



# 2023 - 2024 Adopted Budget

**For the fiscal year ending June 30, 2024.**

# Davidson County FY 2023-24 Adopted Budget

## Board of Commissioners



**Chairman**  
Fred McClure



**Vice-Chairman**  
Todd Yates



**Commissioner**  
Chris Elliott



**Commissioner**  
Matt Mizell



**Commissioner**  
Steve Shell



**Commissioner**  
James Shores



**Commissioner**  
Karen Watford

### Prepared by:

Casey Smith, **County Manager**  
Jason Martin, **Assistant County Manager**  
Christy Stilwell, **Finance Director**  
Tim Maness, **Budget & Management Analyst**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Davidson County  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director

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# Proposed Budget

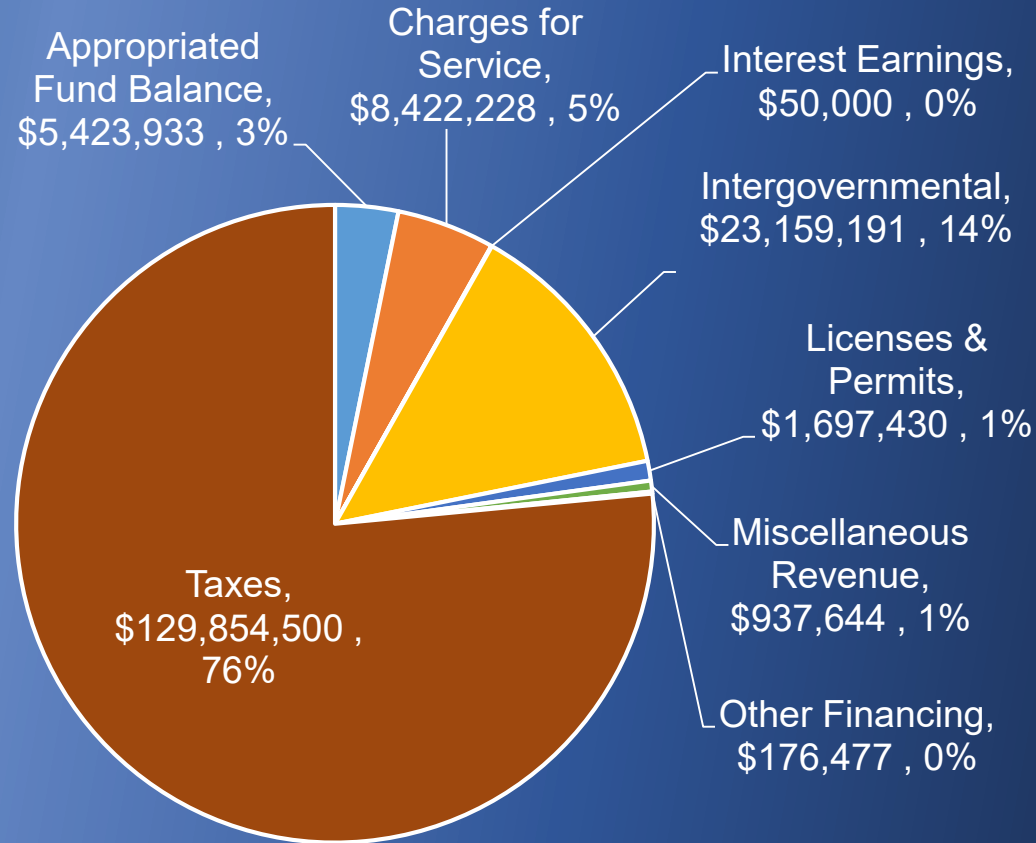
FY 2023-24

# Where Does the Money Come From?

5/8/2023

## Highlights (General Fund)

FY 2024 Proposed Budget Revenues  
Total: \$169,721,403



**Increase of \$12.5 Million Over FY 2023**

- **Proposed Tax Rate** of \$0.54 per \$100 of assessed property valuation, the same as FY 2023 (Property Tax revenue increase of \$5.7M or 7%)
- **Article 46 Sales Tax** (0.25%) increases to (\$5.5 million) + (\$5) million for **Article 44. Base Sales Tax** revenue increase of (\$3.8) to a total of (\$33) million
- Increase of \$2.8 in **Intergovernmental Revenue** largely in Social Services' Medicaid Expansion (**State allocation increased**) + Less Lottery Proceeds (\$119K) + **Additional Grant Funds for SROs from DCS**
- Overall decrease in other revenues **"driven"** by a loss in handgun permit revenue (**NC Senate Bill 41 = (\$375K)** vs. strength in the local economy: 1) Building Permits = \$113K + ROD = \$100K
- Use of **General Fund Reserves** to **"balance"** the budget has decreased by (\$109K) over FY 2023 to \$5.4 million



# Property Tax Values Summary

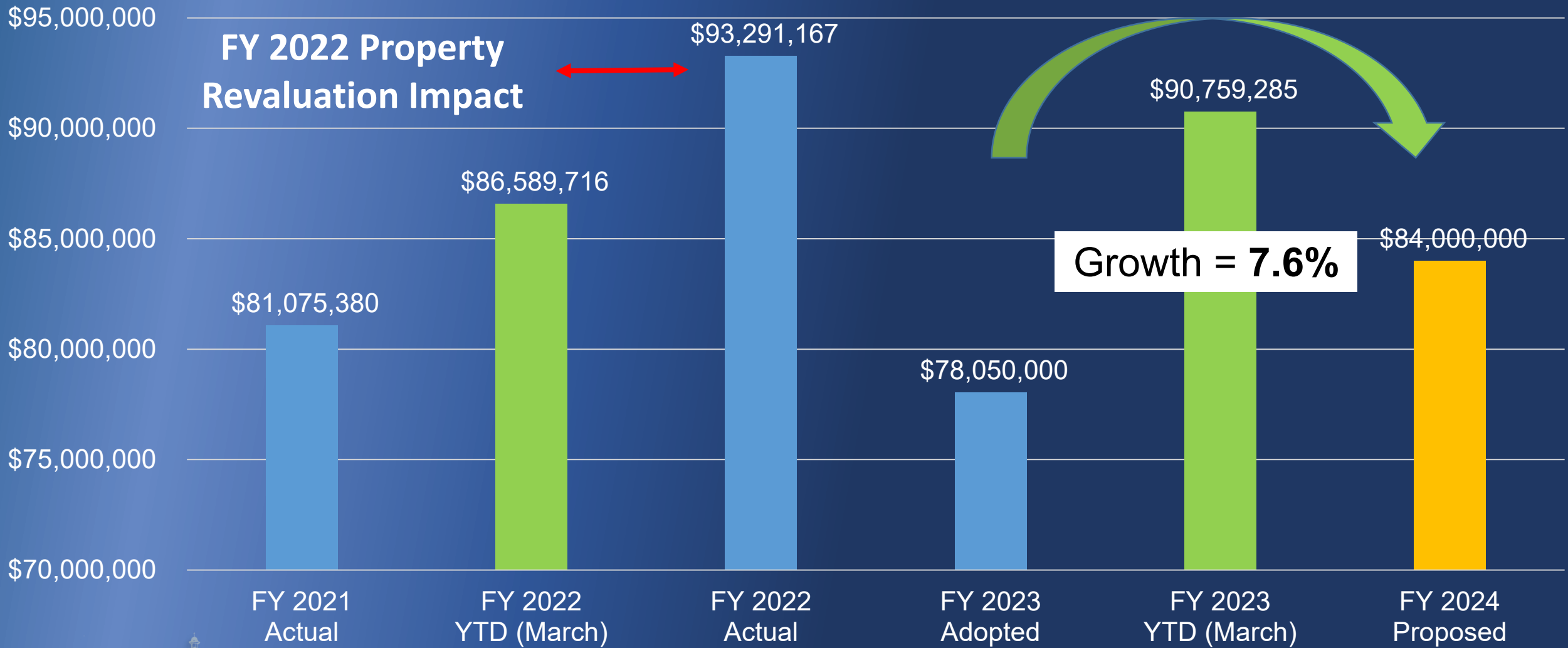
5/8/2023

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.54	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.54	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020	\$ 0.54	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.54	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022	\$ 0.54	\$ 14,071,996,766	\$ 1,747,154,931	\$ 1,810,221,971	\$ 17,629,373,668	\$ 2,304,032,696	15.03%
2023 Adopted Budget	\$ 0.54	\$ 11,889,228,634	\$ 1,450,000,000	\$ 1,600,000,000	\$ 14,939,228,634	\$ -	-
2023 Estimated Actual	\$ 0.54	\$ 14,775,715,009	\$ 1,846,453,385	\$ 1,767,431,485	\$ 18,389,599,879	\$ 3,064,258,907	23.10%
2024 Proposed Budget	\$ 0.54	\$ 12,778,093,650	\$ 1,650,000,000	\$ 1,650,000,000	\$ 16,078,093,650	\$ 1,138,865,016	-12.57%
<b>Total</b>	<b>\$ 0.54</b>	<b>\$177,430,411,257</b>	<b>\$ 20,466,749,488</b>	<b>\$ 21,198,577,884</b>	<b>\$ 219,095,738,629</b>	<b>\$10,317,383,010</b>	<b>22.72%</b>
<b>Average Growth Per Year</b>						<b>\$ 644,836,438</b>	<b>1.51%</b>

