

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 May 16, 2025

Sales Tax



Sales taxes continue to exceed previous years' collections. We are on track to exceed the estimated budget numbers for FY2025.

General Assembly

Bill crossover ended last week in the General Assembly and several bills didn't make the crossover, but that still doesn't mean they won't pass.

The following bills didn't make the crossover:

HB 219 regarding ambulance franchises

HB 675 pertains to credentialing of emergency medical technicians

HB 659 Local Government Spending Transparency

HB 765 Save the American Dream Act.

HB 729 Farmland Protection Act. This Act would phase out the property tax exclusion for solar energy electric systems.

The following made the crossover and/or are still being discussed:

HB 913 Liability/Unfair/Deceptive Development Actions made the crossover.

SB 257, which is the Senate's Recommended Budget contains a section that changes NCGS 166A increasing the National Guard's emergency response role.

Vacancy Report

There are currently 22 vacancies throughout County departments. There are 6 vacancies in Human Services (5 in the DSS Division and 1 in the Health Division), 6 within the Sheriff's Office (4 Patrol, 1 Detention and 1 Communications), 4 in Emergency Services, one each in the Animal Shelter, Central Permitting, Elections, Information Technology, Solid Waste and Tax. Of these positions 21 have been vacant over 30 days and 8 have been vacant for over 100 days, 5 of which have been vacant over 200 days. One position has been vacant 348 days and is starting to approach the 12-month vacant policy of being eliminated.

FY2025 Financial Summary

Exhibit A contains the FY2025 Financial Summary through April 30. Due to the numbers being tight, I put a budget freeze into effect for the remainder of this fiscal year. That means that unless there is an emergency that comes up, only already approved contracts and purchase orders will be allowed to continue...no new spending.

Veterans' Grant

The Board approved Michael Smith to submit a grant application to the NC Department of Military and Veterans Affairs in the amount of \$20,000. We were awarded a grant in the amount of \$18,288.98 and it has to be spent between March 3, 2025 and July 31, 2025. The funds cannot be used to supplant the budget, but can supplement it as it relates to providing services to Veterans.

Upcoming Dates

May 16th, 11am-1:30pm Employee Appreciation Cookout at Memorial Park

June 3, 7:00pm Budget work session

June 10-11, NCACC County Advocacy Days in Raleigh. Please let Tanya know if you would like to attend. It starts at 2pm on Tuesday and concludes Wednesday afternoon.

