

Yadkin County

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FY2026 RECOMMENDED BUDGET

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217 E. Willow Street
Yadkinville, NC 27055



FY2025-2026 RECOMMENDED BUDGET

Contents

INTRODUCTION	5
READER'S GUIDE	5
BUDGETARY FUND STRUCTURE.....	6
Funds Subject to Appropriation by Category	7
Budget Preparation and Adoption	8
Budget Preparation Process	10
Budget Amendment Process	10
Organizational Structure	11
FINANCIAL MANAGEMENT POLICIES	12
Revenues.....	12
Expenditures	13
Reserves	13
Debt Management	13
Capital Investment.....	14
ACCOUNTING, AUDITING AND FINANCIAL REPORTING.....	15
TRANSMITTAL LETTER.....	16
Budget Preparation.....	17
General Fund Revenue Highlights.....	17
General Fund Expenditure Highlights	19
Commitment.....	25
REVENUE AND EXPENDITURE SUMMARY	26
General Fund Budget Summary (Including Interfund Transfers).....	26
Funds and Fund Balances.....	28
AUTHORIZED POSITION LISTING	30
GENERAL FUND REVENUE ESTIMATE.....	33
Ad Valorem Tax	33
Local Sales Tax.....	34
Fees and Permits.....	35
Intergovernmental	35
Other Revenue	36
Appropriated Fund Balance	36
GENERAL FUND EXPENDITURES	36
Governing Body.....	36



FY2025-2026 RECOMMENDED BUDGET

Administration.....	36
Finance.....	37
Tax Assessor.....	37
Tax Collector.....	37
License Plate Agency	38
Court Facilities.....	38
Department of Juvenile Justice, Delinquency and Prevention/JCPC	38
Elections.....	39
Register of Deeds' Office.....	39
Information Technology	39
Public Buildings.....	40
Communications	40
Sheriff's Office	41
Emergency Services.....	41
Central Permitting.....	42
Medical Examiner.....	42
Animal Shelter	43
Economic Development	43
Cooperative Extension.....	43
Soil and Water Conservation District	44
Human Services Agency	44
Mental Health.....	45
Pretrial Release Services	45
Veterans' Services	45
Hospital	45
Parks and Recreation	46
Education	46
Community Action	47
Non-Departmental	49
EMERGENCY TELEPHONE SPECIAL REVENUE FUNDS	50
LAW ENFORCEMENT SPECIAL REVENUE FUNDS	50
OCCUPANCY TAX SPECIAL REVENUE FUND.....	50
FIRE DISTRICTS' FUNDS.....	51
SOLID WASTE ENTERPRISE FUND	54



FY2025-2026 RECOMMENDED BUDGET

WATER AND SEWER ENTERPRISE FUND.....	54
SELF INSURANCE INTERNAL SERVICE FUND	55



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Yadkin
North Carolina**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director



FY2025-2026 RECOMMENDED BUDGET

INTRODUCTION

Welcome to the County of Yadkin's Annual Recommended Budget for Fiscal Year 2025-2026. The intent of this document is to convey what county government is doing to maintain the quality of life and within Yadkin County and the level of services provided by county government.

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 for the fiscal year. 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.

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 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 FY2022. 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 175,099 hours, which equates to \$4,813,305. 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.



FY2025-2026 RECOMMENDED BUDGET

Each fund is categorized by **personnel, operating, program, capital** 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 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.



General Fund

- General Government
- Public Safety
- Cultural & Recreational
- Human Services
- Education

Governmental Funds

Special Revenue

- Emergency Telephone Fund
- Occupancy Tax Fund
- Opioid Fund

Capital Projects

- Public Facilities
- 911 Grant
- Cybersecurity Grant



Enterprise Funds

- Solid Waste
- Water & Sewer

Proprietary Funds

Internal Service Funds

- Health Self-Insurance



FY2025-2026 RECOMMENDED BUDGET

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 *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 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.



FY2025-2026 RECOMMENDED BUDGET

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.

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 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 maintained for financial accountability of inmates' funds in the Detention Center.

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 wherein the County's financial condition and future forecasts are reviewed. The Board participated in several Budget 101 sessions to gain more information about the County's financial operations. 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 4 this year. Department Directors were instructed to prepare Zero-based budgets without considering prior expenditures. 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



FY2025-2026 RECOMMENDED BUDGET

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.

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 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



FY2025-2026 RECOMMENDED BUDGET

Budget Preparation Process



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.

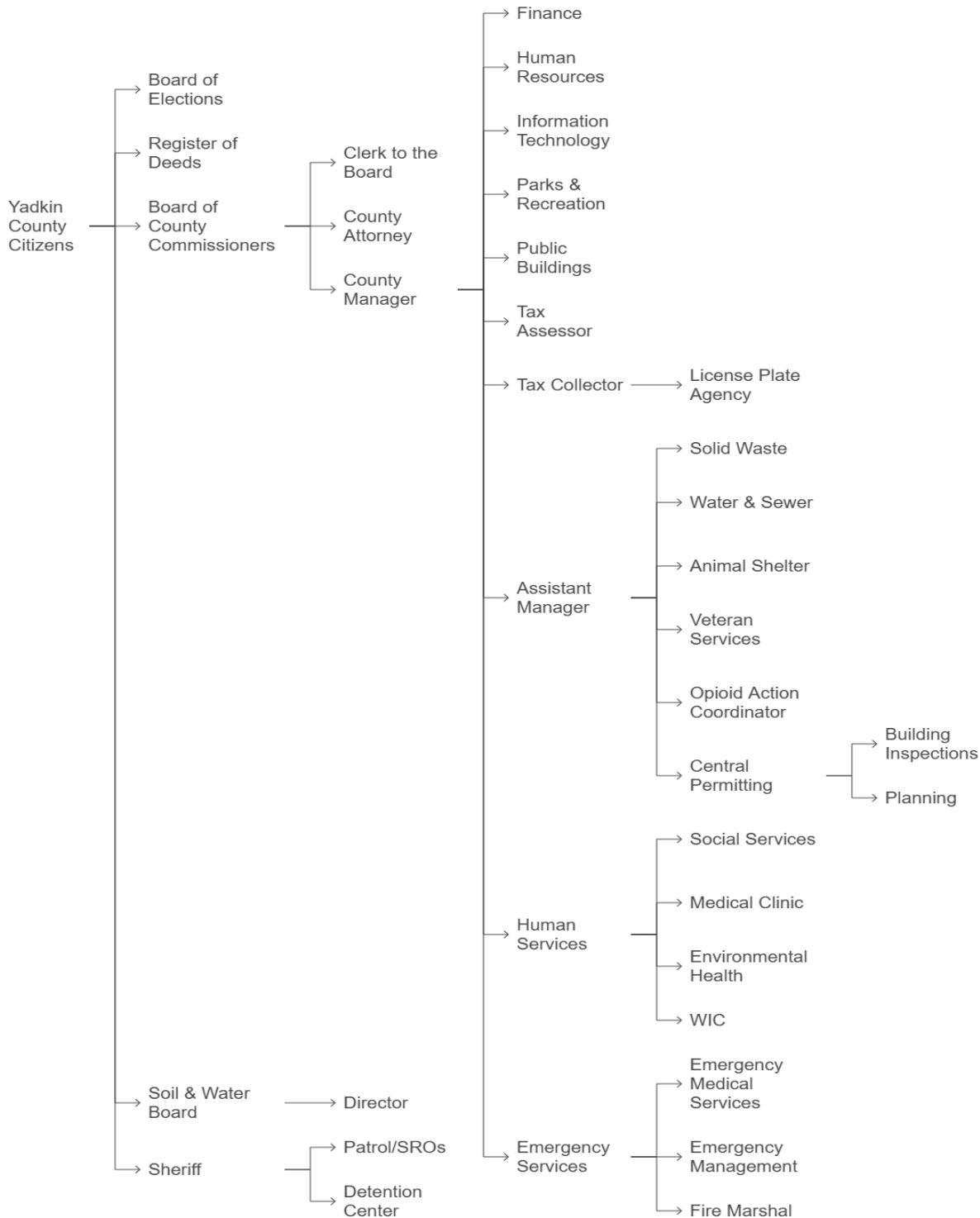
All proposed Ordinance amendments are reviewed by the Finance Officer and submitted to the Board of Commissioners for approval. The Finance Officer prepares all Capital Project Fund Ordinances and amendments as needed.

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FY2025-2026 RECOMMENDED BUDGET

Organizational Structure





FY2025-2026 RECOMMENDED BUDGET

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.

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.



FY2025-2026 RECOMMENDED BUDGET

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.

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



FY2025-2026 RECOMMENDED BUDGET

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 interfund 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%.

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 when they are identified and with an adopted Capital Improvement Plan. The Capital Improvement Plan should be inclusive of capital improvements (renovations), replacement (vehicles and heavy equipment) and major capital projects (new construction). The County prefers to own buildings rather than lease them and to own as few as are necessary to provide local governmental services.

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 (not the General Fund) 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 the project is completed.

The County currently has Capital Projects Funds for Public Facilities (EMS Outpost, Magnolia Building and a new sally port at the Courthouse), Cybersecurity Grant, Communications Center relocation, and construction of a VIPER Tower. None of these projects have required the County to accrue debt, they have been funded by ARPA revenue replacement funds, unassigned fund balance or grants.

The County will have to consider the following capital projects during FY2026:



FY2025-2026 RECOMMENDED BUDGET

- Repurpose and improvements to the Yadkin Medical Campus to accommodate the move of Social Services Division, WIC and Human Services Administration to this facility
- Improvements to the current Evidence Garage used by the Sheriff's Office for life safety (fire protection) and door modification for storage of the MRAP
- Relocation of Central Permitting to the County Government Building once Human Services relocates
- Relocation of the Board of Elections if the lease is not renewed at its current location
- Construction of additional storage facilities for Parks & Recreation and Emergency Services
- Recommendations from the updated Master Parks Plans

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.

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FY2025-2026 RECOMMENDED BUDGET

TRANSMITTAL LETTER

May 5, 2025

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

I am pleased to present to you the Recommended Budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026. 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.

Yadkin County is a rural county dependent upon agriculture and industry, without a lot of retail or significant growth in population or business.

Yadkin County continues to be one of 40 Tier 2 counties as determined by the North Carolina Department of Commerce. There are 40 Tier 1 count which are the most distressed and 20 counties are least distressed in Tier 3. Tier designation is based upon the 12-month average unemployment rate (November 23 – October 24), median household income (2022), percentage of growth in population for the most recent 36 months (July 2020 – July 2023) and the adjusted property tax base per capita (2024-2025). Each of the 100 counties is ranked in these categories and have a total sum. Yadkin County had a total sum of 214 and ranked 55th in the State. Yadkin County continues to change as our population fluctuates and the population ages. According to the North Carolina Association of County Commissioners' 2024 Mapbook, the median age in the County is 43.2, with 19% of the population under the age of 18 and 21% over the age of 65. We have people who move out of the county for various reasons and some who move in. According to the US Census Bureau, the population in Yadkin County has grown from 37,774 in July 2023 to an 37,995 in July 2024. Our median household income is \$61,464, a little lower than a few surrounding counties, but higher than others. The County has an average unemployment rate of 3.17%, one of the lowest in the State.

Yadkin County staff remains committed to the County's vision and mission to maintain and improve the standard of living through service, protection and transparency for all Yadkin County residents.

