from \$100 to \$200 per hospital transport made on behalf of EMS due to the lack of ambulance availability.

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 3,962,563	\$ 4,464,735	\$ 4,456,835	\$ 5,063,698
Operating	\$ 4,260,076	\$ 4,089,579	\$ 4,301,326	\$ 4,165,254
Capital	\$ 203,125	\$ 310,700	\$ 310,700	\$ -
<b>TOTAL</b>	<b>\$ 8,425,764</b>	<b>\$ 8,865,014</b>	<b>\$ 9,068,861</b>	<b>\$ 9,228,952</b>

### 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.

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 365,843	\$ 593,595	\$ 593,595	\$ 580,930
Operating	\$ 21,816	\$ 40,105	\$ 40,105	\$ 45,515
<b>TOTAL</b>	<b>\$ 387,659</b>	<b>\$ 633,700</b>	<b>\$ 633,700</b>	<b>\$ 626,445</b>

### Medical Examiner

North Carolina General Statutes require counties to pay for services rendered by the North Carolina Medical Examiner as needed. The State Office of the Chief Medical Examiner notified counties that the county portion of autopsy fees will increase from \$1,750 to \$3,625 per autopsy, effective July 1, 2024.



## FY2024-2025 RECOMMENDED BUDGET

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Operating	\$ 39,600	\$ 40,000	\$ 40,000	\$ 50,000

### 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 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

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 214,751	\$ 230,985	\$ 237,985	\$ 249,455
Operating	\$ 80,767	\$ 93,480	\$ 91,480	\$ 101,475
<b>TOTAL</b>	<b>\$ 295,518</b>	<b>\$ 324,465</b>	<b>\$ 329,465</b>	<b>\$ 350,930</b>

### Economic Development

The County contracts with the Economic Development Partnership to provide economic development services to encourage growth, business development, industrial growth and retail development throughout the County. The FY2025 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 13.

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Operating	\$ 76,500	\$ 76,500	\$ 76,500	\$ 76,500
Programs	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>TOTAL</b>	<b>\$ 101,500</b>	<b>\$ 101,500</b>	<b>\$ 101,500</b>	<b>\$ 101,500</b>

### 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.





## FY2024-2025 RECOMMENDED BUDGET

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 195,002	\$ 240,130	\$ 240,130	\$ 233,116
Operating	\$ 12,945	\$ 21,890	\$ 24,965	\$ 24,747
<b>TOTAL</b>	<b>\$ 207,947</b>	<b>\$ 262,020</b>	<b>\$ 265,095</b>	<b>\$ 257,863</b>

### 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 was for the Hood-Chamberlain Dam and the loan matured in FY2024.

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 219,647	\$ 244,260	\$ 244,260	\$ 255,385
Operating	\$ 164,957	\$ 170,749	\$ 170,749	\$ 176,149
Debt Service	\$ 638,088	\$ 319,048	\$ 319,048	\$ -
<b>TOTAL</b>	<b>\$ 1,022,692</b>	<b>\$ 734,057</b>	<b>\$ 734,057</b>	<b>\$ 431,534</b>

### 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 continues to budget them separately due to State and Federal funding. Both divisions share administrative staff, and their time is estimated in both Divisions' budgets.

### BUDGET SUMMARY

<b>HEALTH</b>	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 1,427,790	\$ 1,600,125	\$ 1,564,615	\$ 1,766,269
Operating	\$ 399,349	\$ 764,127	\$ 908,299	\$ 945,324
Capital	\$ 11,620	\$ -	\$ 15,680	\$ -
<b>TOTAL</b>	<b>\$ 1,838,759</b>	<b>\$ 2,364,252</b>	<b>\$ 2,488,594</b>	<b>\$ 2,711,593</b>



## FY2024-2025 RECOMMENDED BUDGET

<b>SOCIAL SERVICES</b>	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 3,956,006	\$ 4,502,570	\$ 4,578,721	\$ 4,835,679
Operating	\$ 233,544	\$ 347,869	\$ 375,829	\$ 364,557
Programs	\$ 1,670,076	\$ 2,008,370	\$ 2,187,187	\$ 2,146,730
Capital	\$ 54,329	\$ 15,300	\$ 78,120	\$ -
<b>TOTAL</b>	<b>\$ 5,913,955</b>	<b>\$ 6,874,109</b>	<b>\$ 7,219,857</b>	<b>\$ 7,346,966</b>

### Mental Health

Yadkin County citizens receive mental health, developmental disability and substance abuse services through Partners Behavioral Health. Partners currently serves fifteen counties in North Carolina (Burke, Cabarrus, Catawba, Cleveland, Davidson, Davie, Forsyth, Gaston, Iredell, Lincoln, Rutherford, Stanley, Surry, Union and Yadkin).

#### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
<b>Operating</b>	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000

### Pretrial Release Services

Yadkin County has contracted with the Piedmont Triad Regional Council (PTRC) for governments to provide pretrial release services for over a decade. Effective July 1, 2024, the PTRC is no longer going to provide these services, so they are being assumed by the County. This program helps manage the Detention Center population by evaluating inmates awaiting appearances in court for eligibility to be released and supervised by the Pretrial Release Coordinator until the case is heard in court. Previous years' funding for pretrial release services is in the Community Action section of the General Fund budget.

#### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
<b>Pretrial</b>				
Personnel	\$ -	\$ -	\$ -	\$ 88,395
Operating	\$ -	\$ -	\$ -	\$ 13,600
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,995</b>



## FY2024-2025 RECOMMENDED BUDGET

### 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

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 62,652	\$ 66,380	\$ 66,380	\$ 67,085
Operating	\$ 1,863	\$ 2,180	\$ 2,180	\$ 2,360
<b>TOTAL</b>	<b>\$ 64,515</b>	<b>\$ 68,560</b>	<b>\$ 68,560</b>	<b>\$ 69,445</b>

### Hospital

The County has retained the license for the hospital and is considered a Legacy Medical Facility as authorized in North Carolina General Statutes through January 31, 2025. 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

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 52,834	\$ 62,445	\$ 62,445	\$ 55,427
Operating	\$ 115,211	\$ 119,385	\$ 119,385	\$ 122,492
<b>TOTAL</b>	<b>\$ 168,046</b>	<b>\$ 181,830</b>	<b>\$ 181,830</b>	<b>\$ 177,919</b>

### Parks and Recreation

Parks and Recreation maintains all 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. Parks and Recreation has had one vacant full-time position and has requested to eliminate that position and utilize the funding for it to hire additional non-benefitted part-time employees. Currently, the master parks plan for the County Park, Memorial Park and parks and recreation programs is being conducted. A community survey will be open late FY2024 through early FY2025 with final updated plans being presented to the Board of Commissioners in FY2025. The Piedmont Triad Rural Planning Organization (RPO) applied for a trail feasibility study on behalf of Yadkin County to explore trail extension beyond Jonesville's greenway along the Yadkin River. This study will also be conducted in FY2025 at no cost to the County.



## FY2024-2025 RECOMMENDED BUDGET

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 550,719	\$ 612,740	\$ 612,740	\$ 606,185
Operating	\$ 220,735	\$ 300,519	\$ 300,519	\$ 300,874
Capital	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 771,454</b>	<b>\$ 913,259</b>	<b>\$ 913,259</b>	<b>\$ 907,059</b>

### Education

Education continues to represent approximately 19% of the County 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 portion of the County's budget to 22% for Education.

The Yadkin County Board of Education has completed its FY2025 appropriation request. The Interim Superintendent's final total request of \$9,227,000 has been submitted. This request reflected a \$752,000 or 8.9% increase over FY2024. Of this amount, \$8,938,000 is in current expense and \$289,000 is for capital expense. The Manager recommends the Public Schools' \$8,774,000 in 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. Many school systems are being reported as being on the "funding cliff" as they used COVID funds to pay for positions and the funded ended in FY2024, leaving school systems with staff that they do not have the financial means to fund. Yadkin County Public Schools used those funds mostly for one-time expenditures recognizing that the funds would eventually go away. The largest part of the increase requested was due to the School System appropriating \$500,000 of their fund balance in FY2024, leaving them with approximately \$300,000 of fund balance. They are not including any appropriation of fund balance in their FY2025 local funding budget and asking the County to make up the difference.

The debt service listed for Education is the debt for the middle schools that will continue through FY2028.

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 FY2023 and FY2024. The FY2025 Recommended Budget increases the appropriation as part of the Surry Community College request for the Yadkin Campus and for the County to be assigned interns from the program. The funding for the Surry-Yadkin Works program is



## FY2024-2025 RECOMMENDED BUDGET

increased from \$100,000 to \$214,000 to allow more students to participate in the program. Previously, Surry-Yadkin Works was included in the current expense for Yadkin County Public Schools.

