

Davidson County

North Carolina



Adopted Budget

Fiscal Year 2017-18

Devoted to Excellence...

*Enhancing the well-being
of our communities.*

Davidson County
Board of Commissioners
FY 2017-18 Adopted Budget



Chairman Don Truell
Vice-Chairman Steve Shell
Lance Barrett
Zak Crotts
Steve Jarvis
Fred McClure
Todd Yates

Zeb Hanner, County Manager
Casey Smith, Assistant County Manager
Jane Kiker, Finance Director
Debbie Harris, Clerk to the Board
Matthew Sutter, County Manager Intern



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Davidson County

North Carolina

For the Fiscal Year Beginning

July 1, 2016

Executive Director

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Davidson County FY 2017-18 County Manager's Proposed Budget

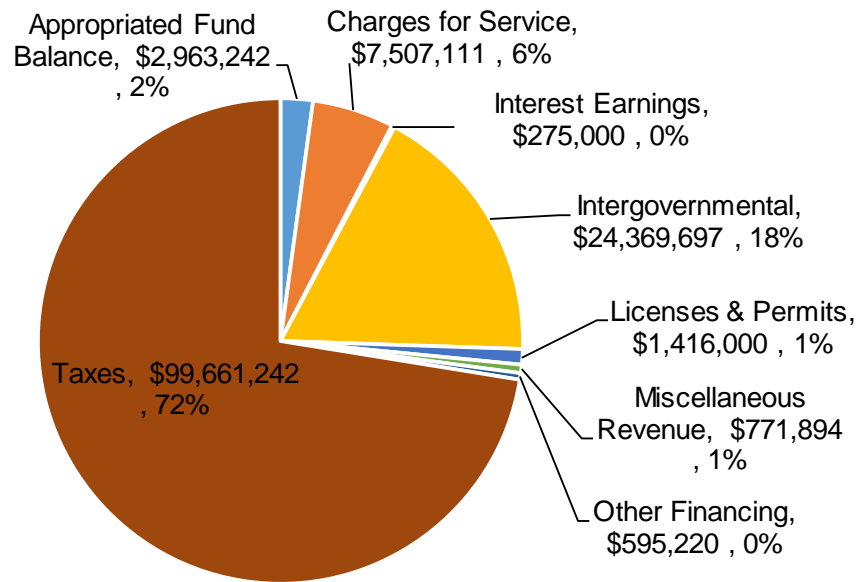
May 9, 2017



Where The Money Comes From.....?

Highlights

FY 2018 Proposed Budget Revenues
Total \$137,559,406



- Proposed tax rate of \$0.54 per \$100 of assessed property valuation, the same as it was for FY 2017 (Property Tax revenue increase of \$771K or 1.09%)
- Article 46 Sales Tax (0.25%) totals \$2.87 million dollars + \$2.7 million dollars from the redistributed sales tax, Article 44. Base sales tax increase of \$453K
- Additional \$174K in Intergovernmental Revenue largely in Social Service related to foster care and child daycare program subsidies from the federal / state government
- Overall increase in all Other County revenues of \$775K – Building permits, Register of Deeds charges and a contribution from County Capital Reserve to complete several major projects like the Lexington Library roof replacement
- Uses an additional \$222K in County fund reserves to balance overall budget

Total Change Over FY 2016-17 = \$2.55 Million Dollars



Property Tax Values Summary

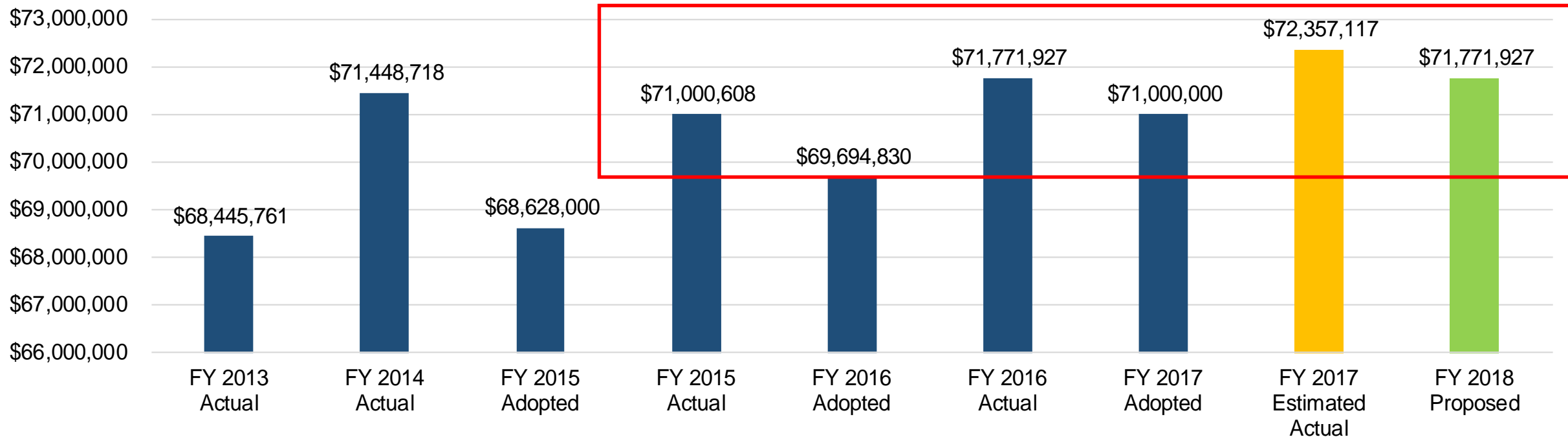
Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 54.00	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 54.00	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 54.00	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 54.00	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 54.00	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 54.00	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 54.00	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 54.00	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 54.00	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017 Adopted Budget	\$ 54.00	\$ 11,143,985,058	\$ 1,274,348,051	\$ 1,171,484,099	\$ 13,589,817,208	\$ 10,850,356	0.08%
2017 Estimated Actual	\$ 54.00	\$ 11,080,350,574	\$ 1,274,470,882	\$ 1,316,808,181	\$ 13,671,629,637	\$ 81,812,429	0.60%
2018 Proposed Budget	\$ 54.00	\$ 11,143,571,200	\$ 1,274,557,068	\$ 1,319,440,311	\$ 13,737,568,579	\$ 65,938,942	0.48%
Total		\$ 130,528,885,628	\$ 14,281,093,277	\$14,568,716,627	\$159,378,695,532	\$ 1,249,070,981	10.00%
Average Growth Per Year						\$ 116,725,855	0.86%

1.08% Growth vs. FY 2017 Adopted Budget



Current Year Property Tax

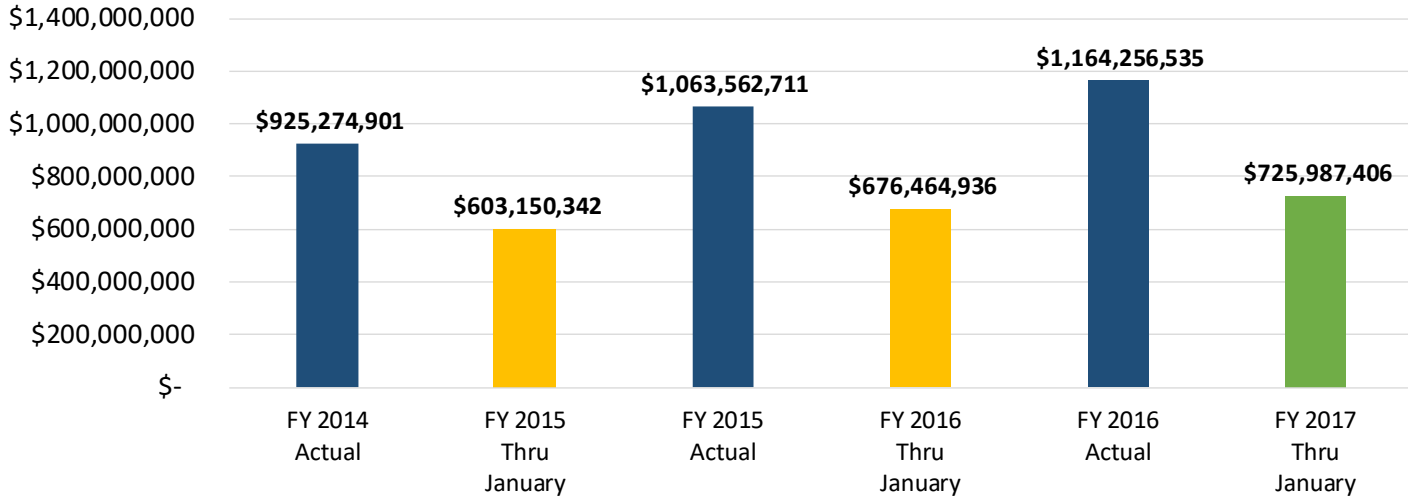
FY 2019's Estimated Growth = \$585K or 0.81%



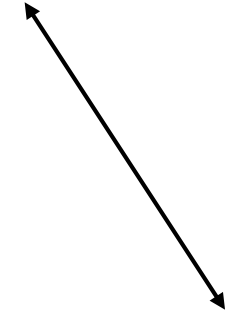
Consistently Budgeting Close to Prior Year the Actual



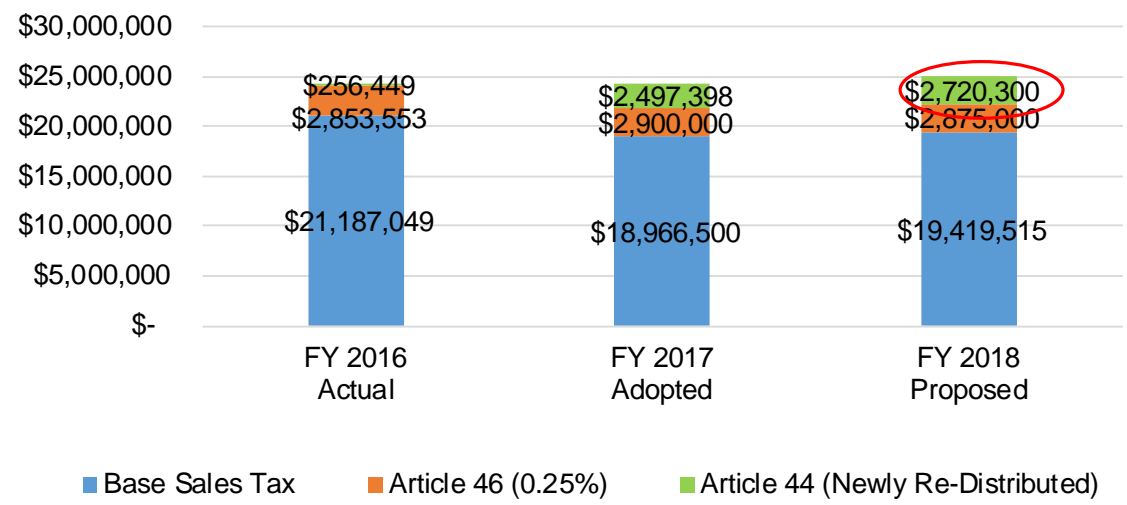
Taxable Retail Sales



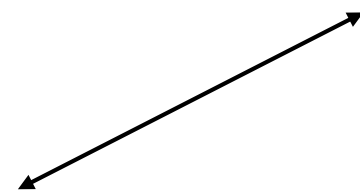
Can Only Be Spent On Certain Services Areas



Sales Tax Summary



7% Growth Over Last Year At This Time



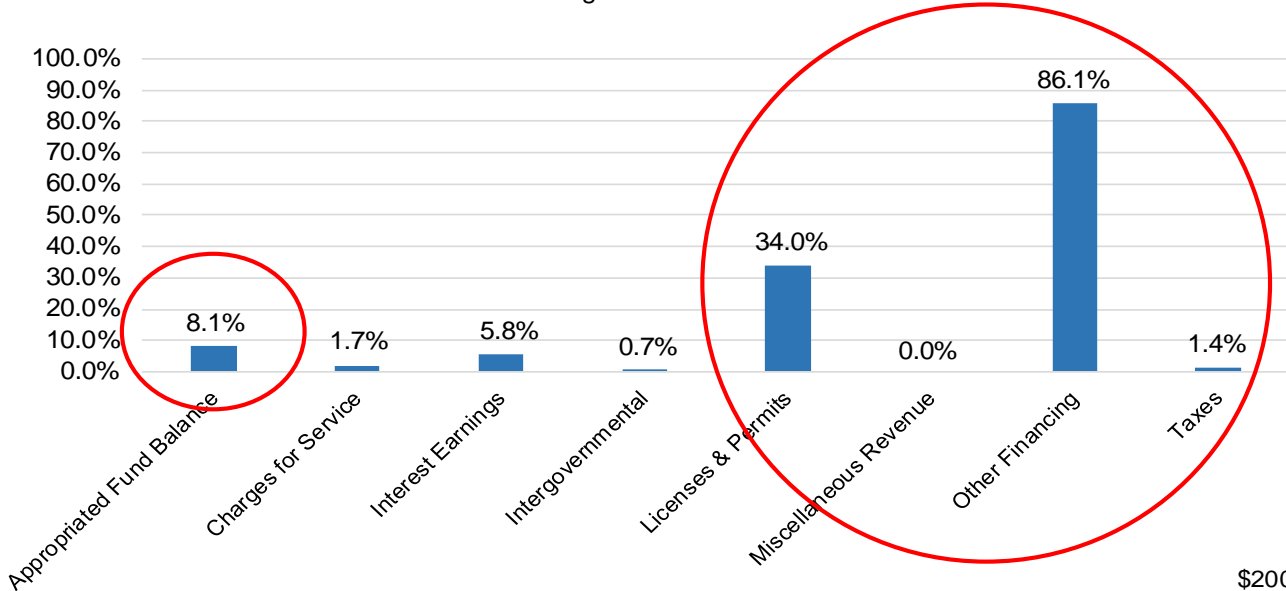
Re-Distributed Sales Tax Summary

	FY 2017 Adopted	FY 2018 Proposed	FY 2019 Estimated	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	Total
Economic Development Reserve	\$ -	\$ -	\$ 1,230,231	\$ -	\$ -	\$ 54,680	\$ 1,284,911
Annual Contribution to EDC	\$ -	\$ 248,000	\$ 248,000	\$ 75,966	\$ 184,649	\$ 248,000	\$ 1,004,615
Education Growth (Spending per Pupil)	\$ -	\$ 377,000	\$ 357,400	\$ 360,974	\$ 364,584	\$ 368,230	\$ 1,828,188
DCCC Allied Health Building	\$ 927,430	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,927,430
I-85 Corporate Center	\$ 472,468	\$ 140,000	\$ 140,000	\$ 1,735,109	\$ 1,735,109	\$ 1,735,109	\$ 5,957,795
DCS New High School	\$ 597,500	\$ 455,300	\$ 352,810	\$ 250,027	\$ 128,648	\$ 6,971	\$ 1,791,256
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,000,000
Total	\$ 2,497,398	\$ 2,720,300	\$ 2,828,441	\$ 2,922,076	\$ 2,912,990	\$ 2,912,990	\$ 16,794,195
 Redistributed Sales Tax	<u>\$ 2,497,398</u>	<u>\$ 2,720,300</u>	<u>\$ 2,828,441</u>	<u>\$ 2,922,076</u>	<u>\$ 2,912,990</u>	<u>\$ 2,912,990</u>	<u>\$ 16,794,195</u>



FY 2018 Revenues

Changes from Prior Year

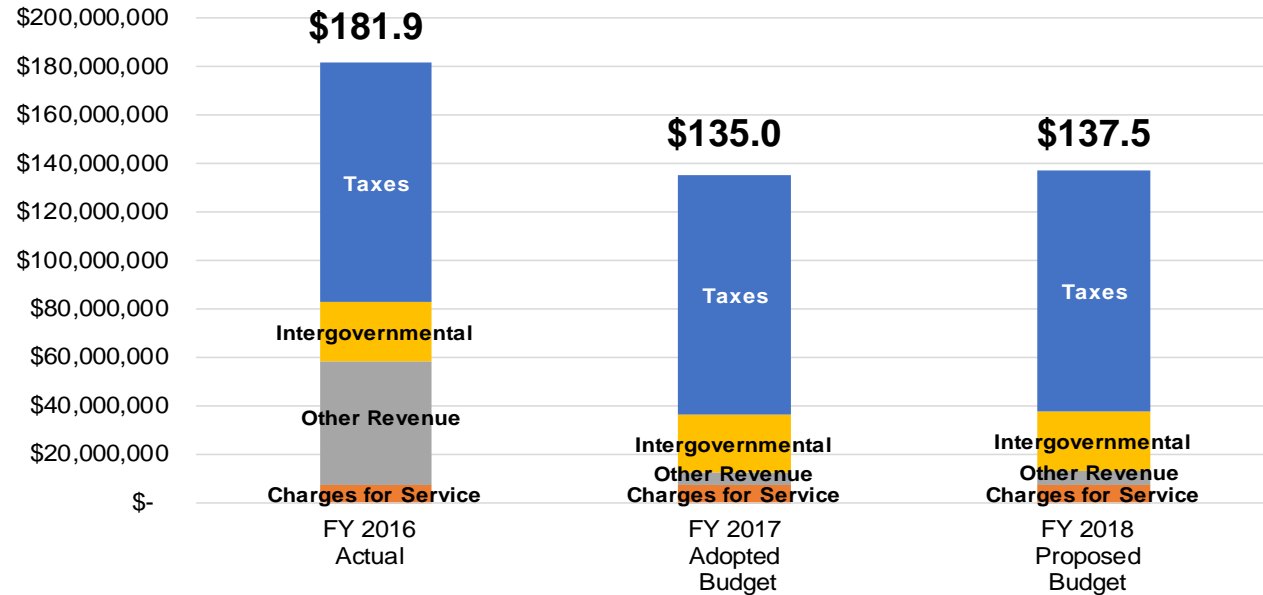


Changes in Taxes:

- Growth in Property Tax Revenues
- Article 44 + 46 Sales Tax Revenues

FY 2018 Revenues

By Category



Changes In Other Financing / Licenses & Permits:

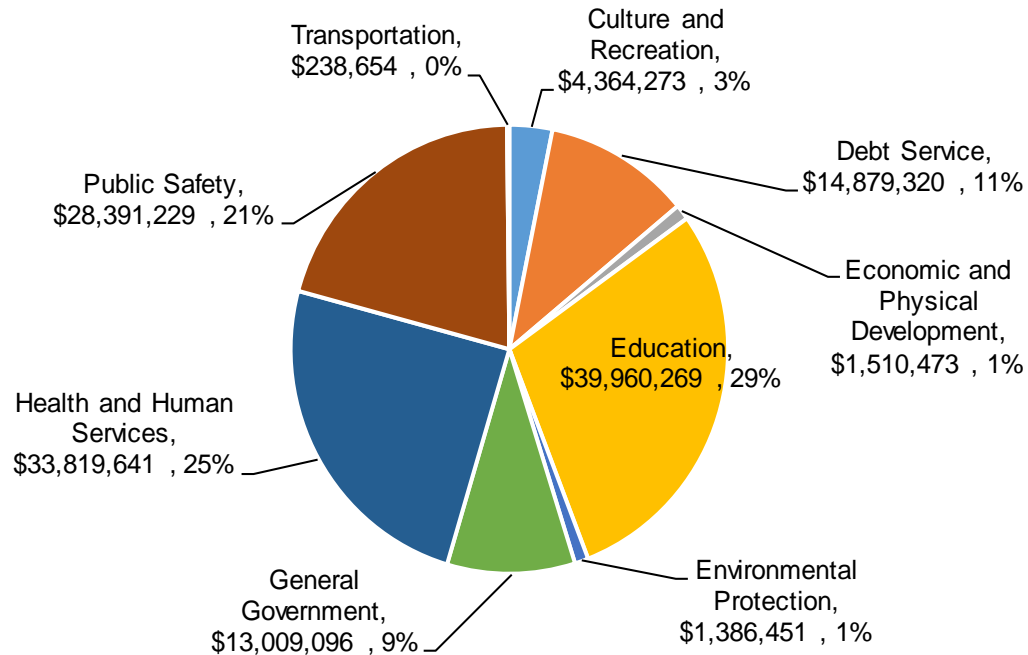
- Increased contribution from Capital Reserve to the General Fund for major capital projects within Support Service's budget (Lexington Library Roof)
- Growth in Building Permit + ROD Charges Revenues



Where The Money Goes.....?

Highlights

FY 2018 Proposed Budget Expenditures
General Fund Total \$137,559,406



- Includes \$140K to continue with Phase I of the I-85 Industrial Park and \$649K for the 911 Radio System Upgrade via the state VIPER system (Base debt down by \$1 million dollars)
- Includes an additional \$377K for education funding (Operating + Type II Capital Outlay)
- Includes an additional \$1.5 million dollars for employee pay increases (on average 2.9%), group insurance increase of 5.7% and a retirement increase of 7.5%.
- Includes (6) additional high priority positions within the Social Services (3), County Manager’s Office (1), Sheriff (1) and Library (1) totaling \$205K
- Final contribution to DCCC for the Allied Health Building totaling \$1 million dollars (2nd and last year of a two year commitment)
- Sheriff pay adjustment for “front-line” personnel = \$141K

Total Change Over FY 2016-17 = \$2.55 Million Dollars



How Every Dollar Is Spent Within The General Fund.....



General Fund Expenditure Summary by Function

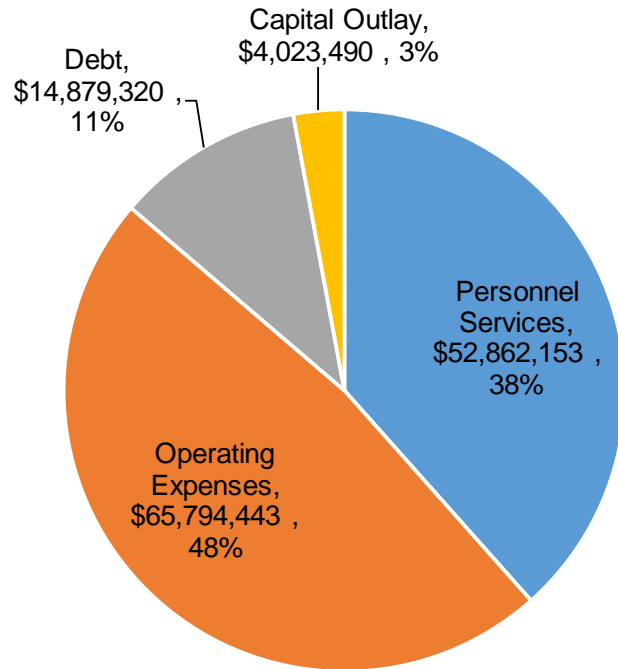
	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,069,252	\$ 4,175,930	\$ 4,281,091	\$ 4,364,273	\$ 188,343	4.5%
Debt Service	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Economic and Physical Development	\$ 1,882,800	\$ 1,517,601	\$ 4,062,844	\$ 1,510,473	\$ (7,128)	-0.5%
Education	\$ 41,777,267	\$ 39,562,792	\$ 39,562,792	\$ 39,960,269	\$ 397,477	1.0%
Environmental Protection	\$ 2,295,735	\$ 1,379,573	\$ 1,494,250	\$ 1,386,451	\$ 6,878	0.5%
General Government	\$ 12,212,158	\$ 12,890,178	\$ 13,674,689	\$ 13,009,096	\$ 118,918	0.9%
Health and Human Services	\$ 31,857,354	\$ 32,851,499	\$ 33,133,462	\$ 33,819,641	\$ 968,142	2.9%
Public Safety	\$ 25,013,024	\$ 27,334,154	\$ 27,712,363	\$ 28,391,229	\$ 1,057,075	3.9%
Transportation	\$ 143,036	\$ 146,179	\$ 146,179	\$ 238,654	\$ 92,475	63.3%
Total	\$177,163,205	\$ 135,001,078	\$139,210,842	\$137,559,406	\$ 2,558,328	1.9%

Total Funded Positions	882.00	894.00	896.00	900.00	6.00	0.7%
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Summary

FY 2017 Proposed Budget Expenditures
General Fund Total \$137,559,406



- Included in employee pay increases:
 - ☐ Base salary
 - ☐ + \$500
 - ☐ + 1.5% COLA
- Includes 5.7% increase in group insurance cost + a mandated 7.5% employer retirement contribution increase
- Six additional positions (3) Social Services, (1) County Manager's Office, (1) Sheriff and (1) Library – Increased workload and mandated regulation standards (Covered via reimbursements or reductions in other operating cost, so net County cost only totals = \$58K)
- Includes funding for 911 Radio System Upgrade via the state VIPER system + funds for continuation of Phase I of the I-85 Industrial Park
- Contribution from County Capital Reserve of \$525K to complete several major capital projects (Lexington Library Roof Replacement)
- Includes \$141K for an adjustment to “front-line” law enforcement personnel (Will increase starting pay to \$35,425 with completion of associated training)
- Slight increase to On-Site Waste / Private Water Supply Fees within Environmental Health

Education Funding Summary

Information		FY 2017 Adopted			FY 2018 Proposed			Operating		Capital	
Agency	ADM FY 2017-18 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,152	\$ 22,727,000	\$ 1,270,000	\$ 1,172.58	\$ 23,036,050	\$ 1,283,250	\$ 1,202.80	1.4%	\$ 309,050	1.0%	\$ 13,250
Lexington City	3,038	\$ 3,612,720	\$ 254,000	\$ 1,172.58	\$ 3,654,120	\$ 256,500	\$ 1,202.80	1.1%	\$ 41,400	1.0%	\$ 2,500
Thomasville City	2,329	\$ 2,808,325	\$ 335,250	\$ 1,172.58	\$ 2,801,325	\$ 336,000	\$ 1,202.80	-0.2%	\$ (7,000)	0.2%	\$ 750
DCCC	-	\$ 3,230,702	\$ 407,000	\$ -	\$ 3,252,752	\$ 402,000	\$ -	0.7%	\$ 22,050	-1.2%	\$ (5,000)
Total	24,519	\$ 32,378,747	\$ 2,266,250	\$ 1,172.58	\$ 32,744,247	\$ 2,277,750	\$ 1,202.80	1.1%	\$ 365,500	0.5%	\$ 11,500

Total Funding Increase \$ 377,000

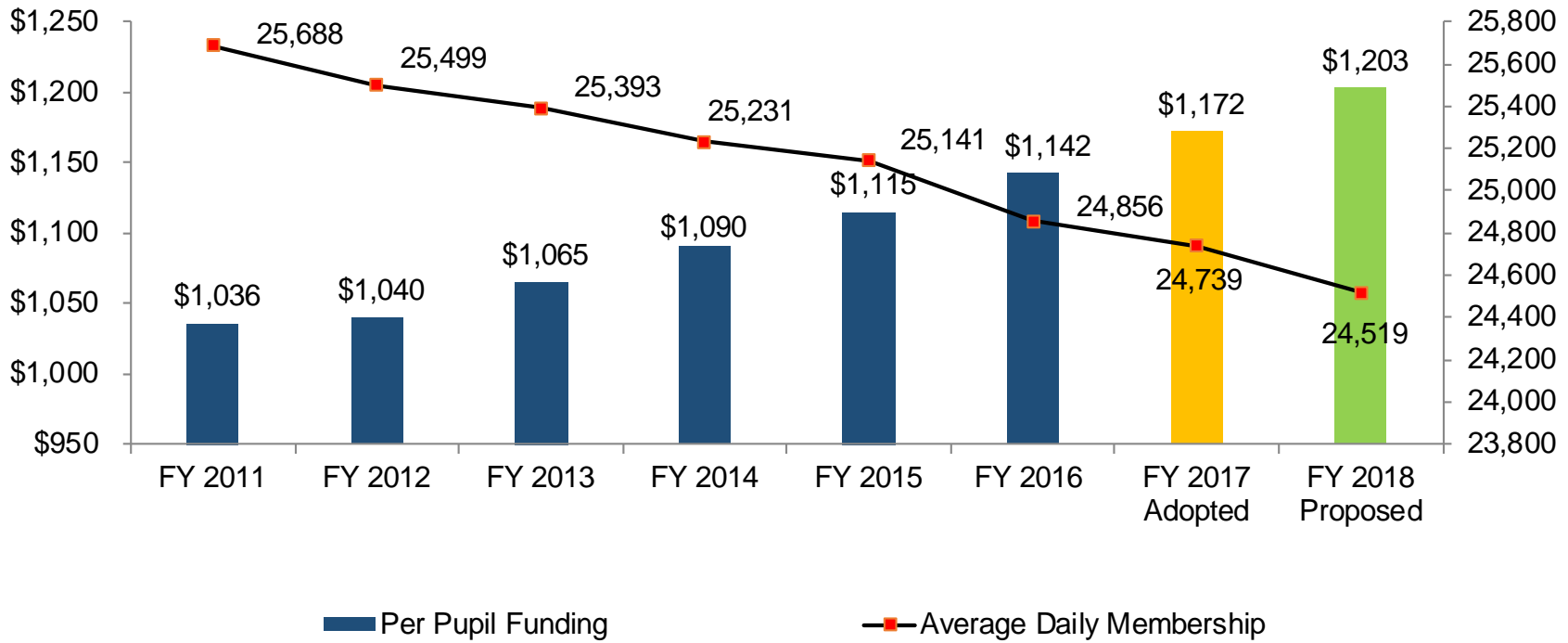
Cumulative Per Pupil Funding % Increase 2.58%

1.08% Growth in Total Funding vs. FY 2017 Adopted



Per Pupil Funding Summary

All Three Davidson County School Systems



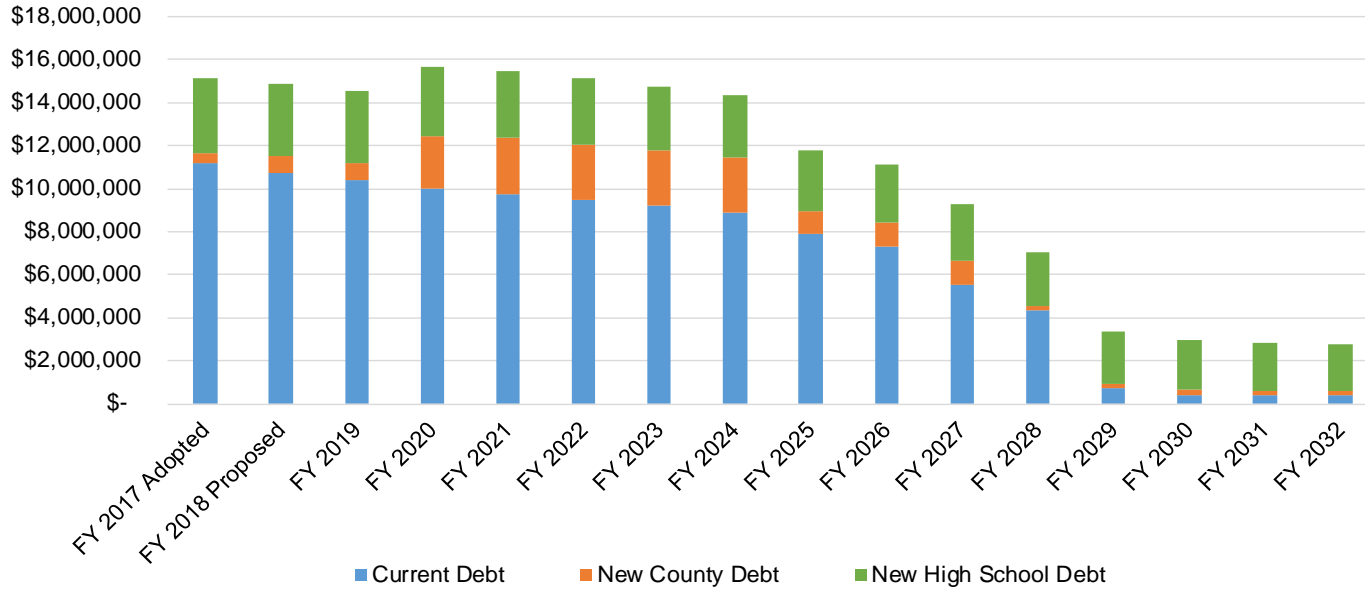
-4% decrease in ADM since FY 2011



16% increase in per pupil funding since FY 2011



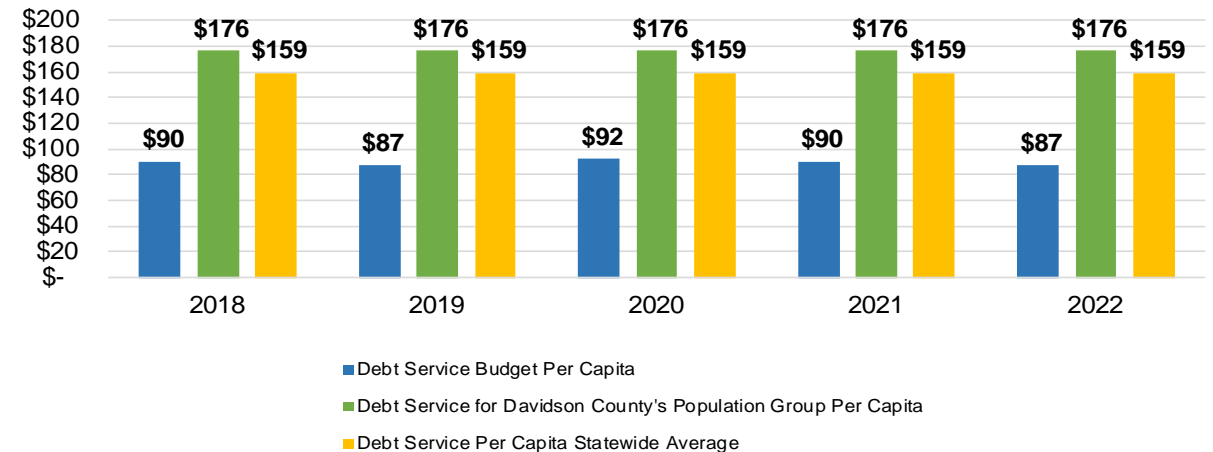
Debt Service Summary



Low Debt per Capita When Compared to Peer Group



Debt Service Comparison Summary



Orange section above is.....

- ✓ I-85 Corporate Center Project
- ✓ 800 MHz Radio System (via State VIPER System)
- ✓ Potential Sewer Projects in the Future



Highlights

Contribution Summary

		Requested		Proposed			
Functional Area	Agency	FY 2017 Adopted	FY 2017 Amended	FY 2018 Requested	FY 2018 Proposed	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	\$ -
Culture and Recreation Total		\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	\$ -
	CHAMBER OF COMM - LEXINGTON	\$ 13,750	\$ 13,750	\$ 16,750	\$ 9,750	\$ 3,000	\$ (4,000)
	CHAMBER OF COMM - THOMASVILLE	\$ 13,750	\$ 13,750	\$ 13,750	\$ 9,750	\$ -	\$ (4,000)
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 10,000	\$ 8,300	\$ 9,700	\$ 8,000
Economic Development	PACE	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ (15,000)	\$ (15,000)
	ECONOMIC DEV COMMISSION	\$248,000	\$ 248,000	\$ 270,000	\$248,000	\$ 22,000	\$ -
	FORESTER	\$ 84,381	\$ 84,381	\$ 102,856	\$102,856	\$ 18,475	\$ 18,475
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Economic Development Total		\$375,181	\$ 375,181	\$ 423,356	\$378,656	\$ 48,175	\$ 3,475
Human Service Organization	FAMILY SERVICES - GRANT	\$ 98,069	\$ 98,069	\$ 98,069	\$ 98,069	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$194,795	\$ 194,795	\$ 194,795	\$194,795	\$ -	\$ -
	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,500	\$ 1,000	\$ -
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
Public Safety Organization	RESCUE SQUAD DAV CTY - BASE	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	\$ -	\$ (27,500)
	RESCUE SQUAD DAV CTY - EXPANSION	\$ -	\$ -	\$ 122,500	\$ -	\$ 122,500	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	\$ -	\$ (17,500)
Public Safety Organization Total		\$ 75,500	\$ 75,500	\$ 199,000	\$ 30,500	\$ 123,500	\$ (45,000)
Grand Total		\$704,376	\$ 704,376	\$ 876,051	\$662,851	\$ 171,675	\$ (41,525)

- NC Forester Contract – Increased funding (by \$18K) to replace one existing high mileage truck (Total truck cost = \$44K) (60% - NC and 40% - County)
- Spreads the “Buy Local” funds between the existing two Chambers of Commerce and the North Davidson branch (All three organizations will receive \$8K for the campaign)
- Eliminates funding to both the Davidson County and Thomasville Rescue Squads until a “Sustainability Plan” is presented to the County



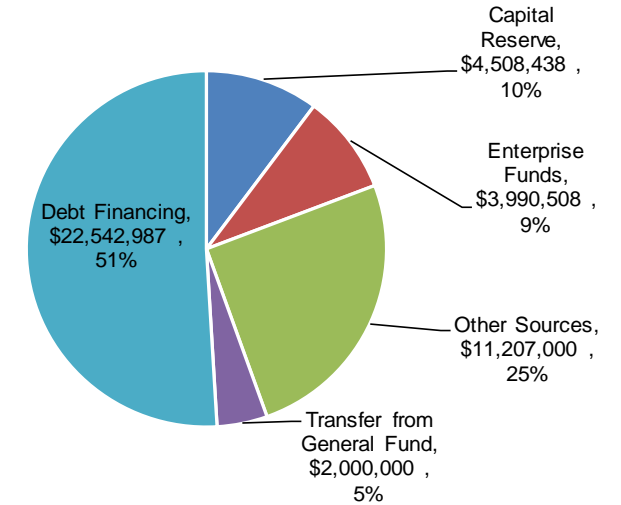
FY 2017 - 2022 Capital Improvement Plan Summary by Function

Category / Function	Current Year FY 2017	2018 Proposed	2019 Estimated	2020 Estimated	2021 Estimated	2022 Estimated	Total (All Years)
Expenses							
General Government	\$ 8,000,000	\$13,302,000	\$ 8,671,425	\$ 500,000	\$ 275,000	\$ -	\$ 30,748,425
Education	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,510,000	\$ 7,510,000
Landfill	\$ 356,508	\$ 3,034,000	\$ 600,000	\$ -	\$ -	\$ -	\$ 3,990,508
Total	\$ 9,356,508	\$17,336,000	\$ 9,271,425	\$ 500,000	\$ 275,000	\$ 7,510,000	\$ 44,248,933

Source of Funds

Capital Reserve	\$ -	\$ 1,542,013	\$ 2,191,425	\$ 500,000	\$ 275,000	\$ -	\$ 4,508,438
Enterprise Funds	\$ 356,508	\$ 3,034,000	\$ 600,000	\$ -	\$ -	\$ -	\$ 3,990,508
Other Sources	\$ 1,000,000	\$ 3,727,000	\$ 6,480,000	\$ -	\$ -	\$ -	\$ 11,207,000
Transfer from General Fund	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Debt Financing	\$ 7,000,000	\$ 8,032,987	\$ -	\$ -	\$ -	\$ 7,510,000	\$ 22,542,987
Total	\$ 9,356,508	\$17,336,000	\$ 9,271,425	\$ 500,000	\$ 275,000	\$ 7,510,000	\$ 44,248,933

FY 2017 - 2022 Capital Improvement Plan
All Years Total \$44,248,933



\$5 Million Dollars Remaining in County Capital Reserve

FY 2017 - 2022 Capital Improvement Plan Summary by Project
(General Government and Education)

Category / Project	Current Year FY 2017	2018 Proposed	2019 Estimated	2020 Estimated	2021 Estimated	2022 Estimated	Total (All Years)
Expenses							
General Government							
Voting Equipment Replacement	\$ -	\$ -	\$ 689,225	\$ -	\$ -	\$ -	\$ 689,225
Courthouse Renovation	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000
EMS Lexington Base	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ -	\$ 282,200
EMS Silver Valley Base	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ 275,000
911 Communications System Upgrade	\$ -	\$ 7,775,000	\$ -	\$ -	\$ -	\$ -	\$ 7,775,000
I-85 Corporate Center	\$ 8,000,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Grant for Airport Approach Lighting System	\$ -	\$ 3,177,000	\$ -	\$ -	\$ -	\$ -	\$ 3,177,000
Grant for Airport Runway, Taxiway and Apron Strengthening	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Sub-Total	\$ 8,000,000	\$ 13,302,000	\$ 8,671,425	\$ 500,000	\$ 275,000	\$ -	\$ 30,748,425
Education							
DCCC New Allied Health Building	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Sub-Total	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Total	\$ 9,000,000	\$ 14,302,000	\$ 8,671,425	\$ 500,000	\$ 275,000	\$ -	\$ 32,748,425
Source of Funds							
Capital Reserve	\$ -	\$ 1,542,013	\$ 2,191,425	\$ 500,000	\$ 275,000	\$ -	\$ 4,508,438
Other Sources	\$ 1,000,000	\$ 3,727,000	\$ 6,480,000	\$ -	\$ -	\$ -	\$ 11,207,000
Transfer from General Fund	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Debt Financing	\$ 7,000,000	\$ 8,032,987	\$ -	\$ -	\$ -	\$ -	\$ 15,032,987
Total	\$ 9,000,000	\$ 14,302,000	\$ 8,671,425	\$ 500,000	\$ 275,000	\$ -	\$ 32,748,425



Estimated Average Growth % Per Year from FY 2018 – FY 2022 = **1%**

Davidson County
Financial Model

Category	FY 2017 - 2018 Proposed	FY 2018 - 2019 Estimated	FY 2019 - 2020 Estimated	FY 2020 - 2021 Estimated	FY 2021 - 2022 Estimated
Total Expenditures	\$ 139,101,419	\$ 140,154,415	\$ 141,439,585	\$ 143,562,038	\$ 144,897,659
Total Revenues	\$ 138,878,779	\$ 141,114,184	\$ 141,156,595	\$ 142,645,975	\$ 144,123,630
	\$ (222,640)	\$ 959,769	\$ (282,990)	\$ (916,063)	\$ (774,029)
Beginning Fund Balance	\$ 45,778,746	\$ 42,815,504	\$ 40,812,031	\$ 38,525,569	\$ 35,323,044
Increase (Decrease) Fund Balance	\$ (2,963,242)	\$ (2,003,473)	\$ (2,286,462)	\$ (3,202,525)	\$ (3,976,554)
Ending Fund Balance	\$ 42,815,504	\$ 40,812,031	\$ 38,525,569	\$ 35,323,044	\$ 31,346,490
Fund Balance %	30.83%	28.92%	27.29%	24.76%	21.75%
Tax Rate	54.00	54.00	54.00	54.00	54.00

Note: Beginning balance above adjusts for funds added from the end of FY 2016 as well as any projected changes that have or will occur during FY 2017



County	Tax Rate
Davidson	\$ 0.5400
Catawba	\$ 0.5750
Alamance	\$ 0.5800
Montgomery	\$ 0.6200
Rowan	\$ 0.6625
Randolph	\$ 0.6525
Pitt	\$ 0.6860
Cabarrus	\$ 0.7000
Davie	\$ 0.7280
Stanly	\$ 0.6700
Forsyth	\$ 0.7310
Guilford	\$ 0.7550



**Low
Tax Rate**

Davidson County Tax Rate
(Since Property Revaluation of 2007)

**Consistent
Tax Rate**



FY 2008 - FY 2016 Approved Tax Rates	FY 2016 Revenue-Neutral Tax Rate	FY 2017 Adopted Tax Rate	FY 2018 Proposed Tax Rate
\$ 0.54	\$ 0.55	\$ 0.54	\$ 0.54



Other Funds:

- Landfill – Proposed slight increase for the E-Waste and Per Passenger Vehicle Minimums (from \$8 to \$10)
- Sewer – Anticipating a 5.2% fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).
- Transportation – Fully funds all routes with participation by the Cities of Lexington and Thomasville totaling \$26K each and the General Fund = \$119K
- Special School District - Proposed budget keeps the tax rate at \$0.1200, which is expected to generate about \$1.53 million for FY 2018
- School Capital Outlay – Final installment of \$1 million dollars toward the County’s contribution to DCCC for future Allied Health Building + maintains the additional \$500K for Type I School Capital Outlay from FY 2016 (Paid for via the re-distributed sales tax revenues)
- Rural Fire Districts - Four fire districts have asked for a tax rate increase due to increased capital needs and on-going operating expenses such as employee insurance (each have met the criteria for submitting a tax rate increase proposal as outlined with the agreement with the County):
 - Churchland – Increase of \$0.02 to a total of \$0.09
 - Fairgrove – Increase of \$0.02 to a total of \$0.10
 - Linwood – Increase of \$0.005 to a total of \$0.09
 - Horneytown – Increase of \$0.02 to a total of \$0.13

Item	Cost
Upgrade County Website	\$ 50,000
Provide Base Funding for Rescue Squads	\$ 50,000
Contribution to Uptown Lexington	\$ 10,000
Additional Fire Grants / Audit Position	\$ 55,000
Streaming BOC Meetings	\$ 36,000
Funding for County Spay / Neuter	Unknown
Strategic Plan	<u>\$ 25,000</u>
Total	\$ 226,000

Remaining Item From The Budget Retreat

- Items are not included in the FY 2017-18 Proposed Budget
- Should the BOC wish to move forward with any of these items, staff respectively asks that the board either identify an expenditure reduction from within the proposed budget or an additional source of funds



Next Steps:

- Public Hearing on the County Manager's Proposed Budget – May 23rd 2017
(6:00 pm in County Commissioner's Board Room)
- Board of Commissioners Budget Work-session – June 1st 2017
(8:00 am in County Commissioners' Board Room)
- Possible Adoption of the Budget – June 13th 2017
(6:00 pm in County Commissioner's Board Room)



Davidson County
“Dedicated to Excellence in Serving Our Citizens”
LEXINGTON, NORTH CAROLINA
BUDGET MESSAGE
May 9, 2017
DAVIDSON COUNTY BOARD OF COMMISSIONERS

Commissioners,

I am pleased to submit to you the proposed Davidson County FY 2017-2018 budget. The proposed budget is balanced and is in accordance with Section 159-11 of the Budget and Fiscal Control Act. It is respectfully requested that the Board of Commissioners allow this proposed budget to be placed within the County Manager’s Office for public inspection and the required public hearing be set for May 23, 2017 in order to accept public input and comment.

I would like to take this opportunity to acknowledge those who assisted in preparing this year’s proposed budget. Casey Smith, Assistant County Manager, Jane Kiker, Finance Director and Matthew Sutter, County Manager Intern continue doing an exceptional job in crafting annual budgets that reflect the needs and changing conditions within our County. This year is no exception. The task of developing a balanced budget, especially in these difficult economic times, is made somewhat easier when you have a group of dedicated department heads who submit reasonable requests and who understand that the County has to live within its means. My thanks and admiration goes out to each of the Davidson County Department Heads for their hard work in helping put this budget together. Finally, the County Manager’s office staff always pitches in where needed to get the budget done.

2016-2017 Budget in Review

To date, the FY 2016 - 2017 budget remains consistent with anticipated projections. Tax collections are expected to be slightly greater than the budgeted amounts. Sales tax proceeds are also tracking ahead of what was budgeted this year. When all revenues are totaled through June 30, 2017, the County should have no problem making budget. Likewise on the expenditure side, personnel and operational spending, for the most part, is staying well within the budgeted authorizations. The County Department Heads continue to do an excellent job of managing their respective budgets and providing high quality services within the resources they are provided.

The County continues to work through the Phase I development of the I-85 Corporate Center. The 431 acre complex, with an estimated cost approximately \$14.5 million dollars, is expected to house potentially several majors industries here within the County and will largely be paid for via low interest loans awarded to the County by the federal government and Energy United. During 2017 the County also received notification of a grant award from the Golden Leaf Foundation for \$1 million dollars, which will be used for sewer construction as part of the corporate center project.

At the January 5, 2017 Board of Commissioners meeting, the board received the auditor’s report for the fiscal year ending June 30, 2016. The County received an unqualified opinion highlighting there were no findings or questioned costs and there were



no material internal control weaknesses identified. The report also showed the County remains in excellent financial condition, with the General Fund unreserved fund balance totaling \$51,019,348, which is 37.88% of the total General Fund expenditures for the fiscal year. The average fund balance for counties with a population over 100,000 in the state is \$71,301,570 or 25.99% respectively.

General Fund Balance
as of June 30, 2016

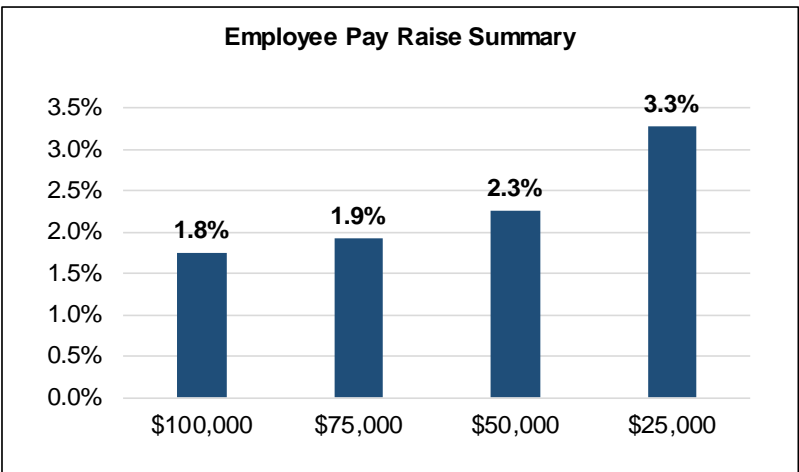
Total Fund Balance	\$ 64,859,292
Non-Spendable	\$ (1,363,064)
Stabilization by State Statute	<u>\$ (12,476,880)</u>
Available Fund Balance	\$ 51,019,348

The Proposed Budget for FY 2017-2018

Some very modest growth is occurring within the local economy, as reflected in projected revenue from property and sales taxes and user fees for next fiscal year. Property values appear to be remaining stable, and Davidson County was one of the jurisdictions that received an overall sales tax increase via the North Carolina General Assembly’s re-distribution plan from 2015.

On the expenditure side, County departments continue efforts to identify opportunities to contain or even reduce operational costs without compromising service levels. However, for the upcoming fiscal year major capital projects such as the I-85 Corporate Center and 911 Radio System Upgrade (Partnership with state VIPER system) are expected to move forward and bring with it increased debt obligations and cash restraints for the County. These obligations and cash restraints not only effect next fiscal year but several years into the future.

One of the main goals the Board of Commissioners identified at the March annual budget retreat was to assist the Sheriff’s Office with starting pay for “front-line” deputies and detention officers. The proposed budget includes funding to allow for the starting pay of a Deputy I to increase to \$35,425. The new pay strategy will hopefully address competitiveness in terms of attracting qualified candidates to work at the Davidson County Sheriff’s Office

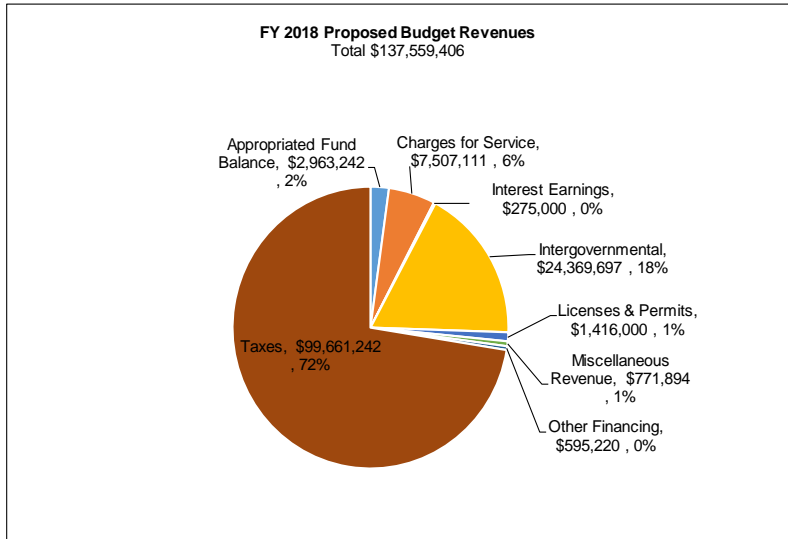


Davidson County Government’s greatest asset continues to be its dedicated employees, who are also dealing with the consequences of a struggling economy. Therefore, the proposed budget includes an overall average pay increase of approximately 2.9%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1.5% cost of living (COLA) adjustment. For future fiscal years it is recommended that the base amount be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance.

Finally, the proposed budget includes six additional high priority positions within the Department of Social Services (3.00), the County Manager’s Office (1.00), the Library (1.00) and the Sheriff’s Office (1.00). These positions are included to help alleviate issues with increased workload and help supervisors better manage complex processes and additional regulations. Further, majority of the cost related to these additional positions are covered either by increased reimbursement revenues and / or reductions in other spending.

County Property Tax Rate - The FY 2017-18 Proposed Budget recommends a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation – equal to that of FY 2016-17.

REVENUES (GENERAL FUND)



The property tax remains the major local revenue source available to the County and it accounts for 53% of total revenue. The percentage of general fund revenue coming from the property tax has increased significantly in the last few years. Back in FY 2006-07 it was only 47% of the budget. This trend is attributed to several factors including the overall reduction in sales tax proceeds from prior years, cutbacks in state funding for various programs and reduction in other revenue sources such as interest income and permit / user fees. With greater dependence being placed on property tax revenue, it is critical that state legislators understand the potential negative impact of passing laws which will further erode the county's tax base.

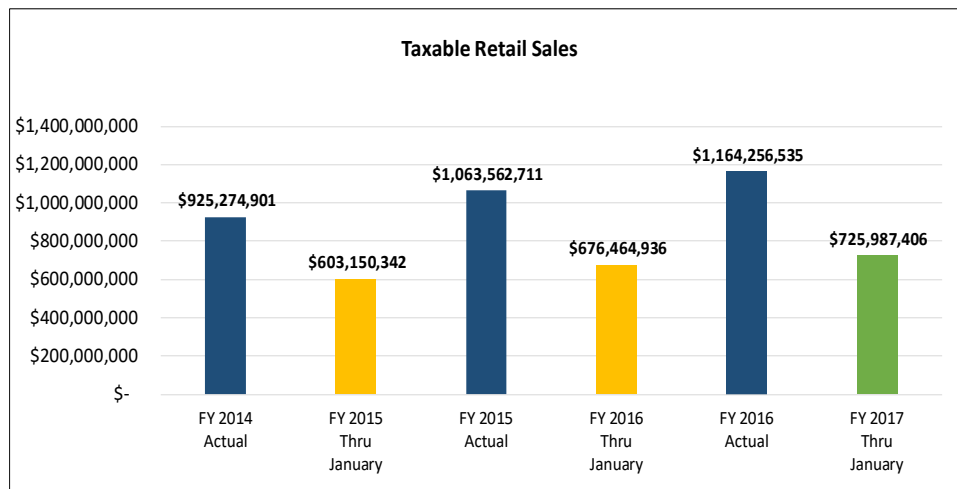
Summary of General Fund

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 2,740,602	\$ 6,140,003	\$ 2,963,242	\$ 222,640	8.1%
Charges for Service	\$ 7,592,444	\$ 7,380,971	\$ 7,489,525	\$ 7,507,111	\$ 126,140	1.7%
Interest Earnings	\$ 336,531	\$ 260,000	\$ 260,000	\$ 275,000	\$ 15,000	5.8%
Intergovernmental	\$ 24,097,560	\$ 24,195,373	\$ 24,369,034	\$ 24,369,697	\$ 174,324	0.7%
Licenses & Permits	\$ 1,749,284	\$ 1,056,487	\$ 1,056,487	\$ 1,416,000	\$ 359,513	34.0%
Miscellaneous Revenue	\$ 1,081,300	\$ 771,894	\$ 826,514	\$ 771,894	\$ -	0.0%
Other Financing	\$ 47,882,832	\$ 319,900	\$ 793,428	\$ 595,220	\$ 275,320	86.1%
Taxes	\$ 99,179,200	\$ 98,275,851	\$ 98,275,851	\$ 99,661,242	\$ 1,385,391	1.4%
Total	\$181,919,151	\$ 135,001,078	\$139,210,842	\$137,559,406	\$ 2,558,328	1.9%

The FY 2017-18 Proposed Budget is built on an increase from the current year in overall assessed property values. The tax base is anticipated to total approximately \$13,737,568,579, so using the current tax rate of \$0.54 and assuming an overall collection rate 96.75% that yields \$71,771,927 in revenue, which is an increase of \$771,927 or 1.09% more than the current year.

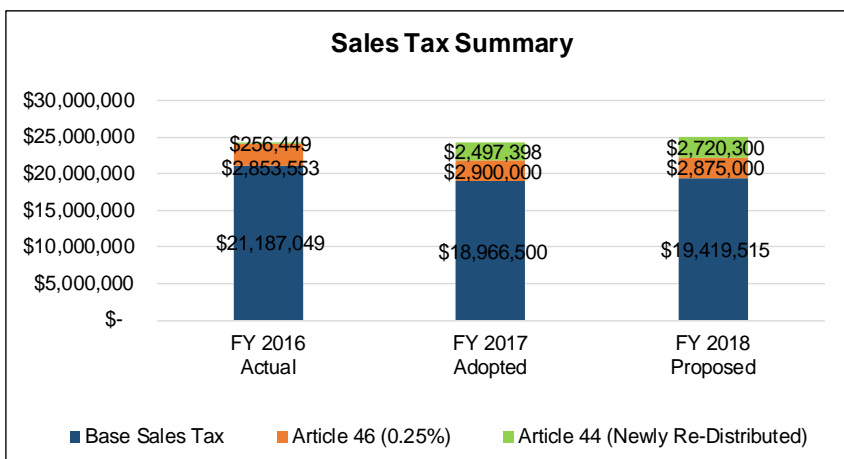
Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 54.00	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 54.00	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 54.00	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 54.00	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 54.00	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 54.00	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 54.00	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 54.00	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 54.00	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017 Adopted Budget	\$ 54.00	\$ 11,143,985,058	\$ 1,274,348,051	\$ 1,171,484,099	\$ 13,589,817,208	\$ 10,850,356	0.08%
2017 Estimated Actual	\$ 54.00	\$ 11,080,350,574	\$ 1,274,470,882	\$ 1,316,808,181	\$ 13,671,629,637	\$ 81,812,429	0.60%
2018 Proposed Budget	\$ 54.00	\$ 11,143,571,200	\$ 1,274,557,068	\$ 1,319,440,311	\$ 13,737,568,579	\$ 65,938,942	0.48%
Total		\$ 130,528,885,628	\$ 14,281,093,277	\$14,568,716,627	\$159,378,695,532	\$ 1,249,070,981	10.00%
Average Growth Per Year						\$ 116,725,855	0.86%

For sales tax the latest taxable retail sales shows the County ahead in terms of overall collections as compared to this time a year ago. Much of this increase is likely due to the tax reforms put in place by the General Assembly back in 2013 as well as in March of 2016. However, no one should



sell short the local effort to increase economic growth right here in the county via the “Buy Local” Campaign sponsored by the Lexington and Thomasville Chambers of Commerce. The County has begun to realize the full impact of the newly approved 0.25% - Article 46 Sales Tax and anticipates receiving approximately \$2.7 million dollars in additional sales tax funds via the approved sales tax re-distribution plan by the NC General Assembly back in 2015. The approved plan re-allocates sales tax dollars from all 100 counties to 79 counties for the purposes of providing additional resources related to local education, community colleges and / or economic development spending. All of the Article 46 sales tax collections will continue to be used for the debt service on the New Oak Grove High School, with the re-distributed sales tax dollars allocated as shown within the table below.

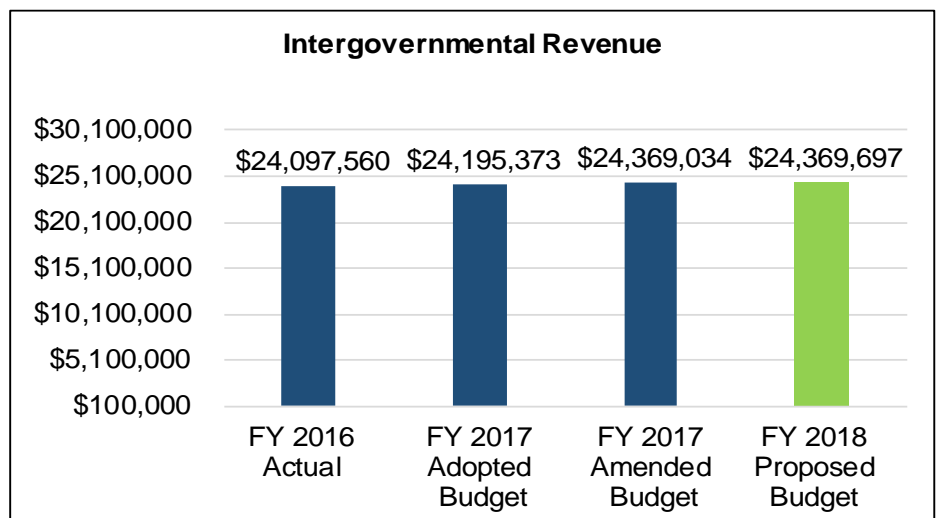
	FY 2017 Adopted	FY 2018 Proposed	FY 2019 Estimated	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	Total
Economic Development Reserve	\$ -	\$ -	\$ 1,230,231	\$ -	\$ -	\$ 54,680	\$ 1,284,911
Annual Contribution to EDC	\$ -	\$ 248,000	\$ 248,000	\$ 75,966	\$ 184,649	\$ 248,000	\$ 1,004,615
Education Growth (Spending per Pupil)	\$ -	\$ 377,000	\$ 357,400	\$ 360,974	\$ 364,584	\$ 368,230	\$ 1,828,188
DCCC Allied Health Building	\$ 927,430	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,927,430
I-85 Corporate Center	\$ 472,468	\$ 140,000	\$ 140,000	\$ 1,735,109	\$ 1,735,109	\$ 1,735,109	\$ 5,957,795
DCS New High School	\$ 597,500	\$ 455,300	\$ 352,810	\$ 250,027	\$ 128,648	\$ 6,971	\$ 1,791,256
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,000,000
Total	\$ 2,497,398	\$ 2,720,300	\$ 2,828,441	\$ 2,922,076	\$ 2,912,990	\$ 2,912,990	\$ 16,794,195
Redistributed Sales Tax	\$ 2,497,398	\$ 2,720,300	\$ 2,828,441	\$ 2,922,076	\$ 2,912,990	\$ 2,912,990	\$ 16,794,195



Although taxable retail sales are up by about 7% YTD thru January, the proposed budget only increases the base or natural sales tax by \$453,015 or 2.4%. This is in large part due to the General Assembly providing for an “increase” factor within the re-distribution allocation mentioned before. So as you can see from the graph to the left, the base sales tax projection continues to grow slightly, with the Article 46 and re-distributed collections then applied accordingly.

Intergovernmental revenue is expected to increase by \$174,324 or 0.7%. This is largely due to additional funds within the Department of Social Services for foster care and child daycare programs. These are the primary sources of revenue for the departments of Social Services, Public Health and Senior Services.

All other County revenues are expected to remain stable, with only some minor Public Health (Environmental Health – Private / Waste Water) fee changes being proposed. These fee changes are designed to cover the increase cost of service delivery and bring the County Public Health Department’s fees for such services more in line with comparable jurisdictions (see the Public Health Department’s page for additional details). Finally for the upcoming fiscal year the proposed budget increases slightly the need to utilizing County fund balance in order to balance the budget. Over the current



year the changes amount totals \$222,640 or 8.1% totaling \$2,963,242. Even with this recommended fund balance appropriation, the unrestricted fund balance remains well in excess of the 18% minimum requirement set forth in the County's Fund Balance Policy adopted in 2008.

EXPENDITURES (GENERAL FUND)

As for the expense side of the budget the large drivers are related to the Sheriff Office pay adjustment, on-going personnel cost, debt service for Phase I of the I-85 Corporate Center and upgrade to the 911 Radio System (Partnership via state VIPER system). As you can see in more detail below, once you back out the expense items in "blue" the overall budget has actually decreased versus FY 2016-17. The large expense items for the upcoming fiscal year include:

- Employee Pay Increase
- Group Insurance Increase
- Retirement Contribution Increase
- Sheriff Office Pay Adjustment
- Six Additional Positions
- Additional Funding for Education

	Change vs. FY 2017 Adopted
Base Property Tax Revenue Growth	\$ 771,927
Base Sales Tax Revenue Growth	\$ 453,015
Change In Article 46 Sales Tax	\$ (25,000)
Change In Re-Distributed Sales Tax (Article 44)	\$ 222,902
Increase Use of County General Fund Balance	\$ 222,640
Increase Transfer from County Capital Reserve	\$ 275,320
Increase DSS Revenues (Federal / State)	\$ 403,137
Increase Inspections + ROD Revenues	\$ 260,119
Other County Revenues	\$ (25,732)
Total Revenue	\$ 2,558,328
Employee Pay Increase (Base Salary + \$500 + 1.5%)	\$ 918,276
Increase in Group Insurance (5.7%)	\$ 382,553
Retirement Contribution Increase (7.5%)	\$ 236,609
Sheriff Pay Adjustment Plan	\$ 141,662
New High Priority Positions (6.00 FTEs)	\$ 205,476
Approved FTEs During FY 2016-17	\$ 97,705
Increase Overtime for EMS (To Cover 24 to 12 Hour Shift Transition)	\$ 247,944
Change In Debt Service	\$ (263,852)
Additional Education Funding	\$ 377,000
Increase for DSS Foster Care + Food Stamp Administration	\$ 427,078
Additional County Capital (Lexington Library Roof + Washer / Dryer at Animal Shelter)	\$ 189,661
Increase Funding for Transportation (Senior Services)	\$ 75,000
All Other Changes	\$ (476,784)
Total Expenditures	\$ 2,558,328

These expense items are covered via the natural growth in property / sales as well as the additional revenue generated via the voter approved Article 46 Sales Tax and NC General Assembly approved re-distributed sales tax. Also contributing to the budget's ability to handle the various expense increases is the anticipated debt savings for the upcoming fiscal year. Additional sales tax revenues are expected to cover the debt increases for the new High School and I-85 Corporate Center but it is the natural debt savings of (\$1.0) million dollars that provides much needed capacity within the general fund in to handle all the needs for FY 2018.

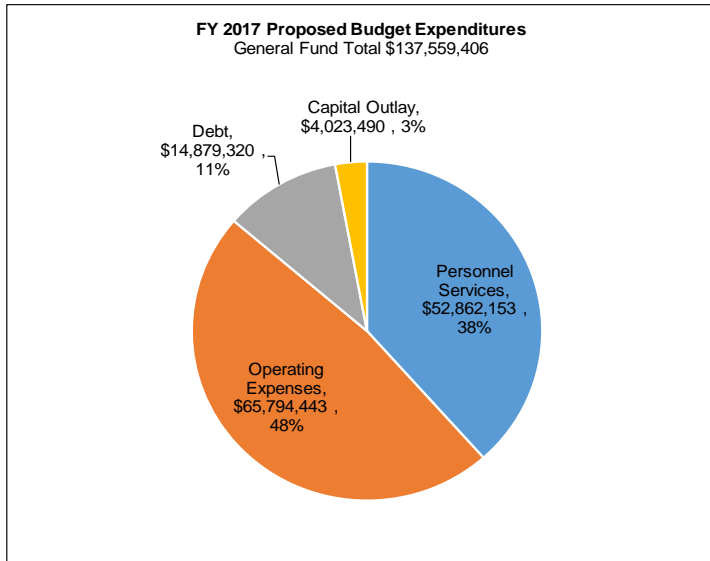
General Fund Expenditure Summary by Function

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,069,252	\$ 4,175,930	\$ 4,281,091	\$ 4,364,273	\$ 188,343	4.5%
Debt Service	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Economic and Physical Development	\$ 1,882,800	\$ 1,517,601	\$ 4,062,844	\$ 1,510,473	\$ (7,128)	-0.5%
Education	\$ 41,777,267	\$ 39,562,792	\$ 39,562,792	\$ 39,960,269	\$ 397,477	1.0%
Environmental Protection	\$ 2,295,735	\$ 1,379,573	\$ 1,494,250	\$ 1,386,451	\$ 6,878	0.5%
General Government	\$ 12,212,158	\$ 12,890,178	\$ 13,674,689	\$ 13,009,096	\$ 118,918	0.9%
Health and Human Services	\$ 31,857,354	\$ 32,851,499	\$ 33,133,462	\$ 33,819,641	\$ 968,142	2.9%
Public Safety	\$ 25,013,024	\$ 27,334,154	\$ 27,712,363	\$ 28,391,229	\$ 1,057,075	3.9%
Transportation	\$ 143,036	\$ 146,179	\$ 146,179	\$ 238,654	\$ 92,475	63.3%
Total	\$177,163,205	\$ 135,001,078	\$139,210,842	\$137,559,406	\$ 2,558,328	1.9%

When you combine all other County revenue sources, the various expense savings (such as matured prior year debt service and debt savings achieved via the recent refinancing of old general obligation debt for schools) as well as the additional sales tax revenue, you can see where the entire \$2.6 million dollars increase over the FY 2017 Adopted Budget has been allocated.

From here let me highlight three key areas:

Personnel Cost



For personnel the proposed budget includes an overall average pay increase of approximately 2.9%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1.5% cost of living (COLA) adjustment. For future fiscal years it is recommended the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance.

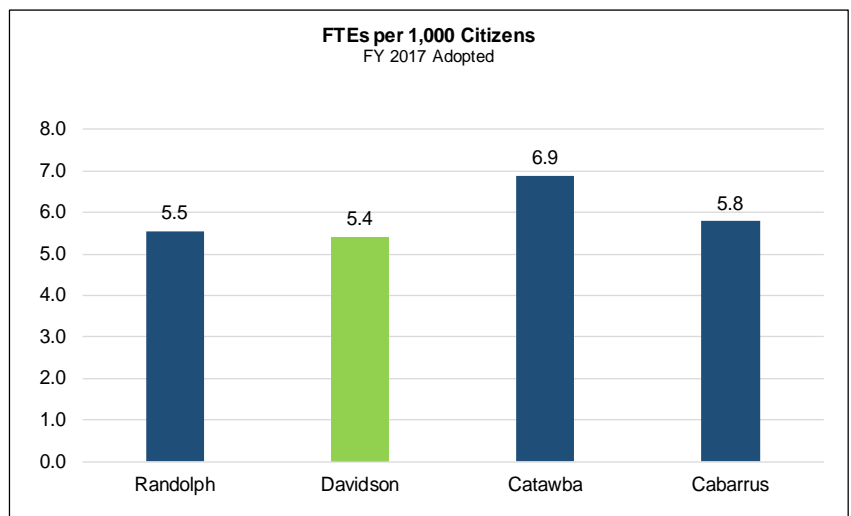
The County’s group insurance budget is also projected to increase by nearly \$429,000 or 5.7%. In April, 2017 the Board of Commissioners approved a new employee benefit plan, which included an anticipated combined average employee rate increase (both base

+ buy-up plans) totaling approximately 6.5% (with the base employee only plan being completely offset by participating in the County’s wellness program). Further for FY 2018 the Proposed Budget includes an increase in the retirement rate for regular employees from 7.25% to 7.60%, with the Law Enforcement Officer rate increasing to 8.25%. The North Carolina Local Government Employees Retirement System Board of Trustees sets these rates each year based on surplus / deficit variances within the Local Government Retirement system and then notifies all state local governments within North Carolina.

Within the general fund the budget eliminates one WIC position within Public Health and adds (6.00) high priority positions within the following service areas to assist with increasing workloads and growing federal / state regulations:

- Social Services – (3.00)
- County Manager’s Office – (1.00)
- Sheriff’s Office – (1.00)
- Library – (1.00)

As you can see from the graph on the preceding page Davidson County has the lowest full-time FTE count per 1,000 citizens



when compared to some of our surrounding peer counties.

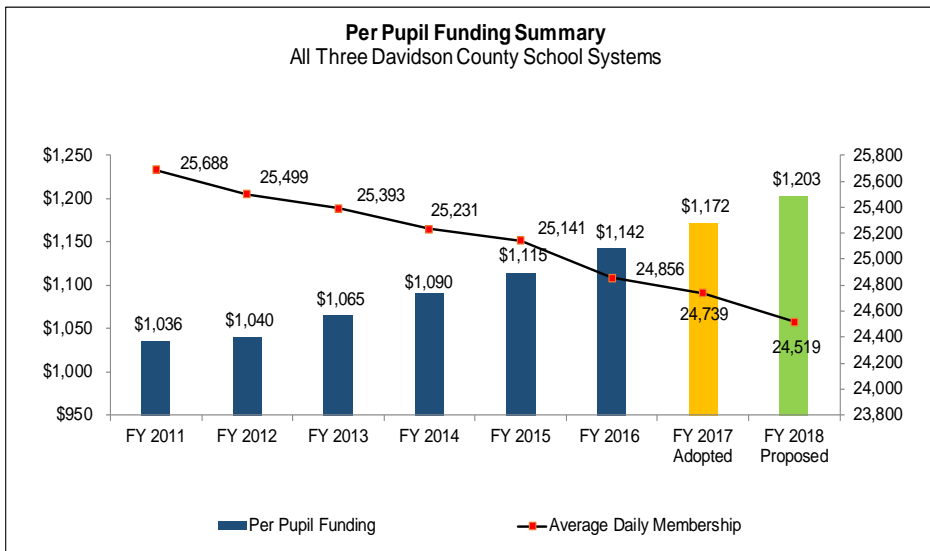
Education Funding

With regards to education funding, county administration's approach with the budget has been to provide a level of funding equal to the natural growth the County experiences via property tax revenue. The proposed budget provides an additional \$377,000 dollars in total operating funding spread across each of the three County school systems in an equal per pupil amount of \$1,202.80. This is an increase of \$30 per pupil or 2.58% over last year.

Information	FY 2017 Adopted				FY 2018 Proposed			Operating		Capital	
	Agency	ADM FY 2017-18 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change
DCS	19,152	\$ 22,727,000	\$ 1,270,000	\$ 1,172.58	\$ 23,036,050	\$ 1,283,250	\$ 1,202.80	1.4%	\$ 309,050	1.0%	\$ 13,250
Lexington City	3,038	\$ 3,612,720	\$ 254,000	\$ 1,172.58	\$ 3,654,120	\$ 256,500	\$ 1,202.80	1.1%	\$ 41,400	1.0%	\$ 2,500
Thomasville City	2,329	\$ 2,808,325	\$ 335,250	\$ 1,172.58	\$ 2,801,325	\$ 336,000	\$ 1,202.80	-0.2%	\$ (7,000)	0.2%	\$ 750
DCCC	-	\$ 3,230,702	\$ 407,000	\$ -	\$ 3,252,752	\$ 402,000	\$ -	0.7%	\$ 22,050	-1.2%	\$ (5,000)
Total	24,519	\$ 32,378,747	\$ 2,266,250	\$ 1,172.58	\$ 32,744,247	\$ 2,277,750	\$ 1,202.80	1.1%	\$ 365,500	0.5%	\$ 11,500

Total Funding Increase \$ 377,000

Cumulative Per Pupil Funding % Increase 2.58%



As you can see the County's commitment to education is strong as proof by the last several years of per pupil funding. Although the Average Daily Membership (ADM) has been decreasing over the last several years, the County has continued to provide increased levels of funding to ensure the best educational opportunities are available for every student in Davidson County.

Per pupil funding above does not include debt service related to Education. Davidson County appropriates a substantial amount

of funding for other items beyond the legal mandates. For instance, the County borrows funds to build new school facilities or provide for sewer infrastructure. Since 2001 the County, with assistance from the schools, has funded approximately \$200 million dollars for various new school / renovation projects such as the new Oak Grove High School. Further, during FY 2014-15 and FY 2015-16 the board appropriated \$1.5 million dollars for major renovations at Stoner-Thomas school.

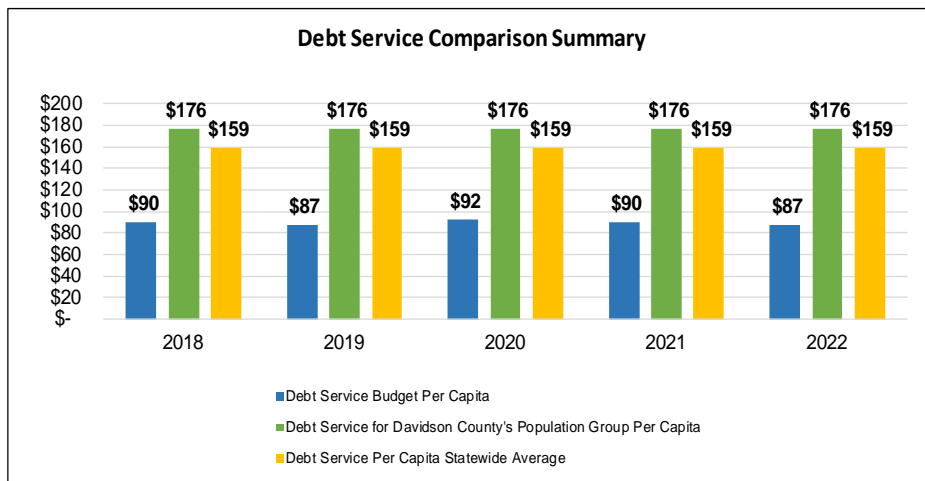
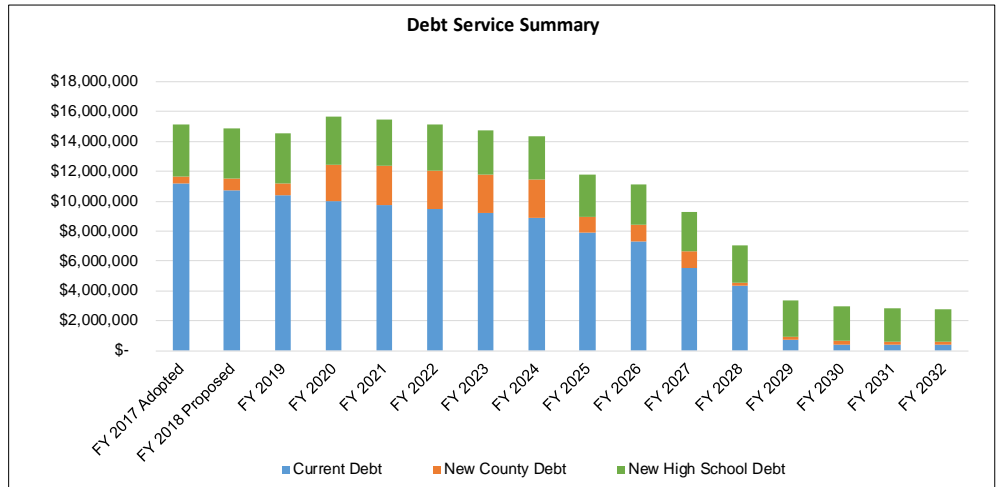
As for the Davidson County Community College, the proposed budget provides additional operating / capital funding totaling about 0.4% more than was allocated for FY 2016-17. One additional item is the final installment of the \$1 million dollars per year for two years contribution the County plans to provide to assist

with construction of the community college's new \$10.45 million dollar / 40,000 square foot Allied Health Building.

Debt Service and Major Capital Projects

A large part of the additional spending for this year's upcoming budget comes from debt service and cash contributions related to major capital projects. I want to now highlight the two major projects that are included as part of the FY 2017-18 Proposed Budget:

- 911 Communication System Upgrade - Upgrade of the existing 911 radio system which is 20+ years old via a partnership using the North Carolina state VIPER system.
- I-85 Corporate Center - Estimated \$14.5 million dollar 431 acre industrial park, which is estimated to bring 1,100 new jobs to Davidson County. Borrowing will come from two separate federal sources: 1) REDLG and 2) CDGB. The CDGB is interest only payments for the first two of seven years totaling \$7 million dollars, with the REDLG being principal only payments for ten years (with a two year reprieve) at \$250,000 per year totaling \$2 million dollars.

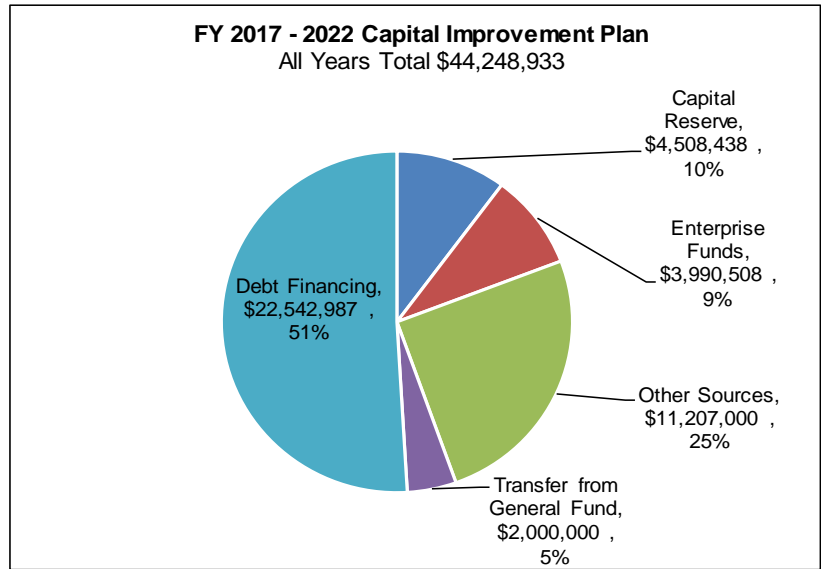


As you can see from above these high priority capital projects will put increased burden on the debt service budget, not only for next fiscal year but for several years to come. That being said, the County's debt service budget per capita is expected to remain relatively low compared to many of our peer counties and the state wide average.

The FY 2017 – 2022 Capital Improvement Plan includes all the projects from above except for the

Windstream Building Renovations, as that project is still being evaluated by the appropriate committee assigned to understand all the related details and associated cost. Once the evaluation phase is completed, the project may be ready for inclusion into the updated Capital Improvement Plan. The current five year plan totals \$44 million dollars and includes capital cost estimates as well as on-going operating impacts associated with each project.

One unique feature included as part of developing the capital plan each year is known as the financial model. This long-term model looks at all the proposed capital project spending plans as well as operating decisions by the County and analyzes the impact on overall fund balance versus the tax rate to support the plan. As shown within the table below the cumulative effect of all the expense items mentioned above ranging from debt service, employee pay increases and funding for education means the current County property tax will continue to be relied upon to provide for majority of the County's operating needs.



Davidson County
Financial Model

Category	FY 2017 - 2018 Proposed	FY 2018 - 2019 Estimated	FY 2019 - 2020 Estimated	FY 2020 - 2021 Estimated	FY 2021 - 2022 Estimated
Total Expenditures	\$ 139,101,419	\$ 140,154,415	\$ 141,439,585	\$ 143,562,038	\$ 144,897,659
Total Revenues	\$ 138,878,779	\$ 141,114,184	\$ 141,156,595	\$ 142,645,975	\$ 144,123,630
	\$ (222,640)	\$ 959,769	\$ (282,990)	\$ (916,063)	\$ (774,029)
Beginning Fund Balance	\$ 45,778,746	\$ 42,815,504	\$ 40,812,031	\$ 38,525,569	\$ 35,323,044
Increase (Decrease) Fund Balance	\$ (2,963,242)	\$ (2,003,473)	\$ (2,286,462)	\$ (3,202,525)	\$ (3,976,554)
Ending Fund Balance	\$ 42,815,504	\$ 40,812,031	\$ 38,525,569	\$ 35,323,044	\$ 31,346,490
Fund Balance %	30.83%	28.92%	27.29%	24.76%	21.75%
Tax Rate	54.00	54.00	54.00	54.00	54.00

Other Funds

Aside from the general fund the proposed budget includes some changes within other funds the County budgets dollars for that I would like to share with you briefly.

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Enterprise Funds	\$ 4,969,553	\$ 2,656,600	\$ 3,857,886	\$ 2,968,801	\$ 312,201	11.8%
DavidsonWorks	\$ 1,359,944	\$ 1,652,263	\$ 1,524,644	\$ 1,245,105	\$ (407,158)	-24.6%
Internal Service Funds	\$ 13,640,339	\$ 11,613,755	\$ 11,613,755	\$ 13,036,498	\$ 1,422,743	12.3%
Mental Health	\$ 809,344	\$ 809,344	\$ 809,344	\$ 809,344	\$ -	0.0%
Special Revenue Funds	\$ 31,984,386	\$ 14,810,894	\$ 17,865,397	\$ 15,141,577	\$ 330,683	2.2%
Grand Total	\$ 52,763,566	\$ 31,542,856	\$ 35,671,026	\$ 33,201,325	\$ 1,658,469	5.3%
Total Revenue	\$ 81,571,945	\$ 31,542,856	\$ 35,671,026	\$ 33,201,325	\$ 1,658,469	5.3%
County Funds	\$ (28,808,379)	\$ -	\$ -	\$ -	\$ -	0.0%

For FY 2017-18 there are nine major changes within several funds that have a direct effect on expenditures:

- Transportation Fund - Special Revenue Fund - Next fiscal year the proposed budget continues with the \$26K contribution from both the City of Lexington and Thomasville in order to provide for the local matching funds for each jurisdictions circulator routes. Further, the County will need to contribute approximately \$119K from the General Fund as well as appropriate \$119K from Transportation Fund Balance to provide for the increase in local match cost for all transportation grant funds and replace high mileage vans.
- Sewer Fund - Enterprise Fund - The FY 2018 Proposed Budget increases total funding to the Sewer Fund by \$21,878 or 5.2%. This increase is in anticipation of a fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).
- Landfill Fund - Enterprise Fund - The FY 2018 Proposed Budget calls for fee changes for E-Waste and Per Passenger Vehicle Minimums (from \$8 to \$10). These increases are designed to ensure the landfill can cover the increased cost of collecting and disposing of such waste (See Integrated Solid Waste details within the Other Funds section of the proposed budget document for more details).
- School Capital Outlay Fund - The FY 2018 Proposed Budget provides the last installment of \$1 million dollars as a contribution to the Davidson County Community College's future Allied Health Building (paid for via the newly re-distributed sales tax revenue). The proposed \$10.45 million, 40,000 square foot facility will include state-of-the-art classroom and technology. The community college has secured private donations / federal funding totaling \$5.5 million. The proposed budget includes \$3.6 million dollars for major school capital needs such as roof / HVAC replacements. Part of the contribution (\$500K) will also now be covered via the newly re-distributed sales tax revenue.

- Special School District Fund (Lexington City Schools) - For FY 2018 Proposed Budget calls for the tax rate to remain equal to that of FY 2016-17 which totals \$0.12 per \$100 of assessed property valuation. The total amount included for FY 2017-18 totals approximately \$1,539,298 which is \$16,161 or 1.1% more than what was included for FY 2016-17.
- Rural Fire District Fund - The FY 2018 Proposed Budget increases funding to the fire districts by \$122,258 or 1.5%. Four fire districts are asking for a tax rate increase and are shown in green within the table below. Each of those four districts have met the requirements (to submit for a tax rate increase) as stated by the contract with the County and highlighted in the table below.

Fire Districts Summary
FY 2017-2018

District	FY 2017 Adopted Tax Rate	FY 2018 Proposed Tax Rate	\$ Change	% Change
Churchland	\$ 0.0700	\$ 0.0900	\$ 0.0200	28.57%
Fairgrove	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.00%
Linwood	\$ 0.0850	\$ 0.0900	\$ 0.0050	5.88%
Horneytown	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.18%

- DavidsonWorks Fund - The FY 2018 Proposed Budget reduces funding to DavidsonWorks by (\$407,158) or -24.6%. This is largely due to an expected decrease in federal / state funding for the upcoming fiscal year. As a result of the revenue loss, one vacant staff position has been eliminated for FY 2017-18.
- Garage Fund - For FY 2018 Proposed Budget reduces funding to the County owned garage by (\$62,841) or -3.6. The decrease is largely due to lower than expected fuel cost for the upcoming fiscal year.
- Insurance / Workers Compensation Fund - The FY 2018 Proposed Budget increase funding both the Insurance / Workers Compensation Fund by \$1,485,584 or 15.1%. The increase is needed to cover the County’s historical “high cost claim” trend.

Conclusion

As you can see within the tables below the proposed tax rate of \$0.54 per \$100 of assessed property valuation, Davidson County remains well below its peers in terms of the overall property tax rate. This is due to the financial philosophies and practices embedded in the culture of our organization, and those philosophies ensure tax rates remain stable over an extended period of time.

County	Tax Rate	Davidson County Tax Rate (Since Property Revaluation of 2007)			
		FY 2008 - FY 2016 Approved Tax Rates	FY 2016 Revenue-Neutral Tax Rate	FY 2017 Adopted Tax Rate	FY 2018 Proposed Tax Rate
Davidson	\$ 0.5400				
Catawba	\$ 0.5750				
Alamance	\$ 0.5800				
Montgomery	\$ 0.6200				
Rowan	\$ 0.6625				
Randolph	\$ 0.6525	\$ 0.54	\$ 0.55	\$ 0.54	\$ 0.54
Pitt	\$ 0.6860				
Cabarrus	\$ 0.7000				
Davie	\$ 0.7280				
Stanly	\$ 0.6700				
Forsyth	\$ 0.7310				
Guilford	\$ 0.7550				

With that said, each year the budget development process allows great opportunity to focus on changing service delivery needs within the County and adjust limited resources as necessary to meet those needs. As I have mentioned in the coming year a major focus will be on debt service and major capital projects, particularly with regards to public safety (the 800 MHz system upgrade via a partnership with the state VIPER system) and economic development (Phase I of the I-85 Industrial Park project).

In addition to this focus, the proposed budget provides financial support to the public schools and the community college consistent with the overall natural revenue growth of the County. The budget provides for a modest salary increase to County employees in recognition of their continuing efforts to provide the best services possible. This reinforces the County’s statement of philosophy, which states “delivering services devoted to excellence, maintain standards of professionalism and integrity while enhancing the wellbeing of our community.” Lastly, the budget provides a pay adjustment for our “front-line” law enforcement personnel, who put their lives on the line every day to protect the citizens of this great County.

To conclude, each year County departments continue to examine how they do business and how they can best accomplish their respective goals within the resources provided. This ongoing process of continuous improvement has helped identify better service delivery methods while also identifying ways to better manage limited resources. All in all, Davidson County remains in excellent financial condition as reflected in the annual audit report received by the Commissioners last January. The proposed budget for 2017 - 18 builds upon Davidson County Government’s strong history of responsive customer service delivery, conservative budgeting / expenditure practices and sound financial stewardship. That being said the future holds some unknowns that need to remain in our minds, such as:

- The local economy
- The business presence within the I-85 Industrial Park
- The total cost of renovating the Windstream Building
- The planning for a future bond referendum related to School Capital Needs / Parks & Recreation / Tourism projects
- The budget approved by the North Carolina General Assembly and the Governor

The last set of unknown budget related items comes from the annual Board of Commissioners Budget Retreat in March, 2017 whereby the seven items below were tabled by the board for further discussion as part of the final budget process deliberations. The seven items are listed below with basic cost projections. Should it be the will of the board to include any of the seven items listed below, staff would respectively ask the board to assist in identifying either an expenditure reduction from within the proposed budget or source of funds to accommodate.

Item	Cost
Upgrade County Website	\$ 50,000
Provide Base Funding for Rescue Squads	\$ 50,000
Contribution to Uptown Lexington	\$ 10,000
Additional Fire Grants / Audit Position	\$ 55,000
Streaming BOC Meetings	\$ 36,000
Funding for County Spay / Neuter	Unknown
Strategic Plan	\$ 25,000
Total	\$ 226,000

Respectfully Submitted

Zeb M. Hanner

Zeb M. Hanner, Davidson County Manager

Staff / BOC Changes to FY 2017-18 Proposed Budget - All Funds

Fund	Expenditures			Revenues					Total
	Proposed Budget	Change Amount	Adopted Budget	Property Tax	Intergovernmental Revenue	Charges for Services	Transfer from the General Fund	Appropriated Fund Balance	
General Fund									
Adjustment (within transfers to other funds) to correctly account for the two additional part-time staff approved by the BOC on May 23, 2017.	\$ 119,337	\$ (9,053)	\$ 110,284	\$ -	\$ -	\$ -	\$ -	\$ (9,053)	\$ (9,053)
Adjustment within Public Health (Community Health Assistant / Breastfeeding Peer Counselor Program) as the federal government has reduced funding for the upcoming fiscal year (Action will reduce (1.00) FTE within WIC and use the remaining funding for a PT position without benefits).	\$ 34,008	\$ (15,228)	\$ 18,780	\$ -	\$ (15,228)	\$ -	\$ -	\$ -	\$ (15,228)
Per the June 1, 2017 BOC Worksession - (Year #1 Funding to Purchase a New County Website).	\$ -	\$ 20,867	\$ 20,867	\$ -	\$ -	\$ -	\$ -	\$ 20,867	\$ 20,867
Per the June 1, 2017 BOC Worksession - (Additional Funding to Cardinal Innovations - Family Services).	\$ 809,344	\$ 15,000	\$ 824,344	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Per the June 1, 2017 BOC Worksession - (Funding for a Strategic Plan).	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Per the June 1, 2017 BOC Worksession - (Base Funding to the Davidson County Rescue Squad).	\$ -	\$ 27,500	\$ 27,500	\$ -	\$ -	\$ -	\$ -	\$ 27,500	\$ 27,500
Per the June 1, 2017 BOC Worksession - (Base Funding to the Thomasville Rescue Squad).	\$ -	\$ 17,500	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ 17,500
Per the June 13, 2017 BOC Meeting - The Board approved to eliminate two part-time positions and make the County run parking deck free of charge.	\$ 35,558	\$ (35,558)	\$ -	\$ -	\$ -	\$ (22,000)	\$ -	\$ (5,958)	\$ (27,958)
Per the June 13, 2017 BOC Meeting - Transfer regular operating funds from the Parking Deck to Support Services - Public Buildings to continue maintaining the Parking Deck.	\$ 3,647,434	\$ 7,600	\$ 3,655,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Changes	\$ 4,645,681	\$ 53,628	\$ 4,699,309	\$ -	\$ (15,228)	\$ (22,000)	\$ -	\$ 90,856	\$ 53,628

Staff / BOC Changes to FY 2017-18 Proposed Budget - All Funds

Fund	Expenditures			Revenues					Total
	Proposed Budget	Change Amount	Adopted Budget	Property Tax	Intergovernmental Revenue	Charges for Services	Transfer from the General Fund	Appropriated Fund Balance	
Sewer Fund									
Initial sewer rate increase for next year was expected to be approved by the Winston-Salem Water / Sewer Commission at 5.2%. However, staff has now been informed it will be 6.0% beginning on October 1, 2017.	\$ 442,627	\$ 3,367	\$ 445,994	\$ -	\$ -	\$ 3,367		\$ -	\$ 3,367
Sewer Fund Changes	\$ 442,627	\$ 3,367	\$ 445,994	\$ -	\$ -	\$ 3,367		\$ -	\$ 3,367
Fire Districts Fund(s)									
<i>(Revised Collection Estimates - No Tax Rate Change)</i>									
Arcadia	\$ 741,600	\$ 20,885	\$ 762,485	\$ 20,885	\$ -	\$ -		\$ -	\$ 20,885
Gumtree	\$ 126,702	\$ 6,971	\$ 133,673	\$ 6,971	\$ -	\$ -		\$ -	\$ 6,971
Healing Springs	\$ 278,485	\$ 3,181	\$ 281,666	\$ 3,181	\$ -	\$ -		\$ -	\$ 3,181
Holly Grove	\$ 218,159	\$ 5,334	\$ 223,493	\$ 5,334	\$ -	\$ -		\$ -	\$ 5,334
Midway	\$ 896,986	\$ 3,349	\$ 900,335	\$ 3,349	\$ -	\$ -		\$ -	\$ 3,349
North Lexington	\$ 210,000	\$ 280	\$ 210,280	\$ 280	\$ -	\$ -		\$ -	\$ 280
Reeds	\$ 192,145	\$ (3,797)	\$ 188,348	\$ (3,797)	\$ -	\$ -		\$ -	\$ (3,797)
Silver Valley	\$ 393,173	\$ 7,949	\$ 401,122	\$ 7,949	\$ -	\$ -		\$ -	\$ 7,949
South Emmons	\$ 71,759	\$ 1,549	\$ 73,308	\$ 1,549	\$ -	\$ -		\$ -	\$ 1,549
Southmont	\$ 671,678	\$ 13,257	\$ 684,935	\$ 13,257	\$ -	\$ -		\$ -	\$ 13,257
Hasty	\$ 401,498	\$ 13,152	\$ 414,650	\$ 13,152	\$ -	\$ -		\$ -	\$ 13,152
Tyro	\$ 324,884	\$ 6,912	\$ 331,796	\$ 6,912	\$ -	\$ -		\$ -	\$ 6,912
Wallburg	\$ 750,407	\$ 20,093	\$ 770,500	\$ 20,093	\$ -	\$ -		\$ -	\$ 20,093
Welcome	\$ 568,198	\$ 3,487	\$ 571,685	\$ 3,487	\$ -	\$ -		\$ -	\$ 3,487
West Lexington	\$ 244,668	\$ 7,606	\$ 252,274	\$ 7,606	\$ -	\$ -		\$ -	\$ 7,606
South Davidson	\$ 110,380	\$ 2,420	\$ 112,800	\$ 2,420	\$ -	\$ -		\$ -	\$ 2,420
Badin	\$ 34,630	\$ 5,370	\$ 40,000	\$ 5,370	\$ -	\$ -		\$ -	\$ 5,370
Fire Districts Fund(s) Changes	\$ 6,235,352	\$ 117,998	\$ 6,353,350	\$ 117,998	\$ -	\$ -		\$ -	\$ 117,998
Transportation Fund									
Adjustment to correctly account for the two additional part-time staff approved by the BOC on May 23, 2017.	\$ 900,854	\$ (9,053)	\$ 891,801	\$ -	\$ -	\$ -	\$ (9,053)	\$ -	\$ (9,053)
Transportation Fund Changes	\$ 900,854	\$ (9,053)	\$ 891,801	\$ -	\$ -	\$ -	\$ (9,053)	\$ -	\$ (9,053)
Insurance Fund									
Adjustment to correctly account for the two additional part-time staff approved by the BOC on May 23, 2017.	\$ 10,550,144	\$ (9,053)	\$ 10,541,091	\$ -	\$ -	\$ (9,053)	\$ -	\$ -	\$ (9,053)

Staff / BOC Changes to FY 2017-18 Proposed Budget - All Funds

Fund	Expenditures			Revenues					Total
	Proposed Budget	Change Amount	Adopted Budget	Property Tax	Intergovernmental Revenue	Charges for Services	Transfer from the General Fund	Appropriated Fund Balance	
Adjustment within Public Health (Community Health Assistant / Breastfeeding Peer Counselor program) as the federal government has reduced funding for the upcoming fiscal year (Action will reduce (1.00) FTE within WIC and use the remaining funding for a PT position without benefits).	\$ 10,541,091	\$ (9,053)	\$ 10,532,038	\$ -	\$ -	\$ (9,053)	\$ -	\$ -	\$ (9,053)
Insurance Fund Changes	\$ 21,091,235	\$ (18,106)	\$ 21,073,129	\$ -	\$ -	\$ (18,106)	\$ -	\$ -	\$ (18,106)
Mental Health Fund									
Per the June 1, 2017 BOC Worksession - (Additional Funding to Cardinal Innovations - Family Services)	\$ 809,344	\$ 15,000	\$ 824,344	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
Mental Health Fund Changes	\$ 809,344	\$ 15,000	\$ 824,344	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
Grand Total Change (All Funds)	\$ 34,125,093	\$ 162,834	\$ 34,287,927	\$ 117,998	\$ (15,228)	\$ (36,739)	\$ 5,947	\$ 90,856	\$ 162,834

Staff / BOC Changes to FY 2017-18 Proposed Budget - All Funds

Fund	Expenditures			Revenues					Total
	Proposed Budget	Change Amount	Adopted Budget	Property Tax	Intergovernmental Revenue	Charges for Services	Transfer from the General Fund	Appropriated Fund Balance	
Adjustment within Public Health (Community Health Assistant / Breastfeeding Peer Counselor program) as the federal government has reduced funding for the upcoming fiscal year (Action will reduce (1.00) FTE within WIC and use the remaining funding for a PT position without benefits).	\$ 10,541,091	\$ (9,053)	\$ 10,532,038	\$ -	\$ -	\$ (9,053)	\$ -	\$ -	\$ (9,053)
Insurance Fund Changes	\$ 21,091,235	\$ (18,106)	\$ 21,073,129	\$ -	\$ -	\$ (18,106)	\$ -	\$ -	\$ (18,106)
Mental Health Fund									
Per the June 1, 2017 BOC Worksession - (Additional Funding to Cardinal Innovations - Family Services)	\$ 809,344	\$ 15,000	\$ 824,344	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
Mental Health Fund Changes	\$ 809,344	\$ 15,000	\$ 824,344	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
Grand Total Change (All Funds)	\$ 34,125,093	\$ 162,834	\$ 34,287,927	\$ 117,998	\$ (15,228)	\$ (36,739)	\$ 5,947	\$ 90,856	\$ 162,834

Summary of All Funds

	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Proposed Budget	FY 2018 Adopted Budget	vs. Adopted		vs. Proposed	
					\$ Change	% Change	\$ Change	% Change
Summary of All Funds								
Revenues								
Appropriated Fund Balance	\$ 2,740,602	\$ 6,462,330	\$ 3,082,579	\$ 3,173,435	\$ 432,833	15.8%	\$ 90,856	2.9%
Charges for Service	\$ 21,464,474	\$ 21,615,267	\$ 23,167,293	\$ 23,130,554	\$ 1,666,080	7.8%	\$ (36,739)	-0.2%
Interest Earnings	\$ 260,000	\$ 260,000	\$ 275,000	\$ 275,000	\$ 15,000	5.8%	\$ -	0.0%
Intergovernmental	\$ 26,230,039	\$ 28,039,376	\$ 26,100,532	\$ 26,085,304	\$ (144,735)	-0.6%	\$ (15,228)	-0.1%
Licenses & Permits	\$ 1,056,487	\$ 1,056,487	\$ 1,416,000	\$ 1,416,000	\$ 359,513	34.0%	\$ -	0.0%
Miscellaneous Revenue	\$ 789,894	\$ 844,514	\$ 789,894	\$ 789,894	\$ -	0.0%	\$ -	0.0%
Other Financing	\$ 5,101,908	\$ 7,687,482	\$ 5,475,938	\$ 5,481,885	\$ 379,977	7.4%	\$ 5,947	0.1%
Taxes	\$ 108,900,530	\$ 108,916,412	\$ 110,453,495	\$ 110,571,493	\$ 1,670,963	1.5%	\$ 117,998	0.1%
Total	\$ 166,543,934	\$ 174,881,868	\$ 170,760,731	\$ 170,923,565	\$ 4,379,631	2.6%	\$ 162,834	0.1%
Expenditures by Type								
Personnel Services	\$ 53,462,991	\$ 53,478,045	\$ 55,575,557	\$ 55,511,007	\$ 2,048,016	3.8%	\$ (64,550)	-0.1%
Operating Expenses (Includes Transfer Out)	\$ 90,382,308	\$ 93,613,352	\$ 92,302,179	\$ 92,529,563	\$ 2,147,255	2.4%	\$ 227,384	0.2%
Debt	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ 14,879,320	\$ (263,852)	-1.7%	\$ -	0.0%
Capital Outlay	\$ 7,555,463	\$ 12,647,299	\$ 8,003,675	\$ 8,003,675	\$ 448,212	5.9%	\$ -	0.0%
Total	\$ 166,543,934	\$ 174,881,868	\$ 170,760,731	\$ 170,923,565	\$ 4,379,631	2.6%	\$ 162,834	0.1%
Total Funded Positions	894.00	896.00	900.00	899.00	5.00	0.6%	(1.00)	-0.1%

Summary of General Fund

	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Proposed Budget	FY 2018 Adopted Budget	vs. Adopted		vs. Proposed	
					\$ Change	% Change	\$ Change	% Change
Summary of General Fund								
Revenues								
Appropriated Fund Balance	\$ 2,740,602	\$ 6,140,003	\$ 2,963,242	\$ 3,054,098	\$ 313,496	11.4%	\$ 90,856	3.1%
Charges for Service	\$ 7,380,971	\$ 7,489,525	\$ 7,507,111	\$ 7,485,111	\$ 104,140	1.4%	\$ (22,000)	-0.3%
Interest Earnings	\$ 260,000	\$ 260,000	\$ 275,000	\$ 275,000	\$ 15,000	5.8%	\$ -	0.0%
Intergovernmental	\$ 24,195,373	\$ 24,369,034	\$ 24,369,697	\$ 24,354,469	\$ 159,096	0.7%	\$ (15,228)	-0.1%
Licenses & Permits	\$ 1,056,487	\$ 1,056,487	\$ 1,416,000	\$ 1,416,000	\$ 359,513	34.0%	\$ -	0.0%
Miscellaneous Revenue	\$ 771,894	\$ 826,514	\$ 771,894	\$ 771,894	\$ -	0.0%	\$ -	0.0%
Other Financing	\$ 319,900	\$ 793,428	\$ 595,220	\$ 595,220	\$ 275,320	86.1%	\$ -	0.0%
Taxes	\$ 98,275,851	\$ 98,275,851	\$ 99,661,242	\$ 99,661,242	\$ 1,385,391	1.4%	\$ -	0.0%
Total	\$ 135,001,078	\$ 139,210,842	\$ 137,559,406	\$ 137,613,034	\$ 2,611,956	1.9%	\$ 53,628	0.0%
Expenditures by Type								
Personnel Services	\$ 50,824,357	\$ 50,854,270	\$ 52,862,153	\$ 52,815,709	\$ 1,991,352	3.9%	\$ (46,444)	-0.1%
Operating Expenses (Includes Transfer Out)	\$ 65,211,220	\$ 68,135,936	\$ 65,794,443	\$ 65,894,515	\$ 683,295	1.0%	\$ 100,072	0.2%
Debt	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ 14,879,320	\$ (263,852)	-1.7%	\$ -	0.0%
Capital Outlay	\$ 3,822,329	\$ 5,077,464	\$ 4,023,490	\$ 4,023,490	\$ 201,161	5.3%	\$ -	0.0%
Total	\$ 135,001,078	\$ 139,210,842	\$ 137,559,406	\$ 137,613,034	\$ 2,611,956	1.9%	\$ 53,628	0.0%
Total Funded Positions	849.75	851.75	856.75	855.75	6.00	0.7%	(1.00)	-0.1%

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

Be it ordained by the Board of Commissioners of Davidson County, North Carolina that the following anticipated fund revenues and departmental expenditures together with a Financial Plan for the Internal Service Funds are hereby appropriated and approved for the operation of the county government and its activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Summary by Fund

Governmental Fund Types:	
General Fund	\$ 137,613,034
Mental Health Fund	\$ 824,344
DavidsonWorks	\$ 1,245,105
Total	<u>\$ 139,682,483</u>
Special Revenue Funds:	
Fire District Fund	\$ 8,598,375
Transportation Fund	\$ 891,801
Special School District	\$ 1,539,298
Emergency Telephone Fund	\$ 552,778
Capital Improvement Project Plan	\$ 16,667
School Capital Outlay Fund	\$ 3,651,603
Total	<u>\$ 15,250,522</u>
Total Governmental Fund Types	\$ 154,933,005
Proprietary Fund Types:	
Internal Service Funds:	
Garage Fund	\$ 1,698,014
Insurance Fund	\$ 10,532,038
Workers Compensation Fund	\$ 788,340
Total	<u>\$ 13,018,392</u>
Enterprise Funds:	
Landfill Fund	\$ 1,840,627
Recycling Fund	\$ 316,730
Airport Fund	\$ 368,817
Sewer Fund	\$ 445,994
Total	<u>\$ 2,972,168</u>
Total Proprietary Fund Types	\$ 15,990,560
Total of All Fund Types	\$ 170,923,565

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the government and its activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018 in accordance with the chart of accounts heretofore established for this county.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

General Government:

County Commissioners	\$	333,870
County Manager	\$	653,673
County Attorney	\$	568,744
Human Resources	\$	897,759
Finance	\$	803,645
Purchasing	\$	329,631
Tax Assessor & Collector	\$	2,794,504
Board of Elections	\$	612,415
Register of Deeds	\$	499,482
State Agencies	\$	189,317
Public Works & Services	\$	3,655,034
Information Technology	\$	1,613,931
Contingency	\$	75,000
Total	\$	<u>13,027,005</u>

Public Safety:

Sheriff	\$	11,426,432
Sheriff Resource Officers	\$	949,246
Jail	\$	4,339,225
Emergency Communications	\$	2,090,688
Inspections	\$	939,044
Medical Examiner	\$	115,000
Emergency Management	\$	86,717
Fire Marshal	\$	349,646
Emergency Medical Services	\$	7,515,819
Animal Shelter	\$	548,912
JCPC Operating Supplies Allocation	\$	2,500
Contributions to National Guard	\$	3,000
Contributions to Rescue Squads	\$	70,000
Total	\$	<u>28,436,229</u>

Environmental Protection:

Sanitation	\$	1,171,060
Soil & Water	\$	215,391
Total	\$	<u>1,386,451</u>

Economic and Physical Development:

Planning	\$	508,025
GIS	\$	207,992
Cooperative Extension	\$	234,683
Contribution to Economic Development	\$	248,000
Contribution to Forester	\$	102,856
Contribution to Chambers of Commerce	\$	27,800
Total	\$	<u>1,329,356</u>

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

Human Services:

Health	\$ 7,223,166
Social Services	\$ 11,784,261
Public Assistance	\$ 11,527,925
Senior Services	\$ 2,131,585
Veterans Service	\$ 133,337
Contribution to Life Center (HCCBG)	\$ 96,726
Family Services Grant	\$ 98,069
Total	<u>\$ 32,995,069</u>

Culture and Recreation:

Recreation	\$ 767,572
Library	\$ 3,259,760
Museum	\$ 147,771
Lake Thom-a-Lex	\$ 130,270
Tourism	\$ 58,900
Total	<u>\$ 4,364,273</u>

Debt Service:

Principal	\$ 9,846,864
Interest and Fiscal Charges	\$ 5,032,456
Total	<u>\$ 14,879,320</u>

Education:

School Systems-Current Expense	\$ 29,491,495
School Systems-Capital Outlay	\$ 1,875,750
Community College-Current Expense	\$ 3,252,752
Community College-Capital Outlay	\$ 402,000
Other Education Contributions	\$ 1,286,669
Total Education	<u>\$ 36,308,666</u>

Operating Transfers:

School Capital Outlay Fund	\$ 3,651,603
Transportation Fund	\$ 110,284
Mental Health Fund	\$ 824,344
DavidsonWorks	\$ 164,450
Airport Fund	\$ 119,317
County Capital Projects Plan	\$ 16,667
Total	<u>\$ 4,886,665</u>

Total General Fund Appropriations

\$ 137,613,034

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

Taxes:

Property Taxes:

Current Year Collections	\$ 71,771,927
Current Year Discount	\$ (615,000)
Prior Year Collections	\$ 2,075,000
Total	\$ 73,231,927

Sales Tax:

1% Sales Tax	\$ 7,107,784
1/2% Sales Tax (83) Restricted	\$ 2,200,000
1/2% Sales Tax (83) Unrestricted	\$ 5,300,000
1/2% Sales Tax (86) Restricted	\$ 2,855,855
1/2% Sales Tax (86) Unrestricted	\$ 1,955,876
1/2% Sales Tax - Article 44	\$ 2,720,300
1/4% Sales Tax - Article 46	\$ 2,875,000
Total	\$ 25,014,815

Other Taxes:

Other Collections / Refunds	\$ 1,414,500
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Intergovernmental Revenue	\$ 24,354,469
Charges for Services	\$ 7,485,111
Licenses & Permits	\$ 1,416,000
Other Financing	\$ 595,220
Miscellaneous Revenue	\$ 771,894
Interest Earnings	\$ 275,000
Total	\$ 34,897,694

Appropriated Fund Balance	\$ 3,054,098
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Total General Fund Revenues	\$ 137,613,034
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Section 3. The appropriations to the Board of Education shall first be made from funds which have been previously dedicated to the use of the schools and then be made from other general county revenues to the extent necessary. The distribution to the various school administrative units will be as follows:

School Current Expense:

	FY 2017-18 Projected Average Daily Membership	Appropriation Per Pupil	
Davidson County Administrative Unit	19,152	\$ 1,202.80	\$ 23,036,050
Lexington Administrative Unit	3,038	\$ 1,202.80	\$ 3,654,120
Thomasville Administrative Unit	2,329	\$ 1,202.80	\$ 2,801,325
Stoner-Thomas Operating (Children's Center)			\$ 414,064
Teen Parenting			\$ 115,081
Developmental Center			\$ 707,524

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

Scholarships	\$ 50,000
Total	<u>\$ 30,778,164</u>
School Capital Outlay-Category II & III	
Davidson County Administrative Unit	\$ 1,283,250
Lexington Administrative Unit	\$ 256,500
Thomasville Administrative Unit	\$ 336,000
Total	<u>\$ 1,875,750</u>
School Capital Outlay-Category I	
Davidson County Administrative Unit	\$ 1,902,144
Lexington Administrative Unit	\$ 595,853
Thomasville Administrative Unit	\$ 549,204
Davidson County Community College	\$ 1,000,000
Total	<u>\$ 4,047,201</u>
Less Contributed from School Capital Outlay Fund To the General Fund (QSCB's)	
Davidson County Administrative Unit	\$ (205,197)
Lexington Administrative Unit	\$ (96,842)
Thomasville Administrative Unit	\$ (93,559)
Total	<u>\$ (395,598)</u>
Total Net School Capital Outlay-Category I	<u><u>\$ 3,651,603</u></u>

Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$13,737,568,579 and the estimated collection rate 96.75%. There is levied a tax at the rate of fifty-four cents (\$0.54) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2017 for the purpose of raising the revenue listed as "Current Year Collections" in the General Fund in Section 2 of this ordinance.

Section 5. There is hereby levied a tax of twelve cents (\$0.12) per one-hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2017 located within the Lexington School Administrative Unit's School District, the proceeds of said tax to be used to supplement school expenditures as permitted by Chapter 115C of the North Carolina General Statutes.

Section 6. There is hereby levied a tax at the below listed rates per one-hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2017 located within each special district for the purpose of raising revenues for the following special district:

Arcadia-Reedy Creek-Hampton Fire District	\$ 0.0800
Central Fire District	\$ 0.0900
Churchland Fire District	\$ 0.0900
Fairgrove Fire District	\$ 0.1000
Gumtree Fire District	\$ 0.1000
Healing Springs Fire District	\$ 0.0900
Holly Grove Fire District	\$ 0.0800
Linwood Fire District	\$ 0.0900

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

Midway Fire District	\$	0.1077
North Lexington-Triangle Fire District	\$	0.1100
Pilot Fire District	\$	0.0850
Reeds Fire District	\$	0.0400
Silver Valley Fire District	\$	0.1100
South Emmons Fire District	\$	0.0600
South Lexington Fire District	\$	0.1100
Southmont Fire District	\$	0.0850
Hasty Fire District	\$	0.0800
Tyro Fire District	\$	0.0800
Wallburg Fire District	\$	0.1000
Welcome Fire District	\$	0.1100
West Lexington Fire District	\$	0.1000
South Davidson Fire District	\$	0.1000
Horneytown Fire District	\$	0.1300
Griffith Fire District	\$	0.0800
Clemmons Fire District	\$	0.0600
Badin Lake Fire District	\$	0.0550

Section 7. The following amounts are hereby appropriated in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Mental Health	\$	<u>824,344</u>
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Section 8. It is estimated that the following revenues will be available in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Other Financing-Transfer from General Fund	\$	<u>824,344</u>
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Section 9. The following amounts are hereby appropriated in the General Fund for DavidsonWorks for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

DavidsonWorks	\$	<u>1,245,105</u>
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Section 10. It is estimated that the following revenues will be available in the General Fund for DavidsonWorks for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Intergovernmental	\$	1,080,655
Other Financing-Transfer from General Fund	\$	164,450
Total	\$	<u>1,245,105</u>

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2017 and ending June 30, 2018.

Transportation	\$	<u>891,801</u>
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DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

Section 12. It is estimated that the following revenues will be available in the Special Revenue Fund for the Transportation activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Appropriated Fund Balance	\$ 119,337
Intergovernmental	\$ 650,180
Charges for Service	\$ 12,000
Other Financing-Transfer from General Fund	\$ 110,284
Total	<u>\$ 891,801</u>

Section 13. The following amounts are hereby appropriated in the Special Revenue Fund for the Fire Protection Districts activities fiscal year beginning July 1, 2017 and ending June 30, 2018.

Arcadia-Reedy Creek-Hampton Fire District	\$ 762,485
Central Fire District	\$ 316,830
Churchland Fire District	\$ 223,400
Fairgrove Fire District	\$ 415,871
Gumtree Fire District	\$ 133,673
Healing Springs Fire District	\$ 281,666
Holly Grove Fire District	\$ 223,493
Linwood Fire District	\$ 295,209
Midway Fire District	\$ 900,335
North Lexington-Triangle Fire District	\$ 210,280
Pilot Fire District	\$ 285,600
Reeds Fire District	\$ 188,348
Silver Valley Fire District	\$ 401,122
South Emmons Fire District	\$ 73,308
South Lexington Fire District	\$ 256,657
Southmont Fire District	\$ 684,935
Hasty Fire District	\$ 414,650
Tyro Fire District	\$ 331,796
Wallburg Fire District	\$ 770,500
Welcome Fire District	\$ 571,685
West Lexington Fire District	\$ 252,274
South Davidson Fire District	\$ 112,800
Horneytown Fire District	\$ 161,741
Griffith Fire District	\$ 222,401
Clemmons	\$ 67,316
Badin Lake	\$ 40,000
Total	<u>\$ 8,598,375</u>

Section 14. It is estimated that the following revenues will be available in the Special Revenue Fund for the Fire Protection Districts for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Property Taxes	<u>\$ 8,598,375</u>
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DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

Section 15. The following amounts are hereby appropriated in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Lexington School Administrative Unit \$ 1,539,298

Section 16. It is estimated that the following revenues will be available in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Property Taxes \$ 1,539,298

Section 17. The following amounts are hereby appropriated in the Special Revenue Fund for the Emergency Telephone Activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Taxes-Emergency Telephone (E-911) \$ 552,778

Section 18. It is estimated that the following revenues will be available in the Special Revenue Fund for the Emergency Telephone activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Telephone Customer Surcharges \$ 552,778

Section 19. The following amounts are hereby appropriated in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

School Capital Projects	\$ 3,047,201
Less School Capital Outlay Allocation to the General Fund for QSCB'S Debt Service	\$ (395,598)
Community College Capital Project	<u>\$ 1,000,000</u>
Total	<u>\$ 3,651,603</u>

Section 20. It is estimated that the following revenues will be available in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Other Financing-Transfer from General Fund \$ 3,651,603

Section 21. The following amounts are hereby appropriated in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Capital Projects \$ 16,667

Section 22. It is estimated that the following revenues will be available in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Other Financing-Transfer from General Fund \$ 16,667

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

Section 23. The following amounts are hereby appropriated in the Enterprise Fund for the Landfill operations for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Landfill	<u>\$ 1,840,627</u>
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Section 24. It is estimated that the following revenues will be available in the Enterprise Fund for the Integrated Solid Waste operations for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Charges for Service	<u>\$ 1,840,627</u>
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Section 25. The following amounts are hereby appropriated in the Enterprise Fund for the Recycling operations for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Recycling	<u>\$ 316,730</u>
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Section 26. It is estimated that the following revenues will be available in the Enterprise Fund for the Recycling operations for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Taxes	\$ 219,800
Charges for Service	<u>\$ 96,930</u>
	<u>\$ 316,730</u>

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Airport	<u>\$ 368,817</u>
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Section 28. It is estimated that the following revenues will be available in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Charges for Service	\$ 231,500
Other Financing-Transfer from General Fund	\$ 119,317
Miscellaneous Revenue	\$ 18,000
Total	<u>\$ 368,817</u>

Section 29. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Sewer	<u>\$ 445,994</u>
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Section 30. It is estimated that the following revenues will be available in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Charges for Service-Sewer Fees	<u>\$ 445,994</u>
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DAVIDSON COUNTY
 ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

Section 31. The Finance Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

A. The Finance Officer, in concurrence with the Budget Officer, is hereby authorized to transfer line item appropriations within a department during the fiscal year if they are consistent with operational needs and any Board approved goals. A report must be submitted to the Commissioners within thirty days after the transfer.

B. Transfer of salary appropriations shall be approved by the Board of Commissioners.

C. Revisions or transfers that alter the total expenditures of any department or fund shall be approved by the Board of Commissioners.

Section 32. The operating fund encumbered on the financial records as of June 30, 2017, are hereby appropriated to this budget.

Section 33. Copies of the Budget Ordinance shall be furnished to the Budget Officer, Finance Officer, and the Tax Administrator for the direction in carrying out their duties.

Section 34. The base five hundred dollar plus one and one half percent cost of living increase for employees will be effective the first full pay period that is completely represented in July.

Section 35: Effective July 1, 2017, Sheriff's Deputies and Detention Officers will move to the following grades:

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
Deputy I	63	64
Deputy II	64	65
Deputy III	65	66
Detention Officer I	63	64
Detention Officer II	64	65

Note: For Deputy / Detention Officer I only, the minimum salary upon completion of Basic Law Enforcement Training (BLET) shall = \$35,425.

Section 36. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

Garage Fund	
Expenditures-Operation Cost	<u>\$ 1,698,014</u>
Revenues:	
Department Charges	<u>\$ 1,698,014</u>
Insurance Fund	
Group Insurance Claims	\$ 9,690,196
Dependent Life	\$ 19,000
Other Expenses	<u>\$ 822,842</u>

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2017-2018

Expenditures-Operation Cost	<u>\$ 10,532,038</u>
Revenues:	
Department Charges	\$ 8,254,291
Withholding	\$ 1,525,000
Cobra Payments	\$ 733,947
Life AD&D	\$ 16,400
Dependent Life	\$ 2,400
Total	<u>\$ 10,532,038</u>
Workers Compensation Fund	
Workers Comp Claims	\$ 766,340
Other Expenses	\$ 22,000
Expenditures-Operation Cost	<u>\$ 788,340</u>
Revenues:	
Department Charges	<u>\$ 788,340</u>

READER'S GUIDE TO THE DAVIDSON COUNTY BUDGET DOCUMENT

The Annual Budget Document for Davidson County is grouped into six primary sections, each with a specific theme and purpose. Taken together, they comprise a document designed to meet the information needs of a broad base of users. The following are the sections in the order in which they appear in the budget document.

MANAGER'S MESSAGE / PRESENTATION & COUNTY PRIORITIES / GOALS

The original Manager's message describes the objectives for the County based on priorities previously discussed by the Board of Commissioners. It covers important issues such as the tax rate, budget issues and objectives, changes in services, fund balance, personnel, schools, and other changes that are incorporated into the annual budget.

INTRODUCTION

This section provides general introductory information on the budget, the budget development process, and overall revenues and expenditures. It includes the following sections.

- ***Board of Commissioner Approved Changes to the Proposed Budget / Adopted Budget Ordinance***

The annual budget is formally adopted at the time the Board of Commissioners adopts a budget ordinance. The ordinance includes specific expenditure and revenue appropriations for the County's departments, as well as the ad valorem tax rates and levies. The ordinance also delineates the authority of the County Manager to amend the budget during the year and to enter into certain contractual agreements. Other provisions cover restrictions on contingency funds and compensation/allowances of the County Commissioners.

- ***Organizational Chart*** of County functional areas and related departments.

- ***Budget Development and Amendment Information***

This section includes a description of the budget development process used to prepare the annual budget. It includes a copy of the budget development calendar, as well as an outline of the requirements that must be followed to amend the budget during the year.

This section also includes a summary of the budget financial guidelines that are used when developing the annual budget.

Finally, this section discusses the fund structure used to account for the financial affairs of the County, as well as the specific ways expenses and revenues are reported in the budget (Basis of Budgeting) and in the annual financial report (Basis of Accounting).

- ***Summary of Revenues, Expenditures, and Changes in Fund Balances***

This section includes several tables of summary information that provide the reader with a snapshot of the overall resources budgeted by the County. The data is presented in summary form for all budgeted funds and by individual major fund.

GENERAL FUND SUMMARY INFORMATION

This section provides additional information regarding the General Fund, the primary operating fund of Davidson County.

- A comparison of prior and current year **staffing levels** and changes is also presented.

FUNCTIONAL AREAS and DEPARTMENTS

County services are grouped into six general functions: **General Government, Culture & Recreation, Economic & Physical Development, Education, Environmental Protections, Human Services, Public Safety** and **Transportation**.

Each functional area has its own section in this document. The first two pages of each section include **summary information regarding the overall expenditures and revenues for each function**.

The remaining pages of each functional section are comprised of individual **department pages**. These pages provide additional details about the County's specific departments.

The department service pages link each department to one or more county goals and priorities, as indicated by color bars and icons at the top of each page. The pages also show the expenditures and revenues associated with each department in a Budget Summary. Actual expenditures and revenues for FY 2016, the adopted budget for FY 2017, the amended budget for FY 2017 (includes changes to the adopted budget during the year), YTD actuals for FY 2017 and the adopted budget for FY 2018 are included. Also displayed are each department's purpose and goals, budget highlights, major accomplishments, performance measures, and future issues.