County Vision

To maintain and promote 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 goals of this spending plan include:

- Protecting the Financial Position of the County,
- Prioritizing recruitment and retention of employees,
- Assisting the fire departments meet their apparatus and building needs
- Establishing a different approach to economic development.



FY2025-2026 RECOMMENDED BUDGET

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.

This budget includes a 5% cost of living adjustment for current employees and adjusts the pay plan accordingly. The budget does not contain a merit performance. The budget does include 17 new positions, 3 reclassifications and 1 position elimination. The costs of personnel continue to rise due to Local Government Retirement System rate increases and health insurance costs. The budget maintains the same programs and services offered as in FY2025; maintains existing buildings and facilities; and, includes operations of the Magnolia Building. It does expand the Emergency Medical Services Division of Emergency Services to include Medic 6 for half of the fiscal year due to increased medical calls and fewer medically certified volunteer fire personnel to respond to medical calls.

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 FY2026 Recommended Budget is based upon an increased tax rate from 65 cents to 67 cents per \$100 of assessed value.

The total budget for all funds (Governmental and Proprietary) is \$62,971,446.

The General Fund is the largest component of this total with expenditures of \$53,020,822, an increase of 4.2% or \$2,142,549 above the originally adopted amount of \$50,878,273 in FY2025. The approval of this budget adjusts the ad valorem tax rate to \$0.67 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 FY2026 Recommended Budget includes a fund balance appropriation of \$1,942,866 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

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.

General Fund Revenue Highlights

Property taxes continue to be the largest revenue source for the General Fund at 51.6% of estimated revenues. The General Assembly is currently in session and introducing bills that may impact County



FY2025-2026 RECOMMENDED BUDGET

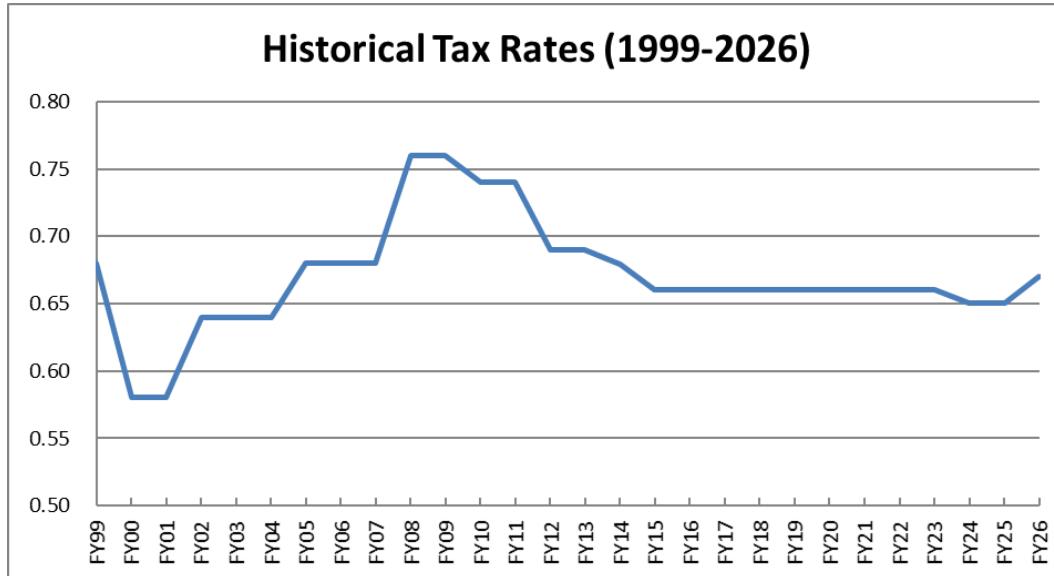
revenues now and in the future. Some will impact them negatively if approved, such as additional property tax exemptions and others will be positive such as ultimately repealing the solar farm system exemption. If this one is repealed, it would generate approximately \$615,000 in new revenue.

Revenues	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26	% Change	% of budget
Property Tax	\$ 26,267,343	\$ 26,107,375	\$ 26,107,375	\$ 27,362,330	\$ 1,254,955	4.8%	51.6%
Local Sales Tax	\$ 11,914,427	\$ 11,500,000	\$ 11,500,000	\$ 12,650,000	\$ 1,150,000	10.0%	23.9%
Fees & Permits	\$ 3,889,373	\$ 3,199,870	\$ 3,326,140	\$ 3,668,699	\$ 468,829	14.7%	6.9%
Intergovernmental	\$ 9,819,860	\$ 7,198,599	\$ 7,288,937	\$ 6,664,212	\$ (534,387)	-7.4%	12.6%
Other	\$ 1,009,378	\$ 812,220	\$ 822,220	\$ 732,715	\$ (79,505)	-9.8%	1.4%
App. Fund Balance	\$ -	\$ 2,060,209	\$ 5,438,856	\$ 1,942,866	\$ (117,343)	-5.7%	3.7%
Total \$	52,900,380	50,878,273	54,483,528	\$ 53,020,822	\$ 2,142,549	4.2%	100%

Ad Valorem Tax

The Tax Assessor's real and personal property's assessed value as of May 1, 2025, for FY2026 is approximately \$3,994,172,458, which is \$388,767,730 more than the \$3,605,404,728 as of May 7, 2024, for FY2025. The amount represented here includes current and prior year taxes as well as penalties and interest. The property tax rate will be \$0.67 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 has not increased the property tax rate since FY2008, when it was raised to \$0.76 per \$100 assess valuation. The Board continued to lower the tax rate and in FY2014 lowered it to \$0.679 and again in FY2015 to \$0.66.



Motor Vehicle property is projected to be approximately \$432,835,821. One cent collected on the property value generates \$355,906 of revenue.



FY2025-2026 RECOMMENDED BUDGET

Local Sales Tax

The FY2026 budget estimates sales tax revenue at \$12,650,000, an increase of \$1,150,000 from the FY2025 adopted budget of \$11,500,000. This amount also includes the Medicaid Hold Harmless amount the County receives, which is estimated to be \$1,200,000 in FY2026. 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 \$11,450,000 an increase of \$950,000 from FY2025.

County Fees

The Recommended Budget for FY2026 is based on minimal changes to the Fee Schedule and the Fee Schedule will be submitted June 2, 2025, for the Board's consideration. Fees include payments for building permits, zoning permits, fire inspections, facility rentals (Agricultural & Educational Banquet Rooms, Park Shelter rentals) and concessions at the Parks.

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.

General Fund Expenditure Highlights

Continuing Core Services

Our workforce is the backbone to the continuation of high-quality services to our community. As of May 2, 2025, the County had 21 of its 304 full-time positions vacant, compared to 22 of 305 in May of 2024. The Recommended Budget includes a 5% cost of living adjustment, effective July 1, 2025. It does not include performance increases. Personnel costs total \$27,804,395 or 52.4% of the General Fund's total expenditures.

Departments requested 23 new positions and 6 reclassifications of existing positions. Seventeen new positions 4 reclassifications are included in the FY2026 Recommended Budget.

New positions

Department	Position Title	Costs	# months
Communications	Operations Manager	\$ 81,208	12 months
Economic Development	Economic Development Director	\$ 138,220	9 months
Emergency Services	Medic 6- FTO	\$ 49,759	6 months
Emergency Services	Medic 6- FTO	\$ 49,759	6 months
Emergency Services	Medic 6- Crew Chief	\$ 46,774	6 months
Emergency Services	Medic 6- Crew Chief	\$ 46,774	6 months
Emergency Services	Medic 6- Paramedic	\$ 44,883	6 months
Emergency Services	Medic 6- Paramedic	\$ 44,883	6 months
Emergency Services	Medic 6- Paramedic	\$ 44,883	6 months
Emergency Services	Medic 6- Paramedic	\$ 44,883	6 months
Emergency Services	Assistant Fire Marshal	\$ 95,339	12 months



FY2025-2026 RECOMMENDED BUDGET

Finance	Accounting Technician	\$ 69,950	12 months
Public Buildings	Maintenance/Custodian	\$ 61,341	12 months
Sheriff	Records Division Specialist	\$ 61,783	12 months
Sheriff	Records Division Specialist	\$ 61,783	12 months
Sheriff	Records Division Specialist	\$ 61,783	12 months
Veterans' Office	Veteran Services Officer	\$ 64,169	12 months

Reclassifications

	Position Title	Costs
Finance	Fiscal Analyst/Accountant to Assistant Finance Officer	\$ 1,640
Veterans' Office	Veteran Services Officer to Veterans Services Director	No change
Information Technology	Network Admin to Server Admin	No change
Information Technology	Network Specialist to Network Admin	\$ 8,272

Positions not included:

Department	Position Title	Costs
Communications	Shift Supervisor	\$ 71,427
Communications	Shift Supervisor	\$ 71,427
Emergency Services	Administrative Support II	\$ 66,478
Sheriff	School Resource Officer	\$ 68,688
Sheriff	School Resource Officer	\$ 68,688
Sheriff	Records Division Specialist	\$ 61,783

Reclassifications not included:

Department	Position Title	Costs
Solid Waste	Scale Operator to Transfer Station Supervisor	\$ 5,541
Sheriff	CID Specialist to Records Division Specialist Supervisor	\$ 4,772

Eliminated positions:

Department	Position Title	Costs
Animal Shelter	Administrative Assistant	\$ 66,379

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 FY2026 Budget, as it did the FY2025 budget. This System is managed by a Board established through the State Treasurer's Office. This Board planned a stepped increase in local government contributions to the system and for FY2026, the percentages are 14.5% for general employees and 16.25% for sworn law enforcement officers, increased from 13.65% and 15.24% respectively. The cost across all County funds is \$2,647,737 in FY2026 up from \$2,304,551 in FY2025, an increase of \$343,186 in the FY2026 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



FY2025-2026 RECOMMENDED BUDGET

or reinsurance plan that caps claims per occurrence, thereby reducing County costs for insurance further. The claim cap has been \$150,000 for the last several years, but in FY2025 several employees reached the cap and the premium renewal was increased significantly. After considering the increased costs, this cap is increased to \$175,000 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 FY2026 Recommended Budget includes funding health insurance for retirees in the amount of \$395,500, a \$112,907 increase from FY2025. This number reflects more 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 may need to consider eliminate this benefit for future employees due to the cost of claims.

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 Employee Wellness Clinic contract costs \$359,632 annually. We are adding a new benefit through the Employee Wellness Clinic in FY2026 that will cost an additional \$23,920. Employees will now have an opportunity for a virtual mental health visit with a provider in Asheboro. The County will provide a space near the Employee Wellness Clinic and a computer for access. Appointments will be made through the Clinic and will be on Friday mornings. If there is a demand for this benefit, hours will be increased. While most entities face 12% and 15% increases annually for health insurance, the County has managed to control health insurance increases as much as possible. Due to significantly increased claim payments, the cost per full-time employee is adjusted from \$10,000 per full-time employee and retiree to \$14,000.

