

David Moxley, Chairman of Board
Frank Zachary, Vice Chairman
Cliff Collins, Commissioner
Ricky Oliver, Commissioner
Tim Parks, Commissioner



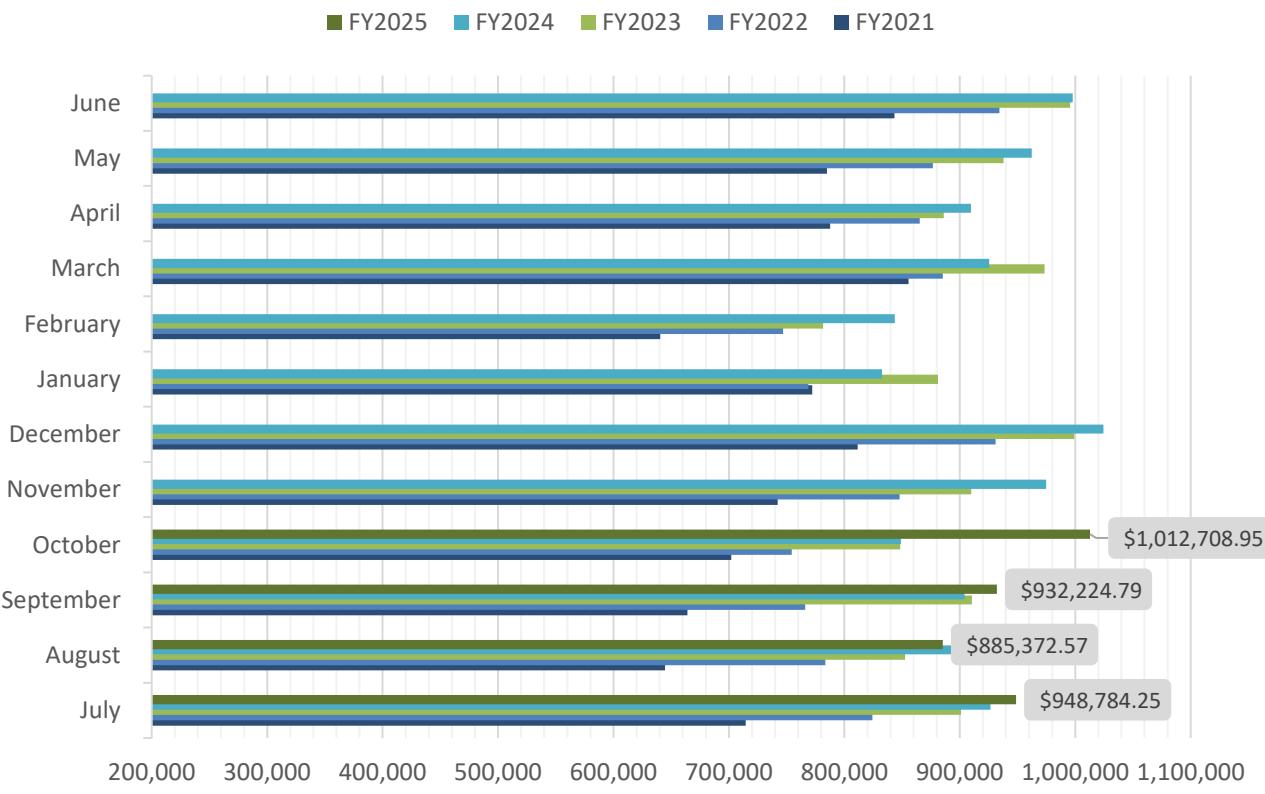
Ed Powell, County Attorney
Lisa Hughes, County Manager
Tanya Gentry, Clerk to the Board

COUNTY MANAGER'S REPORT

January 17, 2025

Sales Tax

Sales Tax Revenues 2021-2025



Sales tax collections for the month of October 2024 are considerably above those for September. Please remember that there is a time lag of when the sales are made and when we receive them. These sales were made by citizens or in Yadkin County during the month of October. They are submitted to the Department of Revenue (DOR) in November, DOR processes them in December and distributes them to local governments in January.

These numbers do not include the Medicaid Hold Harmless funds that are rolled-up in Sales Tax for the audit and budget.