Surry Community College requested \$432,963, which is a \$90,963 or 26.5% increase from FY2024. Of the increase, \$50,000 was for a vehicle for facilities staff at the Yadkin Campus and the remainder was for increase personnel and operating expenses. The Recommended Budget includes an increase of \$23,490 for the Community College totaling \$365,490. 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 FY2023 from the General Assembly.

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
<b>Public Schools Current</b>	\$ 7,472,753	\$ 8,200,000	\$ 8,200,000	\$ 8,774,000
<b>Public Schools Capital</b>	\$ 275,000	\$ 275,000	\$ 275,000	\$ 289,000
<b>Public Schools Special Cap</b>	\$ 875,443	\$ -	\$ 316,640	\$ -
<b>Public Schools Lottery RR</b>	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
<b>Public Schools Needs Based</b>	\$ -	\$ -	\$ 1,750,000	\$ -
<b>Public Schools Debt Service</b>	\$ 1,754,096	\$ 1,718,605	\$ 1,718,605	\$ 1,683,110
<b>Surry Community College</b>	\$ 311,000	\$ 342,000	\$ 342,000	\$ 365,490
<b>Yadkin Guarantee</b>	\$ 58,615	\$ 120,000	\$ 120,000	\$ 120,000
<b>Surry Yadkin Works</b>	\$ -	\$ -	\$ -	\$ 214,000
<b>Total</b>	<b>\$ 10,746,907</b>	<b>\$ 11,155,605</b>	<b>\$ 13,222,245</b>	<b>\$ 11,945,600</b>

### Community Action

The County provides funding to local non-profit agencies receiving the Home Community Care Block Grant, Rural Operating Assistance Program funds (transportation), libraries, local volunteer rescue squad, provides a reimbursement program for the local non-profit fire and rescue departments and partially funds the contracts with the non-profit fire departments through the General Fund. YVEDDI requested increased funding for the three senior centers and the slight increase is recommended. The County pays 40% of the expenses of the NC Forest Service within the county. The Forest Rangers are employees of the State but have offices in County facilities and are dedicated to the county. The Northwest Regional Library System operates four library branches within Yadkin County. They requested an increase of \$24,274 in FY2025 due to increased insurance costs, increased personnel costs and operational costs. The Rescue Squad requested an additional \$6,000 to extend the hours of



## FY2024-2025 RECOMMENDED BUDGET

part-time staff by one-hour per day. As the fire protection services contracts are also funded through the General Fund, the amounts increased to provide increased funding for these contracts. The County also received appropriations from the NC General Assembly in FY2024 that were one-time expenditures that were made in the Community Action section of the General Fund budget. The Board of Commissioners also committed to a grant match for the local telephone corporation to expand broadband throughout the county in its service area.

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
YVEDDI APPROPRIATION	\$ 17,713	\$ 17,713	\$ 17,713	\$ 17,713
YVEDDI HCCBG MATCH	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500
YVEDDI HDM	\$ 38,591	\$ 38,591	\$ 38,591	\$ 38,591
ROAP EMPLOYMENT-YV	\$ 12,312	\$ 12,312	\$ 732	\$ 732
ROAP RGP-YVEDDI	\$ 82,798	\$ 82,798	\$ 81,684	\$ 81,684
YADKIN SENIOR CENTER	\$ 39,500	\$ 41,500	\$ 41,500	\$ 44,000
YADKIN VALLEY SENIOR	\$ 23,750	\$ 25,750	\$ 25,750	\$ 28,000
EAST BEND SENIOR	\$ 35,500	\$ 37,500	\$ 37,500	\$ 40,000
NC FOREST SVCE	\$ 69,333	\$ 79,600	\$ 79,600	\$ 88,953
ROAP EDTAP-YVEDDI	\$ 73,475	\$ 73,475	\$ 69,109	\$ 69,109
YADKIN LIBRARIES	\$ 475,000	\$ 505,696	\$ 505,696	\$ 529,970
RICHMOND HILL LAW	\$ 10,000	\$ 16,000	\$ 22,000	\$ 10,000
PRETRIAL	\$ 98,000	\$ 99,468	\$ 99,468	\$ -
RESCUE SQUAD	\$ 175,000	\$ 182,875	\$ 182,875	\$ 188,875
VFD TURN OUT GEAR	\$ 72,012	\$ 90,000	\$ 90,000	\$ 80,000
FIRE DEPT CONTRACTS	\$ -	\$ 575,000	\$ 575,000	\$ 617,390
VFD GRANT EXPENSE	\$ -	\$ -	\$ 500,000	\$ -
GRANT EXPENSE	\$ -	\$ -	\$ 500,000	\$ -
GREAT GRANT MATCH	\$ -	\$ -	\$ 158,000	\$ -
<b>TOTAL</b>	<b>\$ 1,257,484</b>	<b>\$ 1,912,778</b>	<b>\$ 3,059,718</b>	<b>\$ 1,869,517</b>

