

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

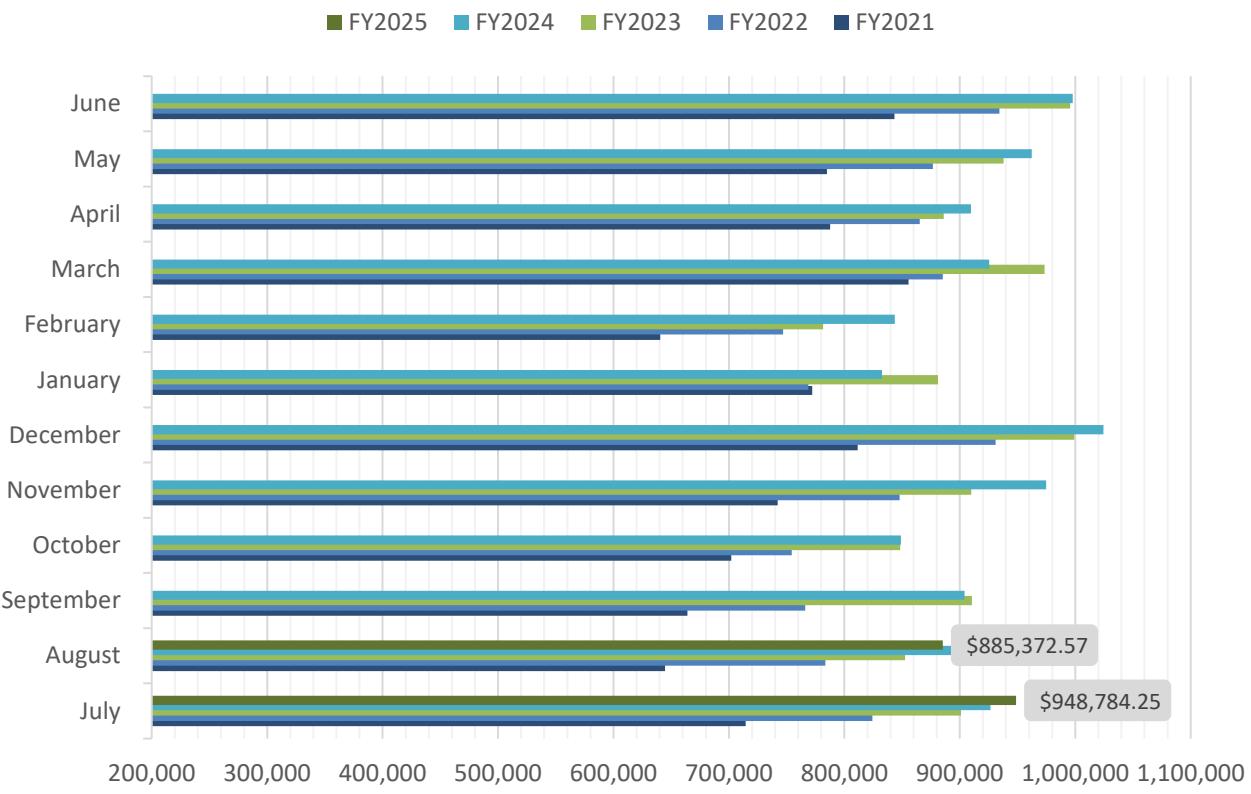


*Ed Powell, County Attorney  
Lisa Hughes, County Manager  
Tanya Gentry, Clerk to the Board*

## COUNTY MANAGER'S REPORT November 22, 2024

### Sales Tax

#### Sales Tax Revenues 2021-2025



Total sales tax collections for the first two months of the current fiscal year are flat compared to the same two months total for last fiscal year. The FY2025 estimated sales tax collections is a 5% increase over FY2024, so as the fiscal year progresses, staff will monitor collections for any potential revenue shortfall.

### FLSA

The Fair Labor Standards Act's requirement for the Exempt status has been revised to include a higher salary threshold to \$58,656. Currently six employees who have been

considered Exempt in accordance with FLSA would become Non-Exempt employees January 1, 2025. However, this is before receiving any performance pay increase. I anticipate two (2) of these employees will retain the Exempt status as their current salaries are close to the required salary.

### **Vacancy Report**

There are 14 vacancies this week. Human Services has 8 vacancies, all in the Social Services Division. The Sheriff's Office has 3 positions vacant, Emergency Services has 2 vacancies and the Tax Assessor's Office has 1 vacancy. Eight of these positions have been vacant over 30 days, with 5 of them being in Human Services. Five of these positions (4 in Human Services) have been vacant over 100 days. Human Services' turnover rate has decreased from 27.38% last year to 21.18%. The turnover rate in the Sheriff's Office since July 1, 2024 has been 7.61%.