CENTRAL PERMITTING & INSPECTIONS

Tod Hancock, Director 913 Greensboro Street Lexington, NC 27292 (336) 242-2807

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$676,094	\$747,244	\$752,315	\$641,751	\$818,598	\$71,354	9.5%
Operating	\$123,202	\$157,047	\$157,047	\$111,348	\$120,446	(\$36,601)	-23.3%
Capital Outlay	\$104,985	\$35,995	\$125,282	\$70,846	\$0	(\$35,995)	-100.0%
Total	\$904,281	\$940,286	\$1,034,644	\$823,946	\$939,044	(\$1,242)	-0.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$957,439	\$625,000	\$661,907	\$890,321	\$800,000	\$175,000	28.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$957,439	\$625,000	\$661,907	\$890,321	\$800,000	\$175,000	28.0%
Net County Funds	(\$53,158)	\$315,286	\$372,737	(\$66,375)	\$139,044	(\$176,242)	-55.9%
Authorized Positions	12.00	12.00	13.00	13.00	13.00	1.00	8.3%

DEPARTMENTAL PURPOSE & GOALS

The Central Permitting & Inspections Department is a state-mandated program that falls under the Public Safety Service Area. The overall goal of the department is to protect the lives, health and property of Davidson County citizens via enforcement of the International Building Code with North Carolina Amendments and per North Carolina General Statute (NCGS) 153A, Article 18 (more specifically, NCGS 153A-352). The department also strives to provide the absolute best in customer service, with responsibilities including the review of building construction plans and specifications; issuance and tracking of permit and inspection data; performing all required state and local field inspections for code compliance, and issuance of Certificate of Occupancies (CO).

DEBT REPAYMENT & INFORMATION

The County issues debt, primarily through the issuance of general obligation bonds, to help fund large capital projects including new schools, departmental facilities, economic development projects, and other government needs.

- This section includes information about the annual **debt service payments** that must be made to pay for County debt.
- A graph and chart are included to provide the reader with an understanding of the **total general obligation debt requirements** for existing and planned debt over the next 20 plus years.
- It also includes information regarding the **legal debt limits** and **local guidelines** that govern the amount of debt the County can issue.

CAPITAL

This section includes two categories: “**operating**” **capital expenditures** included in the budget (generally, those that cost between \$5,000 and \$100,000) and a summary of the **major capital projects** (generally, those that cost \$100,000 or more) that are included in the County's 5-year Capital Investment Plan (CIP).

- A **list of all operating capital expenditures** for General Fund departments is included in this section.
- A **5 year capital improvement plan**.
- In addition, a summary of the proposed CIP, including the **estimated operating budget impacts** of capital projects and required funding, is also presented.

OTHER FUNDS

This section contains summary information regarding the all other funds of the County that include appropriations in the adopted budget. These funds are the Fire Districts, and Internal Services Fund and Special Revenue Funds.

GLOSSARY

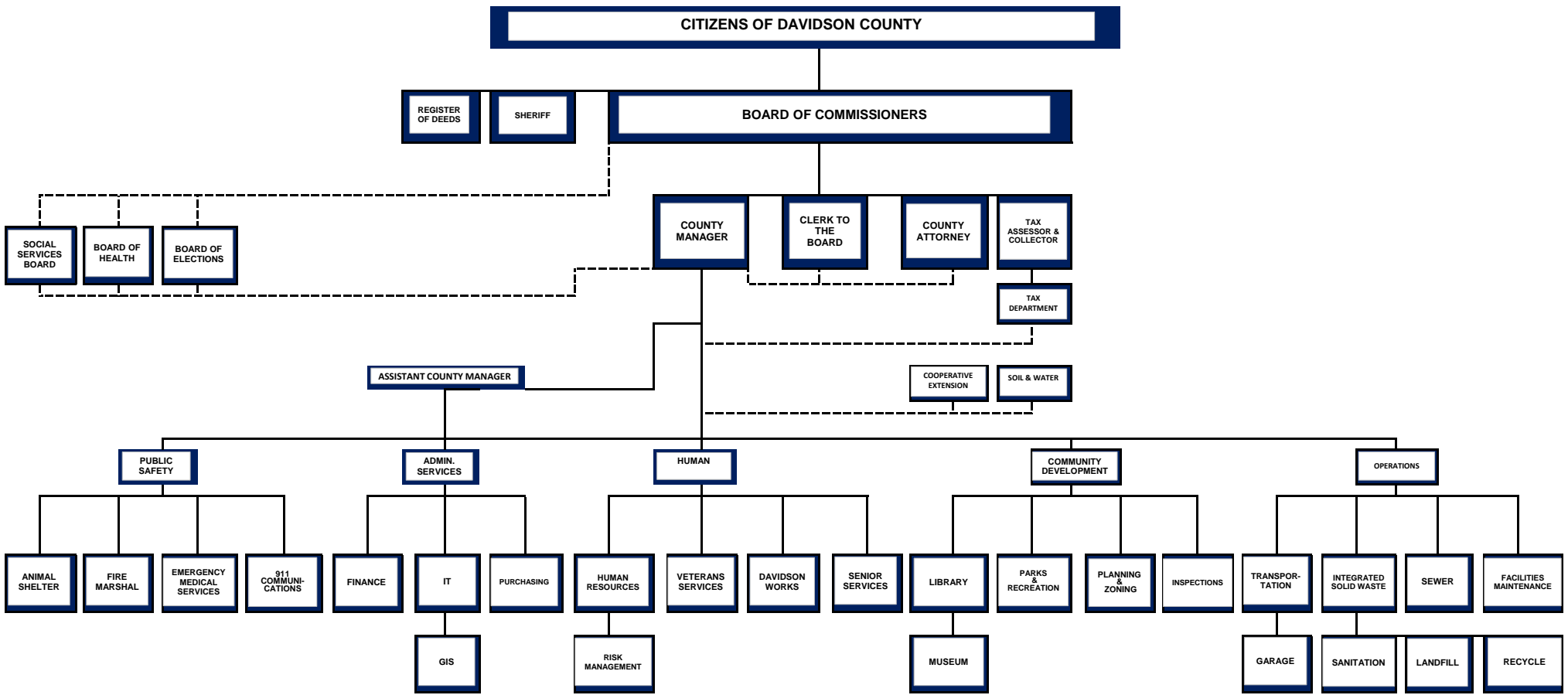
- A list of terms related to governmental budgeting and accounting.

APPENDICES

The following information is contained in the Appendices section:

- ***Line-Item Budget Detail***
- ***Layman's Budget Brochure***
- ***Davidson County Profile & Demographics***
- ***Principal Employers & Taxpayers***

If you have any questions or would like more information about any part of the Davidson County budget, please call the Casey Smith, Assistant County Manager at (336) 242-2213.



FINANCIAL POLICIES & GUIDELINES

Davidson County's financial policies and guidelines ensure fiscal strength and accountability, as well as guide the County in managing resources used to carry out governmental functions for its citizens. The guidelines presented below are specifically related to the development, adoption, and management of the budget

The County's budget is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act (North Carolina General Statutes, Chapter 159). The Budget and Fiscal Control Act regulates North Carolina governmental units in financial matters

Operating Budget and Fund Balance

1. The County will operate under an annual balanced budget ordinance whereby the sum of the net revenues and appropriated fund balances equals the expenditure appropriations as required by The Local Government Budget and Fiscal Control Act
2. Davidson County's annual budget shall be adopted by July 1st of the new fiscal year, and shall begin on July 1 and end June 30
3. The Board of Commissioners shall review and determine the property tax rate each fiscal year. The tax rate will be based on the county's cost of providing general government services
4. Unreserved, undesignated fund balance of the General Fund at fiscal year end shall not fall below 18% of the subsequent year's adopted budget
5. At June 30th, the minimum level of fund balance available for appropriation that should be on hand is 18% of the prior year's expenditures
6. Revenues and expenses shall be budgeted at realistic levels that both avoid shortfalls and accurately reflect expenditure requirements
7. The County shall avoid funding continuing expenses with one-time revenues
8. The County will not assume funding responsibility for expired grant funded programs and positions without Board approval.
9. Amendments to the annual budget shall be made in accordance with NC General Statute 159-15 and Section 32 of the Budget Ordinance
10. The County shall have its accounts independently audited at the close of each fiscal year by a certified public accountant

Capital Projects

1. The County shall prepare and present to the Board of Commissioners an updated 5-year Capital Investment Plan (CIP) each year
2. Capital projects included in the CIP should take one year or more to complete. Other items may be included if they represent a substantial investment of County funds
3. Anticipated changes in operating expenses related to capital projects shall be identified in the CIP and included in the appropriate departments in the annual operating budget
4. The Board of Commissioners will authorize individual capital projects by approving a balanced capital project ordinance in accordance with state statutes

Debt

1. The approval, sale and repayment of debt for the County are determined by North Carolina statutes and regulations
2. Per the state statutes, net debt shall not exceed 8% of the appraised value of property subject to taxation (NCGS 159-55)
3. Debt affordability will be determined using an objective, analytical approach. This process involves the comparison of generally accepted standards and guidelines
4. Selection of debt instruments is made with reference to risk, cost, and term
5. The County will seek to maintain its high bond ratings
6. The County shall seek to increase the level of pay-as-you-go funding for major capital projects to reduce reliance on debt financing

THE BUDGET DEVELOPMENT PROCESS

County Management meets with the Board of County Commissioners (BOC) near the beginning of the calendar year for direction relative to issues and countywide goals, objectives and priorities.

These goals, objectives and priorities become the driving force behind the budget cycle and initiate a three-phase process:

- REQUESTED by Departments
- RECOMMENDED by Manager
- APPROVED by Board of Commissioners

DEPARTMENT REQUESTS

At the start of the budget development process, the Budget staff holds a budget seminar providing instructions to all departments on the submission of budget requests for the upcoming fiscal year. Budget packets are prepared by the Budget staff and computer access to the budget request packets is issued to the department heads and other relative personnel. Information submitted to the departments includes a budget calendar outlining time frames for the completion of certain aspects of the budget process and guidelines for preparing the budget, such as inflation factors, formulae for calculating fringe benefits, etc. The departments are made aware of the budgetary goals and specific policies that the Board of Commissioners has established to govern the development of the annual budget.

The departments are required to submit narratives describing their operations, plans for the next budget year, performance information, and expenditure and revenue requests by line item justifying any stated increases.

Budget requests and related information is also received from external organizations funded by the County, including the Davidson County Schools, Lexington City Schools, Thomasville City Schools, Davidson County Community College, the 26 county fire districts and various not-for-profit organizations who receive special funding through the county.

The Budget staff evaluates department requests for major facility maintenance projects, large equipment purchases, vehicle acquisitions, and major technology expenditures. The focus is on prioritizing the requests and developing and updating multi-year inventories of needs.

Finally, the Budget Staff reviews and analyzes all revenue sources, including tax valuations, and determines the amount of projected revenues that will be available from all sources.

MANAGER'S RECOMMENDED BUDGET

After receiving the budget requests from the departments, the Budget Office analyzes the requests to determine if they are reasonable, justified and consistent with performance measures and budget directives; identifies adjustments to bring budget requests in line with established goals; and makes an initial recommendation on each request, including capital equipment and new positions.

Work sessions including the County Manager, the Budget Director, the Finance Director and the Budget Analyst along with the leadership from each department are held to acquaint the Manager

with the initial recommendation for the department. Additional work sessions with the Board and/or selected departments are also scheduled to receive and discuss additional input as needed prior to a final recommendation from the Manager.

The Budget Director and County Manager, working in conjunction with the budget staff, develop a recommended budget to be presented to the Board, along with the budget message in May.

BOARD APPROVED BUDGET

The Board of Commissioners, the County Manager and the Budget Director schedule work sessions to discuss the Recommended Budget, if such sessions are requested by the Commissioners. The North Carolina General Statutes require that a public hearing on the budget be held before its adoption. The Board reacts to the Recommended Budget, and the tax rates proposed to fund the recommendation. Adjustments are made to the Recommended Budget, based upon Board direction, citizens' input from public hearings, legislative actions, and other factors that arise during deliberations. Department heads are then notified of the budget recommendations.

The General Statutes of North Carolina require the adoption of a budget by June 30. In accordance with the General Statutes of North Carolina, the County prepares and adopts its budget for the General Fund, the Special Revenue Funds, and the Enterprise Funds. A balanced financial plan is approved concurrent with the adoptions of the annual budget for the internal service funds. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the School Capital Outlay Fund and the Capital Project Fund.

THE BUDGET AMENDMENT PROCESS

LEVEL OF BUDGETARY CONTROL

Budgets in the General Fund and annually budgeted projects in the Capital Projects Funds are legally controlled at the department level. For these funds, the budget is appropriated by the Board by department, project or fund. Any amendments that increase or decrease departmental budgets or projects must follow certain approval processes as described below.

- GENERAL FUND by Department
- CAPITAL by Project
- OTHER by Fund

Modifications to the original budget occur throughout the year for a variety of reasons. These modifications take one of two forms: (1) Budget Transfers and (2) Board Approved Budget Amendments

BUDGET TRANSFERS

Budget transfers usually originate at the department level and are submitted to the Budget Manager for processing. Transfers adjust various line items within the department's budget, but do not affect the overall total for the department. The request includes a justification and the conditions resulting in the availability of funds to support the transfer. The Finance Officer, in concurrence with the Budget Officer, is authorized to transfer line item appropriations within operations needs and any Board approved goals.

Budget transfers may not be used to provide funding for the creation of unauthorized positions or to raise salaries, nor may they be transferred from personnel to operating expenditures, however; for departments who are participating in the Performance Based Budgeting Program, a transfer for up to \$20,000 from PBB funds to Capital Outlay for a specific purpose without Board approval is permitted. The Finance/Budget Officer reviews the request and, upon approval, makes the adjustment in the financial system.

BOARD APPROVED BUDGET AMENDMENTS

These types of transactions must go through the Agenda Process for presentation to the Board. For this reason, additional supplemental information regarding the reason for the revision may be required.

BASIS OF BUDGETING and BASIS OF ACCOUNTING

Basis of Budgeting

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Special Revenue Funds, and the Enterprise Funds. A balanced financial plan is approved concurrent with the adoption of the annual budget for the internal service funds. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the School Capital Outlay Fund and the Capital Projects Fund.

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the department level for the General, Special Revenue (except the Fire Districts), and Enterprise Funds. The Fire Districts Fund is budgeted on the functional level by fire district. The Finance Officer, with the concurrence of the Budget Officer, is authorized to make budget transfers between objects of expenditure within a department with a report being submitted to the County Commissioners within thirty days after the transfers. The Board of Commissioners must approve revisions that alter the total appropriations of any department or fund. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Government-Wide, Proprietary and Fiduciary Fund Financial Statements. The government-wide proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus, except for the agency funds which have no measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in the governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County considers all revenues available if they are collected within 90 days after year end, except for property taxes. Ad valorem property taxes are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the State at year end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

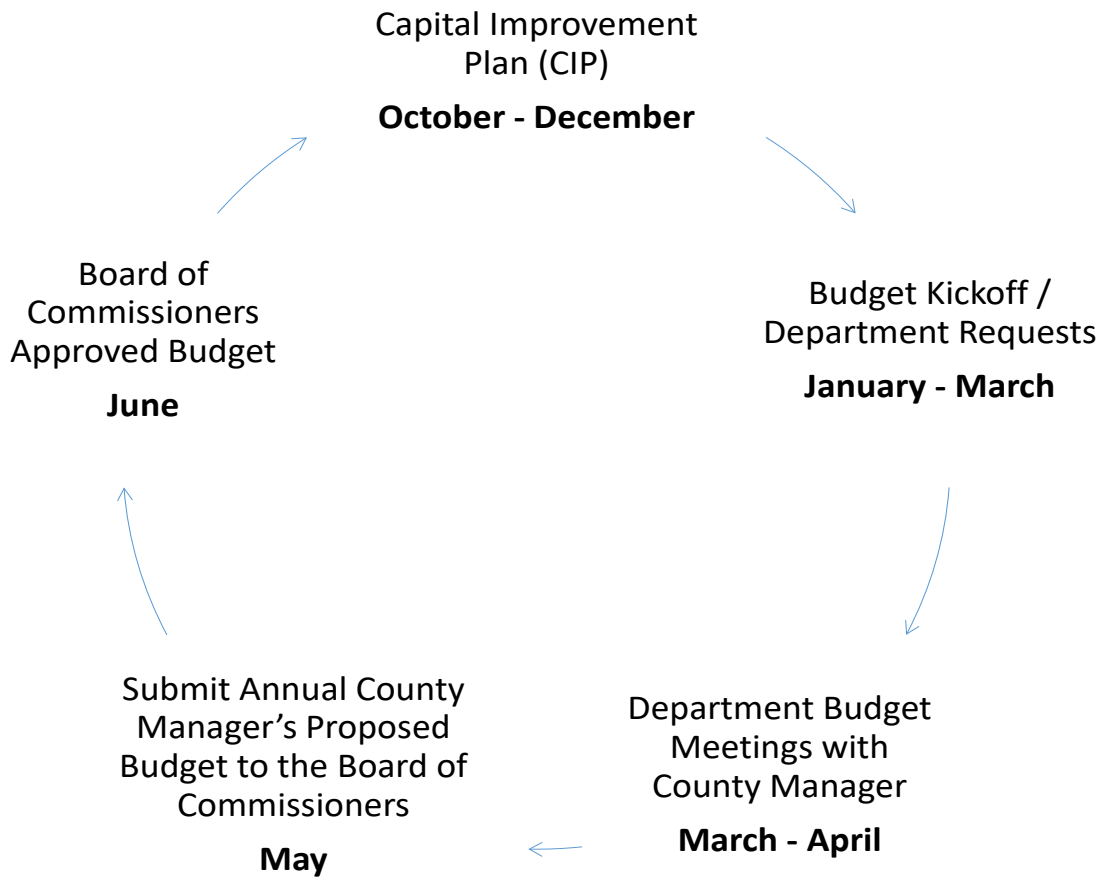
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant areas where estimates are made are allowance for doubtful accounts and depreciation lives.

Davidson County Budget Calendar
Fiscal Year 2017-2018

DATE	DAY	BUDGET PROCEDURE
1/20/2017	FRIDAY	BUDGET SEMINARS WITH DEPARTMENT HEADS AND STAFF PERSON WHO PREPARES THE BUDGET TO GO OVER BUDGET WORKSHEETS
1/23/2017	MONDAY	ISSUE BUDGET PACKETS TO THE DEPARTMENT HEADS
2/16/2017	THURSDAY	RETREAT WITH BOARD OF COMMISSIONERS
2/17/2017	FRIDAY	ISSUE BUDGET PACKETS TO THE FIRE DISTRICTS AND NOT FOR PROFIT AGENCIES
2/27/2017	MONDAY	COMPLETED COUNTY DEPARTMENT BUDGET PACKETS RETURNED TO THE BUDGET DIRECTOR
2/28/2017	TUESDAY	START AND FINISH ASSEMBLY AND REVIEW COMPLETED BUDGET PACKETS
3/2/2017	WEDNESDAY	START MEETINGS WITH DEPARTMENT HEADS TO REVIEW BUDGET REQUEST
3/24/2017	FRIDAY	FINISH MEETINGS WITH DEPARTMENT HEADS
3/27/2017	MONDAY	PROPERTY TAX ESTIMATES AND SALES TAX ESTIMATES
3/28/2017	TUESDAY	RECEIVE BUDGET REQUEST FROM FIRE DISTRICTS AND NOT FOR PROFIT AGENCIES
4/7/2017	FRIDAY	BUDGET SUBMITTED BY THE SCHOOLS
5/9/2017	TUESDAY	DISTRIBUTION OF PROPOSED BUDGET AT THE REGULAR BOARD OF COMMISSIONERS MEETING
5/10/2017	WEDNESDAY	NOTIFY DEPARTMENT HEADS OF RECOMMENDATIONS

Davidson County Budget Calendar
Fiscal Year 2017-2018

DATE	DAY	BUDGET PROCEDURE
5/11/2017	THURSDAY	ADVERTISE PUBLIC HEARING FOR BUDGET
5/23/2017	TUESDAY	PUBLIC HEARING BOARD OF COMMISSIONERS
6/1/2017	THURSDAY	BUDGET WORKSHOP
6/13/2017	TUESDAY	ADOPT TAX LEVY AND RESOLUTION



FUND STRUCTURE

Fund	Description	Category	Type	Appropriated in Budget Ordinance
GENERAL FUND	Primary operating fund for the County. Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.	Governmental	General	Yes
MENTAL HEALTH FUND	This fund accounts for costs associated with mental health services contracted with Cardinal Innovations Healthcare Solutions	Governmental	General	Yes
DAVIDSONWORKS	This fund accounts for operations associated with DavidsonWorks, a county resource center providing workforce development and employment solutions for businesses and citizens of Davidson County	Governmental	General	Yes
FIRE DISTRICT FUND	Accounts for voter-approved property taxes levied to provide fire protection services. Separate accounts are established within this fund for each of the 26 fire protection districts.	Governmental	Special Revenue	Yes
TRANSPORTATION FUND	Account for proceeds that are legally restricted to expenditures for the purpose of transportation	Governmental	Special Revenue	Yes
REVALUATION FUND	A legally budgeted fund under NC General Statutes to account for the resolution of property tax revaluation appeals	Governmental	Special Revenue	No
EMERGENCY TELEPHONE FUND	Accounts for all allowed expenditures associated with 911 Emergency Communications	Governmental	Special Revenue	Yes
SPECIAL SCHOOL DISTRICTS	A special revenue account for the proceeds of a special school district tax that is restricted for the specific purpose of Lexington City Schools	Governmental	Special Revenue	Yes
CAPITAL IMPROVEMENT PROJECT PLAN	Used to account for the purchase or construction of major capital facilities, such as buildings, infrastructure, and lands	Governmental	Special Revenue	Yes
SCHOOL CAPITAL OUTLAY FUND	Accounts for the construction of school buildings and facilities for Davidson County Schools, Lexington City Schools, Thomasville City Schools, and Davidson County Community College	Governmental	Special Revenue	Yes
LANDFILL FUND	This fund is used to account for the provisions of Landfill services. Operating costs of this fund are paid from user charges	Proprietary	Enterprise	Yes
RECYCLE FUND	This fund is used to account for the provisions of Recycle services	Proprietary	Enterprise	Yes

FUND STRUCTURE

Fund	Description	Category	Type	Appropriated in Budget Ordinance
AIRPORT FUND	This fund is used for the operation and maintenance of the Davidson County Airport	Proprietary	Enterprise	Yes
SEWER FUND	This fund is used to account for the operation, maintenance and development of various sewer lines	Proprietary	Enterprise	Yes
GARAGE FUND	Used for the accounting of mechanical services for the maintenance of fleet vehicles owned by the County on a cost reimbursement basis	Proprietary	Internal Service	Yes
INSURANCE FUND	This fund is used for the accounting of a self-funded employee health care program and self-funded workers compensation insurance	Proprietary	Internal Service	Yes
DEBT SERVICE FUND	Used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and other costs associated with long-term debt	Governmental	Debt Service	No
AGENCY - DSS, LEO, JTEC	Accounts for various assets belonging to others, which are held pending disposition	Fiduciary	Agency	No
TAX COLLECTION FUND	Accounts for real and personal property taxes collected by the County Tax Collector in his capacity as agent for various municipalities and special districts	Fiduciary	Agency	No

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of All Funds						
Revenues						
Charges for Service	\$ 23,857,156	\$ 21,464,474	\$ 21,817,507	\$ 23,130,554	\$ 1,666,080	7.8%
Interest Earnings	\$ 511,540	\$ 260,000	\$ 260,000	\$ 275,000	\$ 15,000	5.8%
Intergovernmental	\$ 26,795,903	\$ 26,230,039	\$ 28,158,198	\$ 26,085,304	\$ (144,735)	-0.6%
Licenses & Permits	\$ 1,749,284	\$ 1,056,487	\$ 1,093,394	\$ 1,416,000	\$ 359,513	34.0%
Miscellaneous Revenue	\$ 2,224,409	\$ 789,894	\$ 852,979	\$ 789,894	\$ -	0.0%
Other Financing (Includes Transfer In)	\$ 98,345,032	\$ 5,101,908	\$ 7,999,106	\$ 5,481,885	\$ 379,977	7.4%
Taxes (Various Taxes)	\$ 110,007,772	\$ 108,900,530	\$ 108,916,412	\$ 110,571,493	\$ 1,670,963	1.5%
Total	\$ 263,491,096	\$ 163,803,332	\$ 169,097,596	\$ 167,750,130	\$ 3,946,798	2.4%
Expenditures by Type						
Capital Outlay	\$ 28,405,852	\$ 7,555,463	\$ 13,204,895	\$ 8,003,675	\$ 448,212	5.9%
Debt	\$ 58,633,405	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Operating Expenses (Includes Transfer Out)	\$ 94,026,158	\$ 90,382,308	\$ 94,024,312	\$ 92,529,563	\$ 2,147,255	2.4%
Personnel Services	\$ 48,861,356	\$ 53,462,991	\$ 53,449,288	\$ 55,511,007	\$ 2,048,016	3.8%
Total	\$ 229,926,771	\$ 166,543,934	\$ 175,821,667	\$ 170,923,565	\$ 4,379,631	2.6%
Expenditures by General Fund Function						
Culture and Recreation	\$ 4,069,252	\$ 4,175,930	\$ 4,306,297	\$ 4,364,273	\$ 188,343	4.5%
Debt Service	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Economic and Physical Development	\$ 1,882,800	\$ 1,517,601	\$ 4,068,414	\$ 1,510,473	\$ (7,128)	-0.5%
Education	\$ 41,777,267	\$ 39,562,792	\$ 39,562,792	\$ 39,960,269	\$ 397,477	1.0%
Environmental Protection	\$ 2,295,735	\$ 1,379,573	\$ 1,494,250	\$ 1,386,451	\$ 6,878	0.5%
General Government	\$ 12,212,158	\$ 12,890,178	\$ 13,854,999	\$ 13,027,005	\$ 136,827	1.1%
Health and Human Services	\$ 31,857,354	\$ 32,851,499	\$ 33,296,392	\$ 33,819,413	\$ 967,914	2.9%
Public Safety	\$ 25,013,024	\$ 27,334,154	\$ 27,879,001	\$ 28,436,229	\$ 1,102,075	4.0%
Transportation	\$ 143,036	\$ 146,179	\$ 146,179	\$ 229,601	\$ 83,422	57.1%
Total	\$ 177,163,205	\$ 135,001,078	\$ 139,751,496	\$ 137,613,034	\$ 2,611,956	1.9%
Expenditures by Remaining Funds						
Enterprise Funds	\$ 4,969,553	\$ 2,656,600	\$ 4,256,788	\$ 2,972,168	\$ 315,568	11.9%
DavidsonWorks	\$ 1,359,944	\$ 1,652,263	\$ 1,524,887	\$ 1,245,105	\$ (407,158)	-24.6%
Internal Service Funds	\$ 13,640,339	\$ 11,613,755	\$ 11,613,755	\$ 13,018,392	\$ 1,404,637	12.1%
Mental Health	\$ 809,344	\$ 809,344	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Special Revenue Funds	\$ 31,984,386	\$ 14,810,894	\$ 17,865,397	\$ 15,250,522	\$ 439,628	3.0%
Total	\$ 52,763,566	\$ 31,542,856	\$ 36,070,171	\$ 33,310,531	\$ 1,767,675	5.6%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 33,564,325	\$ (2,740,602)	\$ (6,724,071)	\$ (3,173,435)	\$ (432,833)	15.8%
Beginning Fund Balance	\$ 100,487,707	\$ 134,052,032	\$ 134,052,032	\$ 131,311,430	\$ (2,740,602)	-2.0%
Ending Fund Balance	\$ 134,052,032	\$ 131,311,430	\$ 131,311,430	\$ 128,137,995	\$ (3,173,435)	-2.4%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Charges for Service	\$ 7,592,444	\$ 7,380,971	\$ 7,511,765	\$ 7,485,111	\$ 104,140	1.4%
Interest Earnings	\$ 336,531	\$ 260,000	\$ 260,000	\$ 275,000	\$ 15,000	5.8%
Intergovernmental	\$ 24,097,560	\$ 24,195,373	\$ 24,487,613	\$ 24,354,469	\$ 159,096	0.7%
Licenses & Permits	\$ 1,749,284	\$ 1,056,487	\$ 1,093,394	\$ 1,416,000	\$ 359,513	34.0%
Miscellaneous Revenue	\$ 1,081,300	\$ 771,894	\$ 834,979	\$ 771,894	\$ -	0.0%
Other Financing (Includes Transfer In)	\$ 47,882,832	\$ 319,900	\$ 886,150	\$ 595,220	\$ 275,320	86.1%
Taxes (Property and Sales Tax)	\$ 99,179,200	\$ 98,275,851	\$ 98,275,851	\$ 99,661,242	\$ 1,385,391	1.4%
Total	\$ 181,919,151	\$ 132,260,476	\$ 133,349,752	\$ 134,558,936	\$ 2,298,460	1.7%
Expenditures by Type						
Capital Outlay	\$ 4,800,464	\$ 3,822,329	\$ 5,419,822	\$ 4,023,490	\$ 201,161	5.3%
Debt	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Operating Expenses (Includes Transfer Out)	\$ 68,021,306	\$ 65,211,220	\$ 68,363,208	\$ 65,894,515	\$ 683,295	1.0%
Personnel Services	\$ 46,428,856	\$ 50,824,357	\$ 50,825,294	\$ 52,815,709	\$ 1,991,352	3.9%
Total	\$ 177,163,205	\$ 135,001,078	\$ 139,751,496	\$ 137,613,034	\$ 2,611,956	1.9%
Expenditures by General Fund Functions / Fund						
Culture and Recreation	\$ 4,069,252	\$ 4,175,930	\$ 4,306,297	\$ 4,364,273	\$ 188,343	4.5%
Debt Service	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Economic and Physical Development	\$ 1,882,800	\$ 1,517,601	\$ 4,068,414	\$ 1,510,473	\$ (7,128)	-0.5%
Education	\$ 41,777,267	\$ 39,562,792	\$ 39,562,792	\$ 39,960,269	\$ 397,477	1.0%
Environmental Protection	\$ 2,295,735	\$ 1,379,573	\$ 1,494,250	\$ 1,386,451	\$ 6,878	0.5%
General Government	\$ 12,212,158	\$ 12,890,178	\$ 13,854,999	\$ 13,027,005	\$ 136,827	1.1%
Health and Human Services	\$ 31,857,354	\$ 32,851,499	\$ 33,296,392	\$ 33,819,413	\$ 967,914	2.9%
Public Safety	\$ 25,013,024	\$ 27,334,154	\$ 27,879,001	\$ 28,436,229	\$ 1,102,075	4.0%
Transportation	\$ 143,036	\$ 146,179	\$ 146,179	\$ 229,601	\$ 83,422	57.1%
Total	\$ 177,163,205	\$ 135,001,078	\$ 139,751,496	\$ 137,613,034	\$ 2,611,956	1.9%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 4,755,946	\$ (2,740,602)	\$ (6,401,744)	\$ (3,054,098)	\$ (313,496)	11.4%
Beginning Fund Balance	\$ 55,737,475	\$ 60,493,421	\$ 60,493,421	\$ 57,752,819	\$ (2,740,602)	-4.5%
Ending Fund Balance	\$ 60,493,421	\$ 57,752,819	\$ 57,752,819	\$ 54,698,721	\$ (3,054,098)	-5.3%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of All Special Revenue Funds						
Revenues						
Charges for Service	\$ 215,002	\$ 199,650	\$ 199,650	\$ 12,000	\$ (187,650)	-94.0%
Interest Earnings	\$ 74,496	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ 1,478,334	\$ 547,760	\$ 2,311,055	\$ 650,180	\$ 102,420	18.7%
Miscellaneous Revenue	\$ 1,053,841	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing	\$ 48,894,096	\$ 3,687,990	\$ 4,640,989	\$ 3,778,554	\$ 90,564	2.5%
Taxes (Property Tax)	\$ 10,458,345	\$ 10,375,494	\$ 10,391,376	\$ 10,690,451	\$ 314,957	3.0%
Total	\$ 62,174,114	\$ 14,810,894	\$ 17,543,070	\$ 15,131,185	\$ 320,291	2.2%
Expenditures by Type						
Capital Outlay	\$ 20,991,549	\$ 3,661,128	\$ 6,695,290	\$ 3,848,310	\$ 187,182	5.1%
Operating Expenses	\$ 10,638,246	\$ 10,726,409	\$ 10,746,750	\$ 11,061,171	\$ 334,762	3.1%
Personnel Services	\$ 354,591	\$ 423,357	\$ 423,357	\$ 341,041	\$ (82,316)	-19.4%
Total	\$ 31,984,386	\$ 14,810,894	\$ 17,865,397	\$ 15,250,522	\$ 439,628	3.0%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 30,189,728	\$ -	\$ (322,327)	\$ (119,337)	\$ (119,337)	0.0%
Beginning Fund Balance	\$ 10,169,743	\$ 40,359,471	\$ 40,359,471	\$ 40,359,471	\$ -	0.0%
Ending Fund Balance	\$ 40,359,471	\$ 40,359,471	\$ 40,359,471	\$ 40,240,134	\$ (119,337)	-0.3%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of Mental Health Fund						
Revenues						
Other Financing	\$ 809,344	\$ 809,344	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Taxes (Bottle Tax Revenue)	\$ 24,585	\$ -	\$ -	\$ -	\$ -	0.0%
Total	\$ 833,929	\$ 809,344	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Expenditures by Type						
Operating Expenses	\$ 809,344	\$ 809,344	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Total	\$ 809,344	\$ 809,344	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 24,585	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ -	\$ 24,585	\$ 24,585	\$ 24,585	\$ -	0.0%
Ending Fund Balance	\$ 24,585	\$ 24,585	\$ 24,585	\$ 24,585	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of DavidsonWorks Fund						
Revenues						
Intergovernmental	\$ 1,216,231	\$ 1,486,906	\$ 1,359,530	\$ 1,080,655	\$ (406,251)	-27.3%
Other Financing	\$ 151,725	\$ 165,357	\$ 165,357	\$ 164,450	\$ (907)	-0.5%
Total	\$ 1,367,956	\$ 1,652,263	\$ 1,524,887	\$ 1,245,105	\$ (407,158)	-24.6%
Expenditures by Type						
Capital Outlay	\$ 9,887	\$ 9,200	\$ 9,200	\$ 8,400	\$ (800)	-8.7%
Operating Expenses	\$ 441,148	\$ 623,544	\$ 553,047	\$ 215,624	\$ (407,920)	-65.4%
Personnel Services	\$ 908,909	\$ 1,019,519	\$ 962,640	\$ 1,021,081	\$ 1,562	0.2%
Total	\$ 1,359,944	\$ 1,652,263	\$ 1,524,887	\$ 1,245,105	\$ (407,158)	-24.6%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 8,012	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ -	\$ 8,012	\$ 8,012	\$ 8,012	\$ -	0.0%
Ending Fund Balance	\$ 8,012	\$ 8,012	\$ 8,012	\$ 8,012	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of All Enterprise Funds						
Revenues						
Charges for Service	\$ 5,011,861	\$ 2,270,098	\$ 2,492,337	\$ 2,615,051	\$ 344,953	15.2%
Interest Earnings	\$ 100,513	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 40,330	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
Other Financing	\$ 607,035	\$ 119,317	\$ 1,497,266	\$ 119,317	\$ -	0.0%
Taxes (Disposal Tax Revenue)	\$ 345,642	\$ 249,185	\$ 249,185	\$ 219,800	\$ (29,385)	-11.8%
Total	\$ 6,105,381	\$ 2,656,600	\$ 4,256,788	\$ 2,972,168	\$ 315,568	11.9%
Expenditures by Type						
Capital Outlay	\$ 2,603,952	\$ -	\$ 1,017,777	\$ 120,775	\$ 120,775	0.0%
Debt	\$ 720,826	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenses	\$ 832,462	\$ 1,768,968	\$ 2,309,140	\$ 1,831,705	\$ 62,737	3.5%
Personnel Services	\$ 812,313	\$ 887,632	\$ 929,871	\$ 1,019,688	\$ 132,056	14.9%
Total	\$ 4,969,553	\$ 2,656,600	\$ 4,256,788	\$ 2,972,168	\$ 315,568	11.9%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 1,135,828	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 28,817,707	\$ 29,953,535	\$ 29,953,535	\$ 29,953,535	\$ -	0.0%
Ending Fund Balance	\$ 29,953,535	\$ 29,953,535	\$ 29,953,535	\$ 29,953,535	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of All Internal Service Funds (Financial Plan)						
Revenues						
Charges for Service	\$ 11,037,849	\$ 11,613,755	\$ 11,613,755	\$ 13,018,392	\$ 1,404,637	12.1%
Intergovernmental	\$ 3,778	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 48,938	\$ -	\$ -	\$ -	\$ -	0.0%
Total	\$ 11,090,565	\$ 11,613,755	\$ 11,613,755	\$ 13,018,392	\$ 1,404,637	12.1%
Expenditures by Type						
Capital Outlay	\$ -	\$ 62,806	\$ 62,806	\$ 2,700	\$ (60,106)	-95.7%
Operating Expenses	\$ 13,283,652	\$ 11,242,823	\$ 11,242,823	\$ 12,693,151	\$ 1,450,328	12.9%
Personnel Services	\$ 356,687	\$ 308,126	\$ 308,126	\$ 322,541	\$ 14,415	4.7%
Total	\$ 13,640,339	\$ 11,613,755	\$ 11,613,755	\$ 13,018,392	\$ 1,404,637	12.1%
Excess / (Deficiency) of Revenues Over Expenditures	\$ (2,549,774)	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 5,762,782	\$ 3,213,008	\$ 3,213,008	\$ 3,213,008	\$ -	0.0%
Ending Fund Balance	\$ 3,213,008	\$ 3,213,008	\$ 3,213,008	\$ 3,213,008	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Available Fund Balance Analysis

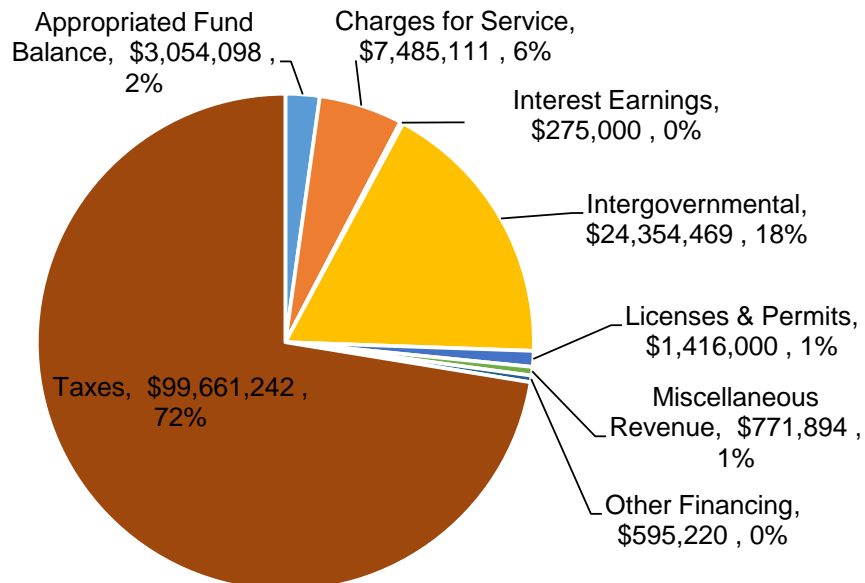
	<u>FY 2017</u> <u>Adopted</u>	<u>FY 2018</u> <u>Adopted</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Calculation of Recommended Reserve for the General Fund:				
General Fund Expenditures	\$ 135,001,078	\$ 137,613,034	\$ 2,611,956	1.9%
18% County Internal Fund Balance Policy	\$ 24,743,283	\$ 24,770,346	\$ 27,063	0.1%
General Fund (Fund Balance Analysis):				
Unreserved at June 30, 2016 (Estimate for June 30, 2017)	\$ 64,859,292	\$ 67,359,292	\$ 2,500,000	3.9%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 24,743,283</u>	<u>\$ 24,770,346</u>	<u>\$ 27,063</u>	<u>0.1%</u>
Available Above Unreserved	\$ 40,116,009	\$ 42,588,946	\$ 2,472,937	6.2%
Less Amount Included in Operating Budget	\$ 2,740,602	\$ 3,054,098	\$ 313,496	11.4%
Less Debt Service	\$ 4,357,806	\$ 5,227,806	\$ 870,000	20.0%
Less Stabilization by State Statute	\$ 12,476,880	\$ 12,476,880	\$ -	0.0%
Less Long Term Advance to Component Unit	\$ 988,064	\$ 902,163	\$ (85,901)	-8.7%
Less Long Term Note Receivable	<u>\$ 375,000</u>	<u>\$ 350,000</u>	<u>\$ (25,000)</u>	<u>-6.7%</u>
Total	\$ 20,938,352	\$ 22,010,947	\$ 1,072,595	5.1%
Restricted Amounts:				
Register of Deeds	\$ 471,920	\$ 471,920	\$ -	0.0%
Sheriff Operations	\$ 470,211	\$ 470,211	\$ -	0.0%
Health Programs	\$ 3,151,563	\$ 3,151,563	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 4,469,034	\$ 4,469,034	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 14,708,623	\$ 16,108,965	\$ 1,400,342	9.5%

Summary of General Fund

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 2,740,602	\$ 6,401,744	\$ 3,054,098	\$ 313,496	11.4%
Charges for Service	\$ 7,592,444	\$ 7,380,971	\$ 7,511,765	\$ 7,485,111	\$ 104,140	1.4%
Interest Earnings	\$ 336,531	\$ 260,000	\$ 260,000	\$ 275,000	\$ 15,000	5.8%
Intergovernmental	\$ 24,097,560	\$ 24,195,373	\$ 24,487,613	\$ 24,354,469	\$ 159,096	0.7%
Licenses & Permits	\$ 1,749,284	\$ 1,056,487	\$ 1,093,394	\$ 1,416,000	\$ 359,513	34.0%
Miscellaneous Revenue	\$ 1,081,300	\$ 771,894	\$ 834,979	\$ 771,894	\$ -	0.0%
Other Financing	\$ 47,882,832	\$ 319,900	\$ 886,150	\$ 595,220	\$ 275,320	86.1%
Taxes	\$ 99,179,200	\$ 98,275,851	\$ 98,275,851	\$ 99,661,242	\$ 1,385,391	1.4%
Total	\$ 181,919,151	\$ 135,001,078	\$ 139,751,496	\$ 137,613,034	\$ 2,611,956	1.9%
Expenditures by Type						
Personnel Services	\$ 46,428,856	\$ 50,824,357	\$ 50,825,294	\$ 52,815,709	\$ 1,991,352	3.9%
Operating Expenses	\$ 68,021,306	\$ 65,211,220	\$ 68,363,208	\$ 65,894,515	\$ 683,295	1.0%
Debt	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Capital Outlay	\$ 4,800,464	\$ 3,822,329	\$ 5,419,822	\$ 4,023,490	\$ 201,161	5.3%
Total	\$ 177,163,205	\$ 135,001,078	\$ 139,751,496	\$ 137,613,034	\$ 2,611,956	1.9%

FY 2018 Adopted Budget Revenues

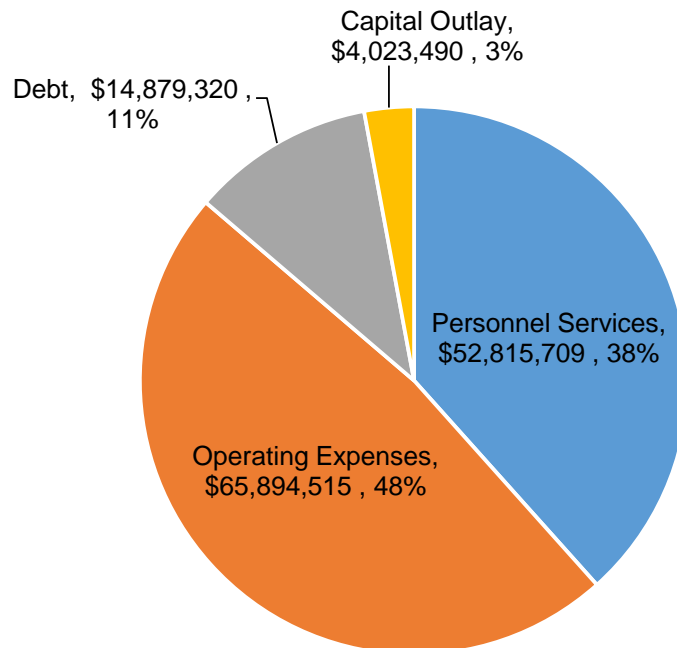
Total \$137,613,034



Summary of General Fund

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 2,740,602	\$ 6,401,744	\$ 3,054,098	\$ 313,496	11.4%
Charges for Service	\$ 7,592,444	\$ 7,380,971	\$ 7,511,765	\$ 7,485,111	\$ 104,140	1.4%
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Licenses & Permits	\$ 1,749,284	\$ 1,056,487	\$ 1,093,394	\$ 1,416,000	\$ 359,513	34.0%
Miscellaneous Revenue	\$ 1,081,300	\$ 771,894	\$ 834,979	\$ 771,894	\$ -	0.0%
Other Financing	\$ 47,882,832	\$ 319,900	\$ 886,150	\$ 595,220	\$ 275,320	86.1%
Taxes	\$ 99,179,200	\$ 98,275,851	\$ 98,275,851	\$ 99,661,242	\$ 1,385,391	1.4%
Total	\$ 181,919,151	\$ 135,001,078	\$ 139,751,496	\$ 137,613,034	\$ 2,611,956	1.9%
Expenditures by Type						
Personnel Services	\$ 46,428,856	\$ 50,824,357	\$ 50,825,294	\$ 52,815,709	\$ 1,991,352	3.9%
Operating Expenses	\$ 68,021,306	\$ 65,211,220	\$ 68,363,208	\$ 65,894,515	\$ 683,295	1.0%
Debt	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Capital Outlay	\$ 4,800,464	\$ 3,822,329	\$ 5,419,822	\$ 4,023,490	\$ 201,161	5.3%
Total	\$ 177,163,205	\$ 135,001,078	\$ 139,751,496	\$ 137,613,034	\$ 2,611,956	1.9%

FY 2018 Adopted Budget Expenditures
Total \$137,613,034



Summary of Funded Positions by Fund / Department

Fund / Department	Adopted FY 2015-16	Adopted FY 2016-17	Adopted FY 2017-18	Change
General Fund				
County Commissioners	7.00	7.00	7.00	-
County Manager	4.00	4.00	5.00	1.00
State Agencies	1.00	1.00	1.00	-
Tax	34.00	34.40	34.40	-
County Attorney	6.00	5.60	5.60	-
Finance	10.00	10.00	10.00	-
Purchasing	5.00	5.00	5.00	-
Register of Deeds	7.00	7.00	7.00	-
Human Resources	8.50	8.75	8.75	-
Information Technology	6.00	6.00	6.00	-
Public Buildings	14.75	14.00	14.00	-
Parking Deck	0.00	0.00	0.00	-
Elections	5.00	5.00	5.00	-
General Government	108.25	107.75	108.75	1.00
Public Health	99.00	99.00	97.00	(2.00)
Social Services & Child Support	191.50	194.50	199.50	5.00
Senior Services	22.00	22.00	22.00	-
Veterans Services	2.00	2.00	2.00	-
Health & Human Services	314.50	317.50	320.50	3.00
Emergency Services	66.50	87.50	87.50	-
Fire Marshal	3.00	4.00	4.00	-
911 Communications	33.00	33.00	33.00	-
Sheriff	129.00	130.00	131.00	1.00
Jail	44.00	44.00	44.00	-
Animal Control	5.00	5.00	5.00	-
Animal Shelter	-	6.00	6.00	-
School Resource Officers	12.00	12.00	13.00	1.00
DCCC - School Resource Officers	2.00	2.00	2.00	-
Inspections	12.00	12.00	13.00	1.00
Public Safety	306.50	335.50	338.50	3.00
Library	46.00	46.00	47.00	1.00
Museum	2.00	2.00	2.00	-
Parks & Recreation	7.00	8.00	8.00	-
Cultural and Recreational	55.00	56.00	57.00	1.00
Planning	6.00	6.00	6.00	-
Geographical Information Systems	2.00	2.00	2.00	-
Cooperative Extension	6.50	6.00	6.00	-
Economic and Physical Development	14.50	14.00	14.00	-
Soil & Water	3.00	3.00	3.00	-
Sanitation	17.25	16.00	14.00	(2.00)
Environmental Protection	20.25	19.00	17.00	(2.00)
Total General Fund	819.00	849.75	855.75	6.00
Internal Service Fund				
Garage	6.00	5.00	5.00	-
Insurance Fund	0.25	0.25	0.25	-
Total Internal Service Fund	6.25	5.25	5.25	-
Other Funds				
DavidsonWorks	21.00	17.00	16.00	(1.00)
Transportation	7.00	8.00	6.00	(2.00)
Total Other Funds	28.00	25.00	22.00	(3.00)
Enterprise Funds				
Landfill	11.00	13.00	15.00	2.00
Recycling	3.00	-	-	-
Sewer	0.25	1.00	1.00	-
Total Enterprise Funds	14.25	14.00	16.00	2.00
Total Countywide	867.50	894.00	899.00	5.00

Summary of Funded Position Changes from FY 2016-17 to FY 2017-18


Department	Position Name	FTE
Positions Eliminated		
DavidsonWorks	Office Support IV	(1.00)
Public Health	Community Health Assistant (WIC)	(1.00)
Public Health	Supervisor V (WIC)	(1.00)
		<u>(3.00)</u>

Position Splits / Transfers / Corrections to Position Counts from Prior Year(s)		
Transportation Social Services	Route Driver	(2.00) 2.00
Integrated Solid Waste Landfill - MSW	Truck Driver Heavy Equipment Operator	(2.00) 2.00
Landfill - C&D Landfill - MSW	Heavy Equipment Operator	(2.00) 2.00
Landfill - C&D Landfill - MSW	Compliance & Safety Technician	(1.00) 1.00
Landfill - C&D Landfill - MSW	Scale House Attendant	(1.00) 1.00
Landfill - C&D Landfill - MSW	Landfill Supervisor I	(1.00) 1.00
		<u>-</u>

Board-Approved Position Increases / Decreases During FY 2016-17		
Inspections	Inspector I	1.00
Sheriff	Deputy II (SRO - DCS)	1.00
		<u>2.00</u>

New Position Included in the FY 2017-18 Adopted Budget		
County Manager	Budget & Management Analyst	<u>1.00</u> 1.00
Library	Genealogist (Part-Time to Full-Time)	<u>1.00</u> 1.00
Social Services	Social Worker III Social Worker III Child Support Enforcement II	1.00 1.00 1.00
		<u>3.00</u>
Sheriff	Custodian (Part-Time to Full-Time)	<u>1.00</u>

Summary of Funded Position Changes from FY 2016-17 to FY 2017-18

Department	Position Name	FTE
		<u>6.00</u>
Grand Total Position Adjustments		<u>5.00</u>

General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2017-18 total \$137,613,034. This is \$2,611,956 million dollars or 1.9% more than the budget approved for FY 2016-17. Property and Sales Tax revenues will account for (72%) of the total revenue budget next fiscal year. The next largest sources of funds for general county operations are Federal and State Funds (18%) and Charges for Services revenues (5%). All other sources total approximately (5%).

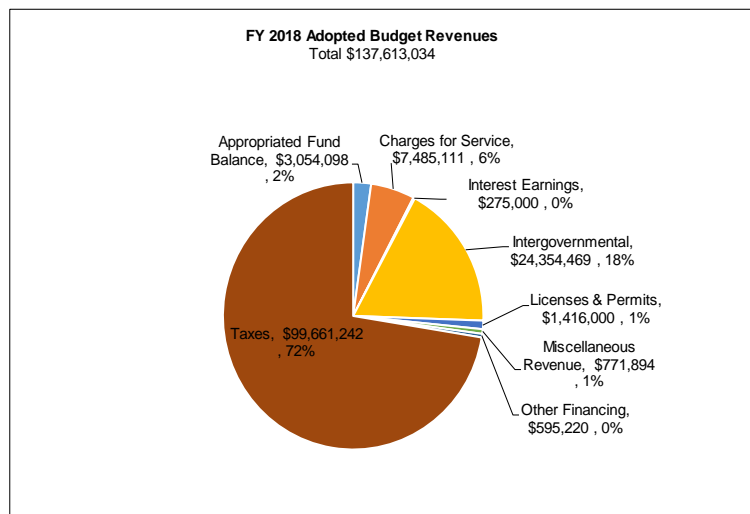
Summary of General Fund

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 2,740,602	\$ 6,401,744	\$ 3,054,098	\$ 313,496	11.4%
Charges for Service	\$ 7,592,444	\$ 7,380,971	\$ 7,511,765	\$ 7,485,111	\$ 104,140	1.4%
Interest Earnings	\$ 336,531	\$ 260,000	\$ 260,000	\$ 275,000	\$ 15,000	5.8%
Intergovernmental	\$ 24,097,560	\$ 24,195,373	\$ 24,487,613	\$ 24,354,469	\$ 159,096	0.7%
Licenses & Permits	\$ 1,749,284	\$ 1,056,487	\$ 1,093,394	\$ 1,416,000	\$ 359,513	34.0%
Miscellaneous Revenue	\$ 1,081,300	\$ 771,894	\$ 834,979	\$ 771,894	\$ -	0.0%
Other Financing	\$ 47,882,832	\$ 319,900	\$ 886,150	\$ 595,220	\$ 275,320	86.1%
Taxes	\$ 99,179,200	\$ 98,275,851	\$ 98,275,851	\$ 99,661,242	\$ 1,385,391	1.4%
Total	\$181,919,151	\$ 135,001,078	\$139,751,496	\$137,613,034	\$ 2,611,956	1.9%

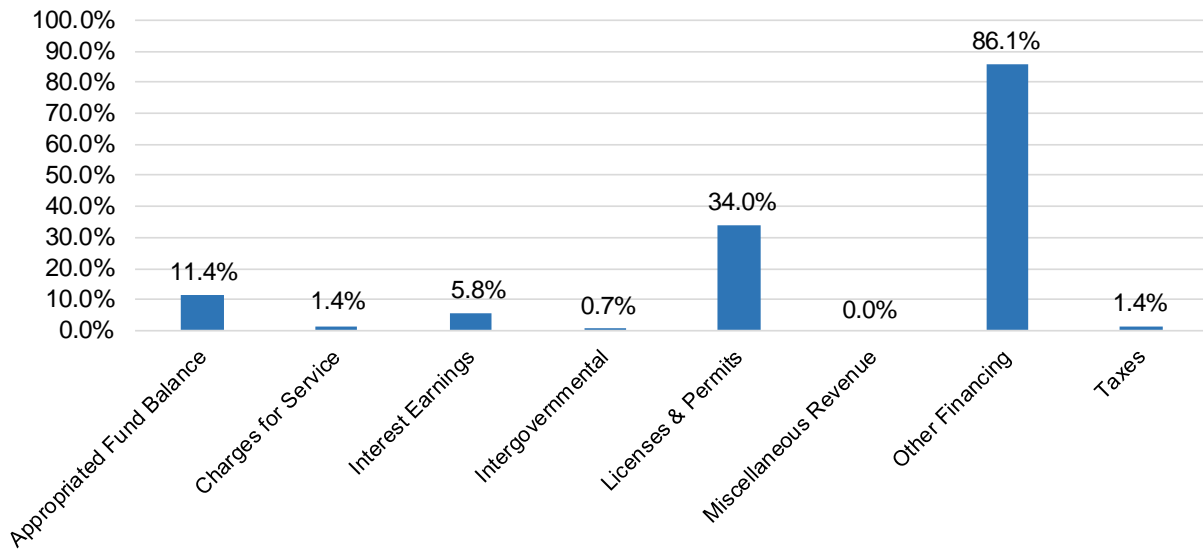
The FY 2017-18 Adopted Budget approves a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation. That is equal to the tax rate approved for FY 2016-17.

The budget estimates some increases in all County revenue sources but particularly for the major sources like Property and Sales Tax, Intergovernmental Revenue and Licenses and Permit Revenues.

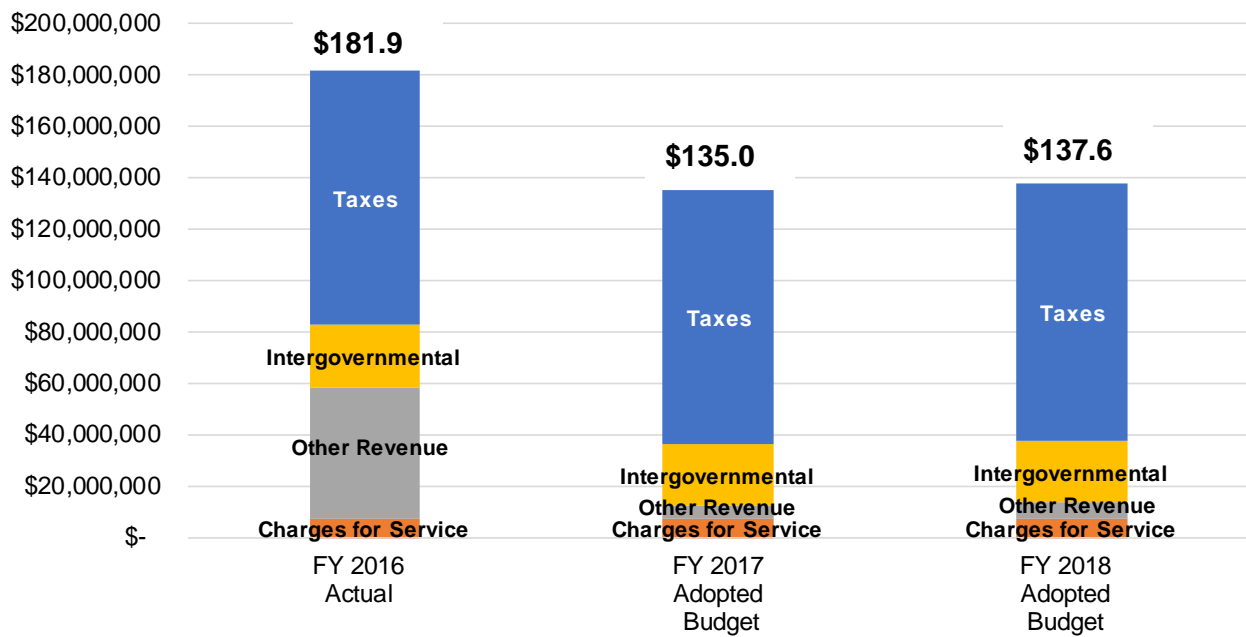
Approximately 90% of all general county revenues are generated from just three sources – Property Taxes (53%), Intergovernmental Revenue (18%), and Sales Taxes (18%). Other Revenues are generated by fees for various services, such as ambulance transportation and medical visits to health clinics as well as appropriations of fund balance.



FY 2018 Revenues Changes from Prior Year



FY 2018 Revenues By Category



Property Tax

\$74,646,427

Revenue from the property tax is the largest source of funds for Davidson County. For FY 2017-2018, the ad valorem property tax is estimated to generate approximately 53% of total General Fund revenues, or \$73.2 million dollars. Current year taxes (i.e., taxes paid on time) are expected to generate \$71.7 million of the total revenues estimated for next year, while the remaining \$1.4 million will come from payments made for taxes other penalties / fees. Overall, property tax revenues are projected to increase by approximately \$734K or 0.9%% from the amount originally budgeted for FY 2016-17.

FY 2016-17 Property Tax Revenues

Current year revenues generated from the property tax on real and personal property are expected to exceed the budget for FY 2016-17. Motor vehicle taxes are a large contributor to this as the State of North Carolina is now responsible for vehicle tax collections by collecting both the local tax along with vehicle registration at the same time. This has increased state wide vehicle collections rates from historical trends of around 85% to an estimated 100% for FY 2016-17.

Estimating FY 2017-18 Property Tax Revenues

Property tax revenues are based on the assessed value of property in the county, the tax rate set by the Board of Commissioners, and a collection rate that represents the actual percentage of the total tax levy the county can reasonably expect to collect. According to North Carolina G.S. 105-286 all counties must conduct a countywide revaluation at least once every eight years. The last time a property revaluation done in Davidson County was in January, 2015.

FY 2017-18 Adopted Tax Rate

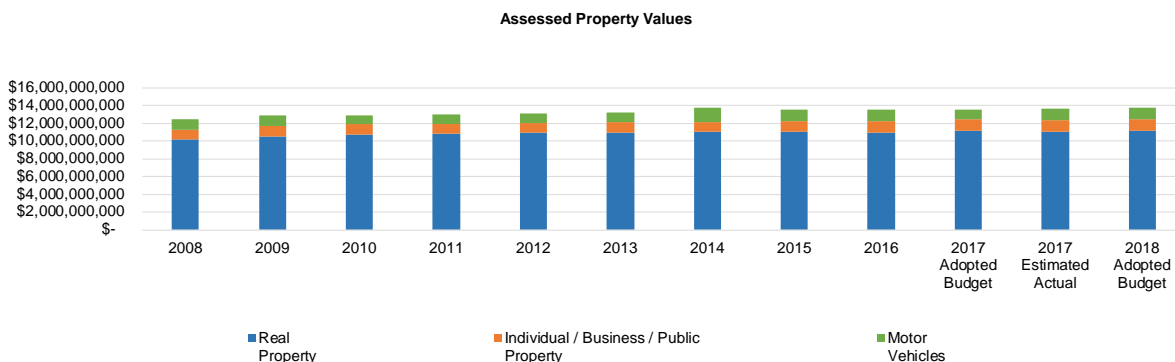
The FY 2017-18 Adopted Budget requires a general county wide tax rate of \$0.54 for each \$100 of assessed valuation to balance. This adopted tax rate is equal to the tax rate established for FY 2016-17.

Assessed Value of Taxable Property

Like all North Carolina counties, Davidson County levies a property tax on four general types of property: Real Property (e.g., houses, land); Motor Vehicles / Automobiles; Personal Property (e.g., boats, business machinery); and property held by businesses that is routinely moved among various jurisdictions in the course of normal business, such as property owned by utilities, railroads, and trucking companies (called Public Service property).

The FY 2017-2018 Adopted Budget is built on an estimated June 30, 2017 year ending assessed value amount of \$13,671,629,637. This is only a 0.6% increase over the FY 2015-16 figure used to develop the FY 2016-17 Adopted Budget of \$13,589,817,208. Therefore growth is expected to increase by an additional 0.5% to an estimated total of \$13,737,568,579 for the FY 2017-18 Adopted Budget.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 54.00	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 54.00	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 54.00	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 54.00	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 54.00	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 54.00	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 54.00	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 54.00	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 54.00	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017 Adopted Budget	\$ 54.00	\$ 11,143,985,058	\$ 1,274,348,051	\$ 1,171,484,099	\$ 13,589,817,208	\$ 10,850,356	0.08%
2017 Estimated Actual	\$ 54.00	\$ 11,080,350,574	\$ 1,274,470,882	\$ 1,316,808,181	\$ 13,671,629,637	\$ 81,812,429	0.60%
2018 Adopted Budget	\$ 54.00	\$ 11,143,571,200	\$ 1,274,557,068	\$ 1,319,440,311	\$ 13,737,568,579	\$ 65,938,942	0.48%
Total		\$ 130,528,885,628	\$ 14,281,093,277	\$ 14,568,716,627	\$ 159,378,695,532	\$ 1,249,070,981	10.00%
Average Growth Per Year						\$ 116,725,855	0.86%



As the preceding charts indicates, total assessed property values are projecting to increase slightly from FY 2016-17 to FY 2017-18, so the outlook going forward in to the coming years is stable but slow in terms of growth with respect to property tax revenues.

Property Tax Rate Comparison

Davidson County has long had a goal of maintaining one of the lowest property tax rates among its peer counties in North Carolina. For FY 2017-18 the table below highlights Davidson County's current property tax rate as it compares to seven of its peer counties as well as how stable the current tax rate has been over the last nine years, since the last county-wide property re-valuation.

County	Tax Rate	Davidson County Tax Rate (Since Property Revaluation of 2007)			
		FY 2008 - FY 2016 Approved Tax Rates	FY 2016 Revenue-Neutral Tax Rate	FY 2017 Adopted Tax Rate	FY 2018 Adopted Tax Rate
Davidson	\$ 0.5400				
Catawba	\$ 0.5750				
Alamance	\$ 0.5800				
Montgomery	\$ 0.6200				
Rowan	\$ 0.6625				
Randolph	\$ 0.6525				
Pitt	\$ 0.6860	\$ 0.54	\$ 0.55	\$ 0.54	\$ 0.54
Cabarrus	\$ 0.7000				
Davie	\$ 0.7280				
Stanly	\$ 0.6700				
Forsyth	\$ 0.7310				
Guilford	\$ 0.7550				

In addition to paying the general, county-wide property tax, property owners may pay additional property taxes for fire protection (see the Other Funds section of this document) or municipal services, depending on where their property is located.

Collection Rate

When estimating property tax revenues, North Carolina counties must consider the fact that they will not collect 100% of the total taxes billed in a given year. To comply with this requirement, all counties apply a collection rate percentage to the estimated total property tax levy. The collection rate used cannot be more than the percentage of taxes actually collected during the prior fiscal year. In Davidson County, the overall collection rate is estimated at 97.05% for FY 2016-17.

The FY 2017-18 budget assumes the same collection rate of 96.75%, even with the estimated rate for the current fiscal year. As the level of economic activity remains uncertain, it is prudent to conservatively budget the county's largest source of revenue. This approach guards against a decline in property tax collections and provides a margin of protection against declines in other revenues (such as sales taxes) that are highly sensitive to changing economic conditions. Although final collection rates for FY 2016-17 were not available at the time of budget adoption, the collection rate for non-motor vehicle property is estimated to be near 96.75%. Now that residents have become familiar with the state's new Tax and Tag Together program, motor vehicle property tax collection rates have increased to about 100% as residents pay vehicles taxes at the same time they renew their vehicle registrations. As a result the county collection rate may be increased in future years as actual collection rates begin to rise.

Sales Tax

\$25,014,815

Sales Tax revenues are expected to generate \$25 million dollars for next fiscal year, or about 18% of total county revenues. As of March 1, 2016 the state again expanded the sales tax to include items such as other taxable services like repairs, maintenance and installation services. As a result of these changes, base sales tax revenue is expected to grow by approximately \$453,015 or 2.4%. The budget also includes revenues from the enacted local 0.25% - Article 46 sales tax. Since October 1, 2014 the County has been able to levy this additional 0.25% sales

tax on non-regressive consumables. Averaging approximately \$225,000 - \$250,000 per month in collections, next year's budgeted amount totals \$2.87 million dollars. These funds will be used for the debt service related to the new county high school located on Hoy Long Road in northern Davidson County.

Finally, the adopted budget includes an additional \$2.7 million dollars from the re-distributed sales tax approved by the state during 2015. Under the approved plan all 100 counties saw a reduction in their respective Article 39, 40 and 42 collections, which was then in turn re-distributed in equal monthly amounts back to 79 counties based on a per capita allocation. The additional funds may only be spent on one of three areas: 1) Public Schools, 2) Community Colleges and / or 3) Economic Development. According to the North Carolina Association of County Commissioners (NCACC), Davidson County is expected to see an allocation totaling approximately \$2.7 million dollars from this source for the upcoming fiscal year. The table below highlights a five year plan the County may use to ensure these funds are allocated and accounted for appropriately. Lastly, the columns below are not considered cumulative, rather they are mutually exclusive with respect to each year.

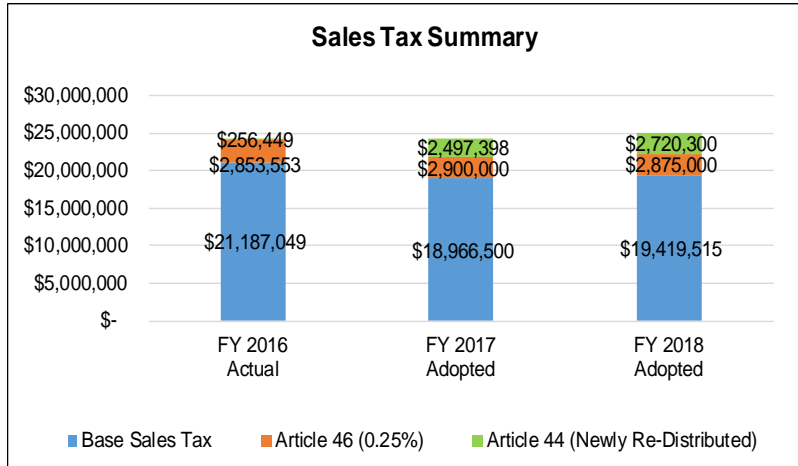
	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Estimated	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	Total
Economic Development Reserve	\$ -	\$ -	\$ 1,230,231	\$ -	\$ -	\$ 54,680	\$ 1,284,911
Annual Contribution to EDC	\$ -	\$ 248,000	\$ 248,000	\$ 75,966	\$ 184,649	\$ 248,000	\$ 1,004,615
Education Growth (Spending per Pupil)	\$ -	\$ 377,000	\$ 357,400	\$ 360,974	\$ 364,584	\$ 368,230	\$ 1,828,188
DCCC Allied Health Building	\$ 927,430	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,927,430
I-85 Corporate Center	\$ 472,468	\$ 140,000	\$ 140,000	\$ 1,735,109	\$ 1,735,109	\$ 1,735,109	\$ 5,957,795
DCS New High School	\$ 597,500	\$ 455,300	\$ 352,810	\$ 250,027	\$ 128,648	\$ 6,971	\$ 1,791,256
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,000,000
Total	\$ 2,497,398	\$ 2,720,300	\$ 2,828,441	\$ 2,922,076	\$ 2,912,990	\$ 2,912,990	\$ 16,794,195
Redistributed Sales Tax	<u>\$ 2,497,398</u>	<u>\$ 2,720,300</u>	<u>\$ 2,828,441</u>	<u>\$ 2,922,076</u>	<u>\$ 2,912,990</u>	<u>\$ 2,912,990</u>	<u>\$ 16,794,195</u>
Difference	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sales Tax Components & Distribution to Local Governments

North Carolina counties are authorized to levy up to three individual local option sales taxes that total 2% (one 1.0% tax and two 0.50% taxes). These local taxes are in addition to the state's general sales tax rate of 4.75%, depending on the product purchased. As stated above Davidson County also levies a 0.25% sales tax on non-regressive consumables. This article (known as Article 46) was enacted on October 1, 2014. The total sales tax rate in Davidson County is 7.00%. The actual amount of sales tax revenues returned to the local governments in the county depends on a number of factors, including Davidson County's share of the total state population, the strength of local collections, and sales tax performance statewide. Once the total amount of sales tax returned to the county as a whole is determined by the state, the amount of revenue a particular local government receives is based population.

Impact of Medicaid Relief

Prior to October 2008, counties were authorized to levy up to 2.5% of local option sales taxes. As part of Medicaid Relief legislation approved several years ago by the General Assembly, the state no longer charges counties for a share of Medicaid costs in exchange for ceding the proceeds from a 0.5% local option tax to the state. The transfer of the related sales tax revenue to the state was complete in October 2009. While

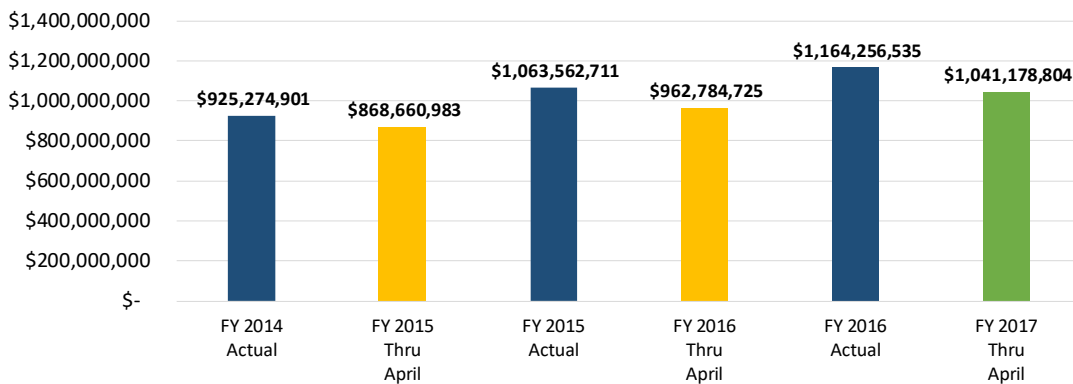


counties lost a significant revenue stream, the state now assumes all of the counties' share of Medicaid expenditures. Because municipalities receive a portion of the sales taxes generated in their counties, the legislation also includes a provision that counties hold municipalities harmless from any sales tax losses. This hold harmless amount is projected to be nearly \$1.65 million for the current fiscal year. Based on the latest information available from the Department of Revenue, the net benefit to the county (reduction in estimated Medicaid expense, less losses in sales tax revenues, less hold harmless payments to municipalities) for FY 2016-2017 was estimated to be approximately \$125,000.

FY 2017-18 Projections

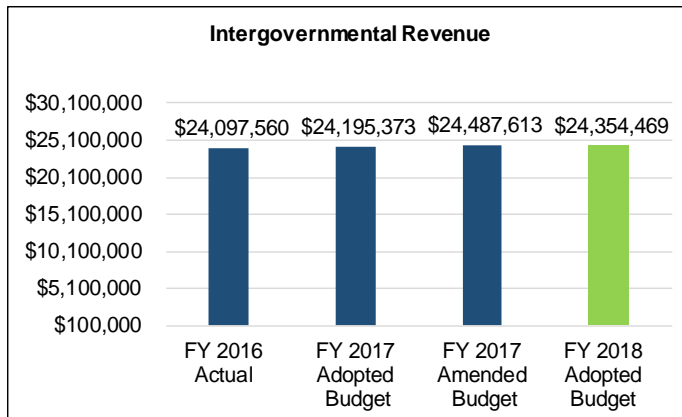
As discussed earlier North Carolina State legislators recently reformed the tax code to broaden the sales tax base and lower corporate and individual income tax burdens. By doing so overall sales tax collections have increased state-wide and can be seen more clearly below via a comparison of taxable retail sales within Davidson County since FY 2013-14. For April collections in Davidson County from FY 2016 to FY 2017 the increase is about \$78.4 million dollars or 8.1%.

Taxable Retail Sales



Intergovernmental Revenue

\$24,354,469



Intergovernmental revenue represent about 18% or \$24.3 million dollars of total revenues anticipated for FY 2017-18. This represents an increase of \$159,096 or 0.7% from the amount of federal and state funds included in the FY 2016-17 budget. Most of this increase is related to additional federal / state funds for the foster care and child daycare programs as well as increased receipts from Davidson County Community College (DCCC) for an additional School Resource Officer (SRO) added during FY 2016-17.

Lottery Funds

The original legislation establishing the North Carolina Education Lottery directed 40% of lottery proceeds to counties for local school capital needs, including debt service on school facilities. Davidson County chose to allocate its share of lottery revenues to repay debt / bonds issued to build and renovate school facilities. Several years ago, the state changed the lottery legislation and reduced the amount of money provided to counties. The FY 2017-18 Adopted Budget includes \$1.6 million of lottery revenues for education debt service. If the original lottery legislation were still in effect, the county's share of lottery revenues for FY 2016-17 would exceed \$3.5 million dollars.

Nearly all of the federal and state revenue expected to be received in FY 2017-18 will be used to help fund the Public Health, Social Services, and Senior Services departments. These departments are responsible for administering a number of state and federal programs. Also included in the adopted budget is grant funding totaling \$98,069 as a pass-thru from the state to the County for the Family Services, Alternative to Commitment program.

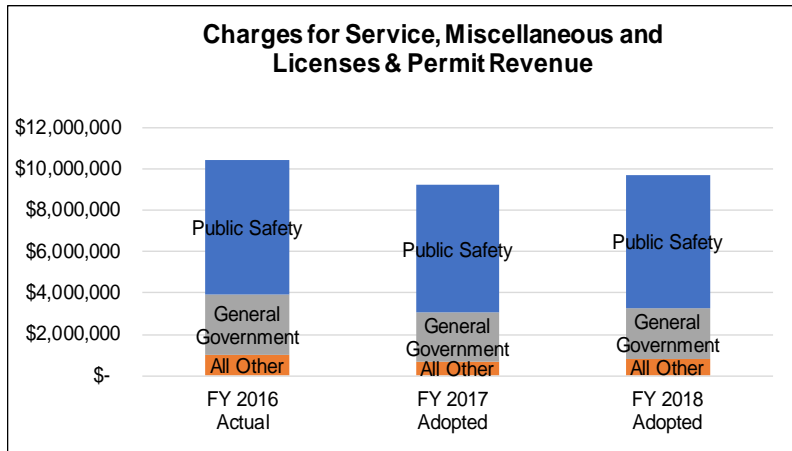
Charges for Service & Misc. Rev.

\$9,673,005

Davidson County departments expect to generate approximately \$9.6 million dollars from charges for service, miscellaneous revenue and licenses / permits (approximately 7% of total revenues). Examples include fees for ambulance transportation or clinical visits to the Health Department. Most user fees and charges are collected by Public Safety and General Government departments. Other fees include inspections and permitting charges and fees paid to the Register of Deeds for various documents and transactions.

Total fees for FY 2017-18 are expected to increase over the current fiscal year by \$463,653 or 5.0%. The increase is largely driven by higher estimated collections related to building permit and Register of Deeds revenues.

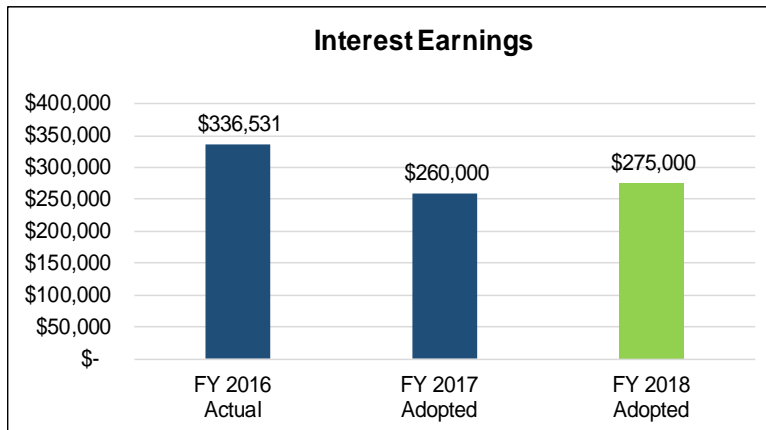
Finally, the adopted budget includes a small number of fee changes related to on-site and private waste water fees to cover the increased cost of providing such services. Please see the detail pages for the Public Health Department (in the Human Services section) for more details.



Other Fin. & Interest Earnings

\$870,220

Next year, Davidson County expects to receive \$870,220 in Other Revenues and Interest Earnings for the General Fund outside the categories listed above. These revenues are from investment earnings and transfers from other county funds to the general fund.



The FY 2017-18 Adopted Budget for Other Revenues is 50% greater or \$290K than the current year's budget. This is due to increased capital reserve dollars needed in the general fund for FY 2018 to complete major capital projects within the general fund. A full list of those capital projects that are planned for completion during FY 2018 using these funds transferred from capital reserve can be seen within the capital outlay or

Support Services (Public Buildings) section of this document.

Appropriated Fund Balance

\$3,054,098

In general, fund balance is the money that remains unspent after all budgeted expenditures have been made and revenues received. (The North Carolina General Statutes formally define fund balance as the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.) It is generated when collected revenues exceed actual

expenditures, and is important for several reasons. First, it provides cash to pay expenditures in the early part of the fiscal year before taxes are collected. In addition, it provides a source of funds during the year that can be tapped if significant unplanned expenditures occur. Finally, it may be used by the Board during the budget development process to help fund certain items in the county budget.

The North Carolina Local Government Commission (LGC) recommends that counties maintain a minimum fund balance of 8% of General Fund expenditures to ensure sufficient funds are available to support operations and address unexpected issues. However, Davidson County has adopted an internal policy of 18% of General Fund Expenditures. A fund balance of higher than 8% strengthens a local government's financial position as it provides a greater margin of protection for operations.

The FY 2017-18 general fund budget includes a fund balance appropriation of \$3.05 million dollars, which is \$313K or 11.4% more than the amount originally appropriated in FY 2016-17. Approximately \$3.05 million dollars will be used for general county needs, with \$12.4 million dollars being restricted to repay certain debt service expenditures. Lastly, another \$4.4 million dollars is restricted for use by certain departments / functions. These components are highlighted within the table below.

Available Fund Balance Analysis				
	FY 2017 Adopted	FY 2018 Adopted	\$ Change	% Change
Calculation of Recommended Reserve for the General Fund:				
General Fund Expenditures	\$ 135,001,078	\$ 137,613,034	\$ 2,611,956	1.9%
18% County Internal Fund Balance Policy	\$ 24,743,283	\$ 24,770,346	\$ 27,063	0.1%
General Fund (Fund Balance Analysis):				
Unreserved at June 30, 2016 (Estimate for June 30, 2017)	\$ 64,859,292	\$ 67,359,292	\$ 2,500,000	3.9%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 24,743,283</u>	<u>\$ 24,770,346</u>	<u>\$ 27,063</u>	<u>0.1%</u>
Available Above Unreserved	\$ 40,116,009	\$ 42,588,946	\$ 2,472,937	6.2%
Less Amount Included in Operating Budget	\$ 2,740,602	\$ 3,054,098	\$ 313,496	11.4%
Less Debt Service	\$ 4,357,806	\$ 5,227,806	\$ 870,000	20.0%
Less Stabilization by State Statute	\$ 12,476,880	\$ 12,476,880	\$ -	0.0%
Less Long Term Advance to Component Unit	\$ 988,064	\$ 902,163	\$ (85,901)	-8.7%
Less Long Term Note Receivable	<u>\$ 375,000</u>	<u>\$ 350,000</u>	<u>\$ (25,000)</u>	<u>-6.7%</u>
Total	\$ 20,938,352	\$ 22,010,947	\$ 1,072,595	5.1%
Restricted Amounts:				
Register of Deeds	\$ 471,920	\$ 471,920	\$ -	0.0%
Sheriff Operations	\$ 470,211	\$ 470,211	\$ -	0.0%
Health Programs	\$ 3,151,563	\$ 3,151,563	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 4,469,034	\$ 4,469,034	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 14,708,623	\$ 16,108,965	\$ 1,400,342	9.5%

Other Funds

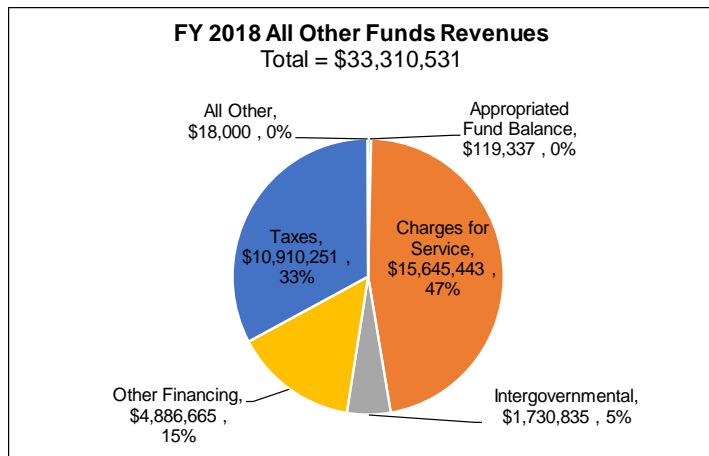
\$33,310,531

Davidson County uses several different types of funds (aside from the General Fund) to account for various revenue streams. These types of funds include:

- Enterprise Funds - ex. - Landfill
- Internal Service Funds - ex. - Insurance Fund
- Special Revenue Funds - ex. - Rural Fire Districts

For FY 2017-18 there are nine major changes within several funds effecting revenues:

- Transportation Fund - Special Revenue Fund - Next fiscal year the proposed budget continues with the \$26K contribution from both the City of Lexington and Thomasville in order to provide for the local matching funds for each jurisdictions circulator routes. Further, the County will need to contribute approximately \$110K from the General Fund as well as appropriate \$119K from Transportation Fund Balance to provide for the increase in local match cost for all transportation grant funds and replace high mileage vans.



- Sewer Fund - Enterprise Fund - The FY 2018 Adopted Budget increases total funding to the Sewer Fund by \$25,245 or 6.0%. This increase matches the fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).
- Landfill Fund - Enterprise Fund - The FY 2018 Adopted Budget calls for fee changes for E-Waste and Per Passenger Vehicle Minimums (from \$8 to \$10). These increases are designed to ensure the landfill can cover the increased cost of collecting and disposing of such waste (See Integrated Solid Waste details within the Other Funds section of the adopted budget document for more details).
- School Capital Outlay Fund - The FY 2018 Adopted Budget provides the last installment of \$1 million dollars as a contribution to the Davidson County Community College's future Allied Health Building (paid for via the newly re-distributed sales tax revenue). The \$10.45 million, 40,000 square foot facility will include state-of-the-art classroom and technology. The community college has secured private donations / federal funding totaling \$5.5 million. The adopted budget includes \$3.6 million dollars for major school capital needs such as roof / HVAC replacements. Part of the contribution (\$500K) will also now be covered via the newly re-distributed sales tax revenue.
- Special School District Fund (Lexington City Schools) - For FY 2018 Adopted Budget approves for the tax rate to remain equal to that of FY 2016-17 which totals \$0.12 per

\$100 of assessed property valuation. The total amount included for FY 2017-18 totals approximately \$1,539,298 which is \$16,161 or 1.1% more than what was included for FY 2016-17.

- Rural Fire District Fund - The FY 2018 Adopted Budget increases funding to the fire districts by \$240,256 or 2.9%. Four fire districts are asking for a tax rate increase and are shown in green within the table below. Each of those four districts have met the requirements (to submit for a tax rate increase) as stated by the contract with the County and are highlighted in green within the table below.

Fire Districts Summary
FY 2017-2018

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2017 Adopted	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2017 Adopted	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.0800	\$ -		\$ 755,625	\$ 762,485	\$ 6,860	0.9%	
Central	\$ 0.0900	\$ 0.0900	\$ -		\$ 316,830	\$ 316,830	\$ -	-	
Churchland	\$ 0.0700	\$ 0.0900	\$ 0.0200	28.6%	\$ 180,400	\$ 223,400	\$ 43,000	23.8%	Increase needed to cover final payments related to loan for truck during 2018 as well as cover future capital equipment needs within the district. Other trucks / vehicles are scheduled for replacement and the district cannot continue to maintain existing capital equipment (like air packs / turnout gear etc.) as well as plan for future vehicle replacement needs based on the current tax rate of \$0.07 (Calls up 18% - 2016 vs. 2015).
Fairgrove	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 327,898	\$ 415,871	\$ 87,973	26.8%	Increase needed to cover additional hourly pay to attract new hires, replace aging trucks more frequently, and provide for more frequent staff physicals and medical history reports.
Gumtree	\$ 0.1000	\$ 0.1000	\$ -		\$ 133,673	\$ 133,673	\$ -		
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -		\$ 278,933	\$ 281,666	\$ 2,733	1.0%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -		\$ 221,743	\$ 223,493	\$ 1,750	0.8%	
Linwood	\$ 0.0850	\$ 0.0900	\$ 0.0050	5.9%	\$ 271,526	\$ 295,209	\$ 23,683	8.7%	Increase needed to cover operational cost increases and begin saving for a (2 or 3) bay substation to provide quicker response times and reduce ISO ratings within the district from 6 / 9 to 5 / 9 (Calls up 17% - 2016 vs. 2015).
Midway	\$ 0.1077	\$ 0.1077	\$ -		\$ 896,986	\$ 900,335	\$ 3,349	0.4%	
N.Lexington	\$ 0.1100	\$ 0.1100	\$ -		\$ 210,000	\$ 210,280	\$ 280	0.1%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -		\$ 285,600	\$ 285,600	\$ -		
Reeds	\$ 0.0400	\$ 0.0400	\$ -		\$ 188,348	\$ 188,348	\$ -		
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -		\$ 393,422	\$ 401,122	\$ 7,700	2.0%	
South Emmons	\$ 0.0600	\$ 0.0600	\$ -		\$ 71,885	\$ 73,308	\$ 1,423	2.0%	
S.Lexington	\$ 0.1100	\$ 0.1100	\$ -		\$ 256,657	\$ 256,657	\$ -		
Southmont	\$ 0.0850	\$ 0.0850	\$ -		\$ 672,588	\$ 684,935	\$ 12,347	1.8%	
Hasty	\$ 0.0800	\$ 0.0800	\$ -		\$ 416,459	\$ 414,650	\$ (1,809)	-0.4%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -		\$ 324,825	\$ 331,796	\$ 6,971	2.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -		\$ 760,296	\$ 770,500	\$ 10,204	1.3%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -		\$ 568,684	\$ 571,685	\$ 3,001	0.5%	
W.Lexington	\$ 0.1000	\$ 0.1000	\$ -		\$ 252,274	\$ 252,274	\$ -		
S.Davidson	\$ 0.1000	\$ 0.1000	\$ -		\$ 110,500	\$ 112,800	\$ 2,300	2.1%	
Hometown	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 139,552	\$ 161,741	\$ 22,189	15.9%	Increase needed to cover replacement of equipment and fire apparatus as well as life safety equipment. The increase will also assist with paying for two paid staff members in order to have at least two staff on duty at all times (Calls up 8% - 2016 vs. 2015).
Griffith	\$ 0.0800	\$ 0.0800	\$ -		\$ 222,401	\$ 222,401	\$ -		
Clemmons	\$ 0.0600	\$ 0.0600	\$ -		\$ 66,384	\$ 67,316	\$ 932	1.4%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -		\$ 34,630	\$ 40,000	\$ 5,370	15.5%	
Total					\$ 8,358,119	\$ 8,598,375	\$ 240,256	2.9%	

- DavidsonWorks Fund - The FY 2018 Adopted Budget reduces funding to DavidsonWorks by (\$407,158) or -24.6%. This is largely due to an expected decrease in federal / state funding for the upcoming fiscal year. As a result of the revenue loss, one vacant staff position has been eliminated for FY 2017-18.
- Garage Fund - For FY 2018 Adopted Budget reduces funding to the County owned garage by (\$62,841) or -3.6. The decrease is largely due to lower than expected fuel cost for the upcoming fiscal year.

- Insurance / Workers Compensation Fund - The FY 2018 Adopted Budget increase funding both the Insurance / Workers Compensation Fund by \$1,467,478 or 14.9%. The increase is needed to cover the County's historical "high cost claim" trend.

General Fund Expenditures

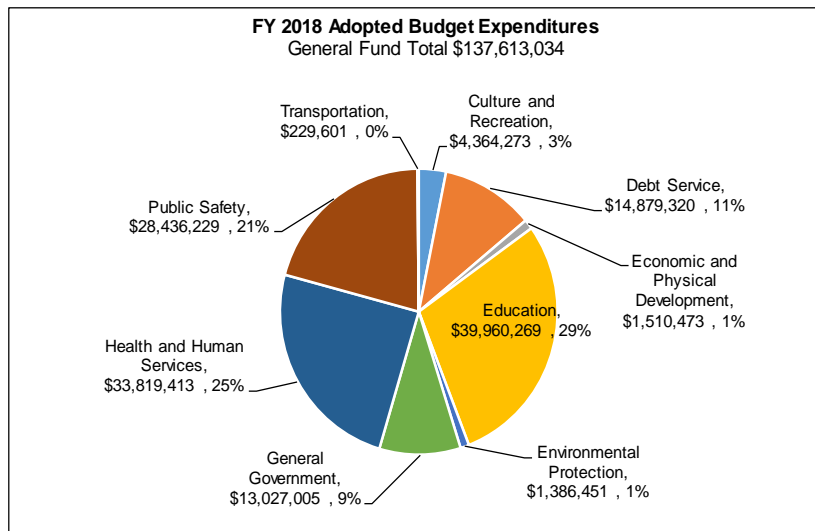
The adopted fiscal year FY 2017-18 General Fund budget totals \$137,613,034. This is \$2.6 million dollars or 1.9% more than the budget approved for FY 2016-17. The adopted general fund property tax rate totals \$0.54 which is equal to the current fiscal year’s rate at \$0.54 per \$100 of assessed valuation. At this rate, a property owner will pay \$54 of general county property tax for every \$10,000 of property owned – no change from the current year. An individual may also pay other taxes, like city taxes or fire district taxes, depending on where his / her property is located.

General Fund Expenditure Summary by Function

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,069,252	\$ 4,175,930	\$ 4,306,297	\$ 4,364,273	\$ 188,343	4.5%
Debt Service	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Economic and Physical Development	\$ 1,882,800	\$ 1,517,601	\$ 4,068,414	\$ 1,510,473	\$ (7,128)	-0.5%
Education	\$ 41,777,267	\$ 39,562,792	\$ 39,562,792	\$ 39,960,269	\$ 397,477	1.0%
Environmental Protection	\$ 2,295,735	\$ 1,379,573	\$ 1,494,250	\$ 1,386,451	\$ 6,878	0.5%
General Government	\$ 12,212,158	\$ 12,890,178	\$ 13,854,999	\$ 13,027,005	\$ 136,827	1.1%
Health and Human Services	\$ 31,857,354	\$ 32,851,499	\$ 33,296,392	\$ 33,819,413	\$ 967,914	2.9%
Public Safety	\$ 25,013,024	\$ 27,334,154	\$ 27,879,001	\$ 28,436,229	\$ 1,102,075	4.0%
Transportation	\$ 143,036	\$ 146,179	\$ 146,179	\$ 229,601	\$ 83,422	57.1%
Total	\$177,163,205	\$ 135,001,078	\$139,751,496	\$137,613,034	\$ 2,611,956	1.9%
Total Funded Positions	832.50	849.75	851.75	855.75	6.00	0.7%

Summary of Budgeted Expenses

North Carolina counties are “arms” of the state government and are responsible for implementing mandated state and federal programs at the local level. While counties provide various services beyond the required programs, their primary responsibilities are focused on administering and funding core state programs in education, human services, and public safety. These core responsibilities are reflected in the approved allocation of resources for FY 2017-18. Approximately 75% of the FY 2017-18 Adopted Budget will be used to support education, human services, and public safety activities.



Expenditures by Service Area

The largest expense in the Davidson County budget is for **Education**, including the repayment of education-related debt for new or renovated schools and community college facilities. The Education service category (excluding debt) accounts for 29% of the total county operating budget. **Human Services** and **Public Safety** services, the next largest expenditures, account for 25% and 21% of expenses, respectively.

Debt service represents 11% of the total FY 2017-18 Adopted Budget. For next fiscal year there are two key projects the County expects to begin:

- I-85 Corporate Center
- 911 Radio System Upgrade (Partnership with state VIPER system)

For FY 2017-18 the County is expected to receive approximately \$2.72 million dollars in re-distributed sales tax approved by the North Carolina General Assembly during 2015. As shown in the table below, the additional funding may only be utilized for one of three areas: 1) Local Schools, 2) Community Colleges and / or 3) Economic Development. The summary below highlights a five year plan for allocating the funds accordingly based on North Carolina Association of County Commissioner (NCACC) estimates.

	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Estimated	FY 2020 Estimated	FY 2021 Estimated	FY 2022 Estimated	Total
Economic Development Reserve	\$ -	\$ -	\$ 1,230,231	\$ -	\$ -	\$ 54,680	\$ 1,284,911
Annual Contribution to EDC	\$ -	\$ 248,000	\$ 248,000	\$ 75,966	\$ 184,649	\$ 248,000	\$ 1,004,615
Education Growth (Spending per Pupil)	\$ -	\$ 377,000	\$ 357,400	\$ 360,974	\$ 364,584	\$ 368,230	\$ 1,828,188
DCCC Allied Health Building	\$ 927,430	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,927,430
I-85 Corporate Center	\$ 472,468	\$ 140,000	\$ 140,000	\$ 1,735,109	\$ 1,735,109	\$ 1,735,109	\$ 5,957,795
DCS New High School	\$ 597,500	\$ 455,300	\$ 352,810	\$ 250,027	\$ 128,648	\$ 6,971	\$ 1,791,256
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,000,000
Total	\$ 2,497,398	\$ 2,720,300	\$ 2,828,441	\$ 2,922,076	\$ 2,912,990	\$ 2,912,990	\$ 16,794,195
Redistributed Sales Tax	<u>\$ 2,497,398</u>	<u>\$ 2,720,300</u>	<u>\$ 2,828,441</u>	<u>\$ 2,922,076</u>	<u>\$ 2,912,990</u>	<u>\$ 2,912,990</u>	<u>\$ 16,794,195</u>
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The budget increases the county support (Operating + Type II Capital Outlay) for the Davidson County Schools (DCS) by \$322,300 and Lexington City Schools by \$43,900. The adopted budget decreases funding for Thomasville City Schools by (\$3,750) and increase it for Davidson County Community College (DCCC) by \$14,550. As shown above, the total amount of funding (\$377,000) for the three school system + community college are paid for via the re-distributed Article 44 sales tax. This is an increase over last fiscal year totaling \$377,000 or 1.09%, which is equal to the amount of growth the County expects in current year property tax collections. Further, the allocation of the increase for each school district is based on expected student enrollment, which fluctuates annually.

Also included in the adopted budget for FY 2017-18 is the final installment of the \$1 million dollar contribution to the community college for assistance in funding a future \$10.45 million dollar

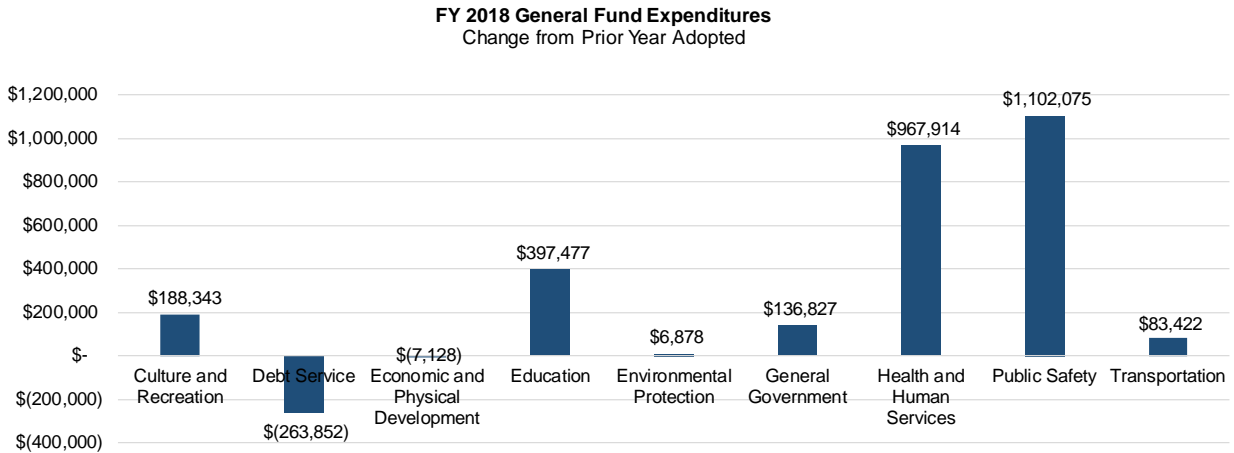
40,000 square foot Allied Health building. The community college has received private contributions / federal grant awards totaling approximately \$5.5 million dollars. The County is expected to participate in the partial funding of the remaining \$5 million dollars, which included a \$1 million dollar contribution during FY 2016-17 and another \$1 million dollar again for FY 2017-18. Again, the contribution for both years is expected to be covered via the newly re-distributed sales tax.

The budget also includes a net change of approximately \$917K for employee pay increases and all the associated fringe benefits that increase as a result of pay adjustments. This translates into an overall average pay increase of approximately 2.9% (On average this means a about a 3.5% for an employee with an annual salary of \$25K per year and about 2.0% for an employee with an annual salary of \$100K). This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1.5% cost of living (COLA) adjustment. For future fiscal years the base amount will be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the adopted budget ordinance.

The adopted budget also includes approximately \$205K for six new high priority positions within Social Services (3), County Manager’s Office (1), the Sheriff’s Office (1) and the Library (1). These positions have been included within the FY 2017-18 Adopted Budget to address workload / regulatory issues within these service areas. Majority of the overall expense has been offset by additional reimbursement revenues and reductions in operating / part-time spending, so the net county cost total about \$55K. Overall net full time positions change by (6.00) in the general fund, which includes all approved mid-year positions as well as approved position transfers / eliminations for the upcoming fiscal year.

	Change vs. FY 2017 Adopted
Base Property Tax Revenue Growth	\$ 771,927
Base Sales Tax Revenue Growth	\$ 453,015
Change In Article 46 Sales Tax	\$ (25,000)
Change In Re-Distributed Sales Tax (Article 44)	\$ 222,902
Increase Use of County General Fund Balance	\$ 313,496
Increase Transfer from County Capital Reserve	\$ 275,320
Increase DSS Revenues (Federal / State)	\$ 403,137
Increase Inspections + ROD Revenues	\$ 260,119
Other County Revenues	\$ (62,960)
Total Revenue	\$ 2,611,956
Employee Pay Increase (Base Salary + \$500 + 1.5%)	\$ 917,334
Increase in Group Insurance (5.7%)	\$ 382,553
Retirement Contribution Increase (7.4%)	\$ 236,609
Sheriff Pay Adjustment Plan	\$ 141,662
New High Priority Positions (6.00 FTEs)	\$ 205,476
Approved FTEs During FY 2016-17	\$ 97,705
Increase Overtime for EMS (To Cover 24 to 12 Hour Shift Transition)	\$ 247,944
Change In Debt Service	\$ (263,852)
Additional Education Funding	\$ 377,000
Increase for DSS Foster Care + Food Stamp Administration	\$ 427,078
Additional County Capital (Lexington Library Roof + Washer / Dryer at Animal Shelter)	\$ 189,661
Increase Funding for Transportation (Senior Services)	\$ 75,000
All Other Changes	\$ (422,214)
Total Expenditures	\$ 2,611,956

The following chart and table illustrates the overall changes in the FY 2017-18 Adopted Budget by functional area and type of expenditure.



Summary of General Fund

	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Expenditures by Type						
Personnel Services	\$ 46,428,856	\$ 50,824,357	\$ 50,825,294	\$ 52,815,709	\$ 1,991,352	3.9%
Operating Expenses	\$ 68,021,306	\$ 65,211,220	\$ 68,363,208	\$ 65,894,515	\$ 683,295	1.0%
Debt	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Capital Outlay	\$ 4,800,464	\$ 3,822,329	\$ 5,419,822	\$ 4,023,490	\$ 201,161	5.3%
Total	\$177,163,205	\$ 135,001,078	\$139,751,496	\$137,613,034	\$ 2,611,956	1.9%

Personnel Services

Personnel Services (e.g., salaries and related benefits) account for 38% of all general fund expenditures. Operating Expenses, which include appropriations to Education (excluding debt), represent 40% of total expenditures. Other expenditures are for debt repayment (11%), Human Services Assistance (8%), and funding for capital needs (3%).

Personnel Services expenses within the general fund are projected to increase by \$1,991,352 in FY 2017-18. The total number of permanent full-time funded positions is 899.00. This is a net increase of (5.00) positions over FY 2016-17.

Category	Change vs. FY 2017 Adopted
Employee Increase (\$500 Base + 1.5% COLA)	\$ 917,334
Group Insurance Increase (5.7%)	\$ 382,553
Retirement Contribution Increase (7.4%)	\$ 236,609
Sheriff Pay Adjustment Plan	\$ 141,662
New High Priority Positions (6.00 FTEs)	\$ 205,476
FTEs Approved FTEs During FY 2016-17	\$ 97,705
Increase in Overtime for EMS (To Cover 24 to 12 Hour Shift Transition)	\$ 247,944
All Other Changes	\$ (237,931)
Total	\$ 1,991,352

Position Changes

A total of (6.00) positions will be added across a variety of departments within the general fund for FY 2018. Most of the **position increases** are expected to occur within:

- Social Services (3.00)
- County Manager's Office (1.00)
- Sheriff's Office (1.00)
- Library (1.00)

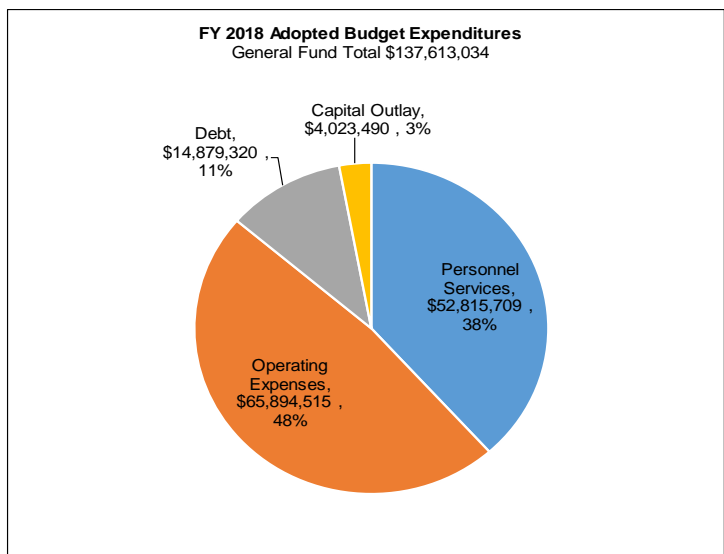
The six additional positions highlighted above, which have been included for FY 2018, are considered high priority positions to assist with areas within the county that are experiencing increases in workload demands. Also in some cases such as for Social Services, the increased staff will assist in implementing changes in mandates required by the federal government and / or the State of North Carolina.

Employee Raises - The adopted budget also includes an overall average pay increase of approximately 2.9%. This increase addresses two compounding issues: 1) Salary Compression and 2) Overall Salary Competitiveness by including a \$500 base salary increase and a 1.5% cost of living (COLA) adjustment. For future fiscal years it is recommended the base amount be included as part of the base budget development, with the COLA approved annually by the Board of Commissioners as part of the approved budget ordinance.

Other Personnel Benefits - The general fund's contribution to County's group insurance budget is projected to increase by nearly \$428K or 5.7%. In April, 2017 the Board of Commissioners approved a new employee benefit plan, which included an anticipated combined average employee rate increase (both base + buy-up plans) totaling approximately 6.5% (with the base employee only plan being completely offset by participating in the county's wellness program). Further for FY 2018 the Adopted Budget includes an increase in the retirement rate for regular employees from 7.25% to 7.60%, with the Law Enforcement Officer rate increasing to 8.25%. The North Carolina Local Government Employees Retirement System Board of Trustees sets these rates each year based on surplus / deficit variances within the Local Government Retirement system and then notifies all state local governments within North Carolina.

Operating, Debt Repayment, and Capital Expenses

Operating Expenses will increase by \$683K or 1.0% in FY 2017-18, due in large part to the contribution from the general fund related to education funding for each of the three County school system as well as local community college. The FY 2018 Adopted Budget calls for the final installment of the \$1 million dollars per year for two years contribution for future construction of a new Allied Health Building. The \$10.45 million dollar, 40,000 square foot facility will provide state-of-the-art classrooms and technology. The community college has received donations / federal grant awards totaling \$5.5 million dollars and has asked the County to assist partially with the remaining \$5 million dollars. The contribution is expected to be covered via the newly re-distributed sales tax approved by the North Carolina General Assembly back in the fall of 2015.



As mentioned before, education is major component of operating expenses for the county. For FY 2018 the adopted budget includes an additional \$397K for education. The additional funds are allocated such to increase the per pupil funding for each of the three school districts (Davidson County Schools, Lexington and Thomasville City Schools) from \$1,172 for FY 2017 to \$1,202 for FY 2018. That is an additional 2.58% per pupil, with an overall 1.09% increase in total funding over FY 2017. This same approach was taken to provide additional funding for the other education areas such as Stoner-Thomas (Children’s Center Operating), Teen Parenting program and the Developmental Center. Davidson County Community College received an overall increase of 0.4% for FY 2017-18.

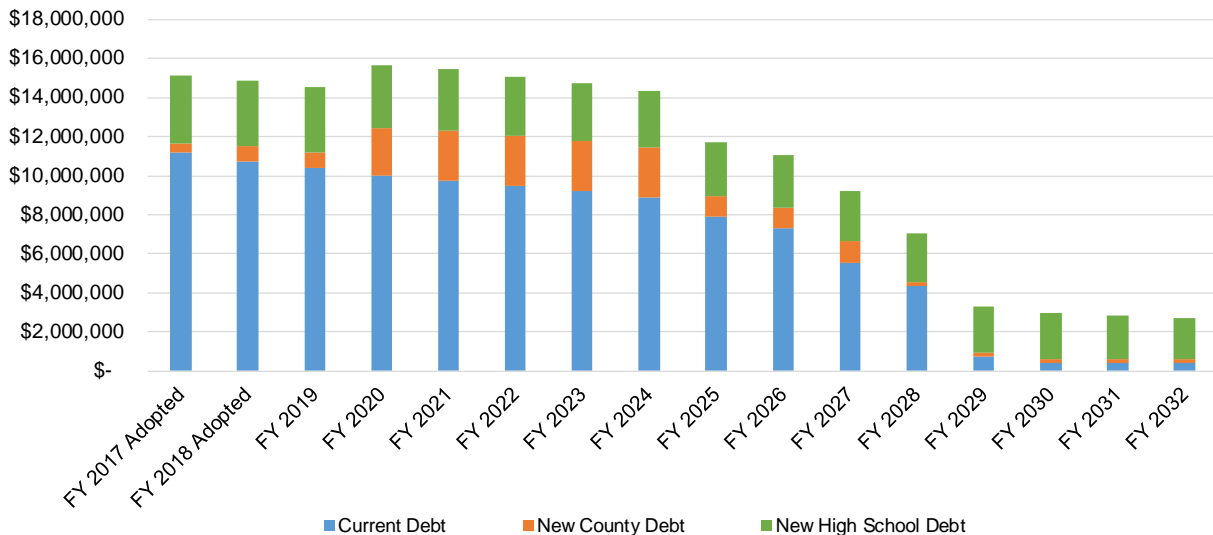
Lastly, the FY 2018 Adopted Budget includes an additional \$427K in the Foster Care and Child Daycare programs for the Department of Social Services. The allocation estimates are provided to Social Services by the State of North Carolina – Department of Health and Human Services and are largely offset by pass-thru revenues.

Scheduled **Debt Service Payments** are expected to decrease by about (\$263K) for FY 2018. Debt service estimates for the two high priority capital projects listed below are included in the FY 2018 Adopted Budget.

- I-85 Corporate Center
- 911 Radio System Upgrade (Partnership with state VIPER system)

As shown below, the added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2024.

Debt Service Summary



Capital Outlay will increase by \$201K (County – \$189K and Education - \$11,500). County capital funds are typically allocated for vehicle purchases and large equipment needs. The budget includes funds to replace aging, high mileage vehicles in Emergency Services (two ambulances; one in service ambulance, and one re-mount chassis). At the time of replacement each vehicle will

have between 150,000-185,000 miles. The adopted budget also includes funding to replace (12 vehicles; 173,000 – 208,000 miles) within the Sheriff’s Office as well as replace the aging roof at the Lexington Library.

Education is another major component of capital expenses for the county. For FY 2018 the adopted budget includes an additional \$14K for education capital needs. The additional funds are allocated for the purpose of providing each of the three county school systems with assistance toward annual capital needs such as vehicle (like school buses) and equipment replacement etc.

Education

\$39,960,269

The FY 2018 Adopted Budget allocates \$39.9 million dollars to the Davidson County Schools (DCS), Lexington and Thomasville City Schools as well as to Davidson County Community College (DCCC) and Other Education priorities. Education (excluding debt) spending make up about 29% of total general fund expenditures.

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 38,750	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,560,000	\$ 3,637,702	\$ 3,637,702	\$ 3,654,752	\$ 17,050	0.5%
Davidson County Schools	\$ 23,700,100	\$ 23,997,000	\$ 23,997,000	\$ 24,319,300	\$ 322,300	1.3%
Developmental Center	\$ 687,047	\$ 699,895	\$ 699,895	\$ 707,524	\$ 7,629	1.1%
Lexington City Schools	\$ 3,724,512	\$ 3,866,720	\$ 3,866,720	\$ 3,910,620	\$ 43,900	1.1%
Operating Transfers - School Capital Outlay Fund	\$ 6,484,668	\$ 3,644,461	\$ 3,644,461	\$ 3,651,603	\$ 7,142	0.2%
Stoner-Thomas Center	\$ 402,080	\$ 409,599	\$ 409,599	\$ 414,064	\$ 4,465	1.1%
Teen Parenting	\$ 111,750	\$ 113,840	\$ 113,840	\$ 115,081	\$ 1,241	1.1%
Thomasville City Schools	\$ 3,068,360	\$ 3,143,575	\$ 3,143,575	\$ 3,137,325	\$ (6,250)	-0.2%
Grand Total	\$ 41,777,267	\$ 39,562,792	\$ 39,562,792	\$ 39,960,269	\$ 397,477	1.0%
Total Revenue	\$ -	\$ 1,427,430	\$ 1,427,430	\$ 1,877,000	\$ 449,570	31.5%
County Funds	\$ 41,777,267	\$ 38,135,362	\$ 38,135,362	\$ 38,083,269	\$ (52,093)	-0.1%

Although public education is primarily a responsibility of the state, and most funding is provided by the state directly to DCS and DCCC, all counties are required to fund certain operating and capital expenses for local public schools and community college systems. Counties appropriate a substantial portion of their budget to support education programs. For public school systems, the general statutes require that the following categories be provided for mainly from local funds: buildings, furniture, and apparatus; garage and maintenance equipment for school buses; liability insurance; maintenance of plant; site acquisition; furnishing of superintendent’s office; school building supplies; and water supply and sewerage facilities.

For community college systems, counties are required to fund maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, legal fees, vehicles and vehicle maintenance, grounds maintenance, land acquisition, and facility construction.

Davidson County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County borrows funds to build new school facilities or provide for sewer infrastructure. Since 2001 the County, along with the schools, have funded approximately \$200 million dollars for various new school / renovation projects such as the new Oak Grove High School.

Davidson County Schools, Lexington and Thomasville City Schools

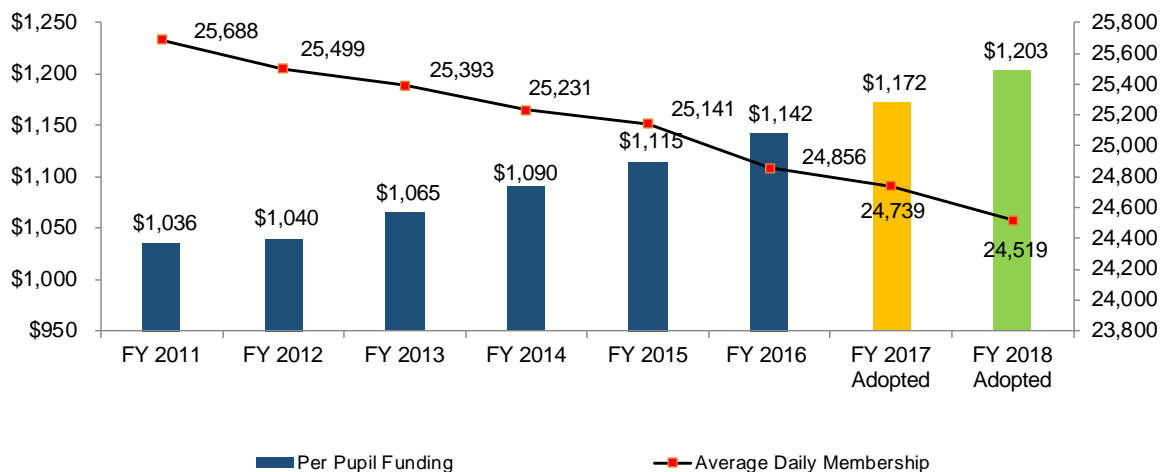
Education is a high priority for the Board of Commissioners. In recognition of this importance, the Board did not reduce per pupil local operating funding for each of the three school systems throughout the recession and the struggling recovery. The FY 2018 Adopted Budget increases operating funding to the three Davidson County School systems by \$365,500 or 1.1%. The budget also includes an increase in capital outlay funding of \$11,500 or 0.5%. This increases the cumulative per pupil funding amount by 2.58% from \$1,172.58 for FY 2017 to \$1,202.80 for each school system for FY 2018.

Information	FY 2017 Adopted				FY 2018 Adopted				Operating		Capital	
	Agency	ADM FY 2017-18 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,152	\$ 22,727,000	\$ 1,270,000	\$ 1,172.58	\$ 23,036,050	\$ 1,283,250	\$ 1,202.80	1.4%	\$ 309,050	1.0%	\$ 13,250	
Lexington City	3,038	\$ 3,612,720	\$ 254,000	\$ 1,172.58	\$ 3,654,120	\$ 256,500	\$ 1,202.80	1.1%	\$ 41,400	1.0%	\$ 2,500	
Thomasville City	2,329	\$ 2,808,325	\$ 335,250	\$ 1,172.58	\$ 2,801,325	\$ 336,000	\$ 1,202.80	-0.2%	\$ (7,000)	0.2%	\$ 750	
DCCC	-	\$ 3,230,702	\$ 407,000	\$ -	\$ 3,252,752	\$ 402,000	\$ -	0.7%	\$ 22,050	-1.2%	\$ (5,000)	
Total	24,519	\$ 32,378,747	\$ 2,266,250	\$ 1,172.58	\$ 32,744,247	\$ 2,277,750	\$ 1,202.80	1.1%	\$ 365,500	0.5%	\$ 11,500	

Total Funding Increase \$ 377,000

Cumulative Per Pupil Funding % Increase 2.58%

Per Pupil Funding Summary
All Three Davidson County School Systems



Lastly, the entire \$377K increase related to education funding allocated is expected to be covered via the newly re-distributed sales tax approved back in the fall of 2015 by the North Carolina General Assembly.

Davidson County Community College

The Community College's Board of Trustees requested a total budget of \$3,905,222 from Davidson County for FY 2018 (\$3,254,422 in operating funds and \$650,822 in capital outlay funds). This request is \$267,520 or 7.4% higher than the current year's budget.

The FY 2017-18 Adopted Budget increases the operating allocation for Davidson County Community College by \$17,050 or 0.5% to a total of \$3,654,752. The additional support will assist the college in paying for the operating costs and other expenses for which the county is responsible for funding as well as providing some funding for general facility repairs, renovations and equipment for the upcoming fiscal year. Finally for FY 2018, the budget includes the final installment of the \$1 million dollar per year for two years contribution from the County toward the new Allied Health Building at DCCC.

Human Services

\$33,819,413

The adopted budget includes \$33.8 million for Human Services expenditures, an increase of \$968K or 2.9% over FY 2017. Human Services is the second largest expenditure category and accounts for approximately 25% of general fund expenditures. Departments in this category include Public Health, local support for mental health, the Department of Social Services (includes the County's share of expenses for mandated public assistance programs), Senior Services and Veterans Services.

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Family Services Grant	\$ 302,691	\$ 98,069	\$ 98,069	\$ 98,069	\$ -	0.0%
Contributions - Life Center Grant	\$ 120,261	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	0.0%
Operating Transfers - Mental Health	\$ 809,344	\$ 809,344	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Public Health	\$ 6,619,963	\$ 7,186,521	\$ 7,304,357	\$ 7,223,166	\$ 36,645	0.5%
Senior Services	\$ 2,033,983	\$ 2,047,710	\$ 2,243,446	\$ 2,131,585	\$ 83,875	4.1%
Social Services	\$21,857,533	\$22,484,998	\$22,616,319	\$23,312,186	\$ 827,188	3.7%
Veterans Services	\$ 113,579	\$ 128,131	\$ 128,131	\$ 133,337	\$ 5,206	4.1%
Grand Total	\$31,857,354	\$32,851,499	\$33,296,392	\$33,819,413	\$ 967,914	2.9%
Total Revenue	\$21,334,663	\$21,251,638	\$21,523,209	\$21,629,546	\$ 377,908	1.8%
County Funds	\$10,522,691	\$11,599,861	\$11,773,183	\$12,189,867	\$ 590,006	5.1%

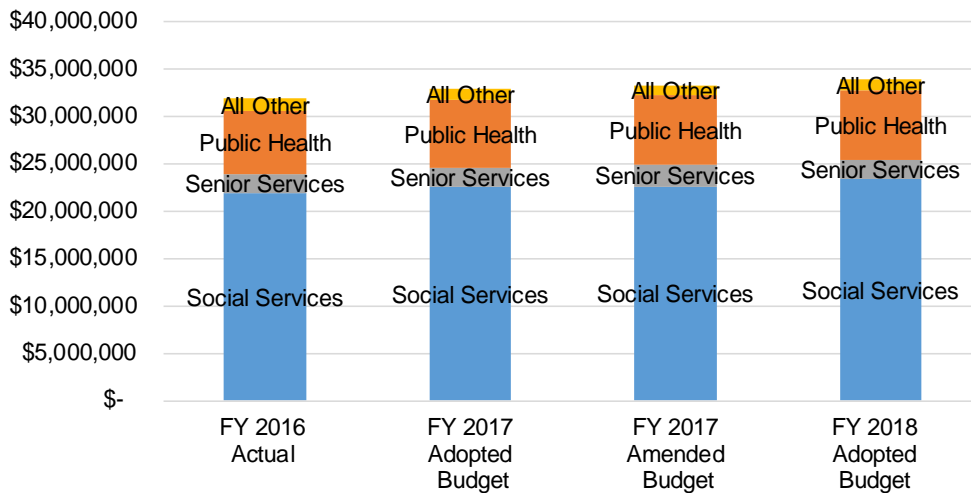
The proposed budget for **Public Health** eliminates (2.00) positions associated with WIC funding that will reduce by June 30, 2017 as well as includes three new positions within the **Department of Social Services**.

The positions included are within the following program areas:

- 2.00 – Social Worker III (Foster Care / Adoptions)
- 1.00 – Child Support Enforcement II

Lastly, the adopted budget includes slight fee changes for Public Health (Environmental Health) related to on-site waste / private water supply programs. The fee changes are designed to cover the increased cost of the services provided as well as better align the County’s fees with other comparable jurisdictions.

Human Services Expenditure Summary



Public Safety

\$28,436,229

At 21% of total county expenditures, Public Safety is the third largest service category in the general fund. Davidson County’s Public Safety departments protect the safety of residents and visitors and include the Sheriff’s Department, Emergency Services / Communications, Building Inspections, and Animal Shelter Services. The FY 2017-18 Adopted Budget includes \$28 million for Public Safety services, an increase of \$1.1 million dollars or 4.0% from the current year’s budget.

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 517,369	\$ 518,107	\$ 518,107	\$ 548,912	\$ 30,805	5.9%
Contributions - Rescue Squads & National Guards	\$ 271,511	\$ 73,000	\$ 73,000	\$ 73,000	\$ -	0.0%
JCPC Operating Supplies	\$ 3,849	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 2,007,700	\$ 2,058,537	\$ 2,153,231	\$ 2,090,688	\$ 32,151	1.6%
Emergency Services	\$ 6,308,970	\$ 7,549,494	\$ 7,645,514	\$ 8,067,182	\$ 517,688	6.9%
Inspections	\$ 904,281	\$ 940,286	\$ 1,034,644	\$ 939,044	\$ (1,242)	-0.1%
Sheriff	\$ 14,999,344	\$ 16,192,230	\$ 16,452,005	\$ 16,714,903	\$ 522,673	3.2%
Grand Total	\$ 25,013,024	\$ 27,334,154	\$ 27,879,001	\$ 28,436,229	\$ 1,102,075	4.0%
Total Revenue	\$ 7,504,197	\$ 7,141,177	\$ 7,285,436	\$ 7,474,146	\$ 332,969	4.7%
County Funds	\$ 17,508,827	\$ 20,192,977	\$ 20,593,565	\$ 20,962,083	\$ 769,106	3.8%

The **Sheriff's Office** budget will increase by \$522K or 3.2%. Specific expense items include:

- The FY 2018 Adopted Budget includes an upgrade of an existing part-time janitorial position to full-time.
- The FY 2018 Adopted Budget includes \$572K to replace (12) high mileage patrol vehicles (Ranging from 208K – 173K miles, as average of 187K miles) as well as (5) out-of-warranty desktop computers, K-9 / Vice equipment and (16) Mobile Data Terminals for patrol vehicles. The proposed also includes (\$40K) in expected canteen revenues to continue with repairs / renovations to existing jail kitchen.
- The adopted budget also includes the full year cost of an SRO position approved by the BOC since July 1, 2016.
- Lastly, to assist with front-line deputy pay, the adopted budget includes \$141K to adjust (114) Deputy / Detention Officer positions pay whereby, those type of positions move up one pay grade and then receive the percentage portion of the approved County employee pay raise of 1.5%. This increase the minimum starting point for newly hired deputies as well as increases the pay for current employees within those job classifications. The new starting pay for a Deputy / Detention I, who has completed their BLET training will equal \$35,425. On average the increase for current employees within these job classifications totals approximately 6%, as opposed to the approved County employee pay raise, which for these (114) positions would be around 3%. This plan hopefully addresses competitiveness in terms of attracting qualified candidates to work at the Sheriff's Office. It also will not compress existing pay grades and the employees in those jobs, which causes internal equity issues. A summary of the approved changes can be seen within the table below.