Vacancy Report

There are 15 vacancies this week. Human Services has 6 vacancies, all in the Social Services Division. The Sheriff's Office has 3 positions vacant, Emergency Services has 4 vacancies, Animal Shelter has 1 vacancy as well as the Tax Assessor's Office. Thirteen of these positions have been vacant over 30 days, with 6 of them being in Human Services. Six of these positions (3 in Human Services and 2 in Emergency Services) have been vacant over 100 days.

Financial Summary

Exhibit A contains the Financial Summary through December 31, 2024. This summary is for the General Fund Only.

County Park Damage

One of the restroom facilities at the County Park was damaged last weekend when a vehicle ran into the building. The restrooms have been closed and the damage has been reported to the insurance company.

KnowBe4

As you may have heard on the news, the City of Winston-Salem was recently impacted by a cybersecurity attack that impacted their entire network, including their financial system. The County uses KnowBe4 to keep employees aware of risks associated with emails and attachments/links that may be sent in emails for bad actors to gain access to the County's system. This training has been available to employees for 2 calendar years.

Most employees who have access to the County's network are completing the monthly training. Most months, the training only takes 5-15 minutes to complete.

During calendar year 2023, on average 32 employees DID NOT complete the training per month with 27 of these being within the Sheriff's Office. During calendar year, on average 54 employees DID NOT complete the training per month with 46 of these being within the Sheriff's Office.

Within the last 4 months there were phishing emails sent to various County email addresses from someone who had accessed a neighboring government's network. Two employees clicked on the attachments within the emails and both were in the Sheriff's Office. Thankfully employees in other departments who had received the emails reported them through the phish alert system to IT and the emails/computers quarantined.

Upcoming Dates

January 27 at 6pm will be the FY2026 Budget Retreat at the Moose Lodge. Dinner will be provided.

February 3 at 5pm Special Called Meeting – Closed Session to Discuss a Personnel Matter. Dinner will be provided.

The School of Government has several webinars coming up that you may be interested in. Please let Tanya know if you are interested in any of these or any other training.

January 23-24: Essentials in County Government in Winston Salem. David Moxley, Tim Parks, Ricky Oliver and I are attending.

January 30: Leading Your Board in Raleigh. David Moxley, Frank Zachary, Cliff Collins and I are attending.