### **Solid Waste**

The recycling compactor has been installed at the Solid Waste Facility and is now operational. The electrical work at the Convenience Sites is now being done to accommodate the recycling compactors. Arrangements have been made for additional capacity at the landfill for the holidays, beginning next week. Triad is also adding an additional 30-yard contained to Maranatha and Speer Bridge as these two sites are continuously reaching near capacity.

Hilco has requested an increase in fee to operate the Transfer Station as they are not receiving the volume, hence the revenue they anticipated. Their request has been denied at this point, but we will review other options such as addressing the materials that take up space, but are lightweight materials such as foam.

### **Financial Summary**

Exhibit A contains the Financial Summary for General Fund revenues and expenditures through October 31, 2024.

### **FEMA**

As of November 19, 2024, of the 14,850 households in Yadkin County, 235 had registered for individual assistance from FEMA due to Helene. Of these, 15 have been determined eligible by FEMA for a total amount of \$21,955.71 in assistance. FEMA will continue to have a limited presence in Yadkin through their Branch Director.

### **Upcoming Dates**

The School of Government has several webinars coming up that you may be interested in. The next one is Rules of Procedure (12/4/2024, 10am-11:15am, online). Please let Tanya know if you are interested this or any other webinar.

# EXHIBIT A

**YADKIN COUNTY**  
**FY 24-25 Financial Summary**  
**GENERAL FUND REVENUE**

<b>REVENUES:</b>		<b>2025 Revised</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>
		<b>Budget</b>	<b>October</b>	<b>EOY Totals</b>	<b>YTD Totals</b>	<b>% YTD to date</b>
<b>NON-DEPARTMENTAL</b>	Article 39	\$ 3,400,000.00	\$ 297,945.22	\$ 2,851,887.73	\$ 297,945.22	8.76%
	Article 40	\$ 3,400,000.00	\$ 325,339.58	\$ 2,923,823.36	\$ 325,339.58	9.57%
	Article 42	\$ 2,000,000.00	\$ 173,183.93	\$ 1,656,104.88	\$ 173,183.93	8.66%
	Article 44	\$ -	\$ -	\$ (0.15)	\$ -	0.00%
	Article 44*524	\$ 1,700,000.00	\$ 152,315.52	\$ 1,476,765.27	\$ 152,315.52	8.96%
	Donations	\$ -	\$ -	\$ 500.00	\$ -	0.00%
	Visit NC Farm App	\$ 4,000.00	\$ -	\$ 4,597.02	\$ -	0.00%