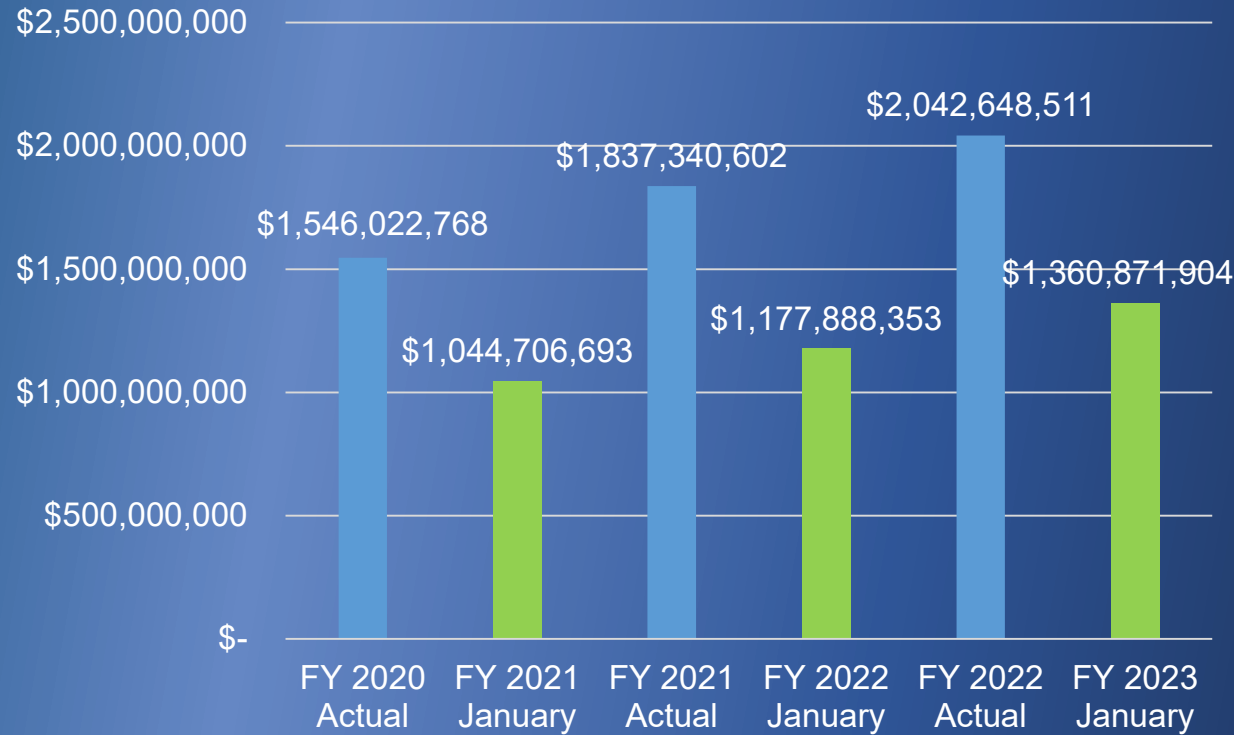
**8% Growth vs.  
FY 2023 Adopted Budget**



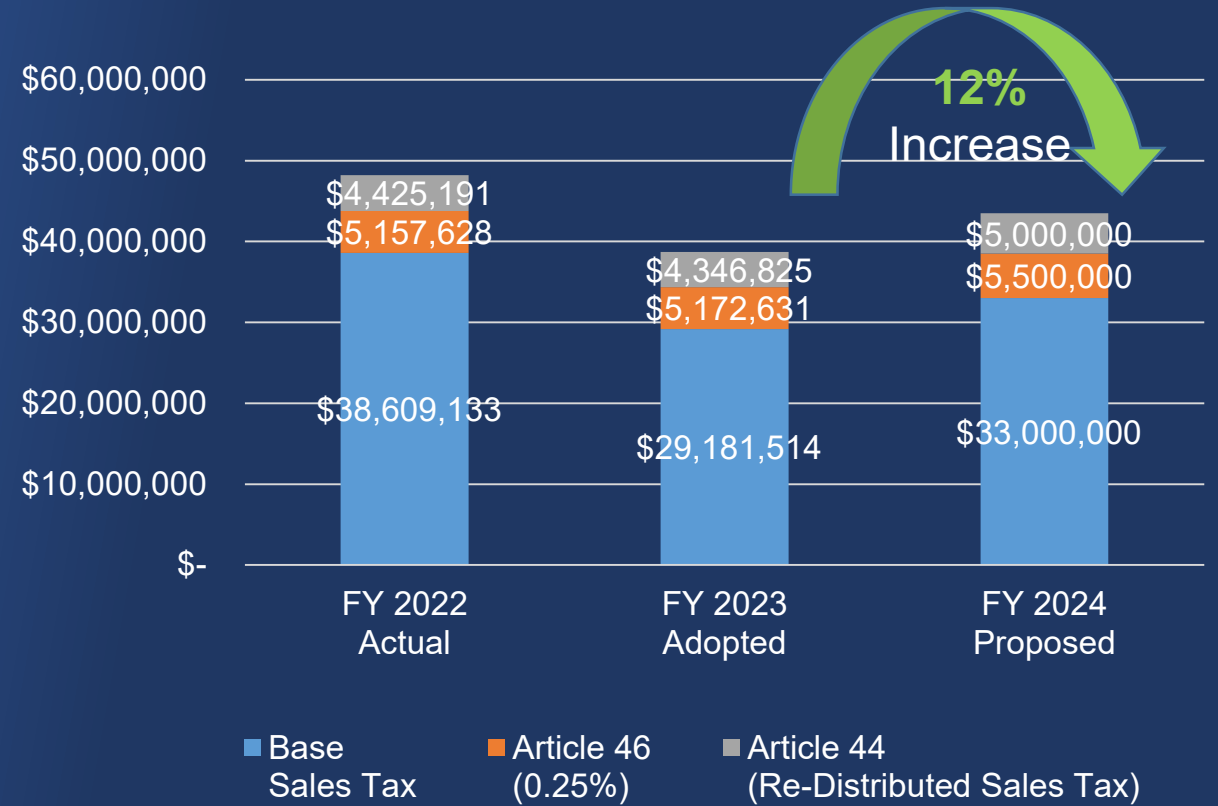
# Current Year Property Tax



# Taxable Retail Sales



# Sales Tax Revenue



**Article 44 Revenue Can Only Be Used For Education And / Or Economic Development**

# Article 44 and 46 Sales Tax Revenue

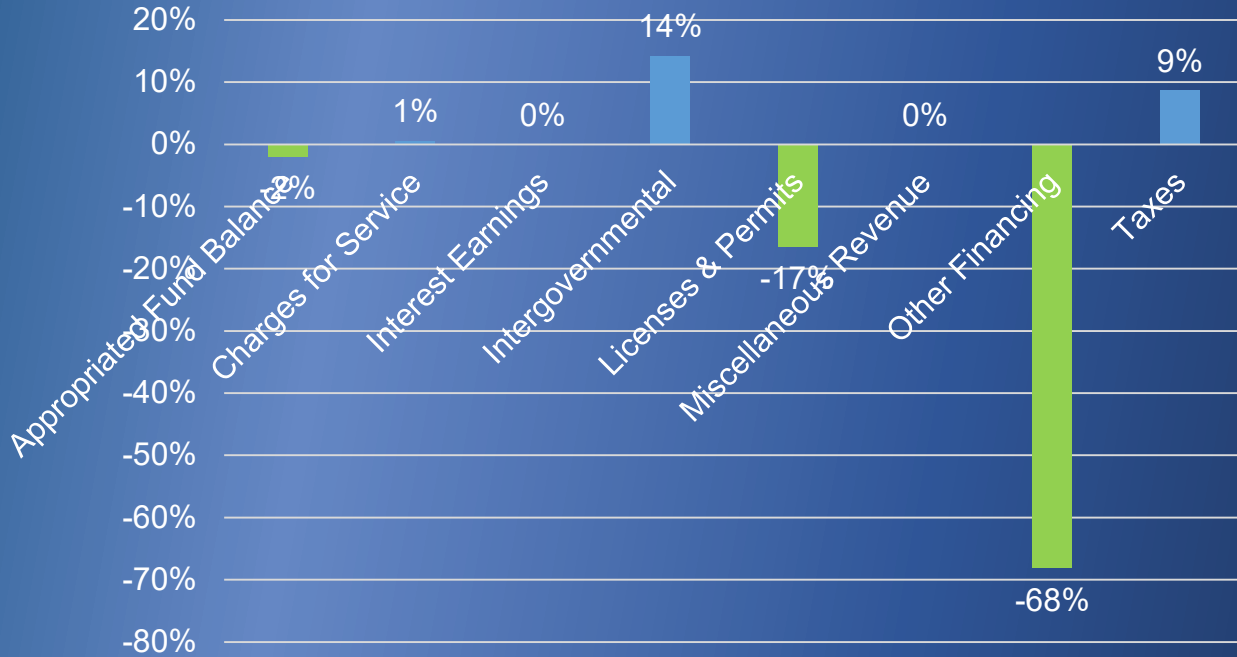
- **Article 44** – Began collecting in 2016 (per state legislation changes) and can only be used for Education and Economic Development
- **Article 46** – Began collecting in 2015 and is used for Oak Grove debt service and other education operational needs