June 12, 7pm, Budget Public Hearing

EXHIBIT A

YADKIN COUNTY FY 24-25 Financial Summary GENERAL FUND REVENUE						
REVENUES:		2025 Revised Budget	2025 April	2024 EOY Totals	2025 YTD Totals	2025 % YTD to date
NON-DEPARTMENTAL	Article 39	\$ 3,400,000.00	\$ 377,793.34	\$ 2,851,887.73	\$ 2,258,280.09	66.42%
	Article 40	\$ 3,400,000.00	\$ 233,777.09	\$ 2,923,823.36	\$ 2,079,364.25	61.16%
	Article 42	\$ 2,000,000.00	\$ 206,927.02	\$ 1,656,104.88	\$ 1,290,703.25	64.54%
	Article 44	\$ -	\$ -	\$ (0.15)	\$ -	0.00%
	Article 44*524	\$ 1,700,000.00	\$ 152,277.36	\$ 1,476,765.27	\$ 1,066,094.16	62.71%
	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	\$ (80.87)	\$ 42,394.84	\$ 26,556.63	44.26%
	Alcoholic Beverage Distrib.	\$ 130,300.00	\$ -	\$ 146,678.43	\$ -	0.00%
	Bottle Tax	\$ 4,500.00	\$ 407.25	\$ 5,256.12	\$ 3,799.75	84.44%
	Medicaid HH	\$ 1,000,000.00	\$ -	\$ 1,045,704.50	\$ 1,244,786.47	124.48%
	Ins. Refund	\$ 65,970.00	\$ 5,944.58	\$ 109,594.91	\$ 71,916.81	109.01%
	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	\$ 7,252.46	\$ 98,937.90	\$ 75,439.58	94.30%
	Misc.	\$ 5,000.00	\$ 67.00	\$ 5,014.81	\$ 11,450.36	229.01%
	Surplus Property	\$ -	\$ -	\$ 3,833.92	\$ 157,074.10	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	\$ 7.35	\$ 736.13	\$ 323.62	32.36%
	Civil Execution Fees	\$ 2,000.00	\$ 26.41	\$ 2,574.48	\$ 178.94	8.95%
	Opioid Funds-General Fund	\$ -	\$ -	\$ -	\$ 33,220.98	0.00%
	App. Fund Balance	\$ 5,438,856.00	\$ -	\$ -	\$ -	0.00%
FINANCE	Interest	\$ 500,000.00	\$ 47,571.30	\$ 665,294.22	\$ 518,837.93	103.77%
TAX	Tax Current	\$ 22,931,275.00	\$ 235,845.78	\$ 22,670,282.00	\$ 22,863,895.66	99.71%
	Tax Prior	\$ 330,000.00	\$ 64,553.49	\$ 352,271.62	\$ 397,801.89	120.55%
	DMV Current	\$ 2,650,000.00	\$ 316,085.81	\$ 3,019,241.74	\$ 2,423,094.42	91.44%
	DMV Prior	\$ 3,500.00	\$ 3,526.92	\$ 16,895.33	\$ 7,020.49	200.59%
	Foreclosure Fees	\$ -	\$ -	\$ 20,625.42	\$ 4,623.50	0.00%
	Leasing Tax	\$ 1,500.00	\$ 170.33	\$ 881.44	\$ 553.53	36.90%
	Misc.	\$ 240.00	\$ 6.00	\$ 29.49	\$ 9.08	3.78%
	Interest / Penalties	\$ 180,000.00	\$ 31,895.24	\$ 175,697.50	\$ 145,253.84	80.70%
	Over / Shortage	\$ 100.00	\$ 2.44	\$ 80.99	\$ 91.88	91.88%
	Maps / Cops	\$ 500.00	\$ -	\$ 407.00	\$ 100.00	20.00%
	Town Tax Collect Revenue	\$ 11,000.00	\$ 119.13	\$ 12,206.80	\$ 13,039.32	118.54%
LICENSE PLATE AG.	LPA Fees	\$ 115,000.00	\$ 13,665.63	\$ 118,785.83	\$ 106,278.08	92.42%