Sheriff Pay Adjustment Summary

Job Classification	Current Pay Grade	Minimum	New Pay Grade	Current Minimum	Minimum (Includes the 1.5% Portion of County Pay Raise Only)	\$ Change vs. Current	% Change vs. Current	# of Positions Effected	Total Cost of Proposed Adjustment (Above County Proposed Pay Raise)
Deputy I	63	\$ 32,204	64	33,766	\$ 34,272	\$ 2,068	6.4%	22	\$ 42,437
Deputy II	64	\$ 33,766	65	35,449	\$ 35,981	\$ 2,215	6.6%	27	\$ 25,727
Deputy III	65	\$ 35,449	66	37,197	\$ 37,755	\$ 2,306	6.5%	34	\$ 38,960
Detention Officer I	63	\$ 32,204	64	33,766	\$ 34,272	\$ 2,068	6.4%	23	\$ 27,042
Detention Officer II	64	\$ 33,766	65	35,449	\$ 35,981	\$ 2,215	6.6%	8	\$ 7,496
Total								114	\$ 141,662

No Adjustment but Will Receive Regular Proposed County Pay Raise (Includes Both the \$500 + 1.5%):

Deputy Investigator	67	\$ 39,069	67	39,069	\$ 39,655	\$ 586	1.5%
Sergeant	68	\$ 41,065	68	41,065	\$ 41,681	\$ 616	1.5%
Lieutenant	70	\$ 45,185	70	45,185	\$ 45,863	\$ 678	1.5%
Captain	73	\$ 52,300	73	52,300	\$ 53,085	\$ 785	1.5%
Major	75	\$ 57,667	75	57,667	\$ 58,532	\$ 865	1.5%

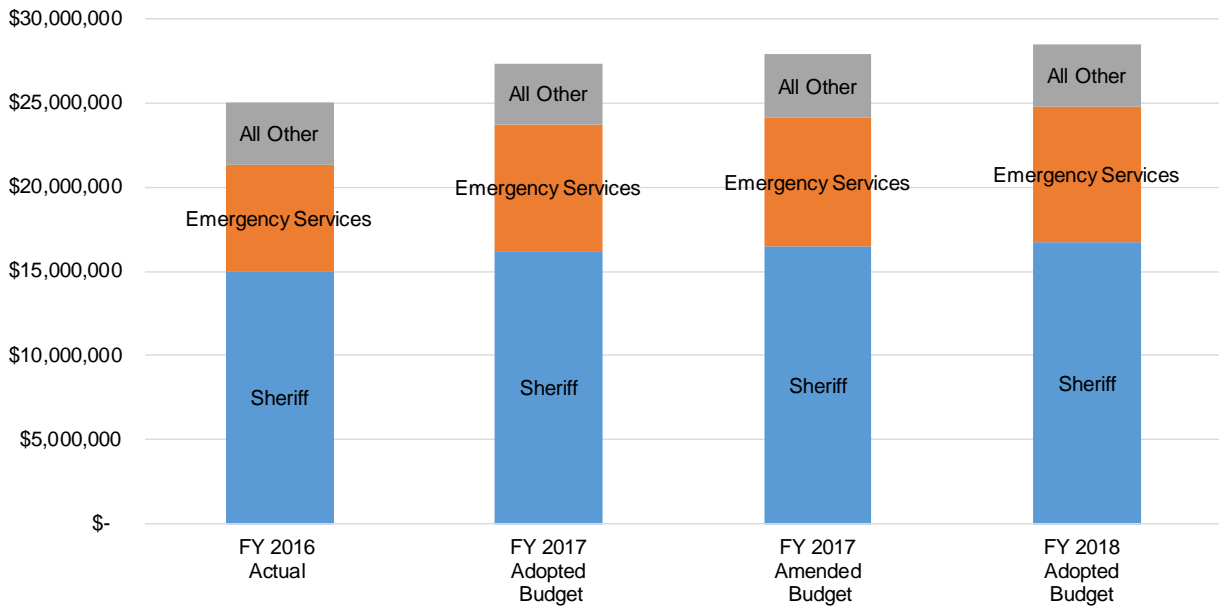
Notes:

- 1) All Other Job Classifications to Receive Regular Proposed County Pay Raise (Sheriff and Civilian)
- 2) Starting Pay for Deputy / Detention Officer I (Having Already Completed BLET) = \$35,425

The **Emergency Services** (ES) budget includes funding for the following major expenses:

- The adopted budget includes the full year impact of the EMS shift transition from 24 to 12 hour shifts.
- The adopted budget includes \$270K to replace one 2010 ambulance, which currently has 176,500 miles and one remount for 2013 ambulance which has 150,000 miles.
- Similarly, the adopted includes funding (\$76K) to replace two cardiac monitors, three toughbooks for the ambulances and other small miscellaneous equipment needs within EMS.
- Further, the adopted budget restores the funding for the Davidson County (DCRS) and Thomasville Rescue Squad (TRS) equal to that of FY 2016-17 (DCRS = \$27,500 and TRS = \$17,500).
- Lastly, the adopted budget provides funding to replace two non-compliant air packs and seven SCBA bottles within the Fire Marshal's Office. The total cost of the equipment equals \$16,775.

Public Safety
Expenditure Summary



Debt Service

\$14,879,320

Total debt repayment expenditures in the FY 2017-18 budget are approximately \$14.8 million, including fees and other expenses related to debt management. Most of this expense is related to the repayment of funds borrowed for various public construction projects, such as the construction of a new school like Oak Grove High School.

Scheduled **Debt Service Payments** are expected to decrease by about (\$263K) for FY 2018. Debt service estimates for two high priority capital projects are included in the FY 2018 Adopted Budget:

- I-85 Industrial Park Complex
- 911 Radio System Upgrade (Partnership with the state VIPER system)

The added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2024.

A complete discussion of the County’s debt obligations and repayment schedules is included in the Debt Service section of this document.

General Government **\$13,027,005**

At \$13 million dollars, Davidson County’s General Government departments make up 9.5% of total expenditures in the General Fund budget. These departments provide many of the “behind-the-scenes” support functions that other departments need to conduct business. The FY 2018 Adopted Budget for General Government is expected to increase by \$136,827 or 1.1% for next fiscal year.

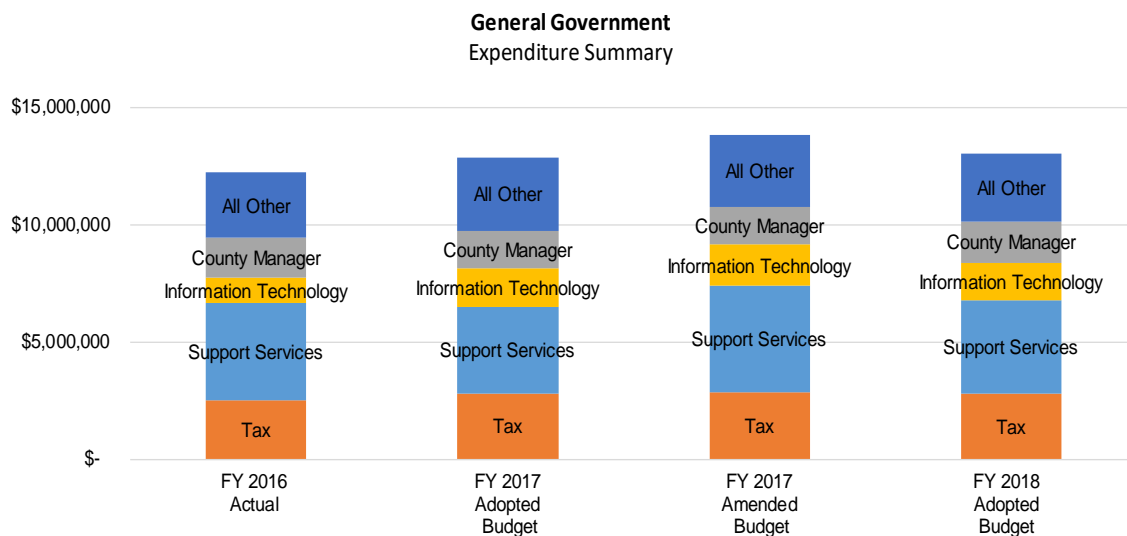
Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Board of Elections	\$ 606,301	\$ 669,981	\$ 669,981	\$ 612,415	\$ (57,566)	-8.6%
Contingency	\$ -	\$ 150,000	\$ -	\$ 75,000	\$ (75,000)	-50.0%
County Manager	\$ 1,678,845	\$ 1,632,476	\$ 1,633,844	\$ 1,745,604	\$ 113,128	6.9%
Finance	\$ 783,239	\$ 810,572	\$ 810,572	\$ 803,645	\$ (6,927)	-0.9%
Human Resources	\$ 831,997	\$ 975,195	\$ 1,012,716	\$ 897,759	\$ (77,436)	-7.9%
Information Technology	\$ 1,126,866	\$ 1,614,235	\$ 1,731,078	\$ 1,613,931	\$ (304)	0.0%
Register of Deeds	\$ 453,137	\$ 528,993	\$ 586,832	\$ 499,482	\$ (29,511)	-5.6%
Support Services	\$ 4,107,702	\$ 3,696,042	\$ 4,566,740	\$ 3,984,665	\$ 288,623	7.8%
Tax	\$ 2,525,611	\$ 2,812,684	\$ 2,843,236	\$ 2,794,504	\$ (18,180)	-0.6%
Transportation - P.A.R.T.	\$ 98,460	\$ -	\$ -	\$ -	\$ -	0.0%
Grand Total	\$ 12,212,158	\$ 12,890,178	\$ 13,854,999	\$ 13,027,005	\$ 136,827	1.1%
Total Revenue	\$ 147,371,685	\$ 98,911,965	\$ 103,155,008	\$ 100,768,768	\$ 1,856,803	1.9%
County Funds	\$ 135,159,527	\$ (86,021,787)	\$ (89,300,009)	\$ (87,741,763)	\$ (1,719,976)	2.0%

Most of the increase in General Government is in the **County Manager’s** (\$113K) and **Support Services** budget totaling (\$288K). The adopted budget includes one additional Budget and Management Analyst position at a total cost of \$58K as well as funding (\$25K) to begin a County wide strategic planning process. The additional position will be used to assist the County Manager’s Office in preparation of the annual County budget as well as add analytical capacity to handle a variety of issues related to policy, grants and contracts etc.

Overall the Support Services budget is expected to increase by (\$288K) for the upcoming fiscal year, with majority of the increase related to providing funds for the completion of several major capital projects. The Public Building division budget has \$525,720 included as a transfer of dollars from the County's capital reserve to complete the following capital projects shown below.

Project	Amount
Update HVAC Fleet	\$ 60,000
Roof Repair Fleet	\$ 20,000
Replace Animal Shelter Washer / Dryer with Commerical Units	\$ 27,000
Exterior Repair of Governmental Center	\$ 175,000
Replace (3) Guard Shacks	\$ 32,220
Canopy for CNG Site	\$ 5,000
Carpet Replacement for Register of Deeds	\$ 14,000
Replace Sliding Door at Lexington Library	\$ 14,000
Add Gates for West Campus Trash Corral	\$ 3,500
Roof Replacement for Lexington Library	<u>\$ 175,000</u>
Total	<u>\$ 525,720</u>

Lastly, the Board of Commissioners did approve to allow the County run parking deck to become free of charge beginning on July 1, 2017. This action eliminates two part-time positions as well as majority of the operating cost associated with the Parking Deck cost center.



All Other Functional Areas**\$7,490,798**

General Government departments provide for the overall policy direction, administration, record keeping, and fiscal and legal management of the county. Among others, this category includes the Recreation, Library and Museum, Geographical Information Services, Cooperative Extension, Planning, Sanitation, Soil & Water and local support to the Airport and Transportation Funds.

The FY 2018 Adopted Budget provides an additional \$110K as a contribution from the general fund to the transportation fund in order to fund the local match requirements for all transportation grants. A total contribution of \$26K is also matched by both the Cities of Lexington and Thomasville. These contributions are to share in the cost of the local matches to provide the routes within each jurisdiction. The adopted budget also moves one existing part-time Genealogist position within the Library to full-time and eliminates the County's participation in waste collection services for the Davidson County School system as well as recycling collections for all County public buildings.

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - All Other	\$ 370,361	\$ 360,181	\$ 360,181	\$ 378,656	\$ 18,475	5.1%
Contributions - PACE	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ (15,000)	-100.0%
Contributions - Tourism	\$ 45,560	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	0.0%
Cooperative Extension	\$ 253,240	\$ 243,931	\$ 304,744	\$ 234,683	\$ (9,248)	-3.8%
Geographical Information Systems	\$ 172,592	\$ 197,690	\$ 197,690	\$ 207,992	\$ 10,302	5.2%
Integrated Solid Waste	\$ 1,184,898	\$ 1,168,461	\$ 1,283,138	\$ 1,171,060	\$ 2,599	0.2%
Library	\$ 3,122,679	\$ 3,240,339	\$ 3,312,503	\$ 3,407,531	\$ 167,192	5.2%
Operating Transfers - All Other	\$ 1,635,821	\$ 301,341	\$ 2,801,341	\$ 300,434	\$ (907)	-0.3%
Operating Transfers - Transportation	\$ 23,719	\$ 26,862	\$ 26,862	\$ 110,284	\$ 83,422	310.6%
Planning	\$ 477,496	\$ 518,775	\$ 508,775	\$ 508,025	\$ (10,750)	-2.1%
Parks & Recreation	\$ 901,013	\$ 876,691	\$ 934,894	\$ 897,842	\$ 21,151	2.4%
Soil & Water	\$ 203,444	\$ 211,112	\$ 211,112	\$ 215,391	\$ 4,279	2.0%
Transportation (P.A.R.T)	\$ 98,460	\$ -	\$ -	\$ -	\$ -	0.0%
Grand Total	\$ 8,489,283	\$ 7,219,283	\$ 10,015,140	\$ 7,490,798	\$ 271,515	3.8%
Total Revenue	\$ 767,498	\$ 649,440	\$ 729,763	\$ 743,814	\$ 94,374	14.5%
County Funds	\$ 7,721,785	\$ 6,569,843	\$ 9,285,377	\$ 6,746,984	\$ 177,141	2.7%

All Other Funds**\$33,310,531**

Davidson County uses several different types of funds (aside from the General Fund) to account for various revenue streams. These types of funds include:

- Enterprise Funds - ex. - Landfill
- Internal Service Funds - ex. - Insurance Fund
- Special Revenue Funds - ex. - Rural Fire Districts

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Enterprise Funds	\$ 4,969,553	\$ 2,656,600	\$ 4,256,788	\$ 2,972,168	\$ 315,568	11.9%
DavidsonWorks	\$ 1,359,944	\$ 1,652,263	\$ 1,524,887	\$ 1,245,105	\$ (407,158)	-24.6%
Internal Service Funds	\$ 13,640,339	\$ 11,613,755	\$ 11,613,755	\$ 13,018,392	\$ 1,404,637	12.1%
Mental Health	\$ 809,344	\$ 809,344	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Special Revenue Funds	\$ 31,984,386	\$ 14,810,894	\$ 17,865,397	\$ 15,250,522	\$ 439,628	3.0%
Grand Total	\$ 52,763,566	\$ 31,542,856	\$ 36,070,171	\$ 33,310,531	\$ 1,767,675	5.6%
Total Revenue	\$ 81,571,945	\$ 31,542,856	\$ 36,070,171	\$ 33,310,531	\$ 1,767,675	5.6%
County Funds	\$ (28,808,379)	\$ -	\$ -	\$ -	\$ -	0.0%

For FY 2017-18 there are nine major changes within several funds that have a direct effect on expenditures:

- Transportation Fund - Special Revenue Fund - Next fiscal year the adopted budget continues with the \$26K contribution from both the City of Lexington and Thomasville in order to provide for the local matching funds for each jurisdictions circulator routes. Further, the County will need to contribute approximately \$110K from the General Fund as well as appropriate \$119K from Transportation Fund Balance to provide for the increase in local match cost for all transportation grant funds and replace high mileage vans.
- Sewer Fund - Enterprise Fund - The FY 2018 Adopted Budget increases total funding to the Sewer Fund by \$25,245 or 6.0%. This increase matches the fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).
- Landfill Fund - Enterprise Fund - The FY 2018 Adopted Budget calls for fee changes for E-Waste and Per Passenger Vehicle Minimums (from \$8 to \$10). These increases are designed to ensure the landfill can cover the increased cost of collecting and disposing of such waste (See Integrated Solid Waste details within the Other Funds section of the adopted budget document for more details).
- School Capital Outlay Fund - The FY 2018 Adopted Budget provides the last installment of \$1 million dollars as a contribution to the Davidson County Community College's future Allied Health Building (paid for via the newly re-distributed sales tax revenue). The \$10.45 million, 40,000 square foot facility will include state-of-the-art classroom and technology. The community college has secured private donations / federal funding totaling \$5.5 million. The adopted budget includes \$3.6 million dollars for major school capital needs such as roof / HVAC replacements. Part of the contribution (\$500K) will also now be covered via the newly re-distributed sales tax revenue.
- Special School District Fund (Lexington City Schools) - For FY 2018 Adopted Budget approves for the tax rate to remain equal to that of FY 2016-17 which totals \$0.12 per \$100 of assessed property valuation. The total amount included for FY 2017-18 totals

approximately \$1,539,298 which is \$16,161 or 1.1% more than what was included for FY 2016-17.

- Rural Fire District Fund - The FY 2018 Adopted Budget increases funding to the fire districts by \$240,256 or 2.9%. Four fire districts are asking for a tax rate increase and are shown in green within the table below. Each of those four districts have met the requirements (to submit for a tax rate increase) as stated by the contract with the County and are highlighted in green within the table below.

Fire Districts Summary
FY 2017-2018

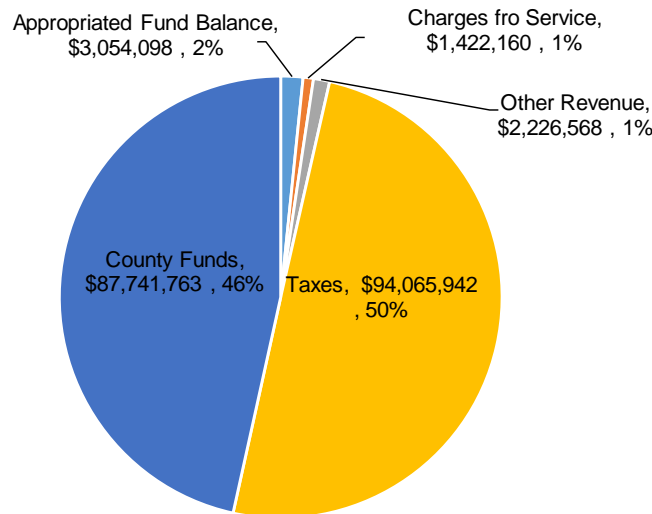
District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2017 Adopted	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2017 Adopted	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.0800	\$ -		\$ 755,625	\$ 762,485	\$ 6,860	0.9%	
Central	\$ 0.0900	\$ 0.0900	\$ -		\$ 316,830	\$ 316,830	\$ -	-	
Churchland	\$ 0.0700	\$ 0.0900	\$ 0.0200	28.6%	\$ 180,400	\$ 223,400	\$ 43,000	23.8%	Increase needed to cover final payments related to loan for truck during 2018 as well as cover future capital equipment needs within the district. Other trucks / vehicles are scheduled for replacement and the district cannot continue to maintain existing capital equipment (like air packs / turnout gear etc.) as well as plan for future vehicle replacement needs based on the current tax rate of \$0.07 (Calls up 18% - 2016 vs. 2015).
Fairgrove	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 327,898	\$ 415,871	\$ 87,973	26.8%	Increase needed to cover additional hourly pay to attract new hires, replace aging trucks more frequently, and provide for more frequent staff physicals and medical history reports.
Gumtree	\$ 0.1000	\$ 0.1000	\$ -		\$ 133,673	\$ 133,673	\$ -	-	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -		\$ 278,933	\$ 281,666	\$ 2,733	1.0%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -		\$ 221,743	\$ 223,493	\$ 1,750	0.8%	
Linwood	\$ 0.0850	\$ 0.0900	\$ 0.0050	5.9%	\$ 271,526	\$ 295,209	\$ 23,683	8.7%	Increase needed to cover operational cost increases and begin saving for a (2 or 3) bay substation to provide quicker response times and reduce ISO ratings within the district from 6 / 9 to 5 / 9 (Calls up 17% - 2016 vs. 2015).
Midway	\$ 0.1077	\$ 0.1077	\$ -		\$ 896,986	\$ 900,335	\$ 3,349	0.4%	
N.Lexington	\$ 0.1100	\$ 0.1100	\$ -		\$ 210,000	\$ 210,280	\$ 280	0.1%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -		\$ 285,600	\$ 285,600	\$ -	-	
Reeds	\$ 0.0400	\$ 0.0400	\$ -		\$ 188,348	\$ 188,348	\$ -	-	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -		\$ 393,422	\$ 401,122	\$ 7,700	2.0%	
South Emmons	\$ 0.0600	\$ 0.0600	\$ -		\$ 71,885	\$ 73,308	\$ 1,423	2.0%	
S.Lexington	\$ 0.1100	\$ 0.1100	\$ -		\$ 256,657	\$ 256,657	\$ -	-	
Southmont	\$ 0.0850	\$ 0.0850	\$ -		\$ 672,588	\$ 684,935	\$ 12,347	1.8%	
Hasty	\$ 0.0800	\$ 0.0800	\$ -		\$ 416,459	\$ 414,650	\$ (1,809)	-0.4%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -		\$ 324,825	\$ 331,796	\$ 6,971	2.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -		\$ 760,296	\$ 770,500	\$ 10,204	1.3%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -		\$ 568,684	\$ 571,685	\$ 3,001	0.5%	
W.Lexington	\$ 0.1000	\$ 0.1000	\$ -		\$ 252,274	\$ 252,274	\$ -	-	
S.Davidson	\$ 0.1000	\$ 0.1000	\$ -		\$ 110,500	\$ 112,800	\$ 2,300	2.1%	
Hornetown	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 139,552	\$ 161,741	\$ 22,189	15.9%	Increase needed to cover replacement of equipment and fire apparatus as well as life safety equipment. The increase will also assist with paying for two paid staff members in order to have at least two staff on duty at all times (Calls up 8% - 2016 vs. 2015).
Griffith	\$ 0.0800	\$ 0.0800	\$ -		\$ 222,401	\$ 222,401	\$ -	-	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -		\$ 66,384	\$ 67,316	\$ 932	1.4%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -		\$ 34,630	\$ 40,000	\$ 5,370	15.5%	
Total					\$ 8,358,119	\$ 8,598,375	\$ 240,256	2.9%	

- DavidsonWorks Fund - The FY 2018 Adopted Budget reduces funding to DavidsonWorks by (\$407,158) or -24.6%. This is largely due to an expected decrease in federal / state funding for the upcoming fiscal year. As a result of the revenue loss, one vacant staff position has been eliminated for FY 2017-18.
- Garage Fund - For FY 2018 Adopted Budget reduces funding to the County owned garage by (\$62,841) or -3.6. The decrease is largely due to lower than expected fuel cost for the upcoming fiscal year.
- Insurance / Workers Compensation Fund - The FY 2018 Adopted Budget increase funding both the Insurance / Workers Compensation Fund by \$1,467,478 or 14.9%. The increase is needed to cover the County's historical "high cost claim" trend.

General Government Summary

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Board of Elections	\$ 606,301	\$ 669,981	\$ 669,981	\$ 612,415	\$ (57,566)	-8.6%
Contingency	\$ -	\$ 150,000	\$ -	\$ 75,000	\$ (75,000)	-50.0%
County Manager	\$ 1,678,845	\$ 1,632,476	\$ 1,633,844	\$ 1,745,604	\$ 113,128	6.9%
Finance	\$ 783,239	\$ 810,572	\$ 810,572	\$ 803,645	\$ (6,927)	-0.9%
Human Resources	\$ 831,997	\$ 975,195	\$ 1,012,716	\$ 897,759	\$ (77,436)	-7.9%
Information Technology	\$ 1,126,866	\$ 1,614,235	\$ 1,731,078	\$ 1,613,931	\$ (304)	0.0%
Register of Deeds	\$ 453,137	\$ 528,993	\$ 586,832	\$ 499,482	\$ (29,511)	-5.6%
Support Services	\$ 4,107,702	\$ 3,696,042	\$ 4,566,740	\$ 3,984,665	\$ 288,623	7.8%
Tax	\$ 2,525,611	\$ 2,812,684	\$ 2,843,236	\$ 2,794,504	\$ (18,180)	-0.6%
Transportation - P.A.R.T.	\$ 98,460	\$ -	\$ -	\$ -	\$ -	0.0%
Grand Total	\$ 12,212,158	\$ 12,890,178	\$ 13,854,999	\$ 13,027,005	\$ 136,827	1.1%
Total Revenue	\$ 147,371,685	\$ 98,911,965	\$ 103,155,008	\$ 100,768,768	\$ 1,856,803	1.9%
County Funds	\$ 135,159,527	\$ (86,021,787)	\$ (89,300,009)	\$ (87,741,763)	\$ (1,719,976)	2.0%

FY 2018 General Government Revenues
Total = \$100,768,768



BOARD OF ELECTIONS

Ruth Huneycutt, Director

945 North Main Street Lexington, NC 27292 (336) 242-2190

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$347,131	\$462,889	\$462,889	\$346,200	\$399,958	(\$62,931)	-13.6%
Operating	\$230,873	\$207,092	\$207,092	\$190,913	\$206,136	(\$956)	-0.5%
Capital Outlay	\$28,297	\$0	\$0	\$0	\$6,321	\$6,321	0.0%
Total	\$606,301	\$669,981	\$669,981	\$537,113	\$612,415	(\$57,566)	-8.6%
Revenues							
Charges for Service	\$43,485	\$500	\$500	\$45	\$47,700	\$47,200	9440.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$43,485	\$500	\$500	\$45	\$47,700	\$47,200	9440.0%
Net County Funds	\$562,816	\$669,481	\$669,481	\$537,068	\$564,715	(\$104,766)	-15.6%
Authorized Positions	5.00	5.00	5.00	5.00	5.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Board of Elections purpose and goals are to provide fair and honest elections to all the citizens of Davidson County. This department serves the citizens of the county by providing voter registration, statistical reports of current and past elections, campaign reports maintain voting equipment, recruit and train precinct officials, training of precinct officials includes operation of voting equipment, OVRD (laptop) training, and the general statutes on conducting an election. The main goal for our department is to protect the integrity of the election process.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases county funding to Elections by (\$104,766) or -15.6%. The decrease is due to not having a presidential election during FY 2017-18.

However, the department will conduct municipal elections in November, 2017 and hold a general primary election in the spring of 2018.

- Two additional issues will contribute to the change in the proposed budget:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.

- Lastly, the FY 2017-18 Proposed Budget includes funds for replacing four aging computers as well as three scanners and four desk chairs for employees.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Held general election without any major issues.
- Managed five early voting locations.
- Record number of early voters – 42,593.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
% of Voting Age Population Registered to Vote	68%	65%	65%	64%
County Funds Spent per Registered Voter	\$ 11.05	\$ 6.44	\$ 6.90	\$ 7.28
Total Ballots Cast in Election	3,568	75,264	N / A	56,000
Absentee and Early Voting Ballots Cast	608	46,899	N / A	12,500
Provisonal Ballots Cast	10	1063	N / A	450

FUTURE ISSUES

- New voting equipment
- Reorganization of the State Board of Elections

CONTINGENCY

Don Truell, Chairman

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$150,000	\$0	\$0	\$75,000	(\$75,000)	-50.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$150,000	\$0	\$0	\$75,000	(\$75,000)	-50.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$0	\$150,000	\$0	\$0	\$75,000	(\$75,000)	-50.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The County appropriates funds during the annual budget process for contingency items that may occur during the upcoming fiscal year.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget reduces funding for the County's Contingency by (\$75,000), which means the total for the upcoming fiscal year will equal \$75,000.

COUNTY ATTORNEY

Chuck Frye, County Attorney

913 Greensboro Street Lexington, NC 27292 (336) 236-3084

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$518,776	\$516,951	\$519,251	\$453,781	\$529,053	\$12,102	2.3%
Operating	\$36,750	\$35,530	\$39,530	\$27,196	\$39,691	\$4,161	11.7%
Capital Outlay	\$5,225	\$0	\$5,222	\$0	\$0	\$0	0.0%
Total	\$560,751	\$552,481	\$564,003	\$480,977	\$568,744	\$16,263	2.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$136,054	\$136,054	\$0	\$136,054	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$136,054	\$136,054	\$0	\$136,054	\$0	0.0%
Net County Funds	\$560,751	\$416,427	\$427,949	\$480,977	\$432,690	\$16,263	3.9%
Authorized Positions	6.00	5.60	5.60	5.60	5.60	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Attorney's office is committed to providing timely, thorough, accurate and effective legal services to the Board of Commissioners, County Government and the citizens of Davidson County.

The Davidson County Attorney's Office is committed to:

- Providing legal opinions to the Board of Commissioners and County departments.
- Reviewing, editing, and modifying contracts and other documents for the Board of Commissioners and County departments.
- Attending and participating as required or requested in all county meetings, hearings or other functions.

- Representing Davidson County in all courts and administrative hearings.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to the County Attorney's Office by \$16,263 or 3.9%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Chuck Frye was elected 2nd Vice President for the North Carolina Association for County Attorneys.
- Chris Watford and Sheri Woodyard both were sworn in to practice in the United States District Court for the Middle District.
- Chris Watford wrote an article entitled "*Yadkin River Crossing & the Good Roads Movement: WilCox Bridge*" that was published in the Davidson County Magazine, Summer, 2016.
- Sheri Woodyard was presented by The Dragon Fly House Children's Advocacy Center with the Multi-Disciplinary Team Member of the Year Award.
- Sheri Woodyard serves on the board for Family Services of Davidson County.
- Sheri Woodyard serves as an advocate for the North Carolina Bar Association Juvenile Justice & Children's Rights Section.
- Tax foreclosures collected in excess of \$725,000.
- Child Support Enforcement recorded collections for Davidson County families in an amount of \$13,055,306, a record sum.

KEY PERFORMANCE MEASURES:

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Telephone Calls Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response Within 24 Hours (Goal 90% or Less)	99%	99%	99%	99%
Written Legal Opinions to the Board of Commissioners and County Departments Within (3) Days (Goal 90% or Less)	97%	94%	95%	95%
Contracts and Other Standard Documents Reviewed, Edited, and Modified Within (5) Days (Goal 90% or Less)	97%	96%	95%	95%
Juvenile Orders Required to be Drafted and Submitted Within (30) Days (Goal 80% or Less)	93%	81%	90%	90%
Child Support Enforcement Orders Required to be Drafted or Edited and Submitted Within (45) Days (Goal 80% or Less)	100%	100%	90%	100%
Staff Presence in All Requested or Required County Meetings, Hearings or Other Functions	100%	100%	99%	100%

Note:

Performance Measures Listed Above Were New for FY 2014-15

FUTURE ISSUES:

- Meeting the increasing demand for legal services, especially from Department of Social Services / Child Welfare and the Tax Department.

BOARD OF COMMISSIONERS

Don Truell, Chairman

913 Greensboro Street Lexington, NC 27292 (336) 242-2200

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$217,493	\$220,274	\$220,274	\$203,080	\$227,470	\$7,196	3.3%
Operating	\$101,870	\$113,277	\$113,277	\$100,775	\$106,400	(\$6,877)	-6.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$319,363	\$333,551	\$333,551	\$303,855	\$333,870	\$319	0.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$319,363	\$333,551	\$333,551	\$303,855	\$333,870	\$319	0.1%
Authorized Positions	7.00	7.00	7.00	7.00	7.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Board of Commissioners is dedicated to excellence in serving its citizens. The Board adopts a balanced budget by June 30th of each fiscal year, as required by State law, set the County tax rate and establish policies for its citizens.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to the Board of Commissioners by \$319 or 0.1%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount

county-wide is expected to increase 5.7%. This is largely due to an increase in “high cost” claims throughout the County.

- Lastly, the proposed budget removes funds (\$5K) included in last year’s budget to replace the Commissioners’ I-Pads.

COUNTY MANAGER

Zeb Hanner, County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2200

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$507,316	\$494,295	\$506,274	\$441,768	\$569,107	\$74,812	15.1%
Operating	\$289,248	\$252,149	\$230,016	\$189,819	\$273,883	\$21,734	8.6%
Capital Outlay	\$2,167	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$798,731	\$746,444	\$736,290	\$631,588	\$842,990	\$96,546	12.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$15,500	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$15,500	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$783,231	\$746,444	\$736,290	\$631,588	\$842,990	\$96,546	12.9%
Authorized Positions	5.00	5.00	5.00	5.00	6.00	1.00	20.0%

DEPARTMENTAL PURPOSE & GOALS

The County Manager's office provides professional management and support of Davidson County Government by directing and supervising all county offices, departments, boards, commissions, and agencies under the general control of the Board of Commissioners. The department supports, prepares and implements the annual operating budget and five-year capital improvement plan, responds to citizen inquiries and concerns regarding county government in a timely and effective manner, successfully coordinates, directs and supervises the administration of all County departments and agencies under the County Manager's direct supervision. The County Manager's Office also provides thorough, accurate and timely information to the Board of Commissioners for planning and decision making. The goal is to accurately record and implement actions (policies, directives, ordinances) of the Board of Commissioners in a timely manner.

The department also consists of the Clerk to the Board, who attends all Board meetings, records and transcribes minutes, and produces and safeguards a permanent record of meetings / minutes for future use. The Clerk maintains an Ordinance Book, separate from the official source of information regarding actions taken by the Board. Further included in the County Manager's office

budget is the local contribution to state court system. Here the County provides funding for operating supplies related to the day-to-day operating of the state court facilities.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to the County Manager's Office by \$96,546 or 12.9%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- The adopted budget also includes one additional Budget and Management Analyst position at a total cost of \$58K. This additional position will be used to assist the County Manager's Office in preparation of the annual County budget as well as add analytical capacity to handle a variety of issues related to policy, grants and contracts etc.
- The adopted budget also removes "one-time" funds related to this year's NCACC (North Carolina Association of County Commissioners) banquet.
- Lastly, the adopted budget includes funds (\$25K) to begin work on a County Strategic Plan. The plan will begin the process of establishing internal organizational wide goals designed to drive future decision making by both County staff and the Board of Commissioners.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Received the GFOA (Government Finance Officers Association) Distinguished Budget Award for FY 2016-17.
- Assistant County Manager completed the University Of North Carolina School Of Government's PELA program (Public Executive Leadership Academy).
- Finalized the loan documents related to the CDGB \$7 million for the I-85 Industrial Park. Also finalized the moving of the "historic" house located on the property (per the North Carolina Department of Cultural Resources guidelines).

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Board of Commissioner Agendas Completed and Made Available to the Board and Public by 12:00 pm on Friday Before the Meeting	91%	91%	95%	95%
Phone Calls Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response / Return Call the Same Day if Received by 4:00 p.m.	99%	99%	99%	99%
E-Mails Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response / Return Call the Same Day if Received by 4:00 p.m.	99%	97%	99%	99%

FUTURE ISSUES

- Attempt to finalize the partnership arrangement between the County and state VIPER system in order to complete the upgrade of the 911 radio system.
- Complete the renovation of the Windstream Building.

FINANCE

Jane Kiker, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2020

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$667,907	\$697,359	\$697,359	\$595,959	\$682,915	(\$14,444)	-2.1%
Operating	\$115,332	\$113,213	\$113,213	\$104,466	\$120,730	\$7,517	6.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$783,239	\$810,572	\$810,572	\$700,425	\$803,645	(\$6,927)	-0.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$783,239	\$810,572	\$810,572	\$700,425	\$803,645	(\$6,927)	-0.9%
Authorized Positions	10.00	10.00	10.00	10.00	10.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Finance Department is responsible for recording and reporting on the financial activities of the County and verifying that all financial transactions are conducted in accordance with the Local Government and Fiscal Control Act as well as the County budget ordinance and County policies.

The Finance Department has the following goals:

- Process property tax allocations in a timely manner.
- Post approved budget amendments in a timely manner.
- Increase ambulance collections.
- Provide information in an accurate, efficient, and timely manner.
- Perform internal audits of County departments on an on-going basis.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases county funding for Finance by (\$6,927) or -0.9%. The change is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year’s \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County’s contribution toward increasing group insurance cost. Next year’s total amount county-wide is expected to increase 5.7%. This is largely due to an increase in “high cost” claims throughout the County.

- The increase above will be offset by a reduction in cost related to staffing, as the adopted budget includes a new Budget and Management Analyst position within the County Manager’s Office. Part of this function is currently housed within Finance, so for FY 2017-18 the department will re-class a vacant Budget and Financial Analyst to an Accountant within Finance and have the Budget and Management function completely housed within the County Manager’s Office.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Provided information in an accurate, efficient, and timely manner.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Pay property taxes allocated by the 15th of the following month.	18th	20th	15th	15th
Post 98% of budget amendments within 5 working days of approval.	8 days	6 days	5 days	5 days
Increase ambulance collections by 3%.	0.0%	6%	3%	3%
Perform internal audits of 2 County departments.	0	1	1	2

FUTURE ISSUES

- Succession plan to shift in work assignments as the department experiences potential future staff retirements.

HUMAN RESOURCES

Kathy Cashion, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2210

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$755,109	\$879,550	\$879,550	\$615,618	\$818,056	(\$61,494)	-7.0%
Operating	\$76,888	\$95,645	\$127,914	\$125,836	\$79,703	(\$15,942)	-16.7%
Capital Outlay	\$0	\$0	\$5,252	\$4,923	\$0	\$0	0.0%
Total	\$831,997	\$975,195	\$1,012,716	\$746,377	\$897,759	(\$77,436)	-7.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$831,997	\$975,195	\$1,012,716	\$746,377	\$897,759	(\$77,436)	-7.9%
Authorized Positions	8.50	8.75	8.75	8.75	8.75	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To be the proactive and strategic provider of quality professional human services for Davidson County Government, including: the development and administration of all related policies, employee recruitment, job classification and compensation, benefits administration, regulatory compliance, safety and risk management, employee training and development, public and employee relations.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases county funding to Human Resources by (\$77,436) or -7.9%. The change is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).

- ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- The increase above is offset by a reduction in staff cost related to expected department vacancies for the upcoming fiscal year (two positions = \$26K). The County also anticipates less funds needed for retiree insurance (\$30K).

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- In 2017, Human Resources took a step into digitization by investing in new technologies. We are currently working on a project to digitize employee personnel records. While this project is underway, we are looking at internal changes that need to be made in order to keep employee files paperless. Many of these internal changes touch all other departments requiring staff training to implement. Though begun in 2017, this process is projected to take several years to complete. Our ongoing goal is to make sure that county employees are kept up to date on the changes we are making, and that all staff are properly trained and supported as we roll out new pieces.
- This past year also brought the completion of a county-wide job study. HR completed its research from comparable and competitive counties, met with Department Heads and Supervisors, and prepared a plan to submit to the Board of County Commissioners based on their findings. This project represents a significant investment of time and resources; completing in 18 months what had previously taken up to 5 years to complete.
- Additionally, HR was part of the implementation team for the new electronic timekeeping system, Executime. Training for departments began in late winter with plans to complete roll out during the 2018 fiscal year.
- Risk Management also achieved a Property and Casualty Loss Ratio of <10%.
- Hired a new Human Resources Director.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
# of Employee Wellness Events	100	75	80	80
% of Loss Property and Casualty Insurance	4.41%	14.80%	7.67%	10.00%
Worker Compensation Recordable Injuries	26	23	23	30
Property Casualty Insurance Costs	\$ 540,540	\$ 567,567	\$ 567,567	\$ 540,540
% Wellness Program Participation	75%	76%	80%	75%
# of Employment Applications Processed	7,529	7,500	7,500	7,500
# of Positions Studied / Re-Classified	227	40	60%	80%

FUTURE ISSUES

- More interest in job development training than resources to provide such training.
- Increased need to provide Management training for staff moving into these roles.
- Continued efforts to keep employees engaged and motivated.

INFORMATION TECHNOLOGY

Joel Hartley, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2267

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$455,559	\$471,749	\$471,749	\$412,745	\$500,387	\$28,638	6.1%
Operating	\$517,278	\$978,478	\$1,026,611	\$968,660	\$996,778	\$18,300	1.9%
Capital Outlay	\$154,029	\$164,008	\$232,718	\$225,568	\$116,766	(\$47,242)	-28.8%
Total	\$1,126,866	\$1,614,235	\$1,731,078	\$1,606,973	\$1,613,931	(\$304)	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,126,866	\$1,614,235	\$1,731,078	\$1,606,973	\$1,613,931	(\$304)	0.0%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission of the Davidson County Information Technology Department is to offer quality, cost-effective information services to assist County departments in fulfilling their responsibilities to provide services to the public. The department also consists of two divisions: 1) Geographic Information Systems (GIS) and 2) Information Technology. Both areas assist internal County departments as well as external customers with their technology needs.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases county funding to Information Technology by (\$304) or 0.0%. The change is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).

- ✓ An additional amount per employee to satisfy the County’s contribution toward increasing group insurance cost. Next year’s total amount county-wide is expected to increase 5.7%. This is largely due to an increase in “high cost” claims throughout the County.
- In addition to above the adopted budget includes \$116K to replace two pieces of aging equipment: 1) the County Firewall (Protection of County server from outside forces) and 2) Avamar backup system (backup of all enterprise wide systems within the County).
- The adopted budget also includes funds (\$20K) related to the first year cost for purchasing of a new County website.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- SAN upgrade with current flash disk technology.
- Completed our 2nd year of county-wide security awareness training.
- Virtualized the 911 Communications servers using VMware and Compellent for storage.
- Replaced existing aged VMware host servers for the County’s desktop virtualization.
- Replaced the existing aged WMware host servers at the secondary data center.
- Released a new county website.
- Replaced computers for 911 call taking positions.
- Installed 46 MS Surface tables and 20 laptops for DSS to facilitate the forms project for Foster Care and CPS in DSS.

KEY PERFORMANCE MEASURES

Measure	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
IT work order completion time	1.05 days	1.27	1.5 days	1.5 Days
IT work order priorities - HOT completed same day	88%	86%	85%	85%
IT work order priorities - High completed within two days	91%	92.0%	90%	90%
IT work order priorities - Medium completed in one week	94%	96.0%	93%	94%
IT work order priorities - Low completed in 4 weeks	100%	100.0%	98%	99%

FUTURE ISSUES

- Adequate IT staffing to meet department demands, projects and requests.
- IT Staff training.
- Cyber-security.

NON-DEPARTMENTAL

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$2,740,602	\$6,401,744	\$0	\$3,054,098	\$313,496	11.4%
Charges for Service	\$660,569	\$649,510	\$649,510	\$411,259	\$622,510	(\$27,000)	-4.2%
Interest Earnings	\$336,531	\$260,000	\$260,000	\$325,462	\$275,000	\$15,000	5.8%
Intergovernmental	\$170,998	\$2,400	\$8,212	\$155,719	\$2,400	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$994,308	\$721,894	\$742,955	\$860,521	\$721,894	\$0	0.0%
Other Financing	\$47,445,346	\$319,900	\$874,928	\$336,328	\$595,220	\$275,320	86.1%
Taxes	\$22,468,424	\$19,906,000	\$19,906,000	\$15,799,069	\$20,359,015	\$453,015	2.3%
Total	\$72,076,176	\$24,600,306	\$28,843,349	\$17,888,358	\$25,630,137	\$1,029,831	4.2%
Net County Funds	(\$72,076,176)	(\$24,600,306)	(\$28,843,349)	(\$17,888,358)	(\$25,630,137)	(\$1,029,831)	4.2%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Non-departmental is a collection of revenues that are not County department specific or collected within a particular departmental program area.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget includes an increase in overall sales tax growth estimates of \$453K or 2.3%. In addition, the adopted budget includes an additional \$275K as a transfer from County capital reserves to fund capital outlay projects listed within Support Services – Public Building's budget for the upcoming fiscal year.
- The adopted budget also aligns several sources of revenue such as interest earned and facility fees to better align the estimated budget for those sources with prior year actuals.
- Finally, the adopted budget increases the use of county fund balance as a sources of funds to balance the budget by \$313,496 or 11.4%.

MATCHING GRANT FUNDS & P.A.R.T

Don Truell, Chairman

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$98,460	\$0	\$0	\$78,977	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$98,460	\$0	\$0	\$78,977	\$0	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$98,460	\$0	\$0	\$78,977	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The County has in the past provided matching funds for specific grants and contributions to P.A.R.T.

REGISTER OF DEEDS

David Rickard, Register of Deeds

203 West 2nd Street Lexington, NC 27292 (336) 242-2150

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$395,506	\$415,488	\$415,488	\$328,704	\$413,860	(\$1,628)	-0.4%
Operating	\$55,307	\$113,505	\$171,344	\$89,335	\$85,622	(\$27,883)	-24.6%
Capital Outlay	\$2,324	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$453,137	\$528,993	\$586,832	\$418,039	\$499,482	(\$29,511)	-5.6%
Revenues							
Charges for Service	\$729,712	\$734,144	\$734,144	\$1,689,394	\$712,750	(\$21,394)	-2.9%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$431,191	\$209,487	\$209,487	(\$533,460)	\$316,000	\$106,513	50.8%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,160,903	\$943,631	\$943,631	\$1,155,934	\$1,028,750	\$85,119	9.0%
Net County Funds	(\$707,766)	(\$414,638)	(\$356,799)	(\$737,894)	(\$529,268)	(\$114,630)	27.6%
Authorized Positions	7.00	7.00	7.00	7.00	7.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Register of Deeds office mission is to record, preserve, maintain, and provide access to real estate and vital records in an effective and efficient manner in accordance in North Carolina General Statutes.

With a goal to provide professional, efficient & friendly customer service that exceeds the expectations of the public. The department is continually look for new & better ways to serve customers and strive to be a role model for all Register of Deeds offices across the country.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases funding to the Register of Deeds by (\$29,511) or -5.6%. The decrease is largely due to realigning automation fund expenses with expected receipts, as well as adjusting expected revenue to historical trends.

- Although the overall personnel budget is reduced, the FY 2017-18 Adopted Budget includes the following salary and insurance adjustments:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Electronic Recording continues to increase and now represents 55 - 60% of all real estate recordings. This allows us to operate more efficiently and will reduce the need to add staff in the future. Statewide issuance of birth records has allowed us to increase the number of vital records certified copies issued to 12,281.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Administrative Notice (Corrections)	18	14	25	20
Marriage Licenses Issued	984	972	990	980
Births Recorded	1,184	1,105	1,200	1,125
Deaths Recorded	1,332	1,216	1,325	1,225
Notary Oaths	569	588	569	590
Military Discharges	22	25	22	25
Real Estate Documents Recorded	22,623	23,259	24,000	24,000

FUTURE ISSUES

- Software upgrade and the state is planning to create an electronic death registration system.

SUPPORT SERVICES

Dwayne Childress, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2030

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,007,910	\$1,085,109	\$1,085,109	\$873,475	\$1,103,537	\$18,428	1.7%
Operating	\$2,396,628	\$2,351,233	\$2,457,283	\$1,924,077	\$2,355,408	\$4,175	0.2%
Capital Outlay	\$703,164	\$259,700	\$1,024,348	\$609,952	\$525,720	\$266,020	102.4%
Total	\$4,107,702	\$3,696,042	\$4,566,740	\$3,407,504	\$3,984,665	\$288,623	7.8%
Revenues							
Charges for Service	\$22,302	\$35,978	\$35,978	\$29,940	\$0	(\$35,978)	-100.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$22,302	\$35,978	\$35,978	\$29,940	\$0	(\$35,978)	-100.0%
Net County Funds	\$4,085,400	\$3,660,064	\$4,530,762	\$3,377,564	\$3,984,665	\$324,601	8.9%
Authorized Positions	19.75	19.00	19.00	19.00	19.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Support Services Team includes Purchasing, Facilities Maintenance, and Parking Deck. These services meet the internal needs of other county departments through purchasing assistance, printing services, courier mail service, and building maintenance and construction. The department also serves the public at the Parking Deck and Lot. The mission is to apply the highest standards of excellence and expand our list of satisfied customers. The department achieves this goal by maintaining high quality standards in materials and workmanship while keeping costs consistent.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Support Services by \$324,601 or 8.9%. Increases to personnel is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).

- ✓ An additional amount per employee to satisfy the County’s contribution toward increasing group insurance cost. Next year’s total amount county-wide is expected to increase 5.7%. This is largely due to an increase in “high cost” claims throughout the County.
- The adopted budget also eliminates the fees being charged at the County owned parking deck located in downtown Lexington NC. Doing so also removes majority of the expense associated with operating the parking deck, which includes the elimination of two part-time positions.
- Lastly, the approved budget includes \$525K for capital related expenses for the following projects listed below:

Project	Amount
Update HVAC Fleet	\$ 60,000
Roof Repair Fleet	\$ 20,000
Replace Animal Shelter Washer / Dryer with Commerical Units	\$ 27,000
Exterior Repair of Governmental Center	\$ 175,000
Replace (3) Guard Shacks	\$ 32,220
Canopy for CNG Site	\$ 5,000
Carpet Replacement for Register of Deeds	\$ 14,000
Replace Sliding Door at Lexington Library	\$ 14,000
Add Gates for West Campus Trash Corral	\$ 3,500
Roof Replacement for Lexington Library	<u>\$ 175,000</u>
Total	<u>\$ 525,720</u>

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Repaired the roofs at:Thomasville Library, Courthouse Annex.
- Completed Governmental Center Penthouse Stucco Repairs.
- Replaced plumbing in 1958 Jail & Courthouse.
- Completed Lexington Library Annex Renovation.
- Installed HVAC in Parking Deck Control Room.
- Installed Reni Water Heater at West Davidson EMS.

- Installed LED lighting at Senior Services in Thomasville and Joblink as well as applied for an energy rebate with Duke Power, which saved the county \$3,717.
- Replaced carpet in the Thomasville Library.
- Completed Wilcox Bridge Project.
- Completed 911 HVAC Server Room.
- Purchased Cost Efficient Envelope Printer (This machine replaces three machines. It prints envelopes, color letterhead and NCR carbons.)

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
90% of All Print Jobs Completed and Ready to Ship to All Internal Customers Within (8) Hours	97%	99.75%	95%	95%
Generate Savings in Excess of (\$3,500) Annually	\$4,362	\$3,108	\$3,500	\$3,500
Average Cost of Labor Less than (\$75) Per Work Order	\$50	\$41	\$45	\$50
Average of less than 4 hours per work order	3.21	2.78	3.50	3.25
20% More Internally Generated Work Orders than Customer Generated Work Orders	22%	38%	20%	20%

FUTURE ISSUES

- Complete Government Center Building Control System.
- Replace VCT on first floor at Colonial Drive.
- Replace three box site buildings.
- Polish bay floors at EMS Bases.
- Complete Windstream / LexComm Building Project.
- Repair West Campus Gym & Support Services roofs.
- Replace Lexington Library Roof.

TAX ASSESSOR

Jerry Ward, Interim Tax Administrator

913 Greensboro Street Lexington, NC 27292 (336) 242-2160

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,839,912	\$2,015,831	\$2,015,831	\$1,648,557	\$2,024,780	\$8,949	0.4%
Operating	\$651,917	\$777,873	\$777,873	\$533,696	\$751,424	(\$26,449)	-3.4%
Capital Outlay	\$33,782	\$18,980	\$49,532	\$31,297	\$18,300	(\$680)	-3.6%
Total	\$2,525,611	\$2,812,684	\$2,843,236	\$2,213,550	\$2,794,504	(\$18,180)	-0.6%
Revenues							
Charges for Service	\$12,555	\$33,043	\$33,043	\$45,320	\$39,200	\$6,157	18.6%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$183,541	\$190,000	\$190,000	\$185,983	\$180,000	(\$10,000)	-5.3%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$73,857,223	\$72,972,453	\$72,972,453	\$71,567,505	\$73,706,927	\$734,474	1.0%
Total	\$74,053,319	\$73,195,496	\$73,195,496	\$71,798,808	\$73,926,127	\$730,631	1.0%
Net County Funds	(\$71,527,708)	(\$70,382,812)	(\$70,352,260)	(\$69,585,259)	(\$71,131,623)	(\$748,811)	1.1%
Authorized Positions	34.00	34.40	34.40	34.40	34.40	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To list, map, appraise, and collect all property taxes due to Davidson County, the municipalities, schools, and fire districts. To attain appraisals that coincide with fair market values based on the latest County property.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases county funding to the Tax Department by (\$18,180) or -0.6%. The increase to personnel costs is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.

- Lastly, the approved budget assume no change in the overall County's general property tax rate of \$0.54. Next year's estimated current year property tax budget is based on an overall property valuation of \$13,737,568,579 / 100 x \$0.54 x a collection rate of 96.75% = \$71,771,927. This amount is equal to the amount collected as of year-end FY 2015-16.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

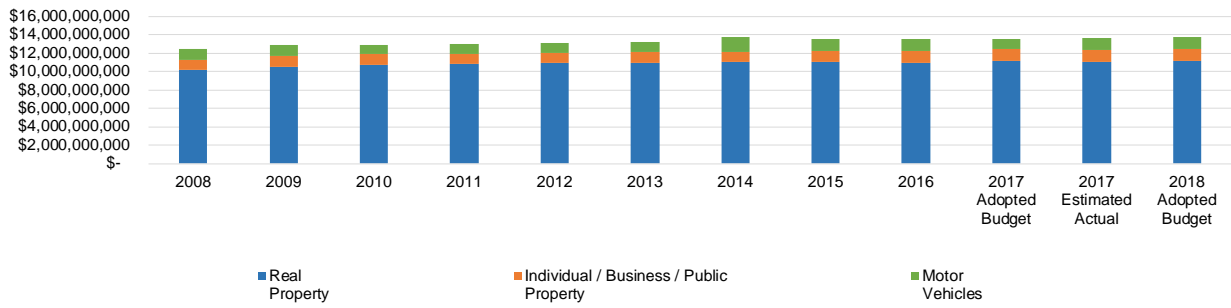
- Grew collection percentage by 1% over previous year.
- Collected additional delinquent taxes with help of our tax attorney.
- Completed additional foreclosures.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Prior Year Delinquent Collections vs. Current	3.65%	1.75%	3.50%	3.60%
Motor Vehicle Collections	97.00%	97.00%	98.00%	98.00%
Releases	0.25%	0.21%	0.16%	0.25%

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2008	\$ 54.00	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ -	0.00%
2009	\$ 54.00	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 54.00	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 54.00	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 54.00	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 54.00	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 54.00	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 54.00	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 54.00	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017 Adopted Budget	\$ 54.00	\$ 11,143,985,058	\$ 1,274,348,051	\$ 1,171,484,099	\$ 13,589,817,208	\$ 10,850,356	0.08%
2017 Estimated Actual	\$ 54.00	\$ 11,080,350,574	\$ 1,274,470,882	\$ 1,316,808,181	\$ 13,671,629,637	\$ 81,812,429	0.60%
2018 Adopted Budget	\$ 54.00	\$ 11,143,571,200	\$ 1,274,557,068	\$ 1,319,440,311	\$ 13,737,568,579	\$ 65,938,942	0.48%
Total		\$ 130,528,885,628	\$ 14,281,093,277	\$14,568,716,627	\$159,378,695,532	\$ 1,249,070,981	10.00%
Average Growth Per Year						\$ 116,725,855	0.86%

Assessed Property Values



FUTURE ISSUES

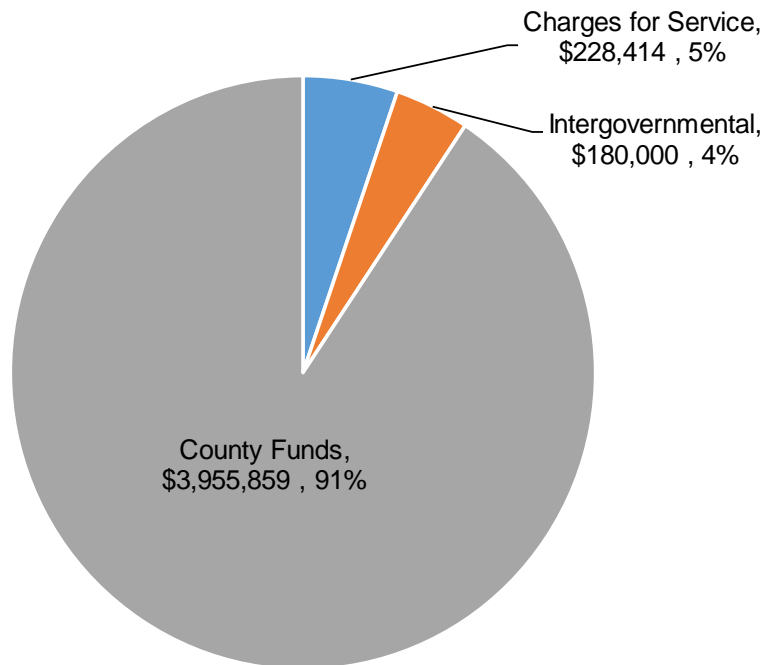
- One of the issues the County is having to address is the possibility of the State passing a law requiring all counties to conduct four year revaluation, rather than eight year. Appraisal staff has to be prepared for this by keeping sales ratio analysis up to date, accompanied by accurate market value assessments.

Culture & Recreation Summary

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Tourism	\$ 45,560	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	0.0%
Library	\$3,122,679	\$3,240,339	\$3,312,503	\$3,407,531	\$ 167,192	5.2%
Recreation	\$ 901,013	\$ 876,691	\$ 934,894	\$ 897,842	\$ 21,151	2.4%
Grand Total	\$4,069,252	\$4,175,930	\$4,306,297	\$4,364,273	\$ 188,343	4.5%
Total Revenue	\$ 467,579	\$ 409,163	\$ 428,769	\$ 408,414	\$ (749)	-0.2%
County Funds	\$3,601,673	\$3,766,767	\$3,877,528	\$3,955,859	\$ 189,092	5.0%

FY 2018 Culture & Recreation Revenues

Total = \$408,414



CONTRIBUTIONS – CULTURE & RECREATION

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$45,560	\$58,900	\$58,900	\$58,900	\$58,900	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$45,560	\$58,900	\$58,900	\$58,900	\$58,900	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$45,560	\$58,900	\$58,900	\$58,900	\$58,900	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County provides funding to outside agencies that offer services within various related county functional areas such Public Safety, Human Service and Culture and Recreation. In addition Economic Development functions are provided support via the County budget process through agencies such as the Lexington and Thomasville City Chambers of Commerce as well as the Davidson County Economic Development Commission.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget maintains the same level of county funding provided for Culture & Recreation – Contributions. The proposed budget provides for the same amount of funding to TRIP for the upcoming fiscal year, totaling \$58,900. Below is a summary highlighting the various agencies by function, and also shows the requested amount by the agency from the County as well as the amount included in the FY 2018 Adopted Budget.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2017 Adopted	FY 2017 Amended	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	\$ -
Culture and Recreation Total		\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	\$ -
	CHAMBER OF COMM - LEXINGTON	\$ 13,750	\$ 13,750	\$ 16,750	\$ 9,750	\$ 3,000	\$ (4,000)
	CHAMBER OF COMM - THOMASVILLE	\$ 13,750	\$ 13,750	\$ 13,750	\$ 9,750	\$ -	\$ (4,000)
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 10,000	\$ 8,300	\$ 9,700	\$ 8,000
Economic Development	PACE	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ (15,000)	\$ (15,000)
	ECONOMIC DEV COMMISSION	\$248,000	\$ 248,000	\$ 270,000	\$248,000	\$ 22,000	\$ -
	FORESTER	\$ 84,381	\$ 84,381	\$ 102,856	\$102,856	\$ 18,475	\$ 18,475
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Economic Development Total		\$375,181	\$ 375,181	\$ 423,356	\$378,656	\$ 48,175	\$ 3,475
Human Service Organization	FAMILY SERVICES - GRANT	\$ 98,069	\$ 98,069	\$ 98,069	\$ 98,069	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$194,795	\$ 194,795	\$ 194,795	\$194,795	\$ -	\$ -
	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,500	\$ 1,000	\$ -
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
Public Safety Organization	RESCUE SQUAD DAV CTY - BASE	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY - EXPANSION	\$ -	\$ -	\$ 122,500	\$ -	\$ 122,500	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	\$ -
Public Safety Organization Total		\$ 75,500	\$ 75,500	\$ 199,000	\$ 75,500	\$ 123,500	\$ -
Grand Total		\$704,376	\$ 704,376	\$ 876,051	\$707,851	\$ 171,675	\$ 3,475

LIBRARY - MUSEUM

Ruth Ann Copley, Director

602 South Main Street Lexington, NC 27292 (336) 242-2040

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,475,648	\$2,573,152	\$2,600,804	\$2,252,168	\$2,761,808	\$188,656	7.3%
Operating	\$608,703	\$627,901	\$653,201	\$556,227	\$615,423	(\$12,478)	-2.0%
Capital Outlay	\$38,328	\$39,286	\$58,498	\$13,336	\$30,300	(\$8,986)	-22.9%
Total	\$3,122,679	\$3,240,339	\$3,312,503	\$2,821,732	\$3,407,531	\$167,192	5.2%
Revenues							
Charges for Service	\$100,252	\$90,000	\$108,206	\$102,236	\$90,000	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$191,765	\$180,000	\$181,400	\$177,380	\$180,000	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$292,017	\$270,000	\$289,606	\$279,616	\$270,000	\$0	0.0%
Net County Funds	\$2,830,662	\$2,970,339	\$3,022,897	\$2,542,116	\$3,137,531	\$167,192	5.6%
Authorized Positions	48.00	48.00	48.00	48.00	49.00	1.00	2.1%

DEPARTMENTAL PURPOSE & GOALS

The Library's mission is to provide comprehensive resources and services in support of the research, teaching, and learning needs of the citizens of Davidson County. The Library Department includes both library services as well as the museum.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to the Library / Museum by \$167,192 or 5.6%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount

county-wide is expected to increase 5.7%. This is largely due to an increase in “high cost” claims throughout the County.

- The adopted budget also include \$30K to replace (30) out-of-warrant desktop computers within the library system.
- Lastly, the adopted budget allows for a part-time Genealogist position to be converted to full-time at a total cost of \$38K. As part-time, the position cost around \$27K, so the difference was covered via a reduction in additional capital outlay needs and a reduction in overall part-time cost. The adopted budget also includes the cost of one additional security guard part-time position for the Lexington library. The total cost of the additional part-time security guard equals \$24K.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Finished renovation of the Library Annex and moved Local History/Genealogy and Technical Services out of the Library in Lexington.
- Expanded services to homeschoolers throughout the county offering such things as the Homeschool Academy.
- Established “maker spaces” in each library offering programming to teens and students in stop animation, 3-D printing and pens, makey makeys, raspberry pis through grant-funded technology.
- Davidson County played a major role in the establishment of the first of its kind statewide consortium for children’s ebooks focusing on 0 to 3rd grade through funds provided by the legislature and the State Library.
- The Historical Museum’s documentary photography collection continues to be an important part of its mission. We published Color the County, a coloring book based on images in the H. Lee Waters Collection, which also provides an effective platform for community networking. Uptown Lexington, Inc., LTA, the Chambers and City of Lexington commissions regularly utilize our resources, which in turn support increased foot traffic in the Uptown Commercial Business District.
- Our newly activated Student Intern and Volunteer Program have helped this past year with cataloging, an intern, Margaret Hester, who is using her volunteer hours for professional development.
- Museum raised community awareness by facilitating an award from Preservation North Carolina for BOCC for historic preservation leadership in restoring the Old Courthouse. A number of evening receptions, ceremonies and civic meetings have been held at the Old Courthouse. Next on the schedule – Chambers recognize Richard Childress/NASCAR Hall of Fame Recipient in the courtroom on March 9, 2017.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Number of Requested Items (In Print) Processed & Available to Public Quarterly	98%	98%	97%	97%
Number of Staff Participating in Job-Swap will Equal or Exceed (23)	100%	100%	100%	100%
Number of Permanent Staff Taking Five Library Related Training Sessions will Equal or Exceed (35)	100%	100%	100%	100%
Number of Staff with Safety Training will Cover all Service Hours by June 30	100%	100%	100%	100%

FUTURE ISSUES

- Expansion and renovation needed at all libraries to keep up with the needs of 21st century library facilities, programming, and technology. The Library Department needs to renovate and expand the Lexington Library with the assistance of Public Works.
- Need to purchase a new bookmobile to replace the 1989 model currently in service. A model is needed that can also provide technology as well as carry a selection of books for its clientele.
- Increased staffing from part-time to fulltime staff to improve community engagement and public value.

PARKS & RECREATION

Thomas Marshburn, Director

555-D West Center Street Extension Lexington, NC 27295 (336) 242-2285

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$473,969	\$479,509	\$479,509	\$450,669	\$495,262	\$15,753	3.3%
Operating	\$204,494	\$240,950	\$240,950	\$218,883	\$235,800	(\$5,150)	-2.1%
Capital Outlay	\$45,469	\$20,202	\$78,405	\$76,895	\$36,510	\$16,308	80.7%
Total	\$723,932	\$740,661	\$798,864	\$746,448	\$767,572	\$26,911	3.6%
Revenues							
Charges for Service	\$26,492	\$30,000	\$30,000	\$39,462	\$35,000	\$5,000	16.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$26,492	\$30,000	\$30,000	\$39,462	\$35,000	\$5,000	16.7%
Net County Funds	\$697,440	\$710,661	\$768,864	\$706,986	\$732,572	\$21,911	3.1%
Authorized Positions	7.00	8.00	8.00	8.00	8.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To improve the quality of life to the citizens of Davidson County by advocating and promoting parks, athletics activities, non-athletic recreation activities, and opportunities for leisure time activities at county parks.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Parks and Recreation by \$21,911 or 3.1%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.

- The adopted budget also includes funding (\$16K) for the replacement of a mower, air compressor, lawn roller, a defibrillator at Boones Cave Park and an equipment building at Hughes Park.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Purchased land at Hughes Park and Fort York Wilcox Bridge.
- Updated Hughes Park which also included restrooms.
- Held first Pickle ball Tournament held in West Campus Gym.
- Installed new playground equipment at three county parks.
- Upgraded basketball courts at Southmont Park.
- Renovated Linwood Community Center.
- Completed county-wide master plan.
- Davidson County Special Olympics Bowling competed in Unified National Games in February, 2017.
- Installed Security Cameras to West Campus for inside and outside

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
New Volleyball Camp Participants	45	55	65	65
Volleyball Program Participants	153	164	173	175
Cross Country Meeting Participants	610	605	610	610
Visitors to Boone's Cave	13,111	15,200	17,100	17,500
Volunteer Coaches for Sport Athletic Programs	402	458	464	465
Easter Egg Hunt				
Participants	55	65	75	75
Volunteers	30	35	40	40
Athletics Participants	N / A	N / A	1,839	1,900
Programming Participants	N / A	N / A	4,565	4,600
Total Citizens Using County Parks	N / A	N / A	271,527	272,000

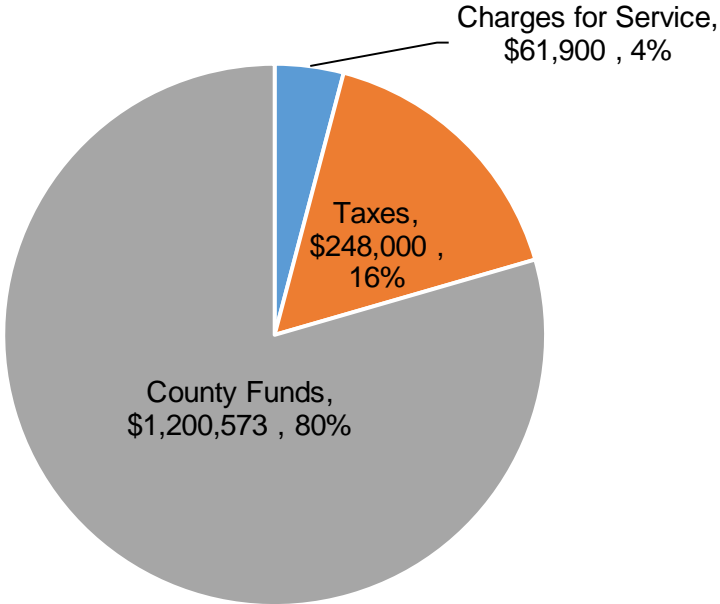
FUTURE ISSUES

- Limited staff, facility renovation needs and funding limitations.

Economic & Physical Development Summary

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Economic Development	\$ 370,361	\$ 375,181	\$ 375,181	\$ 378,656	\$ 3,475	0.9%
Cooperative Extension	\$ 253,240	\$ 243,931	\$ 304,744	\$ 234,683	\$ (9,248)	-3.8%
Geographical Information Systems	\$ 172,592	\$ 197,690	\$ 197,690	\$ 207,992	\$ 10,302	5.2%
Operating Transfers - JTEC and Airport	\$ 609,111	\$ 182,024	\$2,682,024	\$ 181,117	\$ (907)	-0.5%
Planning	\$ 477,496	\$ 518,775	\$ 508,775	\$ 508,025	\$ (10,750)	-2.1%
Grand Total	\$1,882,800	\$1,517,601	\$4,068,414	\$1,510,473	\$ (7,128)	-0.5%
Total Revenue	\$ 100,611	\$ 41,900	\$ 102,617	\$ 309,900	\$ 268,000	639.6%
County Funds	\$ 1,782,189	\$ 1,475,701	\$ 3,965,797	\$ 1,200,573	\$ (275,128)	-18.6%

FY 2018 Economic and Physical Development Revenues Total = \$309,900



CONTRIBUTIONS – ECONOMIC & PHYSICAL DEVELOPMENT

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$370,361	\$375,181	\$375,181	\$353,071	\$378,656	\$3,475	0.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$370,361	\$375,181	\$375,181	\$353,071	\$378,656	\$3,475	0.9%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$248,000	\$248,000	0.0%
Total	\$0	\$0	\$0	\$0	\$248,000	\$248,000	0.0%
Net County Funds	\$370,361	\$375,181	\$375,181	\$353,071	\$130,656	(\$244,525)	-65.2%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County provides funding to outside agencies that offer services within various related county functional areas such Public Safety, Human Service and Culture and Recreation. In addition Economic Development functions are provided support via the County budget process through agencies such as the Lexington and Thomasville City Chambers of Commerce as well as the Davidson County Economic Development Commission.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget decreases county funding to Economic and Physical Development – Contributions by (\$244,525) or -65.2%. This decrease is attributed to using a portion of the new re-distributed sales tax proceeds to cover the County’s contribution to the Economic Development Commission (EDC) totaling \$248,000. The forester service has an agreement with the County to provide 40% of the funding toward services provided, with the state providing the remaining 60%. For next fiscal year the forester is requesting an increase in funding over the current year totaling \$18,475 or 21.9%. The increase is largely due to the replacement of a Frontline Fire Truck and associated equipment. Below is a summary highlighting the various agencies by function, and also shows the requested

amount by the agency from the County as well as the amount included in the FY 2018 Adopted Budget.

Contribution Summary

						Requested	Adopted
Functional Area	Agency	FY 2017 Adopted	FY 2017 Amended	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	\$ -
Culture and Recreation Total		\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	\$ -
	CHAMBER OF COMM - LEXINGTON	\$ 13,750	\$ 13,750	\$ 16,750	\$ 9,750	\$ 3,000	\$ (4,000)
	CHAMBER OF COMM - THOMASVILLE	\$ 13,750	\$ 13,750	\$ 13,750	\$ 9,750	\$ -	\$ (4,000)
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 10,000	\$ 8,300	\$ 9,700	\$ 8,000
Economic Development	PACE	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ (15,000)	\$ (15,000)
	ECONOMIC DEV COMMISSION	\$248,000	\$ 248,000	\$ 270,000	\$248,000	\$ 22,000	\$ -
	FORESTER	\$ 84,381	\$ 84,381	\$ 102,856	\$102,856	\$ 18,475	\$ 18,475
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Economic Development Total		\$375,181	\$ 375,181	\$ 423,356	\$378,656	\$ 48,175	\$ 3,475
Human Service Organization	FAMILY SERVICES - GRANT	\$ 98,069	\$ 98,069	\$ 98,069	\$ 98,069	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$194,795	\$ 194,795	\$ 194,795	\$194,795	\$ -	\$ -
	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,500	\$ 1,000	\$ -
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
Public Safety Organization	RESCUE SQUAD DAV CTY - BASE	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY - EXPANSION	\$ -	\$ -	\$ 122,500	\$ -	\$ 122,500	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	\$ -
Public Safety Organization Total		\$ 75,500	\$ 75,500	\$ 199,000	\$ 75,500	\$ 123,500	\$ -
Grand Total		\$704,376	\$ 704,376	\$ 876,051	\$707,851	\$ 171,675	\$ 3,475

COOPERATIVE EXTENSION

Troy Coggins, Director

301 East Center Street Lexington, NC 27292 (336) 242-2080

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$250,445	\$242,431	\$301,744	\$235,366	\$234,683	(\$7,748)	-3.2%
Capital Outlay	\$2,795	\$1,500	\$3,000	\$981	\$0	(\$1,500)	-100.0%
Total	\$253,240	\$243,931	\$304,744	\$236,346	\$234,683	(\$9,248)	-3.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$26,007	\$0	\$18,693	\$14,844	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$26,169	\$0	\$42,024	\$26,114	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$52,176	\$0	\$60,717	\$40,957	\$0	\$0	0.0%
Net County Funds	\$201,064	\$243,931	\$244,027	\$195,389	\$234,683	(\$9,248)	-3.8%
Authorized Positions	6.50	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Cooperative Extension emphasis on traditional agriculture, including agronomic crops, livestock, poultry and forestry must continue as it is an important part in the county's economic strength. This would include retention of farms and farmland, farm safety, energy efficiency, and implementing practices that improve both profitability and quality of life. In addressing this need we must teach the importance and means to protect the environment and natural resources and promote sound practices for proper waste disposal, pesticide use, water management, and management practices that improve air and water quality.

A rapidly expanding need is education and support for entrepreneurship opportunities revolving around small acreage agriculture. This is being driven by two major forces: one being food safety and the "buy local" initiative, and the other being the need to find new income opportunities to support a quality life. To facilitate both goals, we must strive to assist growers engaged in agricultural enterprises with production information, market development, and agricultural alternative enterprise evaluations. Some of these growers are current or former traditional agriculture producers, such as tobacco growers looking for alternatives and others are budding

entrepreneurs wanting to utilize the resources they have to improve profitability. As part of supporting this need, CES will continue to support existing farmers markets, the establishment of new markets or outlets, and guidance for community supported agriculture programs.

Another aspect is food safety. This includes SafePlate training and certification. This need is expressed and supported by local food establishments including restaurants and grocery stores. Currently, Davidson County has more than 300 individuals that are certified.

Youth need quality, educational opportunities that focus on healthy lifestyles, career exploration, and citizenship skills in order to address childhood obesity, the dropout rate, and to increase leadership in today's society.

The goal of CES is to improve the quality of life for the citizens of Davidson County by providing research-based education through the process of empowering people to find solutions in areas related to life, land and the economy.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases county funding to Cooperative Extension by (\$9,248) or -3.8%. The decrease is largely due to adjusting the overall department budget to better align with prior year spending trends.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Filled four agent positions in Livestock, Horticulture, 4-H and FCS.
- Made 14,460 face-to-face contacts focusing on agricultural profitability, food safety, volunteerism, and youth development.
- Received \$41,207 through donations, grants, and specific program funds which allowed us to provide better, more effective services.
- Received the significant support of 992 volunteers totaling 4,732 man-hours. This translates to over \$110,000 worth of service at no cost to the taxpayers.
- Strengthened and supported the Davidson County's agriculture industry by offering pesticide education and Good Agricultural Practices training to food processing and service industry workers.
- Promoted and marketed locally produced agricultural products which have seen an increase of \$367,560 in sales.
- Assisted 4-H'ers in district and state office campaigns.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Agronomic Crops Income Gain	2,363,377	2,127,040	2,000,000	200,000
Livestock Income Gain	216,000	112,332	250,000	125,000
Horticulture Income Gain	88,000	367,567	75,000	150,000
Urban & Consumer Cost Savings	337,760	273,530	250,000	250,000
Service Safe Certifications 2016 Becc	162	34	80	40
Food Preservation	38	19	25	25
4-H STEM Teachers	82	105	75	75
4-H STEM Students	1,640	2,423	1,500	2,000
4-H Career Skills	1,784	2,423	1,500	2,000
Volunteer Service Hours	5,706	4,732	3,500	3,750

FUTURE ISSUES

- **A New Agriculture and Event Center for Davidson County**

The current Davidson County Agriculture Center, also known as Cecil School, has been in service since the 1920's and has been the Agriculture Center for the county since 1985. While there is a unique historical value, and strong sentiment value, the cost of maintaining and updating this building as well as the utility efficacy of a building constructed more than 85 years ago, does bring up the question of economic efficiency. Another concern regarding Cecil School is this 1920's structure was not built or designed to accommodate the security measures that would be implemented in public government facilities built relative to today's world.

Many counties in North Carolina have recently or are currently in the process of building new Agriculture Centers to accommodate today's needs. The Davidson County Cooperative Extension Advisory Council as well as many of the other identifiable agriculture leadership boards in the county are very much in favor of perusing the possibility and opportunities to have a new facility for Davidson County.

In terms of cost, many variables would have to be determined. Of the new centers that we have looked at, the Johnston County center near Smithfield NC, is one that would be considered a very good floorplan. In terms of design and construction, the new Davidson County Sheriff's facility located along Hwy 64, would appear to be a very appealing and cost efficient style to consider.

A major part or need for any facility to accommodate Cooperative Extension and its programs is an auditorium or large meeting room. At Cecil Auditorium, we can seat about 100 people at tables. This is a tight fit for many programs and requires us to limit participation on some occasions. We are somewhat at a disadvantage to host regional programs, due to our limited space. We would like to include a space that could accommodate 250 plus at tables but also be designed to be sectioned off into smaller rooms.

A facility that would accommodate this would also need substantial parking. The parking would need to be sized to accommodate full size 4 door pickup style trucks. This would mean large spaces and enough space to back in and out safely. If a livestock arena could be added to the same campus, then the same parking lot could accommodate both.

We have listed this as a "Future Issue" as our Advisory leadership group is ready to seriously try to make such a facility a reality. They want to work with the county leadership officials and others to achieve this. Hopefully this can be achieved through partnerships and significant funding sources in addition to county tax dollars. We are at the beginning, but every project has to start at some point.

GEOGRAPHICAL INFORMATION SYSTEMS

Joel Hartley, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2267

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$121,707	\$144,654	\$144,654	\$127,821	\$148,952	\$4,298	3.0%
Operating	\$47,711	\$53,036	\$53,036	\$46,704	\$59,040	\$6,004	11.3%
Capital Outlay	\$3,174	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$172,592	\$197,690	\$197,690	\$174,525	\$207,992	\$10,302	5.2%
Revenues							
Charges for Service	\$609	\$0	\$0	\$762	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$609	\$0	\$0	\$762	\$0	\$0	0.0%
Net County Funds	\$171,983	\$197,690	\$197,690	\$173,763	\$207,992	\$10,302	5.2%
Authorized Positions	2.00	2.00	2.00	2.00	2.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission of the Davidson County Information Technology Department is to offer quality, cost-effective information services to assist County departments in fulfilling their responsibilities to provide services to the public. The department also consists of two divisions: 1) Geographic Information Systems (GIS) and 2) Information Technology. Both areas assist internal County departments as well as external customers with their technology needs.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Geographical Information Systems (GIS) by \$10,302 or 5.2%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).

- ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- Also included in the adopted budget is a one-time update to the GIS system to allow for building footprint updates that have occurred county-wide since 2007. This update has a total cost is \$6,500.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- GIS integration with LDO Web online application for Central Permitting.
- Filled vacant GIS Analyst position.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Assisting WebGIS Users & Walk-Ins	99%	99%	95%	95%
Creation of GIS Data Requests or Maps Within Two Business Days	99%	99%	95%	95%

FUTURE ISSUES

- Preparations for NG911.

OPERATING TRANSFERS – ECONOMIC & PHYSICAL DEVELOPMENT

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$609,111	\$182,024	\$2,682,024	\$99,346	\$181,117	(\$907)	-0.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$609,111	\$182,024	\$2,682,024	\$99,346	\$181,117	(\$907)	-0.5%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$609,111	\$182,024	\$2,682,024	\$99,346	\$181,117	(\$907)	-0.5%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget reduces slightly the level of funding the general fund contributes to other funds for economic and physical development services. The dollars included for FY 2018 for DavidsonWorks (JTEC - Fund) total \$164,450 and the capital outlay contribution to the Davidson County Airport Fund totals \$16,667.

PLANNING & ZONING

Guy Cornman III, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2220

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Proposed	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$417,346	\$426,065	\$426,065	\$312,400	\$438,222	\$12,157	2.9%
Operating	\$60,150	\$92,710	\$92,710	\$39,669	\$69,803	(\$22,907)	-24.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$477,496	\$518,775	\$518,775	\$352,069	\$508,025	(\$10,750)	-2.1%
Revenues							
Charges for Service	\$47,826	\$41,900	\$41,900	\$21,190	\$61,900	\$20,000	47.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$47,826	\$41,900	\$41,900	\$21,190	\$61,900	\$20,000	47.7%
Net County Funds	\$429,670	\$476,875	\$476,875	\$330,879	\$446,125	(\$30,750)	-6.4%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Our mission is to carry out a comprehensive planning program designed to promote and maintain the orderly physical growth and development of the unincorporated areas of Davidson County.

- Provide leadership and technical expertise to the governing body, the Planning Board, and Board of Adjustment when considering and making land use decisions that affect the physical development of the County and its citizens.
- Assist all citizens when approached, in a fair and equitable manner providing guidance and interpretation of the County's Land Use Plan and developmental regulations in a timely manner.
- Carry out a comprehensive enforcement program of the County's land use/developmental ordinances as well as solid waste ordinance by investigating complaints and concerns in a timely and efficient manner.

- Provide continued leadership and technical assistance towards identifying transportation needs and projects through coordinated partnerships with out MPO's, NCDOT, and area municipalities.
- Continue to maintain existing partnerships and develop new ones to address common quality of life interests such as water quality, recreation, green space infrastructure, and tourism development. (TRIP, Chambers of Commerce, Community College, Piedmont Together, Central Park of NC, Piedmont Triad Regional Council).
- To maintain an awareness of the changing trends that affect the physical development of the region, and provide professional recommendations to adapt to those trends.
- Provide more coordination and leadership towards issuing new permits involving large scale commercial and industrial projects.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases county funding to Planning and Zoning by (\$30,750) or -6.4%. The change is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- The adopted budget does reduce operating funds to better align annual appropriations to actual spending trends.
- Lastly, the adopted budget includes additional revenue (\$20K) expected from a new agreement with the Town of Midway to provide contract planning and development services.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Brokered a contract with the Town of Midway to carry out zoning enforcement responsibilities.
- Provided technical support to the Town of Denton with its new Land Development Plan.
- Closed out several major long term zoning violations.
- Provided technical support to the Wil-Cox Bridge Recreation Master Plan.
- Provided technical support to the Town of Wallburg with zoning text amendments.

- Provided assistance to the Town of Denton with a new text amendment for VIPER Tower placement.
- Provided technical assistance to DCTS in the development of grant applications for CEMAQ funding to operate Lexington Circulator route.
- Staff provided technical support to the development of transportation improvement projects for the State Transportation Improvement Project Plan.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
# of Complaints Investigated Within (72) Hours of Receipt	208	237	200	230
# of Phone Calls Returned Before 4:30 pm the Same Day	6,300	3,400	3,400	3,000
# of Land Use Applications Processed in a Timely Manner	52	38	55	42
# of Minor Subdivisions Reviewed and Approved Within (30) Days of Receipt	500	520	550	525
# of Major Subdivisions Reviewed and Approved Within Statutory Requirements	8	5	10	8
# of Non-Residential Zoning Compliance Permits Reviewed and Approved Within (72) Hours of Receipt	87	119	90	115
# of Answers Provided to Online Zoning Inquiries Within (48) Hours	45	58	60	65
# of Professional Recommendations Provided on All Landuse Related Applications	32	38	35	42
# of Professional Assistance to Citizens that are Walkin Customers	2,520	2,530	2,500	2,500
# of Complaint Trips Generated from Office	780	750	750	800
# of Phone Calls Assisting Customers Within an Eight Hour Work Day	13,860	15,805	14,000	16,000
# of N.O.V. Letters Issued for Zoning Violations.	N / A	103	100	100
# of Solid Waste Citations Issued	N / A	18	20	25
# of ABC Permits Issued	N / A	26	10	10
# of Zoning Consistency Letters Issued	N / A	52	50	55
# of Court Appearances	N / A	10	10	10

FUTURE ISSUES

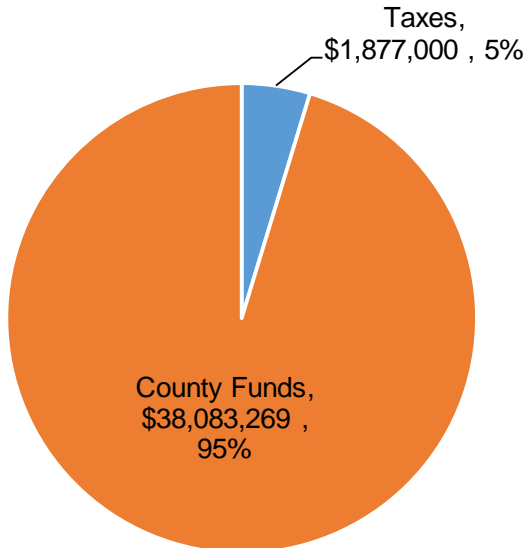
- Conversion to digital files through Laser Fiche program.
- Facing major capacity issues for the City of Lexington's wastewater pump station located at the Welcome Business Center.
- Providing public infrastructure to the I-85 and US Hwy 64 interchange.
- Updating the Davidson County's Land Development Plan.
- Updating Davidson County's Zoning Ordinance to accommodate Tiny Homes
- Find a resolution to address Extra Territorial Jurisdiction discrepancies.

Education Summary

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 38,750	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,560,000	\$ 3,637,702	\$ 3,637,702	\$ 3,654,752	\$ 17,050	0.5%
Davidson County Schools	\$ 23,700,100	\$ 23,997,000	\$ 23,997,000	\$ 24,319,300	\$ 322,300	1.3%
Developmental Center	\$ 687,047	\$ 699,895	\$ 699,895	\$ 707,524	\$ 7,629	1.1%
Lexington City Schools	\$ 3,724,512	\$ 3,866,720	\$ 3,866,720	\$ 3,910,620	\$ 43,900	1.1%
Operating Transfers - School Capital Outlay Fund	\$ 6,484,668	\$ 3,644,461	\$ 3,644,461	\$ 3,651,603	\$ 7,142	0.2%
Stoner-Thomas Center	\$ 402,080	\$ 409,599	\$ 409,599	\$ 414,064	\$ 4,465	1.1%
Teen Parenting	\$ 111,750	\$ 113,840	\$ 113,840	\$ 115,081	\$ 1,241	1.1%
Thomasville City Schools	\$ 3,068,360	\$ 3,143,575	\$ 3,143,575	\$ 3,137,325	\$ (6,250)	-0.2%
Grand Total	\$ 41,777,267	\$ 39,562,792	\$ 39,562,792	\$ 39,960,269	\$ 397,477	1.0%
Total Revenue	\$ -	\$ 1,427,430	\$ 1,427,430	\$ 1,877,000	\$ 449,570	31.5%
County Funds	\$ 41,777,267	\$ 38,135,362	\$ 38,135,362	\$ 38,083,269	\$ (52,093)	-0.1%

FY 2018 Education Revenues

Total = \$1,877,000



EDUCATION - OTHER

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,239,627	\$1,273,334	\$1,273,334	\$1,237,084	\$1,286,669	\$13,335	1.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,239,627	\$1,273,334	\$1,273,334	\$1,237,084	\$1,286,669	\$13,335	1.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,239,627	\$1,273,334	\$1,273,334	\$1,237,084	\$1,286,669	\$13,335	1.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County contributes funding to education in a variety of ways. Majority of education funding goes either directly to the schools / community college or to specific agencies for program specific purposes. Four programs are included within the County budget and those programs include:

- Stoner-Thomas - Operating funding for the school.
- Teen Parenting - The Teen Parent Program was developed in 1988 to serve parenting students in our county's three school systems.
- Developmental Center - South Lexington Developmental Center serves approximately 30 school-aged students, ages 5-21, with multiple disabilities.
- Scholarships – A program created as a tool to encourage graduates of public and private schools in Davidson County to enter the teaching profession and return to Davidson County to teach.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget increases county funding to Other Education by \$13,335 or 1.0%. This increase correlates exactly to the increase provided to the primary education institutions such as the three county school systems and local community college, and is equal to the expected growth in property tax for the County as well.

DAVIDSON COUNTY COMMUNITY COLLEGE

Dr. Mary E. Rittling, President

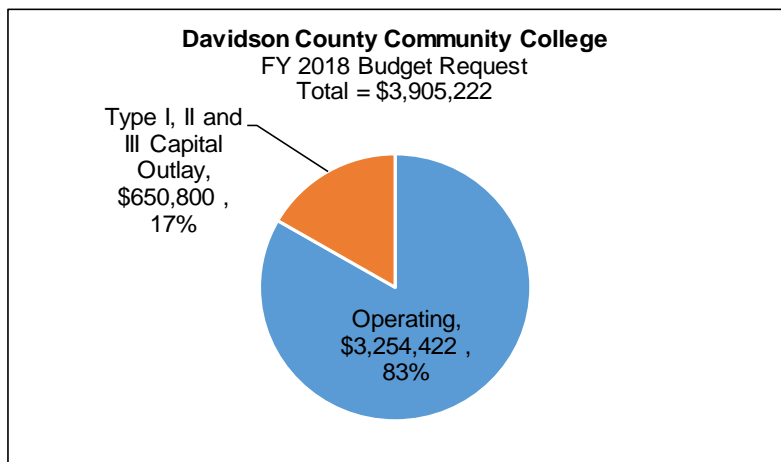
297 DCC Road Thomasville, NC 27360 (336) 249-8186

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,160,000	\$3,230,702	\$3,230,702	\$3,230,702	\$3,252,752	\$22,050	0.7%
Capital Outlay	\$400,000	\$407,000	\$407,000	\$407,000	\$402,000	(\$5,000)	-1.2%
Total	\$3,560,000	\$3,637,702	\$3,637,702	\$3,637,702	\$3,654,752	\$17,050	0.5%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,560,000	\$3,637,702	\$3,637,702	\$3,637,702	\$3,654,752	\$17,050	0.5%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Community College provides addressable and comprehensive instructional programs committed to excellence in teaching and successful student achievement; develops and maintains programs that are responsive to the changing educational and training needs of the people served through basic skills and lifelong learning opportunities; and develops and maintains programs that support and enhance the economic development needs of the local community.



The Community College's Board of Trustees has requested a total budget of \$3,905,222 from Davidson County for FY 2018 (\$3,254,422 in operating funds and \$650,800 in capital outlay funds). This request, detailed on the following page, is \$267,520 or 7.4% higher than the current year's budget.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget increases county funding to Davidson County Community College by \$17,050 or 0.5%. These funds will cover majority of the regular operating cost requested by the college as well as provide funding for some of the general facility repairs, renovations and equipment listed below.

Category	Operating	Type I, II and III Capital Outlay	Total
Payroll and Contracted Services	\$ 1,970,596	\$ -	\$ 1,970,596
Utilities	\$ 645,150	\$ -	\$ 645,150
Telecommunications	\$ 104,900	\$ -	\$ 104,900
Insurance	\$ 105,576	\$ -	\$ 105,576
Lease / Rental	\$ 20,100	\$ -	\$ 20,100
Supplies, Equipment and Repair and Other Costs	\$ 408,100	\$ -	\$ 408,100
General Facility Repairs, Renovations and Repair	\$ -	\$ 402,000	\$ 402,000
Briggs Roofing and Campus Renovations	\$ -	\$ 248,800	\$ 248,800
Contribution to Allied Health Building	\$ -	\$ 1,000,000	\$ 1,000,000
Total	\$ 3,254,422	\$ 1,650,800	\$ 4,905,222

Information	FY 2017 Adopted				FY 2018 Adopted				Operating		Capital	
	Agency	ADM FY 2017-18 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,152	\$ 22,727,000	\$ 1,270,000	\$ 1,172.58	\$ 23,036,050	\$ 1,283,250	\$ 1,202.80	1.4%	\$ 309,050	1.0%	\$ 13,250	
Lexington City	3,038	\$ 3,612,720	\$ 254,000	\$ 1,172.58	\$ 3,654,120	\$ 256,500	\$ 1,202.80	1.1%	\$ 41,400	1.0%	\$ 2,500	
Thomasville City	2,329	\$ 2,808,325	\$ 335,250	\$ 1,172.58	\$ 2,801,325	\$ 336,000	\$ 1,202.80	-0.2%	\$ (7,000)	0.2%	\$ 750	
DCCC	-	\$ 3,230,702	\$ 407,000	\$ -	\$ 3,252,752	\$ 402,000	\$ -	0.7%	\$ 22,050	-1.2%	\$ (5,000)	
Total	24,519	\$ 32,378,747	\$ 2,266,250	\$ 1,172.58	\$ 32,744,247	\$ 2,277,750	\$ 1,202.80	1.1%	\$ 365,500	0.5%	\$ 11,500	

Total Funding Increase \$ 377,000

Cumulative Per Pupil Funding % Increase 2.58%



April 12, 2017

The Honorable Don Truell
Chairman, Davidson County Commissioners
PO Box 1067
Lexington, NC 27293-1067

Dear Chairman Truell:

On behalf of the Board of Trustees, thank you for the opportunity to present the college's budget request for the 2017-2018 fiscal year. Davidson County Community College (DCCC) is committed to providing innovative and equitable learning experiences to our community. DCCC educates approximately 14,000 students annually while continuing our commitment to student success and retention strategies to ensure our students receive the best possible outcome.

Construction of our new Health Sciences Center has begun and is estimated to be complete in the Fall of 2018. This Center will accommodate current programs and future growth of our allied health programs. We are eager to start health programs in the new space and are excited about the enhanced technology provided by the state-of-the-art health simulation labs. The design of the Health Sciences Center will prove to be an efficient and beautiful addition to our community and campus.

The addition of the new Health Sciences Center provides an opportunity to free-up much needed space to expand our program offerings. For example, programs such as Dental Assisting will begin in the Fall of 2018. In addition, DCCC continues to develop customized hiring and training programs with local companies. We are eager to expand our apprenticeship program allowing DCCC to provide even more resources to our local partners.

The Board of Trustees of Davidson County Community College approved the Davidson County Budget Request for 2017-2018 on April 11, 2017. The approved budget is enclosed. The total 2017-2018 budget request is \$3,905,222 (\$3,254,422 general expense + \$650,800 capital expense). The capital expense request includes \$248,800 to replace the roof on the Briggs building and renovations to the Love and Briggs Technology buildings.

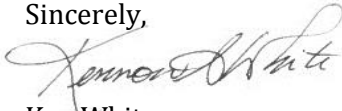
The enclosed budget includes a two percent raise for staff and a one percent retirement rate increase. On behalf of our students, we appreciate the support the Davidson County Commissioners have provided the College. Your continued support of quality educational services is requested.

Please let us know if you have questions or need additional information. Thank you for your continued support of DCCC!

Davidson Campus
P.O. Box 1287
Lexington, NC 27293-1287
336.249.8186

Davie Campus
1205 Salisbury Road
Mocksville, NC 27028
336.751.2885

Sincerely,

A handwritten signature in black ink, appearing to read "Ken White". The signature is written in a cursive style with a large, prominent initial "K".

Ken White
Chairman, Board of Trustees
Davidson County Community College

cc: Zeb Hanner, County Manager
Dr. Mary E. Rittling
Laura L. Yarbrough

Davidson County Community College
Davidson Campus Budget Request
2017-2018

	2017-2018 Budget Requests	2016-2017 Budget Requests	2016-2017 Actual Allotment	Change vs. P/Y Request
GENERAL EXPENSE:				
Payroll & Contracted Services	\$ 1,970,596	\$ 1,949,569		
Utilities	\$ 645,150	\$ 637,650		
Telecommunications	\$ 104,900	\$ 107,100		
Insurance	\$ 105,576	\$ 103,051		
Lease/Rental	\$ 20,100	\$ 20,232		
Supplies, Equipment Repairs, & Other Costs	\$ 408,100	\$ 413,100		
Total General Expense	\$ 3,254,422	\$ 3,230,702	\$ 3,230,702	0.73%
CAPITAL				
General Facility Repairs, Renovations & Equipment	\$ 402,000	\$ 407,000	\$ 407,000	
Briggs Roofing and Campus Renovations*	\$ 248,800	\$ -		
Total Capital Expense	\$ 650,800	\$ 407,000	\$ 407,000	59.90%
Grand Total Budget Request	\$ 3,905,222	\$ 3,637,702	\$ 3,637,702	7.35%

*Per Capital Renovations Request

DAVIDSON COUNTY SCHOOLS

Dr. Lory Morrow, Superintendent

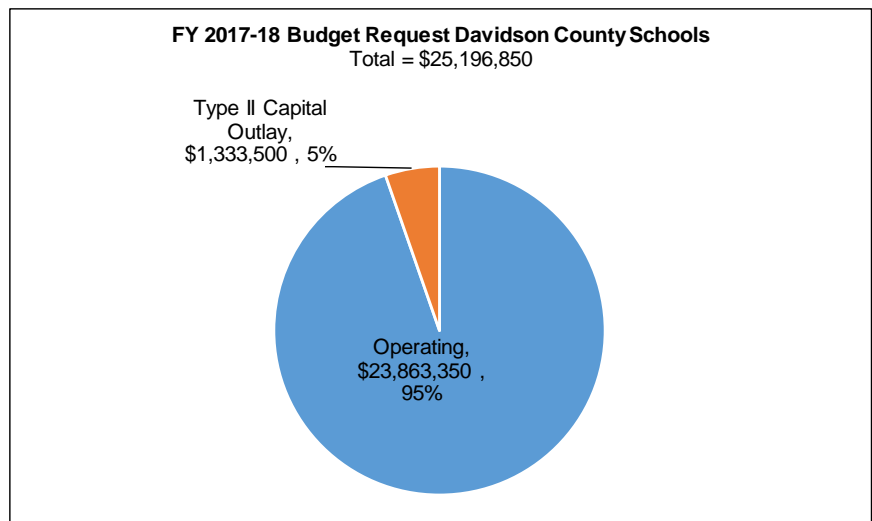
250 County School Road Lexington, NC 27292 (336) 249-1062

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$22,478,594	\$22,727,000	\$22,727,000	\$22,727,000	\$23,036,050	\$309,050	1.4%
Capital Outlay	\$1,221,506	\$1,270,000	\$1,270,000	\$1,270,000	\$1,283,250	\$13,250	1.0%
Total	\$23,700,100	\$23,997,000	\$23,997,000	\$23,997,000	\$24,319,300	\$322,300	1.3%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$377,000	\$377,000	0.0%
Total	\$0	\$0	\$0	\$0	\$377,000	\$377,000	0.0%
Net County Funds	\$23,700,100	\$23,997,000	\$23,997,000	\$23,997,000	\$23,942,300	(\$54,700)	-0.2%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Schools are comprised of thirty-five schools that distinguish themselves as safe and orderly places where a diverse student body excels in academics, arts and athletics. Their ADM is 19,152, and their mission is to empower students to achieve high academic goals and to challenge educators to attain high professional standards. Although public education is primarily a responsibility of the state, all counties are required



to fund a portion of the operating and capital expenses for local public school systems. Most counties, including Davidson County, provide funding above and beyond the legal mandates. This

additional funding is used to pay for local enhancements, such as extra teaching positions to reduce class sizes, teacher and staff salary supplements, and other programs and services in response to unique local school system needs.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

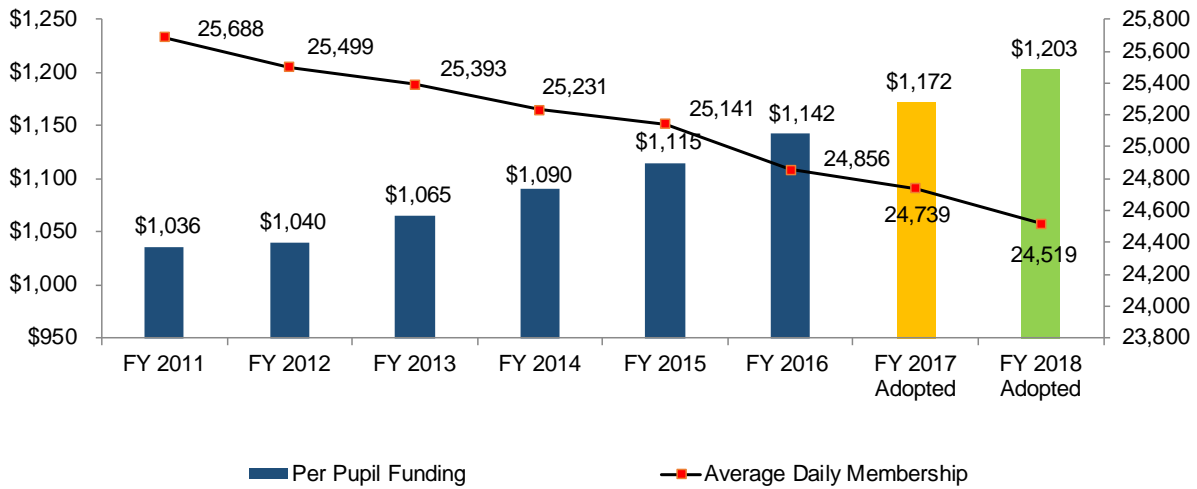
- The FY 2018 Adopted Budget increases county funding to the Davidson County School System by \$322,300 or 1.3%. The increase in operating funds for FY 2018 increases per pupil funding contributed by the county from \$1,172.58 to \$1,202.80. The capital outlay budget for FY 2018 is 1.0% greater than for FY 2016. The capital outlay budget provides funding for replacement of equipment, computers and buses.

Information	FY 2017 Adopted				FY 2018 Adopted				Operating		Capital	
	Agency	ADM FY 2017-18 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,152	\$ 22,727,000	\$ 1,270,000	\$ 1,172.58	\$ 23,036,050	\$ 1,283,250	\$ 1,202.80	1.4%	\$ 309,050	1.0%	\$ 13,250	
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Thomasville City	2,329	\$ 2,808,325	\$ 335,250	\$ 1,172.58	\$ 2,801,325	\$ 336,000	\$ 1,202.80	-0.2%	\$ (7,000)	0.2%	\$ 750	
DCCC	-	\$ 3,230,702	\$ 407,000	\$ -	\$ 3,252,752	\$ 402,000	\$ -	0.7%	\$ 22,050	-1.2%	\$ (5,000)	
Total	24,519	\$ 32,378,747	\$ 2,266,250	\$ 1,172.58	\$ 32,744,247	\$ 2,277,750	\$ 1,202.80	1.1%	\$ 365,500	0.5%	\$ 11,500	

Total Funding Increase \$ 377,000

Cumulative Per Pupil Funding % Increase 2.58%

Per Pupil Funding Summary
All Three Davidson County School Systems





**Davidson County Schools
2017/2018 Proposed Budgets
May 1, 2107**

**Revised 5.2.17 – Board Amendment increase local
supplement request to 3%**

- **Local Current Expense - Fund 2**
- **Other Local Restricted - Fund 8**
- **Capital Outlay - Fund 4**

Goals

2017-2018 Proposed Budgets

Goal 1

Ensure a 21st century learning environment grades K-12 preparing students to be good citizens, globally competitive, and future-ready

Goal 4

Continuously monitor and maintain school system facilities to ensure a conducive safe learning environment.

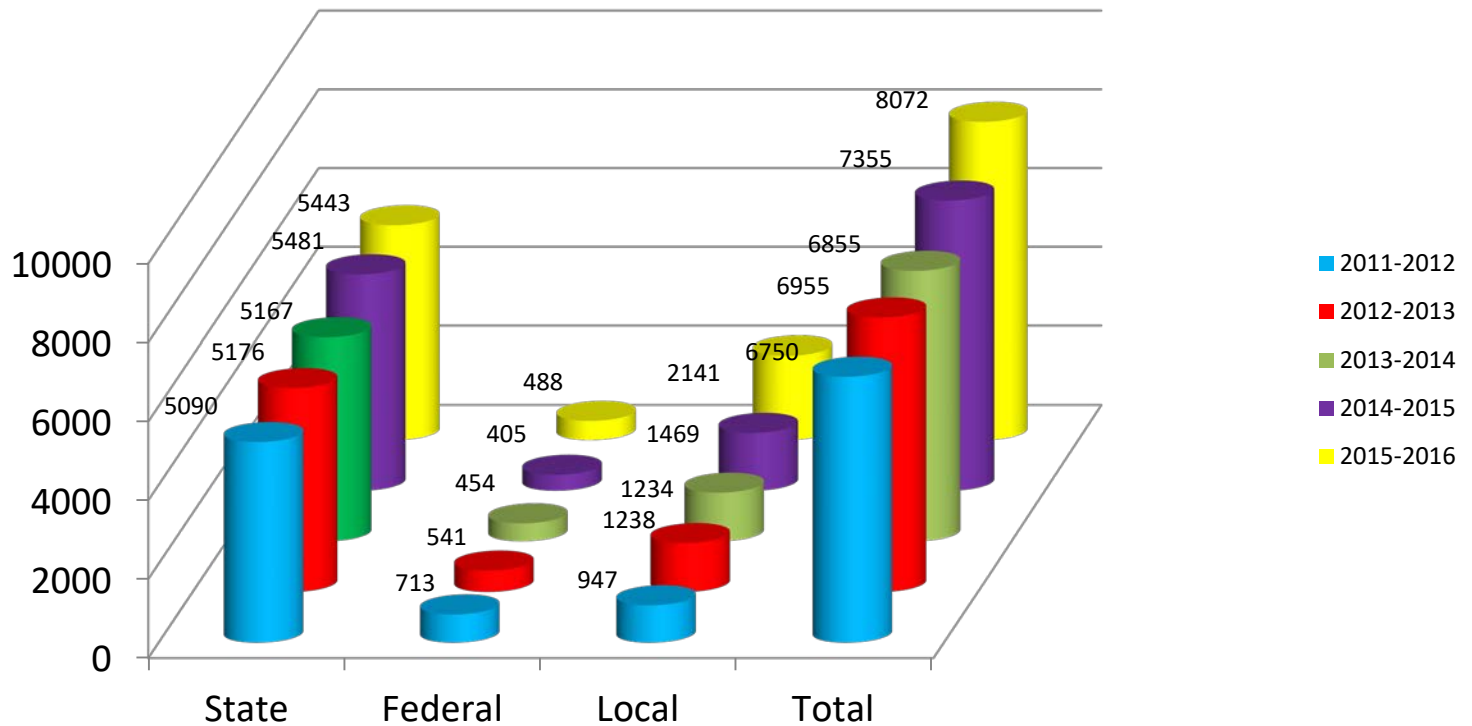
Goal 2

Distinguish our schools as safe and orderly, therefore allowing our diverse student body to focus on academics, fine arts, and athletics, exhibiting excellence in all arenas

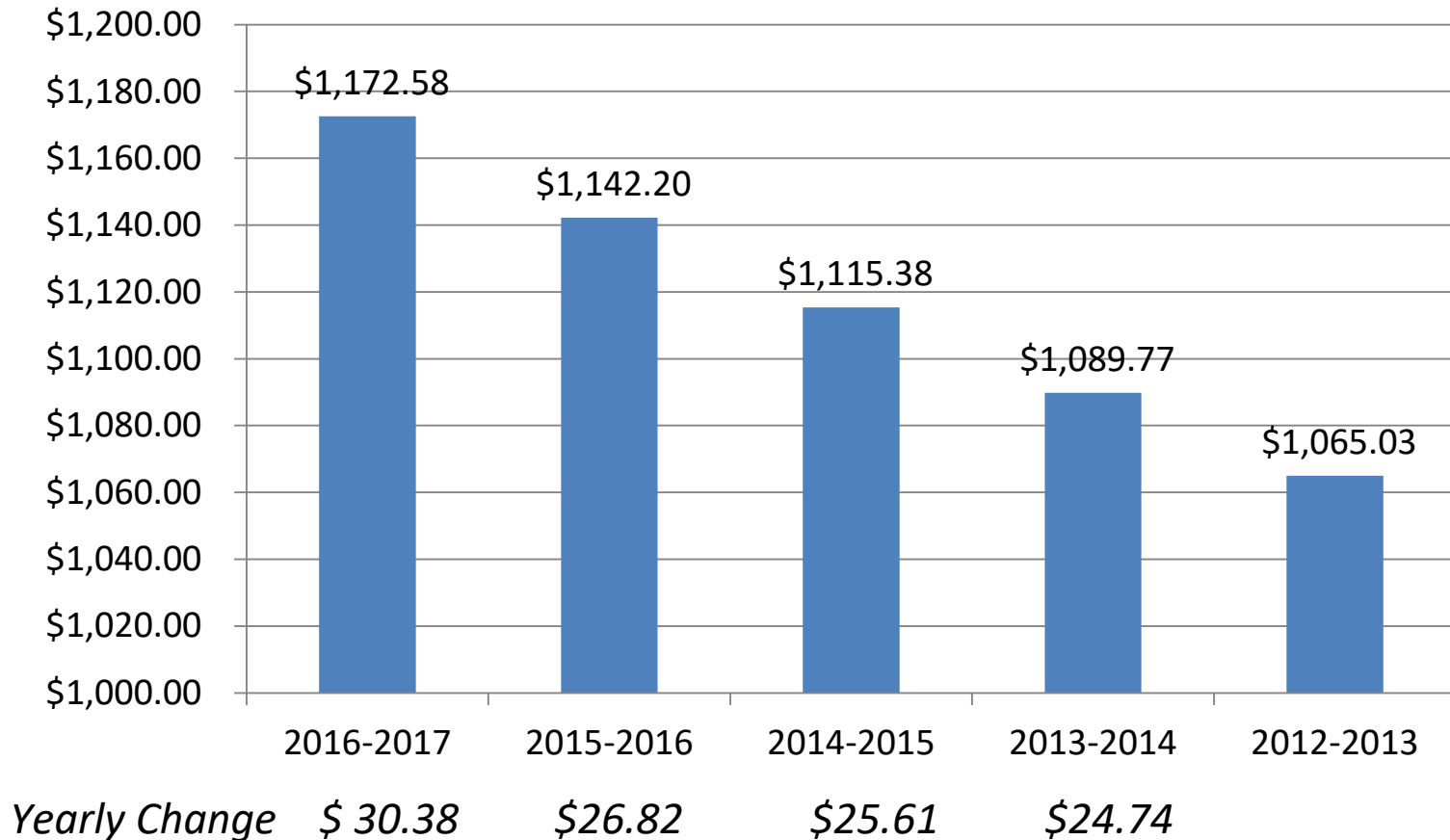
Goal 3

Continue to recruit, develop, and retain a highly qualified work force providing routine career development opportunities.

5 Year Comparison of Per Pupil Expenses By Fund 2012-2016 (Excludes Child Nutrition Services)



5 Year Comparison - County Allotment Per ADM (Local Current Expense Fund)



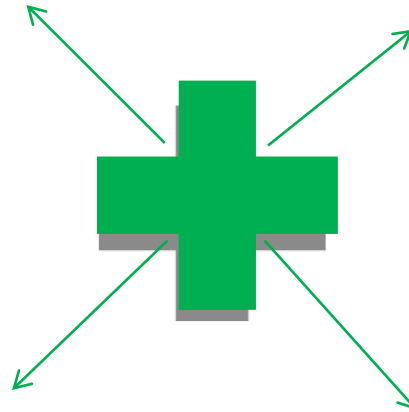
2017-2018 - Budget Increases

3% Increase – Local Supplements

- Hiring Incentive – Need to be competitive with surrounding School Systems
- Employee retention

Employer Retirement Matching Cost:

16.54% to 16.67% = Increase



Employer Hospitalization Cost:

\$5,659 to \$5,880 = Increase

5% Increase – Salaries

Certified and Non-Certified
(Based on State)

State Planning Allotment

2017-2018
State Planning Allotment

PRC

001	Classroom Teachers	52,401,874.00
002	Central Office Administration	1,082,834.00
003	Non-Instructional Support	5,001,860.00
005	School Building Administration	4,152,827.00
007	Instructional Support	6,127,528.00
012	Driver Training	361,286.00
013	Career and Technical Edu -Month of Employment	5,975,984.00
014	Career and Technical Edu - Program Support	281,601.00
024	Disadvantaged Student Supplemental Funding	855,007.00
027	Teacher Assistants	4,319,537.00
031	Low Wealth Supplemental	3,863,577.00
032	Children with Special Needs	10,561,516.00
034	Academically Gifted	1,014,316.00
054	Limited English	224,088.00
056	Transportation	4,129,502.00
061	Classroom Material	599,523.00
069	At-Risk Student Services	3,235,683.00
130	Textbooks	858,946.00
Total State Planning Allotment		\$105,047,489.00

2017-2018 Proposed Local Current Expense Budget

Additional Increases:

1. Oak Grove High School – Estimated 500 students
2. Purchase of Computer Hardware/Equipment
3. Purchase of Computer Software
4. Supplies & Materials
5. Utilities - Electricity, Water, Sewer, and Gas
6. Proposed 3% Local Supplement Increase

Charter Schools – 4 Year History

School Year	# of Students	Amt Per ADM	Amount Pd from Local Current Expense	Amount Pd from other Local Expense	Total Payment
2016-2017 (thru March - Annualized)	231	1,172.58	290,959.04	9,524.21	300,483.24
2015-2016	193	1,142.20	220,444.60	51,292.90	271,737.50
2014-2015	113.5	1,115.38	119,903.47	22,838.43	142,741.90
2013-2014	78	1,089.77	85,425.59	10,183.05	95,608.64

2017-2018 Proposed Other Restricted Funds Budget (Fund 8)

Fund covers Grants and Specific Purpose Funds:

- Driver Education Fees
- Stoner-Thomas (County Funded)
- Teen Parent (County Funded)
- School Readiness Grant
- More at Four Grant
- Truancy Grant

2017-2018 Capital Outlay Fund Budget (Category I)

<u>Project</u>	<u>Cost</u>
Stoner Thomas Improvements	100,000.00
YVCRA – Replace Front Doors and Repair Gym Boxing	70,000.00
East Davidson New Tennis Courts	400,000.00
Athletic Seating Repairs and Replacement (Districtwide)	150,000.00
YVCRA Kitchen	350,000.00
Folding Partitions Replaced (Districtwide)	100,000.00
County Office Administration Repairs	250,000.00
North Davidson – New Cooling Tower	150,000.00
Furniture Replacement – Classroom/Cafeteria/Media Center	100,000.00
Asbestos Abatement Yearly Needs until Complete	22,374.00
Athletic Facility Upkeep	<u>84,619.00</u>
Total	<u>\$ 1,776,993.00</u>

2017-2018 Capital Outlay Needs

Stoner-Thomas Improvements	\$	1,000,000	Central Middle Baseball Field	\$	225,000
New Wallburg Area Elementary and Land Purchase	\$	22,226,210	Athletic Seating Repairs & Replacement (Across District)	\$	800,000
Asbestos Abatement Yearly Needs Until Complete	\$	125,000	YVRCA Kitchen	\$	350,000
Fire Alarm Upgrades or Replacements (Across District)	\$	1,500,000	Exterior Door Replacements (Across District)	\$	140,000
Southwood Elementary Metal Roof	\$	1,600,000	North HS - New Cooling Tower	\$	150,000
Central Middle Metal Roof	\$	2,000,000	Replace Window Blinds (Across District)	\$	270,000
Wallburg Elementary Metal Roof	\$	750,000	Floor Covering Replacements (Across District)	\$	235,000
Ledford Middle Metal Roof	\$	1,600,000	Covered Walkways (Across District)	\$	1,000,000
North Senior Metal Roof	\$	2,200,000	Friedberg - Replace Boilers	\$	400,000
Reeds Elementary Metal Roof	\$	1,000,000	Northwest - Replace Electric Boilers & New Boiler Room	\$	1,000,000
Tyro Middle Addition Metal Roof	\$	400,000	Replace Boilers (Across District)	\$	1,700,000
Silver Valley Addition Metal Roof	\$	500,000	Folding Partitions Replaced (Across District)	\$	100,000
Technology Infrastructure	\$	3,400,000	Furniture Replacement - Classrooms/Cafeteria/Media Centers	\$	500,000
Cameras & Safety Equipment Upgrades & Repairs	\$	835,000	Generators Across The District	\$	3,100,000
AC For 18 School Gyms	\$	4,000,000	Light Conversion - T12 Florescent to LED Lighting Systems	\$	1,200,000
AC For 10 Cafeteria Kitchens	\$	3,000,000	Cooling Towers Replaced (Across District)	\$	2,500,000
Pilot - Enlarge Dining & Enclose Access	\$	1,500,000	Food Storage Warehouse	\$	500,000
Fair Grove - Enlarge Dining & Enclose Access	\$	1,507,271	Maintenance Warehouse Addition	\$	500,000
Davis-Townsend Municipal Sewer Connection	\$	2,000,000	Admin Office - Replace Window Units w/ Split A/C Units	\$	100,000
Tyro Middle Cafeteria Addition	\$	2,518,384	Perimeter Fencing Around Schools	\$	760,000
North Middle - Enlarge Dining Room	\$	1,004,920	Tractor Sheds (Across District)	\$	90,000
Bus Garage Addition	\$	3,000,000	Replace FACS Cabinets In All High Schools	\$	181,000
WDHS HVAC Repairs	\$	250,000	Midway & Pilot Fuel Oil Tank Removal	\$	80,000
YVRCA Window Replacement	\$	300,000	Sow Grass Several Schools	\$	50,000
Install Suspended Ceiling (Across District)	\$	760,000	Playground Equipment Repairs & Upgrades	\$	300,000
YVRCA Add Elevator (ADA)	\$	250,000	Asbestos Abatement Eliminations Of All Schools	\$	5,800,000
YVRCA - Replace Front Doors & Repair Gym Boxing	\$	70,000	Paving (Across District)	\$	8,300,000
East Davidson New Tennis Courts	\$	500,000	County Office Administration Repairs	\$	250,000
Ledford Senior - Replace Wood Light Poles BB Field	\$	350,000	Athletic Light Relamping To Meet NCHSAA Standards	\$	3,000,000
Ledford Middle - Replace Wood Light Poles BB Field	\$	350,000	New Administration Office	\$	6,000,000
Denton Elementary - Replace 2 Wood Light Poles FB Field	\$	100,000			

TOTALS

\$ 100,177,785

61 Projects at a total of \$100MM

2017-2018 Capital Outlay Fund Budget (Category II & III)

Category II – Proposed Capital Outlay Projects

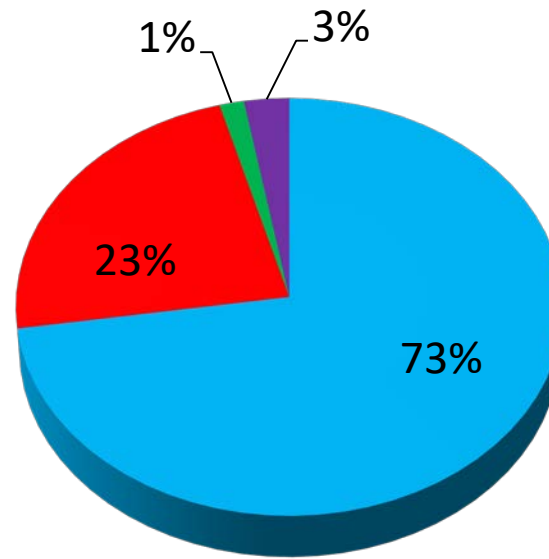
Paving – Parking Lots
Computer Equipment CTE
Computer Hardware
Furniture & Equipment

Category III – Proposed Capital Outlay Projects

State Bus Replacement
Activity Bus Purchases
Cars & Trucks

2017-2018 Proposed Total Budgets

State	\$ 105,047,489
Local	\$ 33,426,890
Fund 8	\$ 2,194,613
Capital Outlay	\$ 4,035,942



■ State ■ Local ■ Fund 8 ■ Capital Outlay

Qualified School Construction Bonds (QSCB) Capital Outlay

REMINDER:

QSCB – ARRA- Roofs:

Beginning in **2010-11** the County starting reducing Category I to pay Debt Service (Principle + Interest @ 2.11%) for the QCSB. Category I will be reduced for 15 years – Fiscal Year 2010 through 2025.

➤ In **2017-2018** the Category I allotment will be reduced by **\$205,196**.

Capital Outlay - QSCB Amortization - 2017-2017 Debt Service

Davidson County	\$ 395,597	51.87%	\$ 205,196
Lexington City	\$ 395,597	24.48%	\$ 96,842
Thomasville City	\$ 395,597	23.65%	\$ 93,559
		100%	\$ 395,597

2017-2018 Request to the Davidson County Commissioners

	2016-2017 Budget	Requested Increase	2017-2018 Proposed Budget	2017-2018 Percentage Increase
<u>Local Current Expense Fund</u>				
County Appropriation	22,727,000	1,136,350	23,863,350	5%
Supplemental Pay – 3% Increase	4,602,856	138,084	4,740,940	3%
<u>Other Restricted Funds- Fund 8</u>				
Stoner-Thomas	409,599	20,438	430,037	5%
Teen Parent	113,840	5,692	119,532	5%
<u>Capital Outlay</u>				
Category I	1,692,374	84,619	1,776,993	5%
Category II & III	1,270,000	63,500	1,333,500	5%
Totals:	\$30,815,669	<u>\$ 1,448,683</u>	32,264,352	



**Presented For Board Approval
QUESTIONS?**

LEXINGTON CITY SCHOOLS

Rick Kriesky, Superintendent

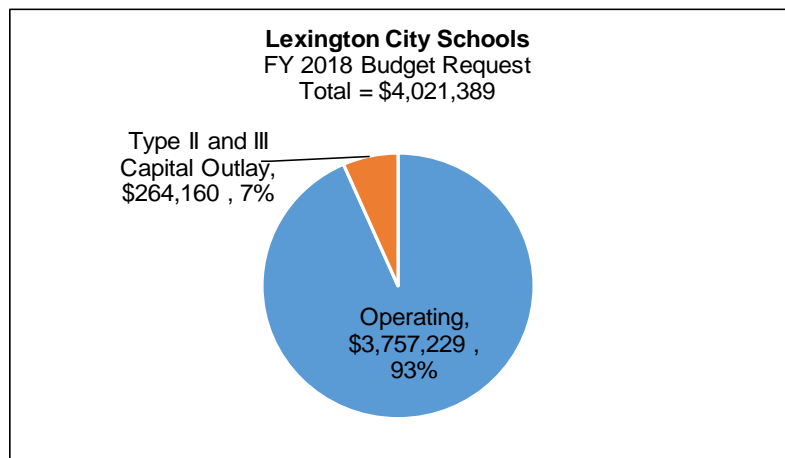
1010 Fair Street Lexington, NC 27292 (336) 242-1527

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,480,298	\$3,612,720	\$3,612,720	\$3,612,720	\$3,654,120	\$41,400	1.1%
Capital Outlay	\$244,214	\$254,000	\$254,000	\$254,000	\$256,500	\$2,500	1.0%
Total	\$3,724,512	\$3,866,720	\$3,866,720	\$3,866,720	\$3,910,620	\$43,900	1.1%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,724,512	\$3,866,720	\$3,866,720	\$3,866,720	\$3,910,620	\$43,900	1.1%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Lexington City Schools is comprised of seven schools with an ADM of 3,038, and their goal is to meet the educational needs of all students through its programs, services, and facilities within a safe environment. Provide resources to stimulate intellectual curiosity, promote achievement, and develop personal growth. Prepare students to function as lifelong learners in an ever-changing society and encourage the involvement of all educators, families, and community members in the on-going process of school improvements



FY 2018 ADOPTED BUDGET HIGHLIGHTS

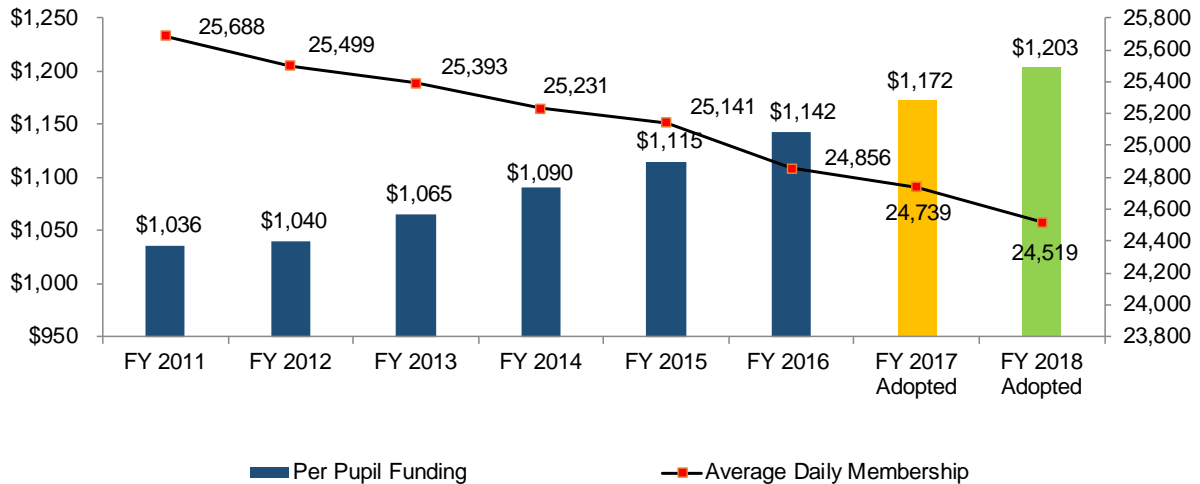
- The FY 2018 Adopted Budget increases county funding to the Lexington City School System by \$43,900 or 1.1%. The increase in operating funds for FY 2018 increases per pupil funding contributed by the county from \$1,172.58 to \$1,208.80. The capital outlay budget for FY 2018 is 1.0% greater than for FY 2017. The capital outlay budget provides funding for replacement of equipment, computers and buses.