Description	Article 44	Article 46
Estimated Collections	\$ 5,000,000	\$ 5,500,000
Expense Items:		
County Economic Development	\$ (248,000)	\$ -
Oak Grove Debt Service	\$ -	\$(2,866,900)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (569,308)	\$ -
Transfer to Economic Development Reserve	\$ (900,000)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2023 - FY 2024)	\$ -	\$(2,542,150)
DDCC Operating (FY 2023 - FY 2024)	\$ -	\$ (90,950)
School Type I Capital (FY 2023 - FY 2024)	\$ (2,812,485)	\$ -
Total	\$ (5,000,000)	\$(5,500,000)

# FY 2024 Revenues

## Changes from Prior Year

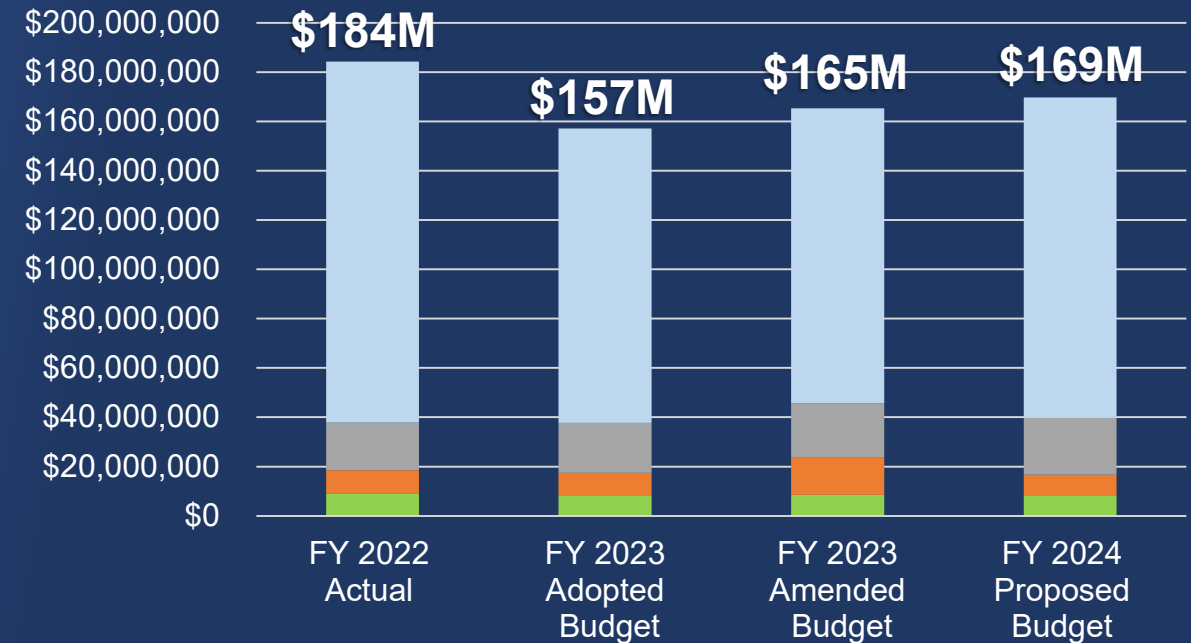
**3% "More"** Proposed Budget vs. FY 2023 Amended



# FY 2024 Revenues

## By Category

- Decreased Use of **Fund Balance** + > Transfer to Eco. Dev. Res. And Sewer Fund Reserves (For Future Use)
- Increased **Intergovernmental Revenue** (DSS – Medicaid Expansion, Less Lottery \$'s and > Due to DCS Grant for SROs)



■ Charges for Service    
 ■ Other Revenue    
 ■ Intergovernmental    
 ■ Taxes

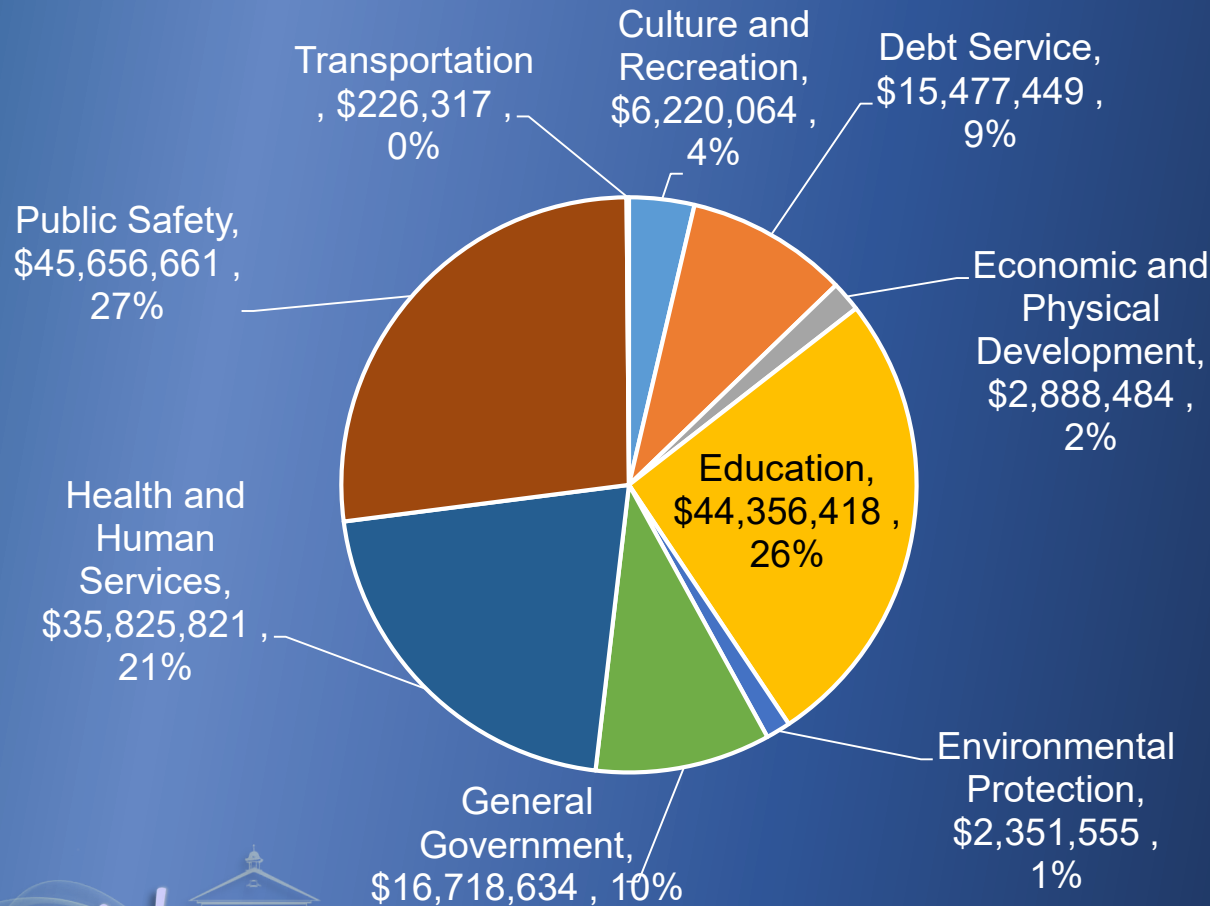
One fee change  
**(Libraries) Notary Fee = \$5**