February 7: Top 10 Primer: Managing Conflict Online

March 5: Top 10 Primer: Tools for a Successful Strategic Plan Online

March 19: In the Hot Seat: Leading Through Public Scrutiny in Chapel Hill

April 2: Fiduciary Responsibilities of Local Elected Officials Online

EXHIBIT A

YADKIN COUNTY
FY 24-25 Financial Summary
GENERAL FUND REVENUE

REVENUES:		2025 Revised	2024	2024	2025	2025
		Budget	December	EOY Totals	YTD Totals	% YTD to date
NON-DEPARTMENTAL	Article 39	\$ 3,400,000.00	\$ 324,476.52	\$ 2,851,887.73	\$ 859,527.73	25.28%
	Article 40	\$ 3,400,000.00	\$ 280,617.49	\$ 2,923,823.36	\$ 868,101.56	25.53%
	Article 42	\$ 2,000,000.00	\$ 174,815.26	\$ 1,656,104.88	\$ 500,352.52	25.02%
	Article 44	\$ -	\$ -	\$ (0.15)	\$ -	0.00%
	Article 44*524	\$ 1,700,000.00	\$ 152,315.52	\$ 1,476,765.27	\$ 456,946.56	26.88%
	Donations	\$ -	\$ -	\$ 500.00	\$ -	0.00%
	Visit NC Farm App	\$ 4,000.00	\$ -	\$ 4,597.02	\$ 2,450.00	61.25%
	Cable TV	\$ 60,000.00	\$ 14,033.86	\$ 42,394.84	\$ 14,033.86	23.39%
	Alcoholic Beverage Distrib.	\$ 130,300.00	\$ -	\$ 146,678.43	\$ -	0.00%
	Bottle Tax	\$ 4,500.00	\$ 474.35	\$ 5,256.12	\$ 2,070.24	46.01%
	Medicaid HH	\$ 1,000,000.00	\$ -	\$ 1,045,704.50	\$ 221,213.09	22.12%
	Ins. Refund	\$ 31,697.00	\$ 9,643.21	\$ 109,594.91	\$ 43,375.27	136.84%
	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	\$ 6,111.91	\$ 98,937.90	\$ 43,244.34	54.06%
	Misc.	\$ 5,000.00	\$ 52.00	\$ 5,014.81	\$ 10,680.42	213.61%
	Surplus Property	\$ -	\$ 141,192.50	\$ 3,833.92	\$ 144,896.10	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	\$ -	\$ 736.13	\$ 76.27	7.63%
	Civil Execution Fees	\$ 2,000.00	\$ 10.00	\$ 2,574.48	\$ 40.00	2.00%
	App. Fund Balance	\$ 4,988,548.00	\$ -	\$ -	\$ -	0.00%
FINANCE	Interest	\$ 500,000.00	\$ 51,132.92	\$ 665,294.22	\$ 328,537.33	65.71%
TAX	Tax Current	\$ 22,931,275.00	\$ 2,618,051.78	\$ 22,670,282.00	\$ 18,574,556.85	81.00%
	Tax Prior	\$ 330,000.00	\$ 47,845.44	\$ 352,271.62	\$ 224,484.24	68.03%
	DMV Current	\$ 2,650,000.00	\$ 253,553.78	\$ 3,019,241.74	\$ 1,325,401.36	50.02%
	DMV Prior	\$ 3,500.00	\$ 432.91	\$ 16,895.33	\$ 2,501.41	71.47%
	Foreclosure Fees	\$ -	\$ 8,000.87	\$ 20,625.42	\$ 10,676.22	0.00%
	Leasing Tax	\$ 1,500.00	\$ 35.64	\$ 881.44	\$ 334.00	22.27%
	Misc.	\$ 240.00	\$ 0.38	\$ 29.49	\$ 1.45	0.60%
	Interest / Penalties	\$ 180,000.00	\$ 13,330.77	\$ 175,697.50	\$ 41,818.83	23.23%
	Over / Shortage	\$ 100.00	\$ 4.07	\$ 80.99	\$ 85.94	85.94%