The FY2026 budget also reflects a decrease in workers' compensation. The amount budgeted for workers' compensation is based upon the amount of payroll in each of the risk codes. Workers' compensation decreased in the FY2026 budget to \$320,697 from \$356,440 in FY2025. Property/liability insurance is increasing 6.2% from \$337,455 in FY2025 to \$358,314 in FY2026. The FY2025 property/liability insurance increased 17.8% from FY2024. The number of vehicle incidents and the damage amounts have increased in the last few years. The County is a member of the North



FY2025-2026 RECOMMENDED BUDGET

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 \$328,302, almost 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 FY2026. 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 finally received two of the ambulances that were ordered in 2022. We should receive two more in FY2026. 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 2, 2025, the County has 133 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. For the FY2026 budget, the vehicles listed below were requested. The County began committing fund balance several years ago to replace vehicles rather than including them in the budget. Therefore, none of these are included in the FY2026 Recommended Budget.



FY2025-2026 RECOMMENDED BUDGET

Department	Purpose	No.	Cost
Emergency Services	Ambulance	1	\$ 350,000
Emergency Services	Assistant Fire Marshal	1	\$ 77,000
Human Services	Environmental Health Supervisor	1	\$ 60,000
Human Services	Replace DSS 2019 Van	1	\$ 45,000
Public Buildings	Van for HVAC Technician	1	\$ 35,000
Parks and Recreation	Replace F250 going to Solid Waste	1	\$ 50,000
Sheriff's Office	Replace vehicles	5	\$ 325,000
TOTAL			\$ 942,000

The FY2026 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 replacement of a tractor and no-till drill for Soil & Water, Information Technology's request to replace the CCTV system in the Detention Center, furniture for the Social Services Division of Human Services and several items related to the Yadkin Medical Campus.

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

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 FY2026 are estimated to be \$45,000.

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 increased revenue to Yadkin County from \$116,610 in FY2025 to \$186,883 in FY2026. 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 \$411,993 in FY2026.

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 FY2026.



FY2025-2026 RECOMMENDED BUDGET

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, \$5,000 is budgeted in FY2026.

Law Enforcement Fund

The Law Enforcement Fund is budgeted at \$10,000 in FY2026, 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 \$117,770 for FY2026.

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 FY2026.

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 FY2026.

Inmate Trust Fund

The Inmate Trust Fund is budgeted at \$150,000 in FY2026, 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 decreased \$382,030, or 12% from FY2025 budget of \$3,186,110 to a recommended FY2026 budget of \$2,804,080. New contracts were initiated during FY2025 that have helped reduce the cost of providing solid waste services. The Recommended Budget does include increasing the Solid Waste Household Fee from \$72.00 per ton to \$76.00 and maintaining 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 FY2026 Budget does not include a fund balance appropriation. The site plans for the improvements to the Solid Waste Facility should be finalized in FY2026.

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. The County owns and operates the Highway 21 waterline and the East Bend Waterline. The FY2026 Recommended Budget's revenues are based upon the implementation of Wooten's rate study. This includes a tiered system and a bulk rate for the Town of East Bend. The expenditures are based upon the water purchase contracts with the Town of Jonesville for the Highway 21 waterline and



FY2025-2026 RECOMMENDED BUDGET

Winston-Salem/ Forsyth County Utilities Commission for the East Bend waterline, as well as operational costs and debt service for the East Bend waterline. The budget does include one operator for the waterlines.

The Water and Sewer budget for FY2026 is \$595,605, a decrease of \$57,300 from FY2025's budget of \$652,905. The FY2026 budget does not include a fund balance appropriation. 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 FY2025 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 department leaders for making conservative requests. Last, but not least, thank you to Lindsey Cearlock, Brittany Allen and Heather Neal for assisting with the budget process.

The FY2026 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 black ink, appearing to read "Lisa L. Hughes".

Lisa L. Hughes
Yadkin County Manager



FY2025-2026 RECOMMENDED BUDGET

REVENUE AND EXPENDITURE SUMMARY

Operating	Revenues	Expenditures
General Fund	\$ 51,054,687	\$ 51,054,687
Occupancy Tax Fund	\$ 45,000	\$ 45,000
Emergency Telephone Fund	\$ 284,376	\$ 284,376
NC Opioid Settlement Fund	\$ 411,993	\$ 411,993
ROD Trust Fund	\$ 25,000	\$ 25,000
Federal Law Enforcement Fund	\$ 5,000	\$ 5,000
Law Enforcement Fund	\$ 10,000	\$ 10,000
Fines & Forfeitures	\$ 200,000	\$ 200,000
Representative Payee Custodial	\$ 365,000	\$ 365,000
Solid Waste Fund	\$ 2,804,080	\$ 2,804,080
Water and Sewer Fund	\$ 392,465	\$ 392,465
Tourism and Development	\$ 117,770	\$ 117,770
Inmate Trust Fund	\$ 150,000	\$ 150,000
Self-Insurance Fund	\$ 4,936,800	\$ 4,936,800
Subtotal	\$ 60,802,171	\$ 60,802,171
<hr/>		
Debt Service		
General Fund	\$ 1,966,135	\$ 1,966,135
Water and Sewer Fund	\$ 203,140	\$ 203,140
Subtotal	\$ 2,169,275	\$ 2,169,275
<hr/>		
TOTAL ALL FUNDS	\$ 62,971,446	\$ 62,971,446

General Fund Budget Summary (Including Interfund Transfers)

GENERAL FUND	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Revenues					
Property Tax	\$ 26,267,343	\$ 26,107,375	\$ 26,107,375	\$ 27,362,330	4.8%
Local Sales Tax	\$ 11,914,427	\$ 11,500,000	\$ 11,500,000	\$ 12,650,000	10.0%
Other Revenue	\$ 14,718,611	\$ 11,210,689	\$ 11,437,297	\$ 11,065,626	-1.3%
Appropriated Fund Bal.	\$ -	\$ 2,060,209	\$ 5,438,856	\$ 1,942,866	-5.7%
Total	\$ 52,900,380	\$ 50,878,273	\$ 54,483,528	\$ 53,020,822	4.2%
Expenditures					
Governing Body	\$ 74,912	\$ 88,855	\$ 88,855	\$ 95,101	7.0%
Administration	\$ 700,032	\$ 761,843	\$ 761,843	\$ 877,296	15.2%
Finance	\$ 378,285	\$ 447,106	\$ 447,317	\$ 555,285	24.2%
Tax Collections	\$ 529,745	\$ 390,240	\$ 390,240	\$ 418,125	7.1%



FY2025-2026 RECOMMENDED BUDGET

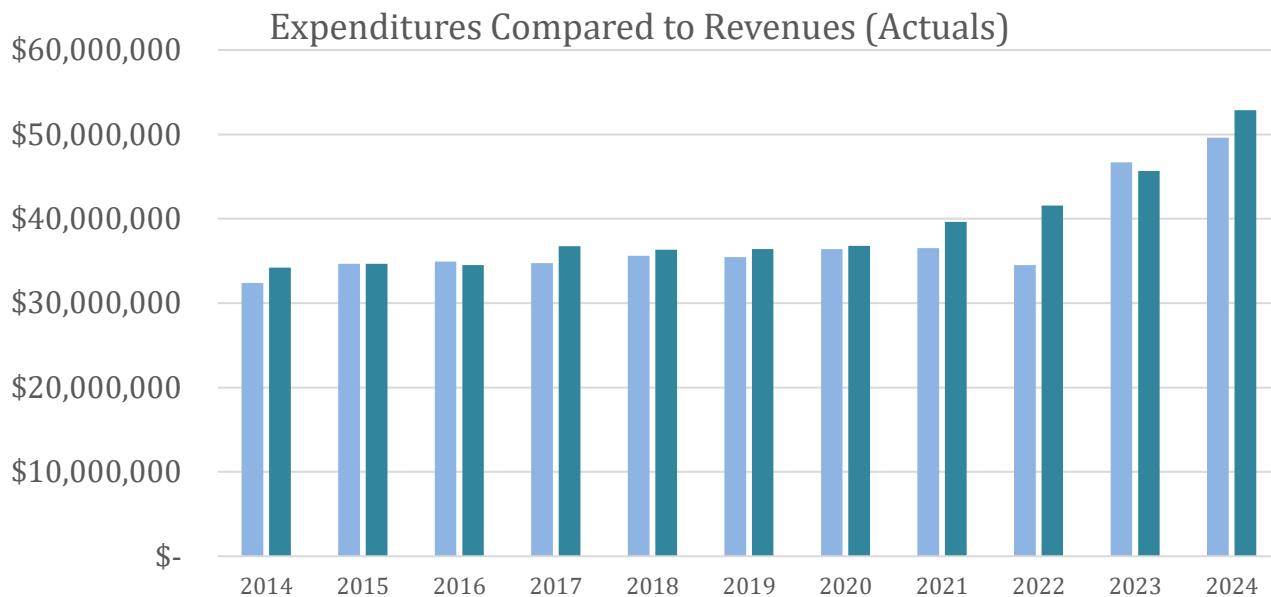
Tax Revaluation	\$ 267,446	\$ 450,505	\$ 450,505	\$ 569,098	26.3%
License Plate Agency	\$ 168,316	\$ 180,645	\$ 180,645	\$ 196,124	8.6%
Court Facilities	\$ 45,425	\$ 53,000	\$ 155,389	\$ 53,000	0.0%
Elections	\$ 276,613	\$ 281,950	\$ 308,000	\$ 308,281	9.3%
Register of Deeds	\$ 329,666	\$ 361,180	\$ 361,180	\$ 390,733	8.2%
Information Technology	\$ 658,784	\$ 914,260	\$ 914,260	\$ 941,801	3.0%
Transfers to Other Funds	\$ 2,356,724	\$ -	\$ 2,364,665	\$ -	0.0%
Public Buildings	\$ 698,476	\$ 724,760	\$ 724,760	\$ 1,010,108	39.4%
Communications	\$ 902,235	\$ 929,195	\$ 943,775	\$ 1,323,250	42.4%
Sheriff	\$ 7,566,341	\$ 7,750,046	\$ 7,737,884	\$ 8,477,599	9.4%
Emergency Services	\$ 5,600,066	\$ 6,521,299	\$ 6,852,648	\$ 7,310,272	12.1%
Building Inspections	\$ 586,542	\$ 631,265	\$ 613,583	\$ 683,773	8.3%
Medical Examiner	\$ 39,550	\$ 50,000	\$ 50,000	\$ 40,000	-20.0%
Animal Shelter	\$ 317,271	\$ 347,960	\$ 416,258	\$ 375,555	7.9%
Economic Development	\$ 502,232	\$ 189,723	\$ 202,433	\$ 193,402	1.9%
Cooperative Extension	\$ 220,213	\$ 257,863	\$ 259,863	\$ 253,889	-1.5%
Soil and Water Conservation	\$ 315,990	\$ 384,390	\$ 391,568	\$ 399,984	4.1%
Health	\$ 1,935,303	\$ 2,702,192	\$ 2,744,998	\$ 2,756,592	2.0%
Mental Health	\$ 118,000	\$ 118,000	\$ 118,000	\$ 118,000	0.0%
Juvenile Crime Prevention	\$ 347,648	\$ 336,567	\$ 336,567	\$ 325,184	-3.4%
Pretrial	\$ -	\$ 101,995	\$ 101,995	\$ 102,958	0.9%
Social Services	\$ 5,947,835	\$ 7,362,163	\$ 7,422,163	\$ 7,679,832	4.3%
Community Action Programs	\$ 3,057,176	\$ 1,869,517	\$ 2,196,824	\$ 1,707,576	-8.7%
Veteran Services	\$ 66,529	\$ 71,420	\$ 71,420	\$ 142,514	99.5%
Public Schools	\$ 11,148,487	\$ 10,063,000	\$ 10,376,356	\$ 10,299,940	2.4%
Community College	\$ 420,499	\$ 699,490	\$ 699,490	\$ 694,460	-0.7%
Hospital	\$ 181,411	\$ 179,792	\$ 142,946	\$ -	-100.0%
Recreation	\$ 749,691	\$ 818,585	\$ 827,681	\$ 861,565	5.3%
Non-Departmental	\$ 2,132,871	\$ 2,212,782	\$ 2,202,732	\$ 1,893,390	-14.4%
Debt Service	\$ 3,301,969	\$ 2,626,685	\$ 2,626,685	\$ 1,966,135	-25.1%
Total	\$ 51,942,284	\$ 50,878,273	\$ 54,483,528	\$ 53,020,822	4.2%

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FY2025-2026 RECOMMENDED BUDGET

The chart below shows the relationship between the General Fund's actual revenues and expenditures for the last eleven years. The light blue columns on the left represent the expenditures and the teal ones on the right are the revenues.