### Non-Departmental

These are expenditures that benefit all County departments, such as various professional services, technology, phone system, etc. and includes a contingency line in the event there are some unexpected funds needed. The County Attorney line is being increased to accommodate contracting with a local attorney to provide legal services to Central Permitting staff and other departments as needed. The contingency funds must be appropriated by the Board of Commissioners and transferred into an expenditure line. The cost for making and installing road signs is being moved from multiple departments into Non-Departmental so the expenses are included in one expenditure line.



## FY2024-2025 RECOMMENDED BUDGET

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
UNEMPLOYMENT	\$ 8,781	\$ 9,000	\$ 9,000	\$ 9,000
PROFESSIONAL SERVICES	\$ 314,544	\$ 350,000	\$ 297,650	\$ 350,000
COUNTY ATTORNEY	\$ 133,014	\$ 140,000	\$ 140,000	\$ 190,000
SYW INTERNS	\$ 22,081	\$ 40,000	\$ 40,000	\$ 40,000
ANNUAL AUDIT	\$ 59,500	\$ 65,000	\$ 65,000	\$ 65,000
LAND ACQUISITION	\$ 449,671	\$ -	\$ 30,000	\$ -
AG BUILDING EXPENSE	\$ 4,954	\$ 5,000	\$ 5,000	\$ 5,000
CONTRACTED SERVICES	\$ 61,507	\$ 75,000	\$ 73,800	\$ 65,000
INSURANCE CONSULTING	\$ 41,775	\$ 45,000	\$ 44,945	\$ 44,000
PUBLIC RELATIONS	\$ 492	\$ 25,000	\$ 25,000	\$ 25,000
VEHICLE LEASE	\$ 10,000	\$ 10,000	\$ 10,000	\$ 6,120
PARK IMPROVEMENTS	\$ 320,788	\$ 75,000	\$ 85,500	\$ 150,000
BANK SERVICE FEES	\$ 5,919	\$ 6,000	\$ 6,000	\$ 6,000
POOL VEHICLE MAINTENANCE	\$ 3,930	\$ 5,000	\$ 5,000	\$ 5,000
TELEPHONE	\$ 58,221	\$ 79,540	\$ 95,540	\$ 91,800
RENT-BUILDINGS & EQUIP	\$ 30,493	\$ 70,000	\$ 70,000	\$ 70,000
TELEPHONE SYS.	\$ 18,979	\$ -	\$ -	\$ -
SOFTWARE CONTRACT	\$ 313,598	\$ 379,900	\$ 379,900	\$ 469,612
DUES & SUBSCRIPTIONS	\$ 24,717	\$ 27,000	\$ 27,000	\$ 27,000
HR RESOURCES	\$ 6,368	\$ 10,000	\$ 10,000	\$ 9,000
CHRISTMAS HAM	\$ 17,981	\$ 20,000	\$ 20,055	\$ 21,000
TECHNOLOGY CAPITAL	\$ 132,372	\$ 220,950	\$ 206,150	\$ 147,250
BUILDING IMPROVEMENTS	\$ 300,147	\$ 240,000	\$ 800,494	\$ 307,000
ROAD SIGNS	\$ -	\$ -	\$ -	\$ 10,000
LEASES-GASB 87	\$ 255,019	\$ 429,529	\$ 429,529	\$ 429,529
SBITA-GASB 96	\$ 197,363	\$ 388,698	\$ 388,698	\$ 388,698
CONTINGENCY	\$ -	\$ 386,026	\$ 246,161	\$ 50,000
<b>TOTAL</b>	<b>\$ 2,792,213</b>	<b>\$ 3,101,643</b>	<b>\$ 3,510,422</b>	<b>\$ 2,981,009</b>

### 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. The County's radio communications system will be transferred to the VIPER system and the Communications Center will be relocated to the Sheriff's Administration Building in late FY2025 or early FY2026.