	Maps / Copy	\$ 500.00	\$ -	\$ 407.00	\$ 46.00	9.20%
LICENSE PLATE AG.	Town Tax Collect Revenue	\$ 11,000.00	\$ 1,530.89	\$ 12,206.80	\$ 10,425.00	94.77%
	LPA Fees	\$ 115,000.00	\$ 9,362.14	\$ 118,785.83	\$ 60,673.30	52.76%
	Notary Fees	\$ 30,000.00	\$ 588.00	\$ 38,548.00	\$ 18,721.00	62.40%
COURT FACILITIES	Court Officer's Fee	\$ 21,000.00	\$ 1,221.48	\$ 16,883.03	\$ 8,029.17	38.23%
	Court Facility Fee	\$ 53,000.00	\$ 4,394.17	\$ 56,714.79	\$ 22,880.21	43.17%
	Jail Fees	\$ 35,000.00	\$ 2,729.33	\$ 28,528.83	\$ 12,602.40	36.01%
ELECTIONS	Elections Filing Fee	\$ 70.00	\$ -	\$ 867.00	\$ 75.00	107.14%
	Elections Misc	\$ 1,500.00	\$ 1,500.00	\$ 6,626.32	\$ 1,500.00	100.00%
REGISTER OF DEEDS	Register of Deeds Fees	\$ 260,000.00	\$ 26,925.91	\$ 283,547.30	\$ 175,653.04	67.56%
	Grant	\$ -	\$ -	\$ 2,000.00	\$ -	0.00%
	Register of Deeds DP	\$ 17,000.00	\$ 1,224.42	\$ 15,097.12	\$ 7,610.35	44.77%
INTERFUND TRNS CAP.	Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0.00%
INFORMATION TECHNO	Sale of Maps/Copies GIS	\$ -	\$ 100.00	\$ 115.00	\$ 300.00	0.00%
	Revenue	\$ 10,000.00	\$ -	\$ -	\$ -	0.00%
SHERIFF	Domestic Violence Weapon	\$ 1,000.00	\$ -	\$ 1,142.50	\$ 245.00	24.50%
	RFA A399 Grant	\$ -	\$ -	\$ 6,542.95	\$ -	0.00%
	Sheriff Fees	\$ 20,000.00	\$ 1,389.50	\$ 31,280.27	\$ 13,492.50	67.46%
	Concealed Permit	\$ 30,000.00	\$ 4,215.00	\$ 36,435.00	\$ 17,245.00	57.48%
	DWI Fees	\$ 2,000.00	\$ 178.42	\$ 3,247.76	\$ 1,137.92	56.90%
	Donations	\$ -	\$ 250.00	\$ 15,740.00	\$ 3,250.00	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	\$ 22,575.00	\$ 152,729.00	\$ 62,085.00	206.95%
	Detention Center Fees	\$ 1,500.00	\$ -	\$ -	\$ -	0.00%
	Jail Comm Vending	\$ 25,000.00	\$ -	\$ 35,942.78	\$ 15,056.32	60.23%
EMS	Communications Grant	\$ -	\$ -	\$ 20,945.60	\$ -	0.00%
	EMS Fees	\$ 1,700,000.00	\$ 184,159.81	\$ 1,825,624.63	\$ 1,049,478.31	61.73%
	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	\$ 251,872.00	167.91%
	Homeland Sec Grant	\$ -	\$ -	\$ -	\$ -	0.00%
	ADD Utililization BSD Pymts	\$ -	\$ -	\$ -	\$ -	0.00%
	GRANT	\$ 87,275.00	\$ -	\$ 26,622.62	\$ 57,172.54	65.51%
	Donations	\$ -	\$ -	\$ 6,000.00	\$ -	0.00%
	Miscellaneous	\$ -	\$ -	\$ -	\$ 675.00	0.00%
CENTRAL PERMITTING	Fire Marshal Inspections	\$ 25,000.00	\$ 950.00	\$ 37,801.10	\$ 12,600.00	50.40%
	Fire Marshal Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
Building Permits	\$ 135,000.00	\$ 11,442.33	\$ 152,955.45	\$ 112,175.42	\$ 83.09%	