	Notary Fees	\$ 30,000.00	\$ 2,616.00	\$ 38,548.00	\$ 32,698.00	108.99%
COURT FACILITIES	Court Officer's Fee	\$ 21,000.00	\$ 1,509.85	\$ 16,883.03	\$ 13,061.80	62.20%
	Court Facility Fee	\$ 53,000.00	\$ 4,919.03	\$ 56,714.79	\$ 39,810.59	75.11%
	Jail Fees	\$ 35,000.00	\$ 3,989.19	\$ 28,528.83	\$ 24,399.95	69.71%
ELECTIONS	Elections Filing Fee	\$ 70.00	\$ -	\$ 867.00	\$ 75.00	107.14%
	Elections Misc	\$ 1,500.00	\$ -	\$ 6,626.32	\$ 1,500.00	100.00%
REGISTER OF DEEDS	Register of Deeds Fees	\$ 260,000.00	\$ 37,010.24	\$ 283,547.30	\$ 277,296.19	106.65%
	Grant	\$ -	\$ -	\$ 2,000.00	\$ -	0.00%
	Register of Deeds DP	\$ 17,000.00	\$ 1,563.70	\$ 15,097.12	\$ 13,152.58	77.37%
INTERFUND TRNS CAP.	Interfund Transfers	\$ -	\$ -	\$ -	\$ -	0.00%
INFORMATION TECHNOLO	Sale of Maps/Copies GIS	\$ -	\$ 100.00	\$ 115.00	\$ 600.00	0.00%
	Revenue	\$ 10,000.00	\$ -	\$ -	\$ 3,626.84	36.27%
SHERIFF	Domestic Violence Weapon	\$ 1,000.00	\$ -	\$ 1,142.50	\$ 783.50	78.35%
	RFA A399 Grant	\$ -	\$ -	\$ 6,542.95	\$ -	0.00%
	Sheriff Fees	\$ 20,000.00	\$ 3,194.00	\$ 31,280.27	\$ 26,076.50	130.38%
	Concealed Permit	\$ 30,000.00	\$ 1,480.00	\$ 36,435.00	\$ 28,680.00	95.60%
	DWI Fees	\$ 2,000.00	\$ 519.19	\$ 3,247.76	\$ 2,945.84	147.29%
	Donations	\$ -	\$ -	\$ 15,740.00	\$ 3,400.00	0.00%
	Drug Fund Restitution	\$ -	\$ -	\$ -	\$ -	0.00%
	Misc.	\$ -	\$ -	\$ 211.45	\$ -	0.00%
	Grant	\$ -	\$ -	\$ 74,438.00	\$ -	0.00%
	Surplus Property	\$ -	\$ -	\$ -	\$ -	0.00%
	Liaison Officer	\$ 300,000.00	\$ -	\$ 443,543.61	\$ 179,450.39	59.82%
	Inmate Housing	\$ 30,000.00	\$ 21,405.00	\$ 152,729.00	\$ 178,005.00	593.35%
	Detention Center Fees	\$ 1,500.00	\$ -	\$ -	\$ -	0.00%
	Jail Comm Vending	\$ 25,000.00	\$ 2,266.74	\$ 35,942.78	\$ 23,908.44	95.63%
	Communications Grant	\$ -	\$ -	\$ 20,945.60	\$ -	0.00%
EMS	EMS Fees	\$ 1,760,300.00	\$ 230,261.29	\$ 1,825,624.63	\$ 1,846,124.19	104.88%
	EMS Aid Grant	\$ -	\$ -	\$ -	\$ -	0.00%
	EM Performance Grant	\$ 38,000.00	\$ -	\$ 39,698.11	\$ 20,625.00	54.28%
	EMS Medicaid Reim	\$ 150,000.00	\$ (13,300.00)	\$ 24,750.00	\$ 238,572.00	159.05%
	Homeland Sec Grant	\$ -	\$ -	\$ -	\$ -	0.00%
	ADD Utilization BSD Pymts	\$ -	\$ -	\$ -	\$ -	0.00%
	GRANT	\$ 87,275.00	\$ 56,960.00	\$ 26,622.62	\$ 114,132.54	130.77%
	Donations	\$ -	\$ -	\$ 6,000.00	\$ -	0.00%
	Miscellaneous	\$ -	\$ -	\$ -	\$ 675.00	0.00%
	Fire Marshal Inspections	\$ 25,000.00	\$ 2,550.00	\$ 37,801.10	\$ 19,750.00	79.00%
	Fire Marshal Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%