Funds and Fund Balances

The Budget Message highlights the following funds: General 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

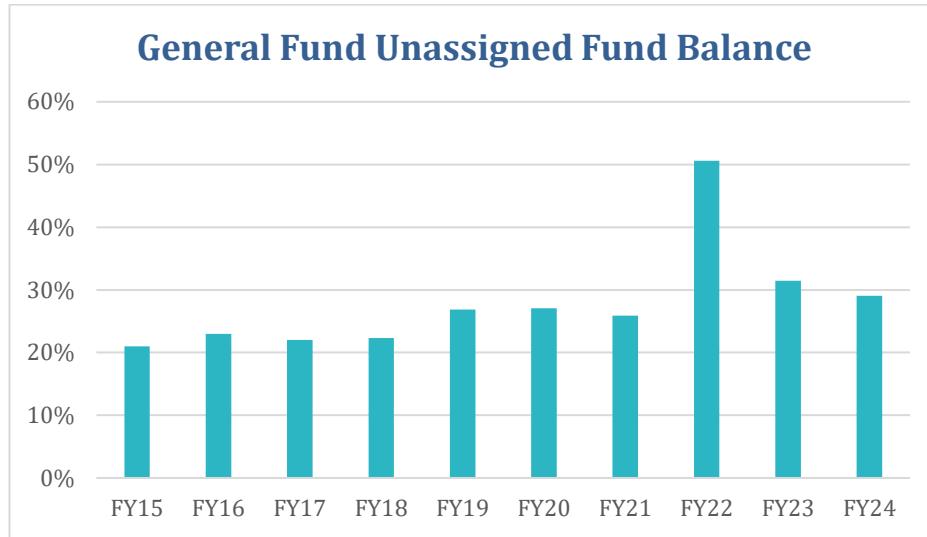
The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. Unassigned fund balance as of June 30, 2024, was \$15,068,975 or 29.04% of the General Fund expenditures for the year according to our unqualified audit.

The chart below reflects the unassigned fund balance as a percentage of General Fund expenditures for the last ten fiscal years. The unassigned fund balance in FY2022 was high due to the COVID/ARPA state and federal funds that were received as reimbursement for Public Safety and Health staff and



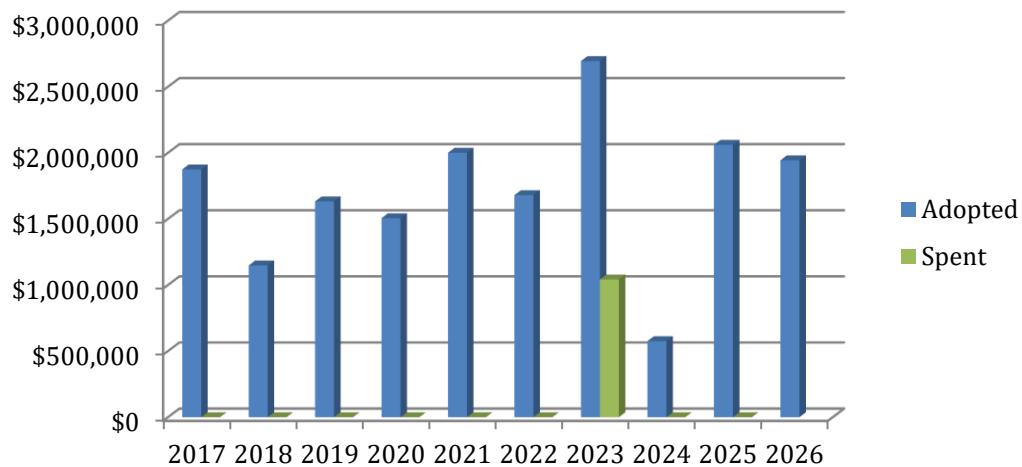
FY2025-2026 RECOMMENDED BUDGET

supplies used in the coronavirus epidemic response.



The Local Government Commission recommends that counties maintain a minimum of 8% fund balance in the General Fund. The FY2026 Recommended Budget includes an appropriation of fund balance in the General Fund in the amount of \$1,942,866. The graph below shows the appropriated fund balance adopted in each budget for the last ten fiscal years, as well as the one-year 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.

Adopted Fund Balance



Emergency Telephone System Revenue Fund

The projected Emergency Telephone System (911) revenue recommended in this budget is \$284,376, with \$97,493 appropriated from fund balance. The Emergency Telephone Fund's fund balance as of June 30, 2024, was \$342,462, a decrease of \$88,538 over the FY2023 amount of



FY2025-2026 RECOMMENDED BUDGET

\$431,000.

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 relocate the Communications Center to a space of its own. This project will occur during FY2026 and has been 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 \$163,942. This fund now only includes State revenues with an estimated budget of \$10,000 for FY2026. The Federal Law Enforcement Special Revenue Fund was established in FY2022 and has an estimated budget of \$5,000 for FY2026.

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, 2024, collectively, there was a fund balance of \$424,154. The FY2024 budget made the tax rate in each of the Fire Districts \$0.05 per \$100 of property valuation. The FY2026 Recommended Budget increases the tax rate to \$0.07 cents per \$100 of assessed value in each of the Fire Districts to assist the fire departments in purchasing apparatus and maintaining facilities. 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. The FY2026 Recommended Budget does eliminate the Reimbursement Program for turn-out gear, radios and website maintenance.

Solid Waste Enterprise Fund

The recommended FY2026 budget for the Solid Waste Enterprise Fund is \$2,804,080, representing a 12% or a \$382,030 decrease over the FY2025 budget of \$3,186,110.

This budget does not include a fund balance appropriation from the Solid Waste Enterprise Fund. As of June 30, 2024, the Solid Waste Enterprise Fund's net position balance was \$160,032 a decrease of \$128,667 from FY2023's \$288,699.

Water and Sewer Enterprise Fund

The FY2026 Water and Sewer Fund budget totals \$595,605. This budget is a \$57,300 decrease from the FY2025 original budget of \$652,905. The net position of the Water & Sewer Fund decreased \$195,680 in FY2024. The FY2026 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 2025 and 2026 budgets. Animal Shelter, Elections, Emergency Services, Human Services, Recreation, Sheriff's Office and Solid Waste use additional non-



FY2025-2026 RECOMMENDED BUDGET

benefited part-time employees within their appropriated part-time salaries budget that are not included in the position listing.

During FY2025 a few key positions were created, transferred to other departments and reclassified during the year and those are included in the FY2026 Recommended Budget.

GENERAL FUND POSITIONS	FY25	Actual	FY26	Requested	FY26	Recommended
DEPARTMENT	FT	PT-B	FT2	PT-B3	FT4	PT-B5
Administration	8	0	8	0	8	0
Animal Shelter	4	1	4	1	3	1
Central Permitting	7	0	7	0	7	0
Communications	0	0	16	0	14	0
Economic Development	0	0	1	0	1	0
Elections	2	0	2	0	2	0
Emergency Services						
EMS/EM	50	0	58	0	58	0
Fire Marshal	2	0	4	0	3	0
Finance	5	0	6	0	6	0
Human Services - Health						
Health	24	0	24	0	24	0
Social Services	62	1	62	1	62	1
Information Technology	9	0	9	0	9	0
Pre-Trial Services	1	0	1	0	1	0
Public Buildings	6	0	7	0	7	0
Recreation	6	0	6	0	6	0
Register of Deeds	4	0	4	0	4	0
Sheriff						
Sworn Deputies (incl 9 SROs)	52	0	54	0	52	0
Communications	13	0	0	0	0	0
Detention	22	0	22	0	22	0
Clerical	5	0	9	0	8	0
Soil & Water	3	0	3	0	3	0
Tax Assessor	7	0	7	0	7	0
Tax Collector/LPA	6	0	6	0	6	0
Veterans	1	0	2	0	2	0
TOTAL	299	2	322	2	315	2
ENTERPRISE FUNDS						
Solid Waste	4	6	4	6	4	6
Water and Sewer	1	0	1	0	1	0
TOTAL	5	6	5	6	5	6
GRAND TOTAL	304	8	327	8	320	0



FY2025-2026 RECOMMENDED BUDGET

As you can see in the table above a few departments requested additional positions, 17 of them are included in the FY2026 Recommended Budget. Of the County's 304 full-time positions, 21 are currently vacant.

Communications requested an Operations Manager position and two Shift Supervisor positions. The Operations Manager is included in the Recommended Budget at a cost of \$81,208. The budget also includes reclassifying two current Telecommunicators to Shift Supervisors.

The Board of Commissioners has discussed creating an Economic Development Department bringing these services in-house rather than contracting with the Yadkin County Economic Development Partnership. The FY2026 Budget includes establishing this department and creating the position of Economic Development Director at a cost of \$138,220. It is anticipated this position will be filled by October and the County will contract with the Partnership for services through the end of September 2025.

Emergency Services requested creating a Medic 6 that would include eight new positions: four paramedics, two crew chiefs and two field training officers. This request is due to a 14.8% increase in call volume between 2019 and 2023. 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. In FY2024, the County started paying the Yadkin County Rescue Squad for transports made on behalf of EMS. To staff Medic 6 starting in January 2026, it will cost approximately \$372,598.

Emergency Services has also requested an Assistant Fire Marshal position at a cost of \$95,339 including salaries and benefits. NC Building Code sets a schedule of fire inspection types and frequency. The frequency ranges from once every 6 months to once every 3 years. Yadkin County has 1,636 known facilities throughout the county and the municipalities that require fire inspections. This count does not include any required re-inspections.

Emergency Services requested an Administrative Support II position to assist administration and the Fire Marshal's Office with scheduling fire inspections and billing. This position is not included in the FY2026 Recommended Budget.

Finance has requested an Accounting Technician position to eliminate some data entry that the Finance Officer and Accountant enter and to allow better internal controls and segregation of duties. The cost of this position is \$69,950 including salary and benefits. With this change and other responsibilities in Finance, it is requested reclassifying the Fiscal Analyst/Accountant to Assistant Finance Officer at a cost of \$1,640.

Information Technology has requested reclassification of two positions to better align classifications with job duties. One of these does not require any change in pay, but the reclassification from Network Specialist to Network Administrator has a total cost of \$8,772 in salary and benefits.