# Where Does The Money Go?

## Highlights (General Fund)

FY 2023 Proposed Budget Expenditures  
Total: \$169,721,403



- Increases per pupil spending from \$1,304 to \$1,347 or 3.3% + \$117K additional for DDCC
- Increases major capital funding provided to the schools vs. FY 2023 = \$4.3M
- Added (32.00) “High Priority” positions (Largely DSS + Sheriff’s Office)
- Less debt services vs. FY 2023 = (\$479) + Adds \$1.1M for start of “borrowing” for detention center renovations / expansion project
- Adds \$1.5M from the state for “prescribed” outside agency funding
- Transfers \$900K + \$569K (Article 44 Sales Tax) to Economic Development and Sewer Fund Reserves for Future Use

## General Fund Expenditure Summary by Function

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 5,134,493	\$ 5,406,887	\$ 5,723,516	\$ 6,220,064	\$ 813,177	15.0%
Debt Service	\$ 14,417,651	\$ 14,884,550	\$ 14,000,025	\$ 15,477,449	\$ 592,899	4.0%
Economic and Physical Development	\$ 30,693,670	\$ 2,174,045	\$ 3,090,219	\$ 2,888,484	\$ 714,439	32.9%
Education	\$ 42,126,766	\$ 42,737,992	\$ 43,837,992	\$ 44,356,418	\$ 1,618,426	3.8%
Environmental Protection	\$ 2,444,811	\$ 1,654,205	\$ 2,548,730	\$ 2,351,555	\$ 697,350	42.2%
General Government	\$ 15,635,506	\$ 18,751,249	\$ 18,817,168	\$ 16,718,634	\$ (2,032,615)	-10.8%
Health and Human Services	\$ 28,696,614	\$ 32,623,066	\$ 34,145,090	\$ 35,825,821	\$ 3,202,755	9.8%
Public Safety	\$ 35,942,688	\$ 38,704,969	\$ 40,873,420	\$ 45,656,661	\$ 6,951,692	18.0%
Transportation	\$ 4,038,823	\$ 243,310	\$ 2,243,310	\$ 226,317	\$ (16,993)	-7.0%
<b>Total</b>	<b>\$179,131,022</b>	<b>\$ 157,180,273</b>	<b>\$165,279,470</b>	<b>\$169,721,403</b>	<b>\$12,541,130</b>	<b>8.0%</b>

### Total Funded Positions

891.50

906.50

919.50

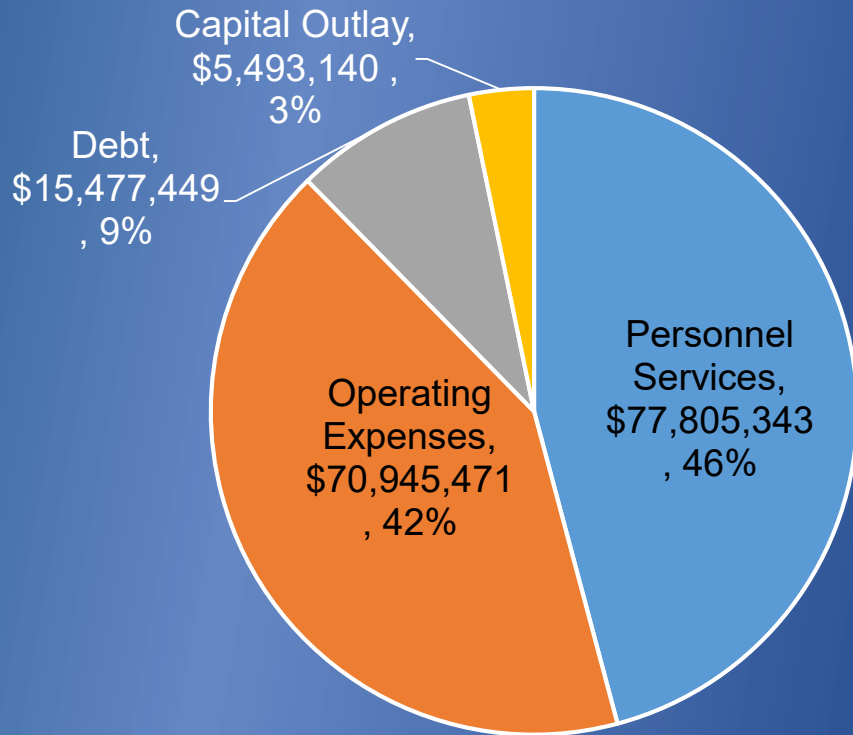
938.50

32.00

3.5%

**\$4.4M** or **3%** > Than  
FY 2023 Amended Budget

## FY 2024 Proposed Budget Expenditures Total: \$169,721,403



- FY 2024 COLA for Employees (\$500 + 4%)
- No increase in employee group insurance costs (8% for dental) but increase in state-mandated employee retirement contributions
- Less Current Year Debt Service = (\$479K) + \$1.1M for Jail Debt
- Includes an additional \$1.1M for Education vs. FY 2023. Increases operating funding as the Per Pupil \$'s (Including Charter Schools) totals \$1,346.51. An increase of \$43.00 or 3.3% over FY 2023 Adopted
- Increases state funds within DSS (Medicaid Expansion) + \$1.5M in state prescribed funds for certain public safety / human services outside agencies
- Lastly, includes “net” funding for (32.00) “High Priority” positions (Mostly DSS – Medicaid Expansion + Sheriff’s Office – Investigations / Patrol)
- Includes funds for replacing three (high mileage) ambulances, twenty-six Sheriff vehicles and P&R equipment



# “High Priority” Positions – General Fund

Of the entire **\$2.2M** in total cost for the **29.00 (For FY 2024) FTEs**, **\$1.6K** is covered via County \$’s

Budget also includes **47.00** position “reclassifications” – All Funds to align actual work done with job duties and removes **(15.00)** WFD positions

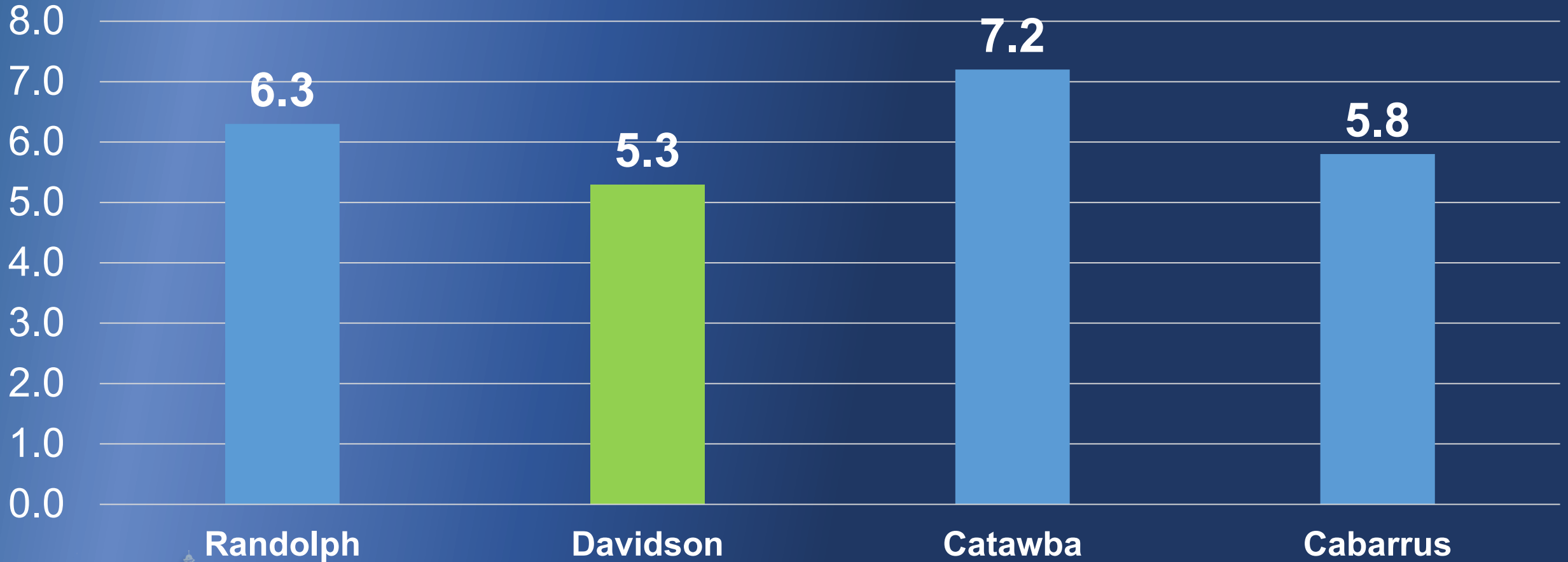
Department	# of Positions	Justification
Social Services	14.00	Medicaid Expansion
Sheriff's Office	12.00	Jail Staffing vs. Inmates Ratio, Increased Patrol and Enhanced Clearance Rates
Planning & Zoning	1.00	Administrative
Economic Development	1.00	County Run Service
Parks & Recreation	1.00	YVP Environmental Center
<b>Total</b>	<b>29.00</b>	
Mid-Year Adds:		
HR Recruiter	1.00	
SROs	7.00	
DSS - IMC Iis	2.00	
Detention	4.00	
	<b>14.00</b>	
PH Grant Reductions	(11.00)	
<b>Total</b>	<b>(11.00)</b>	
<b>Net</b>	<b>32.00</b>	