CENTRAL PERMITTING	Building Permits	\$ 135,000.00	\$ 21,701.98	\$ 152,955.45	\$ 195,413.04	144.75%
	Zoning Fees	\$ 25,000.00	\$ 3,620.00	\$ 36,010.00	\$ 33,440.00	133.76%
ANIMAL SHELTER	Animal Shelter Fee	\$ 5,000.00	\$ 355.01	\$ 5,769.42	\$ 2,495.97	49.92%
	Adoption Fees	\$ 11,000.00	\$ 595.00	\$ 16,342.00	\$ 9,971.50	90.65%
	Service Fees	\$ 4,000.00	\$ 680.00	\$ 4,495.00	\$ 4,420.00	110.50%
	State Reimbursement	\$ 20,000.00	\$ -	\$ 9,460.85	\$ 13,183.40	65.92%
	Grant	\$ 500.00	\$ -	\$ -	\$ 500.00	100.00%
	Donations	\$ -	\$ 265.00	\$ 5,607.00	\$ 5,933.00	0.00%
ECONOMIC DEVELOP.	Building Reuse Grant Revenue	\$ 100,933.00	\$ -	\$ 400,731.74	\$ 22,044.50	21.84%
COOPERATIVE EXTEN.	No-Till Drill Rental	\$ -	\$ -	\$ -	\$ -	0.00%
	Program Fees	\$ 4,500.00	\$ 1,428.17	\$ 6,841.36	\$ 4,752.96	105.62%
	4H Program Revenue	\$ 3,000.00	\$ 100.00	\$ 4,652.34	\$ 3,777.72	125.92%
	Fees	\$ -	\$ -	\$ -	\$ -	0.00%
SOIL & WATER	NCDAs-Matching Funds	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -	0.00%
	S&W No-Till	\$ 9,000.00	\$ 456.60	\$ 10,082.80	\$ 11,958.27	132.87%
	S&W Cost Share	\$ 26,500.00	\$ -	\$ 35,887.50	\$ -	0.00%
HUMAN SERVICES	Health - Administration	\$ 392,951.00	\$ 12,654.66	\$ 138,814.70	\$ 175,542.06	44.67%
	Health- Nursing & Medical	\$ 92,273.00	\$ 4,050.27	\$ 121,909.41	\$ 104,908.64	113.69%
	Health- Medicaid Case Manageme	\$ 207,855.00	\$ 19,867.44	\$ 221,775.96	\$ 187,148.33	90.04%
	Health-Preparedness	\$ 31,311.00	\$ 1,020.26	\$ 22,945.77	\$ 13,170.70	42.06%
	Health- Tuberculosis	\$ 1,692.00	\$ -	\$ 1,711.10	\$ 5,118.81	302.53%
	Health-Child Health	\$ 203,900.00	\$ 13,890.60	\$ 214,797.78	\$ 188,263.19	92.33%
	Health-Immunization	\$ 124,533.00	\$ 1,996.81	\$ 70,765.21	\$ 68,760.94	55.22%
	Health-Maternal	\$ 109,536.00	\$ 7,316.81	\$ 125,516.90	\$ 91,232.63	83.29%
	Health-Family Planning	\$ 135,405.00	\$ 9,781.90	\$ 136,493.38	\$ 122,293.93	90.32%
	Health- WIC Admin	\$ 15,102.00	\$ 1,567.68	\$ 7,763.63	\$ 10,230.02	67.74%
	Health-WIC Nutrition	\$ 50,242.00	\$ 4,058.06	\$ 58,169.16	\$ 36,662.86	72.97%
	Health-WIC Client Services	\$ 122,466.00	\$ 7,136.52	\$ 142,694.29	\$ 92,000.98	75.12%
	Health-WIC Breastfeeding	\$ 21,451.00	\$ 1,660.03	\$ 20,622.59	\$ 16,260.64	75.80%
	Health - WIC Peer Counselor	\$ 22,000.00	\$ 1,463.83	\$ 11,293.81	\$ 18,243.77	82.93%
	Health-Viral Hepatitis Prevention	\$ 77,159.00	\$ 5,608.28	\$ 43,181.39	\$ 38,909.44	50.43%
	Health - Environmental	\$ 115,855.00	\$ 13,405.52	\$ 143,714.29	\$ 111,410.00	96.16%
	Health - Health Education	\$ 72,525.00	\$ 5,862.21	\$ 46,868.26	\$ 35,777.63	49.33%
	Social Services	\$ 3,263,168.00	\$ 361,274.92	\$ 3,136,933.58	\$ 2,113,850.28	64.78%
	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	\$ 25,680.00	\$ 295,798.00	\$ 251,106.00	81.47%
VETERAN SERVICES	Veterans Services	\$ 2,100.00	\$ -	\$ 2,173.91	\$ 2,272.72	108.22%
HOSPITAL	Rent Income	\$ 31,000.00	\$ 2,771.00	\$ 47,187.96	\$ 33,299.99	107.42%
	Surplus Property	\$ -	\$ -	\$ 1,500.00	\$ -	0.00%
RECREATION	Recreation - Rent	\$ 45,500.00	\$ 8,424.00	\$ 51,852.50	\$ 40,879.00	89.84%
	Recreation-Concessions	\$ 26,500.00	\$ 6,141.00	\$ 30,950.00	\$ 20,622.75	77.82%
	Recreation - Fees	\$ 48,000.00	\$ 2,470.46	\$ 69,146.52	\$ 28,737.64	59.87%
	Grant	\$ -	\$ -	\$ -	\$ -	0.00%
	Recreation-Miscellaneous	\$ 10,000.00	\$ -	\$ -	\$ 10,160.16	101.60%
Total Revenues		\$ 54,483,528	\$ 2,602,189.31	\$ 50,452,125.40	\$ 42,428,516.59	77.87%