FY2025-2026 RECOMMENDED BUDGET

Public Buildings is responsible for maintaining and cleaning all of the County-owned buildings. The Sheriff's Office and Detention Center require significant staff time cleaning the public areas and maintaining their three buildings. Public Buildings has requested a Maintenance/Custodian whose sole responsibilities will be the three buildings occupied by the Sheriff's Office. The cost of this position will be \$61,341.

The Sheriff requested two additional school resource officer positions, four records division specialist positions and reclassification of the CID Specialist to Records Division Specialist Supervisor. The school resource officer positions would provide an officer at each the remaining two elementary schools within the county. Currently, the County funds nine school resource officer positions within the Sheriff's Office and has committed \$11,000 towards each school resource officer provided by each municipality. The Town of Yadkinville and the Town of Jonesville have hired personnel to serve as school resource officers in their respective jurisdictions. Neither the additional school resource officer positions or the reclassification of the CID Specialist is included in the FY2026 Recommended Budget.

Solid Waste requested reclassifying the Scale Operator to Transfer Station Supervisor at a cost of \$5,541 in salary and benefits. This request is not included in the FY2026 Recommended Budget as the County does not operate the Transfer Station, that is currently a contracted service. A reclassification may be reconsidered once the improvements are made at the Solid Waste Facility and the office is not located in the Scale House.

Veterans' Services requested the addition of a second Veteran Services Officer for an approximate cost of \$64,169 and changing the title of the current Veteran Services Officer to Veterans Services Director. It is also requested if the second Veteran Services position is created to reclassify it to a lower pay grade as it will not have the Department Director responsibilities. Veterans' Services had 3,629 interactions with veterans during FY2024 and as of April 1, 2025 had 2,408 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 Recommended Budget includes eliminating a full-time administrative assistant position at the Animal Shelter.

GENERAL FUND REVENUE ESTIMATE

Ad Valorem Tax

The Tax Assessor's real and personal property's assessed value as of May 1, 2025, for FY2026 is approximately \$3,994,172,458, which is \$388,767,730 more than the \$3,605,404,728 as of May 7, 2024, for FY2025. The amount represented here includes current and prior year taxes as well as penalties and interest. The property tax rate will be \$0.67 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.

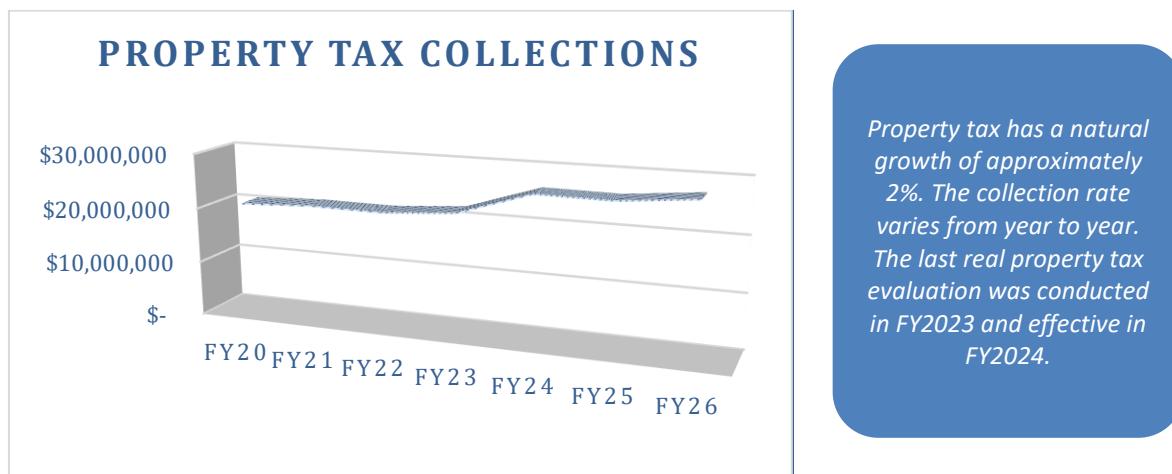


FY2025-2026 RECOMMENDED BUDGET

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 1, 2025, for FY2026 is \$432,835,821 at a collection rate of 100% and will produce an estimated \$3,000,000 in revenue.

The budget also projects approximately \$353,500 in prior year taxes and \$150,000 in interest and penalties.

One cent collected on the property value generates \$355,906 of revenue.



Local Sales Tax

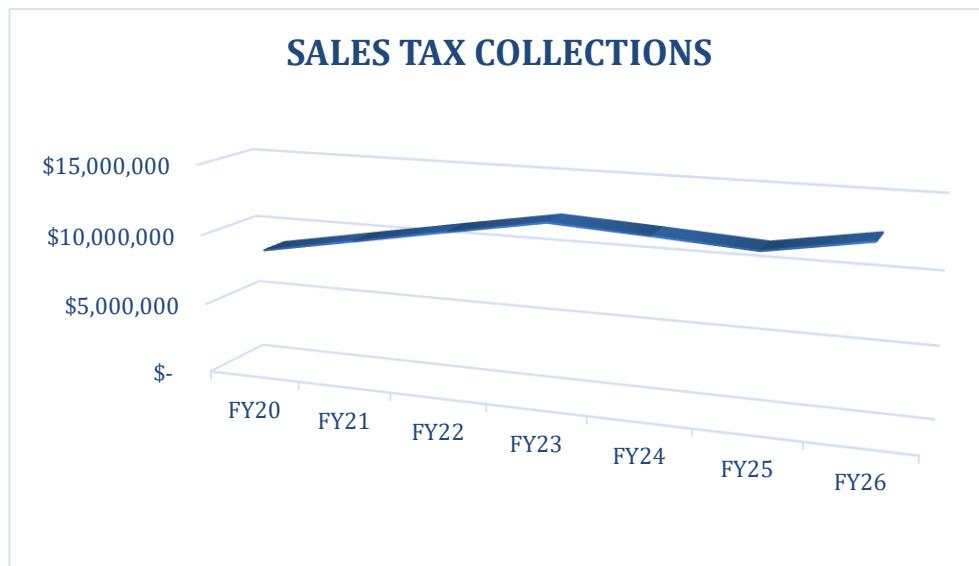
The FY2026 budget estimates sales tax revenue at \$12,650,000, an increase of \$1,150,000 from the FY2025 adopted budget of \$11,500,000. Retail sales tax revenue remains strong and steady. The estimate also includes the Medicaid Hold Harmless amount the County receives due to the loss of Article 44 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 increase to \$1,200,000 from \$1,000,000 in FY2025.

The Articles of sales tax that the County receives is estimated to be \$11,450,000 in FY2026 compared to \$10,500,000 budgeted in FY2025. This reflects an increase of \$950,000. 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 FY2026.

The Medicaid Hold Harmless budget estimate is \$1,200,000 in the total sales tax revenue for FY2026 and was \$1,000,000 in FY2025. In FY2024 the County realized \$1,045,705 in Medicaid Hold Harmless.

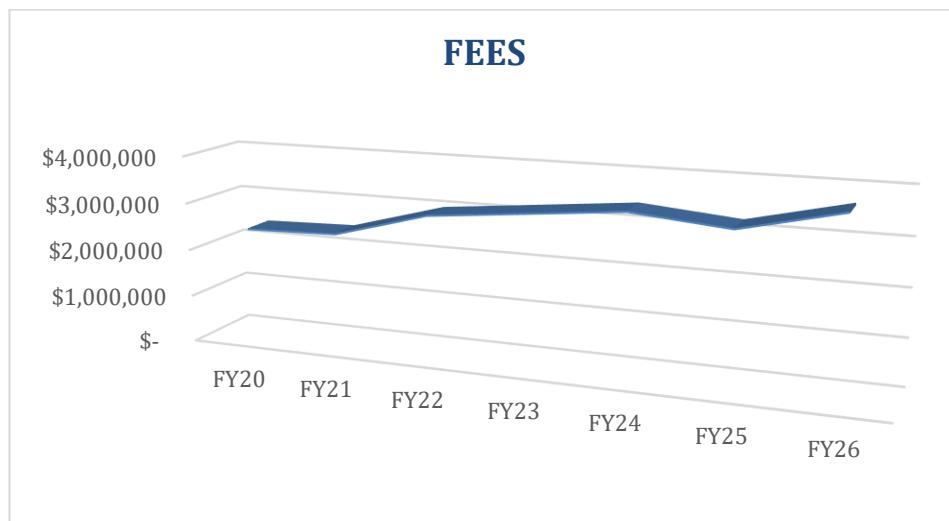


FY2025-2026 RECOMMENDED BUDGET



Fees and Permits

This revenue category includes the anticipated revenues for items including building permits, zoning permits, fire inspections, recreational fees and facility rentals, and represents a 14.65% or \$468,829 increase over FY2025's amount of \$3,199,870 for an estimate of \$3,668,899 in FY2026. Fees and Permits make up 6.9% of total revenues.

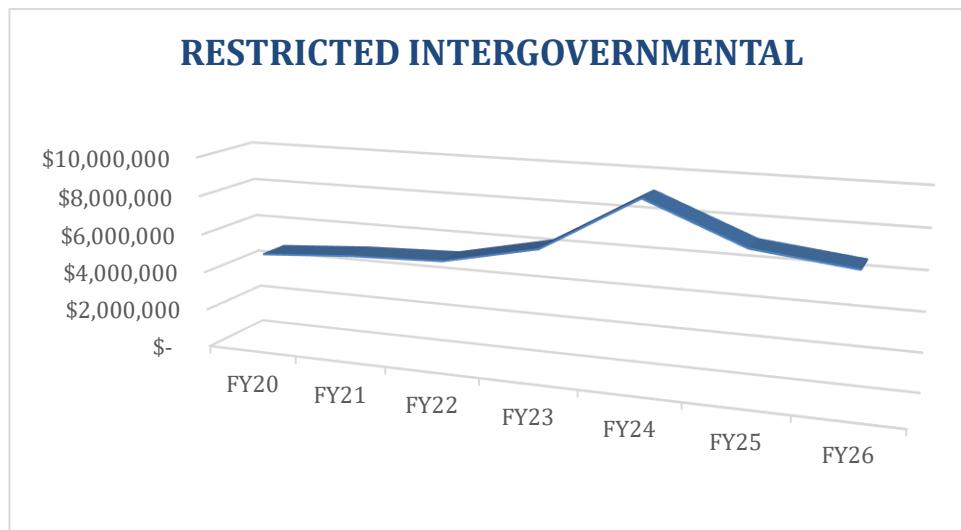


Intergovernmental

The total for Intergovernmental Revenues represents approximately 12.6% of the County's anticipated total revenues or \$6,664,212. 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 FY2026 intergovernmental revenue estimate reflects a \$534,387 or 7.4% decrease from FY2025.



FY2025-2026 RECOMMENDED BUDGET



Other Revenue

Other revenue includes miscellaneous revenue sources in the amount of \$732,715, a \$79,505 or 9.8% decrease over FY2025's estimate of \$812,220.

Appropriated Fund Balance

The FY2026 Recommended Budget includes a \$1,942,866 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

GOVERNING BODY	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 56,184	\$ 70,545	\$ 70,545	\$ 75,631	7.2%
Operating	\$ 18,728	\$ 18,310	\$ 18,310	\$ 19,470	6.3%
TOTAL	\$ 74,912	\$ 88,855	\$ 88,855	\$ 95,101	7.0%

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



FY2025-2026 RECOMMENDED BUDGET

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.