# “High Priority” Positions – General Fund

5/8/2023

General Fund  
FTEs per 1,000 Citizens – FY 2023 Adopted



# Education Funding Summary

## ADM Funding with Charter School #'s Included

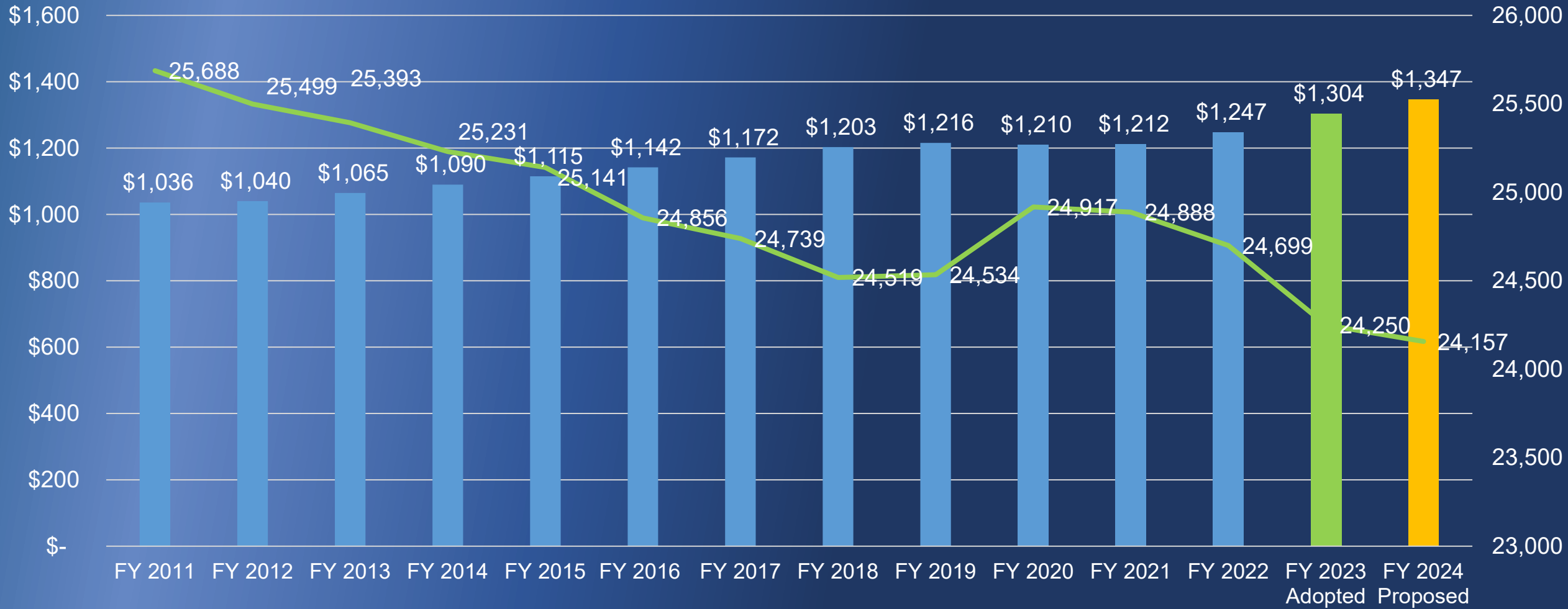
Information		FY 2023 Adopted			FY 2024 Proposed			Operating		Capital	
Agency	ADM FY 2023-24 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,651	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	3.2%	\$ 768,072	1.8%	\$ 24,807
Lexington City	3,238	\$ 4,248,141	\$ 274,847	\$ 1,303.51	\$ 4,360,000	\$ 279,700	\$ 1,346.51	2.6%	\$ 111,859	1.8%	\$ 4,853
Thomasville City	2,268	\$ 3,016,318	\$ 359,886	\$ 1,303.51	\$ 3,053,885	\$ 366,500	\$ 1,346.51	1.2%	\$ 37,567	1.8%	\$ 6,614
DDCC	-	\$ 3,523,008	\$ 426,188	\$ -	\$ 3,633,000	\$ 434,000	\$ -	3.1%	\$ 109,992	1.8%	\$ 7,812
<b>Total</b>	<b>24,157</b>	<b>\$ 35,133,060</b>	<b>\$ 2,436,114</b>	<b>\$ 1,303.51</b>	<b>\$ 36,160,550</b>	<b>\$ 2,480,200</b>	<b>\$ 1,346.51</b>	<b>2.9%</b>	<b>\$ 1,027,490</b>	<b>1.8%</b>	<b>\$ 44,086</b>

Total Funding Increase (Three School Districts)    \$ 953,772

Cumulative Per Pupil Funding % Increase                    3.30%



# Per Pupil Funding Summary



■ Per Pupil \$'s

— ADM  
(Average Daily Membership - Including Charter Schools)



# School Board Pay Requests Summary

## Monthly Pay Approved

District	Chair	Vice-Chair	Other Members
DCS	\$ 450	\$ 400	\$ 400
LCS	\$ 350	\$ 300	\$ 300
TCS	\$ 350	\$ 300	\$ 300

## Monthly Pay Request

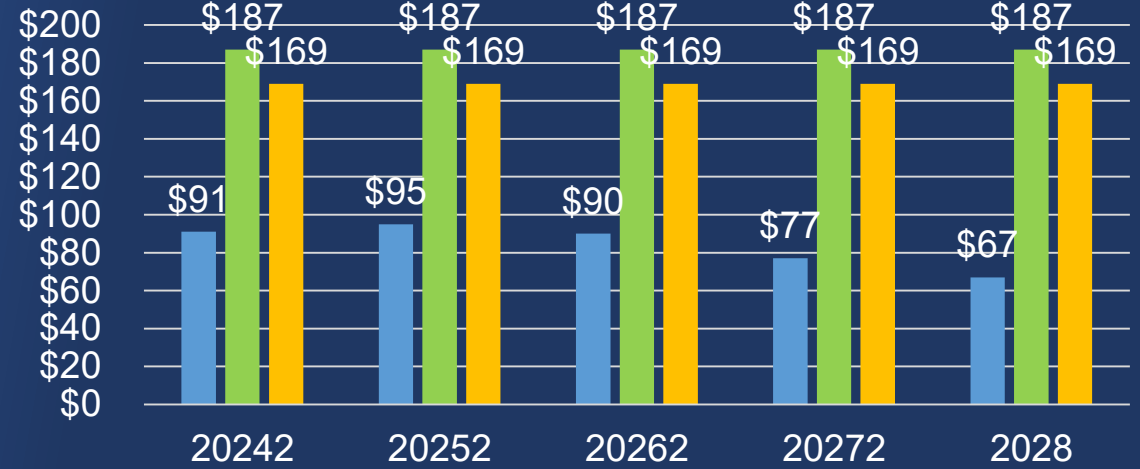
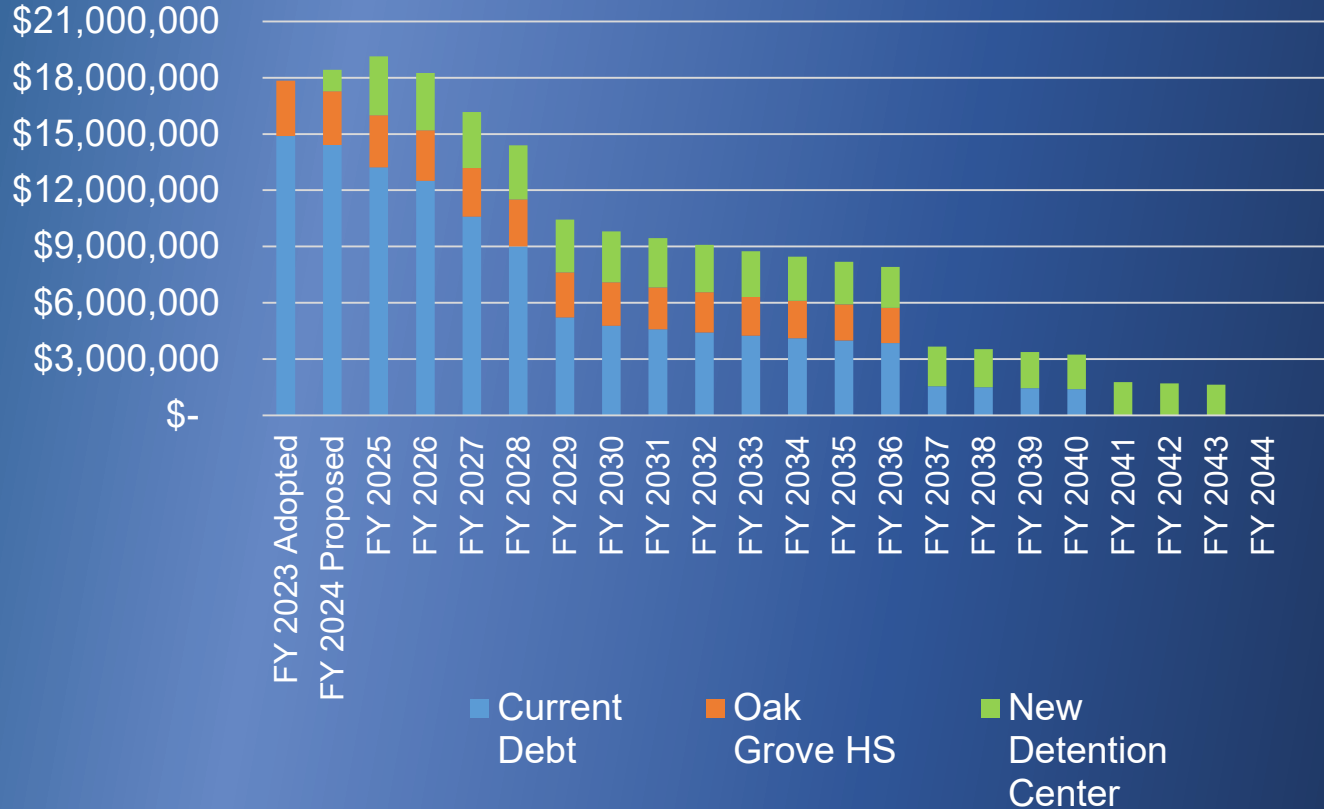
District	Chair	Vice-Chair	Other Members
DCS	\$ 600	\$ 575	\$ 550
LCS	\$ 350	\$ 300	\$ 300
TCS	\$ 350	\$ 300	\$ 300