	Cable TV	\$ 60,000.00	\$ -	\$ 42,394.84	\$ -	0.00%
	Alcoholic Beverage Distrib.	\$ 130,300.00	\$ -	\$ 146,678.43	\$ -	0.00%
	Bottle Tax	\$ 4,500.00	\$ 365.34	\$ 5,256.12	\$ 1,171.67	26.04%
	Medicaid HH	\$ 1,000,000.00	\$ -	\$ 1,045,704.50	\$ 221,213.09	22.12%
	Ins. Refund	\$ -	\$ 6,617.78	\$ 109,594.91	\$ 27,642.65	0.00%
	SBITA Proceeds Gasb 96	\$ 18,165.00	\$ -	\$ -	\$ -	0.00%
	Proceeds Fin Sources Gasb 87	\$ 50,000.00	\$ -	\$ 54,126.45	\$ -	0.00%
	Rent	\$ 80,000.00	\$ 6,740.26	\$ 98,937.90	\$ 30,940.87	38.68%
	Misc.	\$ 5,000.00	\$ 7,485.50	\$ 5,014.81	\$ 8,131.98	162.64%
	Surplus Property	\$ -	\$ -	\$ 3,833.92	\$ 3,703.60	0.00%
	Lottery Proceeds	\$ 450,000.00	\$ -	\$ 450,000.00	\$ -	0.00%
	Lottery Proceeds RR	\$ 500,000.00	\$ -	\$ 629,904.94	\$ 168,746.31	33.75%
	Needs Based Lottery	\$ 500,000.00	\$ -	\$ 1,650,827.15	\$ 75,322.85	15.06%
	Garnishment	\$ 1,000.00	\$ 60.00	\$ 736.13	\$ 76.27	7.63%
	Civil Execution Fees	\$ 2,000.00	\$ -	\$ 2,574.48	\$ 30.00	1.50%
	App. Fund Balance	\$ 3,003,703.00	\$ -	\$ -	\$ -	0.00%
<b>FINANCE</b>	Interest	\$ 500,000.00	\$ 54,095.73	\$ 665,294.22	\$ 226,767.74	45.35%
<b>TAX</b>	Tax Current	\$ 22,931,275.00	\$ 565,035.26	\$ 22,670,282.00	\$ 15,389,095.19	67.11%
	Tax Prior	\$ 330,000.00	\$ 28,058.54	\$ 352,271.62	\$ 158,990.17	48.18%
	DMV Current	\$ 2,650,000.00	\$ 243,187.36	\$ 3,019,241.74	\$ 799,655.22	30.18%
	DMV Prior	\$ 3,500.00	\$ 918.32	\$ 16,895.33	\$ 1,865.36	53.30%
	Foreclosure Fees	\$ -	\$ (2,694.06)	\$ 20,625.42	\$ 935.03	0.00%
	Leasing Tax	\$ 1,500.00	\$ 7.41	\$ 881.44	\$ 256.62	17.11%
	Misc.	\$ 240.00	\$ 0.80	\$ 29.49	\$ 0.94	0.39%
	Interest / Penalties	\$ 180,000.00	\$ 6,510.27	\$ 175,697.50	\$ 24,078.47	13.38%
	Over / Shortage	\$ 100.00	\$ 4.79	\$ 80.99	\$ 78.27	78.27%
	Maps / Copy	\$ 500.00	\$ -	\$ 407.00	\$ 46.00	9.20%
<b>LICENSE PLATE AG.</b>	Town Tax Collect Revenue	\$ 11,000.00	\$ 317.33	\$ 12,206.80	\$ 8,683.78	78.94%
	LPA Fees	\$ 115,000.00	\$ 10,908.43	\$ 118,785.83	\$ 39,488.80	34.34%
	Notary Fees	\$ 30,000.00	\$ 3,514.00	\$ 38,548.00	\$ 15,163.00	50.54%
<b>COURT FACILITIES</b>	Court Officer's Fee	\$ 21,000.00	\$ 1,232.10	\$ 16,883.03	\$ 5,323.47	25.35%
	Court Facility Fee	\$ 53,000.00	\$ 4,210.80	\$ 56,714.79	\$ 13,555.32	25.58%
	Jail Fees	\$ 35,000.00	\$ 2,345.05	\$ 28,528.83	\$ 5,975.43	17.07%