## FY2024-2025 RECOMMENDED BUDGET

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Operating	\$ 138,460	\$ 297,200	\$ 312,200	\$ 291,000
<b>TOTAL</b>	<b>\$ 138,460</b>	<b>\$ 297,200</b>	<b>\$ 312,200</b>	<b>\$ 291,000</b>

### 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

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Operating	\$ 15,043	\$ 12,000	\$ 12,000	\$ 5,000

### 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

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Operating	\$ 37,985	\$ 2,000	\$ 2,000	\$ 2,000

### 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.





## FY2024-2025 RECOMMENDED BUDGET

### BUDGET

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Operating	\$ 30,000	\$ 30,000	\$ 30,000	\$ 44,500

### 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 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 various non-profit fire departments to provide fire protection services within each District. Currently, the County contracts with one fire department in each district and each department submits a budget request to the County for funding.

The biggest challenges facing the fire protection service in Yadkin County are the declined responses from a small volunteer base, increased costs and lead time of replacement apparatus, needed replacement or renovations of older fire stations to meet the space needs of newer apparatus and equipment. The districts of Lone Hickory and East Bend need to renovate or at a minimum, replace their fire stations. The Lone Hickory Fire Department needs to upfit their existing building and have limited land to do that but are in the most ideal location to serve their District. They are exploring options to purchase additional land to expand their existing building and would like to pursue this with the support of the County Commissioners. East Bend Volunteer Fire Department has diligently worked on an apparatus replacement plan that prioritizes replacement of their five most needed trucks in compliance with NFPA and NCDOT standards. The most immediate need is to replace their first-out engine and have obtained the price to purchase a stock model for approximately \$800,000 that is available in less than 12 months. If they secure a loan for this amount, it would be for 12 years and an annual debt payment of approximately \$90,000. They have requested supplemental funding from the County for this purchase and others. This will be a discussion outside of the recommended budget and a copy of their Replacement Plan is being provided to the Commissioners outside of this Recommended Budget. Most of the districts need to replace aging apparatus that are facing increased maintenance costs. It is the County's responsibility to provide fire protection services and within the next 12-24 months, the County needs a concrete plan to address and fund these needs and implement that plan.



## FY2024-2025 RECOMMENDED BUDGET

### Requests

Below are the budgets of the fire departments currently under contract with Yadkin County to provide fire protection services within the county and their funding request from the County.

<b>FY2025</b>	<b>Operating</b>	<b>Capital</b>	<b>Debt Service</b>	<b>TOTAL</b>	<b>County Request</b>	<b>%</b>
Arlington	\$ 321,431	\$ 87,175	\$ 127,757	\$ 536,363	\$ 485,653	90.5%
Boonville	\$ 340,156	\$ 267,455	\$ 27,886	\$ 635,497	\$ 546,917	86.1%
Buck Shoals	\$ 92,900	\$ 26,700	\$ -	\$ 119,600	\$ 87,400	73.1%
Courtney	\$ 196,745	\$ 123,375	\$ 35,400	\$ 355,520	\$ 300,000	84.4%
East Bend	\$ 159,280	\$ 208,750	\$ 45,000	\$ 413,030	\$ 387,530	93.8%
Fall Creek	\$ 165,145	\$ 36,773	\$ 55,336	\$ 257,254	\$ 236,894	92.1%
Forbush	\$ 244,052	\$ 108,950	\$ 122,300	\$ 475,302	\$ 387,000	81.4%
Lone Hickory	\$ 194,339	\$ 37,600	\$ 24,400	\$ 256,339	\$ 76,500	29.8%
West Yadkin	\$ 249,598	\$ 74,327	\$ 46,300	\$ 370,225	\$ 345,000	93.2%
Yadkinville	\$ 467,670	\$ 176,150	\$ 75,958	\$ 719,778	\$ 719,778	100.0%
<b>TOTAL</b>	<b>\$ 2,431,316</b>	<b>\$1,147,255</b>	<b>\$ 560,337</b>	<b>\$4,138,908</b>	<b>\$3,572,672</b>	<b>86.3%</b>

In addition to contract appropriation, the County also provides a reimbursement program to the fire and rescue departments. The Community Action section also includes the turn-out 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 \$4,800 per set for 10% of active members on their roster annually. In FY2024, 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 FY2023, 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 FY2025 Recommended Budget maintains 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 in the General Fund to pay for these and not affect the fire department contracts, thereby providing them more funds.