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

Department	2025 Revised Budget		2025 April		2024 EOY Actuals		2025 YTD Total	2025 % YTD to date
Non-Departmental	\$	2,202,732	\$	126,501.95	\$	2,119,340.20	\$ 1,263,851.42	57%
Community Action Pro.	\$	2,196,824	\$	19,092.39	\$	3,027,517.32	\$ 1,639,264.55	75%
Debt Service	\$	2,626,685	\$	-	\$	3,301,969.31	\$ 1,789,553.63	68%
Interfund Transfers	\$	2,364,665	\$	-	\$	2,356,724.00	\$ 2,309,845.00	98%
Admin. - Board	\$	88,855	\$	6,421.76	\$	74,455.00	\$ 66,616.15	75%
Admin. - Manager	\$	761,843	\$	58,054.18	\$	700,032.26	\$ 601,895.13	79%
Finance	\$	447,317	\$	30,367.48	\$	378,284.76	\$ 341,307.33	76%
Tax	\$	390,240	\$	28,386.32	\$	529,745.11	\$ 302,997.34	78%
Assessor	\$	450,505	\$	37,361.41	\$	267,445.97	\$ 339,405.32	75%
License Plate Agency	\$	180,645	\$	13,835.99	\$	168,316.24	\$ 141,902.87	79%
Court Facilities	\$	155,389	\$	72,326.32	\$	45,425.03	\$ 110,415.10	71%
Elections	\$	308,000	\$	7,831.85	\$	276,612.94	\$ 237,882.84	77%
Register of Deeds	\$	361,180	\$	34,611.68	\$	329,666.30	\$ 287,962.75	80%
Information Svcs.	\$	914,260	\$	58,013.14	\$	658,783.59	\$ 657,391.98	72%
Public Buildings	\$	724,760	\$	47,136.79	\$	698,476.43	\$ 589,573.39	81%
Sheriff	\$	8,681,659	\$	652,816.51	\$	8,468,576.07	\$ 6,777,264.93	78%
Emergency Services	\$	6,588,214	\$	621,471.95	\$	5,356,862.07	\$ 4,675,033.01	71%
Fire Marshal	\$	264,434	\$	21,944.30	\$	243,203.57	\$ 200,669.49	76%
Central Permitting	\$	613,583	\$	43,891.42	\$	586,541.83	\$ 458,549.02	75%
Medical Examiner	\$	50,000	\$	1,000.00	\$	39,550.00	\$ 27,625.00	55%
Animal Shelter	\$	416,258	\$	25,913.57	\$	317,271.24	\$ 297,588.10	71%
Eco.Dev.	\$	177,433	\$	6,375.00	\$	477,231.74	\$ 85,795.00	48%
Eco.Dev. Project	\$	25,000	\$	-	\$	25,000.00	\$ 25,000.00	100%
Cooperative Extension	\$	259,863	\$	20,115.17	\$	220,212.81	\$ 176,662.73	68%
Soil & Water	\$	391,568	\$	28,968.71	\$	315,989.71	\$ 295,963.44	76%
Health Department	\$	2,744,998	\$	182,818.69	\$	1,915,027.48	\$ 1,728,814.10	63%
Social Services	\$	7,422,163	\$	454,170.07	\$	5,927,933.75	\$ 4,702,719.27	63%
Mental Health	\$	118,000	\$	-	\$	118,000.00	\$ 118,000.00	100%
Dept of Juvenile Justice	\$	336,567	\$	29,549.26	\$	343,201.01	\$ 246,481.25	73%
Pre Trial	\$	101,995	\$	6,927.64	\$	-	\$ 74,407.91	73%
Veterans Services	\$	71,420	\$	5,627.94	\$	66,528.61	\$ 56,330.80	79%
Public Schools	\$	8,774,000	\$	-	\$	8,200,000.00	\$ 8,774,000.00	100%
Public Schools Cap	\$	289,000	\$	-	\$	275,000.00	\$ 289,000.00	100%
Public Schools Special Cap	\$	313,356	\$	-	\$	316,640.00	\$ 313,356.00	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	\$ 644,949.91	92%
Hospital	\$	142,946	\$	9,612.62	\$	181,410.63	\$ 127,044.49	89%
Recreation	\$	827,681	\$	65,872.25	\$	749,690.76	\$ 606,564.02	73%
Total	\$	54,483,528	\$	2,717,016	\$	51,777,896.89	\$ 41,625,752.43	76.40%