<b>ELECTIONS</b>	Elections Filing Fee	\$ 70.00	\$ -	\$ 867.00	\$ 75.00	107.14%
	Elections Misc	\$ 1,500.00	\$ -	\$ 6,626.32	\$ -	0.00%
<b>REGISTER OF DEEDS</b>	Register of Deeds Fees	\$ 260,000.00	\$ 48,826.66	\$ 283,547.30	\$ 138,831.31	53.40%
	Grant	\$ -	\$ -	\$ 2,000.00	\$ -	0.00%
	Register of Deeds DP	\$ 17,000.00	\$ 1,349.29	\$ 15,097.12	\$ 5,367.49	31.57%
<b>INTERFUND TRNS CAP.</b>	Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0.00%
<b>INFORMATION TECHNO</b>	Sale of Maps/Copies GIS	\$ -	\$ 100.00	\$ 115.00	\$ 200.00	0.00%
	Revenue	\$ 10,000.00	\$ -	\$ -	\$ -	0.00%
<b>SHERIFF</b>	Domestic Violence Weapon	\$ 1,000.00	\$ 186.00	\$ 1,142.50	\$ 186.00	18.60%
	RFA A399 Grant	\$ -	\$ -	\$ 6,542.95	\$ -	0.00%
	Sheriff Fees	\$ 20,000.00	\$ 3,716.00	\$ 31,280.27	\$ 9,475.50	47.38%
	Concealed Permit	\$ 30,000.00	\$ 2,995.00	\$ 36,435.00	\$ 9,870.00	32.90%
	DWI Fees	\$ 2,000.00	\$ 199.32	\$ 3,247.76	\$ 589.78	29.49%
	Donations	\$ -	\$ -	\$ 15,740.00	\$ -	0.00%
	Drug Fund Restitution	\$ -	\$ -	\$ -	\$ -	0.00%
	Misc.	\$ -	\$ -	\$ 211.45	\$ -	0.00%
	Grant	\$ -	\$ -	\$ 74,438.00	\$ -	0.00%
	Surplus Property	\$ -	\$ -	\$ -	\$ -	0.00%
	Liaision Officer	\$ 300,000.00	\$ -	\$ 443,543.61	\$ -	0.00%
	Inmate Housing	\$ 30,000.00	\$ 39,510.00	\$ 152,729.00	\$ 39,510.00	131.70%
	Detention Center Fees	\$ 1,500.00	\$ -	\$ -	\$ -	0.00%
	Jail Comm Vending	\$ 25,000.00	\$ 4,811.16	\$ 35,942.78	\$ 9,848.91	39.40%
<b>EMS</b>	Communications Grant	\$ -	\$ -	\$ 20,945.60	\$ -	0.00%
	EMS Fees	\$ 1,700,000.00	\$ 204,126.44	\$ 1,825,624.63	\$ 703,940.87	41.41%
	EMS Aid Grant	\$ -	\$ -	\$ -	\$ -	0.00%
	EM Performance Grant	\$ 38,000.00	\$ -	\$ 39,698.11	\$ -	0.00%
	EMS Medicaid Reim	\$ 150,000.00	\$ -	\$ 24,750.00	\$ 30,777.00	20.52%
	Homeland Sec Grant	\$ -	\$ -	\$ -	\$ -	0.00%
	ADD Utililization BSD Pymts	\$ -	\$ -	\$ -	\$ -	0.00%
	GRANT	\$ 87,275.00	\$ (19,592.46)	\$ 26,622.62	\$ 57,172.54	65.51%
	Donations	\$ -	\$ -	\$ 6,000.00	\$ -	0.00%
	Miscellaneous	\$ -	\$ -	\$ -	\$ 675.00	0.00%
<b>CENTRAL PERMITTING</b>	Fire Marshal Inspections	\$ 25,000.00	\$ 2,535.00	\$ 37,801.10	\$ 9,010.00	36.04%
	Fire Marshal Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Building Permits</b>	\$ 135,000.00	\$ 29,341.08	\$ 152,955.45	\$ 89,069.74	\$ 65.98%	