## FY2024-2025 RECOMMENDED BUDGET

	FY2025	FY2024	FY2023
	H & L Testing	H & L Testing	H & L Testing
Arlington	\$ 7,545	\$ 7,542	\$ 6,883
Boonville	\$ 4,210	\$ 4,201	\$ 3,952
Buck Shoals	\$ 4,890	\$ 4,884	\$ 4,342
Courtney	\$ 3,450	\$ 3,448	\$ 3,324
East Bend	\$ 6,400	\$ 6,399	\$ 6,090
Fall Creek	\$ 5,400	\$ 5,436	\$ 5,228
Forbush	\$ 4,330	\$ 4,330	\$ 4,120
Lone Hickory	\$ 3,400	\$ 3,310	\$ 3,310
West Yadkin	\$ 4,392	\$ 4,392	\$ 4,120
Yadkinville	\$ 5,078	\$ 5,078	\$ 5,695
Squad	\$ 304	\$ 304	\$ 280

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.

In Yadkin County, volunteer fire departments are faced with aging apparatus (some trucks are approaching 30-40 years) which require 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 volunteer departments work hard with limited resources as non-profit organizations to 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.



## FY2024-2025 RECOMMENDED BUDGET

### VOLUNTEER FIRE DEPARTMENT CALLS CALENDAR YEAR 2023

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

Arlington Fire & Rescue #16	619
Boonville #13	508
Buck Shoals #21	186
Courtney #19	412
East Bend #14	336
Fall Creek #15	473
Forbush #11	309
Lone Hickory #24	232
West Yadkin #18	428
Yadkinville #12	1174

### VOLUNTEER FIRE DEPARTMENT CASH ON HAND

In the Request for Funding, each Volunteer Fire Department reported having the following cash on hand as of March 31, 2024, however many had large debt service or insurance payments due prior to the end of the fiscal year.

	Checking	Savings	Equipment / Truck Fund	Relief or Other Fund	CDs	TOTAL
Arlington	\$ 43,510	\$ 28,705	\$ -	\$ 99,154	\$ -	\$ 171,369
Boonville *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buck Shoals	\$ 18,612	\$ 46,531	\$ -	\$ 96,470	\$ 45,816	\$ 207,428
Courtney	\$ 55,420	\$ 35,015	\$ -	\$ -		\$ 90,435
East Bend	\$ 38,800	\$ 30,090	\$ -	\$ -	\$ -	\$ 68,891
Fall Creek	\$ 170,337	\$ 21	\$ 34,209	\$ 72,416	\$ -	\$ 276,983
Forbush	\$ 145,481	\$ 122,985	\$ -	\$ 8,210	\$ 70,539	\$ 347,215
Lone Hickory	\$ 136,741	\$ 6,074	\$ 61,761	\$ 13,315	\$ -	\$ 217,891
West Yadkin	\$ 33,310	\$ 101	\$ -	\$ 3,000	\$ 46,380	\$ 82,791
Yadkinville	\$ 39,160	\$ 40,080	\$ -	\$ 448	\$ 25,962	\$ 105,650
<b>TOTAL</b>	<b>\$ 681,372</b>	<b>\$ 309,601</b>	<b>\$ 95,970</b>	<b>\$ 293,012</b>	<b>\$ 188,697</b>	<b>\$ 1,568,651</b>

\*Boonville Community Volunteer Fire Department did not provide this information and did not provide the required IRS Form 990 for the most recent year submitted to the IRS.

Some of the fire departments reported upcoming expenditures that will come from the above referenced funds prior to June 30, 2024:

- Arlington has a debt services payment.



## FY2024-2025 RECOMMENDED BUDGET

- Forbush is making a payment of \$175,000 towards their new pumper from these funds.
- Lone Hickory will spend \$50,000 on SCBA bottles and tank replacement.
- West Yadkin has a \$11,595 debt service payment.
- Yadkinville has insurance premiums and truck repairs.