Information	FY 2017 Adopted			FY 2018 Adopted			Operating		Capital		
	Agency	ADM FY 2017-18 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change
DCS	19,152	\$ 22,727,000	\$ 1,270,000	\$ 1,172.58	\$ 23,036,050	\$ 1,283,250	\$ 1,202.80	1.4%	\$ 309,050	1.0%	\$ 13,250
Lexington City	3,038	\$ 3,612,720	\$ 254,000	\$ 1,172.58	\$ 3,654,120	\$ 256,500	\$ 1,202.80	1.1%	\$ 41,400	1.0%	\$ 2,500
Thomasville City	2,329	\$ 2,808,325	\$ 335,250	\$ 1,172.58	\$ 2,801,325	\$ 336,000	\$ 1,202.80	-0.2%	\$ (7,000)	0.2%	\$ 750
DCCC	-	\$ 3,230,702	\$ 407,000	\$ -	\$ 3,252,752	\$ 402,000	\$ -	0.7%	\$ 22,050	-1.2%	\$ (5,000)
Total	24,519	\$ 32,378,747	\$ 2,266,250	\$ 1,172.58	\$ 32,744,247	\$ 2,277,750	\$ 1,202.80	1.1%	\$ 365,500	0.5%	\$ 11,500

Total Funding Increase \$ 377,000

Cumulative Per Pupil Funding % Increase 2.58%

Per Pupil Funding Summary
All Three Davidson County School Systems



Current Expense Budget - Fiscal Year 2017-2018

Recap of 2016-17

Reflecting back to this time last year, we were faced with the continuation of funding decreases suffered in prior years. While we experienced an increase in State funding for 2016-17, the additional costs for salary and benefits outweighed the additional revenue received. We also received an increase in Local funding. The additional costs for salary/benefit increases, and an increase in the cost of our SRO's exceeded the extra funding received.

To address this shortfall, prior year cuts were continued, teacher assistant vacancies were not filled, and the remaining portion was appropriated from fund balance to balance the budget.

Outlook for 2017-18

In addition to the continuation of cuts, we anticipate an additional \$138,000 reduction in state funding that will have an impact on Local funds. There is a possibility of a salary increase for all employees as well as an increase in retirement and hospital insurance. If this occurs additional local funds will be required from fund balance.

Summary

Lexington City Schools is facing a budget shortage in the upcoming year. To help offset our budget shortage in the upcoming year, we will be requesting from the county a 4% funding increase of \$144,509 for current expense and \$27,996 for Developmental Center. We are requesting a total of \$3,757,229 in current expense and \$727,891 in Developmental Center funding. Prior year cuts will be continued and \$227,649 will be appropriated from fund balance plus \$125,000 allocated from 2016/17 will also flow through fund balance to directly fund an EC teacher, teacher assistant and EC bonuses. Through the continuation of better financial practices and a reduction in expenditures, the system is able to minimize the difference between our revenues and expenditures.

Attachments

On the following two pages are the following documents:

- A summary of what is funded by our local current expense appropriation
- A breakdown of our fund balance

LOCAL CURRENT EXPENSE FUND 2017/18 PRELIMINARY BUDGET

Acct Type	Program	Program Description	17/18 Prelim Budget
Expense	001	CLASSROOM TEACHERS	\$153,078
Expense	002	CENTRAL OFFICE ADM	\$464,316
Expense	003	NON-INST. SUPPORT PERSONNEL	\$451,039
Expense	005	SCH. BLDG. ADM- PRIN & APRIN	\$150,152
Expense	009	NON-CONTRIB. EMPLOYEE BENEFITS	\$47,642
Expense	015	SCHOOL TECHNOLOGY FUND	\$214,103
Expense	028	STAFF DEVELOPMENT	\$106,153
Expense	032	DEVELOPMENTAL CENTER	\$727,891
Expense	036	CHARTER SCHOOLS	\$25,000
Expense	039	CONTRACTED SERVICES SAFETY	\$36,827
Expense	045	BONUS PAY	\$0
Expense	056	TRANSPORT OF PUPILS	\$55,995
Expense	061	CLASSROOM MAT/INSTR SUPP&EQUIP	\$134,195
Expense	301	ROTC	\$90,713
Expense	306	MEDICAID DIRECT SERVICES REIMB	\$149,653
Expense	413	MORE AT FOUR	\$353,513
Expense	704	COMMUNITY SCHOOLS	\$54,149
Expense	706	LOCAL TRANS COST	\$131,464
Expense	801	SYSTEM WIDE SERVICES	\$979,156
Expense	802	PLANT AND OPERATIONS	\$1,471,000
Expense	803	BACKPACK FUNDRAISER	\$0
Expense	813	PROJECT POTENTIAL	\$3,500
Expense	815	MALES ONLY	\$16,101
Expense	816	PPG GRANT	\$0
Expense	819	ZEB&WINNI GREEN SCHOLARSHIP	\$2,000
Expense	820	LMS BAND	\$7,528
Expense	821	LMS CHORUS	\$5,908
Expense	822	LMS ATHLETICS	\$13,122
Expense	830	LSHS BAND	\$10,538
Expense	831	LSHS CHORUS	\$10,243
Expense	832	LSHS ATHLETICS	\$26,459
Expense	833	LSHS SUMMER SCHOOL	\$12,030
Expense	840	BOARD OF EDUCATION	\$166,659
EXPENSE TOTAL			\$6,070,128

LOCAL CURRENT EXPENSE FUND 2017/18 PRELIMINARY BUDGET

Acct Type	Program	Program Description	17/18 Prelim Budget
Revenue	000	SALES & USE TAX REVENUE	\$15,000
Revenue	000	COUNTY APPROPRIATION-CURRENT EXP	\$3,757,229
Revenue	000	TUITION & FEES	\$400
Revenue	000	FINES & FORFEITURES	\$86,000
Revenue	000	RENTAL OF SCHOOL PROPERTY	\$500
Revenue	000	INTEREST EARNED ON INVESTMENTS	\$1,500
Revenue	000	OTHER LOCAL OPERATING REVENUES	\$5,000
Revenue	000	INDIRECT COST ALLOCATED	\$225,000
Revenue	000	FUND BALANCE APPROPRIATED	\$352,649
Revenue	015	SCHOOL TECHNOLOGY E-RATE REIMB.	\$122,458
Revenue	032	COUNTY APPROPRIATION-DEVELOPMENTAL CTR.	\$727,891
Revenue	301	ROTC REIMBURSEMENT	\$65,000
Revenue	305	MEDICAID REIMBURSEMENT	\$50,000
Revenue	306	MEDICAID DIRECT SERVICES REIMB	\$266,202
Revenue	308	FEDERAL IMPACT AREA GRANTS	\$0
Revenue	413	MORE AT FOUR	\$333,800
Revenue	611	ABC REVENUES	\$55,000
Revenue	803	BACKPACK FUNDRAISER	\$0
Revenue	806	DRIVERS ED FEES	\$5,000
Revenue	814	LAPTOP PROGRAM	\$1,500
Revenue	816	PPG GRANT	\$0
REVENUE TOTAL			\$6,070,129

Capital Outlay Budget - Fiscal Year 2017-2018

Our Capital Outlay funding comes from Davidson County. For 2016-2017 we were allocated \$497,668 for Category I projects and \$254,000 for Category II and III expenditures.

Category I is the “brick and mortar” category, and includes anything that could be considered permanent improvement or addition to our buildings. Category II is for furniture and equipment. Category III includes vehicles.

For 2017-2018 we are requesting a 4% increase in all categories. The Category I request is net of any deductions for QSCB payments. \$332,000 is needed for HVAC upgrades, \$59,000 for paving needs, \$100,000 for roofing repairs, and \$8,000 for playground renovations. \$18,000 will be transferred from the Category I roofing project carryover to Category III for the purchase of a maintenance truck. On the next page is a detailed description of our proposed Capital Outlay Budget. The increase will not allow us to complete all projects, nor will it allow us to address all needs, but it will be a significant step towards doing so. We are requesting \$517,575 in Category I and \$264,160 in Category II & III funding which totals \$781,735.

CAPITAL OUTLAY FUND 2017/18 PRELIMINARY BUDGET

Acct Type	Account Description	17/18 Prelim Budget
CATEGORY 2 & 3 EXPENSE	INST/OFFICE EQUIP & FURN CO	\$25,228
Expense	INST/OFFICE EQUIP/FURN-ENGLAND	\$4,000
Expense	INST/OFFICE EQUIP/FURN-LHS	\$18,600
Expense	INST/OFFICE EQUIP/FURN-LHS BAND	\$5,000
Expense	INST/OFFICE EQUIP/FURN-LMS	\$10,000
Expense	INST/OFFICE EQUIP/FURN-PICKETT	\$6,000
Expense	INST/OFFICE EQUIP/FURN-S. LEX	\$2,700
Expense	INST/OFFICE EQUIP/FURN-SWEST	\$2,080
Expense	LMS BAND EQUIP & FURNITURE	\$5,900
Expense	LAPTOPS AND CARTS	\$34,000
Expense	TECHNOLOGY	\$150,652
CATEGORY 2 & 3 TOTAL		\$264,160
CATEGORY 1 EXPENSE	MAINTENANCE SHOP	\$18,203
Expense	PLAYGROUND RENOVATIONS	\$8,464
Expense	ROOFING	\$100,000
Expense	SYSTEM WIDE HVAC	\$332,050
Expense	SYSTEM-WIDE PAVING	\$58,858
CATEGORY 1 TOTAL		\$517,575
CAPITAL OUTLAY EXPENSE TOTAL		\$781,735
Revenue	COUNTY APPROPRIATION PROJ-CATEGORY 1	\$517,575
Revenue	COUNTY APPROPRIATION PROJ-CATEGORY 2 & 3	\$264,160
CAPITAL OUTLAY REVENUE TOTAL		\$781,735

THOMASVILLE CITY SCHOOLS

Dr. Patrice Faison, Superintendent

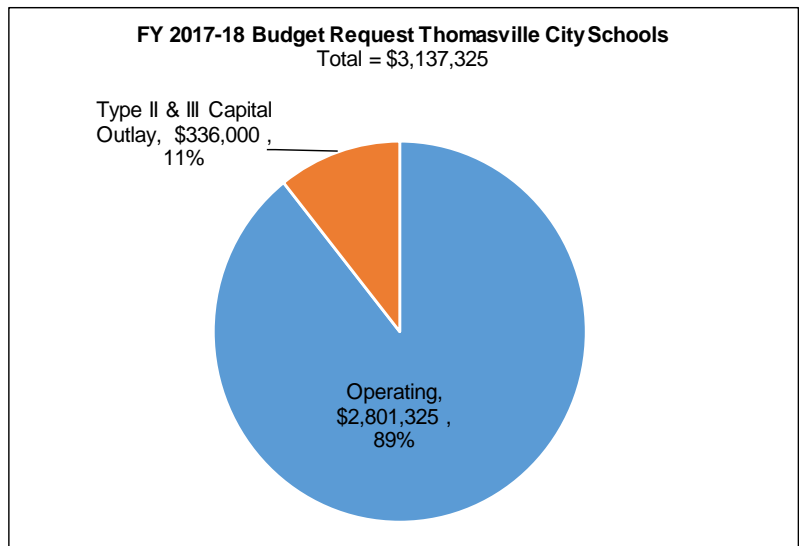
400 Turner Street Thomasville, NC 27360 (336) 474-4200

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$2,745,860	\$2,808,325	\$2,808,325	\$2,808,325	\$2,801,325	(\$7,000)	-0.2%
Capital Outlay	\$322,500	\$335,250	\$335,250	\$335,250	\$336,000	\$750	0.2%
Total	\$3,068,360	\$3,143,575	\$3,143,575	\$3,143,575	\$3,137,325	(\$6,250)	-0.2%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,068,360	\$3,143,575	\$3,143,575	\$3,143,575	\$3,137,325	(\$6,250)	-0.2%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Thomasville City Schools consists of four schools with an AMD of 2,329, and their mission is to partner with parents, community, and staff to nurture and prepare their students for success in the 21st Century. Educating the whole child and providing them with the tools needed for success in life is paramount. Expectations for a positive learning environment along with rigor, relevance, and relationship building will ensure success for all students



FY 2018 ADOPTED BUDGET HIGHLIGHTS

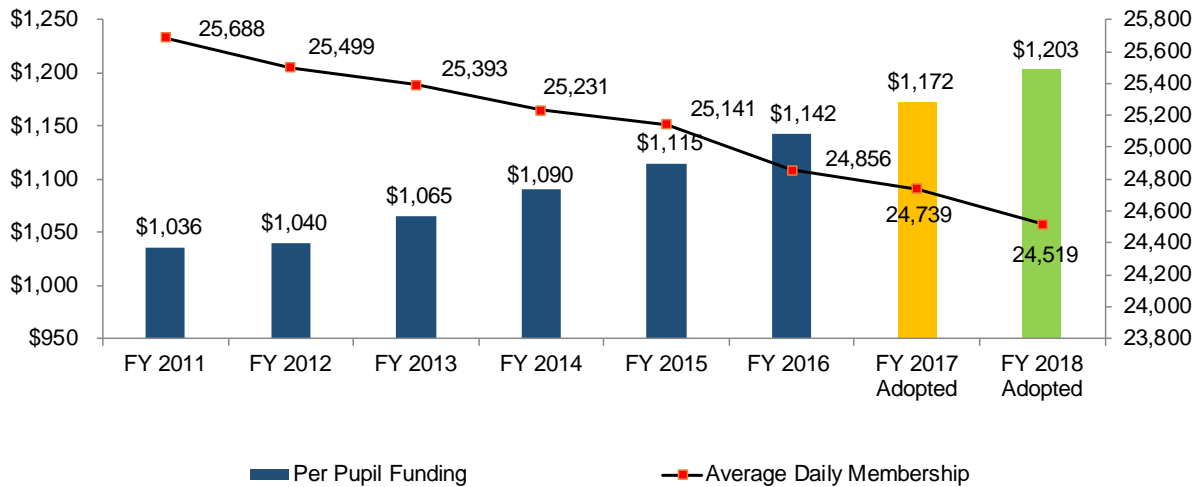
- The FY 2018 Adopted Budget decreases county funding to the Thomasville City School System by (\$6,250) or -0.2%. The decrease in operating funds for FY 2018 still increases per pupil funding contributed by the county from \$1,172.58 to \$1,202.80. The capital outlay budget for FY 2018 is 0.2% greater than for FY 2017. The capital outlay budget provides funding for replacement of equipment, computers and buses.

Information	FY 2017 Adopted				FY 2018 Adopted				Operating		Capital	
	Agency	ADM FY 2017-18 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,152	\$ 22,727,000	\$ 1,270,000	\$ 1,172.58	\$ 23,036,050	\$ 1,283,250	\$ 1,202.80	1.4%	\$ 309,050	1.0%	\$ 13,250	
Lexington City	3,038	\$ 3,612,720	\$ 254,000	\$ 1,172.58	\$ 3,654,120	\$ 256,500	\$ 1,202.80	1.1%	\$ 41,400	1.0%	\$ 2,500	
Thomasville City	2,329	\$ 2,808,325	\$ 335,250	\$ 1,172.58	\$ 2,801,325	\$ 336,000	\$ 1,202.80	-0.2%	\$ (7,000)	0.2%	\$ 750	
DCCC	-	\$ 3,230,702	\$ 407,000	\$ -	\$ 3,252,752	\$ 402,000	\$ -	0.7%	\$ 22,050	-1.2%	\$ (5,000)	
Total	24,519	\$ 32,378,747	\$ 2,266,250	\$ 1,172.58	\$ 32,744,247	\$ 2,277,750	\$ 1,202.80	1.1%	\$ 365,500	0.5%	\$ 11,500	

Total Funding Increase \$ 377,000

Cumulative Per Pupil Funding % Increase 2.58%

Per Pupil Funding Summary
All Three Davidson County School Systems





THOMASVILLE
CITY SCHOOLS



Building a Culture of Excellence

2017-2018 Budget Request



Board of Education



Kevan Callicutt
Chairperson



Keith Raulston
Vice Chairperson



Belinda Clark
Board Member



Andrea Walker
Board Member



James Carmichael
Board Member

Belief Statements:

- ✓ We believe in every child and celebrate their worth and value.
- ✓ We believe parents are a critical component of each student's success.
- ✓ We believe in high expectations for all students and staff, and expect our students to be challenged to reach their greatest academic potential.
- ✓ We believe in working collaboratively to enhance student learning.
- ✓ We believe all students learn differently and therefore require instructional methods to be tailored to their needs.
- ✓ We believe that diversity is a valuable and vital asset to our school community.
- ✓ We believe that learning is a lifelong process for both students and staff.
- ✓ We believe that all students and staff will incorporate innovative 21st Century technology in the learning process.
- ✓ We believe in promoting the health and well-being of our students and staff: emotional, physical, and nutritional.



Senior Leadership

Dr. Patrice Faison
Superintendent of Schools

Dr. Barbara Armstrong
Chief Human Resources Officer

Dr. Cate Gentry
Chief Academic Officer

Scott Powell, CSBD
Chief Financial Officer

Mission Statement

Our mission in Thomasville City Schools is to partner with parents, community, and staff to nurture and prepare students for success in the 21st Century. We work hard each day to provide students with a well-rounded educational experience in positive learning environments. We also believe in every child's worth and value; therefore, we look forward to the outstanding skills and character our students will exhibit in the classroom and throughout their future endeavors.



Schools and Principals

Thomasville Primary School
915 E. Sunrise Avenue
Thomasville, NC 27360
(366) 474-4160
Dr. Angela Moore, Principal

We are “Committed to Excellence”, and we work hard to make the site a primary source for timely information for all users, and a main gateway for improved communication between parents, teachers, students and other members of our community.

Liberty Drive Elementary School
401 Liberty Drive
Thomasville, NC 27360
(336) 474-4186
Krystal Sanders, Principal

Our mission is to provide a quality education through shared responsibility in a safe supportive environment for all students to meet the challenges of a global society.

Bulldog Academy
19 E. Guilford Street
Thomasville, NC 27360
(336) 474-4324
Tyler Tobin

The Bulldog Academy will provide the individual academic, social, and emotional support to empower students to succeed, graduate, and become productive citizens.

Thomasville Middle School
400 Unity Street
Thomasville, NC 27360
(336) 474-4120
Kevin Leake, Principal

Thomasville Middle School strives to serve the academic, physical, social, and emotional needs of our students. Our mission is to provide the best possible learning experience for all students so that they can lead fulfilling and productive lives in today's rapidly changing society.

Thomasville High School
410 Unity Street
Thomasville, NC 27360
(336) 474-4250
Randy Duncan, Principal

The mission of Thomasville High School is to prepare students academically to be competitive and productive in a global society, to appreciate the diversity and uniqueness of each individual, and to promote integrity and character, that will, in turn, lead to the development of a responsible, contributing citizen.



Students by Grade, Race, and Sex As of April 7, 2017

School Name	Grade	American Indian		Asian		Hispanic		Black		Hawaiian Pacific		White		Multi Racial		Summary		Total TCS
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
Thomasville Primary	PK	0	0	1	0	22	20	14	8	0	0	6	7	1	1	44	36	80
Thomasville Primary	0	0	0	2	0	32	34	23	31	0	0	27	26	9	5	93	96	189
Thomasville Primary	1	0	0	0	1	33	22	26	27	0	0	17	33	10	11	86	94	180
Thomasville Primary	2	1	1	1	1	35	33	37	42	0	0	23	17	6	11	103	105	208
Thomasville Primary	3	0	0	0	3	28	29	24	27	0	0	26	20	9	17	87	96	183
Total		1	1	4	5	150	138	124	135	0	0	99	103	35	45	413	427	840
Liberty Drive Elementary	4	1	0	0	1	29	36	38	39	1	0	17	25	12	7	98	108	206
Liberty Drive Elementary	5	0	0	2	0	28	30	29	33	0	0	25	17	4	9	88	89	177
Total		1	0	2	1	57	66	67	72	1	0	42	42	16	16	186	197	383
Thomasville Middle	6	0	0	0	0	37	21	27	40	0	0	19	17	7	3	90	81	171
Thomasville Middle	7	1	1	0	1	39	30	27	24	0	1	13	14	4	2	84	73	157
Thomasville Middle	8	0	0	0	1	26	30	28	36	0	0	27	18	5	5	86	90	176
Total		1	1	0	2	102	81	82	100	0	1	59	49	16	10	260	244	504
Thomasville High	9	0	0	0	0	29	30	30	37	0	0	19	21	4	6	82	94	176
Thomasville High	10	0	0	1	2	31	23	32	39	0	0	23	21	5	5	92	90	182
Thomasville High	11	0	0	1	0	20	23	42	41	0	0	12	14	5	5	80	83	163
Thomasville High	12	2	0	0	0	19	16	23	29	0	0	13	10	5	2	62	57	119
Total		2	0	2	2	99	92	127	146	0	0	67	66	19	18	316	324	640
LEA Total		5	2	8	10	408	377	400	453	1	1	267	260	86	89	1175	1192	2367



State Planning Allotment - Fiscal Year 2017-18
ADM

Enter LEA#

292

Thomasville City

	<u>ACTUAL</u>	<u>PROJECTED</u>	<u>ALLOTTED</u>
KINDERGARTEN	185	196	185
GRADE 1	192	184	192
GRADE 2	219	185	219
GRADE 3	171	212	171
GRADE 4	209	177	209
GRADE 5	179	208	179
GRADE 6	175	176	175
GRADE 7	156	173	156
GRADE 8	173	153	173
GRADE 9	185	189	185
GRADE 10	186	161	186
GRADE 11	177	163	177
GRADE 12	122	150	122
TOTAL	2,329	2,327	2,329



Allotted ADM History Lookup

LEA Name Thomasville City
LEA Number **292** Enter LEA No.

Year	Allotted ADM	% Change
2000-01	2,342	
2001-02	2,463	5.17%
2002-03	2,484	0.85%
2003-04	2,545	2.46%
2004-05	2,666	4.75%
2005-06	2,538	-4.80%
2006-07	2,664	4.96%
2007-08	2,617	-1.76%
2008-09	2,613	-0.15%
2009-10	2,558	-2.10%
2010-11	2,472	-3.36%
2011-12	2,448	-0.97%
2012-13	2,449	0.04%
2013-14	2,472	0.94%
2014-15	2,348	-5.02%
2015-16	2,404	2.39%
2016-17	2,395	-0.37%
2017-18	2,329	-2.76%



Budget Purpose Codes

5000's: Instructional Services

Include the costs of activities dealing directly with the interaction between teachers and students. The following costs are paid from this section:
Salaries, benefits, and supplements for teachers, teacher assistants, social workers, school leadership, substitutes, and other school support staff.

Contracted instructional services

Instructional supplies, materials, and equipment

Professional development

Athletics, Band, & Chorus

Any other cost related to the direct instruction of students.

6000's: System-wide Support Services

Include the costs of activities providing system-wide support for school-based programs. These services provide administrative, technical, personal, and logistical support to facilitate, sustain, and enhance instruction. The following costs are paid from this section:

Salaries and benefits for school system leadership, such as the School Board, Superintendent, and other central office support.

Maintenance of school buildings including salaries and benefits of custodians and maintenance personnel, utilities, waste management, and repairs.

Transportation of students

Student Testing and Accountability

Legal and audit services

Technology Support

Finance and Human Resource Services

Insurance



Budget Purpose Codes

7000's: Ancillary Services

Include activities that are not directly related to the provision of education for pupils in a local school administrative unit. The following costs are paid from this section:

Child Nutrition

Before and After School Care

8000's: Non-Programmed Charges

Include conduit-type (outgoing transfers) payments to other LEAs or other administrative units in the state or in another state, transfers from one fund to another fund in the LEA, appropriated but unbudgeted funds, debt service payments, scholarship payments, payments on behalf of educational foundations, contingency funds, and other payments that are not attributable to a program. The following costs are paid from this section:

Charter School payments

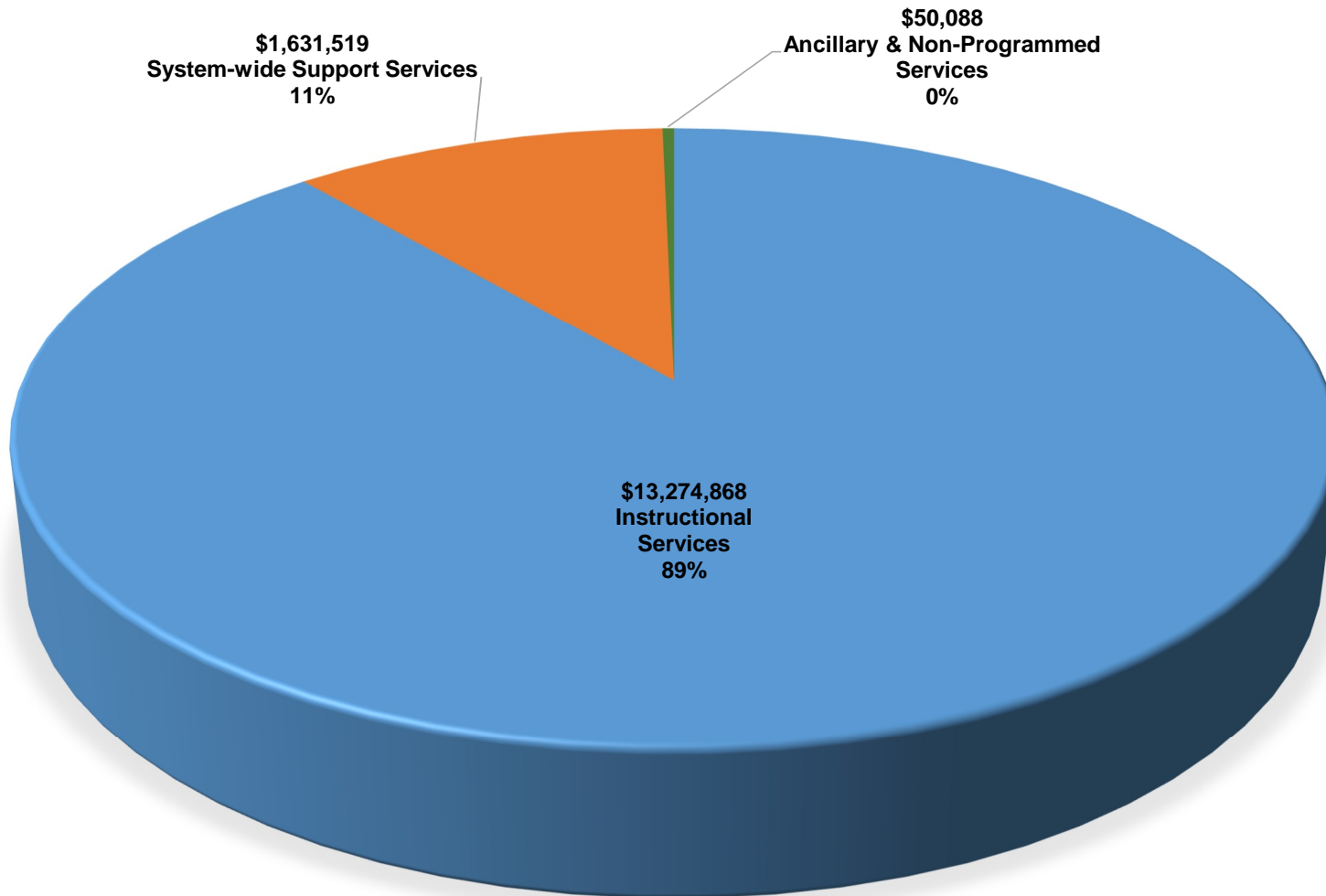
Indirect Costs from Federal programs

Carryover funds for Federal programs

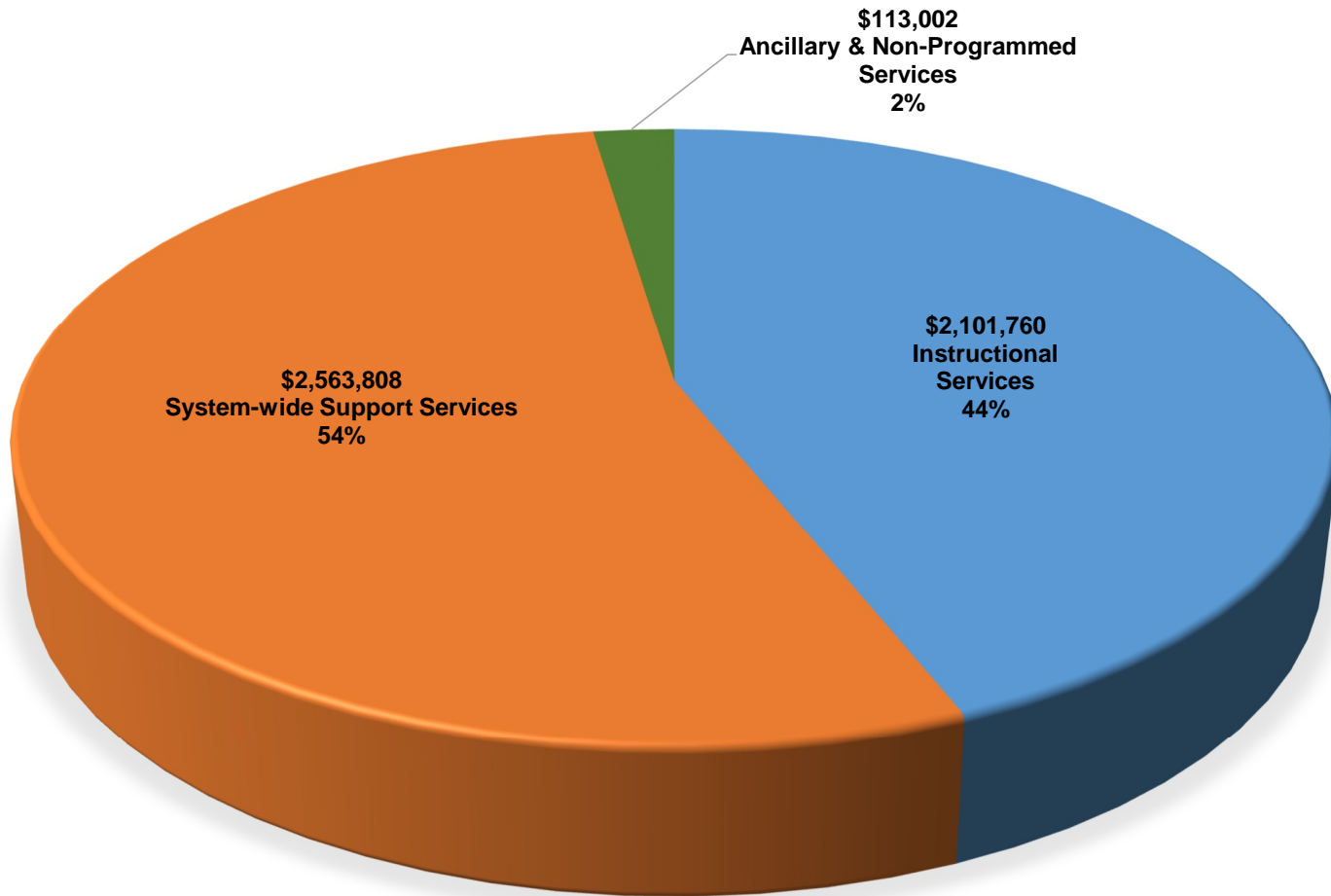
9000's: Capital Outlay

Accounts include expenditures for acquiring fixed assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment.

2016-2017 STATE BUDGET BY PURPOSE



2016-2017 LOCAL CURRENT EXPENSE BUDGET BY PURPOSE



**THOMASVILLE CITY SCHOOLS
BUDGET SUMMARY BY PURPOSE
LOCAL CURRENT EXPENSE FUND: COMBINED
2017-2018**

REVENUE			
Account Description	2016-2017 Budget	Proposed 2017-2018 Budget	Increase (Decrease) From Prior Year Budget
4110 County Appropriation	\$2,808,325	\$2,836,408	\$28,083
4120 City Appropriation	1,360,000	1,373,600	13,600
4410 Fines and Forfeitures	60,500	61,105	605
Total Revenue	\$4,228,825	\$4,271,113	\$42,288
EXPENDITURES			
Account Description	2016-2017 Budget	Proposed 2017-2018 Budget	Increase (Decrease) From Interim Budget
5100 Regular Instruction	\$821,193	\$829,405	\$8,212
5200 Special Population Services	168,521	170,206	1,685
5300 Alternative Programs & Services	19,762	19,960	198
5400 School Leadership	770,439	778,144	7,705
5500 Co-Curricular Services	150,000	151,500	1,500
5800 School Based Support Services	176,897	178,666	1,769
6100 Support & Development Services	42,224	42,646	422
6300 Alternative Programs & Services Support	21,816	22,034	218
6400 Technology Support	100,000	101,000	1,000
6500 Operational Support Services	1,287,121	1,299,992	12,871
6600 Financial & Human Resource Services	302,000	305,020	3,020
6800 System-wide Pupil Support	22,732	22,959	227
6900 Policy and Leadership	233,118	235,449	2,331
7100 Community Services	74,557	75,303	746
7200 Nutrition Services	3,445	3,479	34
8100 Payments to Other Government Units	35,000	35,350	350
Total Expenditures	\$4,228,825	\$4,271,113	\$42,288

**THOMASVILLE CITY SCHOOLS
BUDGET SUMMARY BY PURPOSE
LOCAL CURRENT EXPENSE FUND: CITY OF THOMASVILLE
2017-2018**

REVENUE			
Account Description	2016-2017 Budget	Proposed 2017-2018 Budget	Increase (Decrease) From Prior Year Budget
4120 City Appropriation	\$1,360,000	\$1,373,600	\$13,600
Total Revenue	\$1,360,000	\$1,373,600	\$13,600
EXPENDITURES			
Account Description	Adopted 2015-2016 Budget	Proposed 2016-2017 Budget	Increase (Decrease) From Interim Budget
5100 Regular Instruction	\$821,193	\$829,405	\$8,212
5200 Special Population Services	149,924	151,423	1,499
5300 Alternative Programs & Services	19,762	19,960	198
5400 School Leadership	0	0	0
5500 Co-Curricular Services	150,000	151,500	1,500
5800 School Based Support Services	176,897	178,666	1,769
6100 Support & Development Services	42,224	42,646	422
Total Expenditures	\$1,360,000	\$1,373,600	\$13,600

NOTES: The current city tax rate of funds provided Thomasville City Schools is \$0.18 per \$100. 2017-2018 proposed budget increase is based on a 1% growth of the tax base.

**THOMASVILLE CITY SCHOOLS
BUDGET SUMMARY BY PURPOSE
LOCAL CURRENT EXPENSE FUND: DAVIDSON COUNTY
2017-2018**

REVENUE			
Account Description	2016-2017 Budget	Proposed 2017-2018 Budget	Increase (Decrease) From Prior Year Budget
4110 County Appropriation	\$2,808,325	\$2,836,408	\$28,083
4410 Fines and Forfeitures	60,500	61,105	605
Total Revenue	\$2,868,825	\$2,897,513	\$28,688
EXPENDITURES			
Account Description	2016-2017 Budget	Proposed 2017-2018 Budget	Increase (Decrease) From Interim Budget
5100 Regular Instruction	\$0	\$0	\$0
5200 Special Population Services	18,597	18,783	186
5400 School Leadership	770,439	778,144	7,705
6300 Alternative Programs & Services Support	21,816	22,034	218
6400 Technology Support	100,000	101,000	1,000
6500 Operational Support Services	1,287,121	1,299,992	12,871
6600 Financial & Human Resource Services	302,000	305,020	3,020
6800 System-wide Pupil Support	22,732	22,959	227
6900 Policy and Leadership	233,118	235,449	2,331
7100 Community Services	74,557	75,303	746
7200 Nutrition Services	3,445	3,479	34
8100 Payments to Other Government Units	35,000	35,350	350
Total Expenditures	\$2,868,825	\$2,897,513	\$28,688

NOTES: The current per pupil appropriation of funds provided from Davidson County is \$1,172.58.
2017-2018 proposed budget increase is based on a 1% growth of the tax base.
City LEAs receive the same per pupil amount as the County LEA per State Statute.

**THOMASVILLE CITY SCHOOLS
BUDGET SUMMARY
CAPITAL OUTLAY FUNDS
2017-2018**

REVENUE		
Account	Description	Proposed 2017-2018 Budget
3460	Public School Capital Building Fund-Lottery	\$39,226
3700	QSCB Bond Revenue	93,559
4110	County Appropriation - Category I	1,900,000
4110	County Appropriation - Category II & III	336,000
Total Revenue		\$2,368,785
EXPENDITURES		
Account	Description	Proposed 2017-2018 Budget
Category I Projects		
Project #		
334	QSCB Bonds	93,559
601	Thomasville Primary Roof	673,200
999	Undesignated Projects	1,266,026
Category II & III Projects		
5400	School Furniture & Equipment	36,000
5500	Athletic Equipment	10,000
6400	Technology	75,000
6540	Custodial Equipment	15,000
6580	Maintenance Equipment & Vehicles	35,000
8500	Contingency	10,000
9000	Central Office Furniture & Equipment	15,000
9001	Plumbing	10,000
9002	Floor Covering	10,000
9003	Painting	15,000
9004	Roof Repairs	10,000
9005	Weatherization	10,000
9006	Landscaping	7,500
9007	Field Chemicals	2,500
9008	Electrical	10,000
9009	Building Repairs & Improvements	25,000
9010	Paving Repairs	15,000
9011	HVAC	20,000
9012	Safety & Security Equipment	5,000
Total Expenditures		\$2,368,785

THOMASVILLE CITY SCHOOLS
 STATE BUDGET SUMMARY COMPARISON
 PLANNING BUDGET ALLOTMENTS
 2017-2018

REPORT DATE: 4/20/2017

Program Report Code (PRC)	Allotments 2017-2018	Allotments 2016-2017	Difference
Position & Months of Employment Allotments			
001 Classroom Teachers	109.00	113.00	(4.00)
005 School Building Administration (MOE)	72.00	73.00	(1.00)
007 Instructional Support	11.00	11.00	-
013 CTE - Months of Employment	144.00	147.00	(3.00)
Dollar Allotments			
002 Central Office Administration	\$ 442,495	\$ 442,495	\$ -
003 Non-Instructional Support	572,585	585,383	(12,798)
012 Driver Education	36,014	42,367	(6,353)
014 CTE - Program Support	36,014	38,895	(2,881)
015 School Technology Fund	-	-	-
016 Summer Reading Camps	-	-	-
024 Disadvantage Students Suppl Funding	634,500	634,500	-
025 Indian Gaming	-	-	-
027 Teacher Assistants	627,722	643,981	(16,259)
029 Behavioral Support (Willie M.)	-	-	-
031 Low Wealth Suppl Funding	469,835	467,780	2,055
032 Exceptional Children	1,147,038	1,179,511	(32,473)
034 Academically & Intellectually Gifted	122,257	125,839	(3,582)
054 Limited English (LEP)	291,841	298,823	(6,982)
056 Transportation	174,813	182,084	(7,271)
061 Instructional Supplies	71,112	73,014	(1,902)
063 Special Program Funds-EC	-	-	-
069 At-Risk Services / Alternative Ed	552,811	621,503	(68,692)
073 School Connectivity	-	-	-
130 Textbooks	81,072	98,886	(17,814)
Totals:	\$ 5,260,109	\$ 5,435,061	\$ (174,952)

NOTES:

Projected ADM for 2017-2018	2,329
2016-2017 ADM	2,395
Difference in ADM	<u>(66)</u>

Carryover amounts for PRCs 015, 016, 025, & 069 are not included.
 Charter school reductions are not included

OPERATING TRANSFERS - EDUCATION

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$6,484,668	\$3,644,461	\$3,644,461	\$1,322,231	\$3,651,603	\$7,142	0.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$6,484,668	\$3,644,461	\$3,644,461	\$1,322,231	\$3,651,603	\$7,142	0.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$1,427,430	\$1,427,430	\$1,225,056	\$1,500,000	\$72,570	5.1%
Total	\$0	\$1,427,430	\$1,427,430	\$1,225,056	\$1,500,000	\$72,570	5.1%
Net County Funds	\$6,484,668	\$2,217,031	\$2,217,031	\$97,175	\$2,151,603	(\$65,428)	-3.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

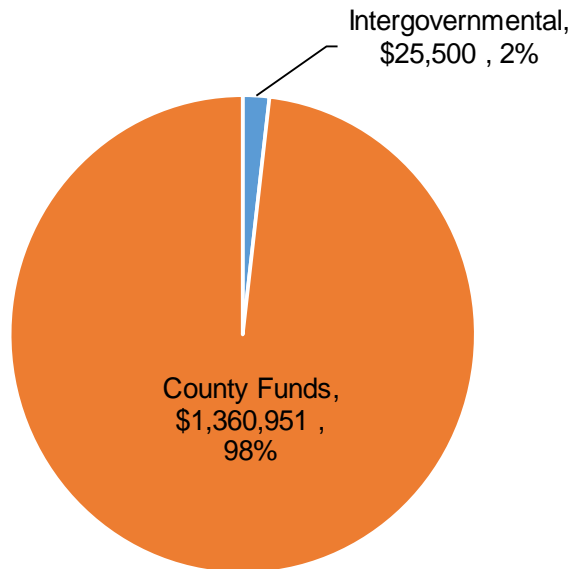
- The FY 2018 Adopted Budget decreases the county contribution from the general fund to the school capital outlay fund by (\$65,428) or -3.0%. The change is attributed to a few factors:
 - ✓ The last year of a \$1 million dollar contribution to Davidson County Community College for the future construction of a new 40,000 square foot \$10.45 million dollar allied health facility. The county agreed to contribute \$1 million dollars a year over the last two years (Paid for via the newly re-distributed sales tax).
 - ✓ The adopted budget reduces the necessary contribution of school capital to debt service for the QSCB bonds by (\$7,142). This reduction is based on the updated amortization schedule therefore, the adopted budget transfers that difference back to each school system's school capital outlay allocation.

- ✓ The adopted budget maintains the additional \$500K included during FY 2016 and FY 2017 for all three school systems major capital outlay that was paid for using state lottery proceeds (Paid for via the newly re-distributed sales tax).

Environmental Protection Summary

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Integrated Solid Waste	\$1,184,898	\$1,168,461	\$1,283,138	\$1,171,060	\$ 2,599	0.2%
Operating Transfers - Sewer Fund	\$ 907,393	\$ -	\$ -	\$ -	\$ -	0.0%
Soil & Water	\$ 203,444	\$ 211,112	\$ 211,112	\$ 215,391	\$ 4,279	2.0%
Grand Total	\$2,295,735	\$1,379,573	\$1,494,250	\$1,386,451	\$ 6,878	0.5%
Total Revenue	\$ 199,917	\$ 198,377	\$ 198,377	\$ 25,500	\$ (172,877)	-87.1%
County Funds	\$2,095,818	\$1,181,196	\$1,295,873	\$1,360,951	\$ 179,755	15.2%

FY 2018 Environmental Protection Revenues Total = \$25,500



INTEGRATED SOLID WASTE - SANITATION

Rex Buck, Director

1242 Old US HWY 29 Thomasville, NC 27360 (336) 242-2284

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$699,384	\$743,331	\$743,331	\$633,487	\$674,960	(\$68,371)	-9.2%
Operating	\$452,440	\$425,130	\$443,353	\$475,568	\$425,883	\$753	0.2%
Capital Outlay	\$33,074	\$0	\$96,454	\$100,827	\$70,217	\$70,217	0.0%
Total	\$1,184,898	\$1,168,461	\$1,283,138	\$1,209,882	\$1,171,060	\$2,599	0.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$173,288	\$172,877	\$172,877	\$109,719	\$0	(\$172,877)	-100.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$173,288	\$172,877	\$172,877	\$109,719	\$0	(\$172,877)	-100.0%
Net County Funds	\$1,011,610	\$995,584	\$1,110,261	\$1,100,163	\$1,171,060	\$175,476	17.6%
Authorized Positions	17.25	16.00	16.00	16.00	14.00	(2.00)	-12.5%

DEPARTMENTAL PURPOSE & GOALS

Sanitation division staffs twelve Recycling Centers throughout the County and operates a fleet of waste collection vehicles to ensure proper transportation and disposal of materials generated at those sites. The division also provides waste collection and disposal services for Davidson County Schools.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Sanitation by \$175,476 or 17.6%. The change is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount

county-wide is expected to increase 5.7%. This is largely due to an increase in “high cost” claims throughout the County.

- The adopted budget also transfers (2.00) FTEs from Sanitation to the Landfill Fund – MSW. The transfer moves (\$134K) from the General Fund to the Landfill Fund and better accounts for the cost in relation to where the services are provided within the department.
- In addition the adopted budget includes (\$70K) to replace two 1991 trash compactors with 40 yard receiver boxes.
- Lastly, the adopted budget eliminates the County’s participation in waste collection services for the Davidson County School system as well as recycling collections for all County public buildings. Elimination of this service also means a reduction in overall revenue collected via the original agreement totaling approximately (\$172K).

SOIL & WATER

Andy Miller, Director

301 East Center Street Lexington, NC 27292 (336) 242-2075

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$192,892	\$197,907	\$197,907	\$175,742	\$204,173	\$6,266	3.2%
Operating	\$9,080	\$11,388	\$11,388	\$7,624	\$11,218	(\$170)	-1.5%
Capital Outlay	\$1,472	\$1,817	\$1,817	\$1,291	\$0	(\$1,817)	-100.0%
Total	\$203,444	\$211,112	\$211,112	\$184,657	\$215,391	\$4,279	2.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$26,629	\$25,500	\$25,500	\$26,242	\$25,500	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$26,629	\$25,500	\$25,500	\$26,242	\$25,500	\$0	0.0%
Net County Funds	\$176,815	\$185,612	\$185,612	\$158,414	\$189,891	\$4,279	2.3%
Authorized Positions	3.00	3.00	3.00	3.00	3.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Soil and Water Department exists to help the citizens of Davidson County manage the natural resources of the County in a manner that provides for their needs both now and in the future. This is accomplished by providing technical assistance directly to land users and through an informational program for all the citizens of Davidson County. To enhance the ability of land users to provide for the needs of their property, the Department provides financial assistance from the Federal and State governments to qualifying land users for the implementation of Best Management Practices that protect and improve natural resources.

The goals of the Soil and Water Department are to work with land users to reduce soil erosion from all sources, improve water quality, protect and improve all natural resources, and to provide a comprehensive program that informs the citizens of Davidson County on how they can best manage the natural resources of the County.

The mission of the Davidson Soil and Water Conservation District is to provide technical and informational assistance for the conservation of our natural resources.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Soil & Water by \$4,279 or 2.3%. The increase is due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Fifteen farming operations received cost-sharing assistance through the NC Agricultural Cost Share Program totaling \$48,853. These funds were provided to install a variety of conservation measures to improve water quality. The application of these measures also provided additional benefits to air quality, soil quality, and wildlife habitat.
- In partnership with the USDA-Natural Resources Conservation Service \$46,070 has been encumbered to protect and improve the natural resources of the County. These funds will help to install a waste management system for a dairy farm and a mortality incinerator for a poultry farm. The Department provides technical assistance for these projects.
- The education programs of the Department were successful this year with several students receiving awards at the State Level. Local winners in the Soil and Water Conservation Essay and Poster Contest received awards at the State Contest. Sydney Loflin was awarded Second Place at the Poster Contest and Salem Ward received an Honorable Mention in the Essay Contest. The High Rock Pinestines placed First at the NC Middle School Envirothon and the High Rock FFA Manateam placed Second at the NC High School Envirothon. The High Rock FFA Manateam was the highest scoring FFA team and qualified to compete at the National FFA Career Development Event in Indianapolis, Indiana during October where they finished in Seventh Place.
- Seth and Sarah Yowell, the owners of Cedar Ridge Farm, were selected as the Conservation Farm Family from Davidson County and were also selected as the Conservation Farm Family from Area VIII of the NC Association of Soil and Water Conservation Districts. Area VIII is composed of 12 counties in the southern piedmont. This award recognizes the conservation efforts of family farms.
- The Soil and Water Conservation District received a grant from the NC Foundation for Soil and Water Conservation to establish demonstration plots to show the impacts of multi-species cover crops for improving soil health. This project is currently underway on Piney Grove Farms of Lexington. A field day is scheduled for the spring of 2017.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
State Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
NC Ag. Cost Share	\$ 41,332	\$ 44,361	\$ 55,000	\$ 50,000
NC Comm. Cons. Asst. Prog. (Note 1)	\$ 6,375	\$ 1,200	\$ 6,000	\$ 3,600
Federal Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
Env. Quality Incentives Prog.	\$ 490,000	\$ 150,329	\$ 100,000	\$ 50,000
Technical Asst. to Individuals (Note 2)	1,025	832	800	800
Information Program				
Group Presentations (# of Attendees)	1,257	1,632	1,200	1,200
Envirothon Teams	12	12	14	14
Essay & Poster Contest (# of Students)	1,255	1,268	1,300	1,500

Notes:

1 - Change in application procedure by the State during FY 2017 (No applications received for FY 2017)

2 - Assistance from USDA-NRCS reduced to approximately (3) days per week in FY 2016

FUTURE ISSUES

- Davidson County is expected to grow as the economy continues to improve. Additional growth will increase demands on the natural resources of the County. Assuring an adequate supply of water and enough productive land to grow food and fiber will be a focus of the Soil and Water Department.
- Increased demands for water for drinking and industrial use must be carefully planned for. The Soil and Water Department will continue efforts to develop water resources and to protect the quality and quantity of the existing resources. As land uses change the strategies of the Department must adapt to changing needs and conditions.
- The demand for food and fiber will grow as the population continues to grow. Agricultural producers are faced with the challenge of producing more food as the land area available for crop production declines. Increasing the productivity of agricultural land will be a focus for the Department. This will be accomplished through the use of conservation measures and by working to improve the health of the soil. Improving soil health will result in increased productivity and additional environmental benefits.

- As the non-farm community continues to grow efforts will continue to help this group understand the importance of their actions on the natural resources of the County. The Department will work to expand the use of conservation measures that are suitable for non-agricultural lands to protect and improve natural resources.

OPERATING TRANSFERS – ENVIRONMENTAL PROTECTION

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$907,393	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$907,393	\$0	\$0	\$0	\$0	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$907,393	\$0	\$0	\$0	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

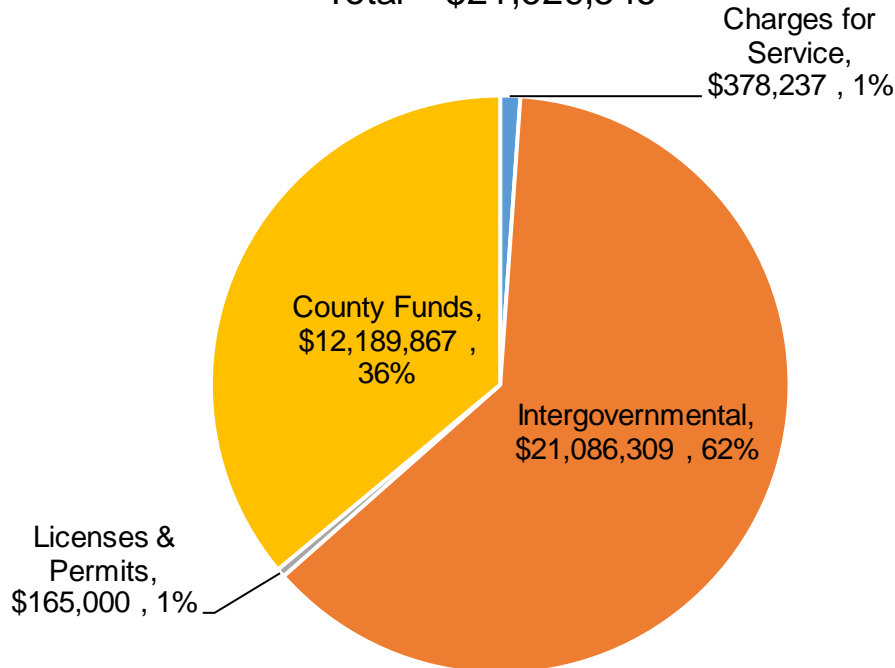
- The FY 2018 Adopted Budget provides no contribution from the general fund to the sewer fund for environmental protection purposes.

Human Services Summary

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Family Services Grant	\$ 302,691	\$ 98,069	\$ 98,069	\$ 98,069	\$ -	0.0%
Contributions - Life Center Grant	\$ 120,261	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	0.0%
Operating Transfers - Mental Health	\$ 809,344	\$ 809,344	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Public Health	\$ 6,619,963	\$ 7,186,521	\$ 7,304,357	\$ 7,223,166	\$ 36,645	0.5%
Senior Services	\$ 2,033,983	\$ 2,047,710	\$ 2,243,446	\$ 2,131,585	\$ 83,875	4.1%
Social Services	\$21,857,533	\$22,484,998	\$22,616,319	\$23,312,186	\$ 827,188	3.7%
Veterans Services	\$ 113,579	\$ 128,131	\$ 128,131	\$ 133,337	\$ 5,206	4.1%
Grand Total	\$31,857,354	\$32,851,499	\$33,296,392	\$33,819,413	\$ 967,914	2.9%
Total Revenue	\$21,334,663	\$21,251,638	\$21,523,209	\$21,629,546	\$ 377,908	1.8%
County Funds	\$10,522,691	\$11,599,861	\$11,773,183	\$12,189,867	\$ 590,006	5.1%

FY 2018 Human Services Revenues

Total = \$21,629,546



CONTRIBUTIONS – HUMAN SERVICES

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$422,952	\$194,795	\$194,795	\$362,787	\$194,795	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$422,952	\$194,795	\$194,795	\$362,787	\$194,795	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$422,729	\$194,795	\$194,795	\$379,768	\$194,795	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$7,701	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$430,430	\$194,795	\$194,795	\$379,768	\$194,795	\$0	0.0%
Net County Funds	(\$7,478)	\$0	\$0	(\$16,981)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County provides funding to outside agencies that offer services within various related county functional areas such Public Safety, Human Service and Culture and Recreation. In addition Economic Development functions are provided support via the County budget process through agencies such as the Lexington and Thomasville City Chambers of Commerce as well as the Davidson County Economic Development Commission.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- Below is a summary highlighting the various agencies by function, and also shows the requested amount by the agency from the County as well as the amount included in the FY 2018 Adopted Budget.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2017 Adopted	FY 2017 Amended	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	\$ -
Culture and Recreation Total		\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	\$ -
	CHAMBER OF COMM - LEXINGTON	\$ 13,750	\$ 13,750	\$ 16,750	\$ 9,750	\$ 3,000	\$ (4,000)
	CHAMBER OF COMM - THOMASVILLE	\$ 13,750	\$ 13,750	\$ 13,750	\$ 9,750	\$ -	\$ (4,000)
Economic Development	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 10,000	\$ 8,300	\$ 9,700	\$ 8,000
	PACE	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ (15,000)	\$ (15,000)
	ECONOMIC DEV COMMISSION	\$248,000	\$ 248,000	\$ 270,000	\$248,000	\$ 22,000	\$ -
	FORESTER	\$ 84,381	\$ 84,381	\$ 102,856	\$102,856	\$ 18,475	\$ 18,475
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Economic Development Total		\$375,181	\$ 375,181	\$ 423,356	\$378,656	\$ 48,175	\$ 3,475
Human Service Organization	FAMILY SERVICES - GRANT	\$ 98,069	\$ 98,069	\$ 98,069	\$ 98,069	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$194,795	\$ 194,795	\$ 194,795	\$194,795	\$ -	\$ -
	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,500	\$ 1,000	\$ -
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
Public Safety Organization	RESCUE SQUAD DAV CTY - BASE	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY - EXPANSION	\$ -	\$ -	\$ 122,500	\$ -	\$ 122,500	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	\$ -
Public Safety Organization Total		\$ 75,500	\$ 75,500	\$ 199,000	\$ 75,500	\$ 123,500	\$ -
Grand Total		\$704,376	\$ 704,376	\$ 876,051	\$707,851	\$ 171,675	\$ 3,475

OPERATING TRANSFERS – HUMAN SERVICES

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$809,344	\$809,344	\$809,344	\$404,672	\$824,344	\$15,000	1.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$809,344	\$809,344	\$809,344	\$404,672	\$824,344	\$15,000	1.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$809,344	\$809,344	\$809,344	\$404,672	\$824,344	\$15,000	1.9%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget maintains the same contribution from the general fund to the mental health fund as for last fiscal year, which totals \$824,344.

PUBLIC HEALTH

Lillian Koontz, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2300

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$5,415,143	\$6,047,291	\$5,995,762	\$4,671,101	\$6,079,468	\$32,177	0.5%
Operating	\$1,150,164	\$1,139,230	\$1,258,896	\$889,878	\$1,143,698	\$4,468	0.4%
Capital Outlay	\$54,656	\$0	\$49,699	\$14,021	\$0	\$0	0.0%
Total	\$6,619,963	\$7,186,521	\$7,304,357	\$5,574,999	\$7,223,166	\$36,645	0.5%
Revenues							
Charges for Service	\$193,261	\$125,100	\$155,100	\$187,403	\$125,000	(\$100)	-0.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$3,328,579	\$3,154,476	\$3,216,666	\$2,816,841	\$3,077,493	(\$76,983)	-2.4%
Licenses & Permits	\$182,851	\$122,000	\$122,000	\$190,516	\$165,000	\$43,000	35.2%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,704,691	\$3,401,576	\$3,493,766	\$3,194,760	\$3,367,493	(\$34,083)	-1.0%
Net County Funds	\$2,915,272	\$3,784,945	\$3,810,591	\$2,380,240	\$3,855,673	\$70,728	1.9%
Authorized Positions	99.00	99.00	99.00	99.00	97.00	(2.00)	-2.0%

DEPARTMENTAL PURPOSE & GOALS

The Health Department operates under the direction of the Health Director at the discretion of the Board of Health. The divisions within the Health Department are Clinical and Outreach Nursing, including School Nurses, Community Health Education, Office Support, Public Health Laboratory, Public Health Pharmacy, WIC, Case Management with Social Workers and Nurses, Environmental Health, and Administration; each designed to offer better health care with emphasis on education and prevention and environmental protection to the citizens of Davidson County. We focus on mandated and essential services such as communicable disease control, family planning, vital records management and breast/cervical cancer screening. Environmental Health conducts on-site water and sewage investigations and inspections and manufactured home park inspections, in addition to food and lodging inspections, vector control and disease education, methamphetamine lab investigations, and lead poisoning investigations. The department also works to mobilize the community in the event of wide-spread health-related issues affecting the community as a whole. The Davidson County Health Department's mission is to assess, protect, promote, and assure the quality of life and health of all people within the county.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Public Health by \$70,728 or 1.9%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- The adopted budget also eliminates two WIC positions, as Federal / State funds have been reduced for the upcoming fiscal year.
- Lastly, the adopted budget also includes fee changes within on-site and private waste water fees. The fee changes are designed to cover the increased cost of the services provided as well as better align the County's fees with other comparable jurisdictions.

Proposed On-Site Waste Water Fee Changes

Fee	Description	Current Fee	Approved Fee	Total Estimated Cost for Service	Comp. Counties (Median)	# of Applications (FY 2016)
Improvement Permit (≤ 600 gpd)	≤ 600 gpd	\$ 180	\$ 200	\$ 350	\$ 223	278
Authorization to Construct (Separate from IP)	When filed separate from the Improvement Permit Application	\$ 140	\$ 160	\$ 185	\$ 250	144
Building Authorization (No change in system design)	Reuse of existing septic system (no change in system design)	\$ 60	\$ 70	\$ 85	\$ 53	90
Manufactured Home Release	Reuse of existing septic system in a manufactured home park or on private lot (no change in system design)	\$ 60	\$ 70	\$ 85	\$ 75	85

Proposed Private Water Supply Fee Changes

New Private Water Supply	Not including volatile water sample	\$ 260	\$ 280	\$ 326	\$ 295	48
Coliform Bacteria Water Sample	Sample for existing protected wells	\$ 55	\$ 60	\$ 81	\$ 55	
Inorganic Chemical or Water Sample	Sample for existing protected wells	\$ 70	\$ 90	\$ 121	\$ 98	
Sulfur Reducing Bacteria Water Sample	Sample for existing protected wells	\$ 70	\$ 90	\$ 127	\$ 98	
Lead Water Sample	Sample for existing protected wells	\$ 70	\$ 90	\$ 127	\$ 98	
Volatile Organic Compound, Petroleum, Pesticide or Nitrate/Nitrite Water Sample	Sample for existing protected wells	\$ 55	\$ 90	\$ 127	\$ 92	
New and Existing Well Water Panel Test Kit	Not including volatile water organic compound water sample	\$ 90	\$ 100	\$ 127	\$ -	13

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- 100 years of public health service in Davidson County celebrated this year.
- Re-accreditation Status Awarded.

Health Education

- Child Passenger Safety Technicians checked and corrected 29 car seats and distributed 147 car seats to low income children in need.
- Health Educator was credited with the safe outcome of two children involved in a car accident. Children were riding in car seats that were inspected/checked by DCHD Staff.
- Davidson County Health Department received grant award of \$10,000 for the Healthiest Cities and Counties. The contest runs until the end of the year, and there is a second level prize of \$150,000.

Personal Health

- Partnered with school system to offer flu clinics for employees, increasing revenue.
- Continued trend of higher than the state average for immunization rates.

WIC

- New Director, effective January 2017
- FY 2015-16 showed \$2,882,085 WIC Food Instruments Redeemed in Davidson County. (These are federally funded food instruments)

Environmental Health

- Continued trend of increased Onsite Wastewater Permits.
- Streamlined process for records request to increase efficiency.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Personal Health				
Immunization Rates for Children (DCHD) Benchmark Age = 24 Months	100%	98%	100%	100%
Total Unduplicated Patients (Clinic)	7,520	7,172	7,600	7,600
Total Unduplicated Visits (Clinic)	12,076	11,410	12,000	12,000
Environmental Health				
Average Number of Working Days to Make Initial Site Visit for New On-site Wastewater Applications	4.30	4.88	5.50	6.00
Average Number of Working Days to Make Initial Site Visit for Repairs to an Existing System	1.53	1.40	1.50	1.50
Average Number of Working Days to Make a Site Visit in Response to a Complaint	1.66	1.71	1.80	1.70
% of Quality Control Inspections Completed	100.00%	100.00%	100.00%	100.00%

FUTURE ISSUES

- Unknown outcome of Medicaid Reform and the repeal of block grants funded through the Affordable Care Act.
- Requirements from the state to change the model for Prenatal and Child Health Services.
- Unpredictable modifications in state funding amounts.

SENIOR SERVICES

Thessia Everhart-Roberts, Director

555-B West Center Street Extension, Lexington NC 27295 (336) 242-2290

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,098,543	\$1,131,949	\$1,096,591	\$974,916	\$1,174,279	\$42,330	3.7%
Operating	\$926,701	\$915,761	\$1,097,220	\$828,155	\$957,306	\$41,545	4.5%
Capital Outlay	\$8,739	\$0	\$49,635	\$48,321	\$0	\$0	0.0%
Total	\$2,033,983	\$2,047,710	\$2,243,446	\$1,851,392	\$2,131,585	\$83,875	4.1%
Revenues							
Charges for Service	\$93,935	\$87,250	\$91,284	\$75,949	\$77,800	(\$9,450)	-10.8%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,135,301	\$1,104,834	\$1,204,717	\$913,779	\$1,021,684	(\$83,150)	-7.5%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,229,236	\$1,192,084	\$1,296,001	\$989,728	\$1,099,484	(\$92,600)	-7.8%
Net County Funds	\$804,747	\$855,626	\$947,445	\$861,664	\$1,032,101	\$176,475	20.6%
Authorized Positions	22.00	22.00	22.00	22.00	22.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Senior Services is the lead agency for aging services in Davidson County, and serves as a “one-stop shop” resource for older and disabled adults. Citizens can take advantage of activities beginning at age 55, and if eligible, access nutrition and home care services at age 60. Disabled Adults, 18 and older, may qualify for home healthcare services. All services are designed to afford citizens an opportunity to live independently in their own homes as opposed to institutional placement.

Senior Services mission is to support, assist, and advocate for older and disabled adults and their families. The agency does this by offering an evolving array of programs and services to meet their present and future needs regarding well-being, independence, community involvement, and the ability for them to remain in their own home.

Services provided include Home Delivered Meals, Congregate Nutrition, In-Home Aide Services, Transportation, Community Alternatives Program for Disabled Adults or CAP/DA, Information and Options Counseling, and two Senior Centers, both accredited “Centers of Excellence” by the NC Division of Aging and Adult Services. The centers provide programs to promote the physical, social and emotional well-being of older adults.

Goal 1: Empower older adults, their families, and other consumers to make informed decisions and to easily access existing health and long term care options

Objective 1.1: Educate the public on availability of services to foster independence, self-sufficiency and their planning for long-term needs

Objective 1.2: Streamline and strengthen access to long-term services and supports to facilitate informed decision-making

Objective 1.3: Ensure inclusion of diverse cultures and abilities in all aspects of the aging and adult services

Goal 2: Prepare Davidson County for an aging population

Objective 2.1: Through professional consultative services, position Senior Services to better serve and address the needs of an aging population

Objective 2.2: Advocate for increased funding and enhanced facilities to accommodate the growing aging population

Goal 3: Ensure the safety and rights of older adults and vulnerable adults and prevent their abuse, neglect and exploitation

Objective 3.1: Maximize collaboration, outreach and training to stop or prevent abuse, neglect, and exploitation

Objective 3.2: Strengthen emergency preparedness and response for older adults

Goal 4: Empower older adults to engage in the community through volunteerism, lifelong learning, and civic activities

Objective 4.1: Promote volunteerism and other active engagement

Objective 4.2: Offer senior leadership opportunities that recognize the importance of older adult involvement in addressing issues affecting seniors

Goal 5: Maintain good stewardship of publicly funded services

Objective 5.1: Promote effective and efficient management policies, including the use of performance-based standards and outcomes

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Senior Services by \$176,475 or 20.6%. The increase to personnel is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- Operating costs increased (\$130K net revenues over expenses) due to the county match for transportation grants rising from 10% to 50%.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Both Congregate Nutrition and Meals on Wheels passed the one million meals served mark accounting for over two million total meals.
- Began a Private Pay for Meals program.
- Secured a \$2500 grant from Meals on Wheels of America to begin a pet food program for local MOW clients with companion pets that they often share their own meal.
- Following a year-long self-assessment process for the Lexington and Thomasville Senior Center, an initial application for National Accreditation from the National Institute of Senior Centers was submitted for certification of both centers.
- Discontinuation of Level I Home-Management Service - Effective October 2017, the In-Home Services Program suspended Level I Home Management only services in order to better use HCCBG Funds for clients at higher risk of placement due to needing personal care assistance. In late September 2017, each person on the waiting list for Home Management only assistance was contacted and offered the opportunity to pay privately for the service or be referred to the home care program at Davidson County Social Services. Existing Level I clients will continue to be served.
- Contracted In-House Registered Nurse – Effective July 1, 2017, secured a contracted in-house RN to complete the nursing portion of Initial assessments, conduct quarterly reviews, reassessments, and post-facility re-evaluation of higher-level care or medically changing cases. In addition, the RN provides aide supervision and staff training.
- Contract Social Worker – Used funds donated to program from a former client's estate to contract with a Social Worker on part-time basis (19 hrs. per week) to assist with opening new cases and case management.
- Fall Risk Assessment and Monitoring – Began new protocol involving case managers reporting falls to nurse for her to follow-up with either by phone call or by visit to evaluate cause, results and prevention of fall.

- Began new Medication Management program involving the RN who closely reviews client medications and provides education on proper usage, issues, misuse, safe storage and disposal.
- Waiting List Reduction – Significantly reduced the In-Home Aide Services waiting list due to extra funding from estate bequest and additional case manager with part-time social worker contract.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Maintain a Health Department Grade of 99% or Above at All (5) Congregate Nutrition Sites	N / A	65%	80%	N / A
Increase Total Sponsorship Revenue by 15%	60%	100%	80%	90%
Increase the Number of Volunteers for Meals on Wheels by 10%	76%	100%	95%	97%
Increase In-Home Aides Services Regular Donations by 20%	N / A	N / A	90%	95%
Mail a Response Letter to All In-Home Aide Services Referrals within (3) Business Days	N / A N / A	N / A N / A	98%	100%
Maintain a Daily Client Fill Rate for Meals on Wheels - Goal = 98%	N / A N / A	N / A N / A	50%	N / A
Maintain a Daily Client Fill Rate for Meals on Wheels - Goal = 96%	N / A	N / A	N / A	90%

FUTURE ISSUES

Wait List for Services

- Senior Services maintains a waitlist for critical community based care services. In-Home Services, Home Delivered Meals and Transportation. In addition, Senior Centers often have waitlist for special events due to facility capacity.

DC is Aging (Babyboomers)

- 2010 census reported 33,567 adults age 60 and older in Davidson County; this number is projected to increase 52% by 2030.

Facilities (Space Needs)

- Both the Lexington and Thomasville facilities have space and parking issues; this will intensify as the population ages and demand for services rise.

Insufficient Funding

- As decreases in Federal and State funding become more apparent; the need for funding sources to supplement and maintain programs; Transportation, Meals on Wheels, Congregate Nutrition, In-Home Services, and Senior Center Operations will become necessary.

SOCIAL SERVICES & CHILD SUPPORT

Dale Moorefield, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2500

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$9,862,233	\$10,493,062	\$10,484,544	\$9,038,090	\$10,893,172	\$400,110	3.8%
Operating	\$11,667,795	\$11,991,936	\$12,064,011	\$10,830,664	\$12,419,014	\$427,078	3.6%
Capital Outlay	\$327,505	\$0	\$67,764	\$66,576	\$0	\$0	0.0%
Total	\$21,857,533	\$22,484,998	\$22,616,319	\$19,935,331	\$23,312,186	\$827,188	3.7%
Revenues							
Charges for Service	\$191,201	\$73,983	\$117,318	\$65,867	\$175,437	\$101,454	137.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$15,777,198	\$16,387,200	\$16,419,329	\$12,880,576	\$16,790,337	\$403,137	2.5%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$15,968,399	\$16,461,183	\$16,536,647	\$12,946,444	\$16,965,774	\$504,591	3.1%
Net County Funds	\$5,889,134	\$6,023,815	\$6,079,672	\$6,988,887	\$6,346,412	\$322,597	5.4%
Authorized Positions	191.50	194.50	194.50	194.40	199.50	5.00	2.6%

DEPARTMENTAL PURPOSE & GOALS

The mission of Davidson County Department of Social Services is to provide opportunities and essential services, which assure personal dignity and self-sufficiency for all citizens in an efficient and timely manner. Davidson County and this department are mandated to provide a wide variety of economic services within state and federal guidelines as well as provide safety and permanence for vulnerable children and adults in accordance with federal and state laws and statutes. In providing these services to our citizens and residents, our department strives to provide these services in a very accurate and timely manner while minimizing County costs.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Social Services by \$322,597 or 5.4%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).

- ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- Further, the approved budget adds (3.00) additional FTEs to address high workload service areas, with the net cost to the County (after reimbursement) totaling approximately \$55K:
 - ✓ 2.00 - Social Worker III – Foster Care / Adoptions - The average number of children in care for FY 2015 = 134, FY 2016 = 144 and FY 2017 YTD = 164. That's 23% increase in just over two years. The average caseload for Davidson County = 20.5 vs. the NC State Average = 15.0. New for the upcoming fiscal year are several new state mandate initiatives designed to increase the quality of guardianship care in NC. Once of these two new SWIII positions will be tasked with "quality assurance" related to those initiatives thereby, ensuring multiple staff are not duplicating the same efforts.
 - ✓ 1.00 – Child Support Enforcement II – The NC State average for out-of-state cases = 300-325. Davidson County's current average = 550 (by adding the position, the average will = 365). Averages within similar comparison counties: 1) Iredell County = 400 and 2) Johnston County = 550.
- Lastly, the adopted budget transfers (2.00) transportation Medicaid FTEs from the Transportation Fund to Social Services within the general fund. The total cost of the employees is approximately \$82K, and now that Medicaid regulations have changed, the only other option would be to leave the employees within the Transportation Fund and contract with DSS in order to receive any type of reimbursement. Now these two DSS employees can be charged to the appropriate department in which they work, and DSS can file for reimbursement directly.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

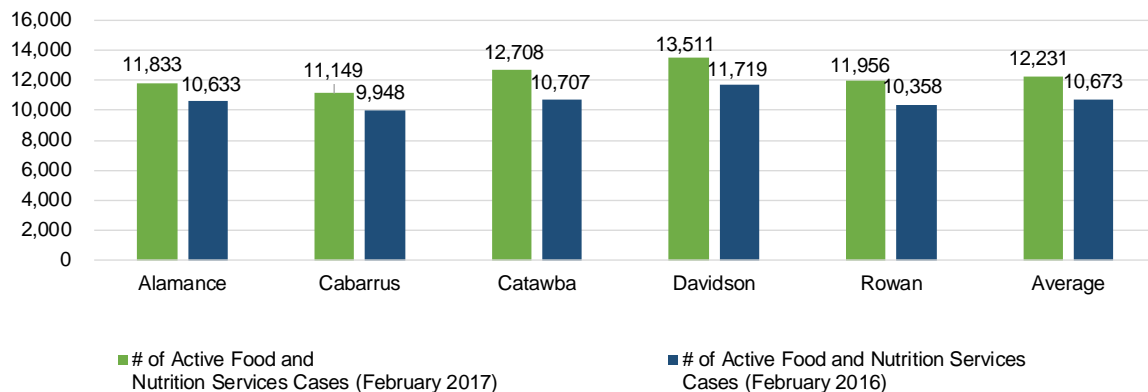
- Met 97.4% of the department's goals, meaning that our clients received a high standard of timely and accurate services.
- Processed Medicaid, Food and Nutrition Services (FNS), Work First, and Childcare Assistance applications and recerts with 98% overall timeliness, exceeding state standards in most programs.
- Provided timely and effective investigation of abuse and neglect, providing safety for our County's most vulnerable populations of children and adults; exceeding state standards with regard to Adult Protective Services at 100%.
- Exceeded 4 of 5 State Goals including collection of \$13,055,306 in Child Support for families in Davidson County.
- Made more than 95% of our Foster Care Monthly visits/contacts were in the homes where the children live.

- Found permanence for 63 Children in DSS Custody.
- 98% of families completing In-Home Services had no repeat maltreatment within 6 months.
- Minimized County costs in providing our mandated services to just 38%.

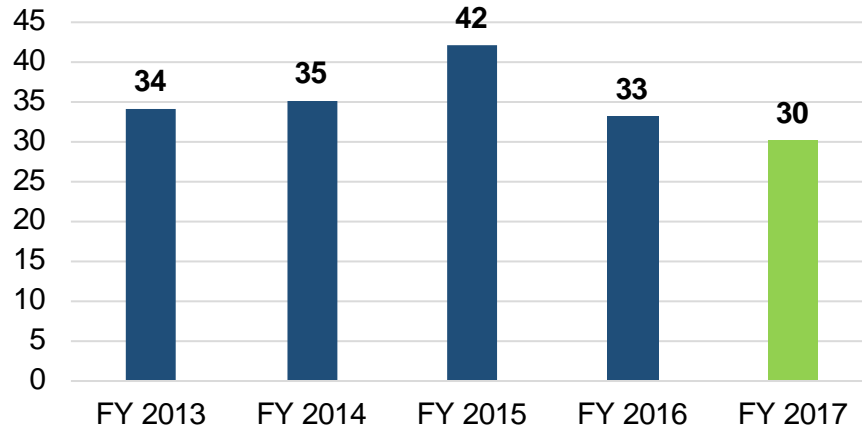
KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Timely Processing of Medicaid Applications (State Standard = 90%)	95%	96%	97%	96%
Timely Processing of Food and Nutrition Services (FSN) Applications (State Standard = 95%)	94%	97%	98%	97%
Child Support Collections (State Goal = \$13,055,306 Per Year)	\$12,795,610	\$13,055,306	\$13,055,306	\$13,055,306
Adult Services Abuse Reports Initiated Within (8) Hours (Goal = 99%)	100%	100%	98%	99%
Adult Services Neglect Reports Initiated Within (40) Hours (Goal = 93%)	100%	100%	98%	93%
Child Protective Services Timely Initiation of CPS Abuse & Neglect Reports (Goal = 100%)	97%	96%	96%	95%
Closed CPS Cases With No Maltreatment for (6) Months	99%	98%	99%	99%
Foster Care Visits	97%	95%	95%	95%

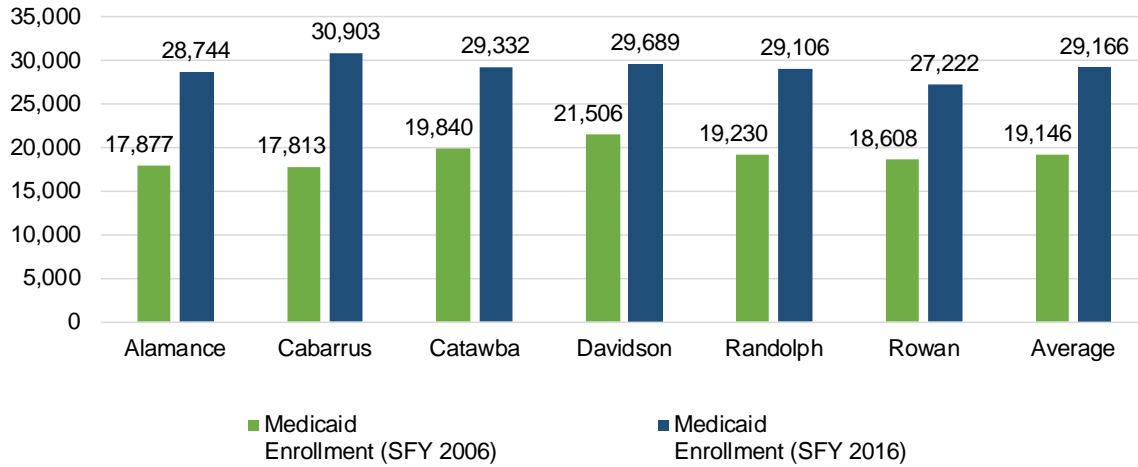
Number of Active Food and Nutrition Services Cases
(February 2015 vs. February 2016)



**Davidson County Adult Protective Services Reports
per Month**



**Medicaid Eligibles
(SFY 2006 vs. 2016)**



FUTURE ISSUES

- DSS is currently successful in working with NC FAST as well as FNS and Medicaid areas as the system is working much better than before. The department continues to see increased interest in Medicaid applications during the times of Affordable Care Act Enrollments. This past year FNS caseloads dropped slightly due to the elimination of the

ABAWD waiver as Able Bodied Adults without dependents are subject to a work / work experience requirement in order to receive FNS benefits. Staff has also experienced increased Medicaid application activity with Presumptive Medicaid Applications. Staffing in Income Maintenance areas is more manageable, as specialized processes over the past couple of years to achieve greater success have led to higher job satisfaction among staff. However, if the state were to expand Medicaid the County would need to consider additional staffing to handle the increased activity. In addition, is the uncertainty that expanding NCFAST will have on service delivery within Davidson County. This year NCFAST was implemented into Child Care Subsidy and Non-Emergent Medicaid Transportation. Staff continues to monitor the workload demands on staff within those service areas, both now and for the future.

- With continued rampant substance abuse and a difficult to navigate mental health system, the work for both Children's and Adult Services is on the rise. The adult care population is growing and the adult population dealing with substance abuse in their families continues to grow as well. Substance abuse from both legal prescriptions misused (mainly opiate painkillers) and from illegal drugs such as heroin are creating havoc, wrecking families, and resulting in parents not parenting and protecting their children, as they should. The result for DSS is going to be increasing caseloads, not just from reports of abuse and neglect, but also increasing lengths of time that families will be involved in the protective services and foster care areas, as these substance abuse issues are not easily overcome. Families losing custody of their children to DSS is on the rise and this not only increases staff social work time, but it means an increase in legal services for the department as well. As DSS works with these families, staff is also seeing substance abuse that is generational. This results in more children coming into care as a suitable family may not be available for placements. Substance abuse and mental health needs are also driving up adult guardianships within the department. DSS has averaged between 85 – 90 adult wards during the past couple of years and are trying to manage the need for increased staffing in this area by contracting the most labor-intensive adult wards to Hope for the Future, as they are most qualified to provide for the various needs of these wards. DSS is implementing a mobile solution that allows social work staff to get much of their documentation and forms completed when out in the field rather than having to repeat it back at the office. DSS is hopeful that this increased efficiency will limit the need for future staffing, as limited funding and available space are real issues to contend with moving forward.

VETERANS

Boyd Morgan, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2037

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$106,367	\$118,609	\$118,609	\$96,974	\$122,418	\$3,809	3.2%
Operating	\$7,212	\$9,522	\$9,522	\$7,490	\$9,909	\$387	4.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$1,010	\$1,010	0.0%
Total	\$113,579	\$128,131	\$128,131	\$104,464	\$133,337	\$5,206	4.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,907	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,907	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.0%
Net County Funds	\$111,672	\$126,131	\$126,131	\$102,464	\$131,337	\$5,206	4.1%
Authorized Positions	2.00	2.00	2.00	2.00	2.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Veterans Services Department assists all Davidson County veterans, their spouses and dependents to apply for and to obtain all federal, state and local veteran benefits for which they are legally eligible.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Veterans Services by \$5,206 or 4.1%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount

county-wide is expected to increase 5.7%. This is largely due to an increase in “high cost” claims throughout the County.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Office Support position obtained State and National County Veteran Services Officer certifications.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Total Veteran Population	13,794	13,887	13,950	14,000

Note:

Figures for FY 2017 and Beyond are Considered Estimates

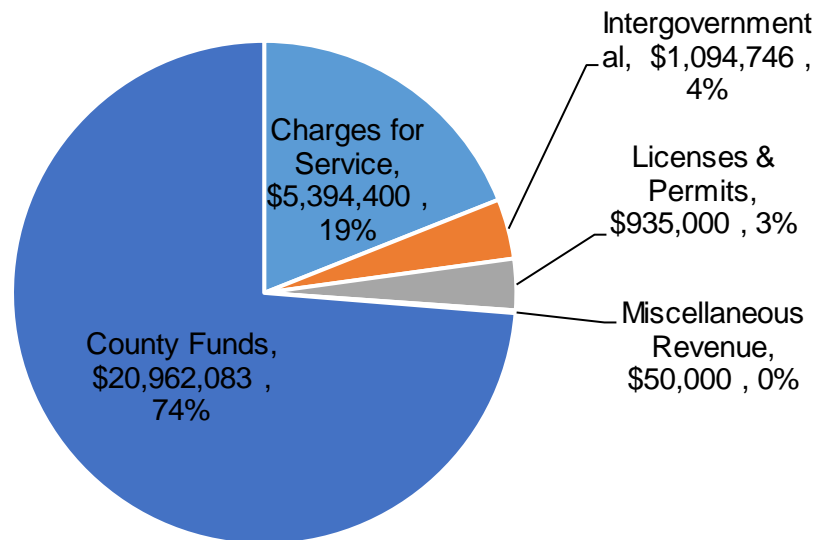
FUTURE ISSUES

- Staffing versus workload will remain an issue for the department during the upcoming years. As more veterans from the Vietnam era grow older, along with those returning home from Iraq and Afghanistan, there is expected to be increase need for services provided by the County Veterans Services Department. For the future some of the main areas of concern with regards to veteran services within Davidson County will include:
 - Increased demand for VA Healthcare.
 - Increased demands for widow’s compensation or pension.
 - Increased demand for veteran’s compensation or pension.

Public Safety Summary

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Animal Shelter	\$ 517,369	\$ 518,107	\$ 518,107	\$ 548,912	\$ 30,805	5.9%
Contributions - Rescue Squads & National Guards	\$ 271,511	\$ 73,000	\$ 73,000	\$ 73,000	\$ -	0.0%
JCPC Operating Supplies	\$ 3,849	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 2,007,700	\$ 2,058,537	\$ 2,153,231	\$ 2,090,688	\$ 32,151	1.6%
Emergency Services	\$ 6,308,970	\$ 7,549,494	\$ 7,645,514	\$ 8,067,182	\$ 517,688	6.9%
Inspections	\$ 904,281	\$ 940,286	\$ 1,034,644	\$ 939,044	\$ (1,242)	-0.1%
Sheriff	\$ 14,999,344	\$ 16,192,230	\$ 16,452,005	\$ 16,714,903	\$ 522,673	3.2%
Grand Total	\$ 25,013,024	\$ 27,334,154	\$ 27,879,001	\$ 28,436,229	\$ 1,102,075	4.0%
Total Revenue	\$ 7,504,197	\$ 7,141,177	\$ 7,285,436	\$ 7,474,146	\$ 332,969	4.7%
County Funds	\$ 17,508,827	\$ 20,192,977	\$ 20,593,565	\$ 20,962,083	\$ 769,106	3.8%

FY 2018 Public Safety Revenues Total = \$7,474,146



ANIMAL SHELTER

Donna Grooms, Animal Shelter Manager

490 Glendale Road Lexington, NC 27292 (336) 242-3039

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$170,143	\$274,927	\$274,927	\$241,199	\$286,210	\$11,283	4.1%
Operating	\$324,679	\$243,180	\$243,180	\$208,584	\$262,702	\$19,522	8.0%
Capital Outlay	\$22,547	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$517,369	\$518,107	\$518,107	\$449,783	\$548,912	\$30,805	5.9%
Revenues							
Charges for Service	\$114,037	\$93,000	\$93,000	\$97,684	\$98,000	\$5,000	5.4%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$114,037	\$93,000	\$93,000	\$97,684	\$98,000	\$5,000	5.4%
Net County Funds	\$403,332	\$425,107	\$425,107	\$352,100	\$450,912	\$25,805	6.1%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission of the Davidson County Animal Shelter is to provide shelter and care to domestic companion animals, to reunite lost pets with their owners, to aid in the relief of suffering among animals and the encouragement of animal population control. The shelter hopes to promote responsible pet ownership by utilizing a spay and neuter program.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to the Animal Shelter by \$25,805 or 6.1%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount

county-wide is expected to increase 5.7%. This is largely due to an increase in “high cost” claims throughout the County.

- Lastly, the proposed budget includes additional operating funds to cover the increased cost of medical supplies for the animals housed at the shelter.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Have continued to lower the euthanasia rate from about 50% during FY 2015-16 to around an expected 40% for FY 2016-17.
- Added an additional spay and neuter contractor, so now the County has two options for spaying and neutering the animals housed at the County animal shelter.
- Lastly, the County entered in to an agreement to run a cat adoption center at the local Pet Smart store. This arrangement will allow the County to continue the effort increasing adoption rates for cats within the County.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Adoption %	N/A	19%	20%	21%
Rescue %	N/A	25%	25%	26%
Return To Owner %	N/A	6%	6%	6%

Note:

The County assumed responsibility for the animal shelter as of August 17, 2015.

FUTURE ISSUES

- Staff continues to seek new and innovative ways to move as many animals thru the local animal shelter as possible. This is of particular concern for cats, which are adopted in lesser numbers as dogs.

CONTRIBUTIONS – PUBLIC SAFETY

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$275,360	\$75,500	\$75,500	\$205,219	\$75,500	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$275,360	\$75,500	\$75,500	\$205,219	\$75,500	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$275,360	\$75,500	\$75,500	\$205,219	\$75,500	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County provides funding to outside agencies that offer services within various related county functional areas such Public Safety, Human Service and Culture and Recreation. In addition Economic Development functions are provided support via the County budget process through agencies such as the Lexington and Thomasville City Chambers of Commerce as well as the Davidson County Economic Development Commission.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget maintains county funding for Public Safety – Contributions at the same levels from FY 2016-17, which totaled \$75,500. The summary below highlights the various agencies by function, and also shows the requested amount by the agency from the County as well as the amount included in the FY 2018 Adopted Budget.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2017 Adopted	FY 2017 Amended	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	\$ -
Culture and Recreation Total		\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	\$ -
	CHAMBER OF COMM - LEXINGTON	\$ 13,750	\$ 13,750	\$ 16,750	\$ 9,750	\$ 3,000	\$ (4,000)
	CHAMBER OF COMM - THOMASVILLE	\$ 13,750	\$ 13,750	\$ 13,750	\$ 9,750	\$ -	\$ (4,000)
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 10,000	\$ 8,300	\$ 9,700	\$ 8,000
Economic Development	PACE	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ (15,000)	\$ (15,000)
	ECONOMIC DEV COMMISSION	\$248,000	\$ 248,000	\$ 270,000	\$248,000	\$ 22,000	\$ -
	FORESTER	\$ 84,381	\$ 84,381	\$ 102,856	\$102,856	\$ 18,475	\$ 18,475
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Economic Development Total		\$375,181	\$ 375,181	\$ 423,356	\$378,656	\$ 48,175	\$ 3,475
Human Service Organization	FAMILY SERVICES - GRANT	\$ 98,069	\$ 98,069	\$ 98,069	\$ 98,069	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 96,726	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$194,795	\$ 194,795	\$ 194,795	\$194,795	\$ -	\$ -
	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,500	\$ 1,000	\$ -
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
Public Safety Organization	RESCUE SQUAD DAV CTY - BASE	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY - EXPANSION	\$ -	\$ -	\$ 122,500	\$ -	\$ 122,500	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	\$ -
Public Safety Organization Total		\$ 75,500	\$ 75,500	\$ 199,000	\$ 75,500	\$ 123,500	\$ -
Grand Total		\$704,376	\$ 704,376	\$ 876,051	\$707,851	\$ 171,675	\$ 3,475

EMERGENCY COMMUNICATIONS

Terry Bailey, Director

949 North Main Street Lexington, NC 27292 (336) 242-2132

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,818,514	\$1,925,226	\$1,925,226	\$1,555,789	\$1,981,172	\$55,946	2.9%
Operating	\$187,555	\$133,311	\$164,907	\$107,966	\$109,516	(\$23,795)	-17.8%
Capital Outlay	\$1,631	\$0	\$63,098	\$66,934	\$0	\$0	0.0%
Total	\$2,007,700	\$2,058,537	\$2,153,231	\$1,730,689	\$2,090,688	\$32,151	1.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$2,007,700	\$2,058,537	\$2,153,231	\$1,730,689	\$2,090,688	\$32,151	1.6%
Authorized Positions	33.00	33.00	33.00	33.00	33.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County 9-1-1 Emergency Communication's mission is to serve as the communications link between the citizens and the public safety agencies; to accurately identify each caller's location; to quickly and accurately activate needed public safety services; and to provide communications support and coordination for all city / county safety and applicable support agencies. The goal is to provide courteous, accurate and responsive service to the citizens and agencies served in a professional timely manner.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Emergency Communications by \$32,151 or 1.6%. The increase is largely due to two factors:

- ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
- ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Made some progress on the County's public safety radio system as the county looks to the state VIPER system for a potential partnership.
- Upgraded the Telephone Switch for the 9-1-1 telephone service. This upgrade is part of the progress with the new Back UP 9-1-1 PSAP.
- Started work on the back up PSAP in Thomasville at the Courthouse basement, with a target completion date of mid-May.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
# of Calls Entered in to CAD System	288,406	262,179	265,193	275,292
Average Dispatch Time				
EMS	2 mins 32 sec	2 mins 28sec	2 mins 29sec	2min 30 sec
Fire	1 min 38 sec	2 min 11 sec	2 min 34 sec	1min 30 sec
Law Enforcement	2 min 58 sec	3 min 02 sec	3 min 08 sec	2min 50 sec
# of Days to Replace or Repair Reported Down / Missing / Damaged Green Street Name Road Signs	3.50 days	3.58 days	3.28 days	3.45
(Goal is 10 Working Days 95% of the Time and Includes Performing the Utility Locate)				

Note:
Dispatch Times Above Represent an Average of Emergency calls

FUTURE ISSUES

- Equipment upgrades that will be complete this year may produce an increase in maintenance cost in the coming year.
- After the radio system upgrade there will be a need for an upgrade in the logging recorder. Depending on the timeline of the radio system, as this could come in the next budget year.

EMERGENCY SERVICES

Larry James, Director

935 N. Main St. Lexington, NC 27292 (336) 242-2270

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$4,787,077	\$6,037,275	\$6,037,275	\$5,033,496	\$6,695,489	\$658,214	10.9%
Operating	\$1,067,089	\$1,031,149	\$1,078,269	\$995,849	\$1,003,549	(\$27,600)	-2.7%
Capital Outlay	\$454,804	\$481,070	\$529,970	\$460,664	\$368,144	(\$112,926)	-23.5%
Total	\$6,308,970	\$7,549,494	\$7,645,514	\$6,490,009	\$8,067,182	\$517,688	6.9%
Revenues							
Charges for Service	\$4,953,350	\$5,044,100	\$5,044,100	\$5,247,957	\$5,045,100	\$1,000	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$52,917	\$35,000	\$44,800	\$62,759	\$35,000	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$5,006,267	\$5,079,100	\$5,088,900	\$5,310,715	\$5,080,100	\$1,000	0.0%
Net County Funds	\$1,302,703	\$2,470,394	\$2,556,614	\$1,179,294	\$2,987,082	\$516,688	20.9%
Authorized Positions	78.50	91.50	91.50	91.50	91.50	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Emergency Services will provide emergency medical care, fire marshal and emergency management services and meet the needs of our citizens by providing appropriate, timely and courteous care through a comprehensive and effective system. We will strive to continuously educate our community about accident and fire prevention and the importance of the EMS System.

To achieve the mission, Emergency Services will generate a total quality culture by:

- Anticipating, understanding and responding to our patients and citizens.
- Investing in staff development and training.
- Communicating effectively with our staff and the public.
- Fostering a sense of team spirit and ownership among staff.

- Encouraging and rewarding innovation.
- Demanding an open and responsible style of management and leadership.
- Remembering that a continuous vision will always encourage and enhance change

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to Emergency Services by \$516,688 or 20.9%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- In addition, the adopted budget includes the full year impact of the EMS shift transition from 24 to 12 hour shifts.
- The adopted budget includes \$270K to replace one 2010 ambulance, which currently has 176,500 miles and one remount for 2013 ambulance which has 150,000 miles.
- Similarly, the adopted includes funding (\$76K) to replace two cardiac monitors, three toughbooks for the ambulances and other small miscellaneous equipment needs within EMS.
- Lastly, the adopted budget provides funding to replace two non-compliant air packs and seven SCBA bottles within the Fire Marshal's Office. The total cost of the equipment equals \$16,775.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Completed the hiring and phasing in of 12 hour shift schedules to replace the 24 / 48 hour schedules.
- Upgraded a part-time inspector position to a full-time Assistant Fire Marshal position (per last year's adopted budget).

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Track number and % of successful IV starts	73%	73%	74%	74%
Provide a minimum of 24 hours continuing education to EMS employees	34 Hours	31 Hours	36 Hours	33 Hours
Complete all call reports electronically and upload to billing	100%	100%	100%	100%
Projected number of fire inspections to complete within the fiscal year	1,866	1,738	2,000	1,800
Conduct or participate in a minimum of four (4) multi-agency training excercises annually	5	4	4	4

FUTURE ISSUES

- Construct a new Lexington EMS base.
- Consider the addition of a western Davidson County QRV to operate similar to the southern Davidson County QRV.
- Remodel / update the EMS Administration training room / EOC.
- Evaluate the continual increase in fire inspections and investigations for additional inspector needs.

CENTRAL PERMITTING & INSPECTIONS

Tod Hancock, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2807

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$676,094	\$747,244	\$752,315	\$641,751	\$818,598	\$71,354	9.5%
Operating	\$123,202	\$157,047	\$157,047	\$111,348	\$120,446	(\$36,601)	-23.3%
Capital Outlay	\$104,985	\$35,995	\$125,282	\$70,846	\$0	(\$35,995)	-100.0%
Total	\$904,281	\$940,286	\$1,034,644	\$823,946	\$939,044	(\$1,242)	-0.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$957,439	\$625,000	\$661,907	\$890,321	\$800,000	\$175,000	28.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$957,439	\$625,000	\$661,907	\$890,321	\$800,000	\$175,000	28.0%
Net County Funds	(\$53,158)	\$315,286	\$372,737	(\$66,375)	\$139,044	(\$176,242)	-55.9%
Authorized Positions	12.00	12.00	13.00	13.00	13.00	1.00	8.3%

DEPARTMENTAL PURPOSE & GOALS

The Central Permitting & Inspections Department is a state-mandated program that falls under the Public Safety Service Area. The overall goal of the department is to protect the lives, health and property of Davidson County citizens via enforcement of the International Building Code with North Carolina Amendments and per North Carolina General Statute (NCGS) 153A, Article 18 (more specifically, NCGS 153A-352). The department also strives to provide the absolute best in customer service, with responsibilities including the review of building construction plans and specifications; issuance and tracking of permit and inspection data; performing all required state and local field inspections for code compliance, and issuance of Certificate of Occupancies (CO).

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases county funding to Central Permitting and Inspections by (\$176,242) or -55.9%. The change is largely due to two factors:

- ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
- ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- During the March 28, 2017 BOC meeting the board approved for one additional inspector position, which was covered via over-realized building permit collections.
- Lastly, the adopted budget better aligns building permit collections to historical trends.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

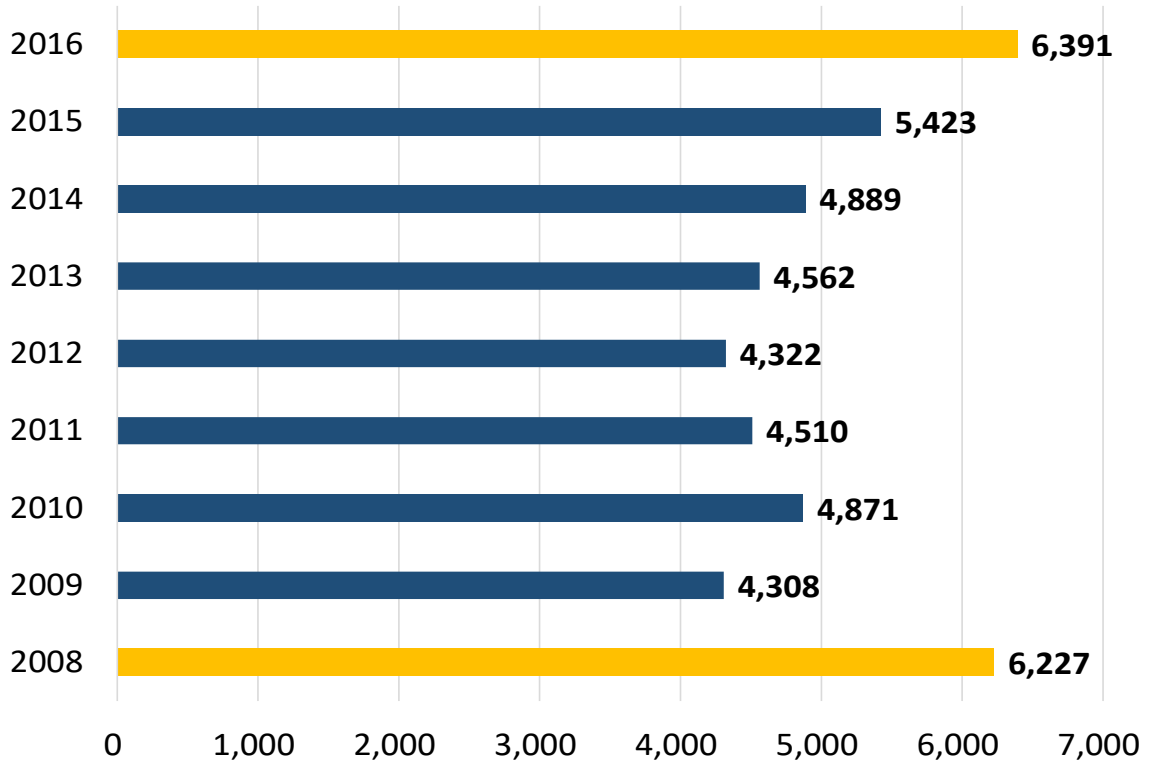
- Implemented Online Webpage to allow online permit acquisition and inspection scheduling.
- Completed Blue Beam implementation. Digital Plan Review and collaboration between Inspections, Zoning, Fire Marshall and Environmental Health. CP Supervisor (Jennifer Goble) was named Davidson Count Homebuilders Associate of the Year.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Total # of Building Permits	5,423	6,391	5,900	6,000
Total # of Inspections	14,432	17,848	18,000	18,500
# of Inspections per Day per Inspector	16	20	18	16

Category	Davidson	Catawba	Randolph	Cabarrus
# of Inspectors	4.00	11.00	6.40	19.00
# of Inspections	17,848	19,633	10,082	46,267
# of Inspections Per FTE	4,462	1,785	1,575	2,435

Total Building Permits



FUTURE ISSUES

- Employee retention and training.

SHERIFF

David Grice, Sheriff

110 West Center Street Lexington, NC 27292 (336) 242-2100

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$11,317,840	\$12,131,131	\$12,180,471	\$10,181,522	\$12,680,240	\$549,109	4.5%
Operating	\$3,153,044	\$3,527,578	\$3,558,656	\$2,835,085	\$3,462,211	(\$65,367)	-1.9%
Capital Outlay	\$528,460	\$533,521	\$712,878	\$614,159	\$572,452	\$38,931	7.3%
Total	\$14,999,344	\$16,192,230	\$16,452,005	\$13,630,766	\$16,714,903	\$522,673	3.2%
Revenues							
Charges for Service	\$253,788	\$233,300	\$268,519	\$208,208	\$251,300	\$18,000	7.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$941,741	\$960,777	\$1,023,110	\$881,658	\$1,059,746	\$98,969	10.3%
Licenses & Permits	\$177,803	\$100,000	\$100,000	\$144,386	\$135,000	\$35,000	35.0%
Miscellaneous Revenue	\$53,122	\$50,000	\$50,000	\$47,573	\$50,000	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,426,454	\$1,344,077	\$1,441,629	\$1,281,825	\$1,496,046	\$151,969	11.3%
Net County Funds	\$13,572,890	\$14,848,153	\$15,010,376	\$12,348,940	\$15,218,857	\$370,704	2.5%
Authorized Positions	192.00	193.00	194.00	194.00	195.00	2.00	1.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Sheriff's Office is responsible for the protection and security of all County residents. The department is comprised of five divisions:

- Law Enforcement / Administration
- Detention
- School Resources Officers
- Davidson County Community College – School Resources Officers
- Animal Control

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases county funding to the Sheriff's Office by \$370,704 or 2.5%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- To assist with front-line deputy pay, the adopted budget includes \$141K to adjust (114) Deputy / Detention Officer positions pay whereby, those type of positions move up one pay grade and then receive the percentage portion of the approved County employee pay raise of 1.5%. This increase the minimum starting point for newly hired deputies as well as increases the pay for current employees within those job classifications. The new starting pay for a Deputy / Detention I, who has completed their BLET training will equal \$35,425. On average the increase for current employees within these job classifications totals approximately 6%, as opposed to the approved County employee pay raise, which for these (114) positions would be around 3%. This plan hopefully addresses competitiveness in terms of attracting qualified candidates to work at the Davidson County Sheriff's Office. It also will not compress existing pay grades and the employees in those jobs, which causes internal equity issues. A summary of the approved changes can be seen within the table below.

Sheriff Pay Adjustment Summary

Job Classification	Current Pay Grade	Minimum	New Pay Grade	Current Minimum	Minimum (Includes the 1.5% Portion of County Pay Raise Only)	\$ Change vs. Current	% Change vs. Current	# of Positions Effected	Total Cost of Proposed Adjustment (Above County Proposed Pay Raise)
Deputy I	63	\$ 32,204	64	33,766	\$ 34,272	\$ 2,068	6.4%	22	\$ 42,437
Deputy II	64	\$ 33,766	65	35,449	\$ 35,981	\$ 2,215	6.6%	27	\$ 25,727
Deputy III	65	\$ 35,449	66	37,197	\$ 37,755	\$ 2,306	6.5%	34	\$ 38,960
Detention Officer I	63	\$ 32,204	64	33,766	\$ 34,272	\$ 2,068	6.4%	23	\$ 27,042
Detention Officer II	64	\$ 33,766	65	35,449	\$ 35,981	\$ 2,215	6.6%	8	\$ 7,496
Total								114	\$ 141,662

No Adjustment but Will Receive Regular Proposed County Pay Raise (Includes Both the \$500 + 1.5%):

Deputy Investigator	67	\$ 39,069	67	39,069	\$ 39,655	\$ 586	1.5%
Sergeant	68	\$ 41,065	68	41,065	\$ 41,681	\$ 616	1.5%
Lieutenant	70	\$ 45,185	70	45,185	\$ 45,863	\$ 678	1.5%
Captain	73	\$ 52,300	73	52,300	\$ 53,085	\$ 785	1.5%
Major	75	\$ 57,667	75	57,667	\$ 58,532	\$ 865	1.5%

Notes:

1) All Other Job Classifications to Receive Regular Proposed County Pay Raise (Sheriff and Civilian)

2) Starting Pay for Deputy / Detention Officer I (Having Already Completed BLET) = \$35,425

- Similarly, the adopted budget includes \$572K for replacement of (12) high mileage patrol vehicles (Ranging from 208K – 173K miles, as average of 187K miles) as well as (5) out-of-warranty desktop computers, K-9 / Vice equipment and (16) Mobile Data Terminals for patrol vehicles. The adopted budget also includes (\$40K) in expected canteen revenues to continue with repairs / renovations to existing jail kitchen.
- Lastly, the adopted budget includes the full year cost of an SRO position, which was approved by the BOC since July 1, 2016 as well as moves one part-time janitor too full-time for FY 2017-18. The total cost of the janitor is expected to be around \$31K however, the net cost will be about \$12K, as the part-time funds were reduced for FY 2017-18.

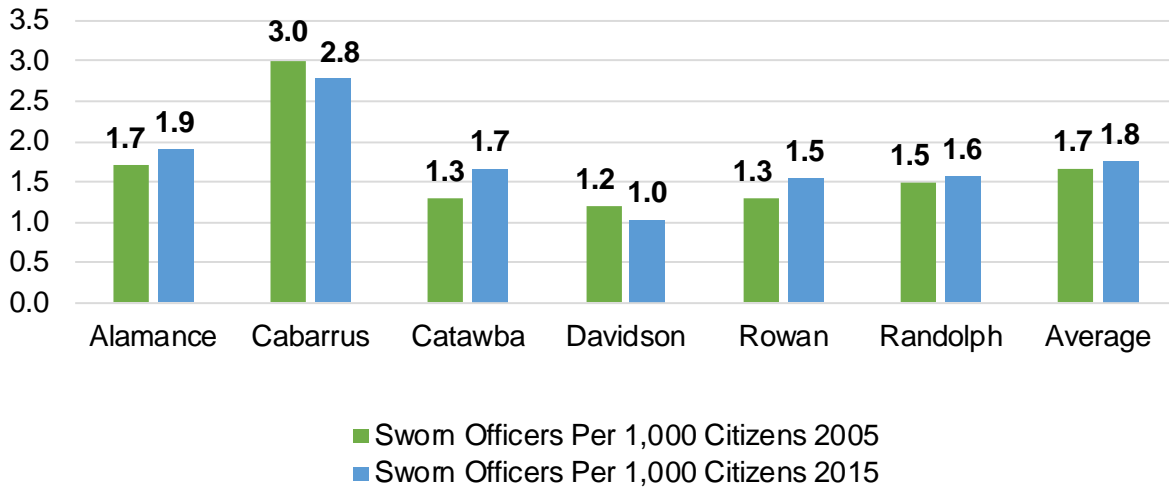
FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Updated equipment: 1) Drug Dog, 2) Riot Gear, 3) DARE Camaro and Commercial Upgrades to the Jail Kitchen.
- Successful DARE Program – 18 Schools – 2 New DARE Officers Trained.
- Re-Instituted Crime Prevention Deputy for: 1) Community Watch and 2) Elderly Crime Prevention.
- Instituted MUST (Murder Unsolved Team) Detectives to Reinvestigate Unsolved Homicides.
- All Personnel Successfully Completed Mandated and Firearms Training.
- Partnered with the City of Thomasville to receive JAG Grant Funding.
- Instituted a Tip / Drug Reporting Line.
- Completed Review of Evidence Room Procedures.
- Continued with Monthly Local Law Enforcement Information Meetings.

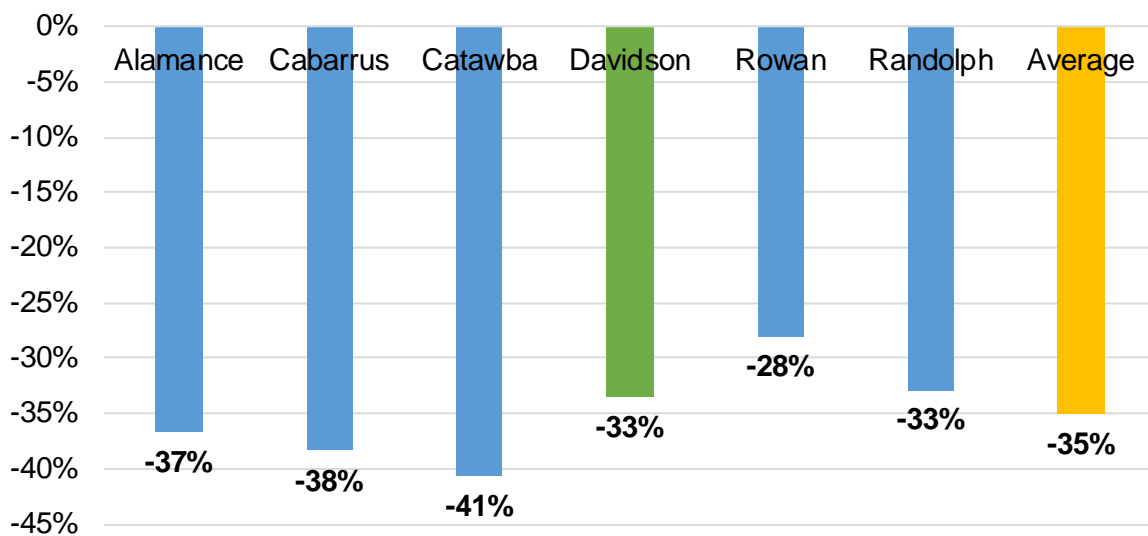
KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
# of Total Arrests	4,302	3,872	4,200	4,200
# of Dispatched Calls	55,283	55,923	56,000	56,000
Average Daily Jail Population	263	238	240	240

Sworn Officers Per 1,000 Citizens
(Per UCR Reports 2005 vs. 2014)



Total Crime Index Change
(Per UCR Reports 2005 vs. 2015)



FUTURE ISSUES

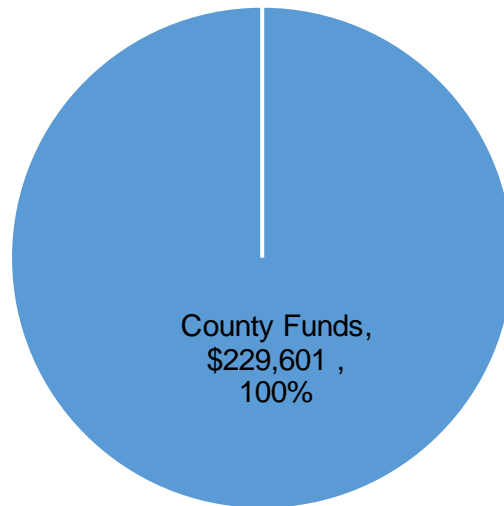
- Staff will continue to review employee pay for external / internal equity issues.
- Staff will continue to address repair / renovation issues at the jail.

Transportation Summary

vs. Adopted

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	\$ Change	% Change
Airport	\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ -	0.0%
Transportation	\$ 23,719	\$ 26,862	\$ 26,862	\$ 110,284	\$ 83,422	310.6%
Grand Total	\$ 143,036	\$ 146,179	\$ 146,179	\$ 229,601	\$ 83,422	57.1%
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Funds	\$ 143,036	\$ 146,179	\$ 146,179	\$ 229,601	\$ 83,422	57.1%

FY 2018 Transportation Revenues Total = \$0 (All County Funds)



OPERATING TRANSFERS - TRANSPORTATION

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$143,036	\$146,179	\$146,179	\$73,090	\$229,601	\$83,422	57.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$143,036	\$146,179	\$146,179	\$73,090	\$229,601	\$83,422	57.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$143,036	\$146,179	\$146,179	\$73,090	\$229,601	\$83,422	57.1%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

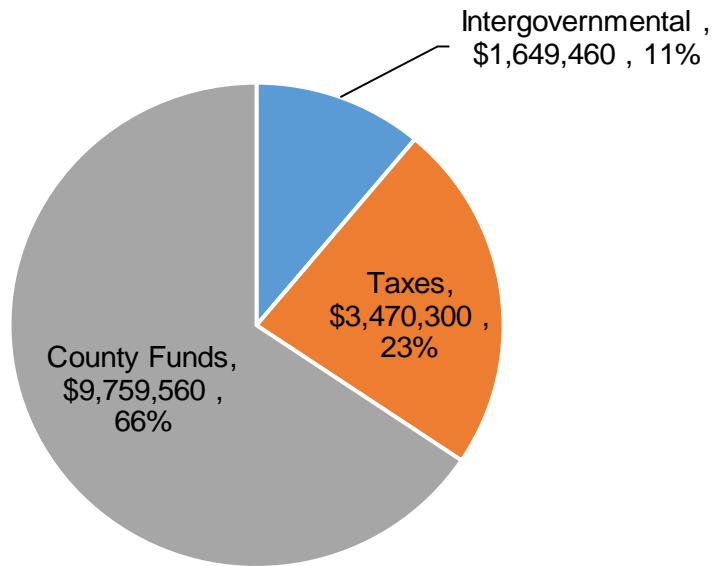
- The FY 2018 Adopted Budget increases the county contribution from the general fund to the transportation fund \$83,422 or 57.1% for next fiscal year. The increase is due to an additional contribution from County's general fund to the Transportation Fund to provide the necessary local match funding for all the various grants within the department (5307 grant funds now require a 50% local match rather than 10% as for last year). The adopted budget also continues the partnership with the Cities of Lexington and Thomasville to provide a financial contribution of (\$26K) toward their respective local circulator routes.
- The adopted budget maintains the contribution to the airport fund of \$119,317, as this is the same amount as for FY 2017.

Debt Service Summary

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Debt Service	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Grand Total	\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 14,879,320	\$ (263,852)	-1.7%
Total Revenue	\$ 4,940,499	\$ 5,619,428	\$ 5,630,650	\$ 5,119,760	\$ (499,668)	-8.9%
County Funds	\$ 52,972,080	\$ 9,523,744	\$ 9,512,522	\$ 9,759,560	\$ 235,816	2.5%

FY 2018 Debt Service Revenues

Total = \$5,119,760



DEBT SERVICE

Jane Kiker, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2020

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$57,912,579	\$15,143,172	\$15,143,172	\$13,685,222	\$14,879,320	(\$263,852)	-1.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$57,912,579	\$15,143,172	\$15,143,172	\$13,685,222	\$14,879,320	(\$263,852)	-1.7%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,649,460	\$1,649,460	\$1,649,460	\$0	\$1,649,460	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$437,486	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$2,853,553	\$3,969,968	\$3,969,968	\$2,819,499	\$3,470,300	(\$499,668)	-12.6%
Total	\$4,940,499	\$5,619,428	\$5,619,428	\$2,819,499	\$5,119,760	(\$499,668)	-8.9%
Net County Funds	\$52,972,080	\$9,523,744	\$9,523,744	\$10,865,723	\$9,759,560	\$235,816	2.5%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County issues debt using a variety of tools such as:

- Voter-Approved General Obligation Debt
- Certificates of Participation
- Installment Purchase Financing
- Limited Obligation Bond Debt

These financing tools help fund large capital projects, including new schools, administrative buildings, and other public infrastructure needs

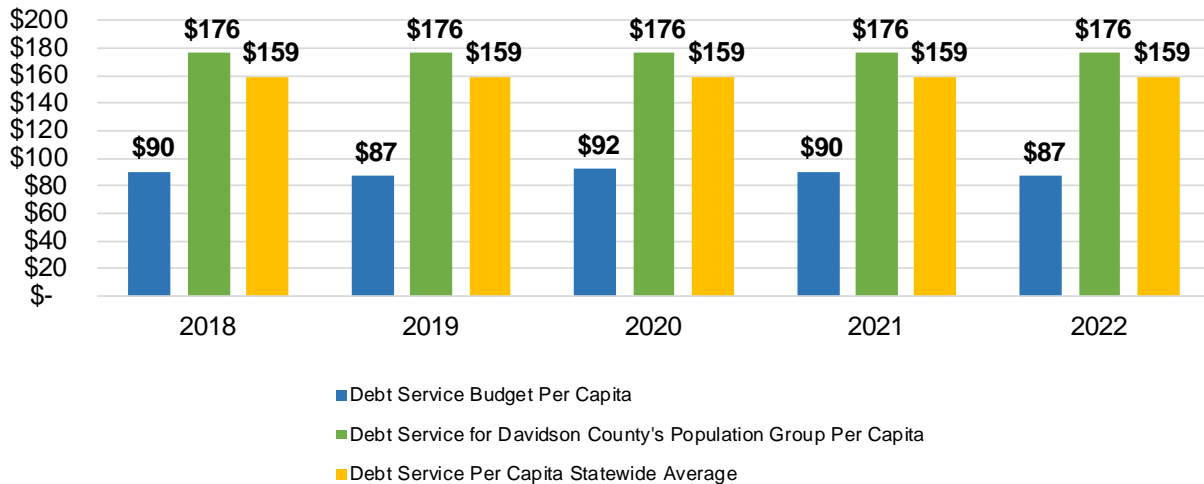
FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget increases county funding to the debt service by \$235,816 or 2.5%.
- The adopted budget also includes \$140K within the debt service budget to begin the process of paying back the federal loans allocated to the county for the I-85 Corporate

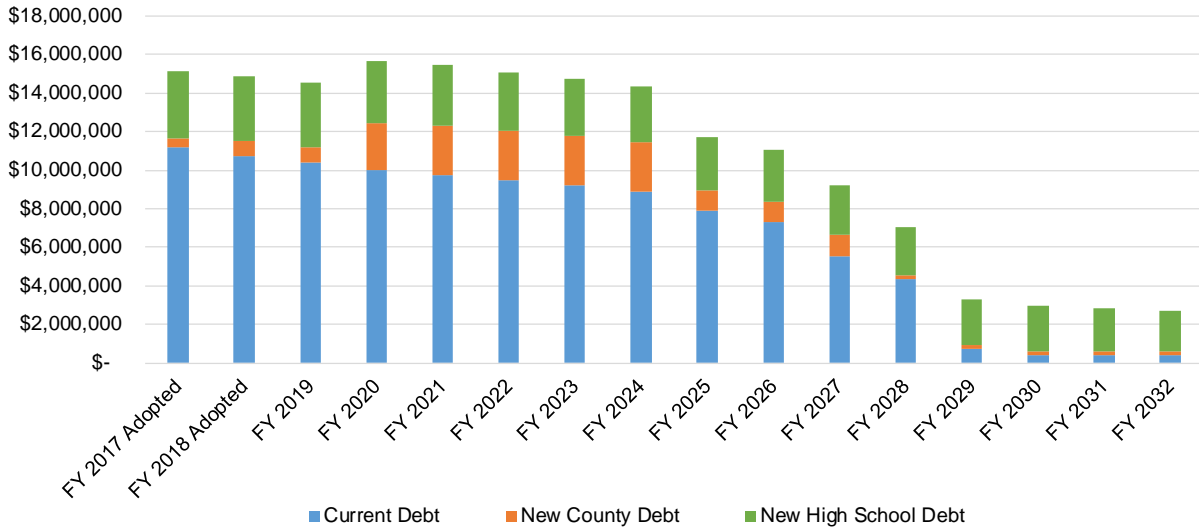
Center. These loans totaling \$9 million dollars have been allocated to Davidson County to cover construction cost related to the park.

- In addition the adopted budget includes \$649K for the 800 MHz Radio Upgrade via a Partnership with the state VIPER System (\$649K for 10 years).
- The remaining tables / graphs highlight the County's per capita debt service figures vs. our peers as well as provides a summary of the legal debt margin, a fifteen year debt service summary, and principal / interest schedule for existing debt only for FY 2017-2032.