	Zoning Fees	\$ 25,000.00	\$ 2,760.00	\$ 36,010.00	\$ 12,020.00	48.08%
ANIMAL SHELTER	Animal Shelter Fee	\$ 5,000.00	\$ 646.97	\$ 5,769.42	\$ 1,211.01	24.22%
	Adoption Fees	\$ 11,000.00	\$ 957.50	\$ 16,342.00	\$ 4,147.00	37.70%
	Service Fees	\$ 4,000.00	\$ 920.00	\$ 4,495.00	\$ 2,010.00	50.25%
	State Reimbursement	\$ 10,000.00	\$ -	\$ 9,460.85	\$ 2,233.63	22.34%
	Donations	\$ -	\$ 200.00	\$ 5,607.00	\$ 1,558.00	0.00%
ECONOMIC DEVELOP.	Building Reuse Grant Revenue	\$ 88,223.00	\$ -	\$ 400,731.74	\$ -	0.00%
COOPERATIVE EXTN.	No-Till Drill Rental	\$ -	\$ -	\$ -	\$ -	0.00%
	Program Fees	\$ 4,500.00	\$ 954.98	\$ 6,841.36	\$ 1,452.80	32.28%
	4H Program Revenue	\$ 1,000.00	\$ -	\$ 4,652.34	\$ 706.72	70.67%
	Fees	\$ -	\$ -	\$ -	\$ -	0.00%
SOIL & WATER	NCDA-Matching Funds	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	0.00%
	S&W No-Till	\$ 9,000.00	\$ 4,233.26	\$ 10,082.80	\$ 5,157.26	57.30%
	S&W Cost Share	\$ 26,500.00	\$ -	\$ 35,887.50	\$ -	0.00%
HUMAN SERVICES	Health - Administration	\$ 381,955.00	\$ 15,896.77	\$ 138,814.70	\$ 29,445.07	7.71%
	Health- Nursing & Medical	\$ 92,273.00	\$ 16,050.49	\$ 121,909.41	\$ 45,865.89	49.71%
	Health- Medicaid Case Manageme	\$ 207,855.00	\$ 22,252.20	\$ 221,775.96	\$ 76,218.15	36.67%
	Health-Preparedness	\$ 31,311.00	\$ 1,753.80	\$ 22,945.77	\$ 3,652.41	11.66%
	Health- Tuberculosis	\$ 1,692.00	\$ -	\$ 1,711.10	\$ -	0.00%
	Health-Child Health	\$ 202,655.00	\$ 27,537.53	\$ 214,797.78	\$ 72,835.08	35.94%
	Health-Immunization	\$ 114,533.00	\$ 10,509.94	\$ 70,765.21	\$ 23,157.58	20.22%
	Health-Maternal	\$ 109,536.00	\$ 14,915.40	\$ 125,516.90	\$ 45,629.52	41.66%
	Health-Family Planning	\$ 135,405.00	\$ 12,514.65	\$ 136,493.38	\$ 40,716.98	30.07%
	Health- WIC Admin	\$ 15,102.00	\$ 1,585.60	\$ 7,763.63	\$ 3,269.83	21.65%
	Health-WIC Nutrition	\$ 50,242.00	\$ 700.29	\$ 58,169.16	\$ 10,653.64	21.20%
	Health-WIC Client Services	\$ 122,466.00	\$ 10,060.00	\$ 142,694.29	\$ 34,722.18	28.35%
	Health-WIC Breastfeeding	\$ 21,451.00	\$ 1,575.59	\$ 20,622.59	\$ 5,389.24	25.12%
	Health - WIC Peer Counselor	\$ 22,000.00	\$ 2,927.31	\$ 11,293.81	\$ 8,360.22	38.00%
	Health-Viral Hepatitis Prevention	\$ 77,159.00	\$ 4,664.46	\$ 43,181.39	\$ 11,243.54	14.57%
	Health - Environmental	\$ 111,000.00	\$ 10,690.00	\$ 143,714.29	\$ 41,558.46	37.44%
	Health - Health Education	\$ 72,525.00	\$ 1,641.17	\$ 46,868.26	\$ 1,771.84	2.44%
	Social Services	\$ 3,263,168.00	\$ 302,051.65	\$ 3,136,933.58	\$ 625,999.73	19.18%
	Community Action-Grant	\$ -	\$ -	\$ 1,000,000.00	\$ -	0.00%
	ROAP - Elderly & Disabled	\$ 70,004.00	\$ 64,323.00	\$ 69,109.00	\$ 64,323.00	91.88%
	ROAP- Rural General Public	\$ 81,684.00	\$ 81,272.00	\$ 81,684.00	\$ 81,272.00	99.50%
	ROAP - Employment	\$ 22,511.00	\$ 22,511.00	\$ 732.00	\$ 22,511.00	100.00%
JCPC	Juvenile Crime Prev Program	\$ 308,221.00	\$ 23,955.00	\$ 295,798.00	\$ 97,596.00	31.66%
VETERAN SERVICES	Veterans Services	\$ 2,100.00	\$ -	\$ 2,173.91	\$ -	0.00%
HOSPITAL	Rent Income	\$ 31,000.00	\$ 4,078.00	\$ 47,187.96	\$ 13,406.49	43.25%
	Surplus Property	\$ -	\$ -	\$ 1,500.00	\$ -	0.00%
RECREATION	Recreation - Rent	\$ 45,500.00	\$ 3,520.00	\$ 51,852.50	\$ 18,358.00	40.35%
	Recreation-Concessions	\$ 26,500.00	\$ 1,282.50	\$ 30,950.00	\$ 9,683.25	36.54%
	Recreation - Fees	\$ 48,000.00	\$ 208.76	\$ 69,146.52	\$ 20,015.68	41.70%
	Grant	\$ -	\$ -	\$ -	\$ -	0.00%
	Recreation-Miscellaneous	\$ -	\$ 95.16	\$ -	\$ 10,095.16	0.00%
<b>Total Revenues</b>		<b>\$ 51,859,799</b>	<b>\$ 2,875,053.73</b>	<b>\$ 50,452,125.40</b>	<b>\$ 20,728,567.85</b>	<b>39.97%</b>