DCS - Additional per diem of \$125 paid for each meeting that exceeds the four scheduled monthly meetings.

FY 2024 Proposed Budget **“does not include”** any recommended changes to school board pay

## Debt Service Summary

## Debt Service Comparison Summary



- Debt Service Budget per Capita
- Debt Service for Davidson County's Population Group per Capita
- Debt Service per Capita Statewide Average

**New County Debt Includes**  
 (The Start of Borrowing - New Detention Center )



# Outside Agencies Summary

Function	FY 2023 Adopted	FY 2024 Proposed	\$ Change	% Change
Culture & Recreation	\$ 90,360	\$ 90,360	\$ -	0.0%
Economic Development	\$ 361,490	\$ 421,490	\$ 60,000	16.6%
Human Services	\$ 340,000	\$ 1,050,000	\$ 710,000	208.8%
Public Safety	<u>\$ 234,500</u>	<u>\$ 224,500</u>	<u>\$ (10,000)</u>	<u>-4.3%</u>
Total	\$1,026,350	\$ 1,786,350	\$ 760,000	74.0%
State Prescribed \$'s	\$ (500,000)	\$(1,500,000)	\$(1,000,000)	200.0%
Article 44 Sales Tax	<u>\$ (251,890)</u>	<u>\$ -</u>	<u>\$ 251,890</u>	<u>-100.0%</u>
	\$ (751,890)	\$(1,500,000)	\$ (748,110)	99.5%
Net	<u>\$ 274,460</u>	<u>\$ 286,350</u>	<u>\$ 11,890</u>	<u>4.3%</u>

- **\$8K** Increase Forrester
- Covering **\$3,890** in Chamber of Commerce Memberships with County **\$'s** vs. Article 44 Sales Tax Proceeds

**\$1.5M** from the State for **"Prescribed"** Public Safety, Human Services and Economic Development Functions programs

FY 2023 - 2028 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2023	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	Total (All Years)
<b>Expenses</b>							
General Government	\$ 15,967,984	\$ 94,511,881	\$ 621,000	\$ 350,000	\$ 966,200	\$ 2,275,000	\$ 114,692,065
Education	\$ 3,587,409	\$ 3,587,408	\$ -	\$ -	\$ -	\$ -	\$ 7,174,817
Sewer	\$ -	\$ 11,123,150	\$ 28,409,683	\$ 8,513,900	\$ -	\$ -	\$ 48,046,733
Landfill	\$ 900,435	\$ 5,687,570	\$ 641,300	\$ 5,495,000	\$ 975,000	\$ 1,622,139	\$ 15,321,444
<b>Total</b>	<b>\$ 20,455,828</b>	<b>\$ 114,910,009</b>	<b>\$ 29,671,983</b>	<b>\$ 14,358,900</b>	<b>\$ 1,941,200</b>	<b>\$ 3,897,139</b>	<b>\$ 185,235,059</b>
<b>Source of Funds</b>							
Capital Reserve	\$ 3,842,609	\$ 66,003,032	\$ 621,000	\$ 350,000	\$ 966,200	\$ 1,475,000	\$ 73,257,841
Enterprise Funds	\$ 900,435	\$ 5,687,570	\$ 641,300	\$ 5,495,000	\$ 975,000	\$ 1,622,139	\$ 15,321,444
Other Sources	\$ 15,712,784	\$ 9,646,907	\$ 28,409,683	\$ 8,513,900	\$ -	\$ 800,000	\$ 63,083,274
Debt Financing	\$ -	\$ 33,572,500	\$ -	\$ -	\$ -	\$ -	\$ 33,572,500
<b>Total</b>	<b>\$ 20,455,828</b>	<b>\$ 114,910,009</b>	<b>\$ 29,671,983</b>	<b>\$ 14,358,900</b>	<b>\$ 1,941,200</b>	<b>\$ 3,897,139</b>	<b>\$ 185,235,059</b>

About **\$36M** Remaining in County Capital Reserve  
 + **\$20M** +/- Added YE FY 2023 + **\$20M** +/- Mid-Year FY 2024 = **\$76M** +/-



Category / Project	Current Year FY 2023	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	Total (All Years)
<b>Expenses</b>							
<b>General Government</b>							
New Detention Facility	\$ -	\$ 92,400,000	\$ -	\$ -	\$ -	\$ -	\$ 92,400,000
County-Wide Server Replacement	\$ -	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ 684,000
Colonial Drive Repointing & Brick Sealing	\$ 255,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,200
Cecil School Window Replacement	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Tyro Library Roof Replacement	\$ -	\$ 222,800	\$ -	\$ -	\$ -	\$ -	\$ 222,800
Transportation Retaining Wall	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Parking Deck Renovations	\$ -	\$ 932,900	\$ -	\$ -	\$ -	\$ -	\$ 932,900
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
EMS Silver Valley Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
County-Wide TDMA Radio Upgrade (450 Total)	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
911 Communications Consoles & Technology	\$ -	\$ 365,581	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,365,581
Airport Infrastructure Bill Funds	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
Airport Runway, Taxiway and Apron Strengthening	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
<b>Total</b>	<b>\$ 15,967,984</b>	<b>\$ 94,511,881</b>	<b>\$ 621,000</b>	<b>\$ 350,000</b>	<b>\$ 966,200</b>	<b>\$ 2,275,000</b>	<b>\$ 114,692,065</b>
<b>Education</b>							
Lexington Middle Schools Renovations	\$ 3,587,409	\$ 3,587,408	\$ -	\$ -	\$ -	\$ -	\$ 7,174,817
<b>Total</b>	<b>\$ 3,587,409</b>	<b>\$ 3,587,408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,174,817</b>
<b>Sewer</b>							
Sewer Expansion (ARP \$'s + State Grants)	\$ -	\$ 9,432,500	\$ 28,409,683	\$ 8,513,900	\$ -	\$ -	\$ 46,356,083
Davis Townsend Elementary Sewer	\$ -	\$ 1,690,650	\$ -	\$ -	\$ -	\$ -	\$ 1,690,650
<b>Total</b>	<b>\$ -</b>	<b>\$ 11,123,150</b>	<b>\$ 28,409,683</b>	<b>\$ 8,513,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,046,733</b>
<b>Total</b>	<b>\$ 19,555,393</b>	<b>\$ 109,222,439</b>	<b>\$ 29,030,683</b>	<b>\$ 8,863,900</b>	<b>\$ 966,200</b>	<b>\$ 2,275,000</b>	<b>\$ 169,913,615</b>

State Mandate = 16% (Counties with \$100M > in Expenditures)

5/8/2023

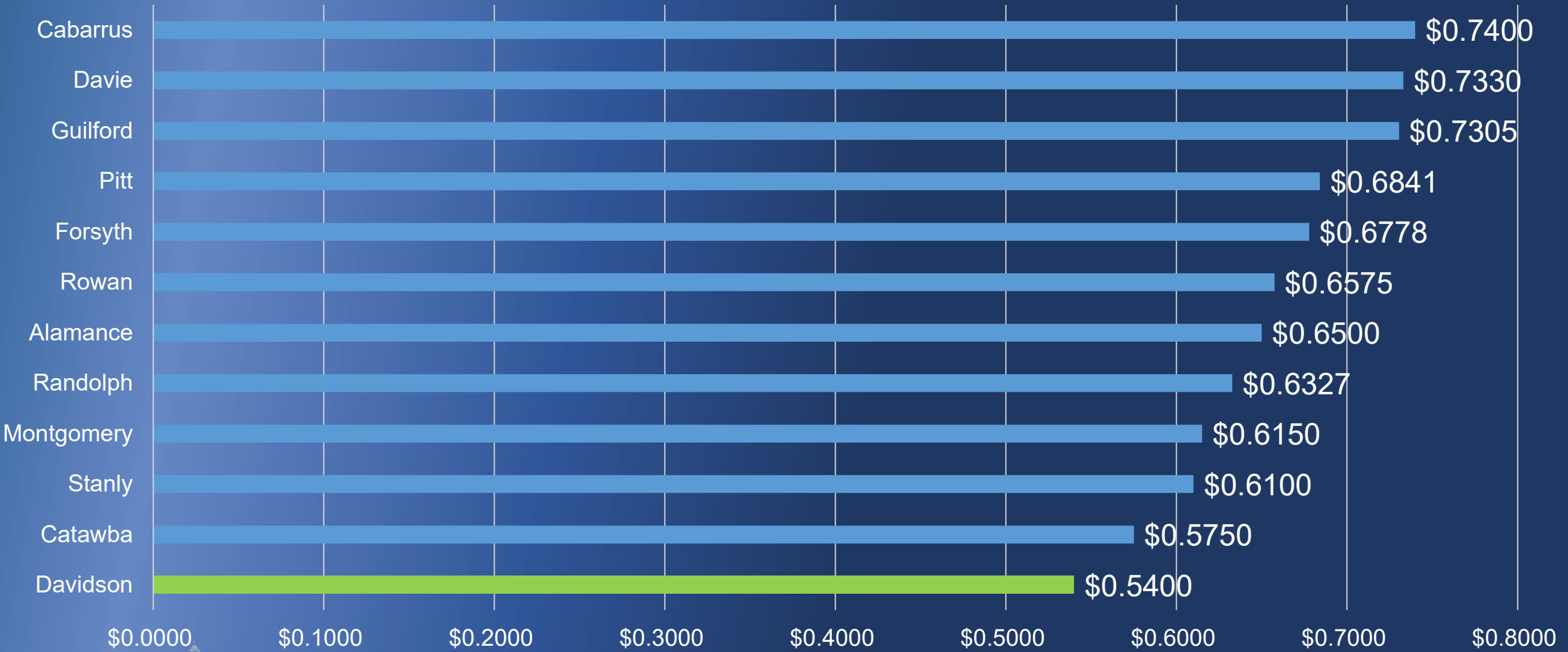
County Policy = 18%

Davidson County  
Financial Model

Category	FY 2024 Proposed	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated
Expenditures	\$236,923,877	\$181,077,844	\$189,012,083	\$194,045,715	\$200,111,709
Revenues	\$235,724,435	\$175,297,709	\$180,188,207	\$186,179,053	\$193,335,085
Increase (Decrease) Fund Balance	\$ (1,199,441)	\$ (5,780,134)	\$ (8,823,876)	\$ (7,866,662)	\$ (6,776,625)
Fund Balance %	53.55%	48.73%	42.42%	36.94%	32.13%
Tax Rate	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54	\$ 0.54



# Current Tax Rate



# Other Funds with Major Changes:

- **Sewer** – Anticipating a **10%** fee increase imposed by its waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County)
- **Transportation** - The department plans to replace one “high mileage” service bus + both Lexington and Thomasville will continue with their local match contributions for their local circulator routes
- **Rural Fire Districts** – Four departments seeking tax rate increase:
  - Midway = **\$0.0223**
  - South Davidson = **\$0.0300**
  - Griffith = **\$0.0200**
- **Landfill** – The proposed budget decreases overall operating expenses due to landfill construct \$’s not included vs. FY 2023. Does include \$’s to replace major equipment

# Other Funds with Major Changes:

- **Insurance** – Cost increase of **\$654K**, related to additional positions + Increase to employee rates for dental **(8%)**
- **School Capital Outlay** – Increases **\$'s** vs. FY 2023 = **\$4.3M**
- **Mental Health** – Maintains same level of funding vs. FY 2023 **(Sandhills Center Inc.)**
- **Garage** – Decrease charges to departments and total funding by **(\$199K)** Cost of Fuel Expected to be Lower
- **Opioid Settlement Fund** – Proposed budget includes second year installment = **(\$1.8M)** of opioid settlement funds **(\$22.5M over next 18 years – used for opioid treatment / diversion)**

# Other Funds with Major Changes:

- **911 Fund** – Increase of **\$81K** however, state did reduce funding by (\$191K) so uses reserves (\$278K) to ensure more state funds for future years
- **DavidsonWorks** – Service “**Transferred**” to PTRC for FY 2024
- **Special School District Fund** – Increase of **\$34K** and maintains the current tax rate of **\$0.12** per **\$100** of assessed property valuation
- **Airport Fund** – Maintains same level of funding vs. FY 2023 but reduces County contribution by **(\$16K)** (**Savings from new mowing agreement**)

## Next Steps

- Public Hearing on the County Manager's Proposed Budget – May 22<sup>nd</sup>  
6:00 pm, County Commissioners' Board Room
- Board of Commissioners Budget Worksession – June 1<sup>st</sup>  
8:00 am, County Commissioners' Board Room
- Possible Adoption of the Budget – June 12<sup>th</sup>  
6:00 pm, County Commissioners' Board Room



**Davidson County**  
**“Dedicated to Excellence in Serving Our Citizens”**  
**LEXINGTON, NORTH CAROLINA**  
**BUDGET MESSAGE**  
**May 8, 2023**  
**DAVIDSON COUNTY BOARD OF COMMISSIONERS**

Commissioners,

I am pleased to submit to you the Proposed Davidson County FY 2023-2024 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 22, 2023 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. Jason Martin, Assistant County Manager, Christy Stillwell, Finance Director and Tim Maness, Budget and Management Analyst 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 go 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.

**2022-2023 Budget in Review**

To date, the FY 2022 - 2023 budget remains consistent with anticipated projections. Tax collections are expected to be 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, 2023, 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 allocated.

The County is in the final stages of developing the I-85 Corporate Center. With only about 100+/- acres of the original 430 remaining. The park will soon house EGGER’s Phase II development. Once complete, the EGGER expects to create over 770+ jobs and invest over \$770 million within the I-85 Corporate Center.



To continue building on the success of the corporate center, the County is evaluating options for attaining large amounts of wastewater capacity with other local government partners (Paid for via ARPA \$’s). This will allow for continued commercial development over the next several years within Davidson County.





With the latest announcement of the arrival of Nucor (a clean steel manufacturer based in Charlotte, NC creating over 180 jobs + \$350 million in investment within Davidson County) and Siemens Mobility (creating 500+/- jobs and investing \$220 million within the City of Lexington's Brown Street Business Park) the County is poised to see substantial growth in available jobs and investment over the next few years.

In addition, the County expects to work through three other major projects: 1) Detention Center Expansion / Renovations and 2) School Building Renovations at Lexington Middle School and 3) Expansion of the County's Wastewater capacity for future commercial development growth. The County also continues to focus on providing for additional amenities such as those provided at the Yadkin River Park / Historic Wilcox-Bridge / Fort York area.

Lastly, the County celebrated its Bicentennial 2022. All throughout the last half of 2022, the County had planned events highlighting County history / notable locations as well as celebrations of new projects such as the construction of the Charters of Freedom (A monument located at the Lexington Square containing replicas of the US Constitution, Declaration of Independence and Bill of Rights).

At the March 2, 2023 Board of Commissioners meeting, the board received the auditor's report for the fiscal year ending June 30, 2022. The County received an unqualified opinion highlighting that the findings were clean (to the best of the auditor's opinion) and not materially misstated. The report also showed the County remains in excellent financial condition, with the General Fund unreserved fund balance totaling \$92,091,255, which is 51.25% 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 \$115,218,280 or 44.89% respectively.

<b>General Fund Balance</b> as of June 30, 2022	
Total Fund Balance	\$ 109,324,435
Non-Spendable	\$ (450,046)
Stabilization by State Statute	<u>\$ (16,783,134)</u>
Available Fund Balance	\$ 92,091,255
Available Fund Balance 2021	\$ 86,425,868
<b>Increase / (Decrease) in Available Fund Balance</b>	<b>\$ 5,665,387</b>

**The Proposed Budget for FY 2023-2024**

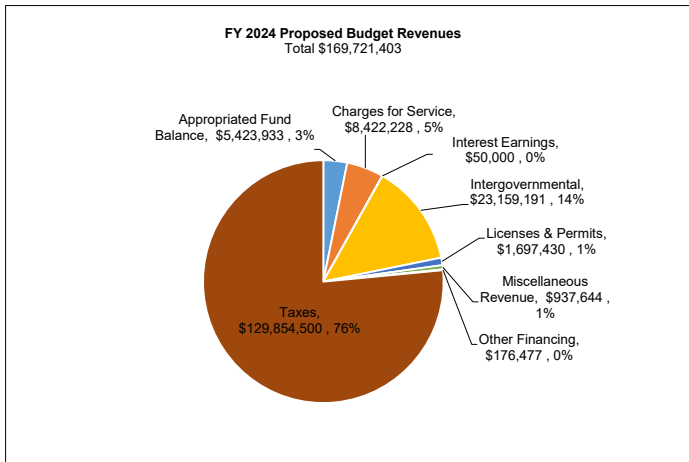
Growth is occurring within the local economy, as reflected in projected revenue from property and sales taxes and user fees for next fiscal year. Property values appear to be growing, as the County just completed the approved property revaluation for FY 2021-22. On the expenditure side, County departments continue efforts to identify opportunities to contain or even reduce operational costs without compromising service levels.

The County continues to work through the planning stages of renovations / expansion of the existing detention center, Lexington City Middle School campus and increasing the County's wastewater expansion / capacity. Moreover, the BOC has approved and completed the final portions of the employee pay studies and are focused on recruiting and retaining qualified employees for the future.

One of the main goals the Board of Commissioners identified at the March annual budget retreat was to maintain the current property tax rate of \$0.54 per \$100 of assessed property valuation while continuing to provide the essential county services / operations for which the citizens of our County know and expect.

**County Property Tax Rate - The FY 2023-24 Proposed Budget recommends a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation – equal to that of FY 2022-23.**

**REVENUES (GENERAL FUND)**



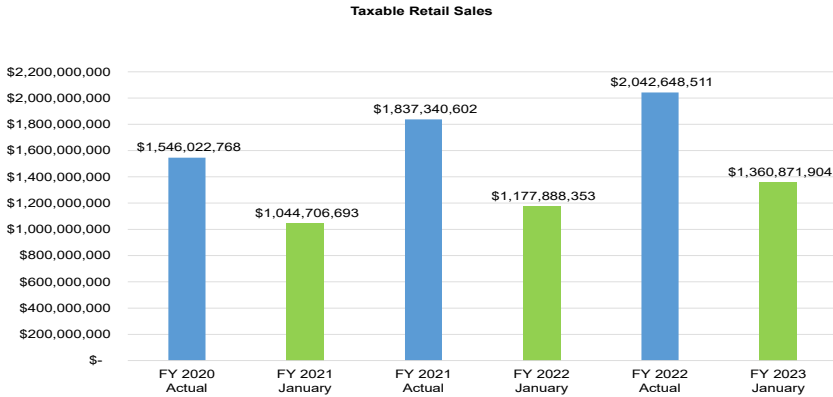
The property tax remains the major local revenue source available to the County and it accounts for 50% of total revenue. The percentage of general fund revenue coming from the property tax has increased significantly in the last few years. Back in FY 2006-07 it was only 47% of the budget.

This trend is attributed to overall reduction in state funding for various programs. 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.

The FY 2023-2024 Proposed Budget is built on an estimated June 30, 2022 year ending assessed value amount of \$17,629,373,668. This is a 15% more than the figure used to develop the FY 2022-23 Adopted Budget of \$14,939,228,634. Therefore, growth is expected to increase by an additional 8% to an estimated total of \$16,078,093,650 for the FY 2023-24 Proposed Budget.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.54	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.54	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020	\$ 0.54	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.54	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022	\$ 0.54	\$ 14,071,996,766	\$ 1,747,154,931	\$ 1,810,221,971	\$ 17,629,373,668	\$ 2,304,032,696	15.03%
2023 Adopted Budget	\$ 0.54	\$ 11,889,228,634	\$ 1,450,000,000	\$ 1,600,000,000	\$ 14,939,228,634	\$ -	-
2023 Estimated Actual	\$ 0.54	\$ 14,775,715,009	\$ 1,846,453,385	\$ 1,767,431,485	\$ 18,389,599,879	\$ 3,064,258,907	23.10%
2024 Proposed Budget	\$ 0.54	\$ 12,778,093,650	\$ 1,650,000,000	\$ 1,650,000,000	\$ 16,078,093,650	\$ 1,138,865,016	-12.57%
<b>Total</b>	<b>\$ 0.54</b>	<b>\$ 177,430,411,257</b>	<b>\$ 20,466,749,488</b>	<b>\$ 21,198,577,884</b>	<b>\$ 219,095,738,629</b>	<b>\$ 10,317,383,010</b>	<b>22.72%</b>

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.

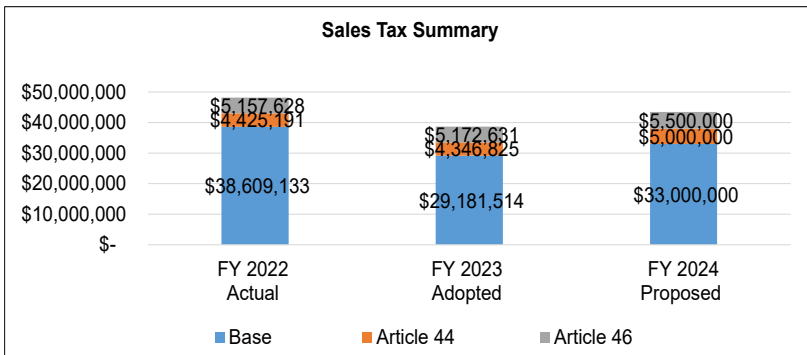


The County has begun to realize the full impact of the newly approved 0.25% - Article 46 Sales Tax (\$5.1 million) and anticipates receiving approximately \$4.3 million dollars in additional sales tax funds via the approved Article 44 Sales Tax re-allocation plan by the NC General Assembly back in 2015.

This article 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 related to Oak Grove High School + providing for additional "per pupil" operating expenses for all three school systems. The growth in this article also assists in paying for annual debt service for Oak Grove High School. The re-allocated (Article 44) sales tax dollars are also allocated as prescribed by state law (Education and Economic Development) and within the table above.

Description	Article 44	Article 46
Estimated Collections	\$ 5,000,000	\$ 5,500,000
Expense Items:		
County Economic Development	\$ (248,000)	\$ -
Oak Grove Debt Service	\$ -	\$(2,866,900)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (569,308)	\$ -
Transfer to Economic Development Reserve	\$ (900,000)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2023 - FY 2024)	\$ -	\$(2,542,150)
DDCC Operating (FY 2023 - FY 2024)	\$ -	\$ (90,950)
School Type I Capital (FY 2023 - FY 2024)	\$ (2,812,485)	\$ -
<b>Total</b>	<b>\$ (5,000,000)</b>	<b>\$(5,500,000)</b>

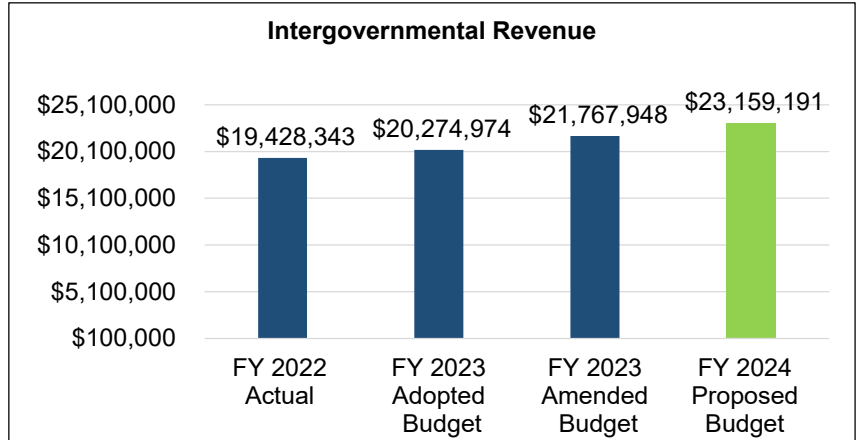


Taxable retail sales are up by about 16% YTD thru January (2022 vs. 2023 – shown in table above), so the proposed budget increases