Debt Service Comparison Summary



Debt Service Summary



Legal Debt Margin Calculation for Fiscal Year 2016

Assessed Value of Taxable Property		<u>\$ 13,578,966,852</u>
Debt Limit - 8% of Assessed Value		\$ 1,086,317,347
Amount of Debt Applicable to Debt Limit:		
Bonded Debt	\$ 46,780,000	
Certificates of Participation	\$ 6,925,000	
Limited Obligation Bonds	\$ 52,410,000	
Qualified School Construction Bonds	<u>\$ 16,096,181</u>	
Total Amount of Debt Applicable to Legal Debt Limit		<u>\$ 122,211,181</u>
Legal Debt Margin		<u>\$ 964,106,166</u>

Current Debt Service
 Installment - Principal

Fiscal Year	BB&T QSCB	2016 LOBS Sewer	LOB QSCB	LOBS Sewer Jail Refinancing	2013 Refinancing Schools, Sewer	Sheriff's Office 2016 LOBs	High School 2016 LOBs	Total
2017	\$ 338,465	\$ 405,000	\$ 870,000	\$ 875,000	\$ 960,000	\$ 355,000	\$ 1,870,000	\$ 5,673,465
2018	\$ 338,465	\$ 390,000	\$ 870,000	\$ 895,000	\$ 930,000	\$ 345,000	\$ 1,830,000	\$ 5,598,465
2019	\$ 338,465	\$ 410,000	\$ 870,000	\$ 135,000	\$ 905,000	\$ 345,000	\$ 1,830,000	\$ 4,833,465
2020	\$ 338,465	\$ 425,000	\$ 870,000	\$ 135,000	\$ 880,000	\$ 345,000	\$ 1,830,000	\$ 4,823,465
2021	\$ 338,465	\$ 445,000	\$ 870,000	\$ 135,000	\$ 850,000	\$ 345,000	\$ 1,830,000	\$ 4,813,465
2022	\$ 338,465	\$ 470,000	\$ 870,000	\$ 135,000	\$ 825,000	\$ 340,000	\$ 1,830,000	\$ 4,808,465
2023	\$ 338,465	\$ 490,000	\$ 870,000	\$ 130,000	\$ 800,000	\$ 345,000	\$ 1,830,000	\$ 4,803,465
2024	\$ 338,465	\$ 515,000	\$ 870,000	\$ 130,000	\$ 775,000	\$ 345,000	\$ 1,825,000	\$ 4,798,465
2025	\$ 338,465	\$ 540,000	\$ 870,000	\$ 130,000	\$ -	\$ 345,000	\$ 1,825,000	\$ 4,048,465
2026	\$ -	\$ 570,000	\$ 870,000	\$ 130,000	\$ -	\$ 345,000	\$ 1,830,000	\$ 3,745,000
2027	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 2,775,000
2028	\$ -	\$ 630,000	\$ -	\$ -	\$ -	\$ 340,000	\$ 1,830,000	\$ 2,800,000
2029	\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 2,440,000
2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 2,175,000
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,000	\$ 1,825,000	\$ 2,165,000
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 2,175,000
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 2,175,000
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 2,170,000
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 2,170,000
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 2,170,000
Total	\$ 3,046,183	\$ 6,155,000	\$ 8,700,000	\$ 2,830,000	\$ 6,925,000	\$ 6,895,000	\$ 36,610,000	\$ 71,161,183

Interest

Fiscal Year	BB&T QSCB	2016 LOBS Sewer	LOB QSCB	LOBS Sewer Jail Refinancing	2013 Refinancing Schools, Sewer	Sheriff's Office 2016 LOBs	High School 2016 LOBs	Total
2017	\$ 64,274	\$ 294,500	\$ 717,750	\$ 104,525	\$ 137,115	\$ 306,300	\$ 1,627,500	\$ 3,251,964
2018	\$ 57,133	\$ 279,500	\$ 717,750	\$ 78,275	\$ 118,107	\$ 292,500	\$ 1,554,300	\$ 3,097,565
2019	\$ 49,991	\$ 263,900	\$ 717,750	\$ 44,675	\$ 99,693	\$ 278,700	\$ 1,481,100	\$ 2,935,809
2020	\$ 42,850	\$ 247,500	\$ 717,750	\$ 39,950	\$ 81,774	\$ 264,900	\$ 1,407,900	\$ 2,802,624
2021	\$ 35,708	\$ 226,250	\$ 717,750	\$ 34,550	\$ 64,350	\$ 247,650	\$ 1,316,400	\$ 2,642,658
2022	\$ 28,566	\$ 204,000	\$ 717,750	\$ 29,150	\$ 47,520	\$ 230,400	\$ 1,224,900	\$ 2,482,286
2023	\$ 21,425	\$ 180,500	\$ 717,750	\$ 23,075	\$ 31,185	\$ 213,400	\$ 1,133,400	\$ 2,320,735
2024	\$ 14,283	\$ 156,000	\$ 717,750	\$ 17,225	\$ 15,345	\$ 196,150	\$ 1,041,900	\$ 2,158,653
2025	\$ 7,142	\$ 130,250	\$ 717,750	\$ 11,863	\$ -	\$ 178,900	\$ 950,650	\$ 1,996,554
2026	\$ -	\$ 103,250	\$ 717,750	\$ 6,013	\$ -	\$ 161,650	\$ 859,400	\$ 1,848,063
2027	\$ -	\$ 74,750	\$ -	\$ -	\$ -	\$ 144,400	\$ 767,900	\$ 987,050
2028	\$ -	\$ 44,750	\$ -	\$ -	\$ -	\$ 127,150	\$ 676,400	\$ 848,300
2029	\$ -	\$ 13,250	\$ -	\$ -	\$ -	\$ 110,150	\$ 584,900	\$ 708,300
2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,900	\$ 493,400	\$ 586,300
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,650	\$ 401,900	\$ 477,550
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,650	\$ 310,650	\$ 369,300
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,400	\$ 219,150	\$ 260,550
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,050	\$ 164,250	\$ 195,300
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,700	\$ 109,500	\$ 130,200
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,350	\$ 54,750	\$ 65,100
Total	\$ 321,372	\$ 2,218,400	\$ 7,177,500	\$ 389,300	\$ 595,089	\$ 3,082,950	\$ 16,380,250	\$ 30,164,861

Current Debt Service
Bonds - Principal

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
2017	\$ 45,000	\$ 2,200,000	\$ 50,000	\$ 1,475,000	\$ 3,770,000
2018	\$ 2,065,000	\$ -	\$ 50,000	\$ 1,475,000	\$ 3,590,000
2019	\$ 2,755,000	\$ -	\$ 50,000	\$ 1,475,000	\$ 4,280,000
2020	\$ 4,135,000	\$ -	\$ -	\$ -	\$ 4,135,000
2021	\$ 4,100,000	\$ -	\$ -	\$ -	\$ 4,100,000
2022	\$ 4,015,000	\$ -	\$ -	\$ -	\$ 4,015,000
2023	\$ 3,980,000	\$ -	\$ -	\$ -	\$ 3,980,000
2024	\$ 3,925,000	\$ -	\$ -	\$ -	\$ 3,925,000
2025	\$ 3,900,000	\$ -	\$ -	\$ -	\$ 3,900,000
2026	\$ 3,895,000	\$ -	\$ -	\$ -	\$ 3,895,000
2027	\$ 4,085,000	\$ -	\$ -	\$ -	\$ 4,085,000
2028	\$ 3,105,000	\$ -	\$ -	\$ -	\$ 3,105,000
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 40,005,000	\$ 2,200,000	\$ 150,000	\$ 4,425,000	\$46,780,000

Interest

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
2017	\$ 1,697,900	\$ 110,000	\$ 5,125	\$ 162,250	\$ 1,975,275
2018	\$ 1,697,000	\$ -	\$ 3,625	\$ 103,250	\$ 1,803,875
2019	\$ 1,614,400	\$ -	\$ 1,625	\$ 59,000	\$ 1,675,025
2020	\$ 1,504,200	\$ -	\$ -	\$ -	\$ 1,504,200
2021	\$ 1,338,800	\$ -	\$ -	\$ -	\$ 1,338,800
2022	\$ 1,226,800	\$ -	\$ -	\$ -	\$ 1,226,800
2023	\$ 1,061,550	\$ -	\$ -	\$ -	\$ 1,061,550
2024	\$ 871,550	\$ -	\$ -	\$ -	\$ 871,550
2025	\$ 697,150	\$ -	\$ -	\$ -	\$ 697,150
2026	\$ 502,150	\$ -	\$ -	\$ -	\$ 502,150
2027	\$ 307,400	\$ -	\$ -	\$ -	\$ 307,400
2028	\$ 103,150	\$ -	\$ -	\$ -	\$ 103,150
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 12,622,050	\$ 110,000	\$ 10,375	\$ 324,500	\$13,066,925

**DAVIDSON COUNTY
BUDGET 2017-2018
VEHICLE LISTING**

Department	Current Vehicles	Current Trailers	Current Boats	Current Motor Cycles	New Vehicles Approved	Total	Replacement Vehicles Requested	Replacement Vehicles in FY 2018 Adopted Budget
Animal Shelter	1							
Ambulance	20	4				24	2	2
911	2					2		
Fire Marshal	5	4				9	1	
Emergency Management	2	2				4	2	
Garage	4					4		
Environmental Health	5					5		
Health	2					2		
Risk Management	1					1		
Inspections	8					8	1	
Library	1					1		
Planning	3					3		
Public Buildings	12	3				15		
Purchasing	1					1		
Recreation	4	1				5	1	
Sheriff	157	12	2	2		173	20	12
DSS	10					10		
Transportation	11					11		
Tax	11					11		
Sanitation	8					8		
Landfill	9	5				14		
Recycle	1	4				5		
Senior Services	1					1		
Soil & Water	1					1		
Sewer	2	2				4		
Motor Pool	9					9		
TOTAL	290	37	2	2	0	331	27	14

FY 2017-18 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
DavidsonWorks	DavidsonWorks	WIA Youth Program	EQUIPMENT	Replace Training Room Computers	2	\$ 1,050	\$ 2,100
DavidsonWorks	DavidsonWorks	WIA-Dislocated Worker Program	EQUIPMENT	Replace Staff (1) and Training Room Computers (2)	3	\$ 1,050	\$ 3,150
DavidsonWorks	DavidsonWorks	WIA Adult Program	EQUIPMENT	Replace Training Room Computers	3	\$ 1,050	\$ 3,150
Sub-Total							\$ 8,400
General	Board of Elections	Board of Elections	EQUIPMENT	Replace Aging Computers	4	\$ 1,010	\$ 4,040
General	Board of Elections	Board of Elections	EQUIPMENT	Multi-page Scanners for State Voter Registration System Computers	3	\$ 227	\$ 681
General	Board of Elections	Board of Elections	EQUIPMENT	Desk Chairs for Employees	4	\$ 400	\$ 1,600
Sub-Total							\$ 6,321
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Ambulance: 2018 GM G4500 Cutaway Modular (Type III)	1	\$ 158,117	\$ 158,117
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Ambulance: 2018 GM G4500 Cutaway Modular (Type III) Remount	1	\$ 112,403	\$ 112,403
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Desktop Computers (Out of Warranty)	2	\$ 1,010	\$ 2,020
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Toughbook Laptops (Out of Warranty)	3	\$ 5,326	\$ 15,978
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Phillips Cardiac Monitors	2	\$ 24,750	\$ 49,500

FY 2017-18 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Tablets (Out of Warranty)	2	\$ 2,500	\$ 5,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Kenwood Mobile Radio	1	\$ 2,450	\$ 2,450
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Kenwood Portable Radios	2	\$ 750	\$ 1,500
General	Emergency Services	Fire Marshal	EQUIPMENT	Desktop PC for Plan Review (Out of Warranty)	1	\$ 1,229	\$ 1,229
General	Emergency Services	Fire Marshal	EQUIPMENT	Desktop PC (Out of Warranty)	1	\$ 1,010	\$ 1,010
General	Emergency Services	Fire Marshal	EQUIPMENT	Toughbook Laptop (Out of Warranty)	1	\$ 2,162	\$ 2,162
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace (2) Air-Paks	2	\$ 5,500	\$ 11,000
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace (7) SCBA Bottles	7	\$ 825	\$ 5,775
Sub-Total							\$ 368,144
General	Information Technology	Information Technology	EQUIPMENT	Firewall Replacement	1	\$ 27,000	\$ 27,000
General	Information Technology	Information Technology	EQUIPMENT	Avamar Backup Upgrade	1	\$ 85,155	\$ 85,155
General	Information Technology	Information Technology	EQUIPMENT	Desktop Replacements	4	\$ 1,153	\$ 4,612
Sub-Total							\$ 116,767

FY 2017-18 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Library	Library	EQUIPMENT	Replace Desktop Computers (30) (Out of Warranty)	30	\$ 1,010	\$ 30,300
Sub-Total							\$ 30,300
General	Recreation	Recreation	EQUIPMENT	Replacement Kubota #2 ZD28 Mower	1	\$ 7,200	\$ 7,200
General	Recreation	Recreation	EQUIPMENT	Lawn Roller	1	\$ 575	\$ 575
General	Recreation	Recreation	EQUIPMENT	Equipment Building at Hughes Park	1	\$ 7,500	\$ 7,500
General	Recreation	Recreation	EQUIPMENT	Phillips Heart Start Frx Defibrillator for Boones Cave Park	1	\$ 1,235	\$ 1,235
General	Recreation	Recreation	OTHER IMPROVEMENTS	Improvements to Park Locations	1	\$ 20,000	\$ 20,000
Sub-Total							\$ 36,510
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Marathon RJ450 Trash Compactor	2	\$ 26,945	\$ 53,889
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Baker 40yd Compactor Receiver Boxes	2	\$ 8,164	\$ 16,328
Sub-Total							\$ 70,217
General	Sheriff	Administration	EQUIPMENT	Desktop Office Computers (5)	5	\$ 1,010	\$ 5,050
General	Sheriff	Administration	EQUIPMENT	K-9 & Equipment	1	\$ 9,318	\$ 9,318
General	Sheriff	Administration	EQUIPMENT	Vice Equipment	1	\$ 15,000	\$ 15,000

FY 2017-18 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Sheriff	Administration	EQUIPMENT	MCT-Computer Tokens	2	\$ 618	\$ 1,236
General	Sheriff	Administration	EQUIPMENT	MDT (Mobile Data Terminals)	16	\$ 2,392	\$ 38,272
General	Sheriff	Administration	EQUIPMENT	MDT Trays and Power Supply	16	\$ 316	\$ 5,056
General	Sheriff	Administration	EQUIPMENT	Replacement Vehicles for (12) High Mileage Vehicles	12	\$ 26,668	\$ 320,016
General	Sheriff	Administration	EQUIPMENT	Replacement Vehicle Equipment for (12) Vehicles Listed Above	12	\$ 11,542	\$ 138,504
General	Sheriff	Jail	EQUIPMENT	Kitchen Repair (Canteen Fund)	1	\$ 40,000	\$ 40,000
Sub-Total							\$ 572,452
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Update HVAC Fleet	1	\$ 60,000	\$ 60,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Repair Fleet	1	\$ 20,000	\$ 20,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Replace Existing Washer & Dryer with Commercial Units (Animal Shelter)	1	\$ 27,000	\$ 27,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Exterior Repair of Governmental Center	1	\$ 175,000	\$ 175,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Guard Shack Replacement (Sanitation)	3	\$ 10,740	\$ 32,220

FY 2017-18 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Canopy for CNG Site	1	\$ 5,000	\$ 5,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Carpet Replacement (Register of Deeds)	1	\$ 14,000	\$ 14,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Sliding Door Replacement (Library)	1	\$ 14,000	\$ 14,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Gates for West Campus Trash Corral	1	\$ 3,500	\$ 3,500
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Replacement (Library)	1	\$ 175,000	\$ 175,000
Sub-Total							\$ 525,720
General	Tax	Tax	EQUIPMENT	Desktop Computers (Broken or Out of Warranty)	3	\$ 1,200	\$ 3,600
General	Tax	Tax	EQUIPMENT	Tablets (Broken or Out of Warranty)	3	\$ 1,400	\$ 4,200
General	Tax	Tax	EQUIPMENT	Receipt Printers (Broken or Out of Warranty)	7	\$ 1,500	\$ 10,500
Sub-Total							\$ 18,300
General	Veterans	Veterans	EQUIPMENT	Desktop Computer (Out of Warranty)	1	\$ 1,010	\$ 1,010
Sub-Total							\$ 1,010
Internal Service	Public Services	Garage	EQUIPMENT	Desktop Computer (Out of Warranty)	1	\$ 1,010	\$ 1,010
Internal Service	Public Services	Garage	EQUIPMENT	Laptop (Out of Warranty)	1	\$ 1,690	\$ 1,690

FY 2017-18 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
Sub-Total							\$ 2,700
Enterprise	Integrated Solid Waste	Landfill - MSW	EQUIPMENT	Moby Dick ConLine 400C Wash Platform	1	\$ 60,255	\$ 60,255
Enterprise	Integrated Solid Waste	Landfill - MSW	EQUIPMENT	Wash Platform Installation	1	\$ 58,500	\$ 58,500
Enterprise	Integrated Solid Waste	Landfill - MSW	EQUIPMENT	Desktop Computer (Out of Warranty)	2	\$ 1,010	\$ 2,020
Sub-Total							\$ 120,775
Special Revenue	Airport	Capital Improvement Project Plan	OTHER IMPROVEMENTS	Capital Outlay	1	\$ 16,667	\$ 16,667
Sub-Total							\$ 16,667
Special Revenue	Public Services	Transportation	EQUIPMENT	25' LTV	1	\$ 75,320	\$ 75,320
Special Revenue	Public Services	Transportation	EQUIPMENT	25' LTV	1	\$ 100,000	\$ 100,000
Special Revenue	Public Services	Transportation	EQUIPMENT	Desktop Computers (Out of Warranty)	3	\$ 1,010	\$ 3,030
Special Revenue	Public Services	Transportation	EQUIPMENT	Laptop (Out of Warranty)	1	\$ 1,690	\$ 1,690
Sub-Total							\$ 180,040
Grand Total - All Funds							\$ 2,074,323



DAVIDSON COUNTY CAPITAL IMPROVEMENT PLAN (CIP)

FY 2017-2022

Capital Improvement Plan FY 2017 - 2022

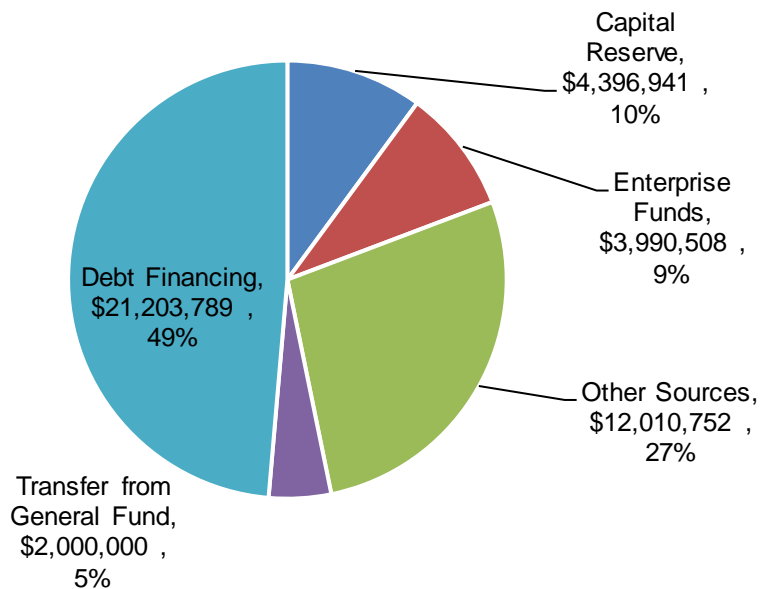
Capital Planning Process

The Capital Improvement Program is a planning process established to develop an annual Capital Improvement Plan (CIP). The CIP is a 5-year plan for the funding of major purchases, construction and renovation projects, and land acquisitions. Generally, projects included in the CIP are expected to cost at least \$100,000, have an expected life of at least 10 years, and are expected to take more than one year to complete. Other projects may be included in the CIP if they represent significant expenditures of county funds. Typical CIP projects include the construction of Emergency Medical Services bases, schools, and major system upgrades. The Capital Improvement Program is a planning process, not a funding process or project authorization process. Once projects are identified and revenue and expenditure estimates are prepared, the Board of Commissioners must initiate each project through the approval and adoption of a capital project ordinance.

Impact on the Annual Operating Budget

In addition to planning for the construction of new projects, the County must also plan for new operating expenses related to new facilities proposed in the CIP. A new Emergency Medical Services base, for instance, will require additional expenses beyond those used to construct the facility. Additional personnel, equipment, and facility expenses will be required to operate the new base. These anticipated expenses are included on the CIP project pages and are incorporated into the County's annual operating budget planning process where the Board has initiated / approved related projects.

FY 2017 - 2022 Capital Improvement Plan
All Years Total \$43,601,990



Davidson County
 Capital Improvements Plan (CIP)
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Davidson County Schools	
Stoner-Thomas School Improvements	\$ 1,000,000
Fire Alarm Upgrades or Replacements	\$ 1,500,000
Southwood Elementary Metal Roof	\$ 1,600,000
Central Middle School Metal Roof	\$ 2,000,000
Wallburg Elementary School Metal Roof	\$ 750,000
Ledford Middle School Metal Roof	\$ 1,600,000
North Senior High School Metal Roof	\$ 2,200,000
Reeds Elementary School Metal Roof	\$ 1,000,000
Tyro Middle School Addition Metal Roof	\$ 400,000
Silver Valley Addition Metal Roof	\$ 500,000
Technology Infrastructure	\$ 3,400,000
Cameras and Safety Equipment Upgrades and Repairs	\$ 835,000
Air Condition (18 School Gyms)	\$ 4,000,000
Air Condition (10 Cafeteria Kitchens)	\$ 3,000,000
Pilot Elementary School Enlarge Dining / Enclose Access	\$ 1,500,000
Fair Grove Elementary School Enlarge Dining / Enclose Access	\$ 1,507,271
Davis Townsend Elementary School Municipal Sewer Connection	\$ 2,000,000
Tyro Middle School New Cafeteria	\$ 2,518,384
New Wallburg Area Elementary and Land Purchase	\$ 22,226,210
North Middle School Enlarge Dining Room	\$ 1,004,920
Bus Garage Addition	\$ 3,000,000
YVRCA Elevator for ADA	\$ 250,000
Athletic Seating Repairs and Replacement	\$ 800,000
Install Suspended Ceilings Across District	\$ 760,000
Covered Walkways	\$ 1,000,000
Replace Boilers	\$ 1,700,000
Northwest - Replace Electric Boilers (Requires New Boiler Room)	\$ 1,000,000
Light Conversion - T12 Florescent LED Lighting Systems	\$ 1,200,000
Generators Across the District	\$ 3,100,000
Cooling Towers Replaced	\$ 2,500,000
Food Storage Warehouse	\$ 500,000
Maintenance Warehouse Addition	\$ 500,000
Perimeter Fencing Around Schools	\$ 760,000
Asbestos Abatement Elimination for all Schools	\$ 5,800,000
Athletic Light Relamping to Meet NCHSAA Standards	\$ 3,000,000
Paving - All Schools	\$ 8,300,000
New Administration Office	\$ 6,000,000
Total	\$ 94,711,785

Davidson County
 Capital Improvements Plan (CIP)
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Lexington City Schools	
Roof Replacements	\$ 4,708,800
HVAC Replacement Chillers at LSHS and LMS	\$ 1,925,000
Renovate Lexington High School	\$ 10,323,325
Total	<u>\$ 16,957,125</u>
Thomasville City Schools	
Roof Replacements:	
THS CTE (Oldest Roof in TCS)	\$ 400,000
TPS Roofing	\$ 1,400,000
Total	<u>\$ 1,800,000</u>
HVAC/ Electrical Upgrades:	
THS Gym Heat / Air With Electronical Upgrade	\$ 500,000
THS CTE and Math HVAC	\$ 600,000
Central HVAC for Certain Areas of the Building	\$ 175,000
Supplemental AC (Data Closets)	\$ 75,000
Temp Control Updates	\$ 150,000
TMS Generator	\$ 35,000
Finch Auditorium Chiller	\$ 200,000
Total	<u>\$ 1,735,000</u>
Renovations:	
Security and Safety	\$ 285,000
Gym Renovations (Excludes Roof and HVAC)	\$ 1,500,000
Plumbing and Electrical Upgrades (TCS Central Office and THS)	\$ 200,000
Central Office Renovations / Windows	\$ 230,000
Finch Auditorium Replacement Flooring	\$ 100,000
Finch Auditorium Repair and Re-Upholster Seats	\$ 70,000
Total	<u>\$ 2,385,000</u>
Buildings:	
Staff Development Building	\$ 2,000,000
Bulldog Academy (Purchase of Modular Building)	\$ 170,000

Davidson County
 Capital Improvements Plan (CIP)
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Pre-School / Kindergarten Building (12 Total Classrooms Needed)	\$ 4,000,000
Total	<u>\$ 6,170,000</u>
Total	<u>\$ 12,090,000</u>
Davidson County Community College	
DCCC Learning Resource Center (LRC) Building Phase II Renovations	\$ 65,000
Briggs Technology Building Roof Replacement	\$ 83,800
Briggs Technology Building Floor Replacement	\$ 100,000
Sewer Expansion for Future Campus Growth (Thomasville Side)	\$2 - \$3 Million
Total	<u>\$2.24 - \$3.24 Million</u>
Total All Requests	<u>\$125.99 - \$126.99 Million</u>

Davidson County Schools
 Capital Improvements Plan (CIP) FY 2017-2022
 Large Project Request - Five Year Plan

Davidson County Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Stoner-Thomas Improvements	\$ 1,000,000	Bill Burgin's School Needs Assessment Program Cost/Value Analysis.	Bill Burgin's School Needs Assessment Program Cost/Value Analysis.	1	Bill Burgin's School Needs assessment Program Cost/Value Analysis.	Yes	1-2 years
Fire Alarm Upgrades or Replacements	\$ 1,500,000	Schools across the district need to have their fire alarms upgraded or replaced.	None at this time.	2	We are currently have more problems with our alarms which cause false alarms and more inconveniences for fire departments.	Yes	Half 1-2 years Half 3-5 years
Southwood Elementary Metal Roof	\$ 1,600,000	1977 asphalt single ply roof.	Continue to make costly repairs.	3	Roofs have reached their life expectancy.	Yes	1-2 years
Central Middle Metal Roof	\$ 2,000,000	1956 asphalt single ply roof.	Continue to make costly repairs.	4	Roofs have reached their life expectancy.	Yes	1-2 years
Wallburg Elementary Metal Roof	\$ 750,000	1952,61, 63, 94 shingle asphalt roof.	Continue to make costly repairs.	5	Roofs have reached their life expectancy.	Yes	1-2 years
Ledford Middle Metal Roof	\$ 1,600,000	1956 asphalt single ply roof.	Continue to make costly repairs.	6	Roofs have reached their life expectancy.	Yes	1-2 years
North Senior High School Roof	\$ 2,200,000	1952, 68, 75, ballast, rubber, and flat built up roof.	Continue to make costly repairs.	7	Roofs have reached their life expectancy.	Yes	1-2 years
Reeds Elementary Metal Roof	\$ 1,000,000	1951, 61, 75 roof with extensive repairs done in 1987.	Continue to make costly repairs.	8	Roofs have reached their life expectancy.	Yes	1-2 years
Tyro Middle Addition Metal Roof	\$ 400,000	1994 built up roof.	Continue to make costly repairs.	9	Roofs have reached their life expectancy.	Yes	1-2 years
Silver Valley Addition Metal Roof	\$ 500,000	1995 roof	Continue to make costly repairs.	10	Roofs have reached their life expectancy.	Yes	1-2 years
Technology Infrastructure	\$ 3,400,000	Schools are mandated by NCDPI to be in compliant with their set standards.	Using E-Rate and general fund money to meet NCDPI standards.	11	DCS General Funds have been used to upgrade our current system.		3-5 years

Davidson County Schools
 Capital Improvements Plan (CIP) FY 2017-2022
 Large Project Request - Five Year Plan

Davidson County Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Cameras & Safety Equipment Upgrades & Repairs	\$ 835,000	Schools need to provide a safe environment. We have been working on placing a minimum number of cameras in every school.	Looking for grants, but there are none. Will continue to look for grants.	12	School systems across America must continue to improve safety measures.	Yes	3-5 years
AC For 18 School Gyms	\$ 4,000,000	Health concerns for heat related possible injury's to students, staff, and spectators.	Industrial large floor fans are used at many of the school to keep air moving.	13	Temperatures and air flow could be a factor of heat related injuries.	Yes	3-5 years
AC For 10 Cafeteria Kitchens	\$ 3,000,000	Health concerns for employees to better the working conditions for the staff and to better serve students with proper food preparation management.	No other alternatives will work.	14	Room temperatures rise over 100 degrees in the kitchen area. Creating an unsafe working environment.	Yes	3-5 years
Pilot-Enlarge Dining/Enclose Access	\$ 1,500,000	Lunch changes every 5 minutes with 21 cycles. Safety concerns with food prep and exiting main building to enter/exit the cafeteria.	Non-Applicable	15	Need to improve school safety.	Yes	3-5 years
Fair Grove- Enlarge Dining/Enclose Access	\$ 1,507,271	Lunch served from 10:25 to 1:10. Safety concern with food prep and exiting building to enter/exit cafeteria.	Non-Applicable	16	Need to improve school safety.	Yes	3-5 years
Davis Townsend Municipal Sewer Connection	\$ 2,000,000	Only school that is not on county sewer.	Working fine now, but could be a problem in the future.	17	Do not want to close school because of current site conditions for waste.		5-10 years
Tyro Middle New Cafeteria	\$ 2,518,384	Lunches served from 10:50 to 1:30. Area is very small where students and staff can eat.	Non-Applicable	18	Overcrowded and can not be used for another purposes.		3-5 years
New Wallburg Area Elementary and Land Purchase	\$ 22,226,210	Relieve overcrowding and accommodate area growth.	Redistricting would overcrowd Friendship, Midway and Friedberg Elementary.	19	School is operating at 138% (DPI figures) overcapacity environment.		3-5 years
North Middle - Enlarge Dining Room	\$ 1,004,920	Lunch served from 11:35 to 1:15. Students enter every 5 minutes.	Continue to serve students at an advanced pace.	20	Lunch room is not as crowded after opening Oak Grove Middle.		3-5 years
Bus Garage Addition	\$ 3,000,000	New buses will not fit inside work bays.	Continue using garages with garage door bays open.	21	All new buses will not be able to fit inside of garage bay area.		1-5 years
YVRCA Elevator for ADA	\$ 250,000	Safety measure for current ADA standards.	Future need for handicap access.	22	As the school grows in numbers, we may need to accommodate handicap students upstairs.	Yes	3-5 years

Davidson County Schools
 Capital Improvements Plan (CIP) FY 2017-2022
 Large Project Request - Five Year Plan

Davidson County Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Athletic Seating Repairs & Replacement	\$ 800,000	Many schools across the district are in need of repair.	Do not use sections that are dangerous.	23	We must continue to make repairs to keep our schools safe.	Yes	2-3 years
Install Suspended Ceilings Across District	\$ 760,000	Many schools across the district are in need of having suspended ceiling installed.	None at this time.	24	None.		3-5 years
Covered Walkways	\$ 1,000,000	Covered Walkways are needed across the district to protect students and staff from weather conditions.	None.	25	None.		3-5 years
Replace Boilers	\$ 1,700,000	Boilers have internally condensated and have rusted inside.	Boilers will eventually fail.	26	Boilers will eventually fail and repairs continue to be costly and time consuming.		3-5 years
Northwest - Replace Electric Boilers- Requires New Boiler Room	\$ 1,000,000	Energy savings and continuous maintenance issues.	Non-Applicable	27	Cost saving and less maintenance issues.		1-2 years
Light Conversion - T12 Florescent to LED Lighting Systems	\$ 1,200,000	Energy savings.	None at this time.	28	Cost saving and better lighting.		3-5 years
Generators Across the District	\$ 3,100,000	Allows us to continue school when power is out. Allows us to have shelters for emergencies.	None at this time.	29	We have been losing power on a more consistent bases and causes concerns.	Yes	Quarter 1-2 yr. Quarter 3-5 yr. Half 6-10 years
Cooling Towers Replaced	\$ 2,500,000	Needed repairs and replacements.	None at this time.	30	Cost savings with better efficiency.		3-5 years
Food Storage Warehouse	\$ 500,000	Need a larger building to house a larger freezer and cooler so that we do not need to rent space for frozen foods.	Continue to rent space for frozen food.	31	Currently paying to store 55 pallets of frozen food off school grounds.		1-5 years
Maintenance Warehouse Addition	\$ 500,000	More storage is needed to store more maintenance items on site.	Continue to store equipment outside storage containers.	32	Inventory has been stolen from outside storage containers and storage areas.		1-5 years
Perimeter Fencing Around Schools	\$ 760,000	Safety measures to protect students from being abducted.	Use of cameras for surveillance.	33	Safety measures and a way to secure our schools from vandalism.	Yes	5 years
Asbestos Abatement Elimination of all Schools	\$ 5,800,000	Remove all Asbestos from all schools would provide an safer environment for our students, staff and community.	Continue to remove asbestos when making repairs in our schools.	34	We will continue to monitor and inspect asbestos in all of our schools to provide a safe environment.	Yes	N/A

Davidson County Schools
 Capital Improvements Plan (CIP) FY 2017-2022
 Large Project Request - Five Year Plan

Davidson County Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Athletic Light Relamping to Meet NCHSAA Standards	\$ 3,000,000	Most of DCS athletic fields do not meet the standards to hold playoff games and is a safety issue.	N/A	35	N/A	Yes	3-5 years
Paving- All Schools	\$ 8,300,000	Safety concern with a cost saving for long-term life expectancy.	Continue to patch and repair until funds become available.	36	Many of our schools parking lots and driveway were recently paved and many are in good shape.		3-5 years
New Administration Office	\$ 6,000,000	Better working conditions, energy savings, up to date ADA standards and larger offices and meeting areas.	Continue to spend money up keeping a dangerous building	37	Building was built in 1910 and is limited in space and additions would not be prudent.	Yes	1-5 years
Total Davidson County Schools	<u>\$ 94,711,785</u>						

Note: This estimate was compiled with past and current market prices and is subject to change.

Lexington City Schools
 Capital Improvement Plan (CIP) FY 2017-2022
 Large Project Requests - Five Year Plan

Lexington City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)
		<p>Lexington High School: Gym (1992), ROTC (1998), Kitchen (1988), Auditorium/band room (1990), Annex bldg (1984), Vocational bldg, (1993), Health Occupations bldg (1989), Science bldg (1998), Fieldhouse (2000), Concessions Stands & Outbuildings, Home Concession (1987/recoated 2000) Total of 117,022 sf * \$12 = \$1,404,264.</p> <p>Lexington Middle School: Main bldg (1994-1996), Gym/Shop addition (1985) Total of 83,897 sf * \$12 = \$1,006,764</p> <p>Pickett Elementary School: Original bldg (1986-1987), Media center addition (1995), Classroom addition (2001) Total of 52,780 sf * \$12 = \$633,360</p> <p>Southwest Elementary School: Original bldg (1987-88) Total of 62,117 sf * \$12 = \$745,404</p> <p>South Lexington Dev. Center: (1992) Total of 17,135 sf * \$12 = \$205,620</p> <p>South Lexington Primary School: Total of 50,629 sf * \$12 = \$607,548</p> <p>Administrative offices: Total of 8,820 sf * \$12 = \$105,840</p>		1		Y
Roof Replacements	\$ 4,708,800					Y
		<p>Change out all R22 systems. Refrigerant will no longer be available beginning 2020 because refrigerant is an ozone depleting product. Currently the refrigerant for R22 systems has doubled in price. Total cost = \$954,000</p> <p>Change out 8 atmosphere "energy hog" boilers to high efficiency boilers. Total of 8 * \$80,000 = \$640,000</p>				Y
HVAC replacement Chillers at LSHS, LMS, Pickett	\$ 1,925,000	<p>Replace 1987 Central Office AC & furnace: \$7,000</p> <p>Replace 1992 Chiller at South Lexington Elementary: \$154,000</p> <p>Replace 1990 Chillers at Lexington High School: \$325,000.</p> <p><i>*LSHS chillers will be replaced during 16/17 FY.</i></p> <p>Replace 1995 Chiller at Lexington Middle School: \$170,000</p> <p>Replace 1993 chiller at Pickett Elementary: \$150,000</p>		2		Y
		<p>Renovated instructional areas & new offices (3,566 sf * \$250 = \$891,500)</p> <p>Security related entry (5,823 sf * \$5 = \$29,115)</p> <p>Student protection canopy (1,958 sf * \$55 = \$107,690)</p> <p>Student protection canopy (763 sf * \$300 = \$228,900)</p> <p>Safety drop-off/pick-up driveway (28,557 sf * \$8 = \$228,456)</p> <p>Parking lot infrastructure (29,478 sf * \$3 = \$88,434)</p> <p>Repave football stadium parking lot (63,488 sf * \$3 = \$ 190,464)</p> <p>Reconfigure for safety rear drop-off lot (38,412 sf * \$8 = \$307,296)</p>				n
Renovate Lexington High School	\$ 10,323,325	<p>Repave bus/gym parking lot (39,135 sf * \$3 = \$117,405)</p> <p>Foodservice dock area & dumpster improvements \$200,000</p> <p>Outdoor student safety canopy (574 sf * \$300 = \$172,200)</p> <p>Outdoor student safety canopy 2,163 sf * \$55 = \$118,965)</p> <p>New sidewalks (3,500 sf * \$5 = \$17,500)</p>	Build a New High School	3		Y

Lexington City Schools
 Capital Improvement Plan (CIP) FY 2017-2022
 Large Project Requests - Five Year Plan

Lexington City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)
		Asbestos removal, floor lighting & wall renovations + technology additions (111,108 sf * \$50 = \$5,555,400)				y
		New rear entrance/student commons (2,500 sf * \$180 = \$450,000)				n
		New connector classroom addition (9,000 sf * \$180 = \$1,620,000)				n
Total Lexington City Schools	<u>\$ 16,957,125</u>					

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2017-2022
 Large Projects Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Roofing Needs							
THS CTE Building Roofing (Oldest Roof in TCS)	\$ 400,000	Replace roof with metal roof. Existing roof was installed in 1988. Several areas have leaks. Remainder of the campus has been updated to metal roofs. Approx. 19224 sq. ft.	Replacement with another built up is possible but will not match rest of campus.	Priority 1	No growth anticipated	Yes	2017-2018
TPS Roofing	\$ 1,400,000	Replace existing ballasted EPDM roof with adhered EPDM. Roof is reaching end of life stage.	Roof consultants suggest replacement can be done in sections to reduce annual budget amount needed.	Priority 3	No growth anticipated	Yes	2018-2019
Total	<u>\$ 1,800,000</u>						
HVAC/ Electrical Upgrades							
THS Gym Heat / Air with Electronical Upgrade	\$ 500,000	Install air conditioning in main gym area and replace boilers. Gym was never air conditioned except for office and classroom areas. Boilers are oil fired and 50 years old.	Install gas fired boilers and air conditioning for gym.	Priority 2	No growth anticipated	No	2018-2019

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2017-2022
 Large Projects Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
THS CTE & Math HVAC	\$ 600,000	Replace HVAC units and piping in classrooms. Existing HVAC system is 45 years old. The existing units are inefficient are difficult to maintain.	Replacement can be done in each building in different years to spread cost over two budget years.	Priority 1	No growth anticipated	No	2017-2018
Central HVAC for Certain Areas of the Building	\$ 175,000	Replace gas pack units with high efficiency heat pumps. Current gas pack systems are reaching end of life stage. Division of interior office space creates hot and cold spots.	Replacement can be done in different phases to spread cost over different budget years.	Priority 7	N/A	No	2019-2020
Technology Infrastructure	\$ 75,000	Install Supplemental air conditioning in data closets to keep equipment from over heating.	Replacement can be done in different phases to spread cost over different budget years.	Priority 3	No growth anticipated	No	2018-2019
Temp Control Updates	\$ 150,000	Replace HVAC energy management controls. Current system is obsolete and uses "dial up" modems for remote access to buildings.	Replacement can be done in different phases to spread cost over different budget years.	Priority 4	N/A	No	2018-2019
TMS Generator	\$ 35,000	Replace emergency generator. Current system is obsolete, some repair parts are not available.	No none alternatives	Priority 6	No growth anticipated	Yes	2019-2020

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2017-2022
 Large Projects Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Finch Auditorium Chiller	\$ 200,000	Replace existing Chiller. Existing chiller has become unreliable. Repairs and routine maintenance are costly.	Replace water cooled system with air cooled system.	Priority 5	No growth anticipated	No	2018-2019
Total	<u>\$ 1,735,000</u>						
Renovations & Facility/Property Upgrades							
Security and Safety	\$ 285,000	Additional Security fence at Thomasville High. Upgrades to security cameras. Fencing for Bulldog Academy, New Entrance for TMS	Installations can be done in different phases to spread cost over different budget years.	Priority 1	N/A	Yes	2017-2018
Gym Renovations (Excludes Roof and HVAC)	\$ 1,500,000	General renovations needed. Restrooms are not ADA compliant. Dressing rooms need renovation and plumbing needs repair and fixture replacement. Additional classroom space needed.	Replacement can be done in different phases to spread cost over different budget years.	Priority 2	N/A	No	2017-2018
Plumbing and Electrical Upgrades (TCS Central Office and THS)	\$ 200,000	General upgrades are needed to ensure that electrical equipment can be safely used with sufficient electrical capacity.	Replacement can be done in different phases to spread cost over different budget years.	Priority 3	N/A	No	2018-2019

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2017-2022
 Large Projects Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Central Office Renovations / Windows	\$ 230,000	Replace current window system with energy efficient windows . Current curtain wall system has single pane glass and uninsulated panels.	Replacement should be done in a single project to insure uniformity in appearance.	Priority 4	N/A	No	2018-2019
Finch Auditorium Replace Flooring	\$ 100,000	Replace carpet in auditorium area. Current carpet is 40 years old. Carpet is worn in traffic areas and may pose a tripping hazard.	Reduce carpeted area. Paint concrete floor in low traffic areas.	Priority 5	N/A	No	2019-2020
Finch Auditorium Repair and Re-upholster Seats	\$ 70,000	Repair existing seats in auditorium area. Upholstery is worn and some seats need mechanical repair.	Seats are in generally good condition. Repairs are cheaper than total replacement of seats.	Priority 6	N/A	No	2019-2020
Total	<u>\$ 2,385,000</u>						
Buildings							
Staff Development Building	\$ 2,000,000	Currently, we do not have any facility that is dedicated to staff development	We are currently using space in schools that may be available or the TCS board room, when it is not in use for meetings	Priority 3	N/A	No	2018-2019

Thomasville City Schools
 Capital Improvements Plan (CIP) FY 2017-2022
 Large Projects Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Bulldog Academy (Purchase a Modular Building)	\$ 170,000	Currently, Bulldog Academy is too small for the needs of our district. Currently, the program's capacity is 35 students.	We are currently using Bulldog Academy to the maximum capacity.	Priority 1	We are continuing to see growth in under-credited and over-aged students	No	2017-2018
Pre-School / Kindergarten Building (12 Total Classrooms Needed)	\$ 4,000,000	Our goal in TCS is to provide pre-K services to all students in Thomasville	Currently, we only have space for approximately 50% of the incoming Kindergarten students to attend Pre-K in TCS.	Priority 2	50% increase in Pre-K services if we had the space	No	2017-2018
Total	<u>\$ 6,170,000</u>						
Total Thomasville City Schools	<u>\$ 12,090,000</u>						

Davidson County

County Government Projects not Included in the FY 2017- 2022 CIP but are Considered "Horizon Issues"

Project	Estimated Cost	Estimated Offsetting Revenues	Net County Cost	First Year Operating Cost
Sports Facility Complex - Potential county owned premier outdoor sports complex / facility for travel ball leagues and citizen recreation purposes. Plan also includes a premier competition BMX Track and Archery Range.	\$40,000,000	\$ -	\$40,000,000	\$ 573,189
Spay / Neuter Truck - Potential county owned spay / neuter truck that would be utilized to provide low cost spay / neuter services within the county.	\$ 200,000	\$ -	\$ 200,000	\$ 220,000
Windstream Building Renovations - Renovation of the 16,000 sq. ft. of usable space for the NC Clerk's Office.	\$ 6,100,000	\$ -	\$ 6,100,000	\$ -
Future Jail / Courthouse Construction (From 2010 Master Plan) - Cost to construct a new detention / courthouse facility.	\$35,364,246	\$ -	\$35,364,246	\$ -
Economic Development Commission - Administrative Building at Davidson County Airport - County to potentially provide matching funds in order for the Economic Development Commission (EDC) to construct a new administrative building located at the Davidson County Airport.	\$ 250,000	\$ -	\$ 250,000	\$ -
Linwood Park Renovations - Add lights to small ballfield and replace the ones utilized on the larger field. Small ballfield grading, playground and restrooms upgrades and driveway and dugout renovations.	\$ 300,000	\$ -	\$ 300,000	\$ -
Hughes Park Renovations - Additional ballfields, walking track, disc golf course, splash pad and picnic shelters.	\$ 3,200,000	\$ 900,000	\$ 2,300,000	\$ -
Denton Park Renovations - Renovate restrooms, walking track as well as add new ballfield lights, and fencing.	\$ 254,000	\$ -	\$ 254,000	\$ -
Southmont Park Renovations - Replace lights on large ballfield and renovate restrooms.	\$ 190,000	\$ -	\$ 190,000	\$ -
Boone's Cave Park Renovations - Add a non-conventional playground, resurface road and renovate bathhouse and camp sites.	\$ 575,000	\$ -	\$ 575,000	\$ -
Optimist Park Renovations - Add playground and renovate restrooms and other facilities as well as pave walking trails.	\$ 148,000	\$ -	\$ 148,000	\$ -
West Campus Renovations - Add additional space and gym to current facility.	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
Wil-Cox Bridge Upgrades - Add amenities such as parking lot, benches, a boardwalk, better boating access, picnic shelters, landscaping and planters.	<u>\$ 3,200,000</u>	<u>\$ 1,600,000</u>	<u>\$ 1,600,000</u>	<u>\$ -</u>
Total	<u><u>\$92,281,246</u></u>	<u><u>\$ 2,500,000</u></u>	<u><u>\$ 89,781,246</u></u>	<u><u>\$ 793,189</u></u>

FY 2017 - 2022 Capital Improvement Plan Summary (All Projects)

Project	Department	2017	2018	2019	2020	2021	2022	Total
Voting Equipment Replacement	Elections	\$ -	\$ -	\$ 689,225	\$ -	\$ -	\$ -	\$ 689,225
Courthouse Renovation	Courts	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000
EMS Lexington Base	EMS	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	EMS	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ -	\$ 282,200
EMS Silver Valley Base	EMS	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ 275,000
911 Communication System	911	\$ 7,353,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,353,057
I-85 Corporate Center	EDC	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Airport Approach Lighting System	Airport	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ -	\$ 3,177,000
Airport Runway Strengthening	Airport	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Davis Townsend Elementary Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000
Arcadia & Hwy 150	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
West Lexington Sewer 109 Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Southeast Quadrant I-85 / US 64	Sewer	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875,000
Welcome / North Davidson	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Southmont Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Allied Health Building	DCCC	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
C & D Closure (7.6 ac)	Landfill	\$ 356,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,508
Leachate Storage Tank	Landfill	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Landfill Road Bridge Repair / Replacement	Landfill	\$ -	\$ 534,000	\$ -	\$ -	\$ -	\$ -	\$ 534,000
Cell Construction Phase II Area 3	Landfill	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Total		\$ 20,263,454	\$ 6,882,111	\$ 9,271,425	\$ 500,000	\$ 275,000	\$ 6,410,000	\$ 43,601,990

Note: The Six Sewer Projects Listed Above Are Placeholder Projects Should Any Private Demand Increase Growth To Where The Sewer Project Is Needed

FY 2017 - 2022 Capital Improvement Plan Summary by Function

Category / Function	Current Year FY 2017	2018 Adopted	2019 Estimated	2020 Estimated	2021 Estimated	2022 Estimated	Total (All Years)
Expenses							
General Government	\$ 18,031,946	\$ 2,848,111	\$ 8,671,425	\$ 500,000	\$ 275,000	\$ -	\$ 30,326,482
Education	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Sewer	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ 6,410,000	\$ 7,285,000
Landfill	\$ 356,508	\$ 3,034,000	\$ 600,000	\$ -	\$ -	\$ -	\$ 3,990,508
Total	\$ 20,263,454	\$ 6,882,111	\$ 9,271,425	\$ 500,000	\$ 275,000	\$ 6,410,000	\$ 43,601,990
Source of Funds							
Capital Reserve	\$ 798,405	\$ 632,111	\$ 2,191,425	\$ 500,000	\$ 275,000	\$ -	\$ 4,396,941
Enterprise Funds	\$ 356,508	\$ 3,034,000	\$ 600,000	\$ -	\$ -	\$ -	\$ 3,990,508
Other Sources	\$ 3,314,752	\$ 2,216,000	\$ 6,480,000	\$ -	\$ -	\$ -	\$ 12,010,752
Transfer from General Fund	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Debt Financing	\$ 14,793,789	\$ -	\$ -	\$ -	\$ -	\$ 6,410,000	\$ 21,203,789
Total	\$ 20,263,454	\$ 6,882,111	\$ 9,271,425	\$ 500,000	\$ 275,000	\$ 6,410,000	\$ 43,601,990

FY 2017 - 2022 Capital Improvement Plan Summary by Project
(General Government and Education)

Category / Project	Current Year FY 2017	2018 Adopted	2019 Estimated	2020 Estimated	2021 Estimated	2022 Estimated	Total (All Years)
Expenses							
General Government							
Voting Equipment Replacement	\$ -	\$ -	\$ 689,225	\$ -	\$ -	\$ -	\$ 689,225
Courthouse Renovation	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000
EMS Lexington Base	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ -	\$ 282,200
EMS Silver Valley Base	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ 275,000
911 Communications System Upgrade	\$ 7,353,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,353,057
I-85 Corporate Center	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Grant for Airport Approach Lighting System	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ -	\$ 3,177,000
Grant for Airport Runway, Taxiway and Apron Strengthening	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Sub-Total	\$ 18,031,946	\$ 2,848,111	\$ 8,671,425	\$ 500,000	\$ 275,000	\$ -	\$ 30,326,482
Education							
DCCC New Allied Health Building	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Sub-Total	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Total	\$ 19,031,946	\$ 3,848,111	\$ 8,671,425	\$ 500,000	\$ 275,000	\$ -	\$ 32,326,482
Source of Funds							
Capital Reserve	\$ 798,405	\$ 632,111	\$ 2,191,425	\$ 500,000	\$ 275,000	\$ -	\$ 4,396,941
Other Sources	\$ 2,439,752	\$ 2,216,000	\$ 6,480,000	\$ -	\$ -	\$ -	\$ 11,135,752
Transfer from General Fund	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Debt Financing	\$ 14,793,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,793,789
Total	\$ 19,031,946	\$ 3,848,111	\$ 8,671,425	\$ 500,000	\$ 275,000	\$ -	\$ 32,326,482

Davidson County
Summary of Projected Interest and Principal Debt Payments

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2017	2018	2019	2020	2021
	2018	2019	2020	2021	2022
Debt Service Payments (General Fund)					
General Obligation (GO) Bonds	\$ 5,393,875	\$ 5,955,025	\$ 5,639,200	\$ 5,438,800	\$ 5,241,800
Limited Obligation Bonds (LOBs)	\$ 6,712,682	\$ 5,793,068	\$ 5,657,024	\$ 5,494,200	\$ 5,335,970
QSCB's	\$ 1,983,348	\$ 1,976,206	\$ 1,969,064	\$ 1,961,923	\$ 1,954,781
Total Current Debt Payments	<u>\$ 14,089,905</u>	<u>\$ 13,724,299</u>	<u>\$ 13,265,288</u>	<u>\$ 12,894,923</u>	<u>\$ 12,532,551</u>
New Borrowing	\$ 789,415	\$ 789,415	\$ 2,384,524	\$ 2,562,966	\$ 2,562,966
Total Principal and Interest Debt Service	<u>\$ 14,879,320</u>	<u>\$ 14,513,714</u>	<u>\$ 15,649,812</u>	<u>\$ 15,457,889</u>	<u>\$ 15,095,517</u>

Debt Service as a Percentage of Operating Budget	11%	10%	11%	11%	10%
Population (As of July 2015 per NC Office of Budget and Management)	165,193	167,506	169,851	172,229	174,640
Debt Service Budget Per Capita (Estimated with Existing + New)	\$90	\$87	\$92	\$90	\$86
Existing Debt Service for Davidson County Per Capita As of 6/30/16 Financial Statements	\$86	\$86	\$86	\$86	\$86
Debt Service for Davidson County's Population Group Per Capita As of 6/30/16 on the LGC Website	\$176	\$176	\$176	\$176	\$176
Debt Service Per Capita Statewide Average As of 6/30/16 on the LGC Website	\$159	\$159	\$159	\$159	\$159

Davidson County
Summary Outstanding Debt Schedule

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2017	2018	2019	2020	2021
	2018	2019	2020	2021	2022
Debt Service Obligations (General Fund)					
QSCBs	\$17,254,566	\$15,271,218	\$13,295,012	\$ 11,325,948	\$ 9,364,025
General Obligation (GO) Bonds	\$54,101,650	\$48,707,775	\$42,752,750	\$ 37,113,550	\$ 31,674,750
Limited Obligation Bonds (LOBs)	\$75,146,049	\$68,433,367	\$62,640,299	\$ 56,983,275	\$ 51,489,075
Total Current Debt Outstanding	\$ 146,502,265	\$ 132,412,360	\$ 118,688,061	\$ 105,422,773	\$ 92,527,850
Debt from New Borrowing	\$ 14,263,876	\$ 11,857,252	\$ 10,598,766	\$ 9,302,001	\$ 13,061,053
Total Outstanding Debt	\$ 160,766,141	\$ 144,269,612	\$ 129,286,827	\$ 114,724,774	\$ 105,588,904

Davidson County
Projected Property Taxes

	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year	
	2017		2018		2019		2020		2021	
	2018		2019		2020		2021		2022	
Property Tax Revenue	\$71,771,927		\$72,381,988		\$73,033,426		\$73,727,244		\$74,427,653	
Collection Rate	96.75%		96.75%		96.75%		96.75%		96.75%	
Tax Rate	0.5400		0.5400		0.5400		0.5400		0.5400	
Property Tax Base	13,737,568,579	0.85%	13,854,337,912	0.90%	13,979,026,953	0.95%	14,111,827,709	0.95%	14,245,890,073	
Revaluation										
1 penny =	\$1,329,110		\$1,340,407		\$1,352,471		\$1,365,319		\$1,378,290	
Increase from Previous Year	\$ 771,927		\$ 610,061		\$ 651,438		\$ 693,818		\$ 700,409	
Tax Rate Change (Revenue-Neutral)										
Total Dollar Effect of Tax Increase (Decrease)										
Total Growth	\$771,927		\$610,061		\$651,438		\$693,818		\$700,409	
Net Growth of Tax Base	\$771,927		\$610,061		\$651,438		\$693,818		\$700,409	
Revaluation Growth										
Revenue Neutral Effect										
Tax Rate	54.00		54.00		54.00		54.00		54.00	

Davidson County

Estimated Revenue Redistributed Sales Tax - Article 44

Estimated Revenue per NCACC Estimated (for FY 2016-2017) \$ 2,497,398

2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
\$ 2,720,300	\$ 2,828,441	\$ 2,922,076	\$ 2,912,990	\$ 2,912,990

Davidson County
Estimated Revenue Article 46 Sales Tax

FY 2015-16 Year End Actual	\$ 2,853,553
FY 2016-17 Adopted Budget	\$ 2,900,000

2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
\$ 2,929,000	\$ 2,958,290	\$ 2,987,873	\$ 3,017,752	\$ 3,047,929

Davidson County
Financial Model

Category	FY 2017 - 2018 Adopted		FY 2018 - 2019 Estimated		FY 2019 - 2020 Estimated		FY 2020 - 2021 Estimated		FY 2021 - 2022 Estimated		
Previous Year's General Fund Budget	\$ 135,001,078		\$ 136,613,034		\$ 138,016,000		\$ 140,991,942		\$ 143,308,084		
Operating Effects to General Government											
Base Personnel (Excluding Insurance + Retirement)	\$ 917,334	2.29%	\$ 938,693	2.29%	\$ 960,189	2.29%	\$ 982,177	2.29%	\$ 1,004,669	2.29%	
Group Health Insurance	\$ 427,818	5.75%	\$ 472,335	6.00%	\$ 500,675	6.00%	\$ 530,716	6.00%	\$ 562,559	6.00%	
Retirement Contribution	\$ 245,168	7.42%	\$ 53,272	1.50%	\$ 54,071	1.50%	\$ 54,882	1.50%	\$ 55,705	1.50%	
Operating Expenses	\$ (336,550)	-1.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	
General Fund Capital Outlay	\$ 189,661	12.19%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	
Operating Effects to the Schools											
Current Expense And Capital To School System	\$ 385,976	1.09%	\$ 304,272	0.85%	\$ 324,908	0.90%	\$ 346,045	0.95%	\$ 349,333	0.95%	
Increase (Decrease) Current Debt Schedule	\$ (1,053,267)		\$ (365,606)		\$ (459,011)		\$ (370,366)		\$ (362,372)		
Projected Budget Assuming No Growth	\$ 135,777,219		\$ 138,016,000		\$ 139,396,833		\$ 142,535,397		\$ 144,917,979		
Capital Improvement Plan											
Projects Funded By Debt											
Community College	\$ -		\$ -		\$ -		\$ -		\$ -		
Schools	\$ -		\$ -		\$ -		\$ -		\$ -		
Sewer	\$ -		\$ -		\$ -		\$ 178,442		\$ -		
General Government	\$ 789,415		\$ -		\$ 1,595,109		\$ 40,365		\$ -		
Capital Improvements Impact on Budget	\$ 46,400		\$ -		\$ -		\$ 553,880		\$ -		
Total Growth for the General Fund	\$ 136,613,034		\$ 138,016,000		\$ 140,991,942		\$ 143,308,084		\$ 144,917,979		
One-Time Capital Expenditures											
CIP Projects Funded by General Fund	\$ 1,000,000		\$ -		\$ -		\$ -		\$ -		
CIP Projects Funded by the Capital Reserve	\$ 632,111		\$ 2,191,425		\$ 500,000		\$ 275,000		\$ -		
Sales Tax Pay as You Go	\$ -		\$ -		\$ -		\$ -		\$ -		
Total Expenditures	\$ 138,245,145		\$ 140,207,425		\$ 141,491,942		\$ 143,583,084		\$ 144,917,979		
Revenue Summary											
Previous Year's General Fund Budget	\$ 135,001,078		\$ 137,299,537		\$ 138,885,183		\$ 140,618,662		\$ 142,332,662		
Increase In Revenue Growth											

Davidson County
Financial Model

Category	FY 2017 - 2018 Adopted		FY 2018 - 2019 Estimated		FY 2019 - 2020 Estimated		FY 2020 - 2021 Estimated		FY 2021 - 2022 Estimated					
1/4 Cent Sales Tax	\$	29,000	1.00%	\$	29,290	1.00%	\$	29,583	1.00%	\$	30,178	1.00%		
Property Tax	\$	771,927	1.09%	\$	610,061	0.85%	\$	651,438	0.90%	\$	700,409	0.95%		
Base Sales Tax	\$	453,015	2.39%	\$	485,488	2.50%	\$	597,150	3.00%	\$	633,517	3.00%		
Redistributed Sales Tax	\$	222,902	8.93%	\$	108,141	3.98%	\$	93,635	3.31%	\$	(9,086)	-0.31%		
Other Revenue	\$	821,615	2.23%	\$	352,665	0.94%	\$	361,673	0.95%	\$	384,325	1.00%		
Total Growth for the General Fund	\$	137,299,537		\$	138,885,183		\$	140,618,662		\$	142,332,662		\$	144,084,934
One Time Revenue Source														
Capital Reserve Proceeds	\$	632,111		\$	2,191,425		\$	500,000		\$	275,000		\$	-
Total Revenues	\$	137,931,648		\$	141,076,608		\$	141,118,662		\$	142,607,662		\$	144,084,934
Tax Increase (Decrease)	\$	-		\$	-		\$	-		\$	-		\$	-
Effect on Fund Balance														
Beginning Fund Balance	\$	45,778,746		\$	42,724,648		\$	40,539,733		\$	37,981,538		\$	34,447,921
Increase (Decrease) Fund Balance	\$	(3,054,098)		\$	(2,184,915)		\$	(2,558,195)		\$	(3,533,617)		\$	(4,366,662)
Ending Fund Balance	\$	42,724,648		\$	40,539,733		\$	37,981,538		\$	34,447,921		\$	30,081,259
Fund Balance %		30.98%			28.74%			26.91%			24.16%			20.88%
Tax Rate		54.00			54.00			54.00			54.00			54.00



Project Description: Effective January 1, 2019 in accordance with the State Board of Elections, all certified voting systems must be capable of generating a paper ballot in order to avoid decertification. This will require the acquisition of new voting equipment, voting booths, ballot boxes, transfer cases and the printing of paper ballots to accommodate each precinct in Davidson County.

Project Funding: Project entirely funded from Capital Fund Balance (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ 689,225	\$ -	\$ -	\$ -	\$ 689,225
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 689,225	\$ -	\$ -	\$ -	\$ 689,225
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 689,225	\$ -	\$ -	\$ -	\$ 689,225
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 689,225	\$ -	\$ -	\$ -	\$ 689,225
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The Davidson County Court House is located at 110 W. Center Street, Lexington, NC. The original Courthouse was built in 1958. The building has been added to several times with the latest addition occurring in 1998. This renovation project would consist of redesigning of the space to accommodate expected courtroom needs. Window replacement, removal of any possible asbestos materials, handicap accessibility throughout the entire building, upgrades to meet building code requirements, replacement of HVAC systems, rework of plumbing facilities to comply with current requirements. Electrical equipment needs to be uniform and upgraded and repair/replacement of roofing to eliminate current leaks.

Project Funding: Project funding entirely from Capital Fund Balance (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,000,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The goal of this project is to cease utilizing the two current bays in operations within the existing EMS Administration Building. Due to safety concerns, EMS staff would like to purchase and develop a new EMS Base #1 located within the City of Lexington. This new base would be better located for access and would also reduce safety hazards that plague the current base operations, as well as provide space for future growth.

Project Funding: Project funding entirely from Capital Fund Balance (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Revenues							
Capital Fund Balance	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This project would allow for the expansion of the Emergency Operation Center (EOC) as well as administrative office space within the building. By moving the current base operations potentially up the street within the City of Lexington, this base will no longer have to strictly utilize the two small bays for ambulance operations, which are definite safety hazards.

Project Funding: Project funding entirely from Capital Fund Balance (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ -	\$ 282,200
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ -	\$ 282,200
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ -	\$ 282,200
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 282,200	\$ -	\$ -	\$ -	\$ 282,200
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Based on the 2014 Ambulance Placement Study conducted by the Piedmont Triad Regional Council (PTRC), the area located near Silver Valley was identified as a location for a future EMS base. The proposed base located off Hwy 109 / Hwy 64 would provide increased service and better response times for that area of the County.

Project Funding: Project funding entirely from Capital Fund Balance (100%).

Operating Impacts: Operating impacts for FY 2021 would include adding a new EMS unit (This includes the cost associated with eight additional full time positions plus the one-time cost for a new ambulance).

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ 275,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ 275,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ 275,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ 275,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 400,880	\$ -	\$ 400,880
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ 153,000	\$ -	\$ 153,000
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ 553,880	\$ -	\$ 553,880
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	8.00	0.00	0.00



Project Description: Davidson County 911 Emergency Communication's mission is to serve as the communications link between the citizens and the public safety agencies in order to accurately identify and quickly respond to all public safety needs. The communications system currently being used is a 20+ year old analog system. In possible partnership with the state VIPER system, this system upgrade would provide increased area signal coverage throughout the County. It would also provide interoperability with all radio users, both outside and within the county, joining Fire, EMS, Rescue, Sheriff, Landfill, etc. County operations could also be linked with responders from the City of Thomasville and other municipalities with P25 systems. It will provide much needed GPS technology, and provide an upgrade in digital technology that is crucial to providing the most efficient and reliable service for the safety and well-being of the citizens of Davidson County.

Project Funding: Project funding from Debt Financing (79%), Other Sources of Revenue (11%) and Capital Fund Balance (10%).

Operating Impacts: No operating impacts have been estimated at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ 5,544,265	\$ -	\$ -	\$ -	\$ -	\$ -	5,544,265
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ 1,808,792	\$ -	\$ -	\$ -	\$ -	\$ -	1,808,792
Total	\$ 7,353,057	\$ -	\$ -	\$ -	\$ -	\$ -	7,353,057
Revenues							
Capital Fund Balance	\$ 730,516	\$ -	\$ -	\$ -	\$ -	\$ -	730,516
Debt Financing	\$ 5,793,789	\$ -	\$ -	\$ -	\$ -	\$ -	5,793,789
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ 828,752	\$ -	\$ -	\$ -	\$ -	\$ -	828,752
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 7,353,057	\$ -	\$ -	\$ -	\$ -	\$ -	7,353,057
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	3.00	0.00	0.00	0.00	0.00



Project Description: The I-85 Corporate Center will be located at Belmont Road near Linwood. It will eventually encompass approximately 1,000 acres and will be used as a multi-user industrial park which will provide 1,100 jobs when complete. Phase 1 of the project will consist of purchasing 431 acres of land, planning, grading, sewer and other infrastructure preparations. Davidson County is working in conjunction with Davidson Progress, the Davidson County Economic Development Commission, and the City of Lexington to monitor the progress and ensure the success of this project. The total cost of the project is expected to be around \$14.5 million dollars. The County has already funded approximately \$4.5 million dollars in prior years for the purchase of the land and to design / engineer the sewer system. The portion below (\$10 million) will be used for sewer construction, site grading and potential fire suppression systems.

Project Funding: Project funding from Federal / State Revenue (low interest loans from the Federal Government) and a grant from the Golden Leaf Foundation totaling (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	10,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	10,000,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	9,000,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	1,000,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	10,000,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Grant match for Airport MALSR Approach Lighting System on Runway #6. The newly installed lighting system will provide for better safety and hopefully attract additional corporate clients.

Project Funding: Project funding from Federal / State Revenue (89%) and Capital Fund Balance (11%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ -	3,177,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ -	3,177,000
Revenues							
Capital Fund Balance	\$ 67,889	\$ 282,111	\$ -	\$ -	\$ -	\$ -	350,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ 611,000	\$ 2,216,000	\$ -	\$ -	\$ -	\$ -	2,827,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 678,889	\$ 2,498,111	\$ -	\$ -	\$ -	\$ -	3,177,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Davidson County Airport - Runway, Taxiway and Apron Strengthening Project

Function: Public Safety
New / Continuation: New



Project Description: Runway strengthening grant (includes taxiway and apron). This three phase project will strengthen the runway, taxiway and apron at the Davidson County Airport. This strengthening will allow heavier aircraft (currently excluded) the ability to utilize the local airport.

Project Funding: Project funding from Federal / State Revenue (90%) and Capital Fund Balance (10%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 720,000	\$ -	\$ -	\$ -	\$ 720,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ 6,480,000	\$ -	\$ -	\$ -	\$ 6,480,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 7,200,000	\$ -	\$ -	\$ -	\$ 7,200,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Gravity sewer extension to Davis Townsend Elementary School located at 975 Heath Church Road, Lexington, NC. This project includes 8" gravity sewer, manholes, road crossings, interstate crossings, creek crossings, stabilization stone and 6,500 linear foot of erosion control. The cost estimate for this project also includes engineering and construction administration, contingencies, and legal, financial and administration costs.

Project Funding: Project funding entirely from Debt Financing (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Sanitary sewer extension and improvement on Highway 150 at Northwest Elementary School. This project includes 8" PVC Sewer and 8" DIP Sewer. It also includes manholes, service stub and clean out, stabilization stone and erosion control. Engineering fees and easement acquisition are included in the cost of this project. This project develops the infrastructure necessary for economic growth.

Project Funding: Project funding entirely from Debt Financing (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: NC 109 / Old Greensboro Road area option A is for Service to Intersection and option B includes Service to Intersection & Future Expansion. Either option includes gravity sewer, main holes, road crossings, stabilization stone, erosion control and a pump station. Including the Future Expansion in this project increases the cost by 50%. This project develops the infrastructure necessary for economic growth.

Project Funding: Project funding entirely from Debt Financing (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This project is for sanitary sewer improvement to the east side of the interchange of the southeast quadrant of I-85 and US-64. This project is for a pump station and Bowers Road and gravity sewer under I-85. The project includes, 1,250 LF of gravity sewer, manholes, interstate crossings, forcemain, air release valve in MH, erosion control, wastewater pump station. Also included in the costs are engineering, construction administration and easement mapping fees. This project develops the infrastructure necessary for economic growth.

Project Funding: Project funding entirely (100%) from Existing Capital Projects and Available Economic Development Fund Balance.

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	875,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	875,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	875,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	875,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Sewer system improvement in the Welcome/North Davidson area will develop the infrastructure necessary for economic growth in the area. This project includes 12" of gravity sewer, manholes, forcemain, road crossing, railroad crossing, erosion control. It also consists of ACP pump station upgrade, engineering design fees, CA & inspection, and easement acquisition.

Project Funding: Project funding entirely from Debt Financing (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The Southmont area business district sewer system improvements is to develop the infrastructure necessary for economic growth and development in the Southmont area. The project includes 6,400 LF of 8" gravity sewer, forcemain, manholes, air relief valve in manholes, road crossings, railroad crossings, erosion control and a pump station. Other necessary services are included in the cost of this project such as engineering fees, inspection and easement preparation.

Project Funding: Project funding entirely from Debt Financing (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: New community college facility partially funded via a private donation / federal grant revenue to continue with providing the ever-growing core health sciences curriculum. The new 40,000 square foot \$10.45 million dollar facility is expected to have state-of-the-art classroom space as well as technology.

Project Funding: Project funding as a Transfer from the General Fund (100%).

Operating Impacts: Annual operating impacts for opening the new facility (utilities / maintenance etc.) totaling approximately \$46,400 and are expected to begin in FY 2018.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	2,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	2,000,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	2,000,000
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	2,000,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ 46,400	\$ -	\$ -	\$ -	\$ -	46,400
Sub-Total	\$ -	\$ 46,400	\$ -	\$ -	\$ -	\$ -	46,400
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The C&D closure consisted of shutting down 7.6 acres at the Davidson County Landfill in the 2016-2017, when maximum capacity had been reached. Construction and demolition debris will still be accepted in the MSW area of the Landfill and then transferred to Abbey Green, Inc. in Winston-Salem, NC or to Todco in Lexington.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ 356,508	\$ -	\$ -	\$ -	\$ -	\$ -	356,508
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 356,508	\$ -	\$ -	\$ -	\$ -	\$ -	356,508
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ 356,508	\$ -	\$ -	\$ -	\$ -	\$ -	356,508
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 356,508	\$ -	\$ -	\$ -	\$ -	\$ -	356,508
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Leachate is primarily caused by precipitation passing through matter/waste. As water passes through waste it extracts solutes or any other component of the material through which it passed. When this occurs, the water then becomes contaminated and turns to leachate. Leachate also forms due to decomposition of waste. Leachate is then filtered and pumped from the landfill site into a Leachate Storage Tank where it is treated. This tank is required in order to protect the environment and thus the citizens of Davidson County.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The access bridge to the County owned landfill facility off Roy Lopp Road is in need of repair / renovation work per a recent inspection performed by Simpson Engineers and Associates.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ 534,000	\$ -	\$ -	\$ -	\$ -	\$ 534,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 534,000	\$ -	\$ -	\$ -	\$ -	\$ 534,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ 534,000	\$ -	\$ -	\$ -	\$ -	\$ 534,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 534,000	\$ -	\$ -	\$ -	\$ -	\$ 534,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This project consist of an estimated 7.3 acres. This will provide approximately 2.5 additional years of space for disposal of municipal solid waste. Studies indicate construction of this phase should start in 2017-2018. This project will be necessary to comply with sub Title D rules and to eliminate the need to transfer waste, which would increase tipping fees and create inefficiencies in Landfill processes.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

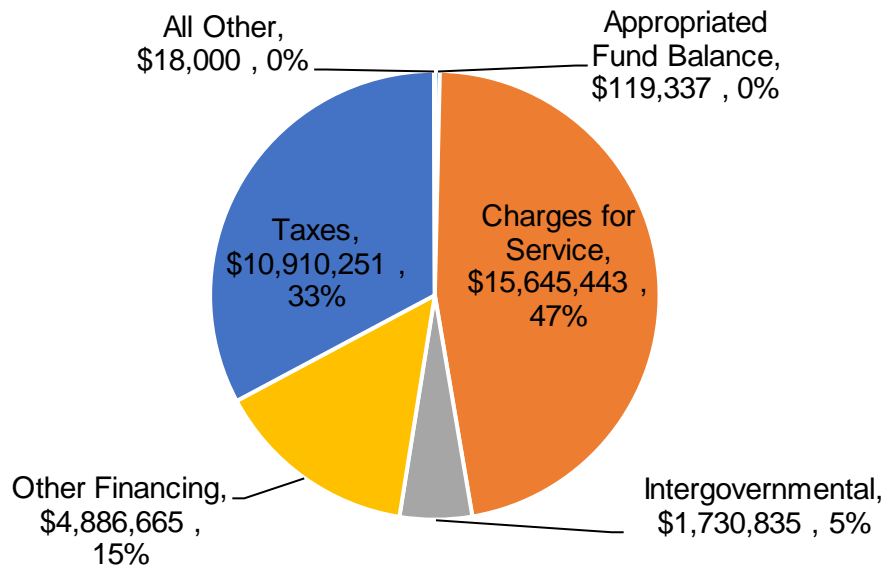
Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total FY 2017-2022
Expenses							
Construction	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Other Funds Summary

Department	FY 2016 Actual	FY 2017 Adopted Budget	FY 2017 Amended Budget	FY 2018 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Enterprise Funds	\$ 4,969,553	\$ 2,656,600	\$ 4,256,788	\$ 2,972,168	\$ 315,568	11.9%
DavidsonWorks	\$ 1,359,944	\$ 1,652,263	\$ 1,524,887	\$ 1,245,105	\$ (407,158)	-24.6%
Internal Service Funds	\$ 13,640,339	\$ 11,613,755	\$ 11,613,755	\$ 13,018,392	\$ 1,404,637	12.1%
Mental Health	\$ 809,344	\$ 809,344	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Special Revenue Funds	\$ 31,984,386	\$ 14,810,894	\$ 17,865,397	\$ 15,250,522	\$ 439,628	3.0%
Grand Total	\$ 52,763,566	\$ 31,542,856	\$ 36,070,171	\$ 33,310,531	\$ 1,767,675	5.6%
Total Revenue	\$ 81,571,945	\$ 31,542,856	\$ 36,070,171	\$ 33,310,531	\$ 1,767,675	5.6%
County Funds	\$ (28,808,379)	\$ -	\$ -	\$ -	\$ -	0.0%

FY 2018 All Other Funds Revenues Total = \$33,310,531



ENTERPRISE / SPECIAL REVENUE FUND - AIRPORT

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$251,749	\$368,817	\$368,817	\$300,187	\$368,817	\$0	0.0%
Capital Outlay	\$1,044,942	\$16,667	\$2,732,961	\$341,089	\$16,667	\$0	0.0%
Total	\$1,296,691	\$385,484	\$3,101,778	\$641,277	\$385,484	\$0	0.0%
Revenues							
Charges for Service	\$331,099	\$231,500	\$231,500	\$314,119	\$231,500	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$512,394	\$0	\$1,763,295	\$369,808	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$18,657	\$18,000	\$18,000	\$17,102	\$18,000	\$0	0.0%
Other Financing	\$157,028	\$135,984	\$1,088,983	\$76,326	\$135,984	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,019,178	\$385,484	\$3,101,778	\$777,354	\$385,484	\$0	0.0%
Net County Funds	\$277,513	\$0	\$0	(\$136,077)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Airport is a general aviation facility that is open to the public. It is situated on seventy-five acres of land and maintains one asphalt surface runway. The County contracts services for management of the airport with an outside source and an appointed Airport Authority Board makes decisions and oversees maintenance and operations. This enterprise fund accounts for the expenditures associated with operating the airport facility and for hangar rent, fuel flow commissions and other rental revenues the airport generates. Finally, included above is the contribution from the General Fund of (\$16,667) to address capital project needs at the airport. Because this funding comes from another source other than revenue generated by the airport itself, it is considered a Special Revenue and is housed in a Special Revenue Fund. However, to highlight airport appropriations and total spending in total, they have been combined above

ENTERPRISE FUNDS - INTEGRATED SOLID WASTE

Rex Buck, Director

1242 Old US HWY 29 Thomasville, NC 27360 (336) 242-2284

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$800,166	\$819,856	\$862,095	\$695,356	\$949,546	\$129,690	15.8%
Operating	(\$137,109)	\$1,047,178	\$1,407,350	\$1,306,690	\$1,087,036	\$39,858	3.8%
Capital Outlay	\$2,603,952	\$0	\$817,777	\$436,384	\$120,775	\$120,775	0.0%
Total	\$3,267,009	\$1,867,034	\$3,087,222	\$2,438,430	\$2,157,357	\$290,323	15.5%
Revenues							
Charges for Service	\$4,137,374	\$1,617,849	\$1,660,088	\$4,064,577	\$1,937,557	\$319,708	19.8%
Interest Earnings	\$99,842	\$0	\$0	\$122,633	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$21,673	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$1,177,949	\$0	\$0	\$0	0.0%
Taxes	\$345,642	\$249,185	\$249,185	\$254,527	\$219,800	(\$29,385)	-11.8%
Total	\$4,604,531	\$1,867,034	\$3,087,222	\$4,441,737	\$2,157,357	\$290,323	15.5%
Net County Funds	(\$1,337,522)	\$0	\$0	(\$2,003,307)	\$0	\$0	0.0%
Authorized Positions	14.00	13.00	13.00	13.00	15.00	2.00	15.4%

DEPARTMENTAL PURPOSE & GOALS

The Integrated Solid Waste (ISW) Department provides environmentally sound waste disposal and recycling services for the citizens and businesses of Davidson County. These services include operating a Municipal Solid Waste Landfill, Transfer Station, and Materials Recovery Center drop-off facility. The landfill also offers services including document destruction, used appliances and electronic waste recycling and provides refrigerant removal certification. The (ISW) Sanitation division staffs twelve Recycling Centers throughout the County and operates a fleet of waste collection vehicles to ensure proper transportation and disposal of materials generated at those sites. .

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases funding to Integrated Solid Waste by \$290,323 or 15.5%. The change is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).

- ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- The approved budget also transfers (2.00) FTEs from Sanitation to the Landfill Fund – MSW. The transfer moves (\$134K) from the General Fund to the Landfill Fund and better accounts for the cost in relation to where the services are provided within the department.
- Similarly, the approved budget includes \$120K in capital outlay funds to purchase an equipment wash platform and replace two out-of-warranty desktop computers.
- Lastly, the adopted budget includes two approved fee changes for E-Waste and Per Passenger Vehicle Minimums. The fee changes are designed to ensure the landfill fund can cover the increased cost of collecting and disposing of electronic / hazardous waste.

Davidson County Landfill Tipping Fee Schedule (July 1, 2017 - June 30, 2018)		
Municipal Solid Waste Landfill 1160 Old Highway 29, Thomasville, NC		
Material Type	2017 Current Fees	2018 Approved Fees
MSW Ton:	\$36.00	\$36.00
C&D Waste Ton:	\$36.00	\$36.00
Fiberglass Ton:	\$32.00	\$32.00
Interdepartmental Ton:	\$18.00	\$18.00
* Vehicle Cubic Yard:	\$13.00	\$13.00
** Inert Debris Ton:	\$8.00	\$8.00
Yard Waste:	Not Accepted	Not Accepted
Out of County:	Not Accepted	Not Accepted
E-Waste	\$8.00	\$10.00
Construction & Demolition Landfill 220 Davidson County Landfill Road, Lexington, NC		
Material Type	2017 Current Fees	2018 Approved Fees
Fiberglass Ton:	\$32.00	Closed
* Vehicle Cubic Yard:	\$13.00	Closed
** Inert Debris Ton:	\$8.00	Closed
Yard Waste:	Not Accepted	Not Accepted
Out of County:	Not Accepted	Not Accepted
Convenience Center 220 Davidson County Landfill Road, Lexington, NC		
Material Type	2017 Current Fees	2018 Approved Fees
MSW Ton:	\$36.00	\$36.00
* Vehicle Cubic Yard:	\$13.00	\$13.00
Passenger Vehicle Minimum:	\$8.00	\$10.00
Yard Waste:	Not Accepted	Not Accepted
Out of County:	Not Accepted	Not Accepted
E-Waste	\$8.00	\$10.00
MRF / Transfer Station 220 Davidson County Landfill Road, Lexington, NC		
Material Type	2017 Current Fees	2018 Approved Fees
MSW Ton:	\$36.00	\$36.00
C&D Ton:	\$28.00	\$28.00
* Vehicle Cubic Yard:	\$13.00	\$13.00
Passenger Vehicle Minimum:	\$8.00	\$10.00
Yard Waste:	Not Accepted	Not Accepted

* **Mattresses:** \$10.00 Each, or \$13.00 Per Cubic Yard

** **Inert Debris:** Unpainted Brick, Block, Concrete, Asphalt, Transfer Station Residual

*** **No Charge:** Uncontaminated Soil to be Used for Daily Cover

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- Closure of the County's Construction & Demolition Landfill.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Increase Landfill Fund Balance (-) CAPEX	\$811,100	\$1,287,600	\$1,049,000	\$ 930,000
Recycle C&D Materials, Metals & Inert Debris	2,500	2,700	2,700	2,700
Reduce Equipment Maintenance and Repair Costs	-5%	-5%	-5%	-5%
Reduce OSHA Recordable Accidents < 3	2	0	0	0
MSW Tons/Cubic Yards Compacted	101,404	105,980	113,950	121,925
C&D Tons/ Cubic Yards Compacted	27,898	25,950	0	0
Solid Waste Tons/Cubic Yards Diverted	2,736	2,300	1,900	1,500
Ferrous & Nonferrous Metals Tons Recycled	586	675	675	675
Inert Debris Tons Recycled	1,534	2,500	2,000	1,500
Generate \$30,000 in Recycle Material Sales	\$ 46,997	\$ 7,650	\$ -	\$ -
Garbage Boxes Pulled	1,846	1,880	1,880	1,880
Recycle Boxes Pulled.	1,633	1,515	1,480	1,410
Increase tons per load in recycle boxes (FY 2013-2014 = 1.17)	1.35	1.42	1.52	1.62
Provide Community Outreach to the County School Staff at (10) County Schools	34	30	30	0
Transport at Least 1,525 Tons of Recyclables	2,195	2,500	2,025	1,550

FUTURE ISSUES

- New Municipal Solid waste landfill cell construction beginning in FY 2018 at an estimated total cost of \$3.1 million dollars.

ENTERPRISE FUND - SEWER

Dwayne Childress, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2030

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$12,147	\$67,776	\$67,776	\$65,235	\$70,142	\$2,366	3.5%
Operating	\$1,438,648	\$352,973	\$532,973	\$409,505	\$375,852	\$22,879	6.5%
Capital Outlay	\$0	\$0	\$200,000	\$40,595	\$0	\$0	0.0%
Total	\$1,450,795	\$420,749	\$800,749	\$515,335	\$445,994	\$25,245	6.0%
Revenues							
Charges for Service	\$543,388	\$420,749	\$600,749	\$513,712	\$445,994	\$25,245	6.0%
Interest Earnings	\$671	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$487,718	\$0	\$200,000	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,031,777	\$420,749	\$800,749	\$513,712	\$445,994	\$25,245	6.0%
Net County Funds	\$419,018	\$0	\$0	\$1,623	\$0	\$0	0.0%
Authorized Positions	0.25	1.00	1.00	1.00	1.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Sewer Fund is used to account for the operations, maintenance and development of various County sewer lines.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases funding to the Sewer Fund by \$25,245 or 6.0%. The increase is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.

- Finally, the approved sewer fund budget includes an estimated fee increase of 6.0% expected to be imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).

DAVIDSON COUNTY, NORTH CAROLINA
SEWERAGE SYSTEM POLICY

Effective
October 1, 2017

Sec. 88. Rates.

(a) *Connections:*

	<i>Cost</i>
Standard lateral connection, Max. length 30 feet	\$1,650.00- 4inch
Non-standard lateral Connection	Actual cost+ 15% \$1,650.00 minimum

(b) *Capital Recovery Fee (CRF):*

Residential	\$650/residential dwelling unit
Bona Fide Non-Profit Churches & Schools	\$650/building
Business, Commercial & Industrial	\$1,080/acre for wastewater flows of 3,000 c.f./acre/month or less. Min. of \$1,080.00 For wastewater flows greater than 3,000 c.f./ acre/month, the CRF shall be \$380.00/1,000 c.f./acre/month

(c) *Plan review fee* \$0.25/linear foot sewer

(d) *Construction inspection fee* \$0.50/linear foot sewer

Effective
October 1, 2017

(e) and (f) below are estimated new service rates potentially effective as of October 1, 2017.

(e) *Service where public water also provided:*

- | | | |
|-----------------|--|--|
| (1) Volume rate | | \$11.77 per 100 cu.ft. of water metered, excluding first 267 cu. ft. (2,000 gal) |
| (2) Base fee | | \$29.56 per month; base fee includes up to 267 cu. ft. (2,000 gal) |

(f) *Service where public water not provided:*

County Monthly Rates

A Single-family, two-family residence and mobile home	\$	55.40
B Multifamily, per unit		34.72
C Hotel or motel per unit		23.84
D Supermarket		196.69
E Launderette		569.75
F Commercial establishment w/ restrooms & fountains only		55.40
G Beauty or barbershop		55.40
H Professional or commercial office building (max. of four (4) restrooms)		55.40
I Professional or commercial office building, each additional restroom over four (4)		23.84
J Service station or garage		55.40
K School, rate per student		0.90
L Drug store w/ soda fountain or food service		171.85
M Drug store w/o soda fountain or food service		55.40
N Restaurant, café or grill		328.03
O Manufacturing plant or other use not listed		Rate established by director based upon discharge

Estimated new rates reflect potential W-S Forsyth Utility commission sewer fee increases for FY 2017-18. Additional fees may apply; refer to Section 88 of the Davidson County Sewerage System Policy for a complete listing.

SPECIAL REVENUE FUND - DAVIDSONWORKS

Pam Walton, Director

555-A West Center Street Extension Lexington, NC 27295 (336) 242-2065

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$908,909	\$1,019,519	\$962,640	\$778,998	\$1,021,081	\$1,562	0.2%
Operating	\$441,148	\$623,544	\$553,047	\$320,864	\$215,624	(\$407,920)	-65.4%
Capital Outlay	\$9,887	\$9,200	\$9,200	\$7,713	\$8,400	(\$800)	-8.7%
Total	\$1,359,944	\$1,652,263	\$1,524,887	\$1,107,574	\$1,245,105	(\$407,158)	-24.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,216,231	\$1,486,906	\$1,359,530	\$788,500	\$1,080,655	(\$406,251)	-27.3%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$151,725	\$165,357	\$165,357	\$82,679	\$164,450	(\$907)	-0.5%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,367,956	\$1,652,263	\$1,524,887	\$871,179	\$1,245,105	(\$407,158)	-24.6%
Net County Funds	(\$8,012)	\$0	\$0	\$236,396	\$0	\$0	0.0%
Authorized Positions	21.00	17.00	17.00	17.00	16.00	(1.00)	-5.9%

DEPARTMENTAL PURPOSE & GOALS

It is the mission of DavidsonWorks to provide cutting edge, globally competitive career counseling, placement and training solutions to individuals and businesses.

Our goals are:

- To increase the number of citizens gainfully employed.
- To enhance job opportunities through occupational skills training in high-growth cluster areas.
- To provide academic and training services, thus enhancing the employability and job retention of youth.
- To increase services provided to business and industry to promote economic development within Davidson County

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases funding to DavidsonWorks by (\$407,158) or -24.6%. The change is largely due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- The increase from above is more than offset by an anticipated reduction in Federal / State funds for the upcoming fiscal year. The reduction in revenue also means a reduction in one FTE for the upcoming fiscal year.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- DavidsonWorks is on track to provide intensive services to over 50% more citizens in the current year, compared to last year. At the end of second quarter, it is about a 76% increase. Intensive services include resume and interviewing workshops, mock interviews, and job clubs. Providing these services to our customers helps prepare them to obtain and retain employment.
- DavidsonWorks has already exceeded yearly PBB goals of increasing business recruitment events at our locations in Lexington and Thomasville. The goal for the year was 84 events, and 88 have already occurred through December. Providing space and staff support to recruiting businesses helps our customers and all Davidson County citizens who are searching for new or better employment opportunities. It also helps businesses, who are usually smaller employers, who do not have the space or staff to handle recruitment events.
- DavidsonWorks surveys customers each quarter to determine satisfaction with services and staff. These are blind surveys, and no information is recorded on who fills out the surveys beyond customers who come in to the Resource Room in either Thomasville or Lexington. While the goal is to maintain a 90% satisfaction rate, most of the time our customer satisfaction is between 98 and 100%. Currently, it is 99%.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
The number of intensive services provided to Adult and Dislocated Worker customers (workshops, job clubs or short term training) will increase over previous by at least 5% in the new year	443	257	275	300
The Business & Industry unit will increase the number of new business orientations by 5% from the previous year to the current year	55	58	65	75
80% of all new Training vouchers will be in high-growth cluster fields	92%	94%	92%	93%
90% of customers surveyed will indicate a positive, friendly experience with DavidsonWorks or the Career Center	99%	99%	98%	99%

FUTURE ISSUES

- DavidsonWorks experienced a budget cut of around 20% in FY 2016-17 in Federal / State funds. It is not certain at this point whether any of those funds will be restored for FY 2017-18, as it is even possible that more cuts could take place. Any further cuts in funding could have an effect on staffing levels and services provided for the future.

INTERNAL SERVICE FUND - INSURANCE

Jim Price, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2210

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$14,163	\$19,541	\$19,541	\$15,637	\$17,842	(\$1,699)	-8.7%
Operating	\$11,360,705	\$9,071,738	\$9,071,738	\$8,897,635	\$10,514,196	\$1,442,458	15.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$11,374,868	\$9,091,279	\$9,091,279	\$8,913,272	\$10,532,038	\$1,440,759	15.8%
Revenues							
Charges for Service	\$8,722,162	\$9,091,279	\$9,091,279	\$8,302,006	\$10,532,038	\$1,440,759	15.8%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$8,722,162	\$9,091,279	\$9,091,279	\$8,302,006	\$10,532,038	\$1,440,759	15.8%
Net County Funds	\$2,652,706	\$0	\$0	\$611,267	\$0	\$0	0.0%
Authorized Positions	0.25	0.25	0.25	0.25	0.25	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The purpose of this fund is to account for the county's self-funded employee health care program.

INTERNAL SERVICE FUND - WORKERS COMPENSATION

Jim Price, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2210

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$5,768	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$816,339	\$761,621	\$761,621	\$723,270	\$788,340	\$26,719	3.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$822,107	\$761,621	\$761,621	\$723,270	\$788,340	\$26,719	3.5%
Revenues							
Charges for Service	\$670,978	\$761,621	\$761,621	\$723,915	\$788,340	\$26,719	3.5%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$670,978	\$761,621	\$761,621	\$723,915	\$788,340	\$26,719	3.5%
Net County Funds	\$151,129	\$0	\$0	(\$645)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The purpose of this fund is to account for the county's self-funded worker's compensation insurance program.

INTERNAL SERVICE FUND - GARAGE

Rex Buck, Director

925 North Main Street Lexington, NC 27292 (336) 242-2007

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$336,756	\$288,585	\$288,585	\$261,318	\$304,699	\$16,114	5.6%
Operating	\$1,106,608	\$1,409,464	\$1,409,464	\$1,067,087	\$1,390,615	(\$18,849)	-1.3%
Capital Outlay	\$0	\$62,806	\$62,806	\$140	\$2,700	(\$60,106)	-95.7%
Total	\$1,443,364	\$1,760,855	\$1,760,855	\$1,328,544	\$1,698,014	(\$62,841)	-3.6%
Revenues							
Charges for Service	\$1,644,709	\$1,760,855	\$1,760,855	\$1,555,222	\$1,698,014	(\$62,841)	-3.6%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,644,709	\$1,760,855	\$1,760,855	\$1,555,222	\$1,698,014	(\$62,841)	-3.6%
Net County Funds	(\$201,345)	\$0	\$0	(\$226,677)	\$0	\$0	0.0%
Authorized Positions	6.00	5.00	5.00	5.00	5.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Fleet Maintenance division provides timely, reliable and cost effective vehicle repairs and maintenance services for the County's motor vehicle fleet. The division also operates the County's motor pool.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget decreases total funding to the County Garage by (\$62,841), or -3.6%. The decrease is largely due to a reduction in fuel and capital outlay expenses for the upcoming fiscal year.
- Increases to the personnel lines are due to two factors:
 - ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).

- ✓ An additional amount per employee to satisfy the County’s contribution toward increasing group insurance cost. Next year’s total amount county-wide is expected to increase 5.7%. This is largely due to an increase in “high cost” claims throughout the County.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- The department was recognized for operating a CNG fueling station, and for converting more vehicles to dual fuel systems – saving taxpayers an estimated \$10,000 annually.
- Decreased fuel consumption from 365,949 to 342,727 gallons, or -6.2%.
- Reduced repeat services performed from 1,077 to 728, or -32.4%.
- Reduced parts inventory from \$24,176 to \$22,789.
- Provided new step-ups, paint, and headliners for our three 15 passenger vans.
- Utilized new mileage label maker to ensure oil changes are being scheduled in a timely manner.
- Installed daily leak detection monitor on gas tanks to ensure that the tanks are working correctly.
- Had new spill buckets installed in the gas tanks to ensure compliance with state regulations.
- Utilized the manager plus software to track costs and inventory.
- Added new cars to the motor pool from other departments and transferred vehicles removed from service to Surplus Sales.

KEY PERFORMANCE MEASURES

Measures	FY 2015	FY 2016	FY 2017	FY 2018
	Actual	Actual	Projected	Projected
Number of Preventative Maintenance (PMs) Performed Per Quarter	179	181	185	189
Number of Tech Inspections Per Quarter	75	84	83	85
Number of Repair Orders Per Quarter	452	437	401	389
Number of Vehicle Services Per Day	8.1	9.8	10.0	10.2

FUTURE ISSUES

- Division will continue with increased use of technology to better schedule vehicle maintenance.

SPECIAL REVENUE FUND – MENTAL HEALTH

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$809,344	\$809,344	\$809,344	\$707,179	\$824,344	\$15,000	1.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$809,344	\$809,344	\$809,344	\$707,179	\$824,344	\$15,000	1.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$809,344	\$809,344	\$809,344	\$404,672	\$824,344	\$15,000	1.9%
Taxes	\$24,585	\$0	\$0	\$21,267	\$0	\$0	0.0%
Total	\$833,929	\$809,344	\$809,344	\$425,939	\$824,344	\$15,000	1.9%
Net County Funds	(\$24,585)	\$0	\$0	\$281,240	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Appropriated funding for costs associated with mental health services contracted through Cardinal Innovations Healthcare Solutions. Cardinal manages community services for people with mental health, intellectual and developmental disabilities and substance use/addiction conditions. This partnership connects Davidson County citizens with resources and ideas through culturally appropriate efforts.

SPECIAL REVENUE FUND - 911 FUND

Terry Bailey, Director

949 North Main Street Lexington, NC 27292 (336) 242-2132

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$376,378	\$494,238	\$498,697	\$407,872	\$552,778	\$58,540	11.8%
Capital Outlay	\$365,297	\$0	\$317,868	\$179,194	\$0	\$0	0.0%
Total	\$741,675	\$494,238	\$816,565	\$587,066	\$552,778	\$58,540	11.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$2,607	\$0	\$0	\$2,269	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$322,327	\$0	\$0	\$0	0.0%
Taxes	\$508,355	\$494,238	\$494,238	\$403,290	\$552,778	\$58,540	11.8%
Total	\$510,962	\$494,238	\$816,565	\$405,559	\$552,778	\$58,540	11.8%
Net County Funds	\$230,713	\$0	\$0	\$181,507	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County 9-1-1 Emergency Communication's mission is to serve as the communications link between the citizens and the public safety agencies; to accurately identify each caller's location; to quickly and accurately activate needed public safety services; and to provide communications support and coordination for all city/county safety and applicable support agencies. The goal is to provide courteous, accurate and responsive service to the citizens and agencies served in a professional timely manner.

SPECIAL REVENUE FUND – RURAL FIRE DISTRICTS

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$8,365,104	\$8,358,119	\$8,374,001	\$8,367,551	\$8,598,375	\$240,256	2.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$8,365,104	\$8,358,119	\$8,374,001	\$8,367,551	\$8,598,375	\$240,256	2.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$8,455,475	\$8,358,119	\$8,374,001	\$8,249,822	\$8,598,375	\$240,256	2.9%
Total	\$8,455,475	\$8,358,119	\$8,374,001	\$8,249,822	\$8,598,375	\$240,256	2.9%
Net County Funds	(\$90,371)	\$0	\$0	\$117,729	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The county has twenty-six fire protection districts that provide fire response service in areas of the county not serviced by a municipal fire department. Their main goal is to protect lives, property and the environment. The primary funding for each district comes from property tax revenue generated by a special district tax. The tax, which is in addition to the county's general property tax, is levied on the real property and personal property registered to owners living in each district and the revenues generated are dedicated for use in the district where they are raised. The Board of Commissioners, with the adoption of the annual budget ordinance, establishes the rate for each district annually. All other funding comes from direct contributions and fundraising events sponsored by each fire district

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget increases funding to the fire districts by \$240,256 or 2.9%. The changes in tax rates and funding can be seen as displayed in the table below. Four districts are asking for a tax rate increase and are shown in green. Each of those four districts met the requirements (to submit for a tax rate increase) as stated by the contract

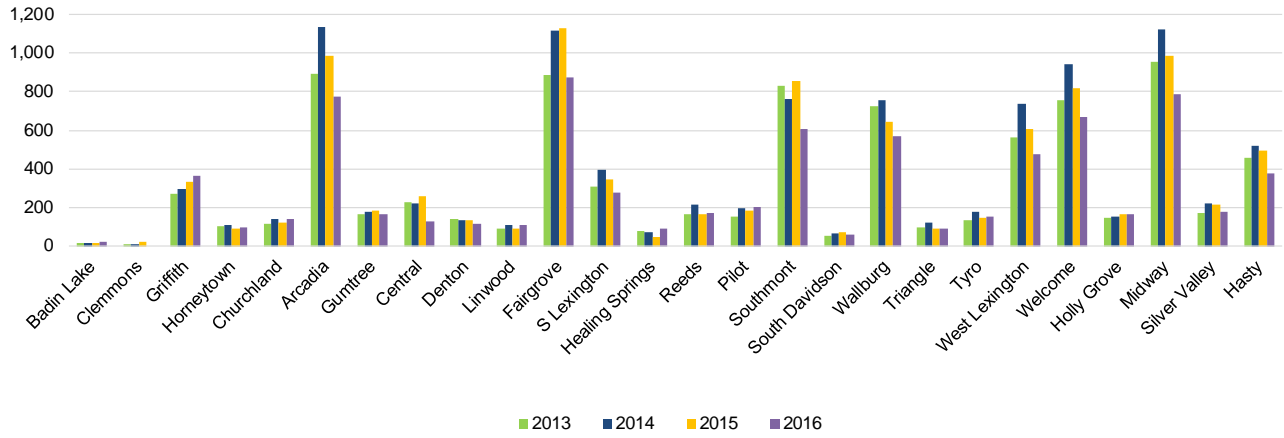
with the county. Each individual district's line-item budget request for FY 2018 follows this summary on the proceeding pages.

Fire Districts Summary
FY 2017-2018

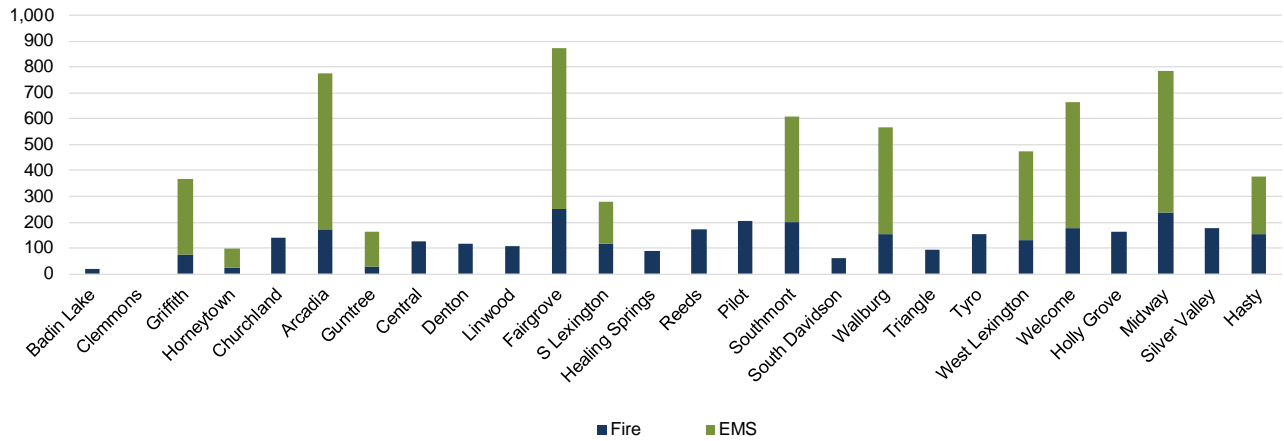
District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2017 Adopted	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2017 Adopted	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.0800	\$ -		\$ 755,625	\$ 762,485	\$ 6,860	0.9%	
Central	\$ 0.0900	\$ 0.0900	\$ -		\$ 316,830	\$ 316,830	\$ -	-	
Churchland	\$ 0.0700	\$ 0.0900	\$ 0.0200	28.6%	\$ 180,400	\$ 223,400	\$ 43,000	23.8%	Increase needed to cover final payments related to loan for truck during 2018 as well as cover future capital equipment needs within the district. Other trucks / vehicles are scheduled for replacement and the district cannot continue to maintain existing capital equipment (like air packs / turnout gear etc.) as well as plan for future vehicle replacement needs based on the current tax rate of \$0.07 (Calls up 18% - 2016 vs. 2015).
Fairgrove	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 327,898	\$ 415,871	\$ 87,973	26.8%	Increase needed to cover additional hourly pay to attract new hires, replace aging trucks more frequently, and provide for more frequent staff physicals and medical history reports.
Gumtree	\$ 0.1000	\$ 0.1000	\$ -		\$ 133,673	\$ 133,673	\$ -		
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -		\$ 278,933	\$ 281,666	\$ 2,733	1.0%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -		\$ 221,743	\$ 223,493	\$ 1,750	0.8%	
Linwood	\$ 0.0850	\$ 0.0900	\$ 0.0050	5.9%	\$ 271,526	\$ 295,209	\$ 23,683	8.7%	Increase needed to cover operational cost increases and begin saving for a (2 or 3) bay substation to provide quicker response times and reduce ISO ratings within the district from 6 / 9 to 5 / 9 (Calls up 17% - 2016 vs. 2015).
Midway	\$ 0.1077	\$ 0.1077	\$ -		\$ 896,986	\$ 900,335	\$ 3,349	0.4%	
N.Lexington	\$ 0.1100	\$ 0.1100	\$ -		\$ 210,000	\$ 210,280	\$ 280	0.1%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -		\$ 285,600	\$ 285,600	\$ -	-	
Reeds	\$ 0.0400	\$ 0.0400	\$ -		\$ 188,348	\$ 188,348	\$ -	-	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -		\$ 393,422	\$ 401,122	\$ 7,700	2.0%	
South Emmons	\$ 0.0600	\$ 0.0600	\$ -		\$ 71,885	\$ 73,308	\$ 1,423	2.0%	
S.Lexington	\$ 0.1100	\$ 0.1100	\$ -		\$ 256,657	\$ 256,657	\$ -	-	
Southmont	\$ 0.0850	\$ 0.0850	\$ -		\$ 672,588	\$ 684,935	\$ 12,347	1.8%	
Hasty	\$ 0.0800	\$ 0.0800	\$ -		\$ 416,459	\$ 414,650	\$ (1,809)	-0.4%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -		\$ 324,825	\$ 331,796	\$ 6,971	2.1%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -		\$ 760,296	\$ 770,500	\$ 10,204	1.3%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -		\$ 568,684	\$ 571,685	\$ 3,001	0.5%	
W.Lexington	\$ 0.1000	\$ 0.1000	\$ -		\$ 252,274	\$ 252,274	\$ -	-	
S.Davidson	\$ 0.1000	\$ 0.1000	\$ -		\$ 110,500	\$ 112,800	\$ 2,300	2.1%	
Horneytown	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 139,552	\$ 161,741	\$ 22,189	15.9%	Increase needed to cover replacement of equipment and fire apparatus as well as life safety equipment. The increase will also assist with paying for two paid staff members in order to have at least two staff on duty at all times (Calls up 8% - 2016 vs. 2015).
Griffith	\$ 0.0800	\$ 0.0800	\$ -		\$ 222,401	\$ 222,401	\$ -		
Clemmons	\$ 0.0600	\$ 0.0600	\$ -		\$ 66,384	\$ 67,316	\$ 932	1.4%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -		\$ 34,630	\$ 40,000	\$ 5,370	15.5%	
Total					\$ 8,358,119	\$ 8,598,375	\$ 240,256	2.9%	

KEY PERFORMANCE MEASURES

County Rural Fire Districts Total Dispatched Calls



County Rural Fire Districts Dispatched Calls - 2016



To: Davidson County Board of County Commissioners

From: Arcadia - Reedy Creek - Hampton Volunteer Fire & Rescue Department
 1374 Ruff Leonard Rd.
 Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Arcadia-Reedy Creek-Hampton Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Pension Fund	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Building & Grounds	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Vehicle Fund	\$ 46,300	\$ 46,300	\$ 46,300	\$ 46,300
Communications	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Truck Operations	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Fire Equipment	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Furniture & Fixtures	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Point System	\$ 20,000	\$ 20,000	\$ 15,000	\$ 15,000
Insurance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Training & Books	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Office Expenses	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Computer Expense	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600
Public Fire Education Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Membership Dues	\$ 3,925	\$ 3,925	\$ 3,925	\$ 3,925
Utilities	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Rescue Squad Equipment	\$ 10,500	\$ 10,500	\$ 14,500	\$ 14,500
Rescue Equipment	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Salaries	\$ 353,100	\$ 353,100	\$ 360,160	\$ 360,160
Protective Clothing	\$ 18,000	\$ 18,000	\$ 20,000	\$ 20,000
Mobile Documents	\$ 16,000	\$ 16,000	\$ 12,500	\$ 12,500
Health & Disability	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
Travel Expense	\$ 11,400	\$ 11,400	\$ 11,400	\$ 11,400
Uniforms	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Contract Labor-Maintenance	\$ 7,800	\$ 7,800	\$ 10,100	\$ 10,100
TOTAL	\$ 755,625	\$ 755,625	\$ 762,485	\$ 762,485
Original or Amended Budget	\$ 755,625	\$ 755,625	\$ 762,485	\$ 762,485
YTD Revenues	\$ 766,139	\$ 719,060	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (10,514)	\$ 36,565	\$ 762,485	\$ 762,485
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 931,972,044	\$ 949,277,696	\$ 949,989,655	\$ 949,989,655

We do hereby request that sufficient tax be levied in the ARCH Volunteer Fire & Rescue Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.08.

Respectfully Submitted,

Jim Trivette
 Board Chairman

Kenneth Drum
 Secretary to Board

Gray Hutchins
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Central Volunteer Fire Department
 572 Becks Church Road
 Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Central Volunteer Fire Department estimates
 Rescue Department estimates the cost of operations for fiscal year 2017-2018

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Salaries	\$ 73,000	\$ 73,000	\$ 78,000	\$ 78,000
Fire Station	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Repairs	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Truck Operations (Gas & Oil)	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Equipment	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Insurance	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Telephone	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Electric	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Heating	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
County Water	\$ 450	\$ 450	\$ 450	\$ 450
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Travel Reimbursement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Dues	\$ 1,700	\$ 1,700	\$ 2,200	\$ 2,200
Waste Disposal	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Training	\$ 3,140	\$ 3,140	\$ 3,140	\$ 3,140
Pest Control	\$ 600	\$ 600	\$ 600	\$ 600
Truck Payment	\$ 65,340	\$ 65,340	\$ 65,340	\$ 65,340
Truck Maintenance	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Fraternal Benefit Fund	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500
Building & Ground Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Future Truck Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Hydrants	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Retirement	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Professional Services	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
TOTAL	\$ 316,830	\$ 316,830	\$ 316,830	\$ 316,830
Original or Amended Budget	\$ 316,830	\$ 316,830	\$ 316,830	\$ 316,830
YTD Revenues	\$ 253,534	\$ 293,898	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ 63,296	\$ 22,932	\$ 316,830	\$ 316,830
Current Year Tax Rate	\$ 0.07	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 354,385,943	\$ 356,591,677	\$ 356,627,336	\$ 356,627,336

We do hereby request that sufficient tax be levied in the Central Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.09.

Respectfully Submitted,

Robert Swing
 Board Chairman

Alisha L. Tussey
 Secretary to Board

Becky Tucker
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Churchland Rural Volunteer Fire Department
 166 Will Snider Rd.
 Linwood, North Carolina 27299

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Churchland Rural Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Vehicle Fund	\$ 25,000	\$ 25,000	\$ 77,000	\$ 77,000
Building Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Equipment	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Insurance	\$ 20,100	\$ 20,100	\$ 20,100	\$ 20,100
Utilities	\$ 10,000	\$ 10,000	\$ 1,000	\$ 1,000
Training	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Telephone	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Legal & Professional Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Payment	\$ 13,800	\$ 13,800	\$ 13,800	\$ 13,800
Communications Equipment	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Truck Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Office Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Clerical	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
TOTAL	\$ 180,400	\$ 180,400	\$ 223,400	\$ 223,400
Original or Amended Budget	\$ 180,400	\$ 180,400	\$ 223,400	\$ 223,400
YTD Revenues	\$ 162,175	\$ 179,611	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ 18,225	\$ 789	\$ 223,400	\$ 223,400
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.07	\$ 0.07	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 257,500,760	\$ 260,505,936	\$ 260,678,358	\$ 260,678,358

We do hereby request that sufficient tax be levied in the Churchland Rural Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.09.

Respectfully Submitted,

Robbie Young
 Board Chairman

Ken Dorsett
 Secretary to Board

Ken Dorsett
 Treasurer to Board

To: Davidson County Commissioners

From: Churchland Fire Department Board of Directors

The Churchland Fire Department (CFD) board will be requesting an increase in our tax rate from \$0.07 to \$0.09. This will increase our annual budget by roughly \$50,000.00.

Several factors are involved in this request.

CFD has a balloon payment in 2018 of roughly \$150,000 on our primary truck, 131. Currently our budget has become so tight that we are unable to pay extra on this loan. Our goal is to put every dime of this increase toward paying off this truck. In the long run this will save our taxpayers money, we know that when the loan is renegotiated our interest rate will rise significantly. If the increase is approved we will be very close to paying off this loan at the end of the term in late 2018.

CFD is currently operating 7 trucks. Cost of maintaining our fleet increases every year. Recently we had to replace tires on three of our trucks at a cost of \$11,000.00. Our miniscule budget cannot sustain hits like that and maintain our capital equipment needs.

CFD currently operates two brush trucks. This oldest, 1131, has a skid unit from the early 1970's which can no longer be repaired. When we are successful in paying off 131, we will then begin the process of purchasing a new brush truck. Without this tax increase we will be forced to take 1131 out of service before we have means to replace it, putting extra burden on our remaining brush truck.

Finally, after reviewing the tax rates and budgets for the other Fire Departments in the county, we feel justified in asking for this increase. Our current rate of \$0.07 puts us near the bottom of the list; paired with our low tax base we have one of the smallest budgets in the county. Even with a \$0.02 increase, our yearly budget would be modest when compared to numerous other departments.

Respectfully Submitted

Robbie Young

CFD Board Chairman

336-425-7920

**MYERS & MYERS, PLLC
PO BOX 1205
LEXINGTON, NC 27293
336-248-5205**

November 7, 2016

CONFIDENTIAL

CHURCHLAND FIRE DEPARTMENT
166 WILL SNIDER ROAD
LINWOOD, NC 27299

Dear :

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

MYERS & MYERS, PLLC

Filing Instructions

CHURCHLAND FIRE DEPARTMENT

Exempt Organization Tax Return

Taxable Year Ended May 31, 2016



Date Due: January 17, 2017

Remittance: None is required. Your Form 990 for the tax year ended 5/31/16 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Sign the IRS e-file Authorization and mail it as soon as possible to:

MYERS & MYERS, PLLC
PO BOX 1205
LEXINGTON, NC 27293

Other: Initial and date the copies of the IRS e-file Signature Authorization and the Form 990. Retain them for your records. If previously signed and returned no further action is required for Form 8879-EO.

Your return is being filed electronically with the IRS and is not required to be mailed. Mailing a paper copy of your return to the IRS will delay the processing of your return.

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

Form 8879-EO

For calendar year 2015, or fiscal year beginning 6/01 2015, and ending 5/31 20 16

2015

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

Name of exempt organization

Employer identification number

CHURCHLAND FIRE DEPARTMENT

58-1376661

Name and title of officer

BOBBY YOUNG PRESIDENT

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

Table with 5 rows (1a-5a) and 2 columns (b, b). Row 1b contains the value 192,260.

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2015 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize MYERS & MYERS, PLLC to enter my PIN 76661 as my signature. Enter five numbers, but do not enter all zeros

on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature

Date 11/07/16

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

56769410712

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2015 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature TEDMAN MYERS, CPA

Date 11/07/16

ERO Must Retain This Form—See Instructions

Do Not Submit This Form To the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Form 8879-EO (2015)

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

2015
Open to Public Inspection

A For the 2015 calendar year, or tax year beginning **06/01/15**, and ending **05/31/16**

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Final return/terminated
 - Amended return
 - Application pending

C Name of organization CHURCHLAND FIRE DEPARTMENT		D Employer identification number 58-1376661
Doing business as		E Telephone number
Number and street (or P.O. box if mail is not delivered to street address) Room/suite 166 WILL SNIDER ROAD		
City or town, state or province, country, and ZIP or foreign postal code LINWOOD NC 27299		
F Name and address of principal officer: BOBBY YOUNG		G Gross receipts \$ 192,260
H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)		

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: ▶ **N/A** **H(c)** Group exemption number ▶

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **M** State of legal domicile:

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE FIRE SAFTEY AND RESCUE OPERATION FOR DAVIDSON COUNTY		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	10
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 179,490	Current Year 182,568
	9 Program service revenue (Part VIII, line 2g)		0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	98	52
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	12,335	9,640
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	191,923	192,260
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)			0
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		217,167	178,151
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	217,167	178,151	
19 Revenue less expenses. Subtract line 18 from line 12	-25,244	14,109	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 2,212,412	End of Year 2,246,997
	21 Total liabilities (Part X, line 26)	175,878	157,725
	22 Net assets or fund balances. Subtract line 21 from line 20	2,036,534	2,089,272

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer BOBBY YOUNG	Date
	Type or print name and title PRESIDENT	

Paid Preparer Use Only	Print/Type preparer's name TEDMAN MYERS, CPA	Preparer's signature TEDMAN MYERS, CPA	Date 11/07/16	Check <input type="checkbox"/> if self-employed	PTIN P00601994
	Firm's name ▶ MYERS & MYERS, PLLC	Firm's EIN ▶ 56-2229168			
	Firm's address ▶ PO BOX 1205 LEXINGTON, NC 27293	Phone no. 336-248-5205			

May the IRS discuss this return with the preparer shown above? (see instructions) **356** Yes No

Application for Extension of Time To File an Exempt Organization Return

(Rev. January 2014)

File a separate application for each return.

Department of the Treasury Internal Revenue Service

Information about Form 8868 and its instructions is at www.irs.gov/form8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box. If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II on page 2 of this form.

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Form with fields for Name of exempt organization (CHURCHLAND FIRE DEPARTMENT), Employer identification number (EIN) (58-1376661), Number, street, and room or suite no. (166 WILL SNIDER ROAD), Social security number (SSN), City, town or post office, state, and ZIP code (LINWOOD NC 27299).

Enter the Return code for the return that this application is for (file a separate application for each return) 01

Table with 4 columns: Application Is For, Return Code, Application Is For, Return Code. Rows include Form 990 or Form 990-EZ, Form 990-BL, Form 4720 (individual), Form 990-PF, Form 990-T (sec. 401(a) or 408(a) trust), and Form 990-T (trust other than above).

KEN DORSETT 166 WILL SNIDER ROAD

NC 27299

The books are in the care of LINWOOD

Telephone No. 336-240-4129 FAX No.

If the organization does not have an office or place of business in the United States, check this box

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box . If it is for part of the group, check this box and attach

a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 01/15/17, to file the exempt organization return for the organization named above. The extension is for the organization's return for: calendar year or tax year beginning 06/01/15, and ending 05/31/16

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

Table with 3 columns: Description, 3a, 3b, 3c. Rows include nonrefundable credits, estimated tax payments made, and Balance due.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

PROVIDE FIRE SAFTEY AND RESCUE OPERATION FOR DAVIDSON COUNTY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **178,151** including grants of \$) (Revenue \$)
PROVIDE FIRE SAFTEY AND RESCUE OPERATION FOR DAVIDSON COUNTY

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **178,151** 358

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X

		Yes	No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Main form table with columns for question numbers (1a-14b), Yes/No boxes, and input fields for numerical values.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI.

Section A. Governing Body and Management

Table with 3 columns: Question (1a-9), Yes, No. Includes questions about voting members, family relationships, and governance decisions.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question (10a-16b), Yes, No. Includes questions about local chapters, conflict of interest policies, whistleblower policies, and document retention.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed. NONE
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: KEN DORSETT, 166 WILL SNIDER ROAD, LINWOOD, NC 27299, 336-240-4129

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BOBBY YOUNG PRESIDENT	0.00 0.00			X				0	0	0
(2) BARRY SHOAF VICE PRESIDENT	0.00 0.00			X				0	0	0
(3) KEN DORSETT SEC/TREAS	0.00 0.00			X				0	0	0
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	182,568			
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		182,568			
Program Service Revenue	2a	Busn. Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		52	52	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents		(i) Real				
		(ii) Personal				
b Less: rental exps.						
c Rental inc. or (loss)						
d Net rental income or (loss)						
7a Gross amount from sales of assets other than inventory		(i) Securities				
		(ii) Other				
b Less: cost or other basis & sales exps.						
c Gain or (loss)						
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		a				
b Less: direct expenses		b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code				
11a OTHER REVENUE		9,640	9,640			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		9,640				
12 Total revenue. See instructions.		192,260	9,692	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TRUCK PAYMENT	28,000	28,000		
b BUILDING REPAIR	20,398	20,398		
c BUSINESS INSURANCE	19,746	19,746		
d NEW EQUIPMENT	19,190	19,190		
e All other expenses	90,817	90,817		
25 Total functional expenses. Add lines 1 through 24e	178,151	178,151	0	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash—non-interest bearing	98,917	1	113,026	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4		
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,133,971			
	b Less: accumulated depreciation	10b	2,113,495	10c	2,133,971
	11 Investments—publicly traded securities		11		
	12 Investments—other securities. See Part IV, line 11		12		
	13 Investments—program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)		2,212,412	16	2,246,997	
Liabilities	17 Accounts payable and accrued expenses		17		
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		175,878	25	157,725
	26 Total liabilities. Add lines 17 through 25		175,878	26	157,725
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	2,036,534	27	2,089,272	
	28 Temporarily restricted net assets		28		
	29 Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	2,036,534	33	2,089,272		
34 Total liabilities and net assets/fund balances	2,212,412	34	2,246,997		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	192,260
2	Total expenses (must equal Part IX, column (A), line 25)	2	178,151
3	Revenue less expenses. Subtract line 2 from line 1	3	14,109
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,036,534
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	38,629
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,089,272

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

CHURCHLAND FIRE DEPARTMENT

Employer identification number

58-1376661

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2011, (b) 2012, (c) 2013, (d) 2014, (e) 2015, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2011, (b) 2012, (c) 2013, (d) 2014, (e) 2015, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First five years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Percentage, %. Rows include: 14 Public support percentage for 2015; 15 Public support percentage from 2014 Schedule A; 16a 33 1/3% support test—2015; 16b 33 1/3% support test—2014; 17a 10%-facts-and-circumstances test—2015; 17b 10%-facts-and-circumstances test—2014; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					182,568	182,568
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose					9,692	9,692
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	171,273	172,300	175,300	179,490	182,568	880,931
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	171,273	172,300	175,300	179,490	374,828	1,073,191
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						1,073,191

Section B. Total Support

Calendar year (or fiscal year beginning in)▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6	171,273	172,300	175,300	179,490	374,828	1,073,191
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,297	448	199	98	52	3,094
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2,297	448	199	98	52	3,094
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	20,566	2,703	200,200	12,335	9,640	245,444
13 Total support. (Add lines 9, 10c, 11, and 12.)	194,136	175,451	375,699	191,923	384,520	1,321,729
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	81.20%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	81.45%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2015. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2014. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
 - a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
 - b A family member of a person described in (a) above?
 - c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):
 - a The organization satisfied the Activities Test. Complete line 2 below.
 - b The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

	Yes	No
2a		
2b		
3a		
3b		

3 Parent of Supported Organizations. Answer (a) and (b) below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013			
e From 2014			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2016. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART III, LINE 12 - OTHER INCOME DETAIL

OTHER INCOME	\$	27,278
JIM SWICEGOOD SCHOLARSHIP FUND	\$	17,966
LOAN PROCEEDS	\$	200,200

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Employer identification number

58-1376661

CHURCHLAND FIRE DEPARTMENT

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? (Yes/No), 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? (Yes/No)

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year (2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register), 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? (Yes/No), 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? (Yes/No), 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
b Permanent endowment %
c Temporarily restricted endowment %
The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
(ii) related organizations
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely-held equity interests, (3) Other (A-H), and Total.

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows (1) through (9) and Total.

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows (1) through (9) and Total.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Row 1 includes Federal income taxes and NOTES PAYABLE-TRUCK with a value of 157,725. Total is 157,725.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check box if the text of the footnote has been provided in Part XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Includes columns for descriptions, sub-rows (2a-2d, 4a-4b), and totals (1, 2e, 3, 4c, 5).

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Includes columns for descriptions, sub-rows (2a-2d, 4a-4b), and totals (1, 2e, 3, 4c, 5).

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Series of horizontal dotted lines for providing supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

2015

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

Open to Public
Inspection

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

CHURCHLAND FIRE DEPARTMENT

58-1376661

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

NO REVIEW WAS OR WILL BE CONDUCTED.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

NO DOCUMENTS AVAILABLE TO THE PUBLIC

FORM 990, PART IX, LINE 24E - OTHER EXPENSES

DESCRIPTION	AMOUNT		
CLERICAL	\$ 18,715	\$ 0	\$ 0
BUILDING PAYMENT	\$ 13,806	\$ 0	\$ 0
TRUCK MAINTENANCE	\$ 9,772	\$ 0	\$ 0
MISCELLANEOUS	\$ 9,341	\$ 0	\$ 0
UTILITIES	\$ 8,022	\$ 0	\$ 0
MILEAGE	\$ 7,753	\$ 0	\$ 0
PAYROLL TAXES	\$ 6,118	\$ 0	\$ 0
TELEPHONE	\$ 3,705	\$ 0	\$ 0
TRUCK OPERATIONS			

Name of the organization

Employer identification number

CHURCHLAND FIRE DEPARTMENT**58-1376661**

\$	3,703	\$	0	\$	0
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SCHOLARSHIP FUND

\$	3,000	\$	0	\$	0
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FFB

\$	2,244	\$	0	\$	0
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OFFICE SUPPLIES

\$	1,417	\$	0	\$	0
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LEGAL & PROFESSIONAL FEES

\$	1,306	\$	0	\$	0
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COMMUNICATION EQUIPMENT

\$	1,286	\$	0	\$	0
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TRAINING

\$	629	\$	0	\$	0
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FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

EQUIPMENT INCLUDED AS DISBURSEMENTS	\$	20,476
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DECREASE IN NOTES PAYABLE	\$	18,153
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TOTAL	\$	38,629
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AFFIDAVIT OF PUBLICATION

STATE OF NORTH CAROLINA

LEXINGTON, NC March 18, 2017

DAVIDSON COUNTY

I, Lynn Bowers OF THE DISPATCH, A NEWSPAPER PUBLISHED IN THE CITY OF LEXINGTON, COUNTY AND STATE AFORESAID, BEING DULY SWORN, SAYS THE FOREGOING LEGAL OF WHICH THE ATTACHED IS A TRUE COPY, WAS PUBLISHED IN SAID NEWSPAPER ONCE A WEEK FOR 2 WEEKS, BEGINNING THE 11th DAY OF March, 2017.

PUBLICATION FEE: \$ 36.50

Lynn Bowers (SEAL)



SWORN TO AND SUBSCRIBED BEFORE ME, THIS 20 DAY OF March, 2017

Jennifer M Nicholson

MY COMMISSION EXPIRES 11/30/2019

Ad Copy:

NOTICE

The Churchland Rural Fire Department will hold a meeting of the membership to discuss a tax rate increase on April 3, 2017 at 7:30 at Station 32.

March 11, 18, 2017

To: Davidson County Board of County Commissioners

From: Fairgrove Volunteer Fire Department c/o Darren Fuller
 440 Sullivan Rd.
 Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Fair Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Building Fund-Mortgage	\$ 29,000	\$ 29,000	\$ 31,267	\$ 31,267
Vehicle Fund	\$ 22,050	\$ 22,050	\$ 45,210	\$ 45,210
Building Repairs	\$ 1,313	\$ 1,313	\$ 2,269	\$ 2,269
Equipment Repairs	\$ 4,016	\$ 4,016	\$ 4,287	\$ 4,287
Truck Operations (Gas & Oil)	\$ 21,263	\$ 21,263	\$ 23,702	\$ 23,702
Equipment	\$ 14,083	\$ 14,083	\$ 9,582	\$ 9,582
Insurance	\$ 26,500	\$ 26,500	\$ 28,745	\$ 28,745
Utilities	\$ 14,250	\$ 14,250	\$ 12,860	\$ 12,860
Supplies	\$ 9,819	\$ 9,819	\$ 11,448	\$ 11,448
Miscellaneous	\$ 1,838	\$ 1,838	\$ 2,572	\$ 2,572
Compensation	\$ 157,500	\$ 157,500	\$ 178,497	\$ 178,497
Professional Services	\$ 3,413	\$ 3,413	\$ 10,086	\$ 10,086
Protective Clothing	\$ 10,763	\$ 10,763	\$ 10,842	\$ 10,842
Building Fund-Capital	\$ 3,400	\$ 3,400	\$ 31,267	\$ 31,267
Truck Payments	\$ 5,565	\$ 5,565	\$ 5,043	\$ 5,043
Training Expense	\$ 2,625	\$ 2,625	\$ 1,639	\$ 1,639
SCBA Fund	\$ 500	\$ 500	\$ 6,556	\$ 6,556
TOTAL	\$ 327,898	\$ 327,898	\$ 415,871	\$ 415,871
Original or Amended Budget	\$ 327,898	\$ 327,898	\$ 415,871	\$ 415,871
YTD Revenues	\$ 335,884	\$ 310,024	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (7,986)	\$ 17,874	\$ 415,871	\$ 415,871
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 416,019,790	\$ 418,418,771	\$ 418,837,190	\$ 418,837,190

We do hereby request that sufficient tax be levied in the Fair Grove Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.10.

Respectfully Submitted,

George R. Bates
 Board Chairman

Timothy Zander
 Secretary to Board

Daren Fuller
 Treasurer to Board

FAIR GROVE



FIRE & RESCUE



Fair Grove Fire Department

211 Cedar Lodge Rd.
Thomasville, NC 27360

March 10, 2017

The Fair Grove Fire Department Board of Directors has determined, after much deliberation, that in order to continue to operate the Department in a manner consistent with the level of service our citizens have come to expect, we will need to increase our tax rate \$.02/\$100 of property valuation for both Davidson and Randolph Counties.

The Board of Directors of the Fair Grove Fire Department voted unanimously to approve this increase. The property owners also voted unanimously to approve this increase at our annual meeting. Minutes of both of these meetings have been submitted along with our budget to the Assistant County Manager.

Please feel free to contact the Chairman of the Board, Rod Bates (336-479-6603) or Chief Jason Myers (336-240-5646) if you have any questions.

Sincerely,
Fair Grove Fire Department
Board of Directors



Fair Grove Fire Department

211 Cedar Lodge Rd.
Thomasville, NC 27360

Fair Grove Fire Department – Justification for Tax Rate Increase

Major concerns requiring additional funding

- Protection of our citizens - Personnel
- Protection of our citizens - New apparatus
- Health and wellbeing of our Firefighters
- Stabilizing our building fund

Protection of our citizens - Personnel

In order to protect our citizens, we must have sufficient staffing of paid personnel. Our starting pay is one of the lowest in the county for a profession that is extremely dangerous. We staff two stations 24/7 with one person each and an additional person at each station 9A – 5P, Monday – Friday. We are losing our experienced paid staff to jobs that are paying a higher hourly wage, and in some cases, not nearly as dangerous. In order to keep experienced personnel, and encourage new hires, we are increasing our budget for hourly personnel \$34,516 and increasing payroll tax \$10,950.