BUDGET SUMMARY

ADMINISTRATION	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 671,106	\$ 730,818	\$ 730,818	\$ 850,734	16.4%
Operating	\$ 28,927	\$ 31,025	\$ 31,025	\$ 26,562	-14.4%
TOTAL	\$ 700,032	\$ 761,843	\$ 761,843	\$ 877,296	15.2%

Finance

The Finance Department focuses on the County's financial services, including audit, debt service management, cash investments, payroll, utility billing, payables and purchasing. The FY2026 Recommended Budget does include the addition of one position and reclassification of another.

BUDGET SUMMARY

FINANCE	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 351,436	\$ 425,516	\$ 425,516	\$ 529,560	24.5%
Operating	\$ 26,849	\$ 21,590	\$ 21,801	\$ 25,725	19.2%
TOTAL	\$ 378,285	\$ 447,106	\$ 447,317	\$ 555,285	24.2%

Tax Assessor

The Tax Assessor's Office appraises business, personal and real property. The Land Records positions was moved back to the Assessor's Office in FY2025 from Information Technology. This position continues to be vacant., as well as billing and collecting those taxes. Motor vehicles are appraised by the State since the implementation of Tax and Tag Together in FY2013.

BUDGET SUMMARY

TAX ASSESSOR	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 259,252	\$ 436,980	\$ 436,956	\$ 556,986	27.5%
Operating	\$ 8,194	\$ 13,525	\$ 13,549	\$ 12,112	-10.4%
TOTAL	\$ 267,446	\$ 450,505	\$ 450,505	\$ 569,098	26.3%

Tax Collector

The Tax Collector is responsible for billing and collecting all real and personal property taxes other



FY2025-2026 RECOMMENDED BUDGET

than motor vehicle taxes which are billed by the State.

BUDGET SUMMARY

TAX COLLECTOR	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 367,429	\$ 224,550	\$ 224,400	\$ 250,925	11.7%
Operating	\$ 162,316	\$ 165,690	\$ 165,840	\$ 167,200	0.9%
TOTAL	\$ 529,745	\$ 390,240	\$ 390,240	\$ 418,125	7.1%

License Plate Agency

The Tax Collector supervises the License Plate Agency that is contracted through the NC Division of Motor Vehicles.

BUDGET SUMMARY

LICENSE PLATE AGENCY	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 167,390	\$ 179,230	\$ 179,230	\$ 194,819	8.7%
Operating	\$ 926	\$ 1,415	\$ 1,415	\$ 1,305	-7.8%
TOTAL	\$ 168,316	\$ 180,645	\$ 180,645	\$ 196,124	8.6%

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.

BUDGET SUMMARY

COURT FACILITIES	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Operating	\$ 45,425	\$ 53,000	\$ 155,389	\$ 53,000	0.0%
TOTAL	\$ 45,425	\$ 53,000	\$ 155,389	\$ 53,000	0.0%

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 FY2024 and the FY2026 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



FY2025-2026 RECOMMENDED BUDGET

County also serves as the financial administrator for the WAAY Program offered by the Children's Center of Northwest NC. The WAAY Program has received a decrease in State funding for FY2026.

BUDGET SUMMARY

JCPG	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 24,720	\$ 24,720	\$ 24,720	\$ 17,635	-28.7%
Operating	\$ 322,928	\$ 311,847	\$ 311,847	\$ 307,549	-1.4%
TOTAL	\$ 347,648	\$ 336,567	\$ 336,567	\$ 325,184	-3.4%

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

BOARD OF ELECTIONS	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 167,648	\$ 185,930	\$ 194,962	\$ 183,112	-1.5%
Operating	\$ 108,965	\$ 96,020	\$ 113,038	\$ 125,169	30.4%
TOTAL	\$ 276,613	\$ 281,950	\$ 308,000	\$ 308,281	9.3%

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. The Register of Deeds will need to purchase a new plat cabinet during FY2026 at an estimated cost of \$3,250.

BUDGET SUMMARY

REGISTER OF DEEDS	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 277,132	\$ 296,680	\$ 296,647	\$ 326,593	10.1%
Operating	\$ 52,535	\$ 64,500	\$ 64,533	\$ 64,140	-0.6%
TOTAL	\$ 329,666	\$ 361,180	\$ 361,180	\$ 390,733	8.2%

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. Software, hardware, phones and



FY2025-2026 RECOMMENDED BUDGET

copier lease agreements for all County departments are budgeted in the Non-Departmental category even though maintained by IT.

BUDGET SUMMARY

INFORMATION TECHNOLOGY	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 631,188	\$ 879,840	\$ 879,272	\$ 908,581	3.3%
Operating	\$ 27,595	\$ 34,420	\$ 34,988	\$ 33,220	-3.5%
TOTAL	\$ 658,784	\$ 914,260	\$ 914,260	\$ 941,801	3.0%

Public Buildings

Public Buildings are responsible for cleaning, utilities, maintenance and debt service of County buildings. The operating budget for FY2026 includes replacement of roofs, flooring, HVAC unit replacements, the new Magnolia Building and other building maintenance items. The capital items are included in the Non-Departmental budget. The FY2026 Recommended Budget also includes a new Maintenance/Custodian position that will be assigned to the Sheriff's three buildings. The Yadkin Medical Campus expenses were previously listed as the Hospital in hopes it would re-open as a hospital. It has not and those expenses are now consolidated in the Public Buildings FY2026 budget. The debt service listed below is for all the County-owned buildings and reflects the final payment for the Agricultural & Educational Building debt service in FY2025.

BUDGET SUMMARY

PUBLIC BUILDINGS	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 386,291	\$ 407,950	\$ 406,178	\$ 499,433	22.4%
Operating	\$ 312,185	\$ 316,810	\$ 318,582	\$ 510,675	61.2%
Debt Service	\$ 318,241	\$ 311,265	\$ 311,265	\$ -	-100.0%
TOTAL	\$ 1,016,717	\$ 1,036,025	\$ 1,036,025	\$ 1,010,108	-2.5%

Communications

Emergency Communications (911) is a new independent Department, effective July 1, 2025. Previously, it was a Division of the Sheriff's Office. Several new positions were requested for FY2026 and the Operations Manager position is recommended. The other two positions were Shift Supervisors and it is recommended that two current Telecommunicator positions be reclassified to Shift Supervisors. The Communications Center is approved by the State 911 Board to have 4 Telecommunicators seats, meaning that 911 funds may be used for equipment and training for 4 positions per shift. Currently, the Communications Center has 3 positions per shift.



FY2025-2026 RECOMMENDED BUDGET

BUDGET SUMMARY

COMMUNICATIONS	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 832,242	\$ 869,130	\$ 869,130	\$ 1,183,575	36.2%
Operating	\$ 69,994	\$ 60,065	\$ 74,645	\$ 139,675	132.5%
TOTAL	\$ 902,235	\$ 929,195	\$ 943,775	\$ 1,323,250	42.4%

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 and Detention Center. Sworn officers make up 52 of the Sheriff's 79 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 six new positions requested by the Sheriff, he also requested a \$6,000 pay increase for all employees and a performance increases for the Chief Deputy and himself to maintain competitiveness with other Sheriff's Offices to recruit and retain current employees. Employees in the Sheriff's Office are subject to cost of living adjustments and performance increases as all other positions established by the Board of Commissioners. The pay increases requested by the Sheriff are not included in the Recommended Budget. Three of the requested positions are included in the FY2026 Recommended Budget. The Sheriff's request to purchase 5 additional vehicles is also not in the Recommended Budget, but consideration will be given by the Board of Commissioners to commit fund balance to replace five vehicles in FY2026. The Sheriff also requested a \$60,000 increase in vehicle maintenance above the FY2025 Adopted Budget of \$50,000. The Recommendation is to maintain the original budget of \$50,000 after review of the vehicle maintenance expenditures for the last three years. Adopted Budgets have been adjusted throughout fiscal years as insurance payments have been received to cover vehicular damages. If vehicles continue to be damaged above the \$1,000 deductible, insurance claims will continue to be filed and funds received towards those repairs. The Communications Division of the Sheriff's Office was moved to be an independent Department effective July 1, 2026 and is not included in the Budget Summary below.

BUDGET SUMMARY

SHERIFF'S OFFICE	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 6,012,997	\$ 6,080,241	\$ 6,067,420	\$ 6,898,957	13.5%
Operating	\$ 1,553,343	\$ 1,669,805	\$ 1,670,464	\$ 1,578,642	-5.5%
Debt Service	\$ 946,084	\$ 632,310	\$ 632,310	\$ 318,520	-49.6%
TOTAL	\$ 8,512,424	\$ 8,382,356	\$ 8,370,194	\$ 8,796,119	4.9%

Emergency Services

Emergency Services provides Emergency Management, Emergency Medical Services and Fire Marshal services within the County. The FY2026 Recommended Budget includes maintaining the 24/72 shift schedule and the Procare ALS 360 program. The operating expenses for Emergency



FY2025-2026 RECOMMENDED BUDGET

Services have increased due to increase costs and medical calls. It was requested to add Medic 6 as previously discussed under Authorized Positions and is recommended for the last 6 months of the fiscal year. This was in response to the increase call volume and to decrease the frequency of ambulances not being available to respond to calls. Medic 6 will be co-located with Medic 5 in Yadkinville until an Outpost can be established in the Boonville area. The County is dependent upon EMS services from neighboring counties, fire departments and the rescue squad to assist in response to emergency medical calls. Emergency Services also requested the creation of an Assistant Fire Marshal position and an Administrative Support II position. The Assistant Fire Marshal position is recommended, but the Administrative Support II position is not.

BUDGET SUMMARY

EMERGENCY SERVICES	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 4,522,224	\$ 5,116,859	\$ 5,113,938	\$ 5,989,807	17.1%
Operating	\$ 1,066,762	\$ 1,170,520	\$ 1,252,790	\$ 1,320,465	12.8%
Capital	\$ 11,079	\$ 233,920	\$ 485,920	\$ -	-100.0%
TOTAL	\$ 5,600,066	\$ 6,521,299	\$ 6,852,648	\$ 7,310,272	12.1%

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

CENTRAL PERMITTING	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 521,978	\$ 585,750	\$ 568,068	\$ 644,193	10.0%
Operating	\$ 64,564	\$ 45,515	\$ 45,515	\$ 39,580	-13.0%
TOTAL	\$ 586,542	\$ 631,265	\$ 613,583	\$ 683,773	8.3%

Medical Examiner

North Carolina General Statutes require counties to pay for services rendered by the North Carolina Medical Examiner as needed. The County has no control over these costs or any trends to estimate expenditures upon.

BUDGET SUMMARY

MEDICAL EXAMINER	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Operating	\$ 39,550	\$ 50,000	\$ 50,000	\$ 40,000	-20.0%



FY2025-2026 RECOMMENDED BUDGET

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. An Administrative Assistant position was transferred to the Animal Shelter in FY2025 and that position is vacant and recommended to be eliminated in the FY2026 budget.

BUDGET SUMMARY

ANIMAL SHELTER	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 229,895	\$ 251,485	\$ 305,941	\$ 273,735	8.8%
Operating	\$ 87,376	\$ 96,475	\$ 110,317	\$ 101,820	5.5%
TOTAL	\$ 317,271	\$ 347,960	\$ 416,258	\$ 375,555	7.9%

Economic Development

The County has contracted with the Economic Development Partnership to provide economic development services to encourage growth, business development, industrial growth and retail development throughout the County. The FY2026 budget recommends bringing these services in-house and creating an Economic Development Department. Realizing that the position will not be filled during the first quarter of the fiscal year, it is recommended to fund a contract with the Economic Development Partnership through September 30, 2025.