	Zoning Fees	\$ 25,000.00	\$ 2,650.00	\$ 36,010.00	\$ 17,340.00	69.36%
ANIMAL SHELTER	Animal Shelter Fee	\$ 5,000.00	\$ 582.81	\$ 5,769.42	\$ 1,925.59	38.51%
	Adoption Fees	\$ 11,000.00	\$ 1,647.50	\$ 16,342.00	\$ 6,479.50	58.90%
	Service Fees	\$ 4,000.00	\$ 350.00	\$ 4,495.00	\$ 2,560.00	64.00%
	State Reimbursement	\$ 10,000.00	\$ 4,635.93	\$ 9,460.85	\$ 6,869.56	68.70%
	Grant	\$ -	\$ 500.00	\$ -	\$ 500.00	0.00%
	Donations	\$ -	\$ 810.00	\$ 5,607.00	\$ 4,598.00	0.00%
ECONOMIC DEVELOP.	Building Reuse Grant Revenue	\$ 88,223.00	\$ 12,709.50	\$ 400,731.74	\$ 22,044.50	24.99%
COOPERATIVE EXTN.	No-Till Drill Rental	\$ -	\$ -	\$ -	\$ -	0.00%
	Program Fees	\$ 4,500.00	\$ 145.00	\$ 6,841.36	\$ 1,812.80	40.28%
	4H Program Revenue	\$ 3,000.00	\$ 646.00	\$ 4,652.34	\$ 1,352.72	45.09%
	Fees	\$ -	\$ -	\$ -	\$ -	0.00%
SOIL & WATER	NCDA-Matching Funds	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	0.00%
	S&W No-Till	\$ 9,000.00	\$ 1,791.03	\$ 10,082.80	\$ 9,828.68	109.21%
	S&W Cost Share	\$ 26,500.00	\$ -	\$ 35,887.50	\$ -	0.00%
HUMAN SERVICES	Health - Administration	\$ 381,955.00	\$ 14,511.03	\$ 138,814.70	\$ 61,225.47	16.03%
	Health- Nursing & Medical	\$ 92,273.00	\$ 3,047.64	\$ 121,909.41	\$ 51,701.67	56.03%
	Health- Medicaid Case Manageme	\$ 207,855.00	\$ 18,772.56	\$ 221,775.96	\$ 115,269.57	55.46%
	Health-Preparedness	\$ 31,311.00	\$ 1,583.56	\$ 22,945.77	\$ 6,139.40	19.61%
	Health- Tuberculosis	\$ 1,692.00	\$ 5,068.81	\$ 1,711.10	\$ 5,068.81	299.58%
	Health-Child Health	\$ 203,900.00	\$ 6,607.36	\$ 214,797.78	\$ 90,306.21	44.29%
	Health-Immunization	\$ 124,533.00	\$ 1,933.08	\$ 70,765.21	\$ 27,738.35	22.27%
	Health-Maternal	\$ 109,536.00	\$ 4,254.13	\$ 125,516.90	\$ 55,416.22	50.59%
	Health-Family Planning	\$ 135,405.00	\$ 10,258.78	\$ 136,493.38	\$ 57,426.67	42.41%
	Health- WIC Admin	\$ 15,102.00	\$ 891.73	\$ 7,763.63	\$ 4,872.62	32.26%
	Health-WIC Nutrition	\$ 50,242.00	\$ 4,045.55	\$ 58,169.16	\$ 19,040.59	37.90%
	Health-WIC Client Services	\$ 122,466.00	\$ 10,011.35	\$ 142,694.29	\$ 54,952.10	44.87%
	Health-WIC Breastfeeding	\$ 21,451.00	\$ 1,979.21	\$ 20,622.59	\$ 8,984.92	41.89%
	Health - WIC Peer Counselor	\$ 22,000.00	\$ 2,240.70	\$ 11,293.81	\$ 13,045.15	59.30%
	Health-Viral Hepatitis Prevention	\$ 77,159.00	\$ -	\$ 43,181.39	\$ 16,646.42	21.57%
	Health - Environmental	\$ 111,000.00	\$ 10,014.89	\$ 143,714.29	\$ 61,938.86	55.80%
	Health - Health Education	\$ 72,525.00	\$ 8,103.88	\$ 46,868.26	\$ 14,124.64	19.48%
	Social Services	\$ 3,263,168.00	\$ 98,777.89	\$ 3,136,933.58	\$ 1,004,591.38	30.79%
	Community Action-Grant	\$ -	\$ -	\$ 1,000,000.00	\$ -	0.00%
	ROAP - Elderly & Disabled	\$ 70,004.00	\$ -	\$ 69,109.00	\$ 64,323.00	91.88%
	ROAP- Rural General Public	\$ 81,684.00	\$ -	\$ 81,684.00	\$ 81,272.00	99.50%
	ROAP - Employment	\$ 22,511.00	\$ -	\$ 732.00	\$ 22,511.00	100.00%
JCPC	Juvenile Crime Prev Program	\$ 308,221.00	\$ 24,530.00	\$ 295,798.00	\$ 149,536.00	48.52%
VETERAN SERVICES	Veterans Services	\$ 2,100.00	\$ -	\$ 2,173.91	\$ -	0.00%
HOSPITAL	Rent Income	\$ 31,000.00	\$ 4,818.00	\$ 47,187.96	\$ 23,026.49	74.28%
	Surplus Property	\$ -	\$ -	\$ 1,500.00	\$ -	0.00%
RECREATION	Recreation - Rent	\$ 45,500.00	\$ 631.00	\$ 51,852.50	\$ 20,908.00	45.95%
	Recreation-Concessions	\$ 26,500.00	\$ 247.00	\$ 30,950.00	\$ 10,771.75	40.65%
	Recreation - Fees	\$ 48,000.00	\$ (300.16)	\$ 69,146.52	\$ 22,296.45	46.45%
	Grant	\$ -	\$ -	\$ -	\$ -	0.00%
	Recreation-Miscellaneous	\$ 10,000.00	\$ -	\$ -	\$ 10,095.16	100.95%
Total Revenues		\$ 53,899,586	\$ 4,629,363.34	\$ 50,452,125.40	\$ 27,983,015.48	51.92%