Protection of our citizens - New apparatus

Our goal is to provide the best possible service to our community while striving to keep the financial burden on them as low as possible. We respond to over 1,000 calls every year and expect our call volume to increase every year for the foreseeable future, due in part to the addition of the unrated area. We have tried to avoid increasing taxes as long as practical, but our fleet is growing extremely old and is experiencing break downs more often. We have three stations, each with an Engine and a Tanker. Our plan is to purchase Engines every 5 years and then repurpose them to tankers after they are 15 years old. At this rate the oldest Tanker we would have would be about 30 years old when it is replaced. We have other vehicles that we will have to replace during this time as well. In order to provide the high level of medical, fire and rescue services to our citizens they deserve, we must have dependable apparatus. Of the last three trucks added to our fleet, two were purchased used and one was donated. We purchased the used trucks to fill Department of Insurance (DOI) requirements after we completed Station 45 and Station 44. We gratefully accepted the donation of a used Air Truck from the City of High Point, and it is housed at Station 43. This truck, along with the used 2,500 gallon tanker we purchased last year, will have additional wear and tear as it will assist numerous volunteer departments along with the City of Thomasville Fire Department. The newest Engine we have is 16 years old (mileage not available, since odometer stopped working, but 4,140 hours on the engine). The Engine at Station 45 is 26 years old with 57,200 miles and the Engine at Station 44 is 20 years old with 89,200 miles. This truck was actually purchased for car fires and motor vehicle accidents but we had to move it to a first out engine status at Station 44.

In order to replace aging trucks at a rate to create a dependable fleet, we are increasing our budget for apparatus \$39,650.

Health and wellbeing of our firefighters

We are very proud of our volunteers and part-time paid firefighters. We have over 60 volunteers, ready to respond at a moment's notice. This is a great asset to our department, but firefighting is a dangerous job and we all know that. What we have not done a good job of is making sure our firefighters are physically capable of performing the requirements of a firefighter. According to the National Fire Protection Association (NFPA), the cause of the injury of 59% of firefighter deaths was overexertion/stress/medical. The nature of the injury of 51% of firefighter deaths was sudden cardiac death. Another 6% was due to stroke/aneurysm. We want to protect our citizens, but we also want to protect our firefighters. We would like to work towards being compliant with OSHA 29 CFR 1910.134: Respiratory Protection Standard. In order to provide physicals and medical history reports, we are increasing our budget for professional services (physician) \$13,000.

Stabilizing our building fund

We were asked by the Fire Marshal to consider bringing an unrated area of the county into our fire district. To accomplish this, we purchased land and constructed a two bay metal building on that property. Our building fund has been completely depleted due to these purchases. Our long range plans include construction of a new station at a future date on the land we purchased. Currently our main station is in the city limits of Thomasville. Our plan is to move our primary station to be more centrally located to our citizens. This fund also covers any major work done to any existing stations. In order to start building this fund up, we are increasing our building fund budget \$49,680.

The balance of the increase amount is distributed over all other line items including medical supplies, insurance, radio's, repairs to trucks and equipment, fuel, utilities etc.

We have based our increase on the existing total property values as supplied by the county. We have determined the amount of the increase with the understanding that there will be additional funds received from the area recently added to our district. The additional funds from the new area have already been earmarked to be distributed between the truck and building fund, unless there is another line item that requires part or all of those funds. All of the additional funds we are requesting will benefit our citizens and the health and longevity of our firefighters.

Helping our taxpayers save on insurance

Our hard work pays off.....for our taxpayers. We estimate that a homeowner with a property value of \$125,000 could save up to \$270 annually, as detailed below. A homeowner with a property value of \$250,000 could save up to \$280 annually, as detailed below. Many homeowners and businesses will save on their insurance due to our foresight and dedication to saving money. This is how we were able to do it. On August 1st, 2016, we received our grading from NCDOT for our ISO inspection. With the completion and certification of Station 44, we were able to bring 99.5% of our citizens, including the previous unrated area, into within five miles of a certified fire station. In addition, we spent many hours training and practicing to be graded utilizing a water haul from pressurized hydrants as well as our normal hydrant grading.

This grading required the assistance of our neighboring departments and we are grateful for their assistance. The ISO grading is multi-faceted and looks at all aspects of the department's response capabilities. We are grateful to the Davidson County Fire Marshal's Office and Davidson County Emergency Communications for being successful on their portion of our grading as well. With the culmination of the successes, we improved our Protection Class Rating from a 6/9E to a 5/9E (please refer to the newspaper article for specifics on grading methods).

Under the previous grading method, a resident's premiums for their homeowner's insurance was set based off their proximity to a hydrant and based on their distance to a certified fire station. With the distance to a hydrant being nullified with our water haul grading, many businesses and homeowners will improve from a 9 rating, or in some cases a 10 rating to a 5. With this improvement in our rating, many homeowners and some business owners witnessed, or will witness a reduction in their insurance premiums. Based off numbers gathered from local agents, here are a few specific examples of the possible savings. A homeowner, living in a \$125,000 home in the previously unrated area could see a \$270 savings (the increase we are requesting would only be a \$25 increase in property tax from this homeowner). A homeowner, living in a \$250,000 home more than 1000' from a hydrant could see a \$280 savings (the increase we are requesting would only be a \$50 increase in property tax from this homeowner). For our homeowners that were already enjoying the previous Protection Class rating of a 6, it is dependent on their insurance company's policy as to whether they honor a rating of a 5 or band the premiums at the same rate for either classification.

We strongly believe this is a testament of our continued commitment to providing our citizens with the best service possible. We continue to look for ways to enhance our services and we take feedback from our citizens seriously. We are grateful to you for allowing us the opportunity to present and justify our financial needs and concerns. Thank you for your continued support of the Fair Grove Fire Department and the citizens within our community.

Station 43
211 Cedar Lodge Rd., Thomasville



Completed in 1988



Engine 43 (16 years old-odometer broken)



Tanker 43 (25 years old w/45,700 miles)



Brush 43 (15 years old w/59,400 miles)



Utility 43 (16 years old w/123,500 miles)

continued on next page

Station 43 (continued)



Car 43 (19 years old - out for repairs)
Car 45 (19 years old w/109,300 miles)



Air 43 (27 years old w/14,000 miles)



Kid's Fire Safety House

Station 44
760 Lee Rd., Thomasville



Completed in 2016



Engine 44 (20 years old w/89,200 miles)



Tanker 44 (30 years old w/47,100 miles)

Station 45
7261 Welborn Rd., Trinity



Completed in 2008



Engine 45 (26 years old w/57,200 miles)



Tanker 45 (23 years old w/49,600) miles



Squad 45 (2 years old w/12,700 miles)



Dive Trailer

Agenda

Fair Grove Fire Department Annual Meeting

Location: Station 43

Date: January 26, 2017

Time: 7:30 PM

1. Opening
 - a. Call to order
 - b. Pledge of Allegiance
 - c. Invocation
 - d. Welcome community members (and ask if any media and county/city officials are present) and Thank you statement
2. Reading of the minutes of the last meeting. (Need motion, 2nd and approval)
3. Reports
 - a. Treasurer's report
 - b. Firefighter's fund treasurer's report
 - c. Annual fire incident report
 - d. Chief's report
 - e. Junior firefighters report
 - f. Truck report (Rod is to summarize the progress)
 - g. Station 44 report (Rod is to summarize the progress)
4. Business
 - a. Old business
 - i. The FGFD Board of Directors meetings are on the first Tuesday of each month at 7:30 p.m.
 - b. New Business
 - i. Change Department name to Fair Grove Fire and Rescue (upon approval of board of directors)
 - ii. Procurement policy (announcement of new policy being implemented and to be followed with the purchase of the new truck.)
5. Elections
 - a. Firefighter's election committee: Election of firefighter officers. (Only active volunteer firefighters are eligible to vote).
 - i. Officers
 1. Chief
 2. Deputy Chief
 3. Assistant Chief
 4. Battalion Chief
 5. Captain

6. Assistant Captain
7. 1st Lieutenant
8. 2nd Lieutenant
9. Safety Officer
10. Assistant Safety Officer
11. Training Officer
12. Assistant Training Officer
13. Traffic Control Captain
14. Traffic Control Officers

ii. Administrative positions

1. Firefighter's Secretary
 2. Assistant Firefighter's Secretary
 3. Firefighter's Fund Treasurer
 4. Assistant Firefighter's Fund Treasurer
 5. Firefighter's Pension Fund Administrator
 6. Relief Fund Board Members (1)
- b. Board of Directors election committee: Election of Board Members. (All members of the corporation (property owners in the Fair Grove Fire District, and volunteer firefighter's, active and honorary) are eligible to vote.
- i. Board of Directors: (4) members to be elected. Coming off the board are, Rod Bates, Ronnie Sink, Mike Sink, and Curtis Conner. Eligible to return are Rod Bates, Ronnie Sink and Mike Sink.
6. Tax increase vote (Have Jason explain why we need an increase from a Chief's point of view. Rod to explain from a Board point of view why we voted unanimously for the increase.)
7. Adjournment



Fair Grove Fire Department

211 Cedar Lodge Rd.
Thomasville, NC 27360

Annual Meeting

Date: January 26, 2017

Time: 7:30 PM

The annual meeting of the Fair Grove Fire Department District was held at Fair Grove Fire Department Station 43, on January 26, 2017. The meeting convened at 7:30 PM, Chairman of the Board Rod Bates presiding, Tim Zander Secretary.

Rod Bates called the meeting to order.

The meeting was opened with Pledge of Allegiance and prayer.

Rod Bates thanked everyone for all their hard work during the past year.

Approval of Minutes: A motion was made by Jonathan Crouse to approve the January 28, 2016 minutes. Second by Tim Fuller. Motion passed unanimously.

Treasurer's Report (by Daren Fuller): Checking account balance is \$343,914.71 as of 12/31/2016. Full summary is attached.

Firefighters Treasurer Report (by Halsey Hoosier): Beginning balance, \$24,210.34. Ending balance \$20,690.37. Bar-B-Que profit for March was \$6,412.00 and \$6,304.80 for October. Other expenses, \$3,570.56 for pit equipment, \$1,800 to clean the pit. \$232.97 for flowers and \$1,000 as gifts.

Chief's Report (by Chief Myers):

- In 2016 we ran 1,088 calls. February was the busiest month, Saturday was the busiest day and noon was the busiest time. 55% of our calls were EMS assist. We averaged 9 people per structure fire call.
- Major accomplishments achieved this year include the addition of a donated mobile air truck, the purchase of a used 2,500 gallon tanker, construction of Station 44 and a successful completion of our ISO inspection. This also included passing the water haul requirement.
- Two grants have been written. One for hose and appliances and the other for a new Engine.
- Chief Myers thanked all of the Firefighters, the Board and all of the Community Members. We are grateful for everyone's support of the fire department.

Firefighter Report (by Kevin Sink):

- Juniors

- Kevin thanked all the Firefighters and especially those that helped with the Junior Department. Officers this year are, Avery Payne (Captain), Austin McClamrock (1st Lieu.) and Tanner Hall (2nd Lieu).
- Most Calls
 - Lee Sawyer (paid)
 - Jamison Moody (volunteer)

Truck Committee Report (by Rod Bates): The truck committee has been meeting and is working on the design of the new Engine (Pumper/Tanker).

Building Committee Report (by Rod Bates): We are finishing up some small issues with the construction of Station 44.

Old Business:

- Chairman Rod Bates announced that the Board of Directors meetings will be held on the first Tuesday of every month at Station 43, unless otherwise announced, starting at 7:30 PM.

New Business:

- Motion was made by Randy Hoosier to change the name of the Fire Department to Fair Grove Fire & Rescue. Second by Austin Hobbs. Motion carried. This will be submitted to the Board of Directors for their approval.
- Chairman Bates announced that the Board recently approved a procurement policy. We will begin using this policy immediately and will it be used for the purchase of the new Engine.

Election of Officers

- Chief – Jason Myers
- Deputy Chief – Benji McClamrock
- Assistant Chief – Jonathan Crouse
- Battalion Chief – Scott Rudisill
- Captain – Halsey Hoosier
- Assistant Captain – Lee Sawyer
- 1st Lieutenant – Dan Loflin
- 2nd Lieutenant – Davin McDowell
- Safety Officer – Andy Lyndon
- Assistant Safety Officer – Mike Pittman
- Training Officer – Kevin Sink
- Assistant Training Officer – Lee Sawyer
- Traffic Control Captain – Austin Hobbs
- Traffic Control Officers – Davin McDowell, Travis Parnell, Jamison Moody and Kevin Keyser
- Firefighters Secretary – Scott Rudisill

- Assistant Firefighters Secretary – Taylor Lambeth & Cody Joyner (Note: Motion by Lance Steffey to allow two assistant secretaries, in the event one was not available. Second by Benji McClamrock. Motion Passed)
- Firefighters Treasurer – Halsey Hoosier
- Assistant Firefighters Treasurer – Rod Bates
- Firefighters Pension Fund Administrator – Tim Zander
- Relief Fund Board Member – Tim Fuller

Election of Board of Directors

- Elected to a three year term
 - Rod Bates
 - Justin Gallimore
 - Danny Phillips
 - Mike Sink
- Elected to a two year term
 - Kevin Hartman (Filling void by Dan Loflin)

Fire Tax Rate Change (By Chief Myers): Chief Myers explained the need for an increase in the fire tax rate. The increase is needed for apparatus, competitive salaries for paid staff, building fund, physicals along with general line item increases. Our recent ISO inspection will save many of our citizens hundreds of dollars on their insurance. Motion by Randy Hoosier to increase the tax rate by \$.02 per \$100 of property valuation in Davidson and Randolph Counties this year. Second by Mike Pittman. After a secret ballot, the motion passed unanimously by all members of the corporation present.

Members present:

- Firefighters – 35
- Community Members – 9
- Real Property Owners of the Fair Grove Fire District – 17

There being no further business, the meeting adjourned at 10:00 PM

Secretary – Tim Zander

Date of Approval

Account Summary

ENDING ACCOUNT BALANCES	AS OF	12/31/2016
BNC - Checking		\$ 343,914.71
BNC - Truck Fund		\$ 218,526.57
BNC - Building Fund		\$ 4,672.97
BNC - Payroll Acct.		\$ 10,885.25
BNC - Relief Fund		\$ 52,746.90
BNC - CD # 1		\$ 72,884.52
TOTAL		\$ 703,630.92
Expenses & Income	As Of:	1/25/2017
INCOME:		
TAX REVENUE YTD		641,682
INTEREST YTD		721
FUEL TAX INCOME		-
MISC. INCOME & DONATIONS		915
RELIEF FUND		6,042
FEMA - Ice Storm		-
Life Support & Rescue		1,898
Background Check		304
TOTAL		651,561
BUDGET 2014-2015		655,454
EXPENSES:		
FIRE DEPT.		84,903
PAYROLL EXP		270,030
CLOTHING		15,837
UTILITIES/PHONE		23,892
TRAINING		3,803
INSURANCE		51,971
VEHICLE EXPENSES-FUEL		14,502
VEHICLE EXPENSES-Service		37,112
MORTGAGE		57,601
TRUCK PAYMENTS		9,712
LAND PAYMENTS		20,325
Capital Purchases		16,846
FEMA Purchases		
		606,533
Owner Financing		22,019
Bank of NC loan - Truck		10,427
Bank of NC loan - Welborn Rd.		465,673
Bank of NC loan - Lee Rd.		234,719

By casting this vote, I Darryl A. Hays (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Darryl A. Hays

Signature

1-26-17

Date

By casting this vote, I Michael Sink (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Michael Sink

Signature

1-26-17

Date

By casting this vote, I Brockwell (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Brockwell

Signature

1/26/17

Date

By casting this vote, I Richie Simmons (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Richie Simmons

Signature

1-26-17

Date

By casting this vote, I Justin Gallimore (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Justin Gallimore

Signature

1/26/17

Date

By casting this vote, I Tim Fuller (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Tim Fuller

Signature

1/26/17

Date

By casting this vote, I Michael Pittman (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Michael Pittman

Signature

1/26/17

Date

By casting this vote, I Ken Ay (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Ken Ay

Signature

1/26/17

Date

By casting this vote, I Randy Hoosier (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Randy Hoosier

Signature

1-26-17

Date

By casting this vote, I Jerry Jim Ganey (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Jerry Jim Ganey

Signature

1-26-17

Date

By casting this vote, I TRAY CANNER (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

[Signature]
Signature

1-26-17
Date

By casting this vote, I Lance Steffey (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

[Signature]
Signature

1-26-17
Date

By casting this vote, I TIMOTHY S. ZANDER (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

[Signature]
Signature

1/26/17
Date

By casting this vote, I GEORGE ROBERTA BATES (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

[Signature]
Signature

1/26/2017
Date

By casting this vote, I CURTIS CANNON (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

[Signature]
Signature

1-26-17
Date

By casting this vote, I Cassie Maness (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Cassie Maness
Signature

1/26/17
Date

By casting this vote, I Daren Fuller (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Daren Fuller
Signature

1-26-17
Date

By casting this vote, I _____ (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Signature

Date

By casting this vote, I _____ (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Signature

Date

By casting this vote, I _____ (print name),
certify that I am a real property owner in the Fair Grove Fire District. In the event this proves to
be incorrect, my ballot will be disallowed and I may be subject to civil and/or criminal penalties
in accordance with the laws of the State of North Carolina.

Signature

Date

Agenda

Fair Grove Fire Department Board of Directors Meeting

Location: Station 43
Date: January 3rd, 2017
Time: 7:30 PM

- Opening
 - Call to Order
 - Pledge of Allegiance
 - Invocation
- Approval of minutes of last meeting
- Vote on new members/juniors
- Reports
 - Treasurer's report
 - Chief's report
 - Budget report
 - Equipment report
 - Truck committee
 - Building committee
- Business
 - Old Business
 - Administrative assistant committee
 - Social Media Policy committee
 - Security Cameras @ Station 44
 - Station 45 moisture issue update
 - Purchasing policy
 - HPFD donation options
 - Addison FD donation for air packs
 - Discrimination policy
 - New Business
 - Request for increase in 2017/2018 budget year
- Adjournment



Fair Grove Fire Department

211 Cedar Lodge Rd.
Thomasville, NC 27360

Board of Directors Meeting

Date: January 3, 2017

Time: 7:30 PM

A regular meeting of the Fair Grove Fire Department Board of Directors was held at Fair Grove Fire Department Station 43, on January 3, 2017. The meeting convened at 7:30 PM, Chairman Rod Bates presiding, Tim Zander Secretary.

Rod Bates called the meeting to order.

The meeting was opened with Pledge of Allegiance and prayer.

Approval of Minutes: A motion was made by Curtis Connor to approve the November 1, 2016 minutes. Second by Buck Hall. Motion passed. Note, there was no meeting in December due to attendance.

Vote on new members: N/A.

Treasurer's report (by Daren Fuller): Checking account balance is \$343,914.71 as of 12/31/16. Full summary is attached.

Budget report (by Tim Zander): We should end the fiscal year within budget.

Chief's report (by Chief Myers):

- We will be issuing a joint media release with the other departments that successfully passed the water haul testing. Chief Myers will be issuing the statement, with input from the other departments, to the media. Most homeowners should see a reduction in their insurance rates. The former area that was unrated and now in our district, will continue to have services rendered by Fair Grove Fire Department. They should be able to receive insurance coverage starting in March of 2017 and will begin paying fire tax in July of 2017.
- The HVAC at station 45 has been inspected and we have received a report concerning insulating certain parts of the duct work. This is ongoing.
- A new ice machine has been installed at station 43 and the ice machine at station 45 has been cleaned and inspected.
- At a recent call, one of our trucks backed into a homeowners post which also rendered their driveway gate unusable. The post and electronics have been fixed, and the gate works.

Equipment report (by Chief Myers):

- T44 is not running correctly. Our mechanics are looking into the problem.

- The silver officer's car has been parked pending decision to fix it or sell it. The car has suspension and electrical issues.
- B43 continues to have problems shutting off and not being able to start. We believe there is a fix for this problem, the parts are on hand and they should be installed very soon. The exhaust problem on the pump of B43 has been fixed.
- The fill cabinet on A43 was leaking. This has been fixed along with the high pressure hose.
- E43 will need new tires soon. The electrical problem on E43 is getting worse and will need to be fixed.

Truck Committee (by Tim Zander): The truck committee has meet and is working on the design of the truck including compartments. Members of the committee will be attending upcoming fire seminars, to look at trucks for ideas concerning layout of the trucks and new ideas for compartment storage.

Building Committee (by Chief Myers/Ronnie Sink): We have had another break in the water line used to fill trucks at station 44. It was determined that the entire line was not installed according to our specifications. The contractor will be abandoning the old line, and will be putting in a completely new line from the road all the way into the station. The valve and discharge in the station will be moved to a more favorable spot and to keep from having to cut out concrete so close to the bolts for the steel framework of the station. The contractor will also be sowing grass in all areas where the ground was disturbed during construction of the building.

Old Business:

- Administrative Assistant Committee: The questions and qualifications that were determined by the committee were reviewed by the board. These questions and qualifications will be distributed to board members.
- Social Media Committee: No new information to report.
- Security Cameras Committee: No new information to report.
- Procurement Policy: The proposed procurement policy was reviewed and revised. Motion by Mike Sink to approved the revised policy (attached). Second by Dan Loflin. Motion passed.
- Discussed making a donation to HPFD for their donation of the air truck. Chairman Bates will look into an appropriate form of donation to them.
- Chief Myers brought up a possible donation to Addison for their donation of air packs. Motion by Curtis Connor to give Addison Fire Department a \$2,500 donation for the air packs, bottles and other equipment they sent us. Second by Ronnie Sink. Motion passed.
- Discrimination/Harassment Policy: No new information to report.

New Business:

- Chief Myers discussed using, in general, Martins towing for our larger vehicles and Garrett's for the smaller ones. He will use his discretion on a case by case basis.
- Discussed the need to increase the fire tax rate for our district. Programs, such as physicals, the need to be more competitive with our employee pay scale, and the need to support the building and truck funds, so they are more in line with our needs, were the main reasons for the increase. Costs in general continue to increase as well. Motion by

Richie Simmons to increase our fire tax rate in both counties by \$.02. Second by Curtis Connor. Motion passed unanimously.

- Discussed sending a something to the two wrecker companies that have helped us out in various ways during the past year. Motion by Dan Loflin to give Garrett's towing \$250. Second by Mike Sink. Motion passed. Motion by Mike Sink to give Martin's towing \$50. Second by Richie Simmons. Motion passed.

There being no further business, the meeting was adjourned at 11:00 PM.

Members Present:

Rod Bates - Chairperson

Curtis Connor - Assistant Chairperson

Daren Fuller - Treasurer

Tim Zander - Secretary

Ronnie Sink - Assistant Secretary

Jason Myers - Chief

Buck Hall

Dan Loflin

Adam Oakley

Richie Simmons

Mike Sink


Secretary

2/7/17
Date of Approval

Necessary Knowledge, Skills and Abilities:

- Knowledge of accounting and budgeting practices.
- Skilled in the use of personal computers, including experience with all Microsoft Office products.
- Ability to prepare and maintain accurate documents and reports, with attention to detail.
- Well-developed organizational skills.
- Good written and verbal communication skills.
- Ability to maintain sensitive and confidential, public and departmental information, records and contracts.
- Basic understanding of payroll, mathematics and purchasing.
- Ability to establish and maintain effective working relationships with volunteers, employees, community leaders and the general public.
- Ability to handle legal issues with attorneys
- Ability to take minutes at Board of Directors and annual meeting.

Interview Questions

1. Tell us about yourself and why you feel you would make a good Administrative Assistant for Fair Grove Fire Department.
2. How has your education, training and experience qualified you for this position?
3. What is it about administrative work that appeals to you?
4. What are your greatest strengths?
5. What do you feel is your weakest area and what are you doing to improve this area?
6. Which part of the Administrative Assistant position appeals to you more. The Treasures duties or the Secretaries duties and why.
7. What type of information do you feel should be kept confidential? How would you handle someone who continues to want information that you know must be kept confidential?
8. Why should we select you over other candidates?
9. Describe yourself in one or two words.
10. Describe how you feel you are qualified to handle the finances of the department.
11. If you were working on confidential information at the desk at the station and were needed to run a call, how would you handle the situation.

Procurement Policy

- 1) For amounts above \$5,000 annually, three bids will be required.
- 2) Three bids will be required on all capital expenditures.
- 3) Exceptions for not receiving three bids
 - a) Reoccurring monthly utility, supplies and fuel bills (i.e. medical supplies, cleaning supplies, power bill etc.)
 - b) Fair Grove Fire Department maintains an account with the company.
 - c) When there is only one or a very limited number of suppliers
 - d) It is considered an emergency purchase/repair by the Chief and/or Chairman of the Board
 - e) Suppliers of work uniforms, T-shirts etc. that are purchased as needed.
 - f) Single set of Turn-out-gear. See item (6) below for purchasing multiple sets of gear.
 - g) Any issue that is regarded as being a safety issue by the Chief and/or Chairman of the Board.
- 4) Generally, the purchase should be made from the lowest bid. When the item is not purchased from the lowest bidder, the Chief and/or Chairman will give an explanation to the Board.
- 5) At no time will anyone involved in obtaining quotes be allowed to accept any gift or item of significant value. If in doubt, the Chairman and/or Chief should be contacted before accepting anything.
- 6) No one should attempt to avoid the three bid process by purchasing smaller quantities multiple times. Example: Purchasing a few sections of hose multiple times when the total hose purchase is over \$5,000.
- 7) All sealed bids will be opened by a committee (three or more), Chief Officers (three or more) or board members (three or more) or a combination of these, so long as three are present.
- 8) Anyone taking a bribe or other significant gift from any supplier, will be terminated immediately and without warning.
- 9) All bids should be maintained for three (3) years.
- 10) Purchases from family members is discouraged. However, in the event of purchasing a capital item from a family member, full transparency and approval of the board must be received before the purchase is made.

Account Summary

ENDING ACCOUNT BALANCES	AS OF	12/31/2016
CHECKING ACCOUNT		\$ -
RELIEF FUND CD		\$ -
RELIEF FUND CHECKING		\$ -
PENSION FUND CHECKING		\$ -
BNC - Checking		\$ 343,914.71
BNC - Truck Fund		\$ 218,526.57
BNC - Building Fund		\$ 4,672.97
BNC - Payroll Acct.		\$ 10,885.25
BNC - Relief Fund		\$ 52,746.90
BNC - CD # 1		\$ 72,884.52
BNC - CD # 2		
TOTAL		\$ 703,630.92
Truck Fund / Capital Account		
Truck Fund		174,041.24
SCBA Fund		34,500.00
Capital Fund		9,985.33
Collision Repairs		-
		218,526.57



A water haul apparatus operation, where tanker trucks dump water into a reservoir that is then pumped through the fire truck lines to fight a fire is demonstrated by Fair Grove Fire Department personnel on Wednesday. DONNIE ROBERTS/THE DISPATCH

New ratings may lower homeowners' insurance

By Mat Batts
The Dispatch

Homeowners in multiple fire districts across Davidson County could soon see decreases in their home insurance rates after several fire departments achieved improvements in the latest state-required inspection cycle.

According to a joint press release issued by the departments, four area departments completed the inspection using a method three grade, while four others improved within

the method one grade and one department retained their current rating in the method one grade.

The inspections were completed in early August of 2016 and were conducted by officials with Department of Insurance Office of the State Fire Marshal. The inspections are required on a regular basis as part of the N.C. Response Rating System and went into effect Jan. 1.

Factors considered during the inspection include proper staffing levels, sufficient

equipment, proper maintenance of equipment, communication capabilities and availability of a water source.

Method one grades consist of using pressurized fire hydrants only for supplying water to a fire scene. Method three grades consist of a department using pressurized fire hydrants and a tanker relay from pressure hydrants and/or suction points like a body of water to provide water.

SEE RATINGS, A2

RATINGS

Continued from A1

Inspection ratings, according to the N.C. Response Rating System, range from 1 to 10, with 1 representing the most comprehensive fire response and access to water.

While ratings closer to 1 can often contribute to lower home insurance rates than those approaching 10, the savings are not necessarily linear. Jeff Silver, an agency manager for Farm Bureau Insurance in Davidson County, said the most significant disparities are found between the 6 to 9 rating range. Silver said homes in areas with a rating above a 6 will generally see a significant increase in their rates.

In the method three ratings, the Churchland, Linwood and Fair Grove fire departments improved from a 6 / 9E method one rating to a 5 / 9E method three rating. The Tyro Fire Department improved from a 5 / 9E method one rating to a 5 / 9E method three rating.

In the method one ratings, the Holly Grove and

Fire district inspection improvements

The inspection rate improvements are as follows:

- Churchland F.D. improved from a 6 / 9E method one to a 5 / 9E method three.
- Linwood F.D. improved from a 6 / 9E method one to a 5 / 9E method three.
- Tyro F.D. improved from a 5 / 9E method one to a 5 / 9E method three.
- Fair Grove F.D. improved from a 6 / 9E method one to a 5 / 9E method three.
- Holly Grove F.D. improved from a 5 / 9E method one to a 4 / 9E method one.
- Silver Valley F.D. improved from a 6 / 9E method one to a 5 / 9E method one.
- Gumtree F.D. improved from a 5 / 9E method one to a 4 / 9E method one.
- South Davidson F.D. improved from a 6 / 9E method one to a 5 / 9E method one.
- Denton F.D. retained a rating of 5 within the town of Denton and retained a 5 / 9E method one rating in the Emmons Fire District.

Gumtree fire departments improved from a 5 / 9E method one rating to a 4 / 9E method one rating. The Silver Valley and South Davidson fire departments improved from a 6 / 9E method one rating to a 5 / 9E method one rating.

The Denton Fire Department retained a rating of 5 within the town of Denton and retained a 5 / 9E method one rating in the Emmons Fire District.

The first digit in the

ratings of method three inspections applies to most properties within five road miles of their designated fire station, regardless of their distance from a water supply.

The first digit in the ratings of method one inspections applies to properties within five miles of their designated fire station and within 1,000 feet of a pressurized fire hydrant.

The 9E rating for both inspection methods

applies to any property beyond five road miles but less than six miles from their designated fire station.

Fair Grove Fire Chief Jason Myers said many of the departments decided to pursue a method three rating to create a straight rating in those districts regardless of a home's distance from a hydrant. With the addition of Fair Grove's station 44 last year, Myers said almost 100 percent of the district will be within five miles of a station and thus fall into the 5 rating.

"The ones that will see the biggest drop are the ones that were over the 1,000 feet from the hydrant," Myers said. "We feel like we are doing benefit for the citizens. ... To us, it allows our citizens to know that we are trying to work for them and benefit them."

Tommy Millar, an insurance agent with State Farm based out of Thomasville, said it would be difficult to estimate the savings a homeowner could expect because of the many factors that determine the rates. Insurance agencies,

he said, are provided the rates from the state inspections office and then translate those figures into their insurance rates. Millar said rate changes would take place during a homeowner's policy renewal.

Myers said the decision to pursue a method three rating, though, was not without risk.

"Our concern of going with it is once you choose to go with method three ... you're going to get a straight rating whether it's a seven or wherever it falls," he said. "We were going to be excited to go a straight 6. Five was just the icing on the cake."

The process of hauling water from a remote hydrant or body of water to aid in the supply on the scene of a fire is one that requires detailed collaboration and timing on the part of both the tanker bringing in new water and firefighters on the scene who ensure the water is transferred securely.

Members of the Fair Grove Fire Department joined other surrounding departments in more than a year's worth of training for the inspection. The

departments also had access to training videos through the office of the state fire marshal, and Myers said state inspectors visited multiple times to assist with the training.

"Had we failed at something, those homeowners that were paying a 6 could actually have had to pay more," Myer said. "It was a gamble to do this, but we practiced enough. That's one reason we practiced as hard as we did, because we said, 'We're not going to fail at this. If we're choosing to do it, we're going to at least maintain what we were and get everybody to a 6.'"

Additional fire departments in Davidson County have routine inspections scheduled for this spring, according to the joint press release. Officials from the newly inspected districts urged homeowners to contact their insurance providers for more information on how their rates may change.

—Mat Batts can be reached at (336) 249-3981, ext. 227, or at [mat.batts@the-dispatch.com](mailto:batts@the-dispatch.com). Follow Mat on Twitter @LexDispatchMB.

To: Davidson County Board of County Commissioners

From: Gumtree Fire & Rescue Department
2466 Gumtree Road
Winston-Salem, North Carolina 27107

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Gumtree Fire & Rescue Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Payments	\$ -	\$ -	\$ -	\$ -
Truck Repairs & Maintenance	\$ 21,000	\$ 21,000	\$ 22,000	\$ 21,000
Building Repairs	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Equipment Repairs	\$ 4,000	\$ 4,000	\$ 4,224	\$ 4,000
Truck Operations (Gas & Oil)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Equipment	\$ 3,970	\$ 3,970	\$ 4,000	\$ 3,970
Insurance	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Utilities	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Supplies	\$ 1,100	\$ 1,100	\$ 1,200	\$ 1,100
Training & Conference	\$ 750	\$ 750	\$ 750	\$ 750
Legal Fees/Office Supply	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Squad Supplies & Equipment	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
Uniforms / Turn Out Gear	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Membership Dues & Subscription	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
New Truck Down Payment	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Medical	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Building payment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Reporting Software	\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,553
TOTAL	\$ 133,673	\$ 133,673	\$ 135,027	\$ 133,673
Original or Amended Budget	\$ 133,673	\$ 133,673	\$ 135,027	\$ 133,673
YTD Revenues	\$ 133,578	\$ 123,102	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ 95	\$ 10,571	\$ 135,027	\$ 133,673
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 132,672,162	\$ 135,010,693	\$ 135,027,163	\$ 135,027,163

We do hereby request that sufficient tax be levied in the Gumtree Fire & Rescue Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.10.

Respectfully Submitted,

Frank Williams
Board Chairman

Kim Albright
Secretary to Board

Debbie Noah
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Healing Springs Volunteer Fire Department
P O Box 1076
Denton, North Carolina 27239

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Healing Springs Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Payment	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -
Building Repairs	\$ 6,000	\$ 6,000	\$ 8,000	\$ 8,000
Equipment Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 15,000	\$ 15,000	\$ 12,000	\$ 12,000
Equipment	\$ 35,483	\$ 35,483	\$ 25,316	\$ 25,316
Insurance	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Utilities	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Contingency Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Training	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Squad Funds	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Dumpster Service	\$ 350	\$ 350	\$ 350	\$ 350
Retirement	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Building Fund	\$ 86,300	\$ 86,300	\$ 90,000	\$ 90,000
Part Time Salaries	\$ 70,000	\$ 70,000	\$ 80,000	\$ 80,000
Alltel Land Line Phone	\$ 2,200	\$ 2,200	\$ 2,400	\$ 2,400
Account. Service	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Dues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL	\$ 278,933	\$ 278,933	\$ 281,666	\$ 281,666
Original or Amended Budget	\$ 278,933	\$ 278,933	\$ 281,666	\$ 281,666
YTD Revenues	\$ 283,776	\$ 266,295	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (4,843)	\$ 12,638	\$ 281,666	\$ 281,666
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 311,354,988	\$ 313,381,110	\$ 313,412,448	\$ 313,412,448

We do hereby request that sufficient tax be levied in the Healing Springs Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.09.

Respectfully Submitted,

Marion Grubb
Board Chairman

Rhae Auman
Secretary to Board

Rhae Auman
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Holly Grove Fire Department
 2211 E. Holly Grove Rd.
 Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Holly Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Fire Prevention	\$ 800	\$ 800	\$ 500	\$ 800
Wages	\$ 45,000	\$ 45,000	\$ 40,000	\$ 45,000
Telephone	\$ 2,700	\$ 2,700	\$ 4,000	\$ 2,700
Building Repairs	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Equipment Repairs	\$ 2,243	\$ 2,243	\$ 8,000	\$ 2,243
Truck Operations (Gas & Oil)	\$ 30,000	\$ 30,000	\$ 32,000	\$ 30,000
Equipment	\$ 20,800	\$ 20,800	\$ 18,980	\$ 20,800
Insurance	\$ 19,500	\$ 19,500	\$ 22,000	\$ 19,500
Utilities	\$ 10,500	\$ 10,500	\$ 9,200	\$ 10,500
Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Reserve for Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fraternal Benefit	\$ 4,500	\$ 4,500	\$ 2,500	\$ 4,500
Employee Travel & Incentive	\$ 4,000	\$ 4,000	\$ 2,600	\$ 4,000
Meals	\$ 600	\$ 600	\$ 2,500	\$ 600
Training	\$ 200	\$ 200	\$ 300	\$ 300
Health Physicals	\$ 2,000	\$ 2,000	\$ 1,500	\$ 2,000
Dues & Subscription	\$ 1,200	\$ 1,200	\$ 2,000	\$ 2,000
Garbage Service	\$ 450	\$ 450	\$ 600	\$ 600
Truck Payment	\$ 48,950	\$ 48,950	\$ 48,920	\$ 48,950
Pension Fund	\$ 500	\$ 500	\$ 1,000	\$ 1,000
Uniforms	\$ 800	\$ 800	\$ 1,000	\$ 1,000
Legal and Professional	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL	\$ 221,743	\$ 221,743	\$ 224,600	\$ 223,493
Original or Amended Budget	\$ 221,743	\$ 221,743	\$ 224,600	\$ 223,493
YTD Revenues	\$ 223,477	\$ 206,962	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (1,734)	\$ 14,781	\$ 224,600	\$ 223,493
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 277,382,779	\$ 278,571,144	\$ 278,599,001	\$ 278,599,001

We do hereby request that sufficient tax be levied in the Holly Grove Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.08.

Respectfully Submitted,

Todd Warfford
 Board Chairman

Tiffany Poole
 Secretary to Board

Herbert Frank
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Linwood Volunteer Fire Department
P O Box 173
Linwood, North Carolina 27299

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Linwood Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salary	\$ 97,995	\$ 117,056	\$ 120,000	\$ 120,000
Record Supplies & Accounting	\$ 4,300	\$ 6,500	\$ 4,000	\$ 4,000
Equipment Repairs	\$ 12,000	\$ 8,325	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil) & Maintenance	\$ 20,111	\$ 16,766	\$ 15,000	\$ 15,000
Equipment	\$ 23,000	\$ 18,421	\$ 16,000	\$ 16,000
Insurance	\$ 34,447	\$ 40,000	\$ 52,000	\$ 52,000
Utilities & Telephone	\$ 7,288	\$ 12,000	\$ 10,000	\$ 10,000
Supplies, Fire Fighting	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
Reserve for Capital	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 442	\$ 9,800	\$ 3,000	\$ 3,000
Mowing	\$ 450	\$ -	\$ -	\$ -
Building Maintenance	\$ 3,000	\$ 725	\$ 5,000	\$ 5,000
School & Dues	\$ 157	\$ 4,300	\$ 3,000	\$ 3,000
Firemen's Gas to Fires	\$ 13,133	\$ 7,278	\$ 7,006	\$ 7,006
Maint for Mobile Air	\$ 500	\$ 500	\$ 500	\$ 500
New Truck	\$ 34,703	\$ 34,703	\$ 34,703	\$ 34,703
TOTAL	\$ 271,526	\$ 276,374	\$ 295,209	\$ 295,209
Original or Amended Budget	\$ 271,526	\$ 276,374	\$ 295,209	\$ 295,209
YTD Revenues	\$ 279,795	\$ 260,556	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (8,269)	\$ 15,818	\$ 295,209	\$ 295,209
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.090	\$ 0.090
Total Tax Valuation	\$ 326,910,953	\$ 326,826,525	\$ 326,859,208	\$ 326,859,208

We do hereby request that sufficient tax be levied in the Linwood Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.09.

Respectfully Submitted,

LARRY ANDERSON
Board Chairman

CARLA L. TYSINGER
Secretary to Board

STEVIE HEDRICK
Treasurer to Board

LINWOOD FIRE DEPARTMENT

4297 OLD LINWOOD ROAD LEXINGTON NC 27292, PO BOX 173 LINWOOD NC 27299
PHONE 336-956-2040 FAX 336-956-1343



Linwood Rural Fire Department Inc
4297 Old Linwood Road
Lexington NC 27292

Linwood Rural Fire Department Inc
PO Box 173
Linwood NC 27299

Chief Terry Leonard Phone # 336-956-2040, Fax #336-956-1343, Cell # 336-239-6998

Commissioner's

The Linwood Rural Fire Department asking for a one half a cent increase in our budget (8.5 to 9). The reason is We have lost about \$1434.97 out of budget over the last few years with the land for the new Business Park on Belmont Road and some Land PPG sold and it went from industrial to farm land. With the increase of operations, insurance and We are trying to add a 2 or 3 bay substation to provide better and quicker response to our tax payers and by doing so everyone in our district will go to a straight 5 ISO rating (We went from a 6/9 TO 5/9) last year. Also, we may need to get new equipment that may be needed for the new Business Park once it starts to grow. We have always been very cost efficient at Linwood and have always try to put needs before wants. We notified our tax payers by a notice in the Dispatch and on the County website of public meeting on this increase and had the meeting March 14 2017 at 7:00 at the station and no one opposed. Thank you for all you do and hope you will grant us this half a cent increase. Hopefully once the park gets going we can lower it back

Thanks, Chief Terry Leonard

LINWOOD RURAL FIRE DEPARTMENT, INC.
Linwood, North Carolina
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT
AND
FINANCIAL STATEMENT
For the Year Ended
October 31, 2016



Turlington and Company, L.L.P.
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Linwood Rural Fire Department, Inc.
Linwood, North Carolina

Management is responsible for the accompanying financial statement of Linwood Rural Fire Department, Inc. (a nonprofit organization), which comprises the statement of cash receipts and disbursements for the year ended October 31, 2016, and the related notes to the financial statement in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statement nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statement.

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Turlington and Company, L.L.P.

Lexington, North Carolina
November 21, 2016

LINWOOD RURAL FIRE DEPARTMENT, INC.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended October 31, 2016

	NOW Account Checking	Mobile Air Checking Account	Certificate of Deposit	Total
Cash in bank - November 1, 2015	<u>\$ 58,475.99</u>	<u>\$ 13,482.24</u>	<u>\$ 195,020.12</u>	<u>\$ 266,978.35</u>
Receipts:				
Revenue	304,608.09			304,608.09
Interest			489.64	489.64
Mobile air unit income		3,300.00		3,300.00
Other revenue	988.28			988.28
Net transfers in (out)	<u>65,000.00</u>		<u>(65,000.00)</u>	<u>-</u>
Total receipts	<u>370,596.37</u>	<u>3,300.00</u>	<u>(64,510.36)</u>	<u>309,386.01</u>
Disbursements:				
Work and fireman gas payments	9,006.66			9,006.66
Taxes	8,947.46			8,947.46
Salaries	110,235.44			110,235.44
Equipment and gear	15,589.19			15,589.19
Used truck	40,000.00			40,000.00
Building maintenance	6,808.40			6,808.40
Vehicle/Building gas	2,900.18	640.47		3,540.65
Truck maintenance	14,499.15	1,772.95		16,272.10
Dues and subscriptions	2,660.38			2,660.38
School for firemen	325.00			325.00
Insurance	26,417.62			26,417.62
Health insurance	26,135.40			26,135.40
Office supplies	7,380.19	14.95		7,395.14
Maintenance of books	3,400.00			3,400.00
Miscellaneous	1,513.59			1,513.59
Grocery supplies	1,559.24			1,559.24
Utilities	9,539.34			9,539.34
Pension	600.00			600.00
Annual meeting	1,413.52			1,413.52
Christmas party/gifts	7,833.18			7,833.18
Payment on truck	<u>34,703.21</u>			<u>34,703.21</u>
Total disbursements	<u>331,467.15</u>	<u>2,428.37</u>	<u>-</u>	<u>333,895.52</u>
Cash in bank - October 31, 2016	<u>\$ 97,605.21</u>	<u>\$ 14,353.87</u>	<u>\$ 130,509.76</u>	<u>\$ 242,468.84</u>

The accompanying notes are an integral part of the statement of cash receipts and disbursements
See independent accountants' compilation report

LINWOOD RURAL FIRE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENT

Year Ended October 31, 2016

1. Summary of Significant Accounting Policies:

The accompanying statement of cash receipts and disbursements has been prepared on the cash basis of accounting. Under that basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and noncash transactions are not recognized. The cash basis differs from accounting principles generally accepted in the United States of America primarily because the effects of outstanding revenues and obligations unpaid at the date of the statement of cash receipts and disbursements are not included in the statement.

Receipts from food and beverage reimbursements are not included in the statement of cash receipts and disbursements, as they are kept in a separate fund. Expenditures from this separate fund are also not included.

Linwood Rural Fire Department, Inc. has determined that it has no uncertain income tax positions as of October 31, 2016. Also, Linwood Rural Fire Department, Inc. does not anticipate any increase or decrease in unrecognized tax benefits during the next twelve months that would result in a material change to its financial position.

2. Nature of Operations and Concentration of Credit Risk:

Linwood Rural Fire Department, Inc. is a tax-exempt organization which operates as a fire department in Linwood, North Carolina.

Linwood Rural Fire Department, Inc. (the Organization) places its cash and cash equivalents on deposit with financial institutions insured by the Federal Deposit Insurance Corporation. Deposits held in noninterest-bearing transaction accounts are aggregated with any interest-bearing deposits the owner may hold in the same ownership category, and the combined total is insured up to at least \$250,000. During the year, the Organization from time to time may have had amounts on deposit in excess of the insured limit. As of October 31, 2016, the Organization's cash was fully insured.

3. Pension Plan:

The Organization contributes to a pension plan covering substantially all of the firemen. Total disbursements for the year ended October 31, 2016 were \$600.00.

4. Long-Term Debt:

A summary of the Organization's long-term debt as of October 31, 2016 follows:

NewBridge Bank:

Interest rate of 4.910%; payable \$34,703.00 per annum,

with unpaid balance due April 11, 2018; secured by firetruck

\$ 65,222.00

LINWOOD RURAL FIRE DEPARTMENT, INC.

NOTES TO FINANCIAL STATEMENT (CONTINUED)

4. Long-Term Debt (Continued):

Maturities on the above debt should approximate the following:

<u>Year Ending October 31</u>	<u>Amount</u>
2017	\$ 31,933.00
2018	33,289.00
	<u>\$ 65,222.00</u>

5. Subsequent Events:

The Organization's management has evaluated all subsequent events through November 21, 2016, the date the financial statement was available to be issued.

Linwood Fire Department, 4297 Old Linwood Road, will meet at 7 p.m. Tuesday . The board of directors will discuss asking for a half-cent tax increase in its budget.

Linwood Fire Department, 4297 Old Linwood Road, will meet at 7 p.m. Tuesday . The board of directors will discuss asking for a half-cent tax increase in its budget.



Navigation

 Applications

Public Safety Calendar

Public Safety Calendar

Event Registration

Event: **Linwood FD Public Meeting**

Sat

Department: Linwood Rural Volunteer Fire Department

Event Type:  Meetings

Date: Tuesday, March 14, 2017

Time: 7:00 PM - 9:00 PM

Open-to-Public: Yes, event is open to the public and held Indoors

Max Allowed: 100

Cost or Fee? No

Location:

Lat: Lon:

Description: *This meeting will be held to inform the property owners/tax payers of the Linwood Fire Department Fire District of an increase of 1/2 a cent on fire tax for 2017.*



Navigation

Applications

Public Safety Calendar

Public Safety Calendar

Edit Event



Event Name:

Event Type:

Event Location:

Event Date:

Start Time: :

End Time: :

Open to the Public? Is there a cost?

Indoors/Outdoors: Max Allowed:

Allow Registration?

Description:

	Sat
	4
	11
	18
	25
	1
	8

To: Davidson County Board of County Commissioners

From: Midway Volunteer Fire & Rescue Department
 228 Midway School Road
 Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Midway Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salary	\$ 471,630	\$ 471,630	\$ 473,305	\$ 473,305
Telephone	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200
Truck Repairs	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Equipment Repairs	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Truck Operations (Gas & Oil)	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200
Equipment	\$ 21,580	\$ 21,580	\$ 21,580	\$ 21,580
Insurance	\$ 131,839	\$ 131,839	\$ 133,513	\$ 133,513
Utilities	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Supplies, EMS	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous & Office Supplies	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700
Training	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Fire Station & Truck Payments	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Radio & Communication Equipment	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800
Calls, Frat. Benefits & Phys	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Fuel for Building	\$ 14,040	\$ 14,040	\$ 14,040	\$ 14,040
Physicals	\$ 700	\$ 700	\$ 700	\$ 700
Building Maintenance	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Capital Improvements	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Legal & Accounting	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Salary-Part Time	\$ 12,797	\$ 12,797	\$ 12,797	\$ 12,797
Uniforms	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Garbage Service	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL	\$ 896,986	\$ 896,986	\$ 900,335	\$ 900,335
Original or Amended Budget	\$ 896,986	\$ 896,986	\$ 900,335	\$ 900,335
YTD Revenues	\$ 921,350	\$ 874,834	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (24,364)	\$ 22,152	\$ 900,335	\$ 900,335
Current Year Tax Rate	\$ 0.1077	\$ 0.1077	\$ 0.1077	\$ 0.1077
Total Tax Valuation	\$ 834,880,986	\$ 837,040,913	\$ 837,124,617	\$ 837,124,617

We do hereby request that sufficient tax be levied in the Midway Volunteer Fire & Rescue Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.1077.

Respectfully Submitted,

Zachary Medlin
 Board Chairman

Eric Harmon
 Secretary to Board

Daniel Fleming
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: North Lexington Triangle Fire Department
 2976 Greensboro St. Ext.
 Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of North Lexington Triangle Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Maintenance	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Truck Fund	\$ 14,687	\$ 14,687	\$ 15,000	\$ 15,000
Contingency	\$ 500	\$ 500	\$ 500	\$ 500
Truck Operations (Gas & Oil)	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	\$ 27,280	\$ 27,280	\$ 27,280	\$ 27,280
Insurance	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500
Utilities	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
Training	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Miscellaneous	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Fuel Cost	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Building Payment	\$ 86,000	\$ 86,000	\$ 60,000	\$ 60,000
Audit/Review	\$ 2,633	\$ 2,633	\$ 3,600	\$ 3,600
Salaries	\$ 11,400	\$ 11,400	\$ 36,400	\$ 36,400
TOTAL	\$ 210,000	\$ 210,000	\$ 210,280	\$ 210,280
Original or Amended Budget	\$ 210,000	\$ 210,000	\$ 210,280	\$ 210,280
YTD Revenues	\$ 216,487	\$ 205,033	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (6,487)	\$ 4,967	\$ 210,280	\$ 210,280
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 201,492,264	\$ 202,558,466	\$ 202,934,310	\$ 202,934,310

We do hereby request that sufficient tax be levied in the North Lexington Triangle Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.11.

Respectfully Submitted,

Richard Tucker
 Board Chairman

Melissa Gregory
 Secretary to Board

Lavon Edwards
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Pilot Volunteer Fire Department
 PO Box 1889
 Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Pilot Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
New Station Fund	\$ 53,600	\$ 53,600	\$ 53,600	\$ 53,600
Truck Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
New Pagers, Radio & Crystals	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Truck Operations (Gas & Oil)	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800
Equipment	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Insurance	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
Utilities	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Training	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Miscellaneous	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700
Building Repairs & Maintenance	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Office Supplies & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Salary	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Payroll Tax Expense	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Hepatitis B Vaccine Immunization	\$ 300	\$ 300	\$ 300	\$ 300
Protective Clothing	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Dues & Memberships	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Personnel & Contracted Services	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400
Fire Prevention Program	\$ 500	\$ 500	\$ 500	\$ 500
Maintenance on Trucks	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600
Maintenance on Equipment	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100
Pension & Fraternal Benefit Funds	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Truck Payments	\$ 33,800	\$ 33,800	\$ 33,800	\$ 33,800
TOTAL	\$ 285,600	\$ 285,600	\$ 285,600	\$ 285,600
Original or Amended Budget	\$ 285,600	\$ 285,600	\$ 285,600	\$ 285,600
YTD Revenues	\$ 289,090	\$ 264,864	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (3,490)	\$ 20,736	\$ 285,600	\$ 285,600
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.085	\$ 0.085
Total Tax Valuation	\$ 344,008,218	\$ 342,835,413	\$ 343,026,665	\$ 343,026,665

We do hereby request that sufficient tax be levied in the Pilot Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.085.

Respectfully Submitted,

Mike Byers
 Board Chairman

Doug Powell
 Secretary to Board

Jeff Palmer
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Reeds Volunteer Fire Department
 186 South NC Hwy 150
 Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Equipment Maintenance	\$ 21,200	\$ 32,311	\$ 32,234	\$ 21,200
Truck Fund	\$ -	\$ -	\$ -	\$ -
Truck Operations (Gas & Oil)	\$ 7,374	\$ 7,374	\$ 7,374	\$ 7,374
Equipment	\$ 18,000	\$ 19,123	\$ 18,000	\$ 18,000
Insurance	\$ 31,500	\$ 31,500	\$ 31,500	\$ 31,500
Utilities	\$ 12,600	\$ 12,600	\$ 12,600	\$ 12,600
Supplies	\$ 3,474	\$ 3,474	\$ 3,474	\$ 3,474
Miscellaneous	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Benefits	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900
Building Maint.	\$ 16,200	\$ 15,000	\$ 16,200	\$ 16,200
Fire Station Employee	\$ 64,000	\$ 64,000	\$ 68,500	\$ 64,000
Benevolence - Burn-Out	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
TOTAL	\$ 188,348	\$ 199,382	\$ 203,882	\$ 188,348
Original or Amended Budget	\$ 188,348	\$ 199,382	\$ 203,882	\$ 188,348
YTD Revenues	\$ 189,443	\$ 175,583	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (1,095)	\$ 23,799	\$ 203,882	\$ 188,348
Current Year Tax Rate	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04
Total Tax Valuation	\$ 470,221,277	\$ 479,323,061	\$ 479,327,854	\$ 479,327,854

We do hereby request that sufficient tax be levied in the Reeds Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.04.

Respectfully Submitted,

Larry Potts
 Board Chairman

Tommy Sink
 Secretary to Board

Gary Michael
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Silver Valley Volunteer Fire Department
 11450 S. NC Highway 109
 Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Silver Valley Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Maintenance	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Truck Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Debt Service	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500
Truck Operations (Gas & Oil)	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Equipment	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000
Insurance	\$ 40,000	\$ 40,000	\$ 42,500	\$ 42,500
Utilities	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Medical Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Telephone	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Equipment Maintenance	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Legal Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
New Station # 92 Payment	\$ 91,422	\$ 91,422	\$ 91,422	\$ 91,422
Salary	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Bookkeeping	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Pension & Death Benefit	\$ 2,500	\$ 2,500	\$ 2,700	\$ 2,700
TOTAL	\$ 393,422	\$ 393,422	\$ 401,122	\$ 401,122
Original or Amended Budget	\$ 393,422	\$ 393,422	\$ 401,122	\$ 401,122
YTD Revenues	\$ 415,754	\$ 376,077	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (22,332)	\$ 17,345	\$ 401,122	\$ 401,122
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 375,351,208	\$ 374,816,626	\$ 374,854,108	\$ 374,854,108

We do hereby request that sufficient tax be levied in the Silver Valley Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.11.

Respectfully Submitted,

MILTON HEDRICK
 Board Chairman

JERRY STANLEY
 Secretary to Board

ERNEST ANTHONY
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: South Emmons Fire District
 12539 Hwy 47
 Denton, North Carolina 27239

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of South Emmons Fire District estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Contract - Town of Denton	\$ 71,885	\$ 71,885	\$ 73,308	\$ 73,308
TOTAL	<u>\$ 71,885</u>	<u>\$ 71,885</u>	<u>\$ 73,308</u>	<u>\$ 73,308</u>
Original or Amended Budget	71,885	71,885	73,308	73,308
YTD Revenues	74,853	68,427	\$ -	\$ -
Amount (Over) or Under Original Budget	<u>\$ (2,968)</u>	<u>\$ 3,458</u>	<u>\$ 73,308</u>	<u>\$ 73,308</u>
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06
Total Tax Valuation	\$ 122,166,834	\$ 122,607,890	\$ 122,794,672	\$ 122,794,672

We do hereby request that sufficient tax be levied in the South Emmons Fire District to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.06.

Respectfully Submitted,

Woody Sturdivant
 Board Chairman

Leroy Hinesley
 Secretary to Board

Genie M. Russell
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: South Lexington Fire Department
 2000 Cotton Grove Rd.
 Lexington, North Carolina 27293-0031

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of South Lexington Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Truck Operations (Gas & Oil)	\$ 6,000	\$ 8,000	\$ 8,000	\$ 8,000
Equipment	\$ 65,657	\$ 30,000	\$ 25,000	\$ 25,000
Insurance	\$ 23,100	\$ 23,100	\$ 23,000	\$ 23,000
Utilities	\$ 10,000	\$ 15,000	\$ 20,000	\$ 20,000
Miscellaneous	\$ 1,000	\$ 2,057	\$ 2,157	\$ 2,157
Officer Compensation	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Pension Fund	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Building Maintenance	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Telephone	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Equipment Maintenance	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Legal Fees	\$ -	\$ -	\$ -	\$ -
Accounting Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Building Fund	\$ 86,000	\$ 87,000	\$ 87,000	\$ 87,000
Paid Personnel	\$ 23,900	\$ 20,000	\$ 20,000	\$ 20,000
Physicals	\$ -	\$ -	\$ -	\$ -
Future Truck Fund	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL	\$ 256,657	\$ 256,657	\$ 256,657	\$ 256,657
Original or Amended Budget	\$ 256,657	\$ 256,657	\$ 256,657	\$ 256,657
YTD Revenues	\$ 262,570	\$ 240,695	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (5,913)	\$ 15,962	\$ 256,657	\$ 256,657
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 233,213,728	\$ 235,117,670	\$ 235,141,182	\$ 235,141,182

We do hereby request that sufficient tax be levied in the South Lexington Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.11.

Respectfully Submitted,

Eddie Leonard
 Board Chairman

Cari Perry
 Secretary to Board

Lori Clement
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Southmont Volunteer Fire Department
P O Box 769
Southmont, North Carolina 27351-0769

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Southmont Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck / Building Payment	\$ 82,274	\$ 82,274	\$ 138,240	\$ 138,240
Insurance	\$ 38,000	\$ 38,000	\$ 40,000	\$ 40,000
Training	\$ 10,500	\$ 10,500	\$ 6,800	\$ 6,800
Communications	\$ 5,150	\$ 5,150	\$ 3,400	\$ 3,400
Personnel Expenses	\$ 345,430	\$ 345,430	\$ 351,945	\$ 351,945
Apparatus Expenses	\$ 37,900	\$ 37,900	\$ 34,900	\$ 34,900
Long Range Fund	\$ 32,442	\$ 32,442	\$ -	\$ -
Operating Expenses	\$ 119,091	\$ 119,091	\$ 107,850	\$ 107,850
Contract Staff	\$ 1,801	\$ 1,801	\$ 1,800	\$ 1,800
TOTAL	\$ 672,588	\$ 672,588	\$ 684,935	\$ 684,935
Original or Amended Budget	\$ 672,588	\$ 672,588	\$ 684,935	\$ 684,935
YTD Revenues	\$ 686,410	\$ 648,272	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (13,822)	\$ 24,316	\$ 684,935	\$ 684,935
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.085	\$ 0.085
Total Tax Valuation	\$ 811,555,458	\$ 811,636,816	\$ 811,717,979	\$ 811,717,979

We do hereby request that sufficient tax be levied in the Southmont Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.085.

Respectfully Submitted,

Perry Tyler
Board Chairman

Annette Hanes
Secretary to Board

Perry W. Beck
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Hasty Fire Department
 1306 Joe Moore Rd.
 Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Hasty Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
New Building	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Salaries	\$ 169,348	\$ 169,348	\$ 179,228	\$ 179,228
Truck Payment	\$ 56,061	\$ 56,061	\$ 56,000	\$ 56,000
Truck Operations (Gas & Oil)	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Equipment	\$ 40,000	\$ 40,000	\$ 40,000	\$ 39,565
Insurance	\$ 24,000	\$ 24,000	\$ 10,000	\$ 10,000
Utilities	\$ 16,000	\$ 16,000	\$ 24,000	\$ 24,000
Miscellaneous	\$ 2,000	\$ 2,000	\$ 16,000	\$ 7,807
Office Supplies	\$ 6,000	\$ 6,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 9,000	\$ 9,000	\$ 1,500	\$ 1,500
Equipment Maintenance	\$ 18,000	\$ 18,000	\$ 9,000	\$ 9,000
Training & Dues	\$ 6,500	\$ 6,500	\$ 18,000	\$ 18,000
Gifts & Contributions	\$ 4,550	\$ 4,550	\$ 4,550	\$ 4,550
Squad Supplies	\$ 3,000	\$ 3,000	\$ 1,000	\$ 1,000
Pension Fund	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Legal & Professional	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Uniforms	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Employee Benefits & Insurance	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Fire Prevention	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Turnout Gear	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fire Fighter Physicals	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL	\$ 416,459	\$ 416,459	\$ 423,278	\$ 414,650
Original or Amended Budget	\$ 416,459	\$ 416,459	\$ 423,278	414,650
YTD Revenues	\$ 414,650	\$ 395,176	\$ -	-
Amount (Over) or Under Original Budget	\$ 1,809	\$ 21,283	\$ 423,278	414,650
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 523,263,353	\$ 523,189,922	\$ 523,268,400	\$ 523,268,400

We do hereby request that sufficient tax be levied in the Hasty Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.08.

Respectfully Submitted, ZACH JORDAN, FIRE CHIEF

JEFF CECIL
 Board Chairman

JANICE BRISTOW
 Secretary to Board

SANDRA SINK
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Tyro Rural Fire Department
 c/o Barry Shoaf
 2332 Tyro Road
 Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Tyro Rural Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 25,225	\$ 25,225	\$ 27,000	\$ 27,000
Truck Payment	\$ -	\$ -	\$ -	\$ -
Truck Operations (Gas & Oil)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Insurance	\$ 33,000	\$ 33,000	\$ 37,500	\$ 37,500
Utilities-Electric	\$ 8,000	\$ 8,000	\$ 8,400	\$ 8,400
Miscellaneous	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
Supplies	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Water	\$ 600	\$ 600	\$ 700	\$ 700
Training & Materials	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Telephone	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Gas (Heating or Natural)	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Equip., Equip. Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 45,796
Bldg. Maintenance	\$ 35,000	\$ 35,000	\$ 39,400	\$ 39,400
Communication Replacement & Repairs	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Pay Per Call	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Paid Part-Time Position	\$ 74,000	\$ 74,000	\$ 74,000	\$ 74,000
TOTAL	\$ 324,825	\$ 324,825	\$ 336,000	\$ 331,796
Original or Amended Budget	\$ 324,825	\$ 324,825	\$ 336,000	331,796
YTD Revenues	\$ 331,796	\$ 305,765	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (6,971)	\$ 19,060	\$ 336,000	\$ 331,796
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 407,680,356	\$ 408,573,552	\$ 408,614,410	\$ 408,614,410

We do hereby request that sufficient tax be levied in the Tyro Rural Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.08.

Respectfully Submitted,

Brandon Weaver
 Board Chairman

Ricky Owens
 Secretary to Board

Jeff Chrisley
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Wallburg Fire Department
P O Box 85
Wallburg, North Carolina 27373

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Maintenance	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000
Truck Fund	\$ 25,000	\$ 25,000	\$ -	\$ -
Equipment	\$ 55,000	\$ 55,000	\$ 35,000	\$ 35,000
Insurance	\$ 55,000	\$ 55,000	\$ 58,500	\$ 58,500
Utilities	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Miscellaneous	\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,500
Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000
Equipment Maintenance	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Training	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000
Certified Audit and Payroll Preparation	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Building Payment	\$ 78,296	\$ 78,296	\$ 120,000	\$ 120,000
Medical Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Physicals	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Uniform Expenses	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,000
Office Expenses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Truck Payment	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Extra Manpower	\$ -	\$ -	\$ -	\$ -
Salaries / Benefits	\$ 430,000	\$ 430,000	\$ 452,000	\$ 452,000
TOTAL	\$ 760,296	\$ 760,296	\$ 770,500	\$ 770,500
Original or Amended Budget	\$ 760,296	\$ 760,296	\$ 770,500	\$ 770,500
YTD Revenues	\$ 771,230	\$ 734,318	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (10,934)	\$ 25,978	\$ 770,500	\$ 770,500
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 741,572,943	\$ 764,116,353	\$ 764,192,765	\$ 764,192,765

We do hereby request that sufficient tax be levied in the Wallburg Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.10.

Respectfully Submitted,

Daniel Harper
Board Chairman

Casie Pegg
Secretary to Board

Julie Logan
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Welcome Fire Department
P.O. Box 251
Welcome, North Carolina 27374

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Welcome Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Banquets/Officers/Directors	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Repairs & Maintenance	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
Interest on Debt	-	-	\$ -	\$ -
Equipment	\$ 95,000	\$ 95,000	\$ 98,000	\$ 98,000
Debt Service - Building	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Utilities & Fuel	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500
Miscellaneous	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
PT Salaries / FICA	\$ 255,000	\$ 255,000	\$ 255,000	\$ 255,000
Fraternal Benefits	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Administrative Asst.	\$ -	\$ -	\$ -	\$ -
Truck Debt Service	\$ 16,141	\$ 16,141	\$ 16,141	\$ 16,141
Debt Service - Building	\$ 59,044	\$ 59,044	\$ 59,044	\$ 59,044
TOTAL	\$ 568,684	\$ 568,684	\$ 571,685	\$ 571,685
Original or Amended Budget	\$ 568,684	\$ 568,684	\$ 571,685	\$ 571,685
YTD Revenues	\$ 590,897	\$ 546,670	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (22,213)	\$ 22,014	\$ 571,685	\$ 571,685
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 517,570,607	\$ 519,905,443	\$ 519,957,433	\$ 519,957,433

We do hereby request that sufficient tax be levied in the Welcome Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.11.

Respectfully Submitted,

James Jones
Board Chairman

Mary Snider
Secretary to Board

Mary Snider
Treasurer to Board

To: Davidson County Board of County Commissioners

From: West Lexington Volunteer Fire Department
P.O. Box 1654
Lexington, North Carolina 27293

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of West Lexington Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Payroll	\$ 101,585	\$ 101,585	\$ 114,524	\$ 114,524
Equipment	\$ 18,154	\$ 18,154	\$ 24,251	\$ 24,251
Insurance	\$ 34,800	\$ 34,800	\$ 38,950	\$ 38,950
Utilities	\$ 13,605	\$ 13,605	\$ 13,655	\$ 13,655
Supplies	\$ 9,460	\$ 9,460	\$ 6,510	\$ 6,510
Building Maintenance	\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250
Truck Payment	\$ 49,400	\$ 49,400	\$ 30,000	\$ 30,000
Contingency	\$ 2,020	\$ 2,020	\$ 3,134	\$ 3,134
Truck Maintenance	\$ 17,000	\$ 17,000	\$ 15,000	\$ 15,000
TOTAL	<u>\$ 252,274</u>	<u>\$ 252,274</u>	<u>\$ 252,274</u>	<u>\$ 252,274</u>
Original or Amended Budget	\$ 252,274	\$ 252,274	\$ 252,274	\$ 252,274
YTD Revenues	\$ 254,585	\$ 233,115	\$ -	\$ -
Amount (Over) or Under Original Budget	<u>\$ (2,311)</u>	<u>\$ 19,159</u>	<u>\$ 252,274</u>	<u>\$ 252,274</u>
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 248,569,819	\$ 255,179,330	\$ 255,204,848	\$ 255,204,848

We do hereby request that sufficient tax be levied in the West Lexington Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.10.

Respectfully Submitted,

Ricky Hutchins
Board Chairman

Ralph Michael
Secretary to Board

Lori Clement
Treasurer to Board

To: Davidson County Board of County Commissioners

From: South Davidson Volunteer Fire Department
P O Box 1097
Denton, North Carolina 27239

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of South Davidson Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Accounting Fees	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous	\$ 1,000	\$ 1,000	\$ 500	\$ 500
Gas & Oil	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Equipment Maintenance	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Insurance	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
Utilities	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Replacement Radios	\$ 3,500	\$ 3,500	\$ 5,000	\$ 5,000
Replacement Pagers	\$ 3,500	\$ 3,500	\$ 3,800	\$ 3,800
Turn Out Gear	\$ 3,000	\$ 3,000	\$ 8,000	\$ 8,000
Building Maintenance	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Miscellaneous	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Pension Fund	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500
Training	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Truck Payment	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
Fire Hose	\$ -	\$ -	\$ -	\$ -
Air Packs	\$ 8,000	\$ 8,000	\$ 3,500	\$ 3,500
TOTAL	\$ 110,500	\$ 110,500	\$ 112,800	\$ 112,800
Original or Amended Budget	\$ 110,500	\$ 110,500	\$ 112,800	\$ 112,800
YTD Revenues	\$ 115,786	\$ 105,378	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (5,286)	\$ 5,122	\$ 112,800	\$ 112,800
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 119,334,556	\$ 117,229,787	\$ 117,241,510	\$ 117,241,510

We do hereby request that sufficient tax be levied in the South Davidson Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.10.

Respectfully Submitted,

Edward K. Parnell
Board Chairman

Richard K. Smith
Secretary to Board

Amanda F. Cook
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Horneytown Volunteer Fire Department
P.O. Box 5004
High Point, North Carolina 27262-5004

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Horneytown Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Repair & Maintenance	\$ 10,638	\$ 10,638	\$ 10,638	\$ 10,638
Gas & Oil	\$ 3,795	\$ 3,795	\$ 3,795	\$ 3,795
Equipment	\$ 11,900	\$ 11,900	\$ 11,900	\$ 11,900
Insurance	\$ 9,700	\$ 9,700	\$ 9,700	\$ 9,700
Utilities	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Supplies, Janitorial	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Building Maintenance	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Equipment Depreciation Account	\$ 4,350	\$ 4,350	\$ 4,350	\$ 4,350
Truck Payment	\$ 9,400	\$ 9,400	\$ 14,000	\$ 14,000
Postage	\$ 210	\$ 210	\$ 210	\$ 210
Uniforms	\$ 4,086	\$ 4,086	\$ 4,086	\$ 4,086
Supplies, Office	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Supplies, Maintenance	\$ 2,252	\$ 2,252	\$ 2,252	\$ 2,252
Supplies, Operating	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Membership & Dues	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Training	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600
Chief Contract	\$ 12,500	\$ 12,500	\$ 15,000	\$ 15,000
Part-Time Salaries	\$ 51,521	\$ 51,521	\$ 66,610	\$ 66,610
TOTAL	\$ 139,552	\$ 139,552	\$ 161,741	\$ 161,741
Original or Amended Budget	\$ 139,552	\$ 139,552	\$ 161,741	\$ 161,741
YTD Revenues	\$ 137,363	\$ 135,594	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ 2,189	\$ 3,958	\$ 161,741	\$ 161,741
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 124,771,545	\$ 127,502,587	\$ 127,760,904	\$ 127,760,904

We do hereby request that sufficient tax be levied in the Horneytown Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.13.

Respectfully Submitted,

Darrell Woosley
Board Chairman

Jack Jones
Secretary to Board

Max Moffitt
Treasurer to Board

HORNEYTOWN FIRE DEPARTMENT

April 6, 2017

BOARD OF DIRECTORS

DARRELL WOOSLEY
PRESIDENT

RICKY SHELTON
VICE-PRESIDENT

MAX MOFFITT
SECRETARY-TREASURER

VIC CRANFIELD
TRUDY GLASSCOE
RONNIE MARTIN
ELI HINE
JIM MANESS
TED ISAACS
RONNIE DAVIS
KEITH SHELTON
DAVID WELBORN
STEVE PENDRY
JIMMY IDOL
RICHARD PAYNE

JACK JONES,
FIRE CHIEF

LOCATION:
102 HORNEYTOWN ROAD
HIGH POINT, NC 27265

MAILING ADDRESS:
PO BOX 5004
HIGH POINT, NC 27262

TELEPHONE:
336-869-4313

FAX:
336-869-0628

FOR EMERGENCY DIAL
911

(CURRENT 3-1-2017)

Casey Smith, Assistant County Manager
Davidson County

This letter is to detail why we are requesting a \$ 0.02 fire tax rate increase to 0\$ 0.13 in our Budget Request for 2017/2018 from Davidson, as well Forsyth and Guilford counties which we serve. Following is why we strongly believe that the increase is needed and requested, and how these additional funds will be expended.

To meet the requirements and mandated standards, and to maintain the excellent Insurance Classification (9S/5) for our fire district, we must continue to upgrade operational capabilities. Fire apparatus, personal protective clothing and equipment, life saving equipment, and maintaining adequate staffing to respond in a timely manner to all emergency and non-emergency calls are our highest priorities.

During the 2013/2014 fiscal year we have implemented a program to keep two (2) people on duty at all times. We have been unable to maintain this program, as anticipated. This was done primarily for personal safety and liability risks of only one (1) person on duty and on initial arrival at an emergency call. The staffing issues are, and will remain, our highest priority. On duty, trained and paired together firefighters and emergency medical technicians are needed to meet the obligation to our citizens and to the contracts that bind us together in emergency services.

This request presented by Chief Jones, specifically the personnel and staffing issues can be achieved with this requested increase in the fire tax. The Board of Directors, after a lengthy exchange of ideas and an open discussion, unanimously approved the Chief's Budget request.

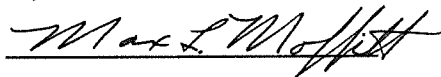
Quote from Official Meeting Minutes of February 20, 2017: "Discussed the fire tax increase needed to provide consistent two-person staffing twenty-four (24) hours per day. Previously voted amount would be insufficient to accomplish this objective. Amount needed would require an increase from 11 cents to 13 cents. This would bring in an estimated \$ 78,000.00 or \$ 287,862.00 for personnel cost. Motion made by Director Steve Pendry and seconded by Director Rick Shelton to request a fire tax rate of 13 cents for all three (3) counties. Motion Approved. (17-20)"

We desire to continue to have the Horneytown Fire Department be a model of an efficient and well managed fire department who is good stewards of the funds we request.

Respectfully Submitted,
Jack Jones, Fire Chief



Max Moffitt, Board Secretary/Treasurer



"SERVING THE COMMUNITY OF HORNEYTOWN IN FORSYTH, DAVIDSON, AND GUILFORD COUNTIES"
FOR OVER 50 YEARS
1958-2017

**HORNEYTOWN VOLUNTEER FIRE DEPARTMENT
OF FORSYTH COUNTY INC**

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2016

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
FOR THE YEAR ENDED JUNE 30, 2016

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Horneytown Volunteer Fire Department of Forsyth County Inc
High Point, North Carolina

We have audited the accompanying financial statements of Horneytown Volunteer Fire Department of Forsyth County Inc (a nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. Except as discussed in the following paragraph, we conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

As explained in Note A to the financial statements, some property and equipment is stated in the accounts on the basis of estimated cost. Estimated cost values were not susceptible to satisfactory audit tests and therefore, not included in our examination.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the

financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, except for the effect of any adjustments that might have resulted had the estimated property and equipment, as show in Note A, been stated at cost and subjected to satisfactory audit tests, the financial statements referred to above present fairly, in all material respects, the financial position of Horneytown Volunteer Fire Department of Forsyth County Inc as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Goins Curry

Goins Curry CPAs, PC
Lexington, NC
November 29, 2016

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2016 AND 2015

	2016	2015
ASSETS:		
Unrestricted assets		
Cash and cash equivalents	\$ 111,238	\$ 121,205
Sales tax receivable	2,574	1,434
Property and equipment (net of accumulated depreciation)	615,179	700,646
Total unrestricted assets	728,991	823,285
Temporarily restricted assets		
Cash and cash equivalents	\$ -	\$ -
Total temporary restricted assets	0	0
Total assets	\$ 728,991	\$ 823,285
LIABILITIES AND NET ASSETS:		
LIABILITIES:		
Accrued payroll taxes	\$ 3,635	\$ 3,709
Short-term notes payable	39,106	37,977
Long-term notes payable	296,887	336,386
Total liabilities	339,628	378,072
NET ASSETS:		
Total unrestricted net assets	\$ 389,363	\$ 445,213
Total restricted net assets	0	0
Total liabilities and net assets	\$ 728,991	\$ 823,285

(See Accompanying Notes to the Financial Statement)

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016	2015
CHANGES IN UNRESTRICTED NET ASSETS:		
Unrestricted revenues		
Forsyth County - Property Tax Appropriation	\$ 216,348	\$ 209,588
Forsyth County - Stand by Funds	9,300	9,300
Davidson County - Property Tax Appropriation	137,387	143,824
Life Support Rescue Association of Davidson County	2,159	0
Guilford County - Property Tax Appropriation	29,603	27,456
City of High Point - Annexation	7,529	7,529
Sales Tax Refunds & Non-Budgeted Income (net)	2,866	2,570
Grant reimbursement	0	0
Total unrestricted revenues	405,192	400,267
Other unrestricted revenues		
Interest Income	367	404
Total other unrestricted revenues	367	404
Total revenues	405,559	400,671
EXPENSES AND LOSSES:		
Program services		
Fire Protection	\$ 432,670	\$ 456,568
Supporting services		
Management and general	28,739	28,097
Total expenses	461,409	484,665
CHANGE IN NET ASSETS	\$ (55,850)	\$ (83,994)
NET ASSETS AT BEGINNING OF YEAR	\$ 445,213	\$ 529,207
NET ASSETS AT END OF YEAR	\$ 389,363	\$ 445,213

(See Accompanying Notes to the Financial Statement)

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016			2015		
	Program Services	Supporting Services Management & General	Total	Program Services	Supporting Services Management & General	Total
	Fire Protection	General	Total	Fire Protection	General	Total
Compensation and related expenses						
Salaries	\$ 166,636	\$ -	166,636	\$ 169,063	\$ -	169,063
Payroll Taxes	13,711		13,711	14,206		14,206
Contract labor	9,000		9,000	18,120		18,120
Reimbursement	6,519		6,519	6,048		6,048
Employee benefits						
Accident and Sickness			0	0		0
Blue Cross / Blue Shield	27,472		27,472	24,773		24,773
Dental	2,729		2,729	2,634		2,634
Group Life	180		180	180		180
	<u>226,247</u>	<u>0</u>	<u>226,247</u>	<u>235,024</u>	<u>0</u>	<u>235,024</u>
Electricity	6,557		6,557	7,136		7,136
Water	440		440	501		501
Gas - heating	1,153		1,153	1,560		1,560
Insurance - General Liability	23,907		23,907	22,681		22,681
Telephone	3,898		3,898	4,286		4,286
Garbage collection	2,283		2,283	2,178		2,178
Maintenance	30,779		30,779	39,735		39,735
Membership & dues	2,941		2,941	4,027		4,027
Janitorial supplies	2,228		2,228	2,258		2,258
Office supplies	0	1,699	1,699	0	1,602	1,602
Operating supplies	14,474		14,474	8,107		8,107
Postage and delivery	0	153	153	0	314	314
Gasoline / Fuel	6,787		6,787	6,620		6,620
Uniforms	9,476		9,476	13,078		13,078
Maintenance supplies	1,292		1,292	1,760		1,760
Equipment	7,637		7,637	17,727		17,727
Building improvement	1,475		1,475	0		0
Interest expense - Building	0		0	0		0
Interest expense - Truck	0		0	0		0
Interest expense - LGFCU	0	9,884	9,884	0	10,739	10,739
Property tax	0	396	396	0	346	346
Professional fees	0	16,368	16,368	0	14,868	14,868
Training & conferences	5,629		5,629	3,368		3,368
Grant - Recruitment and retention	0		0	329		329
Grant - Small Equipment	0		0	0		0
Grant - Protective Equipment	0		0	0		0
Plaques and awards	0		0	0		0
Bank fees & Appraisal fee	0	239	239	0	228	228
Depreciation	85,467		85,467	86,193		86,193
Total Expenses	<u>\$ 432,670</u>	<u>\$ 28,739</u>	<u>\$ 461,409</u>	<u>\$ 456,568</u>	<u>\$ 28,097</u>	<u>\$ 484,665</u>

(See Accompanying Notes to the Financial Statement)

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (55,850)	\$ (83,994)
Adjustments to reconcile:		
Depreciation	85,467	86,193
(Increase) / Decrease		
Sales tax receivable	(1,140)	7,111
Increase / (Decrease)		
Accrued payroll taxes	(74)	(301)
Net cash provided by operating activities	28,403	9,009
 CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	0	0
Cash received from sale of property	0	0
Net cash used by investing activities	0	0
 CASH FLOWS FROM FINANCING ACTIVITIES:		
Debt reduction:		
Long-term:	(38,370)	(37,515)
Net Borrowing:		
Long-term:	0	0
Net cash provided / (used) by financing activities	(38,370)	(37,515)
Net increase / (decrease) in cash and cash equivalents	(9,967)	(28,506)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	121,205	149,711
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 111,238	\$ 121,205
 SUPPLEMENTAL DISCLOSURES:		
Cash paid during the year for:		
Interest	\$ 9,884	\$ 10,739
Income taxes	\$ -	\$ -

(See Accompanying Notes to the Financial Statement)

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Horneytown Volunteer Fire Department of Forsyth County Inc is a volunteer fire department that operates fire trucks and prevention equipment in a county defined district. The Organization takes calls from 911 Centers and puts out fires, does fire prevention training and measures and helps with traffic control at fire or wreck scenes. The Organization is funded by tax revenues from Davidson, Forsyth, and Guilford Counties.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Financial Statement Presentation

The financial statement presentation follows the recommendations of the FASB Accounting Standards Code 958, *Financial Statements of Not-for-Profit Organizations*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. All public support and revenue are considered to be available for unrestricted use unless specifically restricted by the donor or by the Board of Directors.

Recognition of Donor Restricted Contributions

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Expenses

Expenses are allocated to management and general, based on management's estimates. All other expenses, except those associated with fund-raising, are considered direct cost of program services.

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
 NOTES TO THE FINANCIAL STATEMENT
 FOR THE YEAR ENDED JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued..

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all short term debt securities purchased with a maturity of three months or less to be cash equivalents.

Income Tax Status

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501©(3) of the Internal Revenue Service Code.

Property and Equipment

Certain assets have been stated at cost. Other assets are stated at estimated cost since no historical cost records were available. Depreciation is computed using the straight-line depreciation method based on actual cost assets and estimated cost assets.

Estimated cost are included on the statements of financial position as follows:

	<u>Total</u>	<u>Actual Cost</u>	<u>Estimated Cost</u>	<u>Depreciation</u>
Land	\$ 52,253		\$ 52,253	n/a
Buildings	689,753	676,500	13,253	39 Years
Lot improvement	39,072		39,072	15 Years
Automotive equipment	939,014	392,507	546,507	7 Years
Equipment	70,938	70,938		7 Years
Radio equipment	2,447	2,447		7 Years
	<u>\$ 1,793,477</u>	<u>\$ 1,142,392</u>	<u>\$ 651,085</u>	
Less: Accumulated Depreciation	<u>(1,178,298)</u>			
Property and Equipment (Net)	<u>\$ 615,179</u>			

NOTE 2 - DONATED SERVICES, MATERIALS AND FACILITIES

The Organization receives donated services from a variety of unpaid volunteers assisting the Organization in operating fire trucks and prevention equipment when extinguishing fires. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under FASB Accounting Standards Code 958, *Financial Statements of Not-for-Profit Organizations*, have not been satisfied.

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
 NOTES TO THE FINANCIAL STATEMENT
 FOR THE YEAR ENDED JUNE 30, 2016

NOTE 3 - PROMISSORY NOTE

In March 2014, the Organization secured a note from the Local Government Federal Credit Union in the amount of \$421,390. The funds were used to payoff a building expansion note and fire truck note. The note is a ten year note at 2.75%, with monthly payments of \$4,021. The note is secured by a 2009 Pierce fire truck and a 1993 Ferrara pumper. Payments of principal and interest totaled \$48,254 for the fiscal year. The principal balance on the note as of June 30, 2016 was \$335,993.

NOTE 4 - LONG TERM DEBT

	6/30/2016	6/30/2015
Note payable to a federal credit union at \$4,021 per month including interest at 2.75% per annum. Note is for the refinance of a 2009 Pierce fire truck and a 1993 Ferrara pumper. The note is secured by a 2009 Pierce fire truck and a 1993 Ferrara pumper.	335,993	374,363
Total	335,993	374,363
Less: Current Portion	39,106	37,977
Long Term Portion	296,887	336,386

Maturities of long term debt are as follows:

Year Ended June 30	Amount
2017	39,106
2018	40,599
2019	41,730
2020	42,892
2021	44,086
Thereafter	127,580
Total Maturities	335,993

NOTE 5 - TREATMENT OF CONTRIBUTIONS:

Contributions are a small portion of Hometown Fire Departments 2016 revenues and are not a significant portion of the annual budget. All contributions are unrestricted and are used for various expenditures.

NOTE 6 - PLEDGED ASSETS

The Organization has certain assets pledged to creditors as collateral. At 6-30-16, the book value of these assets is \$28,039 pledged on liabilities of \$335,993.

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
 NOTES TO THE FINANCIAL STATEMENT
 FOR THE YEAR ENDED JUNE 30, 2016

NOTE 7 - CONCENTRATION OF CREDIT RISK:

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. As of June 30, 2016 the Organization's bank balances did not exceed the federally insured limits. Concentration of credit risk is limited due to the fact that revenues are a result of county property tax collections. However, excluding Grants, 53.35%, 33.88% and 7.30% of the Organization's revenue comes from Forsyth, Davidson and Guilford County tax departments, respectively.

NOTE 8 - RETIREMENT PLAN

Effective September 1, 2012, the Organization joined a defined contribution retirement plan. The plan is administered by the North Carolina State Firemen's Association. Immediate participation was allowed for all eligible employees employed on the plan start date. Eligible employees, who choose to participate, have funds withheld from their paycheck and remitted to the plan sponsor for investment. There were no required matching contributions by the Organization for year ending June 30, 2016, and accordingly, no matching contributions were funded.

NOTE 9 - LEASES

The Organization leases its copier. The lease is a 60 month term. The lease is considered operating in nature and calls for a fixed payment each month.

<u>Lessor</u>	<u>Monthly Lease Payment</u>
COECO Office Systems	\$ 199

The minimum lease payments under this obligation are as follows:

<u>Year Ended June 30th</u>	<u>Amount</u>
2017	2,388
2018	2,189
2019	0
2020	0
2021	0
	<u>\$ 4,577</u>

NOTE 10 - ANNEXATION

On January 6, 2015, the Executive Committee of the NC Local Government Commission formally approved the annexation of a small portion of the service area of the Organization by the City of High Point. Under this plan, the City of High Point has approved reimbursement payments of the Organization's outstanding debt of \$37,645. These reimbursement payments are scheduled annually at \$7,529 over a five year period. The second payment was received September 30, 2015. Total payments received thus far total \$15,058.

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 11 - INCOME TAX POSITION DISCLOSURE

The Organization has tax exempt status under Internal Revenue Code 501©(3). The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

The Organizations form 990 (Federal Return of a Tax Exempt Organization) for years ended 6-30, 2016, 2015, and 2014 are subject to IRS examination, generally three years after they were filed.

NOTE 12 - EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated events through November 29, 2016, the date which the financial statements were available to be issued.

INDEPENDENT AUDITOR'S REPORT
ON OTHER INFORMATION

To the Board of Directors
Hornetown Volunteer Fire Department of Forsyth County Inc
High Point, North Carolina

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Actual and Budgeted Expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



Goins Curry CPAs, PC
Lexington, NC
November 29, 2016

HORNEYTOWN VOLUNTEER FIRE DEPARTMENT OF FORSYTH COUNTY INC
 SCHEDULE OF ACTUAL AND BUDGETED EXPENSES
 FOR THE YEAR ENDED JUNE 30, 2016

	Actual	Budgeted	Variance
Professional Fees	\$ 16,368	\$ 13,000	\$ (3,368)
Training and Conferences	5,629	4,000	(1,629)
Salaries and Benefits	226,247	225,810	(437)
Electricity	6,557	5,218	(1,339)
Water	440	625	185
Gas	1,153	2,609	1,456
Insurance	23,907	19,500	(4,407)
Telephone	3,898	3,500	(398)
Garbage collection	2,283	1,500	(783)
Maintenance Services	30,779	13,500	(17,279)
Memberships and Dues	2,941	2,500	(441)
Janitorial Supplies	2,228	2,387	159
Office Supplies	1,699	1,865	166
Maintenance Supplies	1,292	2,587	1,295
Operating Supplies	14,474	12,510	(1,964)
Postage	153	345	192
Gasoline / Fuel	6,787	7,203	416
Uniforms	9,476	6,587	(2,889)
Building Improvements	1,475	2,087	612
Equipment	7,637	3,500	(4,137)
Loan Repayment - Principal & Interest	48,254	62,623	14,369
Equipment Depreciation	0	765	765
Property Tax	396	0	(396)
Grant Outlay - Recruitment	0	0	0
Grant Outlay - Small Equipment	0	0	0
Grant Outlay - Protective Equipment	0	0	0
Bank Fees and Appraisal	239	0	(239)
Total Cash Disbursements	\$ 414,312	\$ 394,221	\$ (20,091)
Add: Depreciation expense	85,467		
Less: Loan Repayment - Principal	(38,370)		
Total Expenses	\$ 461,409		

(See independent auditor's report on additional information)



Horneytown Fire Department annual Meeting February 20,2017

Officers

Fire Chief
Jack Jones

Deputy Chief
Kelly Baker

Captain
Dustin Gardner

Captain
Brent Grogan

Captain
Lee Hedgecock

Captain
Palmer Record

Board of Directors

President
Darrell Woosley

Vice President
Ricky Shelton

Secretary/Treasurer
Max Moffitt

The Horneytown Fire Department will hold its annual meeting Feb 20 2017 at Station 29, located at 102 Horneytown Rd.

Voting for new board members. Vote to Raise fire tax 2 cent

PO Box 5004
High Point, NC 27262

Phone: 336-869-4313
Fax: 336-869-0628

To: Davidson County Board of County Commissioners

From: Griffith Volunteer Fire Department
 5190 Peters Creek Parkway
 Winston-Salem, North Carolina 27127-7278

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Griffith Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Repair & Maintenance	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Gas & Oil	\$ 21,281	\$ 21,281	\$ 21,281	\$ 21,281
Equipment	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Insurance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Utilities	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Supplies, Janitorial	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Building Maintenance	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Equipment Depreciation Account	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
Professional Fees	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Postage	\$ 500	\$ 500	\$ 500	\$ 500
Uniforms	\$ 18,120	\$ 18,120	\$ 18,120	\$ 18,120
Supplies, Office	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Supplies, Maintenance	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Supplies, Operating	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Membership & Dues	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Training	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Less Other Income	\$ 222,401	\$ 222,401	\$ 222,401	\$ 222,401
TOTAL				
Original or Amended Budget	\$ 222,401	\$ 222,401	\$ 222,401	\$ 222,401
YTD Revenues	\$ 232,090	\$ 223,957	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (9,689)	\$ (1,556)	\$ 222,401	\$ 222,401
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 287,009,557	\$ 289,147,211	\$ 289,176,126	\$ 289,176,126

We do hereby request that sufficient tax be levied in the Griffith Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.08.

Respectfully Submitted,

David Rush
 Board Chairman

Brian Sternecker
 Secretary to Board

Ike Brann
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Clemmons Volunteer Fire Department
 Attn. Chief Jerry Brooks
 PO Box 36
 Clemmons, NC 27012

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Clemmons Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 484	\$ 484	\$ 530	\$ 530
Repair & Maintenance	\$ 2,820	\$ 2,820	\$ 3,060	\$ 2,722
Gas & Oil	\$ 860	\$ 860	\$ 666	\$ 666
Equipment	\$ 1,410	\$ 1,410	\$ 925	\$ 925
Insurance	\$ 9,130	\$ 9,130	\$ 8,529	\$ 8,529
Utilities	\$ 790	\$ 790	\$ 551	\$ 551
Supplies, Janitorial	\$ 180	\$ 180	\$ 185	\$ 185
Building Maintenance	\$ 390	\$ 390	\$ 370	\$ 370
Equipment Depreciation Account	\$ 1,490	\$ 1,490	\$ 1,406	\$ 1,406
Professional Fees	\$ 50	\$ 50	\$ 362	\$ 362
Postage	\$ 420	\$ 420	\$ 52	\$ 52
Uniforms	\$ 1,170	\$ 1,170	\$ 1,200	\$ 1,200
Supplies, Office	\$ 820	\$ 820	\$ 802	\$ 802
Supplies, Operating	\$ 2,650	\$ 2,650	\$ 3,014	\$ 3,014
Membership & Dues	\$ 620	\$ 620	\$ 590	\$ 590
Training	\$ 720	\$ 720	\$ 82	\$ 82
Loan Repayment	\$ 2,770	\$ 2,770	\$ 2,630	\$ 2,630
Salaries	\$ 39,610	\$ 39,610	\$ 42,700	\$ 42,700
TOTAL	\$ 66,384	\$ 66,384	\$ 67,654	\$ 67,316
Original or Amended Budget	\$ 66,384	\$ 66,384	\$ 67,654	\$ 67,316
YTD Revenues	\$ 53,723	\$ 64,692	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ 12,661	\$ 1,692	\$ 67,654	\$ 67,316
Current Year Tax Rate	\$ 0.05	\$ 0.06	\$ 0.06	\$ 0.06
Total Tax Valuation	\$ 109,290,166	\$ 111,198,101	\$ 111,209,221	\$ 111,209,221

We do hereby request that sufficient tax be levied in the Clemmons Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.06.

Respectfully Submitted,

Charles Stovall
 Board Chairman

Darlene Armstrong
 Secretary to Board

J. Dodd Linker
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Badin Lake Fire Department
Attn. Chief Gene Hartman
625 Blaine Rd.
New London, NC 28127

Re: Budget Request For Fiscal Year 2017-2018

The Board of Directors of Badin Lake Volunteer Fire Department estimates the cost of operations for fiscal year 2017-2018 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 340	\$ 340	\$ 350	\$ 350
Repair & Maintenance	\$ 520	\$ 520	\$ 1,508	\$ 1,508
Gas & Oil	\$ 600	\$ 600	\$ 600	\$ 600
Equipment	\$ 600	\$ 600	\$ 600	\$ 600
Insurance	\$ 3,144	\$ 3,144	\$ 3,144	\$ 3,144
Utilities	\$ 2,882	\$ 2,882	\$ 3,882	\$ 3,882
Supplies, Janitorial	\$ 100	\$ 100	\$ 200	\$ 200
Building Maintenance	\$ 960	\$ 960	\$ 1,960	\$ 1,960
Equipment Depreciation Account	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Professional Fees	\$ 200	\$ 200	\$ 200	\$ 200
Uniforms	\$ 78	\$ 78	\$ 106	\$ 106
Supplies, Office	\$ 126	\$ 126	\$ 300	\$ 300
Membership & Dues	\$ 100	\$ 100	\$ 170	\$ 170
Training	\$ 450	\$ 450	\$ 450	\$ 450
Misc. Expenses	\$ 150	\$ 150	\$ 1,150	\$ 1,150
Loan Repayment	\$ 16,380	\$ 16,380	\$ 16,380	\$ 16,380
Paid Fire Fighter	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000
TOTAL	\$ 34,630	\$ 34,630	\$ 40,000	\$ 40,000
Original or Amended Budget	\$ 34,630	\$ 34,630	\$ 40,000	\$ 40,000
YTD Revenues	\$ 41,604	\$ 39,853	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (6,974)	\$ (5,223)	\$ 40,000	\$ 40,000
Current Year Tax Rate	\$ 0.055	\$ 0.055	\$ 0.055	\$ 0.055
Total Tax Valuation	\$ 78,037,326	\$ 76,693,044	\$ 76,717,027	\$ 76,717,027

We do hereby request that sufficient tax be levied in the Badin Lake Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2017-2018 is not to exceed \$0.055.

Respectfully Submitted,

Vincent Stamey
Board Chairman

Clyde Cupples
Secretary to Board

Teresa Reynolds
Treasurer to Board

SPECIAL REVENUE FUND - TRANSPORTATION

Rex Buck, Director

945 North Main Street Lexington, NC 27292 (336) 242-2250

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$354,591	\$423,357	\$423,357	\$333,676	\$341,041	(\$82,316)	-19.4%
Operating	\$402,249	\$350,915	\$350,915	\$347,583	\$370,720	\$19,805	5.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$180,040	\$180,040	0.0%
Total	\$756,840	\$774,272	\$774,272	\$681,259	\$891,801	\$117,529	15.2%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$119,337	\$119,337	0.0%
Charges for Service	\$215,002	\$199,650	\$199,650	\$97,164	\$12,000	(\$187,650)	-94.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$505,258	\$547,760	\$547,760	\$518,331	\$650,180	\$102,420	18.7%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$53,841	\$0	\$0	(\$36,112)	\$0	\$0	0.0%
Other Financing	\$23,719	\$26,862	\$26,862	\$13,431	\$110,284	\$83,422	310.6%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$797,820	\$774,272	\$774,272	\$592,814	\$891,801	\$117,529	15.2%
Net County Funds	(\$40,980)	\$0	\$0	\$88,445	\$0	\$0	0.0%
Authorized Positions	7.00	8.00	8.00	8.00	6.00	(2.00)	-25.0%

DEPARTMENTAL PURPOSE & GOALS

The Transportation Department provides effective transportation services to the citizens of Davidson County and ensures County human services agencies' and non-profits' transportation needs are met. These services include operating deviate-fixed bus routes and coordinating demand response passenger trips for elderly and disabled consumers. The department also works with Emergency Management to mobilize transportation assets during natural or manmade disasters affecting the community.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2017-18 Adopted Budget increases funding to Transportation by \$117,529 or 15.2%. The increase is largely due to two factors:

- ✓ An additional 0.5% toward the approved County pay raise (\$500 + 1.5% per employee vs. last year's \$500 + 1.0% per employee).
 - ✓ An additional amount per employee to satisfy the County's contribution toward increasing group insurance cost. Next year's total amount county-wide is expected to increase 5.7%. This is largely due to an increase in "high cost" claims throughout the County.
- The adopted budget includes funds (\$180K) for replacement of two high mileage transportation buses.
 - In addition, the adopted budget transfers (2.00) transportation Medicaid FTEs from the Transportation Fund to Social Services within the General Fund. The total cost of the employees is approximately \$82K, and now that Medicaid regulations have changed, the only other option would be to leave the employees within the Transportation Fund and contract with DSS in order to receive any type of reimbursement. Now these two DSS employees can be charged to the appropriate department in which they work, and DSS can file for reimbursement directly.
 - The adopted budget includes additional funding for two additional part-time route driver positions. The current capacity of available part-time hours within department is not enough to cover the current routes provided. The BOC approved to establish these two additional part-time positions at the May 23, 2017 BOC meeting, with funding included as part of the FY 2017-18 Adopted Budget.
 - Further, the adopted budget includes all the appropriate local matching funds for the new changes in the percentage required (from 10% to 50%).
 - Lastly, the adopted budget continues the contribution from both the Cities of Lexington and Thomasville toward the local match for their respective "circulator" routes. Each city is expected to contribute \$26,859 for the upcoming fiscal year.

FY 2017 SIGNIFICANT ACCOMPLISHMENTS

- FTA Compliance, Capacity, and Proficiency Review completed on 12/14/2016. Audit Deficiency list completed on time and was minimal compared to previous audits.
- Title VI Policy updated to the new NCDOT Office of Civil Rights template.
- Drug and Alcohol Zero Tolerance Policy updated after our December 2016 program audit.

KEY PERFORMANCE MEASURES

Measures	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected	FY 2018 Projected
Less than Two (2) OSHA Recordable Accidents	N/A	N/A	N/A	N/A
Number of One Way Passenger Trips Per Quarter (Deviated Fixed) > 25,000	35,232	34,014	32,200	32,500
Number of Passenger Trips Per Quarter (Paratransit) > 17,000	11,451	20,622	20,872	21,290
Number of Passengers Per Day > 500	655	660	580	595
Number of Passengers Per Revenue Hour > 3.8	6.1	5.5	6.4	6.5
Number of Passengers Per Service Hour > 3.7	5.8	4.7	6.2	6.3
Passengers Per Revenue Hour (Coordinated) > 2	2.1	3.6	3.4	3.5

FUTURE ISSUES

- Funding for Lexington Circular Route will continue to be an issue until the Winston-Salem MPO provides us with the funds the FTA formula stipulates are due Lexington.
- Continued replacement of our aging LTV Bus fleet.

SPECIAL REVENUE FUND – SCHOOL CAPITAL OUTLAY

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$19,581,310	\$3,644,461	\$3,644,461	\$1,792,210	\$3,651,603	\$7,142	0.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$19,581,310	\$3,644,461	\$3,644,461	\$1,792,210	\$3,651,603	\$7,142	0.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$71,889	\$0	\$0	\$42,360	\$0	\$0	0.0%
Intergovernmental	\$460,682	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$1,000,000	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$48,832,666	\$3,644,461	\$3,644,461	\$1,322,231	\$3,651,603	\$7,142	0.2%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$50,365,237	\$3,644,461	\$3,644,461	\$1,364,591	\$3,651,603	\$7,142	0.2%
Net County Funds	(\$30,783,927)	\$0	\$0	\$427,619	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The School Capital Outlay Fund accounts for the construction of school buildings and facilities for Davidson County Schools, Lexington and Thomasville City Schools as well as Davidson County Community College.

FY 2018 ADOPTED BUDGET HIGHLIGHTS

- The FY 2018 Adopted Budget increases funding for school capital outlay by \$7,142 or 0.2%. The county is continuing with the contribution of \$1 million dollars to the Davidson County Community College for the future construction of a new 40,000 square foot \$10.45 million dollar Allied Health facility. The community college has received private contributions / federal grant awards totaling approximately \$5.5 million dollars. The county has been asked to participate in the partial funding of the remaining \$5 million dollars and would contribute \$1 million dollars per year over a two year period.
- The adopted budget reduces the necessary contribution of school capital to debt service for the QSCB bonds by (\$7,142). This reduction is based on the updated amortization schedule therefore, the adopted budget transfers that difference back to each school system's school capital outlay allocation.

Organization	FY 2017 Adopted Budget	FY 2018 Requested Budget	FY 2018 Adopted Budget	<u>vs. Adopted</u>	
				\$ Change	% Change
Davidson County Community College	\$ 1,000,000	\$ 1,248,800	\$ 1,000,000	\$ -	0.0%
Davidson County Schools	\$ 1,692,374	\$ 1,776,993	\$ 1,696,947	\$ 4,573	0.3%
Lexington City Schools	\$ 497,668	\$ 517,575	\$ 499,011	\$ 1,343	0.3%
Thomasville City Schools	\$ 454,419	\$ 1,900,000	\$ 455,645	\$ 1,226	0.3%
Grand Total	\$ 3,644,461	\$ 5,443,368	\$ 3,651,603	\$ 7,142	0.2%

SPECIAL REVENUE FUND – SPECIAL SCHOOL DISTRICT

Casey Smith, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,494,515	\$1,523,137	\$1,523,137	\$1,441,737	\$1,539,298	\$16,161	1.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,494,515	\$1,523,137	\$1,523,137	\$1,441,737	\$1,539,298	\$16,161	1.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$1,494,515	\$1,523,137	\$1,523,137	\$1,441,737	\$1,539,298	\$16,161	1.1%
Total	\$1,494,515	\$1,523,137	\$1,523,137	\$1,441,737	\$1,539,298	\$16,161	1.1%
Net County Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The special school district fund is a special revenue fund to account for the proceeds generated from the special school tax levied by the county on behalf of the Lexington City School System. For FY 2018 the tax rate will remain \$0.12 per \$100 dollars of assessed property valuation, which is the same as it was for FY 2017.

GLOSSARY OF BUDGET-RELATED TERMS

ABC Tax - A tax on the net profits of county and city alcoholic beverage control (ABC) stores. The law provides that the net profits from the tax to a county's general fund.

Accrual Basis of Accounting - Method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax (also known as "Property Tax") - A tax on property itself, levied on the assessed value of the property.

Adopted Budget - The original budget approved by the Board of County Commissioners for a given fiscal year.

Agency Funds – Funds used to account for assets held as an agent for individuals, private organizations, other governments and/or other funds or accounts. Agency funds are purely custodial in nature

Allocate – To set apart portions of budgeted expenditures that are specifically designated or organizations for special activities or purposes.

Amended Budget - The original budget plus or minus any adjustments approved during the fiscal year by the Board of County Commissioners, i.e. June 30th or year end.

Appropriation - An authorization from a governing body to make expenditures for a specific purpose.

Approved Positions – Employee positions which are approved in the adopted budget. Positions are to be filled during the year.

Assessed Valuation - The total value of real estate and personal property as determined by tax assessors which is used as a basis for levying taxes.

Average Daily Membership (ADM) - The average number of students attending the public schools (grades K-12) on any given day based on enrollment figures through the first 10 days of the school year. This number is used by the State Department of Public Instruction for the allotment of "per pupil" funds to a school system. It is also used by county government as the basis for the allotment of operating (non-capital) funds from county sources to the public schools.

Balanced Budget – A budget (including project ordinances and financial plans for Internal Service Funds) where the sum of estimated net revenues and appropriated fund balances is equal to appropriations. G.S. 159-8(a) requires an exact balance – neither a deficit nor a surplus. G.S. 159-13(b) (16) states that each of the accounting funds, the sum of which make up the annual budget, must also be balanced.

GLOSSARY OF BUDGET-RELATED TERMS

Benchmarking - A practical process for measuring an organization's performance and processes, and using that analysis to improve services, operations and associated expenses.

Best in Class - Organizations that perform each function at the lowest cost, or with the highest degree of quality or efficiency.

Best Practice - The method used by an entity that excels at doing a particular activity. These are the measures against which the county benchmarks its current processes for performing the activity.

Block Grant - The consolidation by a funding agency (Federal or State government, for example) of two or more program-specific grants into one grant. This, in theory, provides the recipient of the grant with the maximum flexibility in the expenditure of the grant funds, while adhering to program requirements. In practice, it is sometimes used by funding agencies as a method of reducing the amount of grant awards.

Bond - A written promise to pay a specific sum of money plus interest within a specific period of time. Bonds are a major source of revenue for construction or major renovations.

Bond Rating – In rating municipalities for the issuance of general obligation debt, Standard & Poor's and Moody's consider factors that are relevant to a government's capacity and willingness to repay its debt. Bond ratings impact the interest rate and the cost of debt service in the operating budget.

Budget - A proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.

Budget Calendar - The schedule around which the budget is developed. This schedule must include certain statutory dates, ultimately ending with the adoption of a budget ordinance by the Board of County Commissioners prior to July 1 (the date that the fiscal year begins).

Budget Message - The introduction of the budget that provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

Budget Officer - The appointed position within the organization designated to develop annual balanced spending plans for each fund within the County as well as monitor current year spending authorizations. For Davidson County that power has been designated by the Board of Commissioners to reside with the Assistant County Manager.

Budget Ordinance - The official enactment by the Board of Commissioners making appropriations and establishing a tax rate for the budget year. Appropriations shall be made by department, function, or project and will include the presentation of revenue estimates by major source. The ordinance must be adopted prior to July 1, with appropriate notification made to the Finance Officer and Clerk to the Board within five (5) days of approval by the Board of Commissioners.

GLOSSARY OF BUDGET-RELATED TERMS

Capital Improvement Plan (CIP) - A five-year plan of major construction or renovation projects. This plan includes the projected annual expenses and available revenues for each project. The plan is adjusted annually and approved by the Board of County Commissioners.

Capital Improvement Program - A long range plan which outlines proposed capital improvement projects and estimates the costs and funding sources associated with those projects.

Capital Outlay - Expenses associated with the acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. This includes equipment and physical property, other than land and buildings, having a useful life of more than three years and a cost in excess of \$5,000.

Capital Projects - A renovation and/or new construction project where the project takes a year or more to complete and the finished project has a life expectancy of five (5) or more.

Capital Project Fund - Transactions relating to the construction of any major capital improvements, including those financed by bond proceeds.

Cash Basis of Accounting - Method of accounting in which transactions are recognized at the time cash is received or spent.

Countywide Budget - The combination of the General Fund Budget (less any transfers to other funds) and the School Capital Outlay Fund Budget. This budget serves as the basis for the countywide tax rate.

Debt Service - Payments of interest and principal on an obligation resulting from the issuance of bonds.

Emergency Telephone System Fund - Transactions associated with the operation and debt retirement of the "911" Emergency Communications System. These transactions include those associated with both the "hardwire" (landlines) and "wireless" (cellular) communications components.

Fire District Funds - Transactions relating to the operation of the Fire Districts in the county. There are 26 individual Fire Districts in the county. Each is funded, in large part, from a special district tax levied on the property value for the individual district. The tax rate for each district is established annually by the Board of County Commissioners with the adoption of the Budget Ordinance.

Fiscal Year (FY) - The twelve-month period designated as the operating year for county government. For Davidson County, the fiscal year begins on July 1, and ends on the following June 30.

GLOSSARY OF BUDGET-RELATED TERMS

Fund - A separate fiscal and accounting entity, with its own set of accounts and having its own cash and other resources, liabilities, equities or fund balance, revenues and expenditures.

Fund Balance - Appropriated - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is budgeted to help finance the subsequent year's expenditures.

Fund Balance - Undesignated - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is not budgeted to help finance the subsequent year's expenditures. Any or all of this amount may be appropriated by action of the Board of County Commissioners at any time during the year, or may be left undesignated until the end of the fiscal year. The Local Government Commission recommends that the undesignated fund balance be at least 8% of the countywide budget. Davidson County internal fund balance policy requires that the undesignated fund balance be 18% of the countywide budget.

GAAP - An acronym meaning "Generally Accepted Accounting Principles", which refer to a set of standard accounting rules and procedures used by governmental agencies to account for the receipt and expenditure of funds.

General Fund - Transactions very general in nature and not required to be accounted for in another fund. This is the primary operating fund for the county.

General Obligation Bonds - Bonds issued by the government, usually requiring voter approval, that are backed by the government's full faith and credit.

Hold-Harmless Revenue – The landmark 2007 legislation granting a phase-in of county Medicaid relief required counties to cede the Article 44 1/2 percent sales tax to the state, changed the distribution method from a per capita to a point of delivery basis (non-food portion only), and guaranteed that cities would not incur any revenue losses from the relief swap. Payment to the cities is deducted automatically by the Department of Revenue from the county's monthly sales tax distribution payment. To ensure that all counties would benefit from the relief swap, the General Assembly enacted a county hold harmless provision, guaranteeing each county a net benefit of at least \$500,000 in perpetuity.

Internal Services Fund - Transactions of departments that serve other departments in the same government rather than the public. Operations in Davidson County government that are included in the Internal Services Fund are Garage and Insurance Fund.

Investment Earnings - The interest realized as a result of the investment of idle cash (includes fund balance, capital and operating proceeds, and bond proceeds. These earnings must be credited proportionately among the funds from which the invested money came.

GLOSSARY OF BUDGET-RELATED TERMS

Modified Accrual Basis of Budgeting – The assignment of most revenues, including the property tax, to the year when they are received in cash, or if they are received shortly after the start of one fiscal year but are measurable and available at the end of the prior fiscal year, to the prior year's budget; and the assignment of expenditures to the year in which the liabilities arising from those expenditures are expected to occur.

Motor Vehicles - For the purpose of establishing property values, motor vehicles are defined as any vehicle that is self-propelled and every vehicle designed to run upon the highways that is pulled by a self-propelled vehicle. Motor vehicles are designed for public roads and include trailers.

Outcome - Measures providing information on program results or effectiveness.

Output - Indicators that define the number of service units provided by a department or program (workload indicators).

Pay As You Go Funding (PAYG) - A funding mechanism for capital projects that relies on annual appropriations as opposed to long-term debt created through the issue of voter-approved bonds. This form of funding usually requires an appropriation from the General Fund (primarily property tax revenues or fund balance appropriations).

Performance Measures - Quantitative measures that assist in analyzing the effectiveness and efficiency of a program or department.

Personal Property - Property that is movable, so identified for purposes of taxation. Examples include automobiles, motorcycles, trailers, boats, and airplanes.

Property Tax (also known as "Ad Valorem Tax") - A tax on property itself, levied on the assessed value of the property.

Real Property - Land, buildings, and items permanently affixed to land or buildings.

Revaluation – A program undertaken by the County to appraise all real property in the taxing district according to its current full and fair value reflecting changes in market conditions.

Revenue - Receipts that increase the County's net worth or net financial resources.

Revenue Neutral Tax Rate - North Carolina General Statute 159-11(e) defines the revenue-neutral tax rate as the rate that when applied to the updated property values and after controlling for the average change in the tax base, will generate the same amount of revenue in the upcoming fiscal year had a property valuation not occurred.

GLOSSARY OF BUDGET-RELATED TERMS

School Capital Outlay Fund - Transactions associated with the financing of school capital assets for the Davidson County Public Schools, Lexington and Thomasville City Schools and Davidson County Community College.

Sewer Bond / Construction Fund - Transactions associated with the financing and construction of various sewer construction projects.

Special Revenue Fund - County accounts established to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose. Operations in Davidson County government that are included in the Internal Services Fund are Fire Districts, Transportation and Emergency Telephone.

State Certified Property - For the purpose of establishing property values, the N.C. Department of Revenue appraises some real and personal property in each county and certifies the values of such property to the assessor. Examples of the types of property included in this category are airline companies, bus line companies, electric membership corporations and power companies, gas companies, pipeline companies, and motor freight carrier companies.

State Shared Revenue - The proceeds from State taxes that are shared with counties, with the distribution being determined by some formula, depending on the type of tax. Revenue in this category includes intangibles tax and real estate transfer fees.

Temporary Assistance for Needy Families (TANF) - This State block grant replaces the former entitlement program (AFDC).

Tangible Personal Property - Items of visible and movable property not permanently affixed to real property.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

Tax Rate - The factor that determines the amount of tax due on taxable property. Tax rates are customarily expressed in dollars per \$100 appraised valuation.