BUDGET SUMMARY

ECONOMIC DEVELOPMENT	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ -	\$ -	\$ -	\$ 168,202	100.0%
Operating	\$ 502,232	\$ 189,723	\$ 202,433	\$ 25,200	-86.7%
TOTAL	\$ 502,232	\$ 189,723	\$ 202,433	\$ 193,402	1.9%

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.

BUDGET SUMMARY

COOPERATIVE EXTENSION	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 206,892	\$ 233,256	\$ 233,256	\$ 232,189	-0.5%
Operating	\$ 13,321	\$ 24,607	\$ 26,607	\$ 21,700	-11.8%
TOTAL	\$ 220,213	\$ 257,863	\$ 259,863	\$ 253,889	-1.5%



FY2025-2026 RECOMMENDED BUDGET

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

SOIL & WATER CONSERVATION	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 238,254	\$ 255,895	\$ 255,714	\$ 292,794	14.4%
Operating	\$ 77,736	\$ 128,495	\$ 135,854	\$ 107,190	-16.6%
Debt Service	\$ 319,044	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 635,034	\$ 384,390	\$ 391,568	\$ 399,984	4.1%

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. As presented previously, Human Services requested to replace 2 vehicles: one in Environmental Health and the van in Social Services. It's also important to note that in prior years, Women, Infants and Children (WIC) which is a federally funded program and Health Education that is funded by the State and Smart Start did not include any County funds in their programs. Due to the increased health insurance costs, approximately \$22,000 of County funds had to be used in these programs to maintain staffing levels.

BUDGET SUMMARY

HEALTH	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 1,505,136	\$ 1,820,145	\$ 1,818,857	\$ 2,079,669	14.3%
Operating	\$ 424,844	\$ 882,047	\$ 926,141	\$ 670,923	-23.9%
Debt Service	\$ 319,044	\$ -	\$ -	\$ -	0.0%
TOTAL	\$ 2,254,347	\$ 2,702,192	\$ 2,744,998	\$ 2,756,592	2.0%

SOCIAL SERVICES	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 4,138,420	\$ 4,900,843	\$ 4,842,843	\$ 5,277,059	7.7%
Operating	\$ 277,786	\$ 291,802	\$ 350,736	\$ 245,645	-15.8%
Programs	\$ 1,466,140	\$ 2,152,518	\$ 2,155,838	\$ 2,157,128	0.2%
Capital	\$ 65,490	\$ 17,000	\$ 72,746	\$ -	-100.0%
TOTAL	\$ 5,947,835	\$ 7,362,163	\$ 7,422,163	\$ 7,679,832	4.3%



FY2025-2026 RECOMMENDED BUDGET

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). The funding continues at \$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 no longer provided these services, so they were 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

Pretrial	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ -	\$ 88,395	\$ 88,395	\$ 94,658	7.1%
Operating	\$ -	\$ 13,600	\$ 13,600	\$ 8,300	-39.0%
TOTAL	\$ -	\$ 101,995	\$ 101,995	\$ 102,958	0.9%

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. Veterans' Services has requested an additional Veteran Services Officer position.

BUDGET SUMMARY

Veterans	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 65,549	\$ 69,060	\$ 69,060	\$ 140,894	104.0%
Operating	\$ 980	\$ 2,360	\$ 2,360	\$ 1,620	-31.4%
TOTAL	\$ 66,529	\$ 71,420	\$ 71,420	\$ 142,514	99.5%

Hospital

The County retained the license for the hospital and it was considered a Legacy Medical Facility as authorized in North Carolina General Statutes through January 31, 2025. Being that this status has been lost, the expenses of the Hospital facility will be consolidated in Public Building's budget for FY2026. Parts of the facility have been leased to medical and behavioral health agencies.



FY2025-2026 RECOMMENDED BUDGET

BUDGET SUMMARY

Hospital	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 48,282	\$ 57,300	\$ 20,454	\$ -	-100.0%
Operating	\$ 133,129	\$ 122,492	\$ 122,492	\$ -	-100.0%
TOTAL	\$ 181,411	\$ 179,792	\$ 142,946	\$ -	-100.0%

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 was opened late FY2024 through early FY2025 with final updated plans being presented to the Board of Commissioners in late 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 FY2026 at no cost to the County.

BUDGET SUMMARY

PARKS & RECREATION	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 569,210	\$ 609,500	\$ 609,275	\$ 671,050	10.1%
Operating	\$ 180,480	\$ 209,085	\$ 218,406	\$ 190,515	-8.9%
TOTAL	\$ 749,691	\$ 818,585	\$ 827,681	\$ 861,565	5.3%

Education

Education represents approximately 23.8% 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 is included this funding amount for Education.

The Yadkin County Board of Education has completed its FY2026 appropriation request. The Superintendent's final total request of \$9,499,420 has been submitted. This request reflects a \$436,420 or 4.8% increase over FY2025. Of this amount, \$9,196,700 is in current expense and \$302,720 is for capital expense. The current expense financially supports 13 maintenance positions, 2 Operational Directors, percentages of 2 Central Office personnel, homebound teacher services, coaching supplements at the high schools and middle schools and the 5.5% local supplement provided to school personnel. The Board of Education has requested the County to fund a Special Capital Request of \$460,000 towards roof replacements. This is in addition to the amount requested by the Superintendent. The Board of Education has also requested to use \$403,000 of Lottery Proceeds towards the Energy Performance Contract they have entered into with Schneider Electric for energy improvements on several campuses. These funds will be applied for and drawn down in



FY2025-2026 RECOMMENDED BUDGET

Spring 2026. The Manager recommends the Public Schools' \$9,037,220 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. The Board of Education does intend to use these funds for roof repairs as well.

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, FY2024 and FY2025. The FY2026 Recommended Budget continues 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 increased from \$218,000 to allow more students to participate in the program.

Surry Community College requested \$385,000, which is a \$19,510 or 5.3% increase from FY2025. The increase is due to increased personnel costs and operating expenses. The Recommended Budget includes an increase of \$10,970 for the Community College totaling \$376,460. The County continues to offer the Yadkin Guarantee to encourage young adults to further their training and education and decreased the amount to \$100,000 for FY2026. 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.

BUDGET SUMMARY

EDUCATION	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Public Schools Current	\$ 8,200,000	\$ 8,774,000	\$ 8,774,000	\$ 9,037,220	3.0%
Public Schools Capital	\$ 275,000	\$ 289,000	\$ 289,000	\$ 302,720	4.7%
Public Schools Special Cap	\$ 316,640	\$ -	\$ 313,356	\$ 460,000	
Public Schools Lottery RR	\$ 706,020	\$ 500,000	\$ 500,000	\$ 500,000	0.0%
Public Schools NB Lottery	\$ 1,650,827	\$ 500,000	\$ 500,000	\$ -	-100.0%
Public Schools Debt Service	\$ 1,718,601	\$ 1,683,110	\$ 1,683,110	\$ 1,647,615	-2.1%
Surry Community College	\$ 342,000	\$ 365,490	\$ 365,490	\$ 376,460	3.0%
Yadkin Guarantee	\$ 78,499	\$ 120,000	\$ 120,000	\$ 100,000	-16.7%
Surry Yadkin Works	\$ -	\$ 214,000	\$ 214,000	\$ 218,000	1.9%
Total	\$ 13,287,588	\$ 12,445,600	\$ 12,758,956	\$ 12,642,015	1.6%

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.



FY2025-2026 RECOMMENDED BUDGET

YVEDDI requested increased \$22,600 in funding for the three senior centers due upgrade lighting to LED. Neither YVEDDI nor the County owns any of the three facilities, so the request is not recommended in the FY2026 Budget.

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. Their request includes one-time replacement of a vehicle and radios, totaling \$32,480 for the County's share of these expenses.

The *Northwest Regional Library System* operates four library branches within Yadkin County. They requested an increase of \$19,614 or 3.7% in FY2026 due to increased insurance costs, increased personnel costs and operational costs. The County funds approximately 94% of the operations of each of the 4 Library branches in Yadkin County, even though 3 of them are located in municipalities. Funding for the Library system is recommended at \$540,326.

The *Rescue Squad* requested an additional \$6,125 or \$195,000. Most of their request is due to increased property and liability insurance, utility bills, purchase of equipment and debt service payments. The County provided the Rescue Squad an additional \$118,882 to purchase a chassis for their rescue truck in FY2025. It is recommended to provide the Rescue Squad \$192,000.

As the *fire protection services* contracts are also funded through the General Fund, the amount decreased \$156,303 and this amount does include the hose and ladder testing contract. It is recommended to increase the Fire District's tax rate to \$0.07 cents per \$100 of assessed value to better fund the fire departments. The FY2026 Recommended Budget also eliminates the Reimbursement Program for the fire and rescue departments that had previously been budget at \$80,000.

BUDGET SUMMARY

COMMUNITY ACTION	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
YVEDDI APPROPRIATION	\$ 17,713	\$ 17,713	\$ 17,713	\$ 17,713	0.0%
YVEDDI HCCBG MATCH	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500	0.0%
YVEDDI HDM	\$ 38,591	\$ 38,591	\$ 38,591	\$ 38,591	0.0%
ROAP EMPLOYMENT-					
YVEDDI	\$ 732	\$ 732	\$ 22,511	\$ 22,511	2975.3%
ROAP RGP-YVEDDI	\$ 81,684	\$ 81,684	\$ 81,684	\$ 81,684	0.0%
YADKIN SENIOR CENTER	\$ 41,500	\$ 44,000	\$ 44,000	\$ 44,000	0.0%
YADKIN VALLEY SENIOR CENTER	\$ 25,750	\$ 28,000	\$ 28,000	\$ 28,000	0.0%
EAST BEND SENIOR CENTER	\$ 37,500	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
FORESTRY CONTRIBUTION	\$ 101,000	\$ 88,953	\$ 88,953	\$ 127,160	43.0%
ROAP EDTAP-YVEDDI	\$ 69,109	\$ 69,109	\$ 70,004	\$ 70,004	1.3%
YADKIN LIBRARIES	\$ 505,696	\$ 529,970	\$ 529,970	\$ 540,326	2.0%
RICHMOND HILL LAW SCHOOL	\$ 22,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
COG PRETRIAL	\$ 99,468	\$ -	\$ -	\$ -	0.0%



FY2025-2026 RECOMMENDED BUDGET

RESCUE SQUAD	\$ 182,875	\$ 188,875	\$ 307,757	\$ 192,000	1.7%
VFD TURN OUT GEAR	\$ 83,641	\$ 80,000	\$ 80,000	\$ -	-100.0%
FIRE DEPT CONTRACTS	\$ 569,334	\$ 617,390	\$ 617,390	\$ 461,087	-25.3%
VFD GRANT EXPENSE	\$ 500,000	\$ -	\$ -	\$ -	0.0%
GRANT EXPENSE	\$ 500,000	\$ -	\$ -	\$ -	0.0%
GREAT GRANT MATCH	\$ 146,083	\$ -	\$ 185,751	\$ -	0.0%
TOTAL	\$ 3,057,176	\$ 1,869,517	\$ 2,196,824	\$ 1,707,576	-8.7%

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 contingency funds must be appropriated by the Board of Commissioners and transferred into an expenditure line. The cost for making and installing road signs was moved from multiple departments into Non-Departmental so the expenses are included in one expenditure line.