**COUNTY OF YADKIN**  
**FY 24-25 Financial Summary**  
**GENERAL FUND EXPENDITURE**

Department	2025 Revised Budget	2024 October	2024 EOY Actuals	2025 YTD Total	2025 % YTD to date
Non-Departmental	\$ 2,195,782	\$ 63,190	\$ 2,119,340.20	\$ 583,711.49	27%
Community Action Pro.	\$ 2,196,824	\$ 90,971	\$ 3,027,517.32	\$ 407,297.52	19%
Debt Service	\$ 2,626,685	\$ -	\$ 3,301,969.31	\$ 626,997.70	24%
Interfund Transfers	\$ 325,000	\$ -	\$ 2,356,724.00	\$ -	0%
Admin. - Board	\$ 88,855	\$ 5,040	\$ 74,455.00	\$ 24,426.21	27%
Admin. - Manager	\$ 761,843	\$ 56,066	\$ 700,032.26	\$ 226,783.37	30%
Finance	\$ 447,317	\$ 33,633	\$ 378,284.76	\$ 139,134.62	31%
Tax	\$ 390,240	\$ 25,613	\$ 529,745.11	\$ 126,653.91	32%
Revaluation	\$ 450,505	\$ 29,780	\$ 267,445.97	\$ 117,078.69	26%
License Plate Agency	\$ 180,645	\$ 13,570	\$ 168,316.24	\$ 53,422.96	30%
Court Facilities	\$ 53,000	\$ 3,586	\$ 45,425.03	\$ 20,051.73	38%
Elections	\$ 298,950	\$ 43,069	\$ 276,612.94	\$ 100,020.18	33%
Register of Deeds	\$ 361,180	\$ 31,427	\$ 329,666.30	\$ 106,779.93	30%
Information Svcs.	\$ 914,260	\$ 60,295	\$ 658,783.59	\$ 263,457.08	29%
Public Buildings	\$ 724,760	\$ 54,166	\$ 698,476.43	\$ 287,507.04	40%
Sheriff	\$ 8,692,993	\$ 631,242	\$ 8,468,576.07	\$ 2,718,080.97	31%
Emergency Services	\$ 6,264,526	\$ 378,596	\$ 5,356,862.07	\$ 1,603,966.37	26%
Fire Marshal	\$ 264,434	\$ 17,638	\$ 243,203.57	\$ 76,411.43	29%
Central Permitting	\$ 631,265	\$ 35,017	\$ 586,541.83	\$ 175,124.86	28%
Medical Examiner	\$ 50,000	\$ 4,425	\$ 39,550.00	\$ 9,325.00	19%
Animal Shelter	\$ 351,230	\$ 38,944	\$ 317,271.24	\$ 120,383.68	34%
Eco.Dev.	\$ 164,723	\$ 6,375	\$ 477,231.74	\$ 25,500.00	15%
Eco.Dev. Project	\$ 25,000	\$ -	\$ 25,000.00	\$ 25,000.00	100%
Cooperative Extension	\$ 257,863	\$ 18,239	\$ 220,212.81	\$ 58,993.76	23%
Soil & Water	\$ 384,390	\$ 24,445	\$ 315,989.71	\$ 117,536.20	31%
Health Department	\$ 2,717,902	\$ 166,075	\$ 1,915,027.48	\$ 630,447.39	23%
Social Services	\$ 7,422,163	\$ 534,272	\$ 5,927,933.75	\$ 1,843,257.17	25%
Mental Health	\$ 118,000	\$ -	\$ 118,000.00	\$ -	0%
Dept of Juvenile Justice	\$ 336,567	\$ 25,106	\$ 343,201.01	\$ 82,589.84	25%
Pre Trial	\$ 101,995	\$ 6,622	\$ -	\$ 30,481.15	30%
Veterans Services	\$ 71,420	\$ 5,486	\$ 66,528.61	\$ 21,551.87	30%
Public Schools	\$ 8,774,000	\$ 2,193,500	\$ 8,200,000.00	\$ 4,387,000.00	50%
Public Schools Cap	\$ 289,000	\$ 72,250	\$ 275,000.00	\$ 144,500.00	50%
Public Schools Special Cap	\$ 228,615	\$ -	\$ 316,640.00	\$ 228,615.00	100%
Public Schools Lottery RR	\$ 500,000	\$ -	\$ 629,904.94	\$ 168,746.31	34%
Public Schools-Needs Based	\$ 500,000	\$ -	\$ 1,650,827.15	\$ 75,322.85	15%
Community College	\$ 699,490	\$ 90,762	\$ 420,499.06	\$ 431,624.31	62%
Hospital	\$ 179,792	\$ 13,222	\$ 181,410.63	\$ 55,424.19	31%
Recreation	\$ 818,585	\$ 63,122	\$ 749,690.76	\$ 271,474.70	33%
<b>Total</b>	<b>\$ 51,859,799</b>	<b>\$ 4,835,741.80</b>	<b>\$ 51,777,896.89</b>	<b>\$ 16,384,679.48</b>	<b>31.59%</b>