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	INTERGOVERNMENTAL	ADMIN	\$ 116,835	\$ 184,161	\$ 158,427	\$ 80,144	\$ 142,216	\$ 142,216	\$ (41,945)	-22.8%
			WIA INCUMBENT WORKER GRAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-10% SET-ASIDE	\$ -	\$ -	\$ 30,000	\$ 15,372	\$ -	\$ -	\$ -	#DIV/0!
			WIA-ADULT	\$ 459,991	\$ 387,979	\$ 383,391	\$ 250,237	\$ 309,531	\$ 309,531	\$ (78,448)	-20.2%
			WIA-DISLOCATED WORKER	\$ 320,820	\$ 340,998	\$ 250,353	\$ 164,052	\$ 288,725	\$ 288,725	\$ (52,273)	-15.3%
			WIA-YOUTH	\$ 318,585	\$ 573,768	\$ 537,359	\$ 278,695	\$ 340,183	\$ 340,183	\$ (233,585)	-40.7%
		OTHER FINANCING	FUND BALANCE - APPROP	\$ -	\$ -	\$ 9,722	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 151,725	\$ 165,357	\$ 155,635	\$ 82,679	\$ 164,479	\$ 164,450	\$ (907)	-0.5%
		DavidsonWorks Total		\$ 1,367,956	\$ 1,652,263	\$ 1,524,887	\$ 871,179	\$ 1,245,134	\$ 1,245,105	\$ (407,158)	-24.6%
DavidsonWorks Total				\$ 1,367,956	\$ 1,652,263	\$ 1,524,887	\$ 871,179	\$ 1,245,134	\$ 1,245,105	\$ (407,158)	-24.6%
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ 110,210	\$ 26,708	\$ 26,708	\$ 92,143	\$ -	\$ -	\$ (26,708)	-100.0%
			DISPOSAL TAX	\$ (200,900)	\$ (51,902)	\$ (51,902)	\$ -	\$ -	\$ -	\$ 51,902	-100.0%
			USER FEES - C&D - CASH	\$ 130,002	\$ 65,100	\$ 65,100	\$ 76,098	\$ 31,420	\$ 31,420	\$ (33,680)	-51.7%
			USER FEES - C&D - CHARGES	\$ 647,762	\$ 360,982	\$ 360,982	\$ 95,734	\$ 34,570	\$ 34,570	\$ (326,412)	-90.4%
			USER FEES - INERT DEBRIS	\$ 5,292	\$ 6,200	\$ 6,200	\$ 4,163	\$ 6,000	\$ 6,000	\$ (200)	-3.2%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 99,842	\$ -	\$ -	\$ 122,633	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ 3,664	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		Integrated Solid Waste Total		\$ 792,208	\$ 407,088	\$ 410,752	\$ 390,772	\$ 71,990	\$ 71,990	\$ (335,098)	-82.3%
Enterprise Fund - Landfill C&D Total				\$ 792,208	\$ 407,088	\$ 410,752	\$ 390,772	\$ 71,990	\$ 71,990	\$ (335,098)	-82.3%
Enterprise Fund - Landfill MSW	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISPOSAL TAX	\$ (54,633)	\$ (213,884)	\$ (213,884)	\$ (189,279)	\$ (213,884)	\$ (213,884)	\$ -	0.0%
			INTERDEPARTMENTAL CHARGES	\$ 292,542	\$ 290,100	\$ 290,100	\$ 277,939	\$ 253,924	\$ 253,924	\$ (36,176)	-12.5%
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CHARGES	\$ -	\$ -	\$ -	\$ -	\$ 141,823	\$ 141,823	\$ 141,823	#DIV/0!
			USER FEES - INERT DEBRIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - MSW - CASH	\$ 127,302	\$ 76,295	\$ 76,295	\$ 249,924	\$ 256,433	\$ 256,433	\$ 180,138	236.1%
			USER FEES - MSW - CHARGES	\$ 3,022,552	\$ 1,030,921	\$ 1,073,160	\$ 3,392,041	\$ 1,330,341	\$ 1,330,341	\$ 299,420	29.0%
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ 8,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INSURANCE - LOSS OF FA	\$ 13,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ 1,109,539	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		Integrated Solid Waste Total		\$ 3,409,436	\$ 1,183,432	\$ 2,335,210	\$ 3,730,625	\$ 1,768,637	\$ 1,768,637	\$ 585,205	49.4%
Enterprise Fund - Landfill MSW Total				\$ 3,409,436	\$ 1,183,432	\$ 2,335,210	\$ 3,730,625	\$ 1,768,637	\$ 1,768,637	\$ 585,205	49.4%
Enterprise Fund - Recycling	Integrated Solid Waste	CHARGES FOR SERVICES	RECYCLEABLES SALES	\$ 53,287	\$ 25,729	\$ 25,729	\$ 52,271	\$ 42,700	\$ 42,700	\$ 16,971	66.0%
			TRANSFER STATION	\$ 3,958	\$ 1,600	\$ 1,600	\$ 13,543	\$ 54,830	\$ 54,230	\$ 52,630	3289.4%
		INTERGOVERNMENTAL	SANITATION CWRR GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ 64,746	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	ELECTRONICS DISPOSAL TAX	\$ 15,309	\$ 7,655	\$ 7,655	\$ 11,843	\$ -	\$ -	\$ (7,655)	-100.0%
			SCRAP TIRE DISPOSAL TAX	\$ 218,103	\$ 199,369	\$ 199,369	\$ 162,376	\$ 177,000	\$ 177,000	\$ (22,369)	-11.2%
			SOLID WASTE DISPOSAL TAX	\$ 82,992	\$ 42,161	\$ 42,161	\$ 66,311	\$ 42,800	\$ 42,800	\$ 639	1.5%
			WHITE GOODS DISPOSAL TAX	\$ 29,238	\$ -	\$ -	\$ 13,997	\$ 185,000	\$ -	\$ -	#DIV/0!
		Integrated Solid Waste Total		\$ 402,887	\$ 276,514	\$ 341,260	\$ 320,340	\$ 502,330	\$ 316,730	\$ 40,216	14.5%
Enterprise Fund - Recycling Total				\$ 402,887	\$ 276,514	\$ 341,260	\$ 320,340	\$ 502,330	\$ 316,730	\$ 40,216	14.5%
Enterprise Fund - Sewer	Sewer	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	SERVICE FEES	\$ 543,388	\$ 420,749	\$ 600,749	\$ 513,712	\$ 442,627	\$ 445,994	\$ 25,245	6.0%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 487,718	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		Sewer Total		\$ 1,031,777	\$ 420,749	\$ 800,749	\$ 513,712	\$ 442,627	\$ 445,994	\$ 25,245	6.0%
Enterprise Fund - Sewer Total				\$ 1,031,777	\$ 420,749	\$ 800,749	\$ 513,712	\$ 442,627	\$ 445,994	\$ 25,245	6.0%
Enterprise Funds - Airport Fund	Airport Fund	CHARGES FOR SERVICES	FUEL SALES	\$ 17,534	\$ 13,000	\$ 13,000	\$ 13,306	\$ 13,000	\$ 13,000	\$ -	0.0%
			HANGAR RENTALS	\$ 301,565	\$ 200,500	\$ 200,500	\$ 288,812	\$ 200,500	\$ 200,500	\$ -	0.0%
			MISCELLANEOUS SALES	\$ 12,000	\$ 18,000	\$ 18,000	\$ 12,000	\$ 18,000	\$ 18,000	\$ -	0.0%
		MISCELLANEOUS REVENUE	OTHER	\$ 18,657	\$ 18,000	\$ 18,000	\$ 17,102	\$ 18,000	\$ 18,000	\$ -	0.0%
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 119,317	\$ 119,317	\$ 119,317	\$ 59,659	\$ 119,317	\$ 119,317	\$ -	0.0%
			TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		Airport Fund Total		\$ 469,073	\$ 368,817	\$ 368,817	\$ 390,879	\$ 368,817	\$ 368,817	\$ -	0.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Funds - Airport Fund Total				\$ 469,073	\$ 368,817	\$ 368,817	\$ 390,879	\$ 368,817	\$ 368,817	\$ -	0.0%
General	Animal Shelter	CHARGES FOR SERVICES	PUBLIC SAFETY / ANIMAL SHELTER ADOPTIONS	\$ 94,374	\$ 80,000	\$ 80,000	\$ 83,200	\$ 85,000	\$ 85,000	\$ 5,000	6.3%
			PUBLIC SAFETY / OTHER	\$ 19,663	\$ 13,000	\$ 13,000	\$ 14,483	\$ 13,000	\$ 13,000	\$ -	0.0%
	Animal Shelter Total			\$ 114,037	\$ 93,000	\$ 93,000	\$ 97,684	\$ 98,000	\$ 98,000	\$ 5,000	5.4%
	Board of Elections	CHARGES FOR SERVICES	BOARD OF ELECTION	\$ 43,485	\$ 500	\$ 500	\$ 45	\$ 47,700	\$ 47,700	\$ 47,200	9440.0%
	Board of Elections Total			\$ 43,485	\$ 500	\$ 500	\$ 45	\$ 47,700	\$ 47,700	\$ 47,200	9440.0%
	Contributions	INTERGOVERNMENTAL	FAMILY SERVICE CENTER	\$ 302,468	\$ 98,069	\$ 98,069	\$ 287,221	\$ 98,069	\$ 98,069	\$ -	0.0%
			LIFE CENTER-HCCBG	\$ 120,261	\$ 96,726	\$ 96,726	\$ 92,547	\$ 96,726	\$ 96,726	\$ -	0.0%
		MISCELLANEOUS REVENUE	OTHER	\$ 7,701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ -	\$ 226,205	\$ 248,000	\$ 248,000	#DIV/0!
	Contributions Total			\$ 430,430	\$ 194,795	\$ 194,795	\$ 379,768	\$ 421,000	\$ 442,795	\$ 248,000	127.3%
	Cooperative Extension	INTERGOVERNMENTAL	STATE GRANTS	\$ 26,007	\$ -	\$ 18,693	\$ 14,844	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	4-H CLUBS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 26,169	\$ -	\$ 42,024	\$ 26,114	\$ -	\$ -	\$ -	#DIV/0!
	Cooperative Extension Total			\$ 52,176	\$ -	\$ 60,717	\$ 40,957	\$ -	\$ -	\$ -	#DIV/0!
	County Manager	INTERGOVERNMENTAL	DSS	\$ -	\$ 136,054	\$ 136,054	\$ -	\$ 136,054	\$ 136,054	\$ -	0.0%
			JCPC	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	County Manager Total			\$ 15,500	\$ 136,054	\$ 136,054	\$ -	\$ 136,054	\$ 136,054	\$ -	0.0%
	Davidson County Schools	TAXES	1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ -	\$ 284,000	\$ 377,000	\$ 377,000	#DIV/0!
	Davidson County Schools Total			\$ -	\$ -	\$ -	\$ -	\$ 284,000	\$ 377,000	\$ 377,000	#DIV/0!
	Debt Service	INTERGOVERNMENTAL	PUBLIC SCH. BLDG CAP FUND	\$ 1,649,460	\$ 1,649,460	\$ 1,649,460	\$ -	\$ 1,649,460	\$ 1,649,460	\$ -	0.0%
		OTHER FINANCING	TRANSFER FROM OTHER FUNDS	\$ 437,486	\$ -	\$ 11,222	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ -	\$ 1,069,968	\$ 1,069,968	\$ 1,069,968	\$ 727,768	\$ 595,300	\$ (474,668)	-44.4%
			1/4% SALES TX-ARTICLE 46	\$ 2,853,553	\$ 2,900,000	\$ 2,900,000	\$ 1,749,531	\$ 2,929,000	\$ 2,875,000	\$ (25,000)	-0.9%
	Debt Service Total			\$ 4,940,499	\$ 5,619,428	\$ 5,630,650	\$ 2,819,499	\$ 5,306,228	\$ 5,119,760	\$ (499,668)	-8.9%
	Emergency Services	CHARGES FOR SERVICES	AMBULANCE FEES	\$ 4,920,138	\$ 5,000,000	\$ 5,000,000	\$ 5,238,966	\$ 5,000,000	\$ 5,000,000	\$ -	0.0%
			AMBULANCE GARNISHMENT	\$ 420	\$ 10,600	\$ 10,600	\$ -	\$ 15,600	\$ 15,600	\$ 5,000	47.2%
			PERMITS	\$ 11,592	\$ 8,500	\$ 8,500	\$ 10,091	\$ 8,500	\$ 8,500	\$ -	0.0%
			SARA FEES	\$ 21,200	\$ 25,000	\$ 25,000	\$ (1,100)	\$ 30,000	\$ 21,000	\$ (4,000)	-16.0%
		INTERGOVERNMENTAL	EMERGENCY MANAGEMENT	\$ 52,917	\$ 35,000	\$ 44,800	\$ 62,759	\$ 35,000	\$ 35,000	\$ -	0.0%
	Emergency Services Total			\$ 5,006,267	\$ 5,079,100	\$ 5,088,900	\$ 5,310,715	\$ 5,089,100	\$ 5,080,100	\$ 1,000	0.0%
	Information Technology	CHARGES FOR SERVICES	MAPS & COPIES	\$ 609	\$ -	\$ -	\$ 762	\$ -	\$ -	\$ -	#DIV/0!
	Information Technology Total			\$ 609	\$ -	\$ -	\$ 762	\$ -	\$ -	\$ -	#DIV/0!
	Inspections	LICENSES & PERMITS	BUILDING PERMITS	\$ 957,439	\$ 625,000	\$ 661,907	\$ 890,321	\$ 800,000	\$ 800,000	\$ 175,000	28.0%
	Inspections Total			\$ 957,439	\$ 625,000	\$ 661,907	\$ 890,321	\$ 800,000	\$ 800,000	\$ 175,000	28.0%
	Integrated Solid Waste	INTERGOVERNMENTAL	DAVIDSON COUNTY SCHOOLS	\$ 139,320	\$ 146,292	\$ 146,292	\$ 109,719	\$ -	\$ -	\$ (146,292)	-100.0%
			RECYCLING SALES	\$ 8,785	\$ 26,585	\$ 26,585	\$ -	\$ -	\$ -	\$ (26,585)	-100.0%
			SANITATION CWRR GRANT	\$ 25,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ 173,288	\$ 172,877	\$ 172,877	\$ 109,719	\$ -	\$ -	\$ (172,877)	-100.0%
	Library	CHARGES FOR SERVICES	LIBRARY FEES	\$ 97,146	\$ 90,000	\$ 90,000	\$ 81,425	\$ 75,000	\$ 90,000	\$ -	0.0%
			OTHER	\$ 3,106	\$ -	\$ 18,206	\$ 20,811	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL	LIBRARY ENRICHMENT GRT	\$ 5,750	\$ -	\$ 1,400	\$ 1,203	\$ -	\$ -	\$ -	#DIV/0!
			LIBRARY-STATE AID ALLOC.	\$ 186,015	\$ 180,000	\$ 180,000	\$ 176,177	\$ 180,000	\$ 180,000	\$ -	0.0%
	Library Total			\$ 292,017	\$ 270,000	\$ 289,606	\$ 279,616	\$ 255,000	\$ 270,000	\$ -	0.0%
	Non-Departmental	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ 2,740,602	\$ 6,401,744	\$ -	\$ 3,020,518	\$ 3,054,098	\$ 313,496	11.4%
		CHARGES FOR SERVICES	FACILITY FEES	\$ 164,898	\$ 160,000	\$ 160,000	\$ 139,281	\$ 160,000	\$ 160,000	\$ -	0.0%
			FAMILY DOLLAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			JAIL FEES	\$ 98,716	\$ 85,000	\$ 85,000	\$ 76,492	\$ 85,000	\$ 85,000	\$ -	0.0%
			MEDICAL EXAM FEES	\$ 23,550	\$ 10,000	\$ 10,000	\$ 24,470	\$ 10,000	\$ 10,000	\$ -	0.0%
			OFFICERS FEES	\$ 125,649	\$ 120,000	\$ 120,000	\$ 106,541	\$ 120,000	\$ 120,000	\$ -	0.0%
			OTHER	\$ 85,646	\$ 112,000	\$ 112,000	\$ 35,524	\$ 112,000	\$ 85,000	\$ (27,000)	-24.1%
			SHERIFF- WALLBURG/MIDWAY	\$ 123,510	\$ 123,510	\$ 123,510	\$ -	\$ 123,510	\$ 123,510	\$ -	0.0%
			U S POST OFFICE	\$ 38,600	\$ 39,000	\$ 39,000	\$ 28,950	\$ 39,000	\$ 39,000	\$ -	0.0%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 336,531	\$ 260,000	\$ 260,000	\$ 325,462	\$ 260,000	\$ 275,000	\$ 15,000	5.8%
		INTERGOVERNMENTAL	FEDERAL PAYMENTS-OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NAT. FOREST TIMBER REC	\$ 3,961	\$ 2,400	\$ 2,400	\$ 3,096	\$ 2,400	\$ 2,400	\$ -	0.0%
			OTHER	\$ 167,037	\$ -	\$ 5,812	\$ 152,622	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	INSURANCE-LOSS OF GEN FA	\$ 123,098	\$ -	\$ 19,861	\$ 25,317	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 136,391	\$ 94,250	\$ 95,450	\$ 181,118	\$ 94,250	\$ 94,250	\$ -	0.0%
			QSCB INTEREST SUBSIDY	\$ 616,644	\$ 616,644	\$ 616,644	\$ 615,982	\$ 616,644	\$ 616,644	\$ -	0.0%

Expenditure / Revenue

Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Non-Departmental	MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS	\$ 116,012	\$ 10,000	\$ 10,000	\$ 36,812	\$ 10,000	\$ 10,000	\$ -	0.0%
			VENDING	\$ 2,163	\$ 1,000	\$ 1,000	\$ 1,293	\$ 1,000	\$ 1,000	\$ -	0.0%
		OTHER FINANCING	NOTE PROCEEDS	\$ 46,847,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ -	\$ 69,500	\$ 69,500	\$ -	\$ 69,500	\$ 69,500	\$ -	0.0%
			TRANSFERS FROM CAP RESERV	\$ 597,511	\$ 250,400	\$ 805,428	\$ 336,328	\$ 388,000	\$ 525,720	\$ 275,320	110.0%
		TAXES	1% SALES TAX	\$ 8,128,602	\$ 7,084,958	\$ 7,084,958	\$ 6,393,688	\$ 7,107,784	\$ 7,107,784	\$ 22,826	0.3%
			1/2% SALES TAX (83) REST	\$ 2,413,489	\$ 2,134,871	\$ 2,134,871	\$ 1,623,802	\$ 2,200,000	\$ 2,200,000	\$ 65,129	3.1%
			1/2% SALES TAX (83) UNRES	\$ 5,631,475	\$ 4,934,940	\$ 4,934,940	\$ 3,788,871	\$ 5,300,000	\$ 5,300,000	\$ 365,060	7.4%
			1/2% SALES TAX (86) REST	\$ 3,008,090	\$ 2,855,855	\$ 2,855,855	\$ 2,063,796	\$ 2,855,855	\$ 2,855,855	\$ -	0.0%
			1/2% SALES TAX (86) UNRES	\$ 2,005,393	\$ 1,955,876	\$ 1,955,876	\$ 1,375,864	\$ 1,955,876	\$ 1,955,876	\$ -	0.0%
			1/2% SALES TX-ARTICLE 44	\$ 256,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FRANCHISE FEES	\$ 847,758	\$ 880,000	\$ 880,000	\$ 429,550	\$ 880,000	\$ 880,000	\$ -	0.0%
			GROSS RECEIPTS TAX	\$ 73,326	\$ 55,000	\$ 55,000	\$ 32,051	\$ 55,000	\$ 55,000	\$ -	0.0%
			PRIVILEGE LICENSES	\$ 4,415	\$ 4,500	\$ 4,500	\$ 3,285	\$ 4,500	\$ 4,500	\$ -	0.0%
			VEHICLE RENTAL TAX	\$ 99,427	\$ -	\$ -	\$ 88,162	\$ -	\$ -	\$ -	#DIV/0!
			ALCOHOLIC BEVERAGE TAXES	\$ -	\$ -	\$ -	\$ 186,715	\$ -	\$ -	\$ -	#DIV/0!
	Non-Departmental Total			\$ 72,076,176	\$ 24,600,306	\$ 28,843,349	\$ 18,075,073	\$ 25,470,837	\$ 25,630,137	\$ 1,029,831	4.2%
	Operating Transfers	TAXES	1/2% SALES TX-ARTICLE 44	\$ -	\$ 1,427,430	\$ 1,427,430	\$ 1,225,056	\$ 1,500,000	\$ 1,500,000	\$ 72,570	5.1%
	Operating Transfers Total			\$ -	\$ 1,427,430	\$ 1,427,430	\$ 1,225,056	\$ 1,500,000	\$ 1,500,000	\$ 72,570	5.1%
	Planning	CHARGES FOR SERVICES	COMPLIANCE PERMITS	\$ 25,554	\$ 19,650	\$ 19,650	\$ 30,065	\$ 19,650	\$ 19,650	\$ -	0.0%
			OTHER	\$ -	\$ 13,000	\$ 13,000	\$ -	\$ 13,000	\$ 13,000	\$ -	0.0%
			PLANNING	\$ 22,272	\$ 9,250	\$ 9,250	\$ 5,063	\$ 29,250	\$ 29,250	\$ 20,000	216.2%
	Planning Total			\$ 47,826	\$ 41,900	\$ 41,900	\$ 35,128	\$ 61,900	\$ 61,900	\$ 20,000	47.7%
	Public Health	CHARGES FOR SERVICES	CHILD HEALTH COLLECTIONS	\$ 636	\$ 100	\$ 100	\$ 320	\$ -	\$ -	\$ (100)	-100.0%
			CONTRIBUTIONS	\$ 25,650	\$ -	\$ 30,000	\$ 29,997	\$ -	\$ -	\$ -	#DIV/0!
			DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY PLANNING	\$ 25,134	\$ 20,000	\$ 20,000	\$ 26,649	\$ 20,000	\$ 20,000	\$ -	0.0%
			FLU SHOTS	\$ 22,761	\$ 10,000	\$ 10,000	\$ 45,415	\$ 15,000	\$ 15,000	\$ 5,000	50.0%
			PNEUMONIA	\$ -	\$ -	\$ -	\$ 3,093	\$ -	\$ -	\$ -	#DIV/0!
			PRENATAL COLLECTIONS	\$ 7,696	\$ 5,000	\$ 5,000	\$ 5,647	\$ -	\$ -	\$ (5,000)	-100.0%
			SENIOR SERVICES	\$ 11,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			X-RAY/RAT POISON	\$ 99,978	\$ 90,000	\$ 90,000	\$ 76,281	\$ 90,000	\$ 90,000	\$ -	0.0%
		INTERGOVERNMENTAL	AIDS - STATE	\$ 16,918	\$ 15,793	\$ 16,401	\$ 14,370	\$ 15,314	\$ 15,314	\$ (479)	-3.0%
			BIOTERRORISM GRANT	\$ 42,887	\$ 42,887	\$ 63,987	\$ 8,724	\$ 42,887	\$ 42,887	\$ -	0.0%
			CHILD CARE COORDINATION	\$ 9,442	\$ 9,442	\$ 9,442	\$ 7,605	\$ 9,442	\$ 9,442	\$ -	0.0%
			CHILD HEALTH	\$ 118,010	\$ 122,841	\$ 122,841	\$ 105,964	\$ 122,841	\$ 122,841	\$ -	0.0%
			CHILDBIRTH CLASS	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			COMMUNICABLE DISEASE	\$ 3,806	\$ 3,806	\$ 6,806	\$ 3,489	\$ 3,806	\$ 3,806	\$ -	0.0%
			COMP BREAST - CERV CANCER	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 17,595	\$ 17,595	\$ (33,405)	-65.5%
			DENTAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPOPROVERA CONTRA	\$ 4,913	\$ 5,000	\$ 5,000	\$ 4,680	\$ 5,000	\$ 5,000	\$ -	0.0%
			ENVIRONMENTAL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY PLANNING	\$ 161,323	\$ 161,323	\$ 163,171	\$ 150,790	\$ 126,040	\$ 126,040	\$ (35,283)	-21.9%
			FOOD & LODGING	\$ 35,605	\$ 16,800	\$ 25,810	\$ 25,810	\$ 16,800	\$ 16,800	\$ -	0.0%
			HEALTH PROMOTION	\$ 39,522	\$ 28,207	\$ 35,707	\$ 17,145	\$ 36,174	\$ 36,174	\$ 7,967	28.2%
			HEALTH-DC SCHOOLS	\$ 141,667	\$ 148,396	\$ 148,396	\$ 148,396	\$ 158,143	\$ 158,143	\$ 9,747	6.6%
			HEALTH-DCCC NURSE	\$ 8,492	\$ 5,000	\$ 5,000	\$ 9,084	\$ 5,000	\$ 5,000	\$ -	0.0%
			HEALTH-LEX CITY SCHOOLS	\$ 29,626	\$ 37,069	\$ 37,069	\$ 33,435	\$ 40,649	\$ 40,649	\$ 3,580	9.7%
			HEALTH-TV ILLE SCHOOLS	\$ 26,132	\$ 33,671	\$ 33,671	\$ 33,671	\$ 38,130	\$ 38,130	\$ 4,459	13.2%
			IMMUNIZATION ACTION PLAN	\$ 31,659	\$ 41,386	\$ 41,386	\$ 41,386	\$ 41,386	\$ 41,386	\$ -	0.0%
			IMMUNIZATION UPDATE	\$ 14,589	\$ 10,000	\$ 10,000	\$ 10,974	\$ 11,000	\$ 11,000	\$ 1,000	10.0%
			MATERNAL HEALTH	\$ 111,844	\$ 111,844	\$ 122,996	\$ 81,112	\$ 116,643	\$ 116,643	\$ 4,799	4.3%
			MEDICAID MAXIMIZATION-CSC	\$ 29,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAID MAXIMIZATION-DEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAID MAXIMIZATION-FP	\$ 110,566	\$ 48,969	\$ 48,969	\$ 57,807	\$ 71,000	\$ 71,000	\$ 22,031	45.0%
			MEDICAID MAXIMIZATION-GEN	\$ 53,590	\$ 12,000	\$ 12,000	\$ 27,365	\$ 24,000	\$ 24,000	\$ 12,000	100.0%
			MEDICAID MAXIMIZATION-MCH	\$ 140,806	\$ 97,631	\$ 97,631	\$ 149,980	\$ 97,400	\$ 97,400	\$ (231)	-0.2%
			MH - MCC SUBSEQUENT	\$ 681,383	\$ 715,961	\$ 715,961	\$ 633,642	\$ 699,418	\$ 699,418	\$ (16,543)	-2.3%
			NW COMMUNITY CARE GRANT	\$ 40,598	\$ 39,880	\$ 39,880	\$ 34,759	\$ 41,317	\$ 41,317	\$ 1,437	3.6%
			PP/NEW HV: MAT ASMT	\$ 10,369	\$ 7,000	\$ 7,000	\$ 9,834	\$ 7,000	\$ 7,000	\$ -	0.0%
			PP/NEW HV: NB ASMT	\$ 14,100	\$ 10,000	\$ 10,000	\$ 15,300	\$ 12,000	\$ 12,000	\$ 2,000	20.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Public Health	INTERGOVERNMENTAL	PREGNANCY TEST	\$ 3,691	\$ 3,000	\$ 3,000	\$ 3,444	\$ 3,000	\$ 3,000	\$ -	0.0%
			PRENATAL MEDICAID	\$ 11,855	\$ -	\$ -	\$ 19,935	\$ -	\$ -	\$ -	#DIV/0!
			SCHOOL NURSE GRANT	\$ 400,000	\$ 400,000	\$ 400,000	\$ 357,008	\$ 400,000	\$ 400,000	\$ -	0.0%
			STATE AID TO COUNTIES	\$ 148,285	\$ 147,485	\$ 147,485	\$ 135,195	\$ 147,535	\$ 147,535	\$ 50	0.0%
			SUMMER FOOD PROGRAM	\$ 99	\$ -	\$ 196	\$ 197	\$ -	\$ -	\$ -	#DIV/0!
			TB - MEDICAL SERVICE	\$ 787	\$ 787	\$ 787	\$ 726	\$ -	\$ -	\$ (787)	-100.0%
			TITLE XIX-FAMILY PLANNING	\$ 41,976	\$ 50,000	\$ 50,000	\$ 38,779	\$ 40,000	\$ 40,000	\$ (10,000)	-20.0%
			TUBERCULOSIS - STATE	\$ 29,942	\$ 29,949	\$ 29,949	\$ 27,455	\$ 30,736	\$ 30,736	\$ 787	2.6%
			WIC	\$ 763,287	\$ 747,349	\$ 755,125	\$ 557,783	\$ 712,465	\$ 697,237	\$ (50,112)	-6.7%
		LICENSES & PERMITS	E H - PERMITS	\$ 182,851	\$ 122,000	\$ 122,000	\$ 190,516	\$ 165,000	\$ 165,000	\$ 43,000	35.2%
	Public Health Total			\$ 3,704,691	\$ 3,401,576	\$ 3,493,766	\$ 3,194,760	\$ 3,382,721	\$ 3,367,493	\$ (34,083)	-1.0%
	Recreation	CHARGES FOR SERVICES	BAIT SHOP SALES	\$ 18,338	\$ 19,177	\$ 19,177	\$ 15,192	\$ 18,300	\$ 18,300	\$ (877)	-4.6%
			CITY OF LEXINGTON	\$ 17,698	\$ 26,865	\$ 26,865	\$ 26,865	\$ 41,583	\$ 26,857	\$ (8)	0.0%
			CITY OF THOMASVILLE	\$ 73,589	\$ 26,865	\$ 26,865	\$ 26,865	\$ 41,583	\$ 26,857	\$ (8)	0.0%
			CONCESSIONS	\$ 2,600	\$ -	\$ -	\$ 5,700	\$ -	\$ -	\$ -	#DIV/0!
			FISHING/BOATING PERMITS	\$ 27,312	\$ 28,056	\$ 28,056	\$ 26,682	\$ 27,000	\$ 27,000	\$ (1,056)	-3.8%
			OTHER	\$ 8,583	\$ -	\$ -	\$ 26,201	\$ -	\$ -	\$ -	#DIV/0!
			RECREATION FEES	\$ 22,967	\$ 30,000	\$ 30,000	\$ 22,037	\$ 35,000	\$ 35,000	\$ 5,000	16.7%
			SALES AND RENTALS	\$ 4,475	\$ 8,200	\$ 8,200	\$ 4,927	\$ 4,400	\$ 4,400	\$ (3,800)	-46.3%
	Recreation Total			\$ 175,562	\$ 139,163	\$ 139,163	\$ 154,469	\$ 167,867	\$ 138,414	\$ (749)	-0.5%
	Register of Deeds	CHARGES FOR SERVICES	CHILDREN TRUST FUND	\$ (4,840)	\$ (4,750)	\$ (4,750)	\$ (4,600)	\$ (4,750)	\$ (4,750)	\$ -	0.0%
			DEED OF TRUST FEE	\$ (21,345)	\$ (20,000)	\$ (20,000)	\$ (18,219)	\$ (22,000)	\$ (22,000)	\$ (2,000)	10.0%
			DOMESTIC VIOLENCE FUND	\$ (29,040)	\$ (28,500)	\$ (28,500)	\$ (27,600)	\$ (28,500)	\$ (28,500)	\$ -	0.0%
			PRESERVATION/ TECHNOLOGY	\$ 67,729	\$ 87,650	\$ 87,650	\$ -	\$ 65,000	\$ 65,000	\$ (22,650)	-25.8%
			RECORDS MANAGEMENT FEE	\$ (26,682)	\$ (25,000)	\$ (25,000)	\$ (22,774)	\$ (27,000)	\$ (27,000)	\$ (2,000)	8.0%
			REGISTER OF DEEDS	\$ 743,890	\$ 724,744	\$ 724,744	\$ 1,762,587	\$ 730,000	\$ 730,000	\$ 5,256	0.7%
		LICENSES & PERMITS	DEED CONVEYANCE TAX	\$ (474,474)	\$ (398,941)	\$ (398,941)	\$ (482,973)	\$ (475,000)	\$ (475,000)	\$ (76,059)	19.1%
			DEED STAMP EXCISE TAX	\$ 964,365	\$ 663,428	\$ 663,428	\$ (384)	\$ 850,000	\$ 850,000	\$ 186,572	28.1%
			FLOODPLAIN MAPPING FEES	\$ (58,700)	\$ (55,000)	\$ (55,000)	\$ (50,103)	\$ (60,000)	\$ (59,000)	\$ (4,000)	7.3%
	Register of Deeds Total			\$ 1,160,903	\$ 943,631	\$ 943,631	\$ 1,155,934	\$ 1,027,750	\$ 1,028,750	\$ 85,119	9.0%
	Senior Services	CHARGES FOR SERVICES	PRIVATE PAY-IN HOME SERVICES	\$ 19,126	\$ 2,550	\$ 6,584	\$ 5,144	\$ 2,550	\$ 2,550	\$ -	0.0%
			PRIVATE PAY-MOW	\$ -	\$ -	\$ -	\$ 260	\$ 6,000	\$ 6,000	\$ 6,000	#DIV/0!
			PROG INC-CONG NUTRITION	\$ 20,652	\$ 35,000	\$ 35,000	\$ 15,411	\$ 20,750	\$ 20,750	\$ (14,250)	-40.7%
			PROG INC-ENSURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG INC-HOME DEL MEALS	\$ 35,805	\$ 35,000	\$ 35,000	\$ 30,210	\$ 35,000	\$ 35,000	\$ -	0.0%
			PROG INC-IN HOME SERVICES	\$ 2,643	\$ 1,500	\$ 1,500	\$ 2,390	\$ 2,500	\$ 2,500	\$ 1,000	66.7%
			PROG INC-SENIOR GAMES	\$ 3,975	\$ 2,500	\$ 2,500	\$ 3,112	\$ 2,800	\$ 2,800	\$ 300	12.0%
			PROG INC-SPECIAL ACTIV	\$ 6,499	\$ 4,000	\$ 4,000	\$ 5,071	\$ 4,000	\$ 4,000	\$ -	0.0%
			PROG INC-SPECIAL EVENTS	\$ 4,795	\$ 4,000	\$ 4,000	\$ 898	\$ 4,000	\$ 4,000	\$ -	0.0%
			PROG INC-TRANSP-GENERAL	\$ 75	\$ 100	\$ 100	\$ 10	\$ 100	\$ 100	\$ -	0.0%
			PROG INC-TRANSP-MEDICAL	\$ 35	\$ 100	\$ 100	\$ 277	\$ 100	\$ 100	\$ -	0.0%
			PROGRAM INCOME-GENERAL	\$ 330	\$ 2,500	\$ 2,500	\$ 11,880	\$ -	\$ -	\$ (2,500)	-100.0%
			PROGRAM INCOME-MEDICAID CAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG FEES-SENIOR CENTER	\$ -	\$ -	\$ -	\$ 1,287	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL	CAREGIVER FUNDS	\$ 5,000	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -	\$ (8,500)	-100.0%
			DONATIONS-CITY OF LEX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-CONGREG NUTRIT	\$ 2,836	\$ 2,000	\$ 2,000	\$ 1,795	\$ 2,000	\$ 2,000	\$ -	0.0%
			DONATIONS-CRISIS PROG	\$ -	\$ 100	\$ 5,900	\$ 5,800	\$ 100	\$ 100	\$ -	0.0%
			DONATIONS-FITNESS ROOM	\$ -	\$ -	\$ -	\$ 100	\$ 350	\$ 350	\$ 350	#DIV/0!
			DONATIONS-GENERAL	\$ 1,683	\$ 5,000	\$ 5,000	\$ 322	\$ 5,000	\$ 5,000	\$ -	0.0%
			DONATIONS-HOME DEL MEALS	\$ 28,741	\$ 23,000	\$ 23,000	\$ 16,145	\$ 23,000	\$ 23,000	\$ -	0.0%
			DONATIONS-IN HOME SERVICE	\$ 20,860	\$ 1,200	\$ 1,200	\$ 866	\$ 1,200	\$ 1,200	\$ -	0.0%
			DONATIONS-LOVE LIGHT TREE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-SENIOR GAMES	\$ 450	\$ 1,000	\$ 1,000	\$ 401	\$ 1,000	\$ 1,000	\$ -	0.0%
			DONATIONS-SPECIAL ACTIVIT	\$ 495	\$ 1,000	\$ 1,000	\$ 5	\$ 1,000	\$ 1,000	\$ -	0.0%
			DONATIONS-SPECIAL EVENTS	\$ 35	\$ 300	\$ 300	\$ 34	\$ 300	\$ 300	\$ -	0.0%
			DONATIONS-SPONSORSHIPS	\$ 10,200	\$ 10,050	\$ 10,050	\$ 4,500	\$ 10,050	\$ 10,050	\$ -	0.0%
			DONATIONS-SR CENTER	\$ 1,752	\$ 1,750	\$ 1,750	\$ 1,612	\$ 1,750	\$ 1,750	\$ -	0.0%
			DONATIONS-TRANSP-GENERAL	\$ 260	\$ 100	\$ 100	\$ 24	\$ 100	\$ 100	\$ -	0.0%
			DONATIONS-TRANSP-MEDICAL	\$ 517	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.0%
			ENSURE- USDA	\$ 4,106	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	0.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Senior Services	INTERGOVERNMENTAL	HCCBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HOME DELIVERED /CONG MEAL	\$ 399,297	\$ 335,878	\$ 335,878	\$ 322,176	\$ 335,878	\$ 335,878	\$ -	0.0%
			IN HOME AIDE SERVICES	\$ 288,393	\$ 288,399	\$ 297,976	\$ 240,552	\$ 288,399	\$ 288,399	\$ -	0.0%
			INFORMATION & CASE ASSIST	\$ 51,966	\$ 51,965	\$ 51,965	\$ 38,979	\$ 51,965	\$ 51,965	\$ -	0.0%
			NCDOT GRANT-SECTION 5310	\$ 147,962	\$ 200,000	\$ 280,000	\$ 163,852	\$ 125,000	\$ 125,000	\$ (75,000)	-37.5%
			SENIOR CENTER OPERATIONS	\$ 85,327	\$ 84,571	\$ 84,571	\$ 63,431	\$ 84,571	\$ 84,571	\$ -	0.0%
			SENIOR GAMES	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.0%
			SHIIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SNAP GRANT INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SR CENTER GEN PURPOSE	\$ 22,799	\$ 22,800	\$ 22,800	\$ 19,348	\$ 22,800	\$ 22,800	\$ -	0.0%
			SR CENTER HEALTH & PREV	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.0%
			SR CENTER OUTREACH	\$ -	\$ -	\$ 4,506	\$ 6,064	\$ -	\$ -	\$ -	#DIV/0!
			TRANSPORTATION- MED & GEN	\$ 62,622	\$ 62,621	\$ 62,621	\$ 27,624	\$ 62,621	\$ 62,621	\$ -	0.0%
			DONATIONS-PET FOOD PROG	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ -	#DIV/0!
	Senior Services Total			\$ 1,229,236	\$ 1,192,084	\$ 1,296,001	\$ 989,728	\$ 1,099,484	\$ 1,099,484	\$ (92,600)	-7.8%
	Sheriff	CHARGES FOR SERVICES	CANTEEN SALES	\$ 41,603	\$ -	\$ 35,000	\$ 38,542	\$ -	\$ 40,000	\$ 40,000	#DIV/0!
			INMATE MEDICAL COPAY	\$ 2,750	\$ -	\$ 219	\$ 7,262	\$ -	\$ -	\$ -	#DIV/0!
			INVOLUNTARY COMM FEES	\$ 5,530	\$ 1,300	\$ 1,300	\$ 1,585	\$ 1,300	\$ 1,300	\$ -	0.0%
			OTHER	\$ 9,077	\$ 12,000	\$ 12,000	\$ -	\$ 15,000	\$ 15,000	\$ 3,000	25.0%
			SERVING PAPERS	\$ 194,828	\$ 220,000	\$ 220,000	\$ 160,819	\$ 280,000	\$ 195,000	\$ (25,000)	-11.4%
		INTERGOVERNMENTAL	CONTROLLED SUB. TAX	\$ 26,536	\$ 22,000	\$ 22,000	\$ 16,447	\$ 22,000	\$ 22,000	\$ -	0.0%
			CRIMINAL JUSTICE GRANT	\$ -	\$ -	\$ 5,215	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DAVIDSON COUNTY SCHOOL	\$ 356,142	\$ 386,157	\$ 435,497	\$ 449,654	\$ 460,183	\$ 460,183	\$ 74,026	19.2%
			DCCC	\$ 114,637	\$ 118,156	\$ 118,156	\$ 87,051	\$ 123,788	\$ 123,788	\$ 5,632	4.8%
			INMATE REIMBURSEMENT	\$ 43,865	\$ 40,000	\$ 40,000	\$ 48,635	\$ 40,000	\$ 40,000	\$ -	0.0%
			RESTITUTION-VICE	\$ 3,096	\$ 500	\$ 500	\$ 548	\$ 500	\$ 500	\$ -	0.0%
			SAFE ROAD ACT	\$ 9,814	\$ 8,000	\$ 8,000	\$ 7,141	\$ 8,000	\$ 8,000	\$ -	0.0%
			SHERIFF REIMBURSEMENT	\$ 32,962	\$ 40,000	\$ 40,000	\$ 31,781	\$ 40,000	\$ 40,000	\$ -	0.0%
			SRO MIDDLE SCHOOL GRANT	\$ 342,311	\$ 345,964	\$ 345,964	\$ 229,842	\$ 365,275	\$ 365,275	\$ 19,311	5.6%
			VICE-US MARSHALL	\$ 12,378	\$ -	\$ 7,778	\$ 10,559	\$ -	\$ -	\$ -	#DIV/0!
		LICENSES & PERMITS	HANDGUN PERMIT - STATE	\$ (163,707)	\$ (100,000)	\$ (100,000)	\$ (132,345)	\$ (90,000)	\$ (90,000)	\$ 10,000	-10.0%
			HANDGUN PERMITS	\$ 341,510	\$ 200,000	\$ 200,000	\$ 276,731	\$ 160,000	\$ 225,000	\$ 25,000	12.5%
		MISCELLANEOUS REVENUE	SEIZED VEHICLE SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE - JAIL	\$ 53,122	\$ 50,000	\$ 50,000	\$ 47,573	\$ 50,000	\$ 50,000	\$ -	0.0%
	Sheriff Total			\$ 1,426,454	\$ 1,344,077	\$ 1,441,629	\$ 1,281,825	\$ 1,476,046	\$ 1,496,046	\$ 151,969	11.3%
	Social Services	CHARGES FOR SERVICES	HEALTH CHOICE FEES	\$ 47,700	\$ 36,000	\$ 36,000	\$ 39,950	\$ 43,000	\$ 43,000	\$ 7,000	19.4%
			HEALTH INS-DISABLED WRKER	\$ 200	\$ -	\$ -	\$ 65	\$ -	\$ -	\$ -	#DIV/0!
			HOME STUDY - ADOPTION	\$ 11,200	\$ 1,000	\$ 1,000	\$ 600	\$ 1,000	\$ 1,000	\$ -	0.0%
			OTHER	\$ 132,101	\$ 36,983	\$ 80,318	\$ 25,252	\$ 16,437	\$ 131,437	\$ 94,454	255.4%
		INTERGOVERNMENTAL	ADOPT/FOSTER NON IV-E	\$ -	\$ 50,400	\$ 50,400	\$ -	\$ 100,800	\$ 100,800	\$ 50,400	100.0%
			ADOPTION ASSISTANCE	\$ 14,120	\$ 9,500	\$ 9,500	\$ 18,002	\$ 9,500	\$ 9,500	\$ -	0.0%
			ADULT CASE MANAGEMENT	\$ 23,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ADULT DAY CARE	\$ 93,171	\$ 67,499	\$ 67,499	\$ -	\$ 94,655	\$ 94,655	\$ 27,156	40.2%
			ADULT HOME SPEC	\$ -	\$ 20,949	\$ 20,949	\$ -	\$ 23,175	\$ 23,175	\$ 2,226	10.6%
			CHILD DAY CARE	\$ 5,359,025	\$ 5,448,204	\$ 5,448,204	\$ 4,736,037	\$ 5,787,557	\$ 5,787,557	\$ 339,353	6.2%
			CHILD DAY CARE ADMIN	\$ 229,947	\$ 227,008	\$ 227,008	\$ -	\$ 241,148	\$ 241,148	\$ 14,140	6.2%
			CHILD PROTECTIVE SERV	\$ 550,232	\$ 501,127	\$ 501,127	\$ -	\$ 542,608	\$ 542,608	\$ 41,481	8.3%
			CHILD SUPPORT APPL. FEES	\$ 3,915	\$ 3,000	\$ 3,000	\$ 3,921	\$ 3,000	\$ 3,000	\$ -	0.0%
			COMMISSIONS	\$ 47,274	\$ -	\$ -	\$ 40,256	\$ -	\$ -	\$ -	#DIV/0!
			CRISIS	\$ 340,053	\$ 706,974	\$ 706,974	\$ -	\$ 568,081	\$ 568,081	\$ (138,893)	-19.6%
			DSS-CHRISTMAS FUND	\$ 525	\$ 700	\$ 1,597	\$ 445	\$ 700	\$ 700	\$ -	0.0%
			DSS-CLOTHING FUND	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,300	\$ 1,500	\$ 1,500	\$ -	0.0%
			DSS-LMH REIMBURSEMENT	\$ 15,361	\$ 10,800	\$ 10,800	\$ -	\$ 15,400	\$ 15,400	\$ 4,600	42.6%
			EMERG FOOD&SHELTER-UW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ENERGY ADMINISTRATION	\$ 115,811	\$ 116,108	\$ 116,108	\$ -	\$ 93,298	\$ 93,298	\$ (22,810)	-19.6%
			FAMILY REUNIFICATION FUND	\$ -	\$ 21,734	\$ 21,734	\$ -	\$ 35,790	\$ 35,790	\$ 14,056	64.7%
			FILING FEES	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.0%
			FOOD ASSISTANCE ADMIN	\$ 944,365	\$ 987,000	\$ 987,000	\$ -	\$ 1,014,950	\$ 1,014,950	\$ 27,950	2.8%
			FOOD STAMP FRAUD ADMIN	\$ 102,559	\$ 114,000	\$ 114,000	\$ -	\$ 91,580	\$ 91,580	\$ (22,420)	-19.7%
			FOOD STAMP RECOVERY	\$ 28,273	\$ 10,000	\$ 10,000	\$ 32,794	\$ 50,000	\$ 50,000	\$ 40,000	400.0%
			INCENTIVES	\$ 209,846	\$ 223,712	\$ 223,712	\$ 110,544	\$ 200,000	\$ 200,000	\$ (23,712)	-10.6%

Expenditure / Revenue

Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Social Services	INTERGOVERNMENTAL	INDEPENDENT LIVING	\$ 34,741	\$ 25,752	\$ 25,752	\$ 4,824	\$ 26,281	\$ 26,281	\$ 529	2.1%
			IV-D ADMINISTRATION	\$ 832,010	\$ 805,000	\$ 805,000	\$ -	\$ 830,000	\$ 830,000	\$ 25,000	3.1%
			IV-D COLLECTION RETURNS	\$ 12,890	\$ 9,000	\$ 9,000	\$ 19,432	\$ 1,000	\$ 1,000	\$ (8,000)	-88.9%
			IV-E FOSTER CARE	\$ 1,035,133	\$ 730,000	\$ 730,000	\$ 708,695	\$ 878,132	\$ 878,132	\$ 148,132	20.3%
			IV-E OPTIONAL	\$ 11,885	\$ 293,000	\$ 293,000	\$ -	\$ 303,344	\$ 303,344	\$ 10,344	3.5%
			JCPC	\$ -	\$ 15,500	\$ 15,500	\$ 14,088	\$ 15,500	\$ 15,500	\$ -	0.0%
			JOBS/WORKFIRST	\$ 885,993	\$ 934,569	\$ 934,569	\$ -	\$ 960,098	\$ 960,098	\$ 25,529	2.7%
			KEITH JOHNSON FUND	\$ 2,308	\$ 1,500	\$ 1,697	\$ 1,308	\$ 1,500	\$ 1,500	\$ -	0.0%
			LIEAP	\$ 584,830	\$ 706,974	\$ 706,974	\$ -	\$ 568,081	\$ 568,081	\$ (138,893)	-19.6%
			MEDICAID AT RISK-CASE MGT	\$ 2,538	\$ 56,638	\$ 56,638	\$ -	\$ 40,000	\$ 40,000	\$ (16,638)	-29.4%
			MEDICAID TRANS ADM & SERV	\$ 836,770	\$ 650,000	\$ 650,000	\$ 585,956	\$ 575,000	\$ 575,000	\$ (75,000)	-11.5%
			MEDICAL ASSIST. EXPANSION	\$ 51,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAL ASSISTANCE ADMIN	\$ 2,040,556	\$ 2,220,700	\$ 2,220,700	\$ -	\$ 2,209,615	\$ 2,209,615	\$ (11,085)	-0.5%
			PERM. PLANNING-REGULAR	\$ 51,468	\$ 43,444	\$ 43,444	\$ -	\$ 43,444	\$ 43,444	\$ -	0.0%
			SHARE THE WARMTH	\$ 5,663	\$ 10,568	\$ 10,568	\$ -	\$ 10,688	\$ 10,688	\$ 120	1.1%
			SPECIAL LINKS	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	0.0%
			SSBG-IN HOME SERVICES	\$ 73,019	\$ 48,327	\$ 48,327	\$ -	\$ 48,317	\$ 48,317	\$ (10)	0.0%
			SSBG-REGULAR	\$ 467,822	\$ 440,169	\$ 471,204	\$ 6,357,614	\$ 410,663	\$ 410,663	\$ (29,506)	-6.7%
			SSBG-STATE	\$ -	\$ 37,484	\$ 37,484	\$ -	\$ 37,485	\$ 37,485	\$ 1	0.0%
			STATE FOSTER CARE	\$ 319,084	\$ 400,000	\$ 400,000	\$ 245,361	\$ 512,632	\$ 512,632	\$ 112,632	28.2%
			TANF CPS & FC/ADOPT	\$ 449,138	\$ 283,366	\$ 283,366	\$ -	\$ 285,015	\$ 285,015	\$ 1,649	0.6%
			TANF TO SSBG	\$ -	\$ 56,401	\$ 56,401	\$ -	\$ 61,207	\$ 61,207	\$ 4,806	8.5%
			WELFARE STATE IN HOME	\$ -	\$ 78,393	\$ 78,393	\$ -	\$ 78,393	\$ 78,393	\$ -	0.0%
			NC HEALTH CHOICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Social Services Total			\$ 15,968,399	\$ 16,461,183	\$ 16,536,647	\$ 12,946,444	\$ 16,850,774	\$ 16,965,774	\$ 504,591	3.1%
	Soil & Water	INTERGOVERNMENTAL	SOIL & WATER	\$ 26,629	\$ 25,500	\$ 25,500	\$ 26,242	\$ 25,500	\$ 25,500	\$ -	0.0%
	Soil & Water Total			\$ 26,629	\$ 25,500	\$ 25,500	\$ 26,242	\$ 25,500	\$ 25,500	\$ -	0.0%
	Support Services	CHARGES FOR SERVICES	PARKING DECK FEES	\$ 22,302	\$ 35,978	\$ 35,978	\$ 29,940	\$ 26,000	\$ -	\$ (35,978)	-100.0%
	Support Services Total			\$ 22,302	\$ 35,978	\$ 35,978	\$ 29,940	\$ 26,000	\$ -	\$ (35,978)	-100.0%
	Tax	CHARGES FOR SERVICES	FORECLOSURE REIMBURSEMENT	\$ -	\$ 18,693	\$ 18,693	\$ 36,304	\$ 25,000	\$ 25,000	\$ 6,307	33.7%
			MAPS & COPIES	\$ 412	\$ 350	\$ 350	\$ 452	\$ 200	\$ 200	\$ (150)	-42.9%
			TAX COLLECTOR	\$ 12,143	\$ 14,000	\$ 14,000	\$ 8,564	\$ 14,000	\$ 14,000	\$ -	0.0%
		INTERGOVERNMENTAL	TAX COMMISSIONS EARNED	\$ 183,541	\$ 190,000	\$ 190,000	\$ 185,983	\$ 180,000	\$ 180,000	\$ (10,000)	-5.3%
		TAXES	1ST PRIOR YR TAXES	\$ 858,271	\$ 1,135,453	\$ 1,135,453	\$ 790,841	\$ 850,000	\$ 800,000	\$ (335,453)	-29.5%
			2ND PRIOR YR TAXES	\$ 448,584	\$ 339,000	\$ 339,000	\$ 313,435	\$ 400,000	\$ 400,000	\$ 61,000	18.0%
			3RD PRIOR YR TAXES	\$ 338,978	\$ 233,000	\$ 233,000	\$ 247,332	\$ 300,000	\$ 300,000	\$ 67,000	28.8%
			4TH PRIOR YR TAXES	\$ 262,741	\$ 150,000	\$ 150,000	\$ 184,984	\$ 230,000	\$ 225,000	\$ 75,000	50.0%
			5TH & PRIOR YR TAXES	\$ 431,339	\$ 190,000	\$ 190,000	\$ 439,107	\$ 350,000	\$ 350,000	\$ 160,000	84.2%
			CURRENT YR AD VALOREM	\$ 71,771,927	\$ 71,000,000	\$ 71,000,000	\$ 69,675,029	\$ 71,771,927	\$ 71,771,927	\$ 771,927	1.1%
			DISCOUNTS	\$ (603,892)	\$ (600,000)	\$ (600,000)	\$ (616,247)	\$ (615,000)	\$ (615,000)	\$ (15,000)	2.5%
			DMV INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (412,905)	\$ (25,000)	\$ (25,000)	\$ (68,262)	\$ (160,000)	\$ (75,000)	\$ (50,000)	200.0%
			TAX PENALTY & INTEREST	\$ 762,180	\$ 550,000	\$ 550,000	\$ 601,285	\$ 550,000	\$ 550,000	\$ -	0.0%
	Tax Total			\$ 74,053,319	\$ 73,195,496	\$ 73,195,496	\$ 71,798,808	\$ 73,896,127	\$ 73,926,127	\$ 730,631	1.0%
	Veterans Services	INTERGOVERNMENTAL	VETERANS SERVICE	\$ 1,907	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
	Veterans Services Total			\$ 1,907	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
General Total				\$ 181,919,151	\$ 135,001,078	\$ 139,751,496	\$ 120,844,492	\$ 137,424,088	\$ 137,613,034	\$ 2,611,956	1.9%
Internal Service - Garage Fund	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 1,644,709	\$ 1,760,855	\$ 1,760,855	\$ 1,555,222	\$ 1,698,241	\$ 1,698,014	\$ (62,841)	-3.6%
		INTERGOVERNMENTAL	GAS TAX REFUND	\$ 3,778	\$ -	\$ -	\$ 5,934	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ 55	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	#DIV/0!
			INSURANCE - LOSS OF FA	\$ 10,295	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 38,588	\$ -	\$ -	\$ 48,212	\$ -	\$ -	\$ -	#DIV/0!
	Public Services Total			\$ 1,697,425	\$ 1,760,855	\$ 1,760,855	\$ 1,609,389	\$ 1,698,241	\$ 1,698,014	\$ (62,841)	-3.6%
Internal Service - Garage Fund Total				\$ 1,697,425	\$ 1,760,855	\$ 1,760,855	\$ 1,609,389	\$ 1,698,241	\$ 1,698,014	\$ (62,841)	-3.6%
Internal Service Funds - Insurance Fund	Insurance Fund	CHARGES FOR SERVICES	COBRA PAYMENTS	\$ 928,232	\$ 200,000	\$ 200,000	\$ 376,468	\$ 868,000	\$ 733,947	\$ 533,947	267.0%
			DEPARTMENTAL CHARGES	\$ 6,304,901	\$ 7,832,680	\$ 7,832,680	\$ 6,533,758	\$ 8,580,034	\$ 8,254,291	\$ 421,611	5.4%
			DEPENDENT LIFE	\$ 2,456	\$ -	\$ -	\$ 2,117	\$ 2,400	\$ 2,400	\$ 2,400	#DIV/0!
			EMPLOYEE WITHHOLDING	\$ 1,470,090	\$ 1,042,099	\$ 1,042,099	\$ 1,366,350	\$ 1,400,000	\$ 1,525,000	\$ 482,901	46.3%
			LIFE AD&D	\$ 16,483	\$ 16,500	\$ 16,500	\$ 23,313	\$ 16,400	\$ 16,400	\$ (100)	-0.6%
	Insurance Fund Total			\$ 8,722,162	\$ 9,091,279	\$ 9,091,279	\$ 8,302,006	\$ 10,866,834	\$ 10,532,038	\$ 1,440,759	15.8%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
Internal Service Funds - Insurance Fund Total				\$ 8,722,162	\$ 9,091,279	\$ 9,091,279	\$ 8,302,006	\$ 10,866,834	\$ 10,532,038	\$ 1,440,759	15.8%		
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 670,978	\$ 761,621	\$ 761,621	\$ 723,915	\$ 775,006	\$ 788,340	\$ 26,719	3.5%		
	Workers Compensation Fund Total			\$ 670,978	\$ 761,621	\$ 761,621	\$ 723,915	\$ 775,006	\$ 788,340	\$ 26,719	3.5%		
Internal Service Funds - Workers Compensation Fund Total				\$ 670,978	\$ 761,621	\$ 761,621	\$ 723,915	\$ 775,006	\$ 788,340	\$ 26,719	3.5%		
Mental Health Fund	Mental Health Fund	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 809,344	\$ 809,344	\$ 809,344	\$ 404,672	\$ 809,344	\$ 824,344	\$ 15,000	1.9%		
		TAXES	FIVE CENTS PER BOTTLE	\$ 23,020	\$ -	\$ -	\$ 18,930	\$ -	\$ -	\$ -	#DIV/0!		
			ONE CENT PER BOTTLE	\$ 1,565	\$ -	\$ -	\$ 2,337	\$ -	\$ -	\$ -	#DIV/0!		
		Mental Health Fund Total			\$ 833,929	\$ 809,344	\$ 809,344	\$ 425,939	\$ 809,344	\$ 824,344	\$ 15,000	1.9%	
Mental Health Fund Total				\$ 833,929	\$ 809,344	\$ 809,344	\$ 425,939	\$ 809,344	\$ 824,344	\$ 15,000	1.9%		
Special Revenue - Emergency Telephone	Emergency Communications	APPROPRIATED FUND BALANCE	OTHER FINANCING / FUND BALANCE - APPROPRIATED	\$ -	\$ -	\$ 322,327	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 2,607	\$ -	\$ -	\$ 2,269	\$ -	\$ -	\$ -	#DIV/0!		
		TAXES	911 CHARGES	\$ 508,355	\$ 494,238	\$ 494,238	\$ 403,290	\$ 552,778	\$ 552,778	\$ 58,540	11.8%		
		Emergency Communications Total			\$ 510,962	\$ 494,238	\$ 816,565	\$ 405,559	\$ 552,778	\$ 552,778	\$ 58,540	11.8%	
Special Revenue - Emergency Telephone Total				\$ 510,962	\$ 494,238	\$ 816,565	\$ 405,559	\$ 552,778	\$ 552,778	\$ 58,540	11.8%		
Special Revenue - Transportation	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,337	\$ 119,337	#DIV/0!		
		CHARGES FOR SERVICES	CHARTER PROFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CLS - UNITED WAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DSS-MEDICAID	\$ 122,185	\$ 101,832	\$ 101,832	\$ 75,799	\$ -	\$ -	\$ (101,832)	-100.0%		
			DSS-WORKFIRST	\$ 49,728	\$ -	\$ -	\$ 10,864	\$ -	\$ -	\$ -	#DIV/0!		
			FARES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			HEALTH-FAMILY PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			MENTAL HEALTH DI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			SENIOR SERVICES	\$ 31,089	\$ 36,225	\$ 36,225	\$ -	\$ -	\$ -	\$ (36,225)	-100.0%		
			SPONSORSHIPS	\$ 12,000	\$ 12,000	\$ 12,000	\$ 10,500	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.0%	
			TITLE XX	\$ -	\$ 49,593	\$ 49,593	\$ -	\$ -	\$ -	\$ (49,593)	-100.0%		
			WORKSHOP OF DAVIDSON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			INTERGOVERNMENTAL	CITY OF LEXINGTON		\$ -	\$ 26,859	\$ 26,859	\$ 26,859	\$ 26,859	\$ 26,859	\$ -	0.0%
				CITY OF THOMASVILLE		\$ -	\$ 26,859	\$ 26,859	\$ 26,859	\$ 26,859	\$ 26,859	\$ -	0.0%
				CMAQ GRANT		\$ 62,023	\$ 56,280	\$ 56,280	\$ 38,795	\$ 160,000	\$ 160,000	\$ 103,720	184.3%
				DISABILITY EVALUATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				EDTAP		\$ 102,567	\$ 102,567	\$ 102,567	\$ 115,191	\$ 102,567	\$ 102,567	\$ -	0.0%
				ROAP EMPLOYMENT		\$ 39,296	\$ 39,296	\$ 39,296	\$ 37,603	\$ 39,296	\$ 39,296	\$ -	0.0%
				RURAL GENERAL PUBLIC		\$ 94,334	\$ 94,334	\$ 94,334	\$ 106,174	\$ 94,334	\$ 94,334	\$ -	0.0%
				SECTION 18		\$ 139,339	\$ 145,065	\$ 145,065	\$ 117,989	\$ 145,065	\$ 145,065	\$ -	0.0%
				TRANSP - SECTION 9 - H P		\$ 67,699	\$ 56,500	\$ 56,500	\$ 48,861	\$ 55,200	\$ 55,200	\$ (1,300)	-2.3%
				TTAP - ELDERLY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS	\$ 53,841	\$ -	\$ -	\$ (36,112)	\$ -	\$ -	\$ -	#DIV/0!	
			OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 23,719	\$ 26,862	\$ 26,862	\$ 13,431	\$ 232,365	\$ 110,284	\$ 83,422	310.6%	
		Public Services Total			\$ 797,820	\$ 774,272	\$ 774,272	\$ 592,814	\$ 894,545	\$ 891,801	\$ 117,529	15.2%	
		Special Revenue - Transportation Total				\$ 797,820	\$ 774,272	\$ 774,272	\$ 592,814	\$ 894,545	\$ 891,801	\$ 117,529	15.2%
		Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	INTERGOVERNMENTAL	STATE GRANT FUNDS	\$ 512,394	\$ -	\$ 1,763,295	\$ 369,808	\$ -	\$ -	\$ -	#DIV/0!
				OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 37,711	\$ 16,667	\$ 969,666	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
				Airport Fund - Capital Improvement Project Plan Total			\$ 550,105	\$ 16,667	\$ 2,732,961	\$ 386,475	\$ 16,667	\$ 16,667	\$ -
		Special Revenue Fund - Airport Fund Total				\$ 550,105	\$ 16,667	\$ 2,732,961	\$ 386,475	\$ 16,667	\$ 16,667	\$ -	0.0%
		Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				TAXES	1ST PRIOR YR TAXES	\$ 6,489	\$ -	\$ -	\$ 6,851	\$ -	\$ -	\$ -	#DIV/0!
	2ND PRIOR YR TAXES			\$ 2,699	\$ -	\$ -	\$ 4,330	\$ -	\$ -	\$ -	#DIV/0!		
	CURRENT YR AD VALOREM			\$ 761,155	\$ 755,625	\$ 755,625	\$ 737,106	\$ 762,485	\$ 762,485	\$ 6,860	0.9%		
	DISCOUNTS			\$ (6,958)	\$ -	\$ -	\$ (7,235)	\$ -	\$ -	\$ -	#DIV/0!		
	REFUNDS			\$ (249)	\$ -	\$ -	\$ (237)	\$ -	\$ -	\$ -	#DIV/0!		
	TAX PENALTY & INTEREST			\$ 3,003	\$ -	\$ -	\$ 2,211	\$ -	\$ -	\$ -	#DIV/0!		
Arcadia - RC - Hampton Total					\$ 766,139	\$ 755,625	\$ 755,625	\$ 743,027	\$ 762,485	\$ 762,485	\$ 6,860	0.9%	
Badin	INTEREST EARNINGS			INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAXES			1ST PRIOR YR TAXES	\$ 148	\$ -	\$ -	\$ 177	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				2ND PRIOR YR TAXES	\$ 118	\$ -	\$ -	\$ 163	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				CURRENT YR AD VALOREM	\$ 41,614	\$ 34,630	\$ 34,630	\$ 40,800	\$ 40,000	\$ 40,000	\$ 5,370	15.5%	
			DISCOUNTS	\$ (413)	\$ -	\$ -	\$ (403)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS	\$ -	\$ -	\$ -	\$ (3)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAX PENALTY & INTEREST		\$ 137	\$ -	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Badin Total				\$ 41,604	\$ 34,630	\$ 34,630	\$ 40,834	\$ 40,000	\$ 40,000	\$ 5,370	15.5%		
	Central		INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Expenditure /
Revenue

Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Central		TAXES	1ST PRIOR YR TAXES	\$ 2,987	\$ -	\$ -	\$ 2,064	\$ -	\$ -	\$ -	#DIV/0!	
			2ND PRIOR YR TAXES	\$ 1,288	\$ -	\$ -	\$ 453	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 250,090	\$ 316,830	\$ 316,830	\$ 305,366	\$ 316,830	\$ 316,830	\$ -	\$ -	0.0%
			DISCOUNTS	\$ (1,991)	\$ -	\$ -	\$ (2,591)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (64)	\$ -	\$ -	\$ (147)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,224	\$ -	\$ -	\$ 970	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			Central Total				\$ 253,534	\$ 316,830	\$ 316,830	\$ 306,114	\$ 316,830	\$ 316,830
Churchland		INTEREST EARNINGS TAXES	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			1ST PRIOR YR TAXES	\$ 2,782	\$ -	\$ -	\$ 3,192	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,693	\$ -	\$ -	\$ 2,102	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 175,050	\$ 180,400	\$ 180,400	\$ 168,277	\$ 223,400	\$ 223,400	\$ 43,000	\$ -	23.8%
			DISCOUNTS	\$ (1,226)	\$ -	\$ -	\$ (1,261)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (81)	\$ -	\$ -	\$ (71)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,393	\$ -	\$ -	\$ 1,273	\$ -	\$ -	\$ -	\$ -	\$ -
Churchland Total				\$ 179,611	\$ 180,400	\$ 180,400	\$ 173,512	\$ 223,400	\$ 223,400	\$ 43,000	23.8%	
Clemmons		INTEREST EARNINGS TAXES	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			1ST PRIOR YR TAXES	\$ 60	\$ -	\$ -	\$ 281	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 28	\$ -	\$ -	\$ 58	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 54,261	\$ 66,384	\$ 66,384	\$ 66,316	\$ 67,654	\$ 67,316	\$ 932	\$ -	1.4%
			DISCOUNTS	\$ (557)	\$ -	\$ -	\$ (705)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (162)	\$ -	\$ -	\$ (22)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 93	\$ -	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -
Clemmons Total				\$ 53,723	\$ 66,384	\$ 66,384	\$ 65,997	\$ 67,654	\$ 67,316	\$ 932	1.4%	
Fairgrove		INTEREST EARNINGS TAXES	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			1ST PRIOR YR TAXES	\$ 3,536	\$ -	\$ -	\$ 3,946	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,485	\$ -	\$ -	\$ 1,404	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 332,269	\$ 327,898	\$ 327,898	\$ 319,525	\$ 415,871	\$ 415,871	\$ 87,973	\$ -	26.8%
			DISCOUNTS	\$ (2,855)	\$ -	\$ -	\$ (2,937)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (109)	\$ -	\$ -	\$ (195)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,558	\$ -	\$ -	\$ 1,162	\$ -	\$ -	\$ -	\$ -	\$ -
Fairgrove Total				\$ 335,884	\$ 327,898	\$ 327,898	\$ 322,904	\$ 415,871	\$ 415,871	\$ 87,973	26.8%	
Griffith		INTEREST EARNINGS TAXES	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			1ST PRIOR YR TAXES	\$ 864	\$ -	\$ -	\$ 533	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 758	\$ -	\$ -	\$ 492	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 232,218	\$ 222,401	\$ 222,401	\$ 230,285	\$ 222,401	\$ 222,401	\$ -	\$ -	0.0%
			DISCOUNTS	\$ (2,310)	\$ -	\$ -	\$ (2,370)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (85)	\$ -	\$ -	\$ (956)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 645	\$ -	\$ -	\$ 464	\$ -	\$ -	\$ -	\$ -	\$ -
Griffith Total				\$ 232,090	\$ 222,401	\$ 222,401	\$ 228,448	\$ 222,401	\$ 222,401	\$ -	0.0%	
Gumtree		INTEREST EARNINGS TAXES	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			1ST PRIOR YR TAXES	\$ 1,019	\$ -	\$ -	\$ 1,265	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 351	\$ -	\$ -	\$ 154	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 132,587	\$ 133,673	\$ 133,673	\$ 127,189	\$ 135,027	\$ 133,673	\$ -	\$ -	0.0%
			DISCOUNTS	\$ (1,121)	\$ -	\$ -	\$ (1,166)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 58	\$ -	\$ -	\$ (16)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 684	\$ -	\$ -	\$ 434	\$ -	\$ -	\$ -	\$ -	\$ -
Gumtree Total				\$ 133,578	\$ 133,673	\$ 133,673	\$ 127,860	\$ 135,027	\$ 133,673	\$ -	0.0%	
Hasty		INTEREST EARNINGS TAXES	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			1ST PRIOR YR TAXES	\$ 3,670	\$ -	\$ -	\$ 3,224	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,743	\$ -	\$ -	\$ 565	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 415,414	\$ 416,459	\$ 416,459	\$ 403,428	\$ 423,278	\$ 414,650	\$ (1,809)	\$ -	-0.4%
			DISCOUNTS	\$ (3,335)	\$ -	\$ -	\$ (3,375)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (4,426)	\$ -	\$ -	\$ (104)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,584	\$ -	\$ -	\$ 1,095	\$ -	\$ -	\$ -	\$ -	\$ -
Hasty Total				\$ 414,650	\$ 416,459	\$ 416,459	\$ 404,833	\$ 423,278	\$ 414,650	\$ (1,809)	-0.4%	
Healing Springs		INTEREST EARNINGS TAXES	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			1ST PRIOR YR TAXES	\$ 4,321	\$ -	\$ -	\$ 2,474	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,004	\$ -	\$ -	\$ 1,275	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 277,482	\$ 278,933	\$ 278,933	\$ 271,480	\$ 281,666	\$ 281,666	\$ 2,733	\$ -	1.0%
			DISCOUNTS	\$ (2,513)	\$ -	\$ -	\$ (2,431)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (208)	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue

Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Healing Springs	TAXES	TAX PENALTY & INTEREST	\$ 1,690	\$ -	\$ -	\$ 962	\$ -	\$ -	\$ -	#DIV/0!
	Healing Springs Total			\$ 283,776	\$ 278,933	\$ 278,933	\$ 273,836	\$ 281,666	\$ 281,666	\$ 2,733	1.0%
	Holly Grove	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,311	\$ -	\$ -	\$ 4,289	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,507	\$ -	\$ -	\$ 639	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 220,294	\$ 221,743	\$ 221,743	\$ 211,513	\$ 224,600	\$ 223,493	\$ 1,750	0.8%
			DISCOUNTS	\$ (1,698)	\$ -	\$ -	\$ (1,707)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (170)	\$ -	\$ -	\$ (137)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,233	\$ -	\$ -	\$ 1,013	\$ -	\$ -	\$ -	#DIV/0!
	Holly Grove Total			\$ 223,477	\$ 221,743	\$ 221,743	\$ 215,610	\$ 224,600	\$ 223,493	\$ 1,750	0.8%
	Horneytown	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 840	\$ -	\$ -	\$ 1,865	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 160	\$ -	\$ -	\$ 413	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 137,103	\$ 139,552	\$ 139,552	\$ 138,135	\$ 161,741	\$ 161,741	\$ 22,189	15.9%
			DISCOUNTS	\$ (1,073)	\$ -	\$ -	\$ (786)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (44)	\$ -	\$ -	\$ (87)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 377	\$ -	\$ -	\$ 566	\$ -	\$ -	\$ -	#DIV/0!
	Horneytown Total			\$ 137,363	\$ 139,552	\$ 139,552	\$ 140,106	\$ 161,741	\$ 161,741	\$ 22,189	15.9%
	Linwood	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,363	\$ -	\$ -	\$ 976	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 953	\$ -	\$ -	\$ 553	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 278,247	\$ 271,526	\$ 276,374	\$ 267,116	\$ 295,209	\$ 295,209	\$ 23,683	8.7%
			DISCOUNTS	\$ (2,598)	\$ -	\$ -	\$ (2,594)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (111)	\$ -	\$ -	\$ (48)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 941	\$ -	\$ -	\$ 589	\$ -	\$ -	\$ -	#DIV/0!
	Linwood Total			\$ 279,795	\$ 271,526	\$ 276,374	\$ 266,592	\$ 295,209	\$ 295,209	\$ 23,683	8.7%
	Midway	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,889	\$ -	\$ -	\$ 5,625	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 4,587	\$ -	\$ -	\$ 1,865	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 913,432	\$ 896,986	\$ 896,986	\$ 898,538	\$ 900,335	\$ 900,335	\$ 3,349	0.4%
			DISCOUNTS	\$ (8,076)	\$ -	\$ -	\$ (7,892)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (163)	\$ -	\$ -	\$ (322)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,681	\$ -	\$ -	\$ 2,485	\$ -	\$ -	\$ -	#DIV/0!
	Midway Total			\$ 921,350	\$ 896,986	\$ 896,986	\$ 900,299	\$ 900,335	\$ 900,335	\$ 3,349	0.4%
	North Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,231	\$ -	\$ -	\$ 3,533	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 888	\$ -	\$ -	\$ 1,801	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 214,020	\$ 210,000	\$ 210,000	\$ 206,312	\$ 210,280	\$ 210,280	\$ 280	0.1%
			DISCOUNTS	\$ (1,726)	\$ -	\$ -	\$ (1,746)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (83)	\$ -	\$ -	\$ (29)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,157	\$ -	\$ -	\$ 1,023	\$ -	\$ -	\$ -	#DIV/0!
	North Lexington Total			\$ 216,487	\$ 210,000	\$ 210,000	\$ 210,894	\$ 210,280	\$ 210,280	\$ 280	0.1%
	Pilot	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,747	\$ -	\$ -	\$ 2,285	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,242	\$ -	\$ -	\$ 798	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 284,800	\$ 285,600	\$ 285,600	\$ 272,504	\$ 285,600	\$ 285,600	\$ -	0.0%
			DISCOUNTS	\$ (2,111)	\$ -	\$ -	\$ (2,152)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (125)	\$ -	\$ -	\$ (23)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,537	\$ -	\$ -	\$ 1,084	\$ -	\$ -	\$ -	#DIV/0!
	Pilot Total			\$ 289,090	\$ 285,600	\$ 285,600	\$ 274,498	\$ 285,600	\$ 285,600	\$ -	0.0%
	Reeds	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,088	\$ -	\$ -	\$ 2,796	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 827	\$ -	\$ -	\$ 867	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 187,138	\$ 188,348	\$ 199,382	\$ 180,556	\$ 203,882	\$ 188,348	\$ -	0.0%
			DISCOUNTS	\$ (1,440)	\$ -	\$ -	\$ (1,487)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (114)	\$ -	\$ -	\$ (102)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 944	\$ -	\$ -	\$ 762	\$ -	\$ -	\$ -	#DIV/0!
	Reeds Total			\$ 189,443	\$ 188,348	\$ 199,382	\$ 183,392	\$ 203,882	\$ 188,348	\$ -	0.0%
	Silver Valley	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 8,205	\$ -	\$ -	\$ 5,113	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,695	\$ -	\$ -	\$ 1,545	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue

Revenue

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Silver Valley	TAXES	CURRENT YR AD VALOREM	\$ 404,037	\$ 393,422	\$ 393,422	\$ 385,550	\$ 401,122	\$ 401,122	\$ 7,700	2.0%
			DISCOUNTS	\$ (2,929)	\$ -	\$ -	\$ (2,905)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (178)	\$ -	\$ -	\$ (204)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,924	\$ -	\$ -	\$ 1,744	\$ -	\$ -	\$ -	#DIV/0!
	Silver Valley Total			\$ 415,754	\$ 393,422	\$ 393,422	\$ 390,843	\$ 401,122	\$ 401,122	\$ 7,700	2.0%
	South Davidson	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,706	\$ -	\$ -	\$ 2,194	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,665	\$ -	\$ -	\$ 744	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 111,259	\$ 110,500	\$ 110,500	\$ 107,760	\$ 112,800	\$ 112,800	\$ 2,300	2.1%
			DISCOUNTS	\$ (815)	\$ -	\$ -	\$ (845)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (88)	\$ -	\$ -	\$ (18)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,059	\$ -	\$ -	\$ 655	\$ -	\$ -	\$ -	#DIV/0!
	South Davidson Total			\$ 115,786	\$ 110,500	\$ 110,500	\$ 110,491	\$ 112,800	\$ 112,800	\$ 2,300	2.1%
	South Emmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,813	\$ -	\$ -	\$ 1,050	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 569	\$ -	\$ -	\$ 633	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 72,456	\$ 71,885	\$ 71,885	\$ 69,228	\$ 73,308	\$ 73,308	\$ 1,423	2.0%
			DISCOUNTS	\$ (570)	\$ -	\$ -	\$ (591)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (8)	\$ -	\$ -	\$ (10)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 593	\$ -	\$ -	\$ 290	\$ -	\$ -	\$ -	#DIV/0!
	South Emmons Total			\$ 74,853	\$ 71,885	\$ 71,885	\$ 70,599	\$ 73,308	\$ 73,308	\$ 1,423	2.0%
	South Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,560	\$ -	\$ -	\$ 2,749	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,409	\$ -	\$ -	\$ 554	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 259,654	\$ 256,657	\$ 256,657	\$ 247,350	\$ 256,657	\$ 256,657	\$ -	0.0%
			DISCOUNTS	\$ (2,063)	\$ -	\$ -	\$ (2,037)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (71)	\$ -	\$ -	\$ (185)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,081	\$ -	\$ -	\$ 949	\$ -	\$ -	\$ -	#DIV/0!
	South Lexington Total			\$ 262,570	\$ 256,657	\$ 256,657	\$ 249,381	\$ 256,657	\$ 256,657	\$ -	0.0%
	Southmont	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 10,277	\$ -	\$ -	\$ 6,831	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 4,805	\$ -	\$ -	\$ 2,459	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 674,193	\$ 672,588	\$ 672,588	\$ 658,330	\$ 684,935	\$ 684,935	\$ 12,347	1.8%
			DISCOUNTS	\$ (5,891)	\$ -	\$ -	\$ (5,851)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (93)	\$ -	\$ -	\$ (176)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,119	\$ -	\$ -	\$ 2,350	\$ -	\$ -	\$ -	#DIV/0!
	Southmont Total			\$ 686,410	\$ 672,588	\$ 672,588	\$ 663,942	\$ 684,935	\$ 684,935	\$ 12,347	1.8%
	Tyro	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,038	\$ -	\$ -	\$ 4,293	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,203	\$ -	\$ -	\$ 2,199	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 325,143	\$ 324,825	\$ 324,825	\$ 313,248	\$ 336,000	\$ 331,796	\$ 6,971	2.1%
			DISCOUNTS	\$ (2,529)	\$ -	\$ -	\$ (2,597)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (76)	\$ -	\$ -	\$ (76)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,017	\$ -	\$ -	\$ 1,499	\$ -	\$ -	\$ -	#DIV/0!
	Tyro Total			\$ 331,796	\$ 324,825	\$ 324,825	\$ 318,567	\$ 336,000	\$ 331,796	\$ 6,971	2.1%
	Wallburg	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,716	\$ -	\$ -	\$ 4,907	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 679	\$ -	\$ -	\$ 1,248	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 771,614	\$ 760,296	\$ 760,296	\$ 755,882	\$ 770,500	\$ 770,500	\$ 10,204	1.3%
			DISCOUNTS	\$ (6,689)	\$ -	\$ -	\$ (6,716)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (350)	\$ -	\$ -	\$ (208)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,260	\$ -	\$ -	\$ 1,802	\$ -	\$ -	\$ -	#DIV/0!
	Wallburg Total			\$ 771,230	\$ 760,296	\$ 760,296	\$ 756,915	\$ 770,500	\$ 770,500	\$ 10,204	1.3%
	Welcome	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,469	\$ -	\$ -	\$ 6,780	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,990	\$ -	\$ -	\$ 2,849	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 585,932	\$ 568,684	\$ 568,684	\$ 560,157	\$ 571,685	\$ 571,685	\$ 3,001	0.5%
			DISCOUNTS	\$ (4,967)	\$ -	\$ -	\$ (5,165)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (49)	\$ -	\$ -	\$ (369)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,522	\$ -	\$ -	\$ 1,997	\$ -	\$ -	\$ -	#DIV/0!
	Welcome Total			\$ 590,897	\$ 568,684	\$ 568,684	\$ 566,250	\$ 571,685	\$ 571,685	\$ 3,001	0.5%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	West Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,591	\$ -	\$ -	\$ 3,913	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,205	\$ -	\$ -	\$ 1,274	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 248,130	\$ 252,274	\$ 252,274	\$ 239,712	\$ 252,274	\$ 252,274	\$ -	0.0%
			DISCOUNTS	\$ (1,869)	\$ -	\$ -	\$ (1,988)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (74)	\$ -	\$ -	\$ (90)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,602	\$ -	\$ -	\$ 1,256	\$ -	\$ -	\$ -	#DIV/0!
	West Lexington Total			\$ 254,585	\$ 252,274	\$ 252,274	\$ 244,078	\$ 252,274	\$ 252,274	\$ -	0.0%
Special Revenue Funds - Fire Districts Total				\$ 8,455,475	\$ 8,358,119	\$ 8,374,001	\$ 8,249,822	\$ 8,629,540	\$ 8,598,375	\$ 240,256	2.9%
Special Revenue Funds - School Capital Outlay Fund	Davidson County Schools	INTERGOVERNMENTAL	PUBLIC SCH BLDG CAP FUND	\$ 460,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	2012-2013 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2013-2014 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2014-2015 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2015-2016 TRANSFER	\$ 2,137,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2016-2017 TRANSFER	\$ -	\$ 3,644,461	\$ 3,644,461	\$ 1,322,231	\$ -	\$ -	\$ (3,644,461)	-100.0%
			NOTE PROCEEDS	\$ 42,347,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER FINANCING / TRANSFER TO / FROM GENERAL FUND	\$ 4,347,349	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1994-95 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1995-96 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1996-97 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1999-2000 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2000-2001 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2001-2002 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2002-2003 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2017-2018 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ 5,638,665	\$ 3,651,603	\$ 3,651,603	#DIV/0!
	Davidson County Schools Total			\$ 50,293,348	\$ 3,644,461	\$ 3,644,461	\$ 1,322,231	\$ 5,638,665	\$ 3,651,603	\$ 7,142	0.2%
	School Capital Outlay Fund	INTEREST EARNINGS	INTEREST EARNINGS	\$ 71,889	\$ -	\$ -	\$ 42,360	\$ -	\$ -	\$ -	#DIV/0!
	School Capital Outlay Fund Total			\$ 71,889	\$ -	\$ -	\$ 42,360	\$ -	\$ -	\$ -	#DIV/0!
Special Revenue Funds - School Capital Outlay Fund Total				\$ 50,365,237	\$ 3,644,461	\$ 3,644,461	\$ 1,364,591	\$ 5,638,665	\$ 3,651,603	\$ 7,142	0.2%
Special Revenue Funds - Special School District	Special School District	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 26,411	\$ -	\$ -	\$ 26,143	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 16,857	\$ -	\$ -	\$ 9,569	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,463,438	\$ 1,523,137	\$ 1,523,137	\$ 1,413,144	\$ 1,539,298	\$ 1,539,298	\$ 16,161	1.1%
			DISCOUNTS	\$ (11,231)	\$ -	\$ -	\$ (11,476)	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (9,618)	\$ -	\$ -	\$ (1,823)	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 8,658	\$ -	\$ -	\$ 6,180	\$ -	\$ -	\$ -	#DIV/0!
	Special School District Total			\$ 1,494,515	\$ 1,523,137	\$ 1,523,137	\$ 1,441,737	\$ 1,539,298	\$ 1,539,298	\$ 16,161	1.1%
Special Revenue Funds - Special School District Total				\$ 1,494,515	\$ 1,523,137	\$ 1,523,137	\$ 1,441,737	\$ 1,539,298	\$ 1,539,298	\$ 16,161	1.1%
Grand Total				\$ 263,491,096	\$ 166,543,934	\$ 175,821,667	\$ 150,564,244	\$ 173,244,541	\$ 170,923,565	\$ 4,379,631	2.6%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	CAPITAL OUTLAY	EQUIPMENT	\$ 9,887	\$ 9,200	\$ 9,200	\$ 7,713	\$ 8,400	\$ 8,400	\$ (800)	-8.7%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 6,539	\$ 11,800	\$ 8,800	\$ 8,510	\$ 7,800	\$ 7,800	\$ (4,000)	-33.9%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,346	\$ 4,165	\$ 3,500	\$ 1,719	\$ 3,165	\$ 3,165	\$ (1,000)	-24.0%
		OTHER JTEC EXPENSES	PIC	\$ 1,988	\$ 6,000	\$ 3,500	\$ 2,324	\$ 2,500	\$ 2,500	\$ (3,500)	-58.3%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 918	\$ 3,100	\$ 3,100	\$ 207	\$ 1,500	\$ 1,490	\$ (1,610)	-51.9%
			CONTRACTED SERVICES	\$ 394,554	\$ 527,029	\$ 479,335	\$ 283,091	\$ 173,281	\$ 173,268	\$ (353,761)	-67.1%
			PARTICIPANT SERVICES	\$ 1,661	\$ 5,250	\$ 4,750	\$ 1,494	\$ 3,750	\$ 3,750	\$ (1,500)	-28.6%
			POSTAGE	\$ 46	\$ 500	\$ 300	\$ 39	\$ 200	\$ 200	\$ (300)	-60.0%
			PRINTING	\$ 596	\$ 3,000	\$ 1,500	\$ 124	\$ 500	\$ 500	\$ (2,500)	-83.3%
			STAFF TRAINING	\$ 14,717	\$ 32,500	\$ 23,162	\$ 12,146	\$ 10,500	\$ 10,495	\$ (22,005)	-67.7%
			TELEPHONE	\$ 582	\$ 1,500	\$ 800	\$ 501	\$ 700	\$ 700	\$ (800)	-53.3%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 500	\$ 500	\$ -	\$ 200	\$ 200	\$ (300)	-60.0%
			UTILITIES	\$ 7,566	\$ 10,000	\$ 9,000	\$ 5,158	\$ 1,056	\$ 1,056	\$ (8,944)	-89.4%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,097	\$ 6,751	\$ 5,900	\$ 5,809	\$ 7,047	\$ 7,048	\$ 297	4.4%
			FICA	\$ 49,965	\$ 59,091	\$ 58,165	\$ 40,859	\$ 58,218	\$ 58,217	\$ (874)	-1.5%
			GROUP INSURANCE	\$ 120,097	\$ 145,892	\$ 137,677	\$ 122,786	\$ 144,851	\$ 144,851	\$ (1,041)	-0.7%
			PARTICIPANT WAGES	\$ 64,975	\$ 143,693	\$ 80,224	\$ 46,026	\$ 143,693	\$ 143,693	\$ -	0.0%
			REGULAR	\$ 612,694	\$ 604,721	\$ 614,228	\$ 514,151	\$ 610,652	\$ 610,653	\$ 5,932	1.0%
			RETIREMENT	\$ 51,354	\$ 50,312	\$ 58,208	\$ 46,016	\$ 49,375	\$ 49,374	\$ (938)	-1.9%
			TELEPHONE ALLOWANCE	\$ 544	\$ 541	\$ 700	\$ 469	\$ 540	\$ 541	\$ -	0.0%
			WORKERS COMP	\$ 3,183	\$ 8,518	\$ 7,538	\$ 2,880	\$ 6,706	\$ 6,704	\$ (1,814)	-21.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 9,635	\$ 18,200	\$ 14,800	\$ 5,551	\$ 10,500	\$ 10,500	\$ (7,700)	-42.3%
	DavidsonWorks Total			\$ 1,359,944	\$ 1,652,263	\$ 1,524,887	\$ 1,107,574	\$ 1,245,134	\$ 1,245,105	\$ (407,158)	-24.6%
DavidsonWorks Total				\$ 1,359,944	\$ 1,652,263	\$ 1,524,887	\$ 1,107,574	\$ 1,245,134	\$ 1,245,105	\$ (407,158)	-24.6%
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 75,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 625	\$ 750	\$ 750	\$ 900	\$ 750	\$ 750	\$ -	0.0%
			VEHICLE MILEAGE	\$ -	\$ 2,350	\$ 2,350	\$ -	\$ -	\$ -	\$ (2,350)	-100.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,050	\$ 7,000	\$ 7,000	\$ 4,873	\$ -	\$ -	\$ (7,000)	-100.0%
			INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OPEB COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ 8,610	\$ 15,000	\$ 15,000	\$ 2,265	\$ 1,500	\$ 1,500	\$ (13,500)	-90.0%
			PROFESSIONAL SERVICES	\$ 236	\$ 700	\$ 700	\$ -	\$ 350	\$ 350	\$ (350)	-50.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 18,883	\$ 35,600	\$ 35,600	\$ 52,060	\$ 64,240	\$ 64,240	\$ 28,640	80.4%
			CONTRACTED SVCS. EQUIP	\$ -	\$ 12,500	\$ 12,500	\$ -	\$ -	\$ -	\$ (12,500)	-100.0%
			STAFF TRAINING	\$ 850	\$ 1,600	\$ 1,600	\$ 1,169	\$ -	\$ -	\$ (1,600)	-100.0%
			TELEPHONE	\$ -	\$ 665	\$ 665	\$ -	\$ -	\$ -	\$ (665)	-100.0%
			UNIFORMS	\$ 452	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ (750)	-100.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 2,278	\$ 15,000	\$ 15,000	\$ 1,942	\$ 3,900	\$ 3,900	\$ (11,100)	-74.0%
			MAINT & REPAIR EQUIPMENT	\$ 3,458	\$ 5,600	\$ 5,600	\$ 1,207	\$ 1,250	\$ 1,250	\$ (4,350)	-77.7%
			UTILITIES	\$ 642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,086	\$ 3,968	\$ 3,968	\$ 2,495	\$ -	\$ -	\$ (3,968)	-100.0%
			FICA	\$ 15,389	\$ 15,058	\$ 15,058	\$ 12,181	\$ -	\$ -	\$ (15,058)	-100.0%
			GROUP INSURANCE	\$ 30,189	\$ 42,883	\$ 42,883	\$ 29,287	\$ -	\$ -	\$ (42,883)	-100.0%
			OVERTIME	\$ 8,070	\$ 2,069	\$ 2,069	\$ 7,761	\$ -	\$ -	\$ (2,069)	-100.0%
			PART TIME	\$ -	\$ 11,698	\$ 11,698	\$ -	\$ -	\$ -	\$ (11,698)	-100.0%
			REGULAR	\$ 203,122	\$ 179,101	\$ 179,101	\$ 161,423	\$ -	\$ -	\$ (179,101)	-100.0%
			RETIREMENT	\$ 17,866	\$ 16,200	\$ 16,200	\$ 15,194	\$ -	\$ -	\$ (16,200)	-100.0%
			TELEPHONE ALLOWANCE	\$ 1,288	\$ 780	\$ 780	\$ 1,728	\$ -	\$ -	\$ (780)	-100.0%
			WORKERS COMP	\$ 14,005	\$ 13,816	\$ 13,816	\$ 12,056	\$ -	\$ -	\$ (13,816)	-100.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 493	\$ 750	\$ 4,414	\$ 3,114	\$ -	\$ -	\$ (750)	-100.0%
			GAS - DIESEL - OIL	\$ -	\$ 23,250	\$ 23,250	\$ 1,986	\$ -	\$ -	\$ (23,250)	-100.0%
			MEDICAL-HEP B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	\$ 805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ 410,917	\$ 407,088	\$ 410,752	\$ 311,641	\$ 71,990	\$ 71,990	\$ (335,098)	-82.3%
Enterprise Fund - Landfill C&D Total				\$ 410,917	\$ 407,088	\$ 410,752	\$ 311,641	\$ 71,990	\$ 71,990	\$ (335,098)	-82.3%
Enterprise Fund - Landfill MSW	Integrated Solid Waste	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (2,590,876)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue

Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Landfill MSW	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 949,560	\$ -	\$ 181,742	\$ 33,353	\$ 120,775	\$ 120,775	\$ 120,775	#DIV/0!
			NEW LANDFILL CONSTRUCT	\$ 1,578,872	\$ -	\$ 571,289	\$ 403,031	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPREC-BUILDINGS	\$ 1,384,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 337,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 4,426	\$ 7,650	\$ 7,650	\$ 6,372	\$ 7,650	\$ 7,650	\$ -	0.0%
			VEHICLE MILEAGE	\$ 16,024	\$ 20,950	\$ 20,950	\$ 7,927	\$ 16,250	\$ 16,250	\$ (4,700)	-22.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 13,132	\$ 20,980	\$ 20,980	\$ 17,081	\$ 22,780	\$ 22,780	\$ 1,800	8.6%
			INDIRECT COST	\$ 63,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OPEB COSTS	\$ 4,594	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			POSTCLOSURE COSTS	\$ (190,190)	\$ -	\$ 356,508	\$ 403,465	\$ 58,300	\$ 58,300	\$ 58,300	#DIV/0!
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ 41,595	\$ 42,900	\$ 42,900	\$ 10,164	\$ 45,600	\$ 45,600	\$ 2,700	6.3%
			PROFESSIONAL SERVICES	\$ 5,995	\$ 7,250	\$ 7,250	\$ 2,275	\$ 7,250	\$ 7,250	\$ -	0.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 102,123	\$ 122,820	\$ 122,820	\$ 193,223	\$ 142,140	\$ 142,140	\$ 19,320	15.7%
			CONTRACTED SVCS. EQUIP	\$ 14,587	\$ 18,285	\$ 18,285	\$ 10,276	\$ 15,100	\$ 15,100	\$ (3,185)	-17.4%
			POSTAGE	\$ 317	\$ 250	\$ 250	\$ 279	\$ 250	\$ 250	\$ -	0.0%
			PRINTING	\$ 90	\$ 75	\$ 75	\$ 138	\$ 125	\$ 125	\$ 50	66.7%
			STAFF TRAINING	\$ 990	\$ 1,500	\$ 1,500	\$ 1,022	\$ 1,500	\$ 1,500	\$ -	0.0%
			TELEPHONE	\$ 10,102	\$ 10,050	\$ 10,050	\$ 8,218	\$ 10,000	\$ 10,000	\$ (50)	-0.5%
			TRAVEL	\$ 2,882	\$ 3,000	\$ 3,000	\$ 4,947	\$ 3,000	\$ 3,000	\$ -	0.0%
			UNIFORMS	\$ 2,873	\$ 4,700	\$ 4,700	\$ 255	\$ 4,700	\$ 4,700	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 18,602	\$ 40,494	\$ 40,494	\$ 24,860	\$ 37,975	\$ 37,975	\$ (2,519)	-6.2%
			MAINT & REPAIR EQUIPMENT	\$ 153,988	\$ 153,095	\$ 146,595	\$ 128,876	\$ 135,300	\$ 135,300	\$ (17,795)	-11.6%
			UTILITIES	\$ 26,314	\$ 24,300	\$ 24,300	\$ 25,419	\$ 24,300	\$ 24,300	\$ -	0.0%
		RENTAL	EQUIPMENT	\$ 964	\$ 825	\$ 825	\$ 5,991	\$ 825	\$ 825	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,548	\$ 5,091	\$ 5,091	\$ 6,580	\$ 11,839	\$ 11,839	\$ 6,748	132.5%
			FICA	\$ 19,970	\$ 28,903	\$ 31,116	\$ 22,788	\$ 51,034	\$ 51,034	\$ 22,131	76.6%
			GROUP INSURANCE	\$ 52,255	\$ 68,613	\$ 77,190	\$ 62,039	\$ 135,721	\$ 135,721	\$ 67,108	97.8%
			OVERTIME	\$ 8,634	\$ 10,598	\$ 10,598	\$ 12,513	\$ 12,482	\$ 12,482	\$ 1,884	17.8%
			PART TIME	\$ 10,375	\$ 13,232	\$ 13,232	\$ 36,830	\$ 44,666	\$ 44,666	\$ 31,434	237.6%
			REGULAR	\$ 257,558	\$ 348,892	\$ 377,811	\$ 263,573	\$ 595,661	\$ 595,661	\$ 246,769	70.7%
			RETIREMENT	\$ 4,352	\$ 31,901	\$ 34,431	\$ 25,626	\$ 56,418	\$ 56,418	\$ 24,517	76.9%
			TELEPHONE ALLOWANCE	\$ 1,188	\$ 1,080	\$ 1,080	\$ 2,578	\$ 2,460	\$ 2,460	\$ 1,380	127.8%
			WORKERS COMP	\$ 15,769	\$ 25,973	\$ 25,973	\$ 18,711	\$ 39,265	\$ 39,265	\$ 13,292	51.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,984	\$ 8,500	\$ 15,000	\$ 11,139	\$ 8,500	\$ 8,500	\$ -	0.0%
			GAS - DIESEL - OIL	\$ 107,528	\$ 159,950	\$ 159,950	\$ 99,563	\$ 155,197	\$ 155,196	\$ (4,754)	-3.0%
			MEDICAL-HEP B	\$ 35	\$ 275	\$ 275	\$ 253	\$ 275	\$ 275	\$ -	0.0%
			SMALL TOOLS & EQUIPMENT	\$ 1,304	\$ 1,300	\$ 1,300	\$ 1,282	\$ 1,300	\$ 1,300	\$ -	0.0%
		Integrated Solid Waste Total		\$ 2,442,105	\$ 1,183,432	\$ 2,335,210	\$ 1,850,647	\$ 1,768,637	\$ 1,768,637	\$ 585,205	49.4%
Enterprise Fund - Landfill MSW Total				\$ 2,442,105	\$ 1,183,432	\$ 2,335,210	\$ 1,850,647	\$ 1,768,637	\$ 1,768,637	\$ 585,205	49.4%
Enterprise Fund - Recycling	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 64,746	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 722	\$ 1,500	\$ 1,500	\$ 1,039	\$ 1,500	\$ 1,500	\$ -	0.0%
			VEHICLE MILEAGE	\$ 798	\$ -	\$ -	\$ 589	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ 175	\$ 175	\$ -	\$ -	\$ -	\$ (175)	-100.0%
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 70	\$ 70	\$ 70	\$ 105	\$ -	\$ -	\$ (70)	-100.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ (300)	-100.0%
			CONTRACTED SERVICES	\$ 67,168	\$ 49,550	\$ 49,550	\$ 17,367	\$ 10,750	\$ 10,750	\$ (38,800)	-78.3%
			CONTRACTED SVCS. EQUIP	\$ 1,500	\$ 1,800	\$ 1,800	\$ 300	\$ 300	\$ 300	\$ (1,500)	-83.3%
			DISPOSAL EXPENSE	\$ 189,670	\$ 199,260	\$ 199,260	\$ 240,246	\$ 290,180	\$ 290,180	\$ 90,920	45.6%
			POSTAGE	\$ 4	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ (50)	-100.0%
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 400	\$ 400	\$ 400	\$ -	\$ -	\$ -	\$ (400)	-100.0%
			TELEPHONE	\$ 213	\$ 300	\$ 300	\$ 105	\$ 100	\$ 100	\$ (200)	-66.7%
			TRAVEL	\$ -	\$ 575	\$ 575	\$ -	\$ -	\$ -	\$ (575)	-100.0%
			UNIFORMS	\$ 568	\$ 754	\$ 754	\$ -	\$ -	\$ -	\$ (754)	-100.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ 1,000	\$ 1,000	\$ 493	\$ 600	\$ 600	\$ (400)	-40.0%
			MAINT & REPAIR EQUIPMENT	\$ 849	\$ 1,625	\$ 1,625	\$ 1,341	\$ 2,100	\$ 2,100	\$ 475	29.2%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Integrated Solid Waste	PURCHASED PROPERTY SERVICE	UTILITIES	\$ 16,646	\$ 15,590	\$ 15,590	\$ 11,348	\$ 11,000	\$ 11,000	\$ (4,590)	-29.4%
		RENTAL	EQUIPMENT	\$ -	\$ 600	\$ 600	\$ -	\$ 185,600	\$ -	\$ (600)	-100.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ 6,886	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ 20,838	\$ -	\$ -	\$ 329	\$ -	\$ -	\$ -	#DIV/0!
			OVERTIME	\$ 8,195	\$ -	\$ -	\$ 51	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 78,288	\$ -	\$ -	\$ 1,371	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ 8,177	\$ -	\$ -	\$ 126	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE ALLOWANCE	\$ 1,058	\$ -	\$ -	\$ 12	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ 5,327	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,877	\$ 1,965	\$ 1,965	\$ 916	\$ 200	\$ 200	\$ (1,765)	-89.8%
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ (1,000)	-100.0%
	Integrated Solid Waste Total			\$ 413,987	\$ 276,514	\$ 341,260	\$ 276,142	\$ 502,330	\$ 316,730	\$ 40,216	14.5%
Enterprise Fund - Recycling Total				\$ 413,987	\$ 276,514	\$ 341,260	\$ 276,142	\$ 502,330	\$ 316,730	\$ 40,216	14.5%
Enterprise Fund - Sewer	Sewer	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ 200,000	\$ 40,595	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE	INTEREST-OTHER DEBT	\$ 551,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PAYMENT TO ESCROW AGENT	\$ 53,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINCIPAL-OTHER DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ISSUANCE COSTS	\$ 64,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPREC- SEWER	\$ 336,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 385	\$ 800	\$ 800	\$ 554	\$ 480	\$ 480	\$ (320)	-40.0%
			VEHICLE MILEAGE	\$ 4,456	\$ 3,350	\$ 3,350	\$ 4,261	\$ 3,350	\$ 3,350	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,320	\$ 1,552	\$ 1,552	\$ 669	\$ 1,552	\$ 1,552	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 36,841	\$ 32,448	\$ 32,448	\$ 17,141	\$ 33,348	\$ 33,348	\$ 900	2.8%
			POSTAGE	\$ 774	\$ 600	\$ 600	\$ 397	\$ 600	\$ 600	\$ -	0.0%
			STAFF TRAINING	\$ 535	\$ 720	\$ 720	\$ 780	\$ 720	\$ 720	\$ -	0.0%
			TELEPHONE	\$ 500	\$ 180	\$ 180	\$ 301	\$ 180	\$ 180	\$ -	0.0%
			UNIFORMS	\$ 161	\$ 500	\$ 500	\$ 378	\$ 500	\$ 500	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 12,043	\$ 22,420	\$ 22,420	\$ 4,084	\$ 22,420	\$ 22,420	\$ -	0.0%
			UTILITIES	\$ 371,201	\$ 286,678	\$ 466,678	\$ 379,179	\$ 305,610	\$ 308,977	\$ 22,299	7.8%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 479	\$ 1,994	\$ 1,994	\$ 1,991	\$ 2,069	\$ 2,069	\$ 75	3.8%
			FICA	\$ 685	\$ 4,168	\$ 4,168	\$ 3,616	\$ 4,314	\$ 4,314	\$ 146	3.5%
			GROUP INSURANCE	\$ 1,244	\$ 2,145	\$ 2,145	\$ 8,113	\$ 2,263	\$ 2,263	\$ 118	5.5%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 8,611	\$ 52,489	\$ 52,489	\$ 45,211	\$ 53,784	\$ 53,784	\$ 1,295	2.5%
			RETIREMENT	\$ 756	\$ 4,767	\$ 4,767	\$ 4,177	\$ 5,083	\$ 5,083	\$ 316	6.6%
			TELEPHONE ALLOWANCE	\$ 90	\$ 540	\$ 540	\$ 460	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 282	\$ 1,673	\$ 1,673	\$ 1,668	\$ 2,089	\$ 2,089	\$ 416	24.9%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,019	\$ 3,500	\$ 3,500	\$ 1,374	\$ 3,500	\$ 3,500	\$ -	0.0%
			GAS - DIESEL - OIL	\$ -	\$ 225	\$ 225	\$ 386	\$ 225	\$ 225	\$ -	0.0%
	Sewer Total			\$ 1,450,795	\$ 420,749	\$ 800,749	\$ 515,335	\$ 442,627	\$ 445,994	\$ 25,245	6.0%
Enterprise Fund - Sewer Total				\$ 1,450,795	\$ 420,749	\$ 800,749	\$ 515,335	\$ 442,627	\$ 445,994	\$ 25,245	6.0%
Enterprise Funds - Airport Fund	Airport Fund	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (831,619)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE	PRINCIPAL-OTHER DEBT	\$ 51,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPRECIATION	\$ 753,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 17,720	\$ 18,500	\$ 18,500	\$ 19,359	\$ 18,500	\$ 18,500	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 42,724	\$ 62,000	\$ 62,000	\$ 42,456	\$ 62,000	\$ 62,000	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 126,104	\$ 202,700	\$ 202,700	\$ 170,829	\$ 202,700	\$ 202,700	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 29,483	\$ 44,240	\$ 44,240	\$ 27,296	\$ 44,240	\$ 44,240	\$ -	0.0%
			UTILITIES	\$ 61,969	\$ 40,877	\$ 40,877	\$ 37,738	\$ 40,877	\$ 40,877	\$ -	0.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 758	\$ 500	\$ 500	\$ 2,509	\$ 500	\$ 500	\$ -	0.0%
	Airport Fund Total			\$ 251,749	\$ 368,817	\$ 368,817	\$ 300,187	\$ 368,817	\$ 368,817	\$ -	0.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Funds - Airport Fund Total				\$ 251,749	\$ 368,817	\$ 368,817	\$ 300,187	\$ 368,817	\$ 368,817	\$ -	0.0%
General	All Schools	SCHOLARSHIPS	SCHOLARSHIPS	\$ 38,750	\$ 50,000	\$ 50,000	\$ 13,750	\$ 50,000	\$ 50,000	\$ -	0.0%
	All Schools Total			\$ 38,750	\$ 50,000	\$ 50,000	\$ 13,750	\$ 50,000	\$ 50,000	\$ -	0.0%
	Animal Shelter	CAPITAL OUTLAY	EQUIPMENT	\$ 22,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 722	\$ -	\$ -	\$ 1,039	\$ 722	\$ 722	\$ 722	#DIV/0!
			VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ 1,598	\$ -	\$ -	\$ -	#DIV/0!
		OTHER LAW ENFORCEMENT EXPENDITURES	DOG POUND OPERATIONS	\$ 213,485	\$ 98,022	\$ 98,022	\$ 127,471	\$ 148,022	\$ 148,022	\$ 50,000	51.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 100,152	\$ 130,240	\$ 130,240	\$ 72,927	\$ 100,240	\$ 100,240	\$ (30,000)	-23.0%
			TELEPHONE	\$ 2,403	\$ 2,159	\$ 2,159	\$ 2,643	\$ 2,159	\$ 2,159	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 357	\$ 434	\$ 434	\$ 530	\$ 566	\$ 566	\$ 132	30.4%
			FICA	\$ 9,149	\$ 14,314	\$ 14,314	\$ 11,598	\$ 14,753	\$ 14,753	\$ 439	3.1%
			GROUP INSURANCE	\$ 26,129	\$ 51,491	\$ 51,491	\$ 48,837	\$ 54,319	\$ 54,319	\$ 2,828	5.5%
			OVERTIME	\$ 2,368	\$ 2,500	\$ 2,500	\$ 1,830	\$ 2,500	\$ 2,500	\$ -	0.0%
			REGULAR	\$ 118,381	\$ 184,182	\$ 184,182	\$ 158,621	\$ 191,656	\$ 191,656	\$ 7,474	4.1%
			RETIREMENT	\$ 10,064	\$ 16,373	\$ 16,373	\$ 14,247	\$ 17,522	\$ 17,522	\$ 1,149	7.0%
			TELEPHONE ALLOWANCE	\$ 212	\$ 300	\$ 300	\$ 261	\$ 300	\$ 300	\$ -	0.0%
			WORKERS COMP	\$ 3,483	\$ 5,333	\$ 5,333	\$ 5,275	\$ 4,594	\$ 4,594	\$ (739)	-13.9%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 7,917	\$ 9,759	\$ 9,759	\$ 2,906	\$ 8,559	\$ 8,559	\$ (1,200)	-12.3%
	Animal Shelter Total			\$ 517,369	\$ 518,107	\$ 518,107	\$ 449,783	\$ 548,912	\$ 548,912	\$ 30,805	5.9%
	Board of Elections	CAPITAL OUTLAY	EQUIPMENT	\$ 28,297	\$ -	\$ -	\$ -	\$ 6,321	\$ 6,321	\$ 6,321	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,808	\$ 3,759	\$ 3,759	\$ 2,603	\$ 1,968	\$ 1,968	\$ (1,791)	-47.6%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 159	\$ 690	\$ 690	\$ 188	\$ 685	\$ 685	\$ (5)	-0.7%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 3,470	\$ 2,200	\$ 2,200	\$ 2,963	\$ 5,800	\$ 2,200	\$ -	0.0%
			CONTRACTED SERVICES	\$ 48,074	\$ 50,000	\$ 50,000	\$ 49,175	\$ 58,000	\$ 50,000	\$ -	0.0%
			POSTAGE	\$ 18,977	\$ 14,485	\$ 14,485	\$ 26,504	\$ 17,700	\$ 19,000	\$ 4,515	31.2%
			PRINTING	\$ 24,224	\$ 22,324	\$ 22,324	\$ 15,610	\$ 31,500	\$ 25,000	\$ 2,676	12.0%
			TELEPHONE	\$ 1,390	\$ 1,800	\$ 1,800	\$ 474	\$ 2,000	\$ 2,000	\$ 200	11.1%
			TRAVEL	\$ 6,072	\$ 6,250	\$ 6,250	\$ 4,585	\$ 10,810	\$ 6,250	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 71,053	\$ 76,434	\$ 76,434	\$ 71,695	\$ 74,553	\$ 71,053	\$ (5,381)	-7.0%
		RENTAL	BUILDINGS	\$ 4,305	\$ 2,150	\$ 2,150	\$ 2,640	\$ 2,980	\$ 2,980	\$ 830	38.6%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,726	\$ 3,766	\$ 3,766	\$ 4,006	\$ 4,222	\$ 4,222	\$ 456	12.1%
			FICA	\$ 14,687	\$ 30,848	\$ 30,848	\$ 17,186	\$ 23,411	\$ 23,411	\$ (7,437)	-24.1%
			GROUP INSURANCE	\$ 25,505	\$ 42,909	\$ 42,909	\$ 31,457	\$ 43,446	\$ 43,446	\$ 537	1.3%
			OVERTIME	\$ 14,178	\$ 8,227	\$ 8,227	\$ 34,801	\$ 7,590	\$ 7,590	\$ (637)	-7.7%
			PART TIME	\$ 141,040	\$ 80,715	\$ 80,715	\$ 105,806	\$ 120,000	\$ 120,000	\$ 39,285	48.7%
			REGULAR	\$ 134,746	\$ 277,591	\$ 277,591	\$ 137,736	\$ 181,802	\$ 181,802	\$ (95,789)	-34.5%
			RETIREMENT	\$ 12,290	\$ 17,542	\$ 17,542	\$ 14,186	\$ 18,748	\$ 18,748	\$ 1,206	6.9%
			WORKERS COMP	\$ 959	\$ 1,291	\$ 1,291	\$ 1,021	\$ 739	\$ 739	\$ (552)	-42.8%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 51,341	\$ 27,000	\$ 27,000	\$ 14,474	\$ 25,000	\$ 25,000	\$ (2,000)	-7.4%
	Board of Elections Total			\$ 606,301	\$ 669,981	\$ 669,981	\$ 537,113	\$ 637,275	\$ 612,415	\$ (57,566)	-8.6%
	Contingency	CONTINGENCY	CONTINGENCY	\$ -	\$ 150,000	\$ -	\$ -	\$ 100,000	\$ 75,000	\$ (75,000)	-50.0%
	Contingency Total			\$ -	\$ 150,000	\$ -	\$ -	\$ 100,000	\$ 75,000	\$ (75,000)	-50.0%
	Contributions	OPERATING	CAPSTONE CLIMBING	\$ 47,700	\$ -	\$ -	\$ 39,850	\$ -	\$ -	\$ -	#DIV/0!
			CHAMBER OF COMM - LEX	\$ 13,725	\$ 13,750	\$ 13,750	\$ 12,000	\$ 16,750	\$ 9,750	\$ (4,000)	-29.1%
			CHAMBER OF COMM - NORTH DAV	\$ 5,000	\$ 300	\$ 300	\$ -	\$ 10,000	\$ 8,300	\$ 8,000	2666.7%
			CHAMBER OF COMM - T'VILLE	\$ 13,750	\$ 13,750	\$ 13,750	\$ 13,750	\$ 13,750	\$ 9,750	\$ (4,000)	-29.1%
			CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRIBUTIONS / CHAMBER OF C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 270,000	\$ 248,000	\$ -	0.0%
			FAMILY SERVICES - GRANT	\$ 302,691	\$ 98,069	\$ 98,069	\$ 261,110	\$ 98,069	\$ 98,069	\$ -	0.0%
			FORESTER	\$ 74,886	\$ 84,381	\$ 84,381	\$ 64,321	\$ 102,856	\$ 102,856	\$ 18,475	21.9%
			JUV CRIME PREVENTION	\$ 3,849	\$ 2,500	\$ 2,500	\$ 1,999	\$ 2,500	\$ 2,500	\$ -	0.0%
			JUVENILE MEDIATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIFE CENTER - GRANT	\$ 120,261	\$ 96,726	\$ 96,726	\$ 101,677	\$ 96,726	\$ 96,726	\$ -	0.0%
			LIFE CENTER - TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MILLS HOME	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue

Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Contributions	OPERATING	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 2,500	\$ 1,500	\$ -	0.0%
			NATIONAL GUARD T'VILLE	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0.0%
			PACE	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ (15,000)	-100.0%
			PIEDMONT TRIAD PARTNER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROJECT CHALLENGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RESCUE SQUAD DAV CTY	\$ 67,500	\$ 27,500	\$ 27,500	\$ 27,500	\$ 150,000	\$ 27,500	\$ -	0.0%
			RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
			RESCUE SQUAD T'VILLE	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.0%
			TOURISM	\$ 45,560	\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ 58,900	\$ -	0.0%
			TRUANCY PROGRAM	\$ 39,489	\$ -	\$ -	\$ 35,160	\$ -	\$ -	\$ -	#DIV/0!
			UPTOWN LEXINGTON, INC.	\$ 15,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	#DIV/0!
			WORKSHOP OF DAVIDSON COUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			YDI-LIFT AFTERSCHOOL	\$ 32,822	\$ -	\$ -	\$ 34,870	\$ -	\$ -	\$ -	#DIV/0!
			PARENTING WISELY	\$ -	\$ -	\$ -	\$ 23,340	\$ -	\$ -	\$ -	#DIV/0!
	Contributions Total			\$ 1,114,233	\$ 704,376	\$ 704,376	\$ 979,977	\$ 876,051	\$ 707,851	\$ 3,475	0.5%
	Cooperative Extension	CAPITAL OUTLAY	EQUIPMENT	\$ 2,795	\$ 1,500	\$ 3,000	\$ 981	\$ 2,000	\$ -	\$ (1,500)	-100.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 962	\$ 3,200	\$ 3,200	\$ 1,385	\$ 1,000	\$ 1,000	\$ (2,200)	-68.8%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,141	\$ 1,200	\$ 1,200	\$ 829	\$ 1,433	\$ 1,433	\$ 233	19.4%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 110	\$ 125	\$ 125	\$ 99	\$ 125	\$ 125	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 175,266	\$ 215,156	\$ 215,156	\$ 174,711	\$ 212,776	\$ 212,776	\$ (2,380)	-1.1%
			POSTAGE	\$ 117	\$ 250	\$ 250	\$ 65	\$ 120	\$ 120	\$ (130)	-52.0%
			PRINTING	\$ 124	\$ 250	\$ 250	\$ -	\$ 125	\$ 125	\$ (125)	-50.0%
			STAFF TRAINING	\$ 331	\$ 1,500	\$ 500	\$ 220	\$ 1,500	\$ 1,500	\$ -	0.0%
			TELEPHONE	\$ 1,141	\$ 1,200	\$ 1,200	\$ 1,036	\$ 1,104	\$ 1,104	\$ (96)	-8.0%
			TRAVEL	\$ 5,230	\$ 6,900	\$ 6,900	\$ 2,405	\$ 5,250	\$ 5,250	\$ (1,650)	-23.9%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SPECIAL ACTIVITIES	SPECIAL ACTIVITIES	\$ 28,345	\$ -	\$ 42,024	\$ 27,306	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 37,678	\$ 12,650	\$ 30,843	\$ 27,216	\$ 11,250	\$ 11,250	\$ (1,400)	-11.1%
			FOOD	\$ -	\$ -	\$ 96	\$ 95	\$ -	\$ -	\$ -	#DIV/0!
	Cooperative Extension Total			\$ 253,240	\$ 243,931	\$ 304,744	\$ 236,346	\$ 236,683	\$ 234,683	\$ (9,248)	-3.8%
	County Manager	CAPITAL OUTLAY	EQUIPMENT	\$ 5,225	\$ -	\$ 5,222	\$ -	\$ 8,184	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ 2,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 43,238	\$ 50,000	\$ 50,000	\$ 61,536	\$ 43,500	\$ 61,536	\$ 11,536	23.1%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,668	\$ 6,310	\$ 6,310	\$ 4,370	\$ 3,706	\$ 3,706	\$ (2,604)	-41.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 77,704	\$ 77,667	\$ 82,667	\$ 83,520	\$ 86,619	\$ 79,950	\$ 2,283	2.9%
			MISCELLANEOUS EXPENSE	\$ 19,214	\$ 22,000	\$ 22,000	\$ 20,548	\$ 17,000	\$ 17,000	\$ (5,000)	-22.7%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 85,789	\$ 116,400	\$ 86,400	\$ 55,998	\$ 114,200	\$ 109,800	\$ (6,600)	-5.7%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 126	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.0%
			CONTRACTED SERVICES	\$ 101,346	\$ 16,896	\$ 22,296	\$ 14,772	\$ 17,490	\$ 42,490	\$ 25,594	151.5%
			POSTAGE	\$ 886	\$ 900	\$ 900	\$ 747	\$ 900	\$ 900	\$ -	0.0%
			PRINTING	\$ 29	\$ 800	\$ 800	\$ -	\$ 1,327	\$ 800	\$ -	0.0%
			TELEPHONE	\$ 2,387	\$ 3,266	\$ 3,266	\$ 1,731	\$ 3,116	\$ 2,900	\$ (366)	-11.2%
			TRAVEL	\$ 44,326	\$ 55,420	\$ 56,887	\$ 35,793	\$ 58,492	\$ 56,342	\$ 922	1.7%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,692	\$ 6,427	\$ 6,427	\$ 3,993	\$ 6,664	\$ 6,664	\$ 237	3.7%
			FICA	\$ 67,838	\$ 71,366	\$ 72,370	\$ 58,184	\$ 74,789	\$ 74,790	\$ 3,424	4.8%
			GROUP INSURANCE	\$ 140,584	\$ 145,916	\$ 145,916	\$ 146,246	\$ 159,361	\$ 159,361	\$ 13,445	9.2%
			MEETING ALLOWANCE	\$ 42,323	\$ 42,000	\$ 42,000	\$ 36,508	\$ 42,000	\$ 42,000	\$ -	0.0%
			OVERTIME	\$ 399	\$ 1,310	\$ 3,310	\$ 1,638	\$ 524	\$ 524	\$ (786)	-60.0%
			PART TIME	\$ 3,117	\$ 2,640	\$ 13,768	\$ 12,412	\$ -	\$ -	\$ (2,640)	-100.0%
			REGULAR	\$ 866,379	\$ 843,707	\$ 843,707	\$ 735,064	\$ 919,941	\$ 919,942	\$ 76,235	9.0%
			RETIREMENT	\$ 65,835	\$ 68,162	\$ 68,309	\$ 59,151	\$ 73,888	\$ 73,887	\$ 5,725	8.4%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	County Manager	SALARIES & BENEFITS	TELEPHONE ALLOWANCE	\$ 9,369	\$ 10,104	\$ 10,104	\$ 10,327	\$ 10,104	\$ 10,104	\$ -	0.0%
			TRAVEL ALLOWANCE	\$ 38,862	\$ 36,820	\$ 36,820	\$ 32,005	\$ 36,820	\$ 36,820	\$ -	0.0%
			WORKERS COMP	\$ 3,187	\$ 3,068	\$ 3,068	\$ 3,102	\$ 1,539	\$ 1,538	\$ (1,530)	-49.9%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 47,935	\$ 44,300	\$ 44,300	\$ 31,587	\$ 42,300	\$ 42,300	\$ (2,000)	-4.5%
			SUP COURT JUDGE SUPPLIES	\$ 1,220	\$ 6,747	\$ 6,747	\$ 7,188	\$ 2,000	\$ 2,000	\$ (4,747)	-70.4%
	County Manager Total			\$ 1,678,845	\$ 1,632,476	\$ 1,633,844	\$ 1,416,419	\$ 1,724,714	\$ 1,745,604	\$ 113,128	6.9%
	Davidson County Community College	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 400,000	\$ 407,000	\$ 407,000	\$ 407,000	\$ 402,000	\$ 402,000	\$ (5,000)	-1.2%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,160,000	\$ 3,230,702	\$ 3,230,702	\$ 3,230,702	\$ 3,254,422	\$ 3,252,752	\$ 22,050	0.7%
	Davidson County Community College Total			\$ 3,560,000	\$ 3,637,702	\$ 3,637,702	\$ 3,637,702	\$ 3,656,422	\$ 3,654,752	\$ 17,050	0.5%
	Davidson County Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 1,221,506	\$ 1,270,000	\$ 1,270,000	\$ 1,270,000	\$ 1,333,500	\$ 1,283,250	\$ 13,250	1.0%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 22,478,594	\$ 22,727,000	\$ 22,727,000	\$ 22,727,000	\$ 23,863,350	\$ 23,036,050	\$ 309,050	1.4%
	Davidson County Schools Total			\$ 23,700,100	\$ 23,997,000	\$ 23,997,000	\$ 23,997,000	\$ 25,196,850	\$ 24,319,300	\$ 322,300	1.3%
	Debt Service	DEBT SERVICE	BOND FEES	\$ 382,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEBT SERVICE FUND - QZAB BONI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PAYMENT TO ESCROW AGENT	\$ 46,807,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST	INTEREST-BONDS	\$ 1,971,523	\$ 1,975,275	\$ 1,975,275	\$ 1,949,050	\$ 1,803,875	\$ 1,803,875	\$ (171,400)	-8.7%
			INTEREST-OTHER DEBT	\$ 1,687,245	\$ 3,326,449	\$ 3,326,449	\$ 2,932,707	\$ 3,237,565	\$ 3,228,581	\$ (97,868)	-2.9%
		PRINCIPAL	PRINCIPAL-BONDS	\$ 4,160,000	\$ 3,765,966	\$ 3,765,966	\$ 3,720,000	\$ 3,590,000	\$ 3,590,000	\$ (175,966)	-4.7%
			PRINCIPAL-OTHER DEBT	\$ 2,903,465	\$ 6,075,482	\$ 6,075,482	\$ 5,083,465	\$ 6,547,363	\$ 6,256,864	\$ 181,382	3.0%
	Debt Service Total			\$ 57,912,579	\$ 15,143,172	\$ 15,143,172	\$ 13,685,222	\$ 15,178,803	\$ 14,879,320	\$ (263,852)	-1.7%
	Developmental Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 687,047	\$ 699,895	\$ 699,895	\$ 699,895	\$ 727,891	\$ 707,524	\$ 7,629	1.1%
	Developmental Center Total			\$ 687,047	\$ 699,895	\$ 699,895	\$ 699,895	\$ 727,891	\$ 707,524	\$ 7,629	1.1%
	Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	\$ 1,631	\$ -	\$ 63,098	\$ 66,934	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,347	\$ 2,500	\$ 2,500	\$ 1,939	\$ 1,347	\$ 1,347	\$ (1,153)	-46.1%
			VEHICLE MILEAGE	\$ 5,826	\$ 7,500	\$ 7,500	\$ 5,331	\$ 5,826	\$ 5,826	\$ (1,674)	-22.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,237	\$ 1,300	\$ 1,300	\$ 1,108	\$ 1,193	\$ 1,193	\$ (107)	-8.2%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 350	\$ 750	\$ 750	\$ 210	\$ 750	\$ 750	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ (7,902)	\$ 31,186	\$ 47,244	\$ 40,878	\$ 22,425	\$ 22,425	\$ (8,761)	-28.1%
			POSTAGE	\$ 66	\$ 275	\$ 275	\$ 823	\$ 275	\$ 275	\$ -	0.0%
			PRINTING	\$ 351	\$ 1,000	\$ 1,000	\$ 475	\$ 600	\$ 600	\$ (400)	-40.0%
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 156,462	\$ 23,200	\$ 23,200	\$ 13,863	\$ 28,000	\$ 23,200	\$ -	0.0%
			TRAVEL	\$ 3,181	\$ 6,100	\$ 6,100	\$ 3,484	\$ 4,200	\$ 4,200	\$ (1,900)	-31.1%
			UNIFORMS	\$ 2,055	\$ 7,000	\$ 11,702	\$ 8,087	\$ 7,000	\$ 7,000	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 3,948	\$ 16,100	\$ 16,100	\$ 8,737	\$ 16,100	\$ 11,300	\$ (4,800)	-29.8%
		RENTAL	EQUIPMENT	\$ 816	\$ 900	\$ 900	\$ 816	\$ 900	\$ 900	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 15,361	\$ 15,440	\$ 15,440	\$ 17,216	\$ 17,282	\$ 17,282	\$ 1,842	11.9%
			FICA	\$ 95,567	\$ 107,867	\$ 107,867	\$ 80,779	\$ 110,674	\$ 110,674	\$ 2,807	2.6%
			GROUP INSURANCE	\$ 255,670	\$ 283,200	\$ 283,200	\$ 237,445	\$ 298,756	\$ 298,756	\$ 15,556	5.5%
			OVERTIME	\$ 214,729	\$ 192,434	\$ 192,434	\$ 191,936	\$ 192,434	\$ 192,434	\$ -	0.0%
			PART TIME	\$ 81,600	\$ 90,255	\$ 90,255	\$ 90,603	\$ 90,255	\$ 90,255	\$ -	0.0%
			REGULAR	\$ 1,044,443	\$ 1,115,251	\$ 1,115,251	\$ 839,968	\$ 1,145,613	\$ 1,145,613	\$ 30,362	2.7%
			RETIREMENT	\$ 105,755	\$ 114,949	\$ 114,949	\$ 92,841	\$ 122,085	\$ 122,085	\$ 7,136	6.2%
			TELEPHONE ALLOWANCE	\$ 1,146	\$ 1,140	\$ 1,140	\$ 993	\$ 1,140	\$ 1,140	\$ -	0.0%
			WORKERS COMP	\$ 4,243	\$ 4,690	\$ 4,690	\$ 4,008	\$ 2,933	\$ 2,933	\$ (1,757)	-37.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 19,818	\$ 35,500	\$ 46,336	\$ 22,214	\$ 30,500	\$ 30,500	\$ (5,000)	-14.1%
	Emergency Communications Total			\$ 2,007,700	\$ 2,058,537	\$ 2,153,231	\$ 1,730,689	\$ 2,100,288	\$ 2,090,688	\$ 32,151	1.6%
	Emergency Services	CAPITAL OUTLAY	EQUIPMENT	\$ 454,804	\$ 481,070	\$ 529,970	\$ 460,664	\$ 519,894	\$ 368,144	\$ (112,926)	-23.5%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 7,962	\$ 12,250	\$ 12,250	\$ 8,702	\$ 17,278	\$ 8,400	\$ (3,850)	-31.4%
			VEHICLE MILEAGE	\$ 299,840	\$ 313,438	\$ 313,438	\$ 311,883	\$ 332,368	\$ 302,400	\$ (11,038)	-3.5%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,051	\$ 5,525	\$ 5,525	\$ 4,337	\$ 4,880	\$ 4,230	\$ (1,295)	-23.4%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 129,004	\$ 100,000	\$ 100,000	\$ 147,187	\$ 130,000	\$ 129,004	\$ 29,004	29.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 56,062	\$ 65,185	\$ 101,385	\$ 55,688	\$ 112,387	\$ 61,750	\$ (3,435)	-5.3%
			LAUNDRY	\$ 12,164	\$ 12,500	\$ 12,500	\$ 10,647	\$ 13,000	\$ 12,500	\$ -	0.0%
			POSTAGE	\$ 1,492	\$ 2,733	\$ 2,733	\$ 1,723	\$ 2,674	\$ 1,775	\$ (958)	-35.1%
			PRINTING	\$ 3,090	\$ 3,800	\$ 3,800	\$ 1,603	\$ 3,500	\$ 3,500	\$ (300)	-7.9%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Emergency Services	OTHER PURCHASED SERVICES	STAFF TRAINING	\$ -	\$ -	\$ 9,800	\$ 9,800	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 50,632	\$ 55,412	\$ 55,412	\$ 48,555	\$ 54,265	\$ 51,000	\$ (4,412)	-8.0%
			TRAVEL	\$ 10,390	\$ 13,605	\$ 11,105	\$ 6,310	\$ 14,530	\$ 11,275	\$ (2,330)	-17.1%
			UNIFORMS	\$ 56,957	\$ 58,800	\$ 58,800	\$ 42,010	\$ 63,108	\$ 57,200	\$ (1,600)	-2.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 20,035	\$ 27,700	\$ 27,700	\$ 16,335	\$ 37,245	\$ 29,765	\$ 2,065	7.5%
		RENTAL	EQUIPMENT	\$ 107,014	\$ 22,622	\$ 22,622	\$ 22,622	\$ -	\$ -	\$ (22,622)	-100.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 30,954	\$ 33,742	\$ 33,742	\$ 32,058	\$ 37,462	\$ 37,462	\$ 3,720	11.0%
			FICA	\$ 258,196	\$ 341,483	\$ 341,483	\$ 265,084	\$ 371,882	\$ 369,630	\$ 28,147	8.2%
			GROUP INSURANCE	\$ 523,554	\$ 748,334	\$ 748,334	\$ 626,736	\$ 828,368	\$ 828,368	\$ 80,034	10.7%
			OVERTIME	\$ 299,145	\$ 453,100	\$ 453,100	\$ 433,711	\$ 704,144	\$ 704,144	\$ 251,044	55.4%
			PART TIME	\$ 539,181	\$ 656,160	\$ 656,160	\$ 535,660	\$ 660,600	\$ 631,160	\$ (25,000)	-3.8%
			REGULAR	\$ 2,709,139	\$ 3,293,538	\$ 3,293,538	\$ 2,664,950	\$ 3,457,928	\$ 3,457,929	\$ 164,391	5.0%
			RETIREMENT	\$ 258,491	\$ 328,967	\$ 328,967	\$ 285,070	\$ 386,019	\$ 386,019	\$ 57,052	17.3%
			TELEPHONE ALLOWANCE	\$ 4,136	\$ 2,700	\$ 2,700	\$ 3,803	\$ 3,240	\$ 3,240	\$ 540	20.0%
			WORKERS COMP	\$ 164,281	\$ 179,251	\$ 179,251	\$ 186,424	\$ 277,537	\$ 277,537	\$ 98,286	54.8%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 39,028	\$ 60,110	\$ 63,730	\$ 35,878	\$ 54,050	\$ 45,550	\$ (14,560)	-24.2%
			FIRE PREVENTION MATERIALS	\$ 3,067	\$ 5,200	\$ 5,200	\$ 2,684	\$ 5,200	\$ 5,200	\$ -	0.0%
			MEDICAL SUPPLIES	\$ 267,301	\$ 272,269	\$ 272,269	\$ 269,885	\$ 289,485	\$ 280,000	\$ 7,731	2.8%
	Emergency Services Total			\$ 6,308,970	\$ 7,549,494	\$ 7,645,514	\$ 6,490,009	\$ 8,381,043	\$ 8,067,182	\$ 517,688	6.9%
	Finance	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 450	\$ 400	\$ 400	\$ 450	\$ 450	\$ 450	\$ 50	12.5%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,886	\$ 6,000	\$ 6,000	\$ 4,156	\$ 2,640	\$ 2,640	\$ (3,360)	-56.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 988	\$ 1,040	\$ 1,040	\$ 988	\$ 1,040	\$ 1,040	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 13,244	\$ 14,673	\$ 14,673	\$ 13,433	\$ 14,000	\$ 14,000	\$ (673)	-4.6%
			POSTAGE	\$ 23,220	\$ 23,000	\$ 23,000	\$ 24,353	\$ 30,000	\$ 27,000	\$ 4,000	17.4%
			PROFESSIONAL SERVICES	\$ 56,055	\$ 53,000	\$ 53,000	\$ 46,080	\$ 58,780	\$ 56,000	\$ 3,000	5.7%
			TELEPHONE	\$ -	\$ 10	\$ 10	\$ -	\$ -	\$ -	\$ (10)	-100.0%
			TRAVEL	\$ 38	\$ 2,025	\$ 2,025	\$ 589	\$ 2,500	\$ 2,000	\$ (25)	-1.2%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 10,735	\$ 12,432	\$ 12,432	\$ 12,148	\$ 11,096	\$ 11,096	\$ (1,336)	-10.7%
			FICA	\$ 38,034	\$ 40,078	\$ 40,078	\$ 32,934	\$ 38,763	\$ 38,763	\$ (1,315)	-3.3%
			GROUP INSURANCE	\$ 70,916	\$ 85,818	\$ 85,818	\$ 72,186	\$ 90,532	\$ 90,532	\$ 4,714	5.5%
			OVERTIME	\$ 2,921	\$ -	\$ -	\$ 8,433	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 500,891	\$ 511,461	\$ 511,461	\$ 428,823	\$ 495,603	\$ 495,603	\$ (15,858)	-3.1%
			RETIREMENT	\$ 42,715	\$ 45,841	\$ 45,841	\$ 39,772	\$ 46,110	\$ 46,110	\$ 269	0.6%
			WORKERS COMP	\$ 1,695	\$ 1,729	\$ 1,729	\$ 1,663	\$ 811	\$ 811	\$ (918)	-53.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 18,451	\$ 13,065	\$ 13,065	\$ 14,418	\$ 17,600	\$ 17,600	\$ 4,535	34.7%
	Finance Total			\$ 783,239	\$ 810,572	\$ 810,572	\$ 700,425	\$ 809,924	\$ 803,645	\$ (6,927)	-0.9%
	Human Resources	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 5,252	\$ 4,923	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 300	\$ 2,000	\$ 2,000	\$ 9,045	\$ 300	\$ 4,000	\$ 2,000	100.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,608	\$ 7,500	\$ 7,500	\$ 5,194	\$ 3,700	\$ 3,700	\$ (3,800)	-50.7%
			VEHICLE MILEAGE	\$ 1,998	\$ 1,500	\$ 1,500	\$ 2,588	\$ 2,000	\$ 2,000	\$ 500	33.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,143	\$ 850	\$ 850	\$ 534	\$ 2,058	\$ 2,058	\$ 1,208	142.1%
			MISCELLANEOUS EXPENSE	\$ 39,607	\$ 37,800	\$ 39,612	\$ 35,710	\$ 45,300	\$ 32,300	\$ (5,500)	-14.6%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 389	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.0%
			CONTRACTED SERVICES	\$ 7,195	\$ 20,210	\$ 41,835	\$ 40,178	\$ 10,060	\$ 10,060	\$ (10,150)	-50.2%
			POSTAGE	\$ 1,015	\$ 1,500	\$ 1,500	\$ 866	\$ 1,100	\$ 1,100	\$ (400)	-26.7%
			PRINTING	\$ 1,716	\$ 1,600	\$ 1,600	\$ 1,527	\$ 1,600	\$ 1,600	\$ -	0.0%
			STAFF TRAINING	\$ 7,951	\$ 6,435	\$ 6,435	\$ 10,983	\$ 7,985	\$ 7,985	\$ 1,550	24.1%
			TELEPHONE	\$ 1,206	\$ 1,300	\$ 1,300	\$ 1,102	\$ 1,200	\$ 1,200	\$ (100)	-7.7%
			TRAVEL	\$ 2,747	\$ 2,550	\$ 2,550	\$ 3,560	\$ 3,050	\$ 2,700	\$ 150	5.9%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,958	\$ 7,758	\$ 7,758	\$ 4,859	\$ 4,943	\$ 4,943	\$ (2,815)	-36.3%
			FICA	\$ 28,785	\$ 33,687	\$ 33,687	\$ 23,635	\$ 31,721	\$ 31,721	\$ (1,966)	-5.8%
			GROUP INSURANCE	\$ 281,940	\$ 333,673	\$ 333,673	\$ 212,680	\$ 308,269	\$ 308,269	\$ (25,404)	-7.6%
			OVERTIME	\$ 884	\$ -	\$ -	\$ 281	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 380,481	\$ 432,589	\$ 432,589	\$ 321,834	\$ 407,894	\$ 407,894	\$ (24,695)	-5.7%
			RETIREMENT	\$ 32,154	\$ 38,791	\$ 38,791	\$ 28,942	\$ 37,935	\$ 37,935	\$ (856)	-2.2%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Human Resources	SALARIES & BENEFITS	TELEPHONE ALLOWANCE	\$ 1,164	\$ 1,548	\$ 1,548	\$ 891	\$ 1,548	\$ 1,548	\$ -	0.0%
			UNEMPLOYMENT INS	\$ 22,447	\$ 30,000	\$ 30,000	\$ 21,275	\$ 30,000	\$ 25,000	\$ (5,000)	-16.7%
			WORKERS COMP	\$ 1,296	\$ 1,504	\$ 1,504	\$ 1,220	\$ 746	\$ 746	\$ (758)	-50.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 8,013	\$ 11,900	\$ 20,732	\$ 14,548	\$ 10,500	\$ 10,500	\$ (1,400)	-11.8%
	Human Resources Total			\$ 831,997	\$ 975,195	\$ 1,012,716	\$ 746,377	\$ 912,409	\$ 897,759	\$ (77,436)	-7.9%
	Information Technology	CAPITAL OUTLAY	EQUIPMENT	\$ 157,203	\$ 164,008	\$ 232,718	\$ 225,568	\$ 116,766	\$ 116,766	\$ (47,242)	-28.8%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,187	\$ 7,704	\$ 7,704	\$ 4,588	\$ 4,848	\$ 4,848	\$ (2,856)	-37.1%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 459,035	\$ 933,935	\$ 982,068	\$ 944,621	\$ 938,387	\$ 959,254	\$ 25,319	2.7%
			CONTRACTED SVCS. EQUIP	\$ 61,046	\$ 40,824	\$ 40,824	\$ 37,226	\$ 43,123	\$ 43,123	\$ 2,299	5.6%
			POSTAGE	\$ 20	\$ 260	\$ 260	\$ 124	\$ 100	\$ 85	\$ (175)	-67.3%
			TELEPHONE	\$ 2	\$ 540	\$ 540	\$ -	\$ 360	\$ 360	\$ (180)	-33.3%
			TRAVEL	\$ 20,291	\$ 25,096	\$ 25,096	\$ 14,624	\$ 24,823	\$ 22,998	\$ (2,098)	-8.4%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 9,019	\$ 9,378	\$ 9,378	\$ 9,445	\$ 10,087	\$ 10,088	\$ 710	7.6%
			FICA	\$ 32,870	\$ 35,657	\$ 35,657	\$ 29,905	\$ 37,772	\$ 37,772	\$ 2,115	5.9%
			GROUP INSURANCE	\$ 61,274	\$ 68,655	\$ 68,655	\$ 66,876	\$ 72,426	\$ 72,425	\$ 3,770	5.5%
			OVERTIME	\$ 2,815	\$ 7,945	\$ 7,945	\$ 2,646	\$ 8,148	\$ 8,148	\$ 203	2.6%
			REGULAR	\$ 429,497	\$ 448,785	\$ 448,785	\$ 391,295	\$ 471,850	\$ 471,850	\$ 23,065	5.1%
			RETIREMENT	\$ 36,637	\$ 40,785	\$ 40,785	\$ 35,700	\$ 44,598	\$ 44,598	\$ 3,813	9.3%
			TELEPHONE ALLOWANCE	\$ 3,688	\$ 3,660	\$ 3,660	\$ 3,181	\$ 3,660	\$ 3,660	\$ -	0.0%
			WORKERS COMP	\$ 1,466	\$ 1,538	\$ 1,538	\$ 1,518	\$ 798	\$ 798	\$ (740)	-48.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 21,408	\$ 23,155	\$ 23,155	\$ 14,182	\$ 25,763	\$ 25,150	\$ 1,995	8.6%
	Information Technology Total			\$ 1,299,458	\$ 1,811,925	\$ 1,928,768	\$ 1,781,498	\$ 1,803,508	\$ 1,821,923	\$ 9,998	0.6%
	Inspections	CAPITAL OUTLAY	EQUIPMENT	\$ 104,985	\$ 35,995	\$ 125,282	\$ 70,846	\$ 30,827	\$ -	\$ (35,995)	-100.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,608	\$ 8,500	\$ 8,500	\$ 5,194	\$ 3,700	\$ 3,600	\$ (4,900)	-57.6%
			VEHICLE MILEAGE	\$ 39,662	\$ 40,000	\$ 40,000	\$ 38,338	\$ 53,000	\$ 40,000	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,112	\$ 6,100	\$ 6,100	\$ 2,618	\$ 2,950	\$ 4,100	\$ (2,000)	-32.8%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 35,495	\$ 39,346	\$ 39,346	\$ 30,877	\$ 35,500	\$ 35,500	\$ (3,846)	-9.8%
			POSTAGE	\$ 28	\$ 500	\$ 500	\$ 16	\$ 30	\$ 30	\$ (470)	-94.0%
			PRINTING	\$ 1,062	\$ 750	\$ 750	\$ 1,545	\$ 1,500	\$ 750	\$ -	0.0%
			TELEPHONE	\$ (142)	\$ 800	\$ 800	\$ -	\$ 650	\$ 500	\$ (300)	-37.5%
			TRAVEL	\$ 11,147	\$ 7,466	\$ 7,466	\$ 4,328	\$ 15,460	\$ 7,466	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 19,585	\$ 19,585	\$ 391	\$ -	\$ -	\$ (19,585)	-100.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,897	\$ 7,553	\$ 7,553	\$ 4,736	\$ 5,298	\$ 5,280	\$ (2,273)	-30.1%
			FICA	\$ 36,863	\$ 38,554	\$ 39,123	\$ 35,186	\$ 47,833	\$ 47,833	\$ 9,279	24.1%
			GROUP INSURANCE	\$ 87,712	\$ 102,982	\$ 105,097	\$ 84,260	\$ 126,745	\$ 117,692	\$ 14,710	14.3%
			OVERTIME	\$ 284	\$ 500	\$ 500	\$ 20,372	\$ 500	\$ 500	\$ -	0.0%
			PART TIME	\$ 24,360	\$ -	\$ -	\$ 18,323	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 464,178	\$ 537,356	\$ 539,066	\$ 424,272	\$ 612,690	\$ 571,625	\$ 34,269	6.4%
			RETIREMENT	\$ 39,135	\$ 44,098	\$ 44,775	\$ 39,770	\$ 56,282	\$ 56,282	\$ 12,184	27.6%
			TELEPHONE ALLOWANCE	\$ 5,520	\$ 5,220	\$ 5,220	\$ 4,630	\$ 6,780	\$ 6,780	\$ 1,560	29.9%
			WORKERS COMP	\$ 11,145	\$ 10,981	\$ 10,981	\$ 10,203	\$ 12,606	\$ 12,606	\$ 1,625	14.8%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 28,230	\$ 34,000	\$ 34,000	\$ 28,041	\$ 28,000	\$ 28,500	\$ (5,500)	-16.2%
	Inspections Total			\$ 904,281	\$ 940,286	\$ 1,034,644	\$ 823,946	\$ 1,040,351	\$ 939,044	\$ (1,242)	-0.1%
	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 33,074	\$ -	\$ 35,623	\$ 38,034	\$ 70,217	\$ 70,217	\$ 70,217	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ 60,831	\$ 62,793	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 770	\$ 955	\$ 955	\$ 1,108	\$ 950	\$ 950	\$ (5)	-0.5%
			VEHICLE MILEAGE	\$ 80,479	\$ 76,000	\$ 76,000	\$ 69,812	\$ 80,500	\$ 80,500	\$ 4,500	5.9%
		OTHER PROFESSIONAL SERVICES	MAINT & REPAIR BLDG/GRND	\$ 4,891	\$ 3,250	\$ 11,788	\$ 12,757	\$ 11,400	\$ 11,400	\$ 8,150	250.8%
			MAINT & REPAIR EQUIPMENT	\$ 6,721	\$ 7,000	\$ 16,685	\$ 20,678	\$ 13,250	\$ 13,250	\$ 6,250	89.3%
			MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 39,698	\$ 25,800	\$ 25,800	\$ 62,057	\$ 89,650	\$ 32,243	\$ 6,443	25.0%
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LANDFILL CHARGES	\$ 292,542	\$ 285,000	\$ 285,000	\$ 277,939	\$ 260,000	\$ 260,000	\$ (25,000)	-8.8%
			POSTAGE	\$ 224	\$ 25	\$ 25	\$ 173	\$ 200	\$ 200	\$ 175	700.0%