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

### FIRE DISTRICT RECOMMENDED ANNUAL CONTRACTUAL RATE

	FY2025 Requested	FY2025 Contract	FY2024 Contract
Arlington	\$ 485,653	\$ 376,054	\$ 368,680
Boonville	\$ 546,917	\$ 280,030	\$ 277,257
Buck Shoals	\$ 87,400	\$ 84,003	\$ 75,202
Courtney	\$ 300,000	\$ 208,000	\$ 200,000
East Bend	\$ 387,530	\$ 248,253	\$ 238,705
Fall Creek	\$ 236,894	\$ 236,894	\$ 214,671
Forbush	\$ 387,000	\$ 334,780	\$ 331,465
Lone Hickory	\$ 76,500	\$ 77,343	\$ 76,577
West Yadkin	\$ 345,000	\$ 345,000	\$ 335,000
Yadkinville	\$ 719,778	\$ 620,018	\$ 613,879
TOTAL	\$ 3,572,672	\$ 2,810,374	\$ 2,731,436

It's important to note that Courtney Fire Department also receives funding from Davie County, Lone Hickory Fire Department receives funding 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 pertains to the property tax rate in each fire district.

### FIRE DISTRICTS' RECOMMENDED TAX RATE

	Current Tax Rates	Recommended Tax Rates
Arlington	0.05	0.05
Boonville	0.05	0.05
Buck Shoals	0.05	0.05
Courtney	0.05	0.05
East Bend	0.05	0.05
Fall Creek	0.05	0.05



## FY2024-2025 RECOMMENDED BUDGET

Forbush	0.05	0.05
Lone Hickory	0.05	0.05
West Yadkin	0.05	0.05
Yadkinville	0.05	0.05

### 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, as that will be appropriated in a Project Ordinance. However, it does include the continuation of the contract for the engineering and design of the improvements to the Landfill site of Solid Waste.

#### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 341,122	\$ 332,105	\$ 332,105	\$ 409,982
Operating	\$ 2,462,014	\$ 2,729,750	\$ 2,883,220	\$ 2,773,980
Capital	\$ -	\$ 310,000	\$ 207,871	\$ -
<b>TOTAL</b>	<b>\$ 2,803,136</b>	<b>\$ 3,061,855</b>	<b>\$ 3,215,325</b>	<b>\$ 3,183,962</b>

### WATER AND SEWER ENTERPRISE FUND

The Water and Sewer Fund includes operation, maintenance and debt services of 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 FY2025 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 FY2025 by 5.4%. Therefore, the Recommended Budget reflects a 5.4% fee increase for users on the East Bend waterline. The personnel costs include the ORC and an additional operator for the waterlines. The FY2025 budget increases the rate charged to the Town of East bend to include the debt service for the East Bend waterline. The budget does include installing a SCADA system on the Highway 21 waterline and a generator at the pump station, as well as completion of the rate study.



## FY2024-2025 RECOMMENDED BUDGET

### BUDGET SUMMARY

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Personnel	\$ 62,069	\$ 65,785	\$ 66,435	\$ 77,865
Operating	\$ 716,957	\$ 437,184	\$ 456,534	\$ 371,150
Debt Service	\$ 203,139	\$ 203,140	\$ 203,140	\$ 203,140
<b>TOTAL</b>	<b>\$ 982,164</b>	<b>\$ 706,109</b>	<b>\$ 726,109</b>	<b>\$ 652,155</b>

### 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 a decrease in the premium due to the increased stop-loss coverage of \$150,000 per occurrence and an increase in administrative fees. The Recommended Budget also increases the employer HRA contribution to \$600 per employee and retiree.

### BUDGET

	<b>FY2023 Actual</b>	<b>FY2024 Original Budget</b>	<b>FY2024 Revised Budget</b>	<b>FY2025 Recommended Budget</b>
Claims	\$ 2,630,934	\$ 2,248,474	\$ 2,248,474	\$ 2,291,007
Medical Fixed Costs	\$ 415,600	\$ 646,526	\$ 646,526	\$ 612,346
Employer \$600	\$ 107,988	\$ 127,000	\$ 127,000	\$ 130,000
Employee Clinic	\$ 338,209	\$ 378,000	\$ 378,000	\$ 365,000
Admin Services	\$ 3,944	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 3,496,674</b>	<b>\$ 3,400,000</b>	<b>\$ 3,400,000</b>	<b>\$ 3,398,353</b>