BUDGET SUMMARY

NON-DEPARTMENTAL	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
UNEMPLOYMENT	\$ 7,856	\$ 9,000	\$ 18,000	\$ 20,000	122.2%
PROFESSIONAL SERVICES	\$ 98,457	\$ 350,000	\$ 350,000	\$ 300,000	-14.3%
COUNTY ATTORNEY	\$ 134,300	\$ 190,000	\$ 190,000	\$ 140,000	-26.3%
SYW INTERNS	\$ 37,026	\$ 40,000	\$ 40,000	\$ 30,000	-25.0%
ANNUAL AUDIT	\$ 64,450	\$ 65,000	\$ 65,000	\$ 65,000	0.0%
LAND ACQUISITION	\$ 30,000	\$ -	\$ -	\$ -	0.0%
AG BUILDING EXPENSE	\$ 4,174	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
CONTRACTED SERVICES	\$ 65,700	\$ 65,000	\$ 66,610	\$ 10,500	-83.8%
INSURANCE CONSULTING	\$ 41,605	\$ 44,000	\$ 41,775	\$ 45,000	2.3%
PUBLIC RELATIONS	\$ 23,250	\$ 25,000	\$ 24,500	\$ 26,000	4.0%
VEHICLE LEASE	\$ 9,515	\$ 6,120	\$ 6,120	\$ 6,100	-0.3%
PARK IMPROVEMENTS	\$ 79,922	\$ 150,000	\$ 180,000	\$ 100,000	-33.3%
BANK SERVICE FEES	\$ 5,383	\$ 6,000	\$ 1,800	\$ 6,000	0.0%
POOL VEHICLE MAINTENANCE	\$ 2,128	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
TELEPHONE	\$ 91,587	\$ 91,800	\$ 91,800	\$ 109,145	18.9%
RENT-BUILDINGS & EQUIPMENT	\$ 60,912	\$ 70,000	\$ 60,912	\$ 61,000	-12.9%
SOFTWARE CONTRACT	\$ 377,118	\$ 469,612	\$ 469,612	\$ 519,135	10.5%
DUES & SUBSCRIPTIONS	\$ 25,941	\$ 27,000	\$ 26,000	\$ 27,000	0.0%
HR RESOURCES	\$ 8,637	\$ 9,000	\$ 9,953	\$ 10,000	11.1%
CHRISTMAS HAM	\$ 20,054	\$ 21,000	\$ 20,700	\$ 22,000	4.8%



FY2025-2026 RECOMMENDED BUDGET

TECHNOLOGY CAPITAL OUTLAY							-14.1%
BUILDING IMPROVEMENTS	\$ 757,167	\$ 307,000	\$ 324,700	\$ 200,000			-34.9%
ROAD SIGNS	\$ -	\$ 10,000	\$ 10,000	\$ 10,000			0.0%
LEASES-GASB 87	\$ -	\$ 50,000	\$ 50,000	\$ -			-100.0%
CONTINGENCY	\$ -	\$ 50,000	\$ -	\$ 50,000			0.0%
TOTAL	\$ 2,132,871	\$ 2,212,782	\$ 2,202,732	\$ 1,893,390			-14.4%

EMERGENCY TELEPHONE SPECIAL REVENUE FUNDS

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 Communications Department. The County's radio communications system will be transferred to the VIPER system and the Communications Center will be relocated to its own space by December 2025. The County has received a grant for this relocation project and while reflected below it is in its own Capital Project Fund and budgeted by its multi-year Project Ordinance.

BUDGET SUMMARY

EMERGENCY TELEPHONE FUND	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Operating	\$ 260,460	\$ 543,909	\$ 459,071	\$ 284,376	-47.7%
TOTAL	\$ 260,460	\$ 543,909	\$ 459,071	\$ 284,376	-47.7%

ETSF GRANT	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Capital	\$ -	\$ -	\$ 1,437,713	\$ -	0.0%
TOTAL	\$ -	\$ -	\$ 1,437,713	\$ -	0.0%

LAW ENFORCEMENT SPECIAL REVENUE FUNDS

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 SUMMARY

LAW ENFORCEMENT	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Federal Fund	\$ -	\$ 5,000	\$ 5,000	\$ 10,000	100.0%
State Fund	\$ -	\$ 2,000	\$ 2,000	\$ 5,000	150.0%

OCCUPANCY TAX SPECIAL REVENUE FUND

Revenues in this Fund can only be spent on expenditures to promote travel and tourism within



FY2025-2026 RECOMMENDED BUDGET

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. It is anticipated that \$45,000 will be received through the Occupancy Tax and passed on to the Chamber of Commerce.

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. Most of the volunteer fire departments need to replace aging apparatus that are facing increased maintenance costs.

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.

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.

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. 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.

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FY2025-2026 RECOMMENDED BUDGET

VOLUNTEER FIRE DEPARTMENT RESPONSE CALLS CALENDAR YEAR 2024

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

- Boonville did not provide the information on the budget document

Fire Department	Number of Calls
Arlington Fire & Rescue #16	753
Boonville #13	*
Buck Shoals #21	222
Courtney #19	402
East Bend #14	443
Fall Creek #15	552
Forbush #11	369
Lone Hickory #24	287
West Yadkin #18	444
Yadkinville #12	1357

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.

FY2026	Operating	Capital	Debt Service	TOTAL	County Request
Arlington	\$ 359,635	\$ 70,670	\$ 127,308	\$ 557,612	\$ 508,076
Boonville	\$ 394,493	\$ 99,707	\$ 27,886	\$ 522,086	\$ 436,226
Buck Shoals	\$ 108,200	\$ 24,200	\$ -	\$ 132,400	\$ 108,200
Courtney	\$ 249,685	\$ 105,615	\$ 43,400	\$ 398,700	\$ 331,700
East Bend	\$ 151,960	\$ 212,800	\$ 45,000	\$ 409,760	\$ 366,760
Fall Creek	\$ 197,787	\$ 92,765	\$ 62,535	\$ 353,087	\$ 319,287
Forbush	\$ 254,772	\$ 140,257	\$ 123,479	\$ 518,508	\$ 350,000
Lone Hickory	\$ 205,515	\$ 134,600	\$ 24,400	\$ 364,515	\$ 151,355
West Yadkin	\$ 254,009	\$ 94,940	\$ 46,300	\$ 395,249	\$ 355,000
Yadkinville	\$ 503,341	\$ 197,745	\$ 75,958	\$ 777,044	\$ 777,044
TOTAL	\$ 2,679,397	\$ 1,173,299	\$ 576,266	\$ 4,428,962	\$ 3,703,648

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FY2025-2026 RECOMMENDED BUDGET

FIRE DISTRICT RECOMMENDED ANNUAL CONTRACTUAL AMOUNT

District	FY25 Contract	FY26 Request	FY26 District Funds Recommended 7 cents tax rate	General Fund	FY26 Recommended Contract
Arlington	376,054	508,076	376,287	71,789	448,076
Buck Shoals	84,003	108,200	118,172	-	118,172
Courtney	208,000	331,700	208,913	68,487	277,400
East Bend	248,253	366,760	279,978	86,782	366,760
Fall Creek	236,894	319,287	275,042	24,245	299,287
Forbush	334,780	350,000	341,207	7,693	348,900
Lone Hickory	77,343	151,355	89,854	61,501	151,355
West Yadkin	345,000	355,000	329,913	18,087	348,000
Yadkinville	620,018	777,044	724,487	29,912	754,399
TOTAL	2,810,375	3,703,648	3,037,781	411,087	3,112,349

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.

Funding is included for the Fire Districts currently covered by the Boonville Community Volunteer Fire Department in the above total, however, a contract is not recommended at this time with the Fire Department pending reinstatement of its nonprofit status by the IRS. The County continues to work with the Department while it waits for restoration of its status.

The table below pertains to the property tax rate in each fire district.

FIRE DISTRICTS' RECOMMENDED TAX RATE

Fire District	Current Tax Rates	Recommended Tax Rates
Arlington	0.05	0.07
Boonville	0.05	0.07
Buck Shoals	0.05	0.07
Courtney	0.05	0.07
East Bend	0.05	0.07
Fall Creek	0.05	0.07
Forbush	0.05	0.07



FY2025-2026 RECOMMENDED BUDGET

Lone Hickory	0.05	0.07
West Yadkin	0.05	0.07
Yadkinville	0.05	0.07

In FY2024, 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, but some fire departments prefer other software at their expense. The FY2026 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.

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.

As stated in prior sections of the FY2026 Recommended Budget, the fire department reimbursement program for turnout gear, radios and website maintenance is eliminated. Fire departments would operate more cost effectively if they would work together on major purchases such as air packs, turnout gear, hose, etc.

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. Nor does it include the requested position reclassification. It reflects decreased costs in operating the transfer station and collections due to new vendor contracts for those services in FY2025. The FY2026 Solid Waste budget does include a \$12,500 recycling grant, and its \$2,500 match, that was recently awarded to purchase compactor containers.

BUDGET SUMMARY

SOLID WASTE	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 392,284	\$ 412,130	\$ 422,246	\$ 425,284	3.2%
Operating	\$ 2,765,102	\$ 2,773,980	\$ 2,774,064	\$ 2,378,796	-14.2%
TOTAL	\$ 3,157,386	\$ 3,186,110	\$ 3,196,310	\$ 2,804,080	-12.0%

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 FY2026 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. The personnel costs include the ORC and an



FY2025-2026 RECOMMENDED BUDGET

additional operator for the waterlines. The FY2026 budget implements the rate study conducted by The Wooten Company in 2025 and funds for hydrant maintenance.

BUDGET SUMMARY

WATER & SEWER	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Personnel	\$ 79,556	\$ 78,615	\$ 78,615	\$ 85,293	8.5%
Operating	\$ 452,419	\$ 371,150	\$ 371,150	\$ 307,172	-17.2%
Debt Service	\$ 203,139	\$ 203,140	\$ 203,140	\$ 203,140	0.0%
TOTAL	\$ 735,114	\$ 652,905	\$ 652,905	\$ 595,605	-8.8%

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 and expands these services to include a contract for mental health services. The fixed costs expenditure line reflects a decrease in the premium due to the increased stop-loss coverage of \$175,000 per occurrence and an increase in administrative fees. Medical claims also continue to rise, as does pharmaceutical claims. The Recommended Budget also maintains the employer HRA contribution to \$600 per employee and retiree. It does include the increased cost per full-time employee and retiree from \$10,000 to \$14,000.

BUDGET

SELF-INSURANCE	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommended	Change FY25 to FY26
Claims	\$ 2,469,585	\$ 2,291,007	\$ 2,291,007	\$ 3,884,925	69.6%
Medical Fixed Costs	\$ 595,134	\$ 612,346	\$ 612,346	\$ 536,875	-12.3%
Employer \$600	\$ 101,315	\$ 130,000	\$ 130,000	\$ 130,000	0.0%
Employee Clinic	\$ 341,190	\$ 365,000	\$ 365,000	\$ 385,000	5.5%
TOTAL	\$ 3,507,224	\$ 3,398,353	\$ 3,398,353	\$ 4,936,800	45.3%

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