Expenditure / Revenue

Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Integrated Solid Waste	OTHER PURCHASED SERVICES	PRINTING	\$ 3	\$ 250	\$ 250	\$ 47	\$ 25	\$ 25	\$ (225)	-90.0%
			STAFF TRAINING	\$ 520	\$ 500	\$ 500	\$ 307	\$ 500	\$ 500	\$ -	0.0%
			TELEPHONE	\$ 10,116	\$ 9,200	\$ 9,200	\$ 7,462	\$ 8,400	\$ 8,400	\$ (800)	-8.7%
			TRAVEL	\$ -	\$ 750	\$ 750	\$ -	\$ 750	\$ 750	\$ -	0.0%
			UNIFORMS	\$ 4,214	\$ 4,300	\$ 4,300	\$ 1,889	\$ 4,300	\$ 4,300	\$ -	0.0%
		RENTAL	BUILDINGS	\$ 8,040	\$ 8,500	\$ 8,500	\$ 9,108	\$ 9,180	\$ 9,180	\$ 680	8.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,871	\$ 7,654	\$ 7,654	\$ 6,417	\$ 4,393	\$ 4,393	\$ (3,261)	-42.6%
			FICA	\$ 34,603	\$ 37,739	\$ 37,739	\$ 31,015	\$ 35,419	\$ 35,419	\$ (2,320)	-6.1%
			GROUP INSURANCE	\$ 114,185	\$ 137,309	\$ 137,309	\$ 106,447	\$ 117,692	\$ 117,692	\$ (19,617)	-14.3%
			OVERTIME	\$ 29,729	\$ 4,097	\$ 4,097	\$ 26,135	\$ 2,741	\$ 2,741	\$ (1,356)	-33.1%
			PART TIME	\$ 42,677	\$ 48,881	\$ 48,881	\$ 35,044	\$ 106,288	\$ 106,288	\$ 57,407	117.4%
			REGULAR	\$ 400,231	\$ 432,689	\$ 432,689	\$ 357,732	\$ 348,188	\$ 348,188	\$ (84,501)	-19.5%
			RETIREMENT	\$ 36,187	\$ 38,889	\$ 38,889	\$ 34,540	\$ 34,465	\$ 34,465	\$ (4,424)	-11.4%
			TELEPHONE ALLOWANCE	\$ 2,412	\$ 2,220	\$ 2,220	\$ 1,614	\$ 1,380	\$ 1,380	\$ (840)	-37.8%
			WORKERS COMP	\$ 32,489	\$ 33,853	\$ 33,853	\$ 34,543	\$ 24,394	\$ 24,394	\$ (9,459)	-27.9%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,162	\$ 3,100	\$ 3,100	\$ 9,576	\$ 3,685	\$ 3,685	\$ 585	18.9%
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAL-HEP B	\$ 35	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	\$ -	\$ 500	\$ 500	\$ 2,362	\$ 500	\$ 500	\$ -	0.0%
	Integrated Solid Waste Total			\$ 1,184,898	\$ 1,168,461	\$ 1,283,138	\$ 1,209,882	\$ 1,228,467	\$ 1,171,060	\$ 2,599	0.2%
	Lexington City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 244,214	\$ 254,000	\$ 254,000	\$ 254,000	\$ 264,160	\$ 256,500	\$ 2,500	1.0%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 3,480,298	\$ 3,612,720	\$ 3,612,720	\$ 3,612,720	\$ 3,757,229	\$ 3,654,120	\$ 41,400	1.1%
	Lexington City Schools Total			\$ 3,724,512	\$ 3,866,720	\$ 3,866,720	\$ 3,866,720	\$ 4,021,389	\$ 3,910,620	\$ 43,900	1.1%
	Library	CAPITAL OUTLAY	EQUIPMENT	\$ 38,328	\$ 39,286	\$ 46,975	\$ 3,397	\$ 67,373	\$ 30,300	\$ (8,986)	-22.9%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ 11,523	\$ 9,940	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 14,760	\$ 25,700	\$ 25,700	\$ 21,249	\$ 39,444	\$ 24,900	\$ (800)	-3.1%
			VEHICLE MILEAGE	\$ 1,773	\$ 2,200	\$ 2,200	\$ 1,500	\$ 1,800	\$ 1,800	\$ (400)	-18.2%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,470	\$ 2,550	\$ 2,550	\$ 1,322	\$ 3,175	\$ 1,550	\$ (1,000)	-39.2%
			MISCELLANEOUS EXPENSE	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 148,510	\$ 156,002	\$ 175,002	\$ 126,374	\$ 180,302	\$ 156,000	\$ (2)	0.0%
			POSTAGE	\$ 3,532	\$ 11,257	\$ 6,257	\$ 4,176	\$ 11,232	\$ 3,875	\$ (7,382)	-65.6%
			PRINTING	\$ 3,920	\$ 4,341	\$ 4,341	\$ 5,088	\$ 4,957	\$ 4,341	\$ -	0.0%
			STAFF TRAINING	\$ 13,207	\$ 7,500	\$ 7,500	\$ 5,626	\$ 8,160	\$ 7,000	\$ (500)	-6.7%
			TELEPHONE	\$ 60,189	\$ 67,760	\$ 67,760	\$ 66,390	\$ 81,400	\$ 62,400	\$ (5,360)	-7.9%
			TRAVEL	\$ 9,491	\$ 9,613	\$ 11,013	\$ 10,611	\$ 9,337	\$ 9,337	\$ (276)	-2.9%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ 1,400	\$ 1,400	\$ 204	\$ 3,200	\$ -	\$ (1,400)	-100.0%
			MAINT & REPAIR EQUIPMENT	\$ 385	\$ 1,861	\$ 1,861	\$ 1,359	\$ 1,861	\$ 1,000	\$ (861)	-46.3%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 29,309	\$ 33,962	\$ 33,962	\$ 30,031	\$ 31,091	\$ 28,215	\$ (5,747)	-16.9%
			FICA	\$ 134,628	\$ 142,935	\$ 144,334	\$ 118,334	\$ 156,433	\$ 153,450	\$ 10,515	7.4%
			GROUP INSURANCE	\$ 344,999	\$ 411,928	\$ 420,510	\$ 354,098	\$ 444,012	\$ 444,011	\$ 32,083	7.8%
			OVERTIME	\$ -	\$ -	\$ -	\$ 146	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 271,434	\$ 267,746	\$ 278,366	\$ 253,684	\$ 355,922	\$ 330,962	\$ 63,216	23.6%
			REGULAR	\$ 1,548,651	\$ 1,566,724	\$ 1,573,278	\$ 1,358,990	\$ 1,657,476	\$ 1,646,311	\$ 79,587	5.1%
			RETIREMENT	\$ 130,976	\$ 143,046	\$ 143,521	\$ 122,925	\$ 155,544	\$ 154,267	\$ 11,221	7.8%
			TELEPHONE ALLOWANCE	\$ 544	\$ 540	\$ 540	\$ 469	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 15,107	\$ 6,271	\$ 6,293	\$ 13,490	\$ 4,075	\$ 4,052	\$ (2,219)	-35.4%
		SUPPLIES	BOOKS	\$ 212,324	\$ 215,217	\$ 215,217	\$ 200,332	\$ 217,000	\$ 215,000	\$ (217)	-0.1%
			DEPARTMENTAL SUPPLIES	\$ 112,387	\$ 97,000	\$ 105,900	\$ 87,130	\$ 105,770	\$ 102,720	\$ 5,720	5.9%
			PERIODICALS	\$ 26,755	\$ 25,000	\$ 26,000	\$ 24,867	\$ 26,000	\$ 25,000	\$ -	0.0%
	Library Total			\$ 3,122,679	\$ 3,240,339	\$ 3,312,503	\$ 2,821,732	\$ 3,566,604	\$ 3,407,531	\$ 167,192	5.2%
	Operating Transfers	OTHER FINANCING USES	AIRPORT CAPITAL PROJECT	\$ 37,711	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
			AIRPORT FUND	\$ 119,317	\$ 119,317	\$ 119,317	\$ 59,659	\$ 119,317	\$ 119,317	\$ -	0.0%
			CAPITAL RESERVE FUND	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			COUNTY CAPITAL PROJECTS	\$ 419,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ECONOMIC DEV. RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 110,673	\$ -	\$ -	#DIV/0!
			JTEC FUND	\$ 151,725	\$ 165,357	\$ 165,357	\$ 82,679	\$ 165,357	\$ 164,450	\$ (907)	-0.5%
			MENTAL HEALTH FUND	\$ 809,344	\$ 809,344	\$ 809,344	\$ 404,672	\$ 809,344	\$ 824,344	\$ 15,000	1.9%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Operating Transfers	OTHER FINANCING USES	SCHOOL C/O-CATAGORY I	\$ 6,484,668	\$ 3,644,461	\$ 3,644,461	\$ 1,322,231	\$ 5,638,665	\$ 3,651,603	\$ 7,142	0.2%
			SEWER FUND	\$ 907,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSPORTATION FUND	\$ 23,719	\$ 26,862	\$ 26,862	\$ 13,431	\$ 232,365	\$ 110,284	\$ 83,422	310.6%
	Operating Transfers Total			\$ 8,953,552	\$ 4,782,008	\$ 7,282,008	\$ 1,899,338	\$ 7,092,388	\$ 4,886,665	\$ 104,657	2.2%
	Planning	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 7,304	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,290	\$ 4,500	\$ 4,500	\$ 3,297	\$ 1,968	\$ 1,968	\$ (2,532)	-56.3%
			VEHICLE MILEAGE	\$ 6,159	\$ 10,180	\$ 10,180	\$ 5,771	\$ 6,200	\$ 6,200	\$ (3,980)	-39.1%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 536	\$ 1,200	\$ 1,200	\$ 581	\$ 705	\$ 705	\$ (495)	-41.3%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 5,113	\$ 4,680	\$ 4,680	\$ 4,020	\$ 4,680	\$ 4,680	\$ -	0.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 6,027	\$ 5,100	\$ 5,100	\$ 3,888	\$ 6,100	\$ 5,100	\$ -	0.0%
			CONTRACTED SERVICES	\$ 28,325	\$ 52,000	\$ 40,000	\$ 23,480	\$ 68,045	\$ 40,000	\$ (12,000)	-23.1%
			POSTAGE	\$ 1,179	\$ 1,100	\$ 1,100	\$ 992	\$ 2,904	\$ 1,200	\$ 100	9.1%
			PRINTING	\$ 4,194	\$ 6,400	\$ 6,400	\$ 4,652	\$ 6,400	\$ 4,200	\$ (2,200)	-34.4%
			TELEPHONE	\$ 720	\$ 2,000	\$ 2,000	\$ 671	\$ 750	\$ 750	\$ (1,250)	-62.5%
			TRAVEL	\$ 1,974	\$ 1,600	\$ 3,600	\$ 3,264	\$ 4,260	\$ 2,000	\$ 400	25.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 500	\$ 500	\$ 190	\$ 700	\$ -	\$ (500)	-100.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 8,311	\$ 8,662	\$ 8,662	\$ 8,651	\$ 9,266	\$ 9,266	\$ 604	7.0%
			FICA	\$ 23,319	\$ 24,215	\$ 24,215	\$ 20,493	\$ 24,961	\$ 24,961	\$ 746	3.1%
			GROUP INSURANCE	\$ 48,521	\$ 51,491	\$ 51,491	\$ 50,157	\$ 54,319	\$ 54,319	\$ 2,828	5.5%
			OVERTIME	\$ 1,366	\$ 1,446	\$ 1,446	\$ 779	\$ 1,446	\$ 1,446	\$ -	0.0%
			REGULAR	\$ 302,526	\$ 306,433	\$ 306,433	\$ 266,936	\$ 314,074	\$ 314,074	\$ 7,641	2.5%
			RETIREMENT	\$ 25,915	\$ 27,697	\$ 27,697	\$ 24,392	\$ 28,419	\$ 28,419	\$ 722	2.6%
			TELEPHONE ALLOWANCE	\$ 1,512	\$ 1,500	\$ 1,500	\$ 796	\$ 1,500	\$ 1,500	\$ -	0.0%
			WORKERS COMP	\$ 5,876	\$ 4,621	\$ 4,621	\$ 5,881	\$ 4,237	\$ 4,237	\$ (384)	-8.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,928	\$ 2,250	\$ 2,250	\$ 1,809	\$ 2,250	\$ 2,250	\$ -	0.0%
			SMALL TOOLS & EQUIPMENT	\$ 705	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ 750	\$ (450)	-37.5%
	Planning Total			\$ 477,496	\$ 518,775	\$ 508,775	\$ 430,702	\$ 551,689	\$ 508,025	\$ (10,750)	-2.1%
	Public Health	CAPITAL OUTLAY	EQUIPMENT	\$ 54,656	\$ -	\$ 49,699	\$ 14,021	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 7,966	\$ 9,000	\$ 9,000	\$ 9,000	\$ 11,220	\$ 11,220	\$ 2,220	24.7%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 27,970	\$ 55,704	\$ 55,704	\$ 40,267	\$ 26,832	\$ 55,704	\$ -	0.0%
			VEHICLE MILEAGE	\$ 19,462	\$ 22,000	\$ 22,000	\$ 16,752	\$ 23,000	\$ 14,837	\$ (7,163)	-32.6%
		OTHER EXPENDITURES	CUSTOMER SERV INCENTIVES	\$ 1,000	\$ 1,000	\$ 1,000	\$ 294	\$ 1,000	\$ 1,000	\$ -	0.0%
			DUES & SUBSCRIPTIONS	\$ 2,373	\$ 2,000	\$ 2,000	\$ 1,477	\$ 2,752	\$ 2,000	\$ -	0.0%
			MISCELLANEOUS EXPENSE	\$ 1,522	\$ 2,000	\$ 2,000	\$ 1,845	\$ 2,000	\$ 2,000	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 324,103	\$ 316,960	\$ 338,460	\$ 252,210	\$ 208,907	\$ 208,907	\$ (108,053)	-34.1%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 291,344	\$ 229,431	\$ 249,931	\$ 151,013	\$ 343,419	\$ 343,419	\$ 113,988	49.7%
			POSTAGE	\$ 7,369	\$ 10,196	\$ 10,472	\$ 8,089	\$ 9,491	\$ 9,491	\$ (705)	-6.9%
			PRINTING	\$ 5,091	\$ 7,230	\$ 9,211	\$ 7,102	\$ 9,469	\$ 7,230	\$ -	0.0%
			SCHOOL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 17,968	\$ 23,093	\$ 23,093	\$ 11,858	\$ 26,500	\$ 23,093	\$ -	0.0%
			TELEPHONE	\$ 4,762	\$ 6,370	\$ 6,370	\$ 4,543	\$ 4,913	\$ 4,913	\$ (1,457)	-22.9%
			TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 93,606	\$ 109,270	\$ 111,861	\$ 91,333	\$ 112,350	\$ 114,908	\$ 5,638	5.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 1,341	\$ 4,500	\$ 4,500	\$ 1,824	\$ 4,500	\$ 4,500	\$ -	0.0%
		RENTAL	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 76,187	\$ 85,191	\$ 89,095	\$ 76,173	\$ 79,616	\$ 79,616	\$ (5,575)	-6.5%
			FICA	\$ 290,098	\$ 334,901	\$ 334,901	\$ 242,834	\$ 336,683	\$ 336,473	\$ 1,572	0.5%
			GROUP INSURANCE	\$ 703,038	\$ 849,618	\$ 838,818	\$ 678,196	\$ 888,028	\$ 878,976	\$ 29,358	3.5%
			OVERTIME	\$ 16,112	\$ 16,540	\$ 17,436	\$ 10,329	\$ 14,749	\$ 14,749	\$ (1,791)	-10.8%
			PART TIME	\$ 39,595	\$ 50,000	\$ 50,000	\$ 20,306	\$ 49,706	\$ 49,706	\$ (294)	-0.6%
			REGULAR	\$ 3,875,262	\$ 4,224,662	\$ 4,179,133	\$ 3,263,281	\$ 4,241,423	\$ 4,232,310	\$ 7,648	0.2%
			RETIREMENT	\$ 325,033	\$ 378,592	\$ 378,592	\$ 296,455	\$ 390,659	\$ 389,272	\$ 10,680	2.8%
			TELEPHONE ALLOWANCE	\$ 16,092	\$ 18,059	\$ 18,059	\$ 13,778	\$ 18,960	\$ 18,959	\$ 900	5.0%
			WORKERS COMP	\$ 73,726	\$ 89,728	\$ 89,728	\$ 69,750	\$ 79,335	\$ 79,407	\$ (10,321)	-11.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 108,156	\$ 83,800	\$ 140,118	\$ 80,919	\$ 95,600	\$ 83,800	\$ -	0.0%
			INT CHARGE-TELEPHONE	\$ 3,239	\$ 6,732	\$ 6,732	\$ 4,663	\$ 2,640	\$ 6,732	\$ -	0.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Public Health	SUPPLIES	MEDICAL SUPPLIES	\$ 232,892	\$ 249,944	\$ 266,444	\$ 206,692	\$ 262,544	\$ 249,944	\$ -	0.0%
	Public Health Total			\$ 6,619,963	\$ 7,186,521	\$ 7,304,357	\$ 5,574,999	\$ 7,246,297	\$ 7,223,166	\$ 36,645	0.5%
	Recreation	CAPITAL OUTLAY	EQUIPMENT	\$ 24,349	\$ 8,202	\$ 66,405	\$ 65,475	\$ 80,510	\$ 16,510	\$ 8,308	101.3%
			OTHER IMPROVEMENTS	\$ 76,737	\$ 12,000	\$ 12,000	\$ 11,420	\$ 20,000	\$ 20,000	\$ 8,000	66.7%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,828	\$ 3,800	\$ 3,800	\$ 2,632	\$ 3,800	\$ 2,300	\$ (1,500)	-39.5%
			VEHICLE MILEAGE	\$ 8,267	\$ 10,600	\$ 10,600	\$ 11,736	\$ 9,450	\$ 8,350	\$ (2,250)	-21.2%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 620	\$ 750	\$ 750	\$ 1,377	\$ 750	\$ 700	\$ (50)	-6.7%
			MISCELLANEOUS EXPENSE	\$ 366	\$ 400	\$ 400	\$ -	\$ 400	\$ 400	\$ -	0.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 500	\$ 500	\$ 54	\$ 500	\$ -	\$ (500)	-100.0%
			CONTRACTED SERVICES	\$ 106,051	\$ 129,000	\$ 129,000	\$ 111,270	\$ 131,107	\$ 126,107	\$ (2,893)	-2.2%
			POSTAGE	\$ 583	\$ 1,200	\$ 1,200	\$ 1,411	\$ 1,200	\$ 1,200	\$ -	0.0%
			PRINTING	\$ 2,762	\$ 3,200	\$ 3,200	\$ 2,466	\$ 2,875	\$ 2,875	\$ (325)	-10.2%
			TELEPHONE	\$ 2,186	\$ 3,700	\$ 3,700	\$ 2,248	\$ 3,735	\$ 3,375	\$ (325)	-8.8%
			TRAVEL	\$ 3,946	\$ 5,300	\$ 5,300	\$ 5,267	\$ 5,300	\$ 5,300	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 39,398	\$ 44,000	\$ 44,000	\$ 40,730	\$ 65,000	\$ 40,000	\$ (4,000)	-9.1%
			MAINT & REPAIR EQUIPMENT	\$ 486	\$ 2,000	\$ 2,000	\$ 1,236	\$ 500	\$ 500	\$ (1,500)	-75.0%
			UTILITIES	\$ 46,836	\$ 45,500	\$ 45,500	\$ 44,128	\$ 47,300	\$ 47,300	\$ 1,800	4.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 8,856	\$ 9,274	\$ 9,274	\$ 6,712	\$ 7,000	\$ 7,000	\$ (2,274)	-24.5%
			FICA	\$ 32,084	\$ 34,154	\$ 34,154	\$ 30,088	\$ 39,525	\$ 36,351	\$ 2,197	6.4%
			GROUP INSURANCE	\$ 57,541	\$ 68,655	\$ 68,655	\$ 65,885	\$ 100,800	\$ 72,425	\$ 3,770	5.5%
			OVERTIME	\$ 7,708	\$ 1,000	\$ 1,000	\$ 1,093	\$ -	\$ -	\$ (1,000)	-100.0%
			PART TIME	\$ 92,422	\$ 106,000	\$ 106,000	\$ 80,967	\$ 142,488	\$ 100,997	\$ (5,003)	-4.7%
			REGULAR	\$ 318,469	\$ 314,730	\$ 314,730	\$ 314,118	\$ 425,203	\$ 326,470	\$ 11,740	3.7%
			RETIREMENT	\$ 30,344	\$ 29,468	\$ 29,468	\$ 28,468	\$ 41,464	\$ 32,479	\$ 3,011	10.2%
			TELEPHONE ALLOWANCE	\$ 925	\$ 900	\$ 900	\$ 991	\$ 900	\$ 900	\$ -	0.0%
			WORKERS COMP	\$ 8,957	\$ 8,858	\$ 8,858	\$ 9,819	\$ 13,046	\$ 10,803	\$ 1,945	22.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 24,422	\$ 28,000	\$ 28,000	\$ 30,053	\$ 31,500	\$ 30,500	\$ 2,500	8.9%
			GAS-OIL-DIESEL	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ (500)	-100.0%
			SUMMER PLAYGRND OPER.	\$ 4,870	\$ 5,000	\$ 5,000	\$ 1,967	\$ 5,000	\$ 5,000	\$ -	0.0%
	Recreation Total			\$ 901,013	\$ 876,691	\$ 934,894	\$ 871,608	\$ 1,179,353	\$ 897,842	\$ 21,151	2.4%
	Register of Deeds	CAPITAL OUTLAY	EQUIPMENT	\$ 2,324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 962	\$ 2,000	\$ 2,000	\$ 1,385	\$ 1,152	\$ 1,152	\$ (848)	-42.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 475	\$ 825	\$ 825	\$ 537	\$ 500	\$ 500	\$ (325)	-39.4%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 4,329	\$ 4,650	\$ 4,650	\$ 4,196	\$ 4,650	\$ 4,650	\$ -	0.0%
			CONTRACTS-PRESERVATION	\$ 30,992	\$ 64,650	\$ 122,489	\$ 57,409	\$ 78,000	\$ 42,000	\$ (22,650)	-35.0%
			POSTAGE	\$ 1,378	\$ 2,000	\$ 2,000	\$ 1,509	\$ 1,200	\$ 1,200	\$ (800)	-40.0%
			PRINTING	\$ -	\$ 1,000	\$ 1,000	\$ 277	\$ 1,000	\$ 1,000	\$ -	0.0%
			TELEPHONE	\$ 573	\$ 800	\$ 800	\$ 523	\$ 575	\$ 575	\$ (225)	-28.1%
			TRAVEL	\$ 1,524	\$ 2,080	\$ 2,080	\$ 1,592	\$ 1,545	\$ 1,545	\$ (535)	-25.7%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 8,964	\$ 10,523	\$ 10,523	\$ 8,767	\$ 9,442	\$ 9,442	\$ (1,081)	-10.3%
			FICA	\$ 20,879	\$ 22,175	\$ 22,175	\$ 17,156	\$ 22,422	\$ 22,422	\$ 247	1.1%
			GROUP INSURANCE	\$ 56,608	\$ 68,655	\$ 68,655	\$ 51,478	\$ 63,372	\$ 63,372	\$ (5,283)	-7.7%
			REGULAR	\$ 272,816	\$ 278,263	\$ 278,263	\$ 220,630	\$ 282,577	\$ 282,577	\$ 4,314	1.6%
			RETIREMENT	\$ 34,218	\$ 33,835	\$ 33,835	\$ 28,874	\$ 26,672	\$ 34,500	\$ 665	2.0%
			TRAVEL ALLOWANCE	\$ 1,088	\$ 1,080	\$ 1,080	\$ 939	\$ 1,080	\$ 1,080	\$ -	0.0%
			WORKERS COMP	\$ 933	\$ 957	\$ 957	\$ 860	\$ 467	\$ 467	\$ (490)	-51.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 9,987	\$ 12,500	\$ 12,500	\$ 9,856	\$ 10,000	\$ 10,000	\$ (2,500)	-20.0%
			PRESERVATION FUND	\$ 5,087	\$ 23,000	\$ 23,000	\$ 12,051	\$ 23,000	\$ 23,000	\$ -	0.0%
	Register of Deeds Total			\$ 453,137	\$ 528,993	\$ 586,832	\$ 418,039	\$ 527,655	\$ 499,482	\$ (29,511)	-5.6%
	Senior Services	CAPITAL OUTLAY	EQUIPMENT	\$ 8,739	\$ -	\$ 49,635	\$ 48,321	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 8,770	\$ 16,668	\$ 16,668	\$ 13,036	\$ 8,800	\$ 8,800	\$ (7,868)	-47.2%
			VEHICLE MILEAGE	\$ 2,880	\$ 2,400	\$ 2,400	\$ 1,933	\$ 2,400	\$ 2,400	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,081	\$ 2,000	\$ 2,000	\$ 2,152	\$ 2,697	\$ 2,000	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 173,094	\$ 149,005	\$ 232,158	\$ 193,197	\$ 176,940	\$ 171,375	\$ 22,370	15.0%
			FOOD SERVICE CONTRACT	\$ 335,385	\$ 372,300	\$ 372,950	\$ 258,709	\$ 344,300	\$ 340,000	\$ (32,300)	-8.7%
			POSTAGE	\$ 5,422	\$ 6,000	\$ 6,000	\$ 4,995	\$ 5,500	\$ 5,500	\$ (500)	-8.3%
			PRINTING	\$ 3,028	\$ 4,000	\$ 4,000	\$ 2,059	\$ 4,000	\$ 4,000	\$ -	0.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Senior Services	OTHER PURCHASED SERVICES	SNAP INITIATIVE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 3,365	\$ 3,510	\$ 3,510	\$ 2,584	\$ 4,140	\$ 3,510	\$ -	0.0%
			TRANSPORTATION	\$ 278,340	\$ 252,678	\$ 340,678	\$ 255,796	\$ 312,621	\$ 312,621	\$ 59,943	23.7%
			TRAVEL	\$ 43,741	\$ 40,000	\$ 40,000	\$ 35,515	\$ 38,000	\$ 38,000	\$ (2,000)	-5.0%
		OTHER SENIOR SERVICES EXPENDITURES	CRISIS PROGRAM	\$ 1,508	\$ 1,000	\$ 6,800	\$ 1,407	\$ 1,000	\$ 1,000	\$ -	0.0%
			SENIOR GAMES	\$ 4,236	\$ 6,050	\$ 6,050	\$ 6,659	\$ 6,050	\$ 6,050	\$ -	0.0%
			SPECIAL ACTIVITIES	\$ 23,189	\$ 23,000	\$ 23,756	\$ 20,571	\$ 25,000	\$ 25,000	\$ 2,000	8.7%
			SPECIAL EVENTS	\$ 18,164	\$ 12,600	\$ 12,600	\$ 9,695	\$ 12,600	\$ 12,600	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	UTILITIES	\$ 1,881	\$ 2,700	\$ 3,300	\$ 2,372	\$ 2,700	\$ 2,700	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 14,061	\$ 15,122	\$ 15,122	\$ 14,521	\$ 18,358	\$ 18,358	\$ 3,236	21.4%
			FICA	\$ 56,376	\$ 61,415	\$ 61,415	\$ 49,107	\$ 63,055	\$ 63,055	\$ 1,640	2.7%
			GROUP INSURANCE	\$ 176,498	\$ 188,800	\$ 188,800	\$ 172,354	\$ 199,170	\$ 199,170	\$ 10,370	5.5%
			OVERTIME	\$ 1,499	\$ -	\$ -	\$ 818	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 4,098	\$ 35,000	\$ 14,000	\$ -	\$ 41,725	\$ 41,725	\$ 6,725	19.2%
			REGULAR	\$ 770,322	\$ 746,884	\$ 732,526	\$ 667,585	\$ 764,532	\$ 764,532	\$ 17,648	2.4%
			RETIREMENT	\$ 65,214	\$ 69,426	\$ 69,426	\$ 60,438	\$ 74,022	\$ 74,022	\$ 4,596	6.6%
			TELEPHONE ALLOWANCE	\$ 549	\$ 540	\$ 540	\$ 469	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 9,926	\$ 14,762	\$ 14,762	\$ 9,623	\$ 12,877	\$ 12,877	\$ (1,885)	-12.8%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 16,587	\$ 16,500	\$ 16,500	\$ 11,224	\$ 16,500	\$ 16,500	\$ -	0.0%
			FOOD PROGRAM SUPPLIES	\$ 4,556	\$ 4,000	\$ 4,000	\$ 3,263	\$ 4,000	\$ 4,000	\$ -	0.0%
			HOME MOBILITY AIDS	\$ 254	\$ 850	\$ 850	\$ -	\$ 750	\$ 750	\$ (100)	-11.8%
			MEDICAL SUPPLIES	\$ 220	\$ 500	\$ 500	\$ 504	\$ 600	\$ 500	\$ -	0.0%
			NUTRITIONAL SUPPLEMENT	\$ -	\$ -	\$ 2,500	\$ 2,483	\$ -	\$ -	\$ -	#DIV/0!
	Senior Services Total			\$ 2,033,983	\$ 2,047,710	\$ 2,243,446	\$ 1,851,392	\$ 2,142,877	\$ 2,131,585	\$ 83,875	4.1%
	Sheriff	CAPITAL OUTLAY	EQUIPMENT	\$ 528,460	\$ 533,521	\$ 712,878	\$ 614,159	\$ 853,282	\$ 572,452	\$ 38,931	7.3%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 179,499	\$ 180,000	\$ 180,000	\$ 70,120	\$ 180,000	\$ 180,000	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 27,018	\$ 33,004	\$ 33,004	\$ 34,063	\$ 33,704	\$ 33,704	\$ 700	2.1%
			VEHICLE MILEAGE	\$ 931,343	\$ 1,036,087	\$ 1,036,087	\$ 850,961	\$ 1,036,087	\$ 993,391	\$ (42,696)	-4.1%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,840	\$ 4,827	\$ 4,827	\$ 3,450	\$ 6,875	\$ 2,100	\$ (2,727)	-56.5%
		OTHER LAW ENFORCEMENT EXPENDITURES	CANINE PROGRAM	\$ 3,552	\$ 4,000	\$ 8,040	\$ 6,529	\$ 8,000	\$ 4,000	\$ -	0.0%
			CID PROPERTY RECOVERY	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ -	0.0%
			DOG POUND OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SPECIAL LAW ENFORCEMENT	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 109,938	\$ 260,000	\$ 260,219	\$ 106,796	\$ 260,000	\$ 185,000	\$ (75,000)	-28.8%
			PROFESSIONAL SERVICES	\$ 4,988	\$ 7,100	\$ 7,100	\$ 3,924	\$ 7,100	\$ 7,100	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,414,652	\$ 1,430,122	\$ 1,430,122	\$ 1,313,675	\$ 1,501,337	\$ 1,470,253	\$ 40,131	2.8%
			POSTAGE	\$ 10,344	\$ 10,000	\$ 10,000	\$ 9,792	\$ 10,000	\$ 10,000	\$ -	0.0%
			PRINTING	\$ 3,345	\$ 3,500	\$ 3,500	\$ 3,060	\$ 3,500	\$ 3,500	\$ -	0.0%
			TELEPHONE	\$ 68,164	\$ 72,775	\$ 72,775	\$ 57,799	\$ 82,500	\$ 72,500	\$ (275)	-0.4%
			TRAVEL	\$ 29,820	\$ 32,000	\$ 32,000	\$ 35,400	\$ 32,000	\$ 32,000	\$ -	0.0%
			UNIFORMS	\$ 107,757	\$ 118,000	\$ 118,000	\$ 83,466	\$ 193,800	\$ 121,000	\$ 3,000	2.5%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 41,843	\$ 82,000	\$ 82,000	\$ 39,895	\$ 82,000	\$ 82,000	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 101,168	\$ 113,061	\$ 113,061	\$ 104,226	\$ 118,152	\$ 118,151	\$ 5,090	4.5%
			CONTRIB-LEO SEPAR ALLOW	\$ 141,104	\$ 102,000	\$ 102,000	\$ -	\$ 153,000	\$ 145,000	\$ 43,000	42.2%
			DOG ALLOWANCE	\$ 14,262	\$ 19,200	\$ 19,200	\$ 12,302	\$ 19,200	\$ 19,200	\$ -	0.0%
			FICA	\$ 582,170	\$ 648,219	\$ 650,777	\$ 513,039	\$ 678,907	\$ 670,214	\$ 21,995	3.4%
			GROUP INSURANCE	\$ 1,405,307	\$ 1,656,292	\$ 1,664,874	\$ 1,456,008	\$ 1,765,374	\$ 1,765,373	\$ 109,081	6.6%
			OVERTIME	\$ 675,151	\$ 607,395	\$ 607,395	\$ 639,843	\$ 752,400	\$ 695,760	\$ 88,365	14.5%
			PART TIME	\$ 120,298	\$ 165,005	\$ 165,005	\$ 128,486	\$ 178,005	\$ 121,000	\$ (44,005)	-26.7%
			REGULAR	\$ 7,136,069	\$ 7,544,873	\$ 7,578,305	\$ 6,237,958	\$ 7,826,044	\$ 7,826,044	\$ 281,171	3.7%
			RETIREMENT	\$ 883,034	\$ 995,626	\$ 999,972	\$ 836,252	\$ 1,062,581	\$ 1,062,581	\$ 66,955	6.7%
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORM ALLOWANCE	\$ 49,272	\$ 54,264	\$ 54,264	\$ 43,115	\$ 54,264	\$ 54,264	\$ -	0.0%
			WORKERS COMP	\$ 210,005	\$ 225,196	\$ 225,618	\$ 210,292	\$ 202,652	\$ 202,653	\$ (22,543)	-10.0%
		SUPPLIES	CRIME PREVENTION SUPPLIES	\$ 2,724	\$ 5,000	\$ 5,000	\$ 4,977	\$ 5,000	\$ 5,000	\$ -	0.0%
			DARE SUPPLIES	\$ 4,992	\$ 5,000	\$ 5,000	\$ 4,477	\$ 5,000	\$ 5,000	\$ -	0.0%
			DEPARTMENTAL SUPPLIES	\$ 189,662	\$ 224,163	\$ 240,982	\$ 175,633	\$ 254,163	\$ 234,163	\$ 10,000	4.5%
			GAS - DIESEL - OIL	\$ 6,563	\$ 5,000	\$ 5,000	\$ 6,067	\$ 8,000	\$ 6,500	\$ 1,500	30.0%
	Sheriff Total			\$ 14,999,344	\$ 16,192,230	\$ 16,452,005	\$ 13,630,766	\$ 17,402,928	\$ 16,714,903	\$ 522,673	3.2%
	Social Services	CAPITAL OUTLAY	EQUIPMENT	\$ 327,505	\$ -	\$ 67,764	\$ 66,576	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 48,360	\$ 100,524	\$ 100,524	\$ 69,622	\$ 50,112	\$ 50,112	\$ (50,412)	-50.1%

Expenditure / Revenue

Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Social Services	INTERNAL SERVICE CHARGES	VEHICLE MILEAGE	\$ 60,620	\$ 52,000	\$ 52,000	\$ 65,224	\$ 72,000	\$ 61,000	\$ 9,000	17.3%
		OTHER DSS EXPENDITURES	CAROLYN PHILLIPS FUND	\$ 1,454	\$ 700	\$ 769	\$ 484	\$ 700	\$ 700	\$ -	0.0%
			COUNTY FOSTER CARE & WARD	\$ 43,226	\$ 50,000	\$ 50,000	\$ 15,590	\$ 50,000	\$ 50,000	\$ -	0.0%
			EMERGENCY FOOD ASSISTANCE	\$ 1,981	\$ -	\$ -	\$ 1,712	\$ 3,000	\$ 1,000	\$ 1,000	#DIV/0!
			GRANT FUNDS FOR CHILDREN	\$ 1,352	\$ 1,500	\$ 2,786	\$ 1,030	\$ 1,500	\$ 1,500	\$ -	0.0%
			KEITH JOHNSON FUND	\$ 1,928	\$ 1,500	\$ 2,525	\$ 1,559	\$ 1,500	\$ 1,500	\$ -	0.0%
			LINKS	\$ 5,960	\$ 13,000	\$ 13,000	\$ 4,893	\$ 13,000	\$ 13,000	\$ -	0.0%
			PA - LIEAP	\$ 584,801	\$ 706,974	\$ 706,974	\$ 530,500	\$ 568,081	\$ 568,081	\$ (138,893)	-19.6%
			PA SHARE THE WARMTH	\$ 6,048	\$ 10,568	\$ 10,568	\$ 8,636	\$ 10,688	\$ 10,688	\$ 120	1.1%
			PA SPECIAL LINKS	\$ 10,252	\$ 20,000	\$ 20,000	\$ 9,911	\$ 20,000	\$ 20,000	\$ -	0.0%
			PA-ADOPTION ASSISTANCE	\$ 372,145	\$ 381,200	\$ 381,200	\$ 356,367	\$ 537,207	\$ 507,207	\$ 126,007	33.1%
			PA-AFDC FOSTER CARE	\$ 1,029,379	\$ 900,000	\$ 900,000	\$ 1,057,818	\$ 1,251,000	\$ 1,251,000	\$ 351,000	39.0%
			PA-AID TO THE BLIND	\$ 7,963	\$ 12,000	\$ 11,505	\$ 7,969	\$ 12,000	\$ 12,000	\$ -	0.0%
			PA-BOARD HOME CARE	\$ 752,376	\$ 820,000	\$ 820,000	\$ 592,884	\$ 758,000	\$ 758,000	\$ (62,000)	-7.6%
			PA-CRISIS INTERVENTION	\$ 337,346	\$ 706,974	\$ 706,974	\$ 274,081	\$ 568,081	\$ 568,081	\$ (138,893)	-19.6%
			PA-DAY CARE PURCHASE	\$ 5,493,499	\$ 5,478,204	\$ 5,478,204	\$ 5,287,883	\$ 5,787,577	\$ 5,787,577	\$ 309,373	5.6%
			PA-EMERG FOOD & SHELTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PA-ENHANCED ADOPTION FUND	\$ 2,700	\$ 12,000	\$ 12,000	\$ 2,475	\$ 12,000	\$ 12,000	\$ -	0.0%
			PA-FOOD STAMPS	\$ 39,725	\$ 42,000	\$ 42,000	\$ 37,471	\$ 42,591	\$ 42,591	\$ 591	1.4%
			PA-GENERAL ASSISTANCE	\$ 16,245	\$ 17,000	\$ 17,000	\$ 11,371	\$ 17,000	\$ -	\$ (17,000)	-100.0%
			PA-MEDICAID TRANSPORT	\$ 841,118	\$ 650,000	\$ 650,000	\$ 756,847	\$ 575,000	\$ 575,000	\$ (75,000)	-11.5%
			PA-SPECIAL ASST/ADULTS	\$ 937,893	\$ 920,000	\$ 920,000	\$ 854,945	\$ 960,000	\$ 950,000	\$ 30,000	3.3%
			PA-WORKFIRST CONTRACTS	\$ 171,500	\$ 180,000	\$ 180,000	\$ 149,711	\$ 180,000	\$ 180,000	\$ -	0.0%
			PA-WORKFIRST EMERG. ASST	\$ 84,367	\$ 80,000	\$ 80,000	\$ 61,583	\$ 80,000	\$ 80,000	\$ -	0.0%
			PA-WORKFIRST PARTICIPANT	\$ 5,053	\$ 14,000	\$ 14,000	\$ 7,120	\$ 14,000	\$ 14,000	\$ -	0.0%
			PA-WORKFIRST TRANSPORT	\$ 49,728	\$ 120,000	\$ 120,000	\$ 10,864	\$ 120,000	\$ 120,000	\$ -	0.0%
			SPECIAL ADOPTION FUND II	\$ 2,672	\$ 4,000	\$ 6,708	\$ 213	\$ 4,000	\$ 4,000	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,642	\$ 3,300	\$ 3,300	\$ 3,467	\$ 4,500	\$ 3,600	\$ 300	9.1%
		OTHER PROFESSIONAL SERVICES	INTERPRETING FEES	\$ 5,931	\$ 10,000	\$ 10,000	\$ 6,276	\$ 4,000	\$ 4,000	\$ (6,000)	-60.0%
			MEDICAL & PSYCH. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ 100,308	\$ 89,050	\$ 115,050	\$ 101,380	\$ 129,889	\$ 115,000	\$ 25,950	29.1%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICE-EQUIP.	\$ 38,484	\$ 40,000	\$ 49,000	\$ 43,031	\$ 58,000	\$ 45,000	\$ 5,000	12.5%
			CONTRACTED SERVICES	\$ 145,986	\$ 159,800	\$ 168,318	\$ 121,830	\$ 209,200	\$ 209,200	\$ 49,400	30.9%
			CONTRACTS-ADLT DAY CARE	\$ 106,463	\$ 77,142	\$ 108,177	\$ 97,683	\$ 108,177	\$ 108,177	\$ 31,035	40.2%
			POSTAGE	\$ 78,322	\$ 73,000	\$ 73,000	\$ 69,112	\$ 77,500	\$ 77,500	\$ 4,500	6.2%
			TELEPHONE	\$ 4,445	\$ 7,500	\$ 7,900	\$ 5,575	\$ 12,750	\$ 4,500	\$ (3,000)	-40.0%
			TRAVEL	\$ 187,812	\$ 170,500	\$ 161,500	\$ 131,514	\$ 133,000	\$ 133,000	\$ (37,500)	-22.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 104,370	\$ 114,962	\$ 106,444	\$ 106,444	\$ 109,346	\$ 109,346	\$ (5,616)	-4.9%
			FICA	\$ 521,930	\$ 566,319	\$ 566,319	\$ 461,221	\$ 592,289	\$ 592,289	\$ 25,970	4.6%
			GROUP INSURANCE	\$ 1,411,913	\$ 1,642,385	\$ 1,642,385	\$ 1,493,276	\$ 1,775,043	\$ 1,775,043	\$ 132,658	8.1%
			OVERTIME	\$ 158,381	\$ 37,000	\$ 37,000	\$ 154,013	\$ 37,000	\$ 37,000	\$ -	0.0%
			PART TIME	\$ 35,548	\$ 64,050	\$ 64,050	\$ 16,867	\$ 54,050	\$ 54,050	\$ (10,000)	-15.6%
			REGULAR	\$ 6,955,131	\$ 7,310,661	\$ 7,310,661	\$ 6,166,903	\$ 7,530,863	\$ 7,530,863	\$ 220,202	3.0%
			RETIREMENT	\$ 599,072	\$ 660,873	\$ 660,873	\$ 568,824	\$ 715,234	\$ 715,234	\$ 54,361	8.2%
			TELEPHONE ALLOWANCE	\$ 36,262	\$ 35,520	\$ 35,520	\$ 31,256	\$ 36,060	\$ 36,060	\$ 540	1.5%
			WORKERS COMP	\$ 39,626	\$ 61,292	\$ 61,292	\$ 39,286	\$ 43,287	\$ 43,287	\$ (18,005)	-29.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 86,711	\$ 67,500	\$ 69,029	\$ 72,031	\$ 80,000	\$ 80,000	\$ 12,500	18.5%
	Social Services Total			\$ 21,857,533	\$ 22,484,998	\$ 22,616,319	\$ 19,935,331	\$ 23,419,225	\$ 23,312,186	\$ 827,188	3.7%
	Soil & Water	CAPITAL OUTLAY	EQUIPMENT	\$ 1,472	\$ 1,817	\$ 1,817	\$ 1,291	\$ -	\$ -	\$ (1,817)	-100.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,386	\$ 2,100	\$ 2,100	\$ 1,995	\$ 2,880	\$ 1,400	\$ (700)	-33.3%
			VEHICLE MILEAGE	\$ 2,619	\$ 2,800	\$ 2,800	\$ 1,626	\$ 2,600	\$ 2,600	\$ (200)	-7.1%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,492	\$ 1,488	\$ 1,488	\$ 1,492	\$ 1,520	\$ 1,500	\$ 12	0.8%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 161	\$ 200	\$ 700	\$ 433	\$ 750	\$ 750	\$ 550	275.0%
			POSTAGE	\$ 113	\$ 350	\$ 350	\$ 105	\$ 200	\$ 200	\$ (150)	-42.9%
			PRINTING	\$ 96	\$ 350	\$ 350	\$ 56	\$ 300	\$ 300	\$ (50)	-14.3%
			TELEPHONE	\$ 5	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.0%
			TRAVEL	\$ 2,269	\$ 3,000	\$ 3,000	\$ 1,620	\$ 3,418	\$ 3,418	\$ 418	13.9%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,786	\$ 4,984	\$ 4,984	\$ 4,985	\$ 5,184	\$ 5,184	\$ 200	4.0%
			FICA	\$ 10,548	\$ 11,093	\$ 11,093	\$ 9,257	\$ 11,386	\$ 11,386	\$ 293	2.6%
			GROUP INSURANCE	\$ 24,261	\$ 25,745	\$ 25,745	\$ 25,079	\$ 27,160	\$ 27,160	\$ 1,415	5.5%
			OVERTIME	\$ -	\$ -	\$ -	\$ 72	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 138,109	\$ 140,025	\$ 140,025	\$ 121,789	\$ 143,649	\$ 143,649	\$ 3,624	2.6%
			RETIREMENT	\$ 11,860	\$ 12,688	\$ 12,688	\$ 11,203	\$ 13,544	\$ 13,544	\$ 856	6.7%
			WORKERS COMP	\$ 3,328	\$ 3,372	\$ 3,372	\$ 3,357	\$ 3,250	\$ 3,250	\$ (122)	-3.6%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 939	\$ 1,000	\$ 500	\$ 297	\$ 1,000	\$ 950	\$ (50)	-5.0%

Expenditure / Revenue

Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Soil & Water Total				\$ 203,444	\$ 211,112	\$ 211,112	\$ 184,657	\$ 216,940	\$ 215,391	\$ 4,279	2.0%
Stoner-Thomas Center				\$ 402,080	\$ 409,599	\$ 409,599	\$ 409,599	\$ 430,037	\$ 414,064	\$ 4,465	1.1%
Stoner-Thomas Center Total				\$ 402,080	\$ 409,599	\$ 409,599	\$ 409,599	\$ 430,037	\$ 414,064	\$ 4,465	1.1%
Support Services				\$ 95,086	\$ 9,300	\$ 115,932	\$ 42,611	\$ -	\$ -	\$ (9,300)	-100.0%
CAPITAL OUTLAY				\$ 608,078	\$ 250,400	\$ 590,416	\$ 252,074	\$ 525,720	\$ 525,720	\$ 275,320	110.0%
EQUIPMENT				\$ -	\$ -	\$ 318,000	\$ 315,266	\$ -	\$ -	\$ -	#DIV/0!
OTHER IMPROVEMENTS				\$ 256,594	\$ 257,694	\$ 257,694	\$ 219,547	\$ 256,700	\$ 256,700	\$ (994)	-0.4%
LAND				\$ 4,036	\$ 7,880	\$ 7,880	\$ 5,458	\$ 3,900	\$ 3,900	\$ (3,980)	-50.5%
INSURANCE				\$ 34,262	\$ 37,000	\$ 37,000	\$ 32,275	\$ 34,016	\$ 34,016	\$ (2,984)	-8.1%
GENERAL LIABILITY				\$ 1,674	\$ 740	\$ 740	\$ 1,035	\$ 740	\$ 740	\$ -	0.0%
INTERNAL SERVICE CHARGES				\$ 494	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.0%
INT CHARGE-TELEPHONE				\$ 536,678	\$ 501,483	\$ 571,533	\$ 464,919	\$ 534,956	\$ 534,956	\$ 33,473	6.7%
VEHICLE MILEAGE				\$ 42,978	\$ 8,626	\$ 8,626	\$ (13,818)	\$ 8,626	\$ 8,626	\$ -	0.0%
OTHER EXPENDITURES				\$ (4,979)	\$ 6,350	\$ 6,350	\$ (13,774)	\$ 6,350	\$ 6,350	\$ -	0.0%
DUES & SUBSCRIPTIONS				\$ 5,650	\$ 7,500	\$ 7,500	\$ 8,643	\$ 7,500	\$ 7,500	\$ -	0.0%
ADVERTISING				\$ 14,057	\$ 13,480	\$ 13,480	\$ 12,365	\$ 14,780	\$ 14,780	\$ 1,300	9.6%
CONTRACTED SERVICES				\$ 15,564	\$ 6,810	\$ 6,810	\$ 6,722	\$ 6,810	\$ 6,810	\$ -	0.0%
POSTAGE				\$ 9,320	\$ 12,700	\$ 12,700	\$ 9,199	\$ 12,700	\$ 12,700	\$ -	0.0%
PRINTING				\$ 285,577	\$ 245,670	\$ 275,670	\$ 203,188	\$ 245,670	\$ 245,670	\$ -	0.0%
STAFF TRAINING				\$ 9,443	\$ 8,000	\$ 8,000	\$ 7,060	\$ 8,000	\$ 8,000	\$ -	0.0%
TELEPHONE				\$ 13,243	\$ 15,000	\$ 15,000	\$ 13,985	\$ 15,000	\$ 15,000	\$ -	0.0%
TRAVEL				\$ 1,065,415	\$ 1,124,000	\$ 1,124,000	\$ 876,978	\$ 1,096,500	\$ 1,096,500	\$ (27,500)	-2.4%
UNIFORMS				\$ 4,056	\$ -	\$ -	\$ -	\$ 60	\$ 60	\$ 60	#DIV/0!
PURCHASED PROPERTY SERVICE				\$ 14,136	\$ 18,000	\$ 18,000	\$ 15,228	\$ 18,000	\$ 18,000	\$ -	0.0%
MAINT & REPAIR BLDG/GRND				\$ 11,479	\$ 10,379	\$ 10,379	\$ 11,119	\$ 11,860	\$ 11,860	\$ 1,481	14.3%
BONUS-CHMAS & LONGEVITY				\$ 53,513	\$ 59,014	\$ 59,014	\$ 44,160	\$ 61,157	\$ 59,327	\$ 313	0.5%
FICA				\$ 138,099	\$ 163,054	\$ 163,054	\$ 136,134	\$ 172,011	\$ 172,011	\$ 8,957	5.5%
GROUP INSURANCE				\$ 12,211	\$ 11,011	\$ 11,011	\$ 9,849	\$ 11,011	\$ 10,752	\$ (259)	-2.4%
OVERTIME				\$ 708,502	\$ 750,031	\$ 750,031	\$ 596,873	\$ 775,982	\$ 752,318	\$ 2,287	0.3%
REGULAR				\$ 60,767	\$ 66,752	\$ 66,752	\$ 54,679	\$ 70,979	\$ 70,053	\$ 3,301	4.9%
RETIREMENT				\$ 5,089	\$ 5,700	\$ 5,700	\$ 4,025	\$ 5,700	\$ 5,700	\$ -	0.0%
TELEPHONE ALLOWANCE				\$ 18,250	\$ 19,168	\$ 19,168	\$ 16,635	\$ 21,595	\$ 21,516	\$ 2,348	12.2%
WORKERS COMP				\$ 78,795	\$ 70,500	\$ 76,500	\$ 65,626	\$ 81,500	\$ 75,300	\$ 4,800	6.8%
DEPARTMENTAL SUPPLIES				\$ 9,635	\$ 9,300	\$ 9,300	\$ 8,941	\$ 9,300	\$ 9,300	\$ -	0.0%
SMALL TOOLS & EQUIPMENT				\$ 4,107,702	\$ 3,696,042	\$ 4,566,740	\$ 3,407,504	\$ 4,017,621	\$ 3,984,665	\$ 288,623	7.8%
Support Services Total				\$ 4,107,702	\$ 3,696,042	\$ 4,566,740	\$ 3,407,504	\$ 4,017,621	\$ 3,984,665	\$ 288,623	7.8%
Tax				\$ 33,782	\$ 18,980	\$ 49,532	\$ 31,297	\$ 23,700	\$ 18,300	\$ (680)	-3.6%
CAPITAL OUTLAY				\$ 520	\$ 675	\$ 675	\$ 1,046	\$ 675	\$ 675	\$ -	0.0%
EQUIPMENT				\$ 10,584	\$ 22,000	\$ 22,000	\$ 15,237	\$ 22,000	\$ 16,000	\$ (6,000)	-27.3%
OTHER				\$ 29,905	\$ 30,000	\$ 30,000	\$ 29,859	\$ 30,000	\$ 30,000	\$ -	0.0%
INT CHARGE-TELEPHONE				\$ 2,190	\$ 3,579	\$ 3,579	\$ 3,053	\$ 3,499	\$ 3,499	\$ (80)	-2.2%
VEHICLE MILEAGE				\$ 1,880	\$ 4,000	\$ 4,000	\$ 1,510	\$ 4,000	\$ 4,000	\$ -	0.0%
OTHER EXPENDITURES				\$ 7,137	\$ 8,800	\$ 8,800	\$ 20,422	\$ 16,000	\$ 16,000	\$ 7,200	81.8%
BOARD MEETING COSTS				\$ 496,908	\$ 500,000	\$ 500,000	\$ 346,282	\$ 546,473	\$ 500,000	\$ -	0.0%
ADVERTISING				\$ 27,947	\$ 87,107	\$ 87,107	\$ 45,705	\$ 85,105	\$ 72,000	\$ (15,107)	-17.3%
CONTRACTED SERVICES				\$ 14,172	\$ 45,000	\$ 45,000	\$ 21,742	\$ 45,000	\$ 40,000	\$ (5,000)	-11.1%
POSTAGE				\$ 6,165	\$ 11,000	\$ 11,000	\$ 4,574	\$ 9,000	\$ 6,200	\$ (4,800)	-43.6%
PRINTING				\$ 19,248	\$ 13,000	\$ 13,000	\$ 16,829	\$ 19,995	\$ 19,995	\$ 6,995	53.8%
TELEPHONE				\$ 254	\$ 1,450	\$ 1,450	\$ 150	\$ 1,200	\$ 255	\$ (1,195)	-82.4%
TRAVEL				\$ 28,750	\$ 27,057	\$ 27,057	\$ 25,816	\$ 24,478	\$ 24,477	\$ (2,580)	-9.5%
PURCHASED PROPERTY SERVICE				\$ 100,531	\$ 111,174	\$ 111,174	\$ 86,497	\$ 111,800	\$ 111,800	\$ 626	0.6%
MAINT & REPAIR EQUIPMENT				\$ 252,417	\$ 300,364	\$ 300,364	\$ 255,364	\$ 311,430	\$ 311,430	\$ 11,066	3.7%
BONUS-CHMAS & LONGEVITY				\$ 40,878	\$ 40,004	\$ 40,004	\$ 31,854	\$ 40,980	\$ 40,980	\$ 976	2.4%
FICA				\$ 4,700	\$ 10,009	\$ 10,009	\$ 6,441	\$ 12,987	\$ 5,000	\$ (5,009)	-50.0%
GROUP INSURANCE				\$ 1,282,526	\$ 1,376,187	\$ 1,376,187	\$ 1,120,613	\$ 1,377,651	\$ 1,377,651	\$ 1,464	0.1%
OVERTIME				\$ 112,225	\$ 126,284	\$ 126,284	\$ 104,278	\$ 131,323	\$ 131,323	\$ 5,039	4.0%
PART TIME				\$ 5,296	\$ 5,256	\$ 5,256	\$ 4,718	\$ 5,340	\$ 5,340	\$ 84	1.6%
REGULAR				\$ 12,589	\$ 19,496	\$ 19,496	\$ 12,977	\$ 16,779	\$ 16,779	\$ (2,717)	-13.9%
RETIREMENT				\$ 150	\$ 5,631	\$ 5,631	\$ 4,148	\$ 6,000	\$ 6,000	\$ 369	6.6%
TELEPHONE ALLOWANCE				\$ 34,857	\$ 40,000	\$ 40,000	\$ 23,049	\$ 40,000	\$ 35,000	\$ (5,000)	-12.5%
WORKERS COMP				\$ -	\$ 5,631	\$ 5,631	\$ 90	\$ 1,800	\$ 1,800	\$ (3,831)	-68.0%
DEPARTMENTAL SUPPLIES				\$ 2,525,611	\$ 2,812,684	\$ 2,843,236	\$ 2,213,550	\$ 2,887,215	\$ 2,794,504	\$ (18,180)	-0.6%
SHERIFF FEES				\$ 111,750	\$ 113,840	\$ 113,840	\$ 113,840	\$ 119,532	\$ 115,081	\$ 1,241	1.1%
Tax Total				\$ 111,750	\$ 113,840	\$ 113,840	\$ 113,840	\$ 119,532	\$ 115,081	\$ 1,241	1.1%
Teen Parenting				\$ 322,500	\$ 335,250	\$ 335,250	\$ 335,250	\$ 336,000	\$ 336,000	\$ 750	0.2%
Teen Parenting Total				\$ 322,500	\$ 335,250	\$ 335,250	\$ 335,250	\$ 336,000	\$ 336,000	\$ 750	0.2%
Thomasville City Schools				\$ 2,745,860	\$ 2,808,325	\$ 2,808,325	\$ 2,808,325	\$ 2,836,408	\$ 2,801,325	\$ (7,000)	-0.2%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Thomasville City Schools Total				\$ 3,068,360	\$ 3,143,575	\$ 3,143,575	\$ 3,143,575	\$ 3,172,408	\$ 3,137,325	\$ (6,250)	-0.2%
	Transportation	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 98,460	\$ -	\$ -	\$ 78,977	\$ -	\$ -	\$ -	#DIV/0!
Transportation Total				\$ 98,460	\$ -	\$ -	\$ 78,977	\$ -	\$ -	\$ -	#DIV/0!
	Veterans Services	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,010	\$ 1,010	\$ 1,010	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 962	\$ 2,000	\$ 1,600	\$ 1,385	\$ 912	\$ 912	\$ (1,088)	-54.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 45	\$ 45	\$ 45	\$ 45	\$ 75	\$ 75	\$ 30	66.7%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 727	\$ 2,150	\$ 2,150	\$ 717	\$ 900	\$ 900	\$ (1,250)	-58.1%
			POSTAGE	\$ 267	\$ 285	\$ 285	\$ 469	\$ 285	\$ 285	\$ -	0.0%
			PRINTING	\$ 57	\$ 60	\$ 60	\$ 28	\$ 60	\$ 60	\$ -	0.0%
			TELEPHONE	\$ -	\$ 80	\$ 80	\$ -	\$ 80	\$ 80	\$ -	0.0%
			TRAVEL	\$ 3,588	\$ 3,102	\$ 3,902	\$ 3,390	\$ 4,077	\$ 4,077	\$ 975	31.4%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,612	\$ 2,313	\$ 2,313	\$ 2,272	\$ 2,428	\$ 2,428	\$ 115	5.0%
			FICA	\$ 6,326	\$ 6,663	\$ 6,663	\$ 5,554	\$ 6,833	\$ 6,833	\$ 170	2.6%
			GROUP INSURANCE	\$ 7,797	\$ 17,164	\$ 17,164	\$ 8,388	\$ 18,106	\$ 18,106	\$ 942	5.5%
			OVERTIME	\$ -	\$ -	\$ -	\$ 19	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 82,304	\$ 84,786	\$ 84,786	\$ 73,729	\$ 86,888	\$ 86,888	\$ 2,102	2.5%
			RETIREMENT	\$ 7,048	\$ 7,621	\$ 7,621	\$ 6,728	\$ 8,128	\$ 8,128	\$ 507	6.7%
			WORKERS COMP	\$ 280	\$ 62	\$ 62	\$ 284	\$ 35	\$ 35	\$ (27)	-43.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,566	\$ 1,800	\$ 1,400	\$ 1,455	\$ 3,520	\$ 3,520	\$ 1,720	95.6%
Veterans Services Total				\$ 113,579	\$ 128,131	\$ 128,131	\$ 104,464	\$ 133,337	\$ 133,337	\$ 5,206	4.1%
General Total				\$ 177,163,205	\$ 135,001,078	\$ 139,751,496	\$ 120,092,826	\$ 143,337,086	\$ 137,613,034	\$ 2,611,956	1.9%
Internal Service - Garage Fund	Public Services	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 62,806	\$ 62,806	\$ 140	\$ 2,700	\$ 2,700	\$ (60,106)	-95.7%
		DEPRECIATION	DEPREC-BUILDINGS	\$ 8,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 8,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPRECIATION - VEHICLES	\$ 7,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 102,175	\$ 243,100	\$ 243,100	\$ 129,960	\$ 243,100	\$ 243,100	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 301	\$ 450	\$ 450	\$ 433	\$ 450	\$ 450	\$ -	0.0%
			VEHICLE MILEAGE	\$ 6,327	\$ 6,690	\$ 6,690	\$ 8,161	\$ 6,890	\$ 6,890	\$ 200	3.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ 2,360	\$ 2,360	\$ 2,649	\$ 2,360	\$ 2,360	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 2,941	\$ 3,000	\$ 3,000	\$ 2,471	\$ 3,000	\$ 3,000	\$ -	0.0%
			POSTAGE	\$ 78	\$ 75	\$ 75	\$ 94	\$ 75	\$ 75	\$ -	0.0%
			STAFF TRAINING	\$ -	\$ 2,200	\$ 2,200	\$ 2,381	\$ 2,000	\$ 2,000	\$ (200)	-9.1%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ 501	\$ 1,000	\$ 1,000	\$ 859	\$ 1,000	\$ 1,000	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 231,500	\$ 166,600	\$ 230,600	\$ 247,442	\$ 231,500	\$ 231,273	\$ 64,673	38.8%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,490	\$ 1,338	\$ 1,338	\$ 1,440	\$ 1,950	\$ 1,950	\$ 612	45.7%
			FICA	\$ 18,225	\$ 15,598	\$ 15,598	\$ 13,230	\$ 16,646	\$ 16,646	\$ 1,048	6.7%
			GROUP INSURANCE	\$ 48,211	\$ 42,909	\$ 42,909	\$ 42,127	\$ 45,266	\$ 45,266	\$ 2,357	5.5%
			OVERTIME	\$ 2,399	\$ 4,800	\$ 4,800	\$ 2,166	\$ 4,800	\$ 4,800	\$ -	0.0%
			REGULAR	\$ 234,540	\$ 197,757	\$ 197,757	\$ 179,393	\$ 208,868	\$ 208,868	\$ 11,111	5.6%
			RETIREMENT	\$ 20,139	\$ 17,841	\$ 17,841	\$ 16,196	\$ 19,621	\$ 19,621	\$ 1,780	10.0%
			TELEPHONE ALLOWANCE	\$ 2,304	\$ 1,980	\$ 1,980	\$ 1,937	\$ 1,980	\$ 1,980	\$ -	0.0%
			WORKERS COMP	\$ 6,448	\$ 6,362	\$ 6,362	\$ 4,829	\$ 5,568	\$ 5,568	\$ (794)	-12.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 208,917	\$ 151,100	\$ 187,100	\$ 183,662	\$ 200,565	\$ 200,565	\$ 49,465	32.7%
			GAS - DIESEL - OIL	\$ 529,528	\$ 832,889	\$ 732,889	\$ 488,976	\$ 699,902	\$ 699,902	\$ (132,987)	-16.0%
Public Services Total				\$ 1,443,364	\$ 1,760,855	\$ 1,760,855	\$ 1,328,544	\$ 1,698,241	\$ 1,698,014	\$ (62,841)	-3.6%
Internal Service - Garage Fund Total				\$ 1,443,364	\$ 1,760,855	\$ 1,760,855	\$ 1,328,544	\$ 1,698,241	\$ 1,698,014	\$ (62,841)	-3.6%
Internal Service Funds - Insurance Fund	Insurance Fund	BENEFITS	CONTRACTED SERVICES	\$ 818,399	\$ 800,000	\$ 800,000	\$ 899,143	\$ 800,000	\$ 800,000	\$ -	0.0%
			DEPENDENT LIFE	\$ 18,693	\$ 19,000	\$ 19,000	\$ 17,256	\$ 19,000	\$ 19,000	\$ -	0.0%
			GROUP INSURANCE	\$ 10,522,607	\$ 8,232,738	\$ 8,232,738	\$ 7,981,235	\$ 10,024,992	\$ 9,690,196	\$ 1,457,458	17.7%
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WELLNESS PROGRAM	\$ 1,006	\$ 20,000	\$ 20,000	\$ -	\$ 5,000	\$ 5,000	\$ (15,000)	-75.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 108	\$ 197	\$ 197	\$ 158	\$ 108	\$ 108	\$ (89)	-45.2%
			FICA	\$ 814	\$ 1,174	\$ 1,174	\$ 813	\$ 1,015	\$ 1,015	\$ (159)	-13.5%
			GROUP INSURANCE	\$ 1,244	\$ 2,145	\$ 2,145	\$ 2,097	\$ 2,252	\$ 2,252	\$ 107	5.0%
			REGULAR	\$ 10,967	\$ 14,499	\$ 14,499	\$ 11,390	\$ 13,075	\$ 13,075	\$ (1,424)	-9.8%
			RETIREMENT	\$ 916	\$ 1,343	\$ 1,343	\$ 1,017	\$ 1,207	\$ 1,207	\$ (136)	-10.1%
			TELEPHONE ALLOWANCE	\$ 77	\$ 132	\$ 132	\$ 116	\$ 132	\$ 132	\$ -	0.0%
			WORKERS COMP	\$ 37	\$ 51	\$ 51	\$ 46	\$ 53	\$ 53	\$ 2	3.9%
Insurance Fund Total				\$ 11,374,868	\$ 9,091,279	\$ 9,091,279	\$ 8,913,272	\$ 10,866,834	\$ 10,532,038	\$ 1,440,759	15.8%
Internal Service Funds - Insurance Fund Total				\$ 11,374,868	\$ 9,091,279	\$ 9,091,279	\$ 8,913,272	\$ 10,866,834	\$ 10,532,038	\$ 1,440,759	15.8%
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	BENEFITS	CONTRACTED SERVICES	\$ 21,896	\$ 60,000	\$ 60,000	\$ 19,991	\$ 22,000	\$ 22,000	\$ (38,000)	-63.3%
			WELLNESS PROGRAM	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)	-100.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	BENEFITS	WORKERS COMP CLAIMS	\$ 794,443	\$ 696,621	\$ 696,621	\$ 703,279	\$ 753,006	\$ 766,340	\$ 69,719	10.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ 297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ 1,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 3,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ 321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Workers Compensation Fund Total			\$ 822,107	\$ 761,621	\$ 761,621	\$ 723,270	\$ 775,006	\$ 788,340	\$ 26,719	3.5%
Internal Service Funds - Workers Compensation Fund Total				\$ 822,107	\$ 761,621	\$ 761,621	\$ 723,270	\$ 775,006	\$ 788,340	\$ 26,719	3.5%
Mental Health Fund	Mental Health Fund	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 809,344	\$ 809,344	\$ 809,344	\$ 707,179	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
	Mental Health Fund Total			\$ 809,344	\$ 809,344	\$ 809,344	\$ 707,179	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Mental Health Fund Total				\$ 809,344	\$ 809,344	\$ 809,344	\$ 707,179	\$ 809,344	\$ 824,344	\$ 15,000	1.9%
Special Revenue - Emergency Telephone	Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	\$ 365,297	\$ -	\$ 317,868	\$ 179,194	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 118,376	\$ 188,756	\$ 193,215	\$ 169,191	\$ 206,502	\$ 206,502	\$ 17,746	9.4%
			STAFF TRAINING	\$ 6,530	\$ 15,000	\$ 15,000	\$ 3,525	\$ 15,000	\$ 15,000	\$ -	0.0%
			TELEPHONE	\$ 250,928	\$ 286,106	\$ 286,106	\$ 234,135	\$ 326,900	\$ 326,900	\$ 40,794	14.3%
			TRAVEL	\$ 244	\$ 1,200	\$ 1,200	\$ 1,020	\$ 1,200	\$ 1,200	\$ -	0.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 300	\$ 3,176	\$ 3,176	\$ -	\$ 3,176	\$ 3,176	\$ -	0.0%
	Emergency Communications Total			\$ 741,675	\$ 494,238	\$ 816,565	\$ 587,066	\$ 552,778	\$ 552,778	\$ 58,540	11.8%
Special Revenue - Emergency Telephone Total				\$ 741,675	\$ 494,238	\$ 816,565	\$ 587,066	\$ 552,778	\$ 552,778	\$ 58,540	11.8%
Special Revenue - Transportation	Public Services	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 180,040	\$ 180,040	\$ 180,040	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 652	\$ 1,350	\$ 1,350	\$ 939	\$ 1,536	\$ 1,536	\$ 186	13.8%
			VEHICLE MILEAGE	\$ 91,142	\$ 90,500	\$ 90,500	\$ 86,652	\$ 80,000	\$ 86,204	\$ (4,296)	-4.7%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 750	\$ 1,680	\$ 1,680	\$ 860	\$ 2,180	\$ 2,180	\$ 500	29.8%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 379	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
			CONTRACTED SERVICES	\$ 45,769	\$ 49,900	\$ 49,900	\$ 35,353	\$ 72,500	\$ 72,500	\$ 22,600	45.3%
			POSTAGE	\$ 186	\$ 235	\$ 235	\$ 91	\$ 200	\$ 200	\$ (35)	-14.9%
			PRINTING	\$ 494	\$ 400	\$ 400	\$ 503	\$ 500	\$ 500	\$ 100	25.0%
			STAFF TRAINING	\$ 1,528	\$ 2,150	\$ 2,150	\$ 1,466	\$ 2,150	\$ 2,150	\$ -	0.0%
			TELEPHONE	\$ 4,349	\$ 4,350	\$ 4,350	\$ 3,331	\$ 4,244	\$ 4,350	\$ -	0.0%
			TRANSPORTATION	\$ 246,902	\$ 185,900	\$ 185,900	\$ 213,280	\$ 186,300	\$ 186,300	\$ 400	0.2%
			TRAVEL	\$ 417	\$ 2,400	\$ 2,400	\$ 1,234	\$ 2,750	\$ 2,750	\$ 350	14.6%
			UNIFORMS	\$ 422	\$ 1,200	\$ 1,200	\$ 108	\$ 1,200	\$ 1,200	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 103	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,239	\$ 6,559	\$ 6,559	\$ 2,372	\$ 2,559	\$ 2,559	\$ (4,000)	-61.0%
			FICA	\$ 18,692	\$ 22,741	\$ 22,741	\$ 17,690	\$ 18,747	\$ 18,747	\$ (3,994)	-17.6%
			GROUP INSURANCE	\$ 50,448	\$ 68,655	\$ 68,655	\$ 56,565	\$ 53,934	\$ 44,881	\$ (23,774)	-34.6%
			OVERTIME	\$ 5,723	\$ -	\$ -	\$ 9,613	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 27,669	\$ 44,256	\$ 44,256	\$ 29,719	\$ 44,256	\$ 67,098	\$ 22,842	51.6%
			REGULAR	\$ 218,116	\$ 246,456	\$ 246,456	\$ 190,835	\$ 200,732	\$ 177,890	\$ (68,566)	-27.8%
			RETIREMENT	\$ 19,044	\$ 24,560	\$ 24,560	\$ 17,929	\$ 19,860	\$ 19,860	\$ (4,700)	-19.1%
			TELEPHONE ALLOWANCE	\$ 297	\$ 780	\$ 780	\$ 499	\$ 1,380	\$ 1,380	\$ 600	76.9%
			WORKERS COMP	\$ 8,363	\$ 9,350	\$ 9,350	\$ 8,455	\$ 8,626	\$ 8,626	\$ (724)	-7.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 9,156	\$ 8,600	\$ 8,600	\$ 3,765	\$ 8,600	\$ 8,600	\$ -	0.0%
	Public Services Total			\$ 756,840	\$ 774,272	\$ 774,272	\$ 681,259	\$ 894,545	\$ 891,801	\$ 117,529	15.2%
Special Revenue - Transportation Total				\$ 756,840	\$ 774,272	\$ 774,272	\$ 681,259	\$ 894,545	\$ 891,801	\$ 117,529	15.2%
Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	CAPITAL OUTLAY	OTHER IMPROVEMENTS	\$ 1,044,942	\$ 16,667	\$ 2,732,961	\$ 341,089	\$ 16,667	\$ 16,667	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Airport Fund - Capital Improvement Project Plan Total			\$ 1,044,942	\$ 16,667	\$ 2,732,961	\$ 341,089	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Fund - Airport Fund Total				\$ 1,044,942	\$ 16,667	\$ 2,732,961	\$ 341,089	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 766,165	\$ 753,358	\$ 753,358	\$ 753,358	\$ 760,198	\$ 760,198	\$ 6,840	0.9%
			VTS COLLECTION COST	\$ 3,567	\$ 2,267	\$ 2,267	\$ 2,606	\$ 2,287	\$ 2,287	\$ 20	0.9%
	Arcadia - RC - Hampton Total			\$ 769,732	\$ 755,625	\$ 755,625	\$ 755,964	\$ 762,485	\$ 762,485	\$ 6,860	0.9%
	Badin	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 34,520	\$ 34,520	\$ 34,520	\$ 34,520	\$ 39,880	\$ 39,890	\$ 5,370	15.6%
			VTS COLLECTION COST	\$ 39	\$ 110	\$ 110	\$ 91	\$ 120	\$ 110	\$ -	0.0%
	Badin Total			\$ 34,559	\$ 34,630	\$ 34,630	\$ 34,611	\$ 40,000	\$ 40,000	\$ 5,370	15.5%
	Central	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 247,013	\$ 315,880	\$ 315,880	\$ 315,880	\$ 315,880	\$ 315,880	\$ -	0.0%
			VTS COLLECTION COST	\$ 1,292	\$ 950	\$ 950	\$ 1,104	\$ 950	\$ 950	\$ -	0.0%
	Central Total			\$ 248,305	\$ 316,830	\$ 316,830	\$ 316,984	\$ 316,830	\$ 316,830	\$ -	0.0%
	Churchland	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 182,568	\$ 179,859	\$ 179,859	\$ 179,859	\$ 222,730	\$ 222,730	\$ 42,871	23.8%
			VTS COLLECTION COST	\$ 921	\$ 541	\$ 541	\$ 637	\$ 670	\$ 670	\$ 129	23.8%
	Churchland Total			\$ 183,489	\$ 180,400	\$ 180,400	\$ 180,496	\$ 223,400	\$ 223,400	\$ 43,000	23.8%
	Clemmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 48,435	\$ 66,185	\$ 66,185	\$ 66,185	\$ 67,451	\$ 67,114	\$ 929	1.4%
			VTS COLLECTION COST	\$ 189	\$ 199	\$ 199	\$ 96	\$ 203	\$ 202	\$ 3	1.5%
	Clemmons Total			\$ 48,624	\$ 66,384	\$ 66,384	\$ 66,281	\$ 67,654	\$ 67,316	\$ 932	1.4%

Expenditure / Revenue

Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
	Fairgrove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 331,810	\$ 326,914	\$ 326,914	\$ 326,914	\$ 414,623	\$ 414,623	\$ 87,709	26.8%
			VTS COLLECTION COST	\$ 1,813	\$ 984	\$ 984	\$ 1,357	\$ 1,248	\$ 1,248	\$ 264	26.8%
	Fairgrove Total			\$ 333,623	\$ 327,898	\$ 327,898	\$ 328,271	\$ 415,871	\$ 415,871	\$ 87,973	26.8%
	Griffith	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 226,265	\$ 221,734	\$ 221,734	\$ 221,734	\$ 221,734	\$ 221,734	\$ -	0.0%
			VTS COLLECTION COST	\$ 1,024	\$ 667	\$ 667	\$ 784	\$ 667	\$ 667	\$ -	0.0%
	Griffith Total			\$ 227,289	\$ 222,401	\$ 222,401	\$ 222,518	\$ 222,401	\$ 222,401	\$ -	0.0%
	Gumtree	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 133,820	\$ 133,272	\$ 133,272	\$ 130,911	\$ 134,622	\$ 133,272	\$ -	0.0%
			VTS COLLECTION COST	\$ 737	\$ 401	\$ 401	\$ 549	\$ 405	\$ 401	\$ -	0.0%
	Gumtree Total			\$ 134,557	\$ 133,673	\$ 133,673	\$ 131,460	\$ 135,027	\$ 133,673	\$ -	0.0%
	Hasty	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 420,164	\$ 415,210	\$ 415,210	\$ 409,904	\$ 422,008	\$ 413,406	\$ (1,804)	-0.4%
			VTS COLLECTION COST	\$ 1,625	\$ 1,249	\$ 1,249	\$ 1,251	\$ 1,270	\$ 1,244	\$ (5)	-0.4%
	Hasty Total			\$ 421,789	\$ 416,459	\$ 416,459	\$ 411,155	\$ 423,278	\$ 414,650	\$ (1,809)	-0.4%
	Healing Springs	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 278,415	\$ 278,096	\$ 278,096	\$ 278,096	\$ 280,821	\$ 280,821	\$ 2,725	1.0%
			VTS COLLECTION COST	\$ 722	\$ 837	\$ 837	\$ 519	\$ 845	\$ 845	\$ 8	1.0%
	Healing Springs Total			\$ 279,137	\$ 278,933	\$ 278,933	\$ 278,615	\$ 281,666	\$ 281,666	\$ 2,733	1.0%
	Holly Grove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 220,785	\$ 221,078	\$ 221,078	\$ 221,078	\$ 223,926	\$ 222,822	\$ 1,744	0.8%
			VTS COLLECTION COST	\$ 1,046	\$ 665	\$ 665	\$ 787	\$ 674	\$ 671	\$ 6	0.9%
	Holly Grove Total			\$ 221,831	\$ 221,743	\$ 221,743	\$ 221,865	\$ 224,600	\$ 223,493	\$ 1,750	0.8%
	Hornetown	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 137,387	\$ 139,133	\$ 139,133	\$ 139,133	\$ 161,256	\$ 161,256	\$ 22,123	15.9%
			VTS COLLECTION COST	\$ 560	\$ 419	\$ 419	\$ 475	\$ 485	\$ 485	\$ 66	15.8%
	Hornetown Total			\$ 137,947	\$ 139,552	\$ 139,552	\$ 139,608	\$ 161,741	\$ 161,741	\$ 22,189	15.9%
	Linwood	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 270,711	\$ 270,711	\$ 275,559	\$ 275,559	\$ 294,323	\$ 294,323	\$ 23,612	8.7%
			VTS COLLECTION COST	\$ 811	\$ 815	\$ 815	\$ 593	\$ 886	\$ 886	\$ 71	8.7%
	Linwood Total			\$ 271,522	\$ 271,526	\$ 276,374	\$ 276,152	\$ 295,209	\$ 295,209	\$ 23,683	8.7%
	Midway	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 893,238	\$ 894,295	\$ 894,295	\$ 894,295	\$ 897,634	\$ 897,634	\$ 3,339	0.4%
			VTS COLLECTION COST	\$ 3,971	\$ 2,691	\$ 2,691	\$ 3,036	\$ 2,701	\$ 2,701	\$ 10	0.4%
	Midway Total			\$ 897,209	\$ 896,986	\$ 896,986	\$ 897,331	\$ 900,335	\$ 900,335	\$ 3,349	0.4%
	North Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 219,652	\$ 209,370	\$ 209,370	\$ 209,370	\$ 209,649	\$ 209,650	\$ 280	0.1%
			VTS COLLECTION COST	\$ 919	\$ 630	\$ 630	\$ 670	\$ 631	\$ 630	\$ -	0.0%
	North Lexington Total			\$ 220,571	\$ 210,000	\$ 210,000	\$ 210,040	\$ 210,280	\$ 210,280	\$ 280	0.1%
	Pilot	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 287,172	\$ 284,743	\$ 284,743	\$ 284,743	\$ 284,743	\$ 284,743	\$ -	0.0%
			VTS COLLECTION COST	\$ 1,295	\$ 857	\$ 857	\$ 916	\$ 857	\$ 857	\$ -	0.0%
	Pilot Total			\$ 288,467	\$ 285,600	\$ 285,600	\$ 285,659	\$ 285,600	\$ 285,600	\$ -	0.0%
	Reeds	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 187,706	\$ 187,783	\$ 198,817	\$ 198,817	\$ 203,270	\$ 187,767	\$ (16)	0.0%
			VTS COLLECTION COST	\$ 937	\$ 565	\$ 565	\$ 668	\$ 612	\$ 581	\$ 16	2.8%
	Reeds Total			\$ 188,643	\$ 188,348	\$ 199,382	\$ 199,485	\$ 203,882	\$ 188,348	\$ -	0.0%
	Silver Valley	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 392,675	\$ 392,238	\$ 392,238	\$ 392,238	\$ 399,919	\$ 399,919	\$ 7,681	2.0%
			VTS COLLECTION COST	\$ 1,788	\$ 1,184	\$ 1,184	\$ 1,273	\$ 1,203	\$ 1,203	\$ 19	1.6%
	Silver Valley Total			\$ 394,463	\$ 393,422	\$ 393,422	\$ 393,511	\$ 401,122	\$ 401,122	\$ 7,700	2.0%
	South Davidson	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 110,128	\$ 110,168	\$ 110,168	\$ 110,168	\$ 112,462	\$ 112,462	\$ 2,294	2.1%
			VTS COLLECTION COST	\$ 413	\$ 332	\$ 332	\$ 289	\$ 338	\$ 338	\$ 6	1.8%
	South Davidson Total			\$ 110,541	\$ 110,500	\$ 110,500	\$ 110,457	\$ 112,800	\$ 112,800	\$ 2,300	2.1%
	South Emmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 71,261	\$ 71,669	\$ 71,669	\$ 71,669	\$ 73,088	\$ 73,088	\$ 1,419	2.0%
			VTS COLLECTION COST	\$ 259	\$ 216	\$ 216	\$ 195	\$ 220	\$ 220	\$ 4	1.9%
	South Emmons Total			\$ 71,520	\$ 71,885	\$ 71,885	\$ 71,864	\$ 73,308	\$ 73,308	\$ 1,423	2.0%
	South Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 255,887	\$ 255,887	\$ 255,887	\$ 255,887	\$ 255,887	\$ 255,887	\$ -	0.0%
			VTS COLLECTION COST	\$ 1,051	\$ 770	\$ 770	\$ 788	\$ 770	\$ 770	\$ -	0.0%
	South Lexington Total			\$ 256,938	\$ 256,657	\$ 256,657	\$ 256,675	\$ 256,657	\$ 256,657	\$ -	0.0%
	Southmont	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 670,570	\$ 670,570	\$ 670,570	\$ 670,570	\$ 682,880	\$ 682,880	\$ 12,310	1.8%
			VTS COLLECTION COST	\$ 2,041	\$ 2,018	\$ 2,018	\$ 1,491	\$ 2,055	\$ 2,055	\$ 37	1.8%
	Southmont Total			\$ 672,611	\$ 672,588	\$ 672,588	\$ 672,061	\$ 684,935	\$ 684,935	\$ 12,347	1.8%
	Tyro	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 323,909	\$ 323,851	\$ 323,851	\$ 323,851	\$ 334,992	\$ 330,801	\$ 6,950	2.1%
			VTS COLLECTION COST	\$ 1,621	\$ 974	\$ 974	\$ 1,152	\$ 1,008	\$ 995	\$ 21	2.2%
	Tyro Total			\$ 325,530	\$ 324,825	\$ 324,825	\$ 325,003	\$ 336,000	\$ 331,796	\$ 6,971	2.1%
	Wallburg	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 776,633	\$ 758,015	\$ 758,015	\$ 758,015	\$ 768,188	\$ 768,188	\$ 10,173	1.3%
			VTS COLLECTION COST	\$ 3,266	\$ 2,281	\$ 2,281	\$ 2,359	\$ 2,312	\$ 2,312	\$ 31	1.4%
	Wallburg Total			\$ 779,899	\$ 760,296	\$ 760,296	\$ 760,374	\$ 770,500	\$ 770,500	\$ 10,204	1.3%
	Welcome	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 591,304	\$ 566,978	\$ 566,978	\$ 566,978	\$ 569,970	\$ 569,970	\$ 2,992	0.5%
			VTS COLLECTION COST	\$ 2,137	\$ 1,706	\$ 1,706	\$ 1,655	\$ 1,715	\$ 1,715	\$ 9	0.5%
	Welcome Total			\$ 593,441	\$ 568,684	\$ 568,684	\$ 568,633	\$ 571,685	\$ 571,685	\$ 3,001	0.5%
	West Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 251,518	\$ 251,518	\$ 251,518	\$ 251,518	\$ 251,518	\$ 251,517	\$ (1)	0.0%
			VTS COLLECTION COST	\$ 1,349	\$ 756	\$ 756	\$ 960	\$ 756	\$ 757	\$ 1	0.1%
	West Lexington Total			\$ 252,867	\$ 252,274	\$ 252,274	\$ 252,478	\$ 252,274	\$ 252,274	\$ -	0.0%
Special Revenue Funds - Fire Districts Total				\$ 8,365,104	\$ 8,358,119	\$ 8,374,001	\$ 8,367,551	\$ 8,629,540	\$ 8,598,375	\$ 240,256	2.9%
Special Revenue Funds - School Capital Outlay Fund	Davidson County Community College	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,248,800	\$ 1,000,000	\$ -	0.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2016 Actual	FY 2017 Adopted	FY 2017 Amended	FY 2017 YTD Actual	FY 2018 Requested	FY 2018 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - School Capital Outlay Fund	Davidson County Community College Total			\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,248,800	\$ 1,000,000	\$ -	0.0%
	Davidson County Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ 587,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FOUNDATIONS	\$ 50,104	\$ 392,312	\$ 392,312	\$ 198,119	\$ 392,312	\$ 392,312	\$ -	0.0%
		CAPITAL PROJECT NEW CONSTRUCTION	BUILDINGS	\$ 16,278,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT OTHER EXPENDITURE	PROGRAM EXPENSE	\$ 361,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 1,425,906	\$ 1,300,062	\$ 1,300,062	\$ 1,153,471	\$ 1,579,978	\$ 1,304,635	\$ 4,573	0.4%
			FOUNDATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson County Schools Total			\$ 18,702,916	\$ 1,692,374	\$ 1,692,374	\$ 1,351,590	\$ 1,972,290	\$ 1,696,947	\$ 4,573	0.3%
	Lexington City Schools	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 494,825	\$ 497,668	\$ 497,668	\$ 461,040	\$ 517,575	\$ 499,011	\$ 1,343	0.3%
			FOUNDATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Lexington City Schools Total			\$ 494,825	\$ 497,668	\$ 497,668	\$ 461,040	\$ 517,575	\$ 499,011	\$ 1,343	0.3%
	Thomasville City Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ 11,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FOUNDATIONS	\$ 9,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 351,555	\$ 454,419	\$ 454,419	\$ (20,420)	\$ 1,900,000	\$ 455,645	\$ 1,226	0.3%
			FOUNDATIONS	\$ 11,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Thomasville City Schools Total			\$ 383,569	\$ 454,419	\$ 454,419	\$ (20,420)	\$ 1,900,000	\$ 455,645	\$ 1,226	0.3%
Special Revenue Funds - School Capital Outlay Fund Total				\$ 19,581,310	\$ 3,644,461	\$ 3,644,461	\$ 1,792,210	\$ 5,638,665	\$ 3,651,603	\$ 7,142	0.2%
Special Revenue Funds - Special School District	Special School District	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,475,620	\$ 1,523,137	\$ 1,523,137	\$ 1,424,406	\$ 1,539,298	\$ 1,539,298	\$ 16,161	1.1%
			TAX COMMISSIONS PAID	\$ 13,795	\$ -	\$ -	\$ 13,623	\$ -	\$ -	\$ -	#DIV/0!
			VTS COLLECTION COST	\$ 5,100	\$ -	\$ -	\$ 3,708	\$ -	\$ -	\$ -	#DIV/0!
	Special School District Total			\$ 1,494,515	\$ 1,523,137	\$ 1,523,137	\$ 1,441,737	\$ 1,539,298	\$ 1,539,298	\$ 16,161	1.1%
Special Revenue Funds - Special School District Total				\$ 1,494,515	\$ 1,523,137	\$ 1,523,137	\$ 1,441,737	\$ 1,539,298	\$ 1,539,298	\$ 16,161	1.1%
Grand Total				\$ 229,926,771	\$ 166,543,934	\$ 175,821,667	\$ 149,337,530	\$ 179,157,539	\$ 170,923,565	\$ 4,379,631	2.6%

Davidson County Board of Commissioners

- Mr. Don Truell, Chairman
- Mr. Steve Shell, Vice-Chairman
- Mr. Lance Barrett
- Mr. Zak Crotts
- Mr. Steve Jarvis
- Mr. Fred McClure
- Mr. Todd Yates

The Board of Commissioners holds regular meetings on the 2nd and 4th Tuesdays of each month at 6:00pm. In addition, informational meetings are held on the 1st Thursday of each month at 8:00am. The meetings are held on the 4th floor of the Governmental Center, which is located at 913 Greensboro Street in Lexington and all meetings are open to the public.

Commissioner's Telephone Number: 336-242-2200

County Manager

Zeb M. Hanner 242-2200

Departments

Cooperative Extension	Troy Coggins	242-2081
Ambulance	Larry James	242-2270
Board of Elections	Ruth Huneycutt	242-2190
Assist. County Manager	Casey Smith	242-2213
Clerk of Court	Brian Shipwash	242-2264
Communications	Terry Bailey	242-2132
County Attorney	Chuck Frye	236-3084
Finance	Jane Kiker	242-2029
Fire Marshal	Danny Ward	242-2281
Health	Lillian Koontz	242-2349
Human Resources	Kathy Cashion	242-2919
Inspections	Tod Hancock	242-2807
DavidsonWorks	Pam Walton	242-2065
Landfill/Solid Waste	Rex Buck	242-2008
Library	Ruth Ann Copley	242-2064
IT	Joel Hartley	242-2032
Museum	Caitlin Williams	242-2064
Planning & Zoning	Guy Cornman	242-2224
Public Services	Rex Buck	242-2008
Support Services	Dwayne Childress	242-2030
Recreation	Thomas Marshburn	242-2285
Register of Deeds	David Rickard	242-2150
Risk Management	Slade Cole	242-2917
Senior Services	Thessia Everhart	242-2290
Sheriff	David S. Grice	242-2100
Social Services	Dale Moorefield	242-2562
Soil & Water	Andy Miller	242-2075
Tax Administration	Joe Silver	242-2160
Transportation	Rex Buck	242-2008
Veterans Services	Boyd Morgan	242-2037

The Layman's Budget

A Citizen's Guide to the Budget

Fiscal Year

Adopted 2017-2018

Beginning July 1, 2017



Statement of Philosophy and Guiding Principles of Davidson County Government

Davidson County delivers services devoted to excellence, maintaining standards of professionalism and integrity while enhancing the well-being of our community.

Our philosophy is based on:

- Encouraging teamwork through collaboration and partnerships
- Offering responsive services to obtain positive results
- Delivering excellent services through committed employees who are sensitive to the needs of our citizens
- Creating and maintaining a safe, professional work environment that promotes leadership and empowers employees
- Providing fiscal accountability and environmental stewardship by effectively using human and natural resources

Davidson County Emergency Medical Services



REVENUES

- Tax rate remains \$0.54 per \$100 of assessed property valuation. Total tax base equals \$13.73 billion, with a 96.75% overall blended collection rate, and the County expects to collect \$71,771,927 in property taxes for next fiscal year. This is an increase of \$771,927 or 1.09% over the FY 2016-17 Adopted Budget total of \$71,000,000.
- Sales Tax accounts for 18% of total County revenues totaling \$25 million dollars. This represents a \$651,000 dollar or 2.7% increase over the FY 2016-17 Adopted Budget of \$24.36 million dollars. The natural sales tax growth totals 2.4% or \$453,000. The budget includes \$2.87 million dollars in Article 46 Sales Tax revenues (0.25%), as these funds will be used for the debt service related to the new Oak Grove Area High School. Lastly, the budget includes an additional \$2.7 million dollars in newly re-distributed sales tax approved by the North Carolina General Assembly fall 2015. These funds must be spent on Local Schools, Community Colleges and / or Economic Development.
- Intergovernmental revenue is expected to increase by \$159K or 0.7%. Majority of this increase is due to expected increases in funding for food stamp recovery, child daycare and state foster care programs within the Department of Social Services. The budget also includes additional anticipated revenues from DCCC for the added SRO approved during FY 2016-17. Lastly, some of the increase is offset by a loss of revenue due to the County not expecting to continue waste / recycling collections for the Davidson County System as well as County public buildings.
- The adopted budget slightly increases on-site and private waste water supply fees within the Public Health Department in order to cover the increased cost of providing services as well as align fees with comparable jurisdictions.
- The FY 2018 Adopted Budget increases total funding to the Sewer Fund by \$25,245 or 6.0%. This increase matches the fee increase imposed on the County by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County).
- The adopted budget for the landfill also includes a slight increase in e-waste and per passenger vehicle minimum fees (from \$8 to \$10) for the upcoming fiscal year. These increases are designed to ensure the landfill can cover the increased cost of collecting and disposing of such waste.
- The adopted budget includes four fire district tax rate increases for the upcoming fiscal year: 1) Churchland — \$0.02, 2) Fairgrove — \$0.02, Linwood—\$0.005 and Horneytown—\$0.02. These increases are needed to deal with increasing call volume, increases in staff workload as well as replacement of aging equipment.

EXPENDITURES

- Employee pay increases are included in the budget using an increase to same formula used for FY 2016-17 but with a slight increase of 0.5% (Base pay + \$500 + 1.5% COLA.). In addition, the budget includes \$141K for the Sheriff's Office to increase patrol / detention officer pay. The measure will hopefully allow for better recruitment / retention among "front-line" law enforcement personnel. The budget also includes a 5.7% overall health insurance increase as well as a 7.4% increase in employer retirement cost imposed by the North Carolina Treasurer's Office.
- Per pupil funding is expected to increase from \$1,172 to \$1,202, which is a total increase of \$343,000 or 1.2% per pupil, with a 2.6% cumulative overall increase in education spending over the FY 2016-17 Adopted Budget. All three school systems received a 1.0% increase in Type II Capital Outlay, with the community college also receiving 1.0% above the FY 2016-17 Adopted Budget. The adopted budget includes the last installment of the \$1 million dollar annual contribution to the Community College's Type I Capital Outlay for the construction of a new Allied Health Building. Lastly, the adopted budget maintains school capital outlay funding for the three school systems at the same level as for FY 2016-17 (\$3.65 million dollars) but does add \$7K in old OSCB debt "fall-off" each school district pays back annually to the County.
- Debt Service is expected to decrease by (\$264K) for next fiscal year and include funding for the I-85 Industrial Park (expected to be covered by the newly re-distributed sales tax) and the 911 Radio System Upgrade (partnership with the state VIPER system).
- The adopted budget includes \$287K for (6) new high priority positions: 1) DSS (3), (1) Sheriff's Office, (1) County Manager's Office and (1) Library. All of these positions were included to address increased workload and growing regulatory guidelines. County funding for these positions total approximately \$58K, as majority of the cost is covered via a reduction in operating funding or additional cost reimbursement.

General Fund Budget

General Government

County Commissioners	\$ 333,870
County Manager	\$ 653,673
County Attorney	\$ 568,744
Human Resources	\$ 897,759
Finance	\$ 803,645
Purchasing	\$ 329,631
Assessor & Collector	\$ 2,794,504
Board of Elections	\$ 612,415
Register of Deeds	\$ 499,482
State Agencies	\$ 189,317
Public Buildings	\$ 3,655,034
IT	\$ 1,613,931
Contingency	\$ 75,000
Total General Government	\$13,027,005

Public Safety

Sheriff	\$11,426,432
Sheriff Resource Officers	\$ 949,246
Jail	\$ 4,339,225
Emergency Communications	\$ 2,090,688
Inspections	\$ 939,044
Medical Examiner	\$ 115,000
Emergency Management	\$ 86,717
Fire Marshal	\$ 349,646
Ambulance	\$ 7,515,819
Animal Shelter	\$ 548,912
JCPC Operating Supplies	\$ 2,500
Contributions to National Guard	\$ 3,000
Contributions to Rescue Squads	\$ 70,000
Total Public Safety	\$28,436,229

Transportation

Financing Use-Transfer to Airport	\$ 119,317
Financing Use-Transfer to Transportation	\$ 110,284
Total Transportation	\$ 229,601

Environmental Protection

Sanitation	\$ 1,171,060
Soil & Water	\$ 215,391
Total Environmental Protection	\$ 1,386,451

Economic And Physical Development

Planning	\$ 508,025
GIS	\$ 207,992
Cooperative Extension	\$ 234,683
Contribution to Economic Development	\$ 248,000
Contribution to Forester	\$ 102,856
Contribution to Chambers of Commerce	\$ 27,800
Financing Use-Transfer JTEC	\$ 164,450
Financing Use-Transfer Airport Project	\$ 16,667
Total Economic and Physical Development	\$ 1,510,473

Human Services

Health	\$ 7,223,166
Social Services	\$ 11,784,261
Public Assistance	\$ 11,527,925
Senior Services	\$ 2,131,585
Veterans Services	\$ 133,337
Contribution to Life Center (HHCBG)	\$ 96,726
Family Services Grant	\$ 98,069
Financing Use-Transfer to Mental Health	\$ 824,344
Total Human Services	\$ 33,819,413

Culture and Recreation

Recreation	\$ 767,572
Library	\$ 3,259,760
Museum	\$ 147,771
Lake Thom-a-Lex	\$ 130,270
Tourism	\$ 58,900
Total Culture and Recreation	\$ 4,364,273

Debt Service

Principal	\$ 9,846,864
Interest	\$ 5,032,456
Total Debt Service	\$ 14,879,320

Education

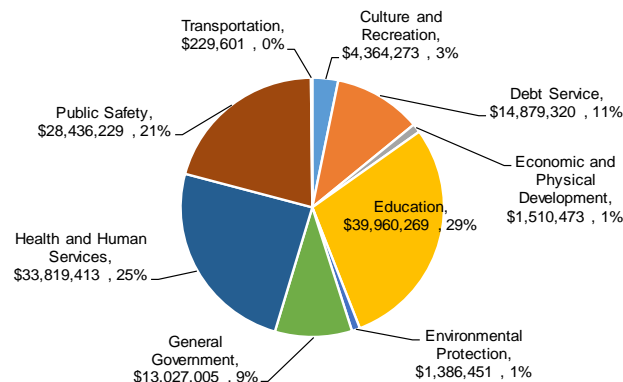
School Current Expense	\$ 30,778,164
School Capital Outlay	\$ 5,527,353
Community College - Current Expense	\$ 3,252,752
Community College - Capital Outlay	\$ 402,000
Total Education	\$ 39,960,269

Total General Fund \$ 137,613,034

Other Funds Budget

Mental Health Fund	\$ 824,344
Mental Health is funded by County dollars in the amount of \$809,344. The remainder comes from other sources.	
DavidsonWorks	\$ 1,245,105
DavidsonWorks is to help retrain workers and get them back in the workforce. DavidsonWorks receives \$164,450 in County Funds.	

FY 2018 Adopted Budget Expenditures
General Fund Total \$137,613,034



Special Revenue Funds Budget

Fire District Fund \$ 8,598,375

This fund includes revenue collected through fire district taxes for operational cost and capital needs for the County's 26 volunteer fire districts.

Transportation Fund \$ 891,801

This fund is for the Davidson County Transportation System. The fund will receive \$119,337 from the General Fund. The remainder comes from charges for services, sale of Fixed Assets, Federal / State funds as well as contributions from the Cities of Lexington and Thomasville.

Special School District Fund \$ 1,539,298

This fund includes revenue collected for the Lexington City Schools through a special school district tax.

Emergency Telephone Fund \$ 552,778

This fund holds revenues from the monthly surcharge fee on telephone service. The fees are used to pay for maintenance and upgrades to the County's emergency communication system.

Capital Improvement Project Plan \$ 16,667

This fund is used for specific capital projects, with the \$16,667 being for the airport.

School Capital Outlay Fund \$ 3,651,603

This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment.

Total Special Revenue Funds \$ 15,250,522

Internal Service Fund Budget

Garage \$ 1,698,014

This fund is used by the Garage for maintenance, gas and insurance of County owned vehicles. The cost is distributed to the various County Departments.

Insurance Fund \$ 10,532,038

This fund is used to charge the various departments health insurance cost. Davidson County is self insured. Health claims and administration cost are paid from this fund.

Workers Compensation \$ 788,340

Davidson County is self insured for workers compensation claims. All departments are charged based on the workers compensation rate for their job code. All claims and administration are paid from this account.

Total Internal Service Funds \$ 13,018,392

Enterprise Funds Budget

Landfill \$ 1,840,627

Revenues in this fund are raised through landfill tipping fees, tire disposal fees, and sale of recyclable materials are used for capital improvements and operations of the solid waste system of the County.

Recycling \$ 316,730

Revenues in this fund are raised from sales of recyclables (\$42,700) and revenues from taxes collected by the State (\$274,030).

Airport \$ 368,817

This fund is used to operate the local airport. The County portion of this is \$119,317.

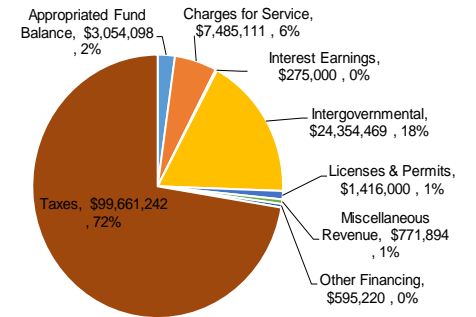
Sewer \$ 445,994

This fund is used to track the operating cost of the Davidson County sewer program.

Total Enterprise Funds \$ 2,972,168

Total of All Types of Funds \$ 170,923,565

FY 2018 Adopted Budget Revenues
Total \$137,613,034



Property Tax Rate

The FY 2017-2018 Adopted Budget tax rate of \$0.54 is equal to the current property tax rate of \$0.54 per \$100 dollars of valuation. The County Budget is 52% funded by property tax revenue. The adopted tax rate will yield total revenue of \$71,771,927 on a collection rate of 96.75%. One penny of property tax equals \$1,329,110. The current tax base is \$13.73 billion.

Davidson County Profile

Davidson County was formed in 1822 including an area of 549 square miles. It was named for General William Lee Davidson, who was killed in a battle with British forces during the Revolutionary War. With a mild climate free of extremes, citizens enjoy each of the distinct four seasons of the year. The average annual temperature is 59.3 degrees and the average rainfall is 40 to 50 inches. Lexington is the county seat of Davidson County and is located in the center of the North Carolina industrial piedmont. The County has six municipalities Lexington, Thomasville, Denton, Wallburg, Midway and High Point. The County population is approximately 165,193



913 Greensboro Street
Lexington, NC 27292
P.O. Box 1067

Phone: 336-242-2000
Fax: 336-248-8440

Website: www.co.davidson.nc.us
The full contents of the Budget can be viewed at the website above

County Profile

Davidson County (NC)

April 2017

Demographics

Population & Growth

2019 Proj Total Population
2014 Proj Total Population
2010 Census Total Population
July 2015 Certified Population Estimate (NC only)

Population

167,452
164,847
162,878
165,193

Annual Growth

0.3%
1.1%

Urban/Rural Representation

2010 Census Total Population: Urban
2010 Census Total Population: Rural

85,699
77,179

Urban/Rural Percent

52.6%
47.4%

Estimated Population by Age

2019 Proj Median Age
2014 Proj Median Age
2014 Proj Total Pop 0-19
2014 Proj Total Pop 20-29
2014 Proj Total Pop 30-39
2014 Proj Total Pop 40-49
2014 Proj Total Pop 50-59
2014 Proj Total Pop 60+

43
42
40,793
18,443
19,444
24,354
24,869
36,944

Pop by Age

24.7%
11.2%
11.8%
14.8%
15.1%
22.4%

Commuters, Workers Age 16 and Over, 2015 Est

Percent of Workers, By Travel Time

Avg Travel Time, Minutes	24.1
Workers Not Working at Home	69,770
Travel Time to Work: < 10 minutes	12.8%
Travel Time to Work: 10-14 minutes	13.9%
Travel Time to Work: 15-19 minutes	17.8%
Travel Time to Work: 20-24 minutes	15.1%
Travel Time to Work: 25-29 minutes	7.8%
Travel Time to Work: 30-34 minutes	14.8%
Travel Time to Work: 35-44 minutes	7.4%
Travel Time to Work: 45-59 minutes	6.0%
Travel Time to Work: 60+ minutes	4.5%

Workers, By Transportation

Worker Transp, Base	69,770
Work at Home	3.0%
Drove Car/Truck/Van Alone	85.7%
Carpooled Car/Truck/Van	9.1%
Public Transportation	0.2%
Walked	1.1%
Other Transportation	0.9%

Place of Work

Worked in State/County of Residence
Worked in State/Outside County of Residence
Worked Outside State of Residence

Commuters

33,122
35,837
811

Residents

47.5%
51.4%
1.2%

Education

2015-16 Kindergarten-12th Enrollment
2016 Average SAT score (2400 scale)
2016 Percent of Graduates taking SAT
2014-15 Higher Education Completions
2014-15 Higher Education Total Enrollment
2015 Est Education Attainment - At Least High School Graduate
2015 Est Education Attainment - At Least Bachelor's Degree

24,549
1,464
43.1%
2,371
11,044
92,961
21,196

Pop Age 25+

81.9%
18.7%

Housing

		% Growth or % of Total
2019 Proj Total Housing	75,623	2.0%
2014 Proj Total Housing	74,140	
2010 Census Total Housing	64,515	
2010 Census Occupied Housing	56,375	87.4%
2010 Census Vacant Housing	8,140	12.6%
2015 Est Median Value of Owner Occupied Housing	\$316	
2015 Est Median Gross Rent	\$655	
2015 Est Owner Occupied Housing	46,221	71.9%
2015 Est Renter Occupied Housing	18,078	28.1%
2015 Est Owner Occupied Housing Vacancy	2.4%	
2015 Est Renter Occupied Housing Vacancy	5.3%	
2010 Census Total Households	72,655	

Income

		% Growth or % of Total
2015 Est Median Family Income	\$53,906	16.6%
2019 Proj Median Household Income	\$49,810	19.8%
2014 Proj Median Household Income	\$41,588	7.5%
2015 Est Median Worker Earnings	\$28,643	
2019 Proj Per Capita Income	\$23,899	1.9%
2014 Proj Per Capita Income	\$21,783	16.5%
2015 Est Total Pop with Income Below Poverty Level, Last 12 months	25,655	15.90%

Employment / Unemployment

	Currently	2015 Annual
Jan 2017 Prelim., 2015 Employment	75,899	74,652
Jan 2017 Prelim., 2015 Unemployment	4,259	4,386
Jan 2017 Prelim., 2015 Unemployment Rate	5.3%	5.5%
2016Q4 YTD, 2016 Announced Job Creation	74	74
2016Q4 YTD, 2016 Total Announced Investments (\$mil)	\$1.3	\$1.3

Employment / Wages by Industry

	2016Q3 Employment	2015 Annual Employment	2016Q3 Avg Weekly Wage	2015 Avg Weekly Wage
Total All Industries	42,816	41,826	\$717	\$701
Total Government	5,771	6,346	\$763	\$727
Total Private Industry	37,045	35,481	\$709	\$696
Agriculture Forestry Fishing & Hunting	44	50	\$533	\$506
Mining	21	21	\$776	\$788
Utilities	121	117	\$1,025	\$1,054
Construction	1,861	1,704	\$772	\$708
Manufacturing	9,986	9,501	\$840	\$851
Wholesale Trade	2,195	2,253	\$867	\$820
Retail Trade	5,017	4,950	\$487	\$469
Transportation and Warehousing	1,569	1,556	\$854	\$814
Information	187	187	\$1,063	\$710
Finance and Insurance	600	585	\$867	\$890
Real Estate and Rental and Leasing	417	387	\$807	\$725
Professional and Technical Services	792	691	\$943	\$905
Mgt of Companies, Enterprises	1,412	1,144	\$1,685	\$1,765
Administrative and Waste Services	3,204	3,061	\$488	\$448
Educational Services	201	157	\$409	\$480
Health Care and Social Assistance	4,113	4,032	\$679	\$677
Arts, Entertainment and Recreation	895	658	\$728	\$1,144
Accommodation and Food Services	3,690	3,581	\$276	\$267
Other Services Ex. Public Admin	885	1,000	\$566	\$504
Public Administration	2,011	1,984	\$789	\$765
Unclassified	0	0	\$0	\$0

Commercial/Retail/Industrial

Local Businesses

Sept 2016 Available Industrial Buildings	5
2016Q3 Establishments: Total Private Industry	2,734
2016Q3 Establishments: Manufacturing	253
2015 Est Self Employed	4,409

Local Retail Business

2016 Total Retail Sales (With Food/Drink) (\$mil)	\$1,728.6
2016 Total Retail Businesses (With Food/Drink)	1,094
2016 Avg Sales/Business Total (with Food/Drink)	\$1,580,096
Sept 2016 Available Commercial Buildings (if reported)	3

Quality of Life

Taxes

FY2016-17 Property Tax Rate per \$100 Value	\$0.5400
FY2015-16 Annual Taxable Retail Sales (\$mil)	\$1,164.3
2017 Tier designation	2

Childcare

2016Q4 Licensed Child Care Facilities	86
2016Q4 Licensed Child Care Enrollment	3,407

Weather

Annual Rainfall, inches	45
Annual Snowfall, inches	4
Average Annual Temperature, F	59
Average Annual High Temperature, F	71
Average Annual Low Temperature, F	48

Healthcare Providers

2013 Number of Physicians	118
2013 Physicians per 10,000 population	7.2
2013 RNs per 10,000 population	47.1
2013 Dentists per 10,000 population	1.6
2013 Pharmacists per 10,000 population	5.0

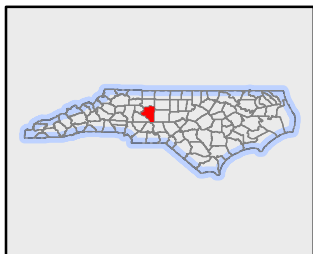
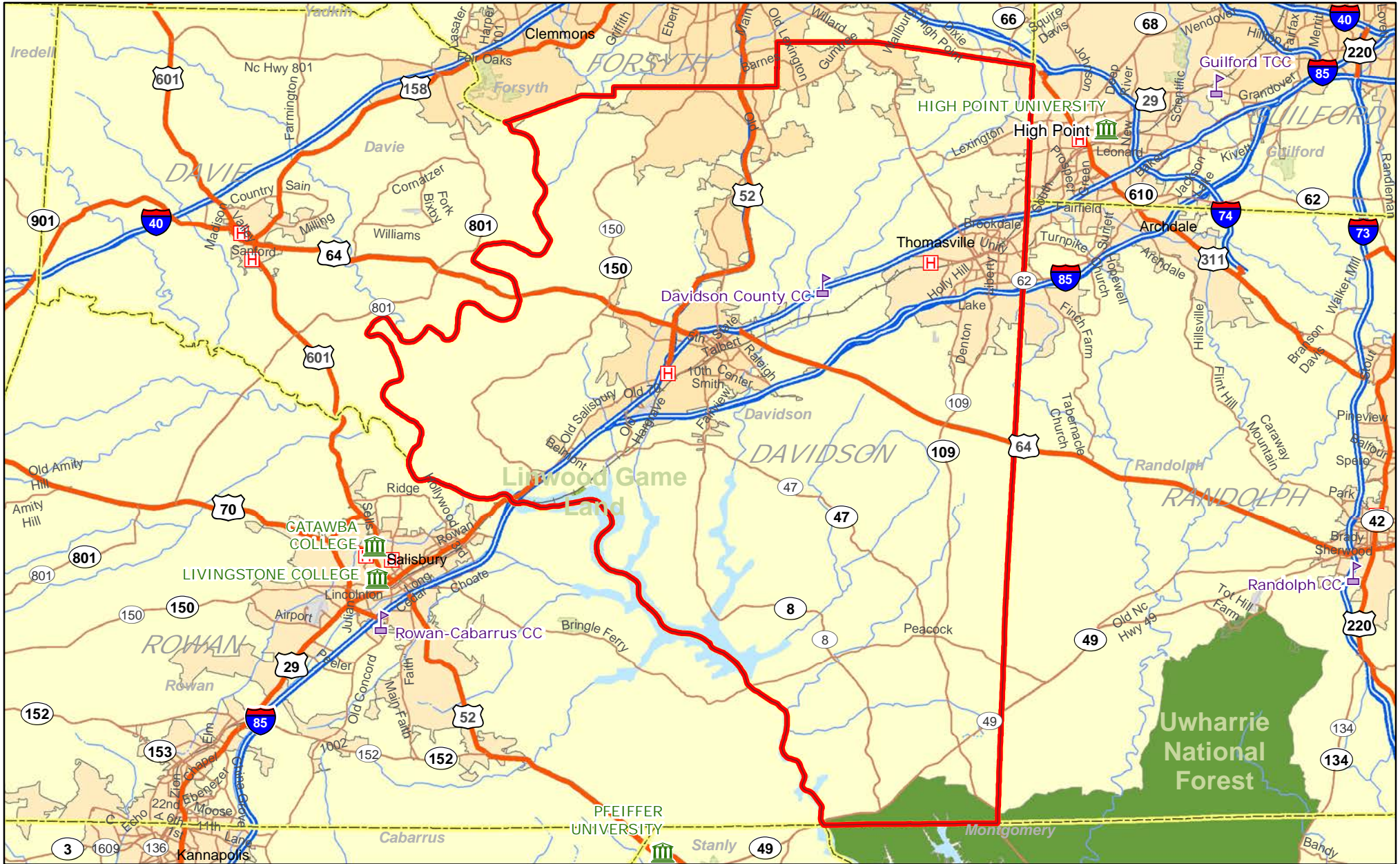
Sources:

ESRI for demographics, housing, income, and retail data. Applied Geographic Solutions for weather and crime data. www.appliedgeographic.com. NC Dept. of Education for SAT data by county system. <http://www.ncpublicschools.org>. US Dept. of Education, National Center for Education Statistics for higher education data. <http://nces.ed.gov/ipeds/>. NC Commerce, Labor and Economic Analysis Division, for announced new jobs and investment, NC tiers, occupational data, and industrial buildings. <http://www.nccommerce.com/en>. NC Dept. of Health & Human Services for childcare data. <http://www.ncdhhs.gov/>. UNC Sheps Center for healthcare provider statistics. <http://www.shepscenter.unc.edu/>. US Bureau of Labor Statistics for employment and unemployment, wages and establishments by industry. <http://www.bls.gov>. US Census, 2010 and 2000 Census, 5-year series American Community Survey for demographics, commuters, place of work, educational attainment, housing, and income. <http://factfinder2.census.gov>.

Notes:

Data are the latest available at the date the profile was prepared. SAT scores use the new scoring system including a writing test for a perfect score of 2400 and represent county systems. Unemployment data are now showing preliminary month and subject to change. ESRI 2014/2019 data are projections and noted as proj. Some data may be available only for North Carolina. 2010 Census data is noted as such. American Community Survey (ACS) data are estimates and noted as est and is from the 2011-15, 5 year survey and data is as of the end year with dollars inflated to the end year. For further details or questions, please check the Data Sources Guide at https://edis.commerce.state.nc.us/docs/bibliography/Data_Sources_Guide.pdf or click on it under Resources. Additional data and reports are available at: <http://www.nccommerce.com/lead>.

Davidson County, North Carolina



Legend

- Airports by Enplanements
 - >14
 - 3-14
 - < 3 (Million)
- Pub/Pri Univ./Comm Col.
- Hospital
- Interstate
- US Highway
- Major Road
- Railroads
- County Boundary

509



6.5 Miles

DAVIDSON COUNTY PRINCIPAL EMPLOYERS

<u>Employer</u>	<u>Employees</u>
Davidson County Board Of Education	1000+
Atrium Windows and Doors Inc.	1000+
County Of Davidson	500-999
Bradley Personnel Inc.	500-999
Old Dominion Freight Line	500-999
Wal-Mart Associates Inc.	500-999
Food Lion	500-999
Wake Forest University Baptist Hospital/Lexington Memorial	500-999
Davidson County Community College	500-999
Lexington City Schools	<u>250-499</u>
Total County Employment	80,158

Source: Principal employer data is from the NC Department of Commerce, labor market information. Total County employment is from the NC Department of Commerce civilian labor force estimates.

DAVIDSON COUNTY PRINCIPAL TAXPAYERS

Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Duke Energy	\$ 99,305,200	0.73%
Halyard North Carolina	92,771,356	0.68%
PPG Industries, Inc.	80,303,067	0.59%
Unilin Flooring NC LLC	69,596,143	0.51%
Energy United	68,476,674	0.50%
Alcoa Power Generating	54,982,178	0.40%
Norfolk Southern	43,790,117	0.32%
Windstream	41,496,668	0.31%
Old Dominion Freight Lines	40,255,856	0.30%
Walmart Stores East LP	<u>35,768,012</u>	0.26%
	<u>\$ 626,745,271</u>	

Source – Davidson County Tax Department