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

Department	2025 Revised Budget	2024 December	2024 EOY Actuals	2025 YTD Total	2025 % YTD to date
Non-Departmental	\$ 2,196,732	\$ 185,897.42	\$ 2,119,340.20	\$ 874,161.27	40%
Community Action Pro.	\$ 2,196,824	\$ 58,464.76	\$ 3,027,517.32	\$ 600,541.03	27%
Debt Service	\$ 2,626,685	\$ -	\$ 3,301,969.31	\$ 1,472,987.70	56%
Interfund Transfers	\$ 2,309,845	\$ 2,309,845.00	\$ 2,356,724.00	\$ 2,309,845.00	100%
Admin. - Board	\$ 88,855	\$ 6,253.21	\$ 74,455.00	\$ 36,389.52	41%
Admin. - Manager	\$ 761,843	\$ 58,053.99	\$ 700,032.26	\$ 342,257.45	45%
Finance	\$ 447,317	\$ 35,507.35	\$ 378,284.76	\$ 207,209.36	46%
Tax	\$ 390,240	\$ 24,970.54	\$ 529,745.11	\$ 177,264.32	45%
Assessor	\$ 450,505	\$ 34,898.29	\$ 267,445.97	\$ 183,833.84	41%
License Plate Agency	\$ 180,645	\$ 13,876.02	\$ 168,316.24	\$ 80,836.10	45%
Court Facilities	\$ 53,000	\$ 2,839.52	\$ 45,425.03	\$ 26,286.31	50%
Elections	\$ 308,000	\$ 29,470.49	\$ 276,612.94	\$ 193,225.14	63%
Register of Deeds	\$ 361,180	\$ 26,800.35	\$ 329,666.30	\$ 162,565.65	45%
Information Svcs.	\$ 914,260	\$ 63,156.11	\$ 658,783.59	\$ 387,810.17	42%
Public Buildings	\$ 724,760	\$ 50,152.15	\$ 698,476.43	\$ 380,303.80	52%
Sheriff	\$ 8,709,006	\$ 675,498.13	\$ 8,468,576.07	\$ 4,032,848.33	46%
Emergency Services	\$ 6,277,914	\$ 482,015.71	\$ 5,356,862.07	\$ 2,493,205.41	40%
Fire Marshal	\$ 264,434	\$ 16,539.47	\$ 243,203.57	\$ 111,088.12	42%
Central Permitting	\$ 613,583	\$ 44,767.77	\$ 586,541.83	\$ 257,662.75	42%
Medical Examiner	\$ 50,000	\$ 200.00	\$ 39,550.00	\$ 17,575.00	35%
Animal Shelter	\$ 405,758	\$ 32,411.27	\$ 317,271.24	\$ 188,029.04	46%
Eco.Dev.	\$ 164,723	\$ 6,375.00	\$ 477,231.74	\$ 47,585.50	29%
Eco.Dev. Project	\$ 25,000	\$ -	\$ 25,000.00	\$ 25,000.00	100%
Cooperative Extension	\$ 259,863	\$ 18,817.28	\$ 220,212.81	\$ 96,742.87	37%
Soil & Water	\$ 384,390	\$ 34,913.45	\$ 315,989.71	\$ 172,696.47	45%
Health Department	\$ 2,729,147	\$ 226,774.84	\$ 1,915,027.48	\$ 1,012,273.45	37%
Social Services	\$ 7,422,163	\$ 429,454.26	\$ 5,927,933.75	\$ 2,740,378.90	37%
Mental Health	\$ 118,000	\$ -	\$ 118,000.00	\$ -	0%
Dept of Juvenile Justice	\$ 336,567	\$ 30,632.62	\$ 343,201.01	\$ 137,299.43	41%
Pre Trial	\$ 101,995	\$ 6,841.56	\$ -	\$ 44,040.47	43%
Veterans Services	\$ 71,420	\$ 5,555.09	\$ 66,528.61	\$ 32,335.53	45%
Public Schools	\$ 8,774,000	\$ -	\$ 8,200,000.00	\$ 4,387,000.00	50%
Public Schools Cap	\$ 289,000	\$ -	\$ 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	\$ -	\$ 420,499.06	\$ 431,628.30	62%
Hospital	\$ 142,946	\$ 13,257.24	\$ 181,410.63	\$ 81,032.07	57%
Recreation	\$ 820,881	\$ 51,602.48	\$ 749,690.76	\$ 377,364.56	46%
Total	\$ 53,899,586	\$ 4,975,841.37	\$ 51,777,896.89	\$ 24,738,487.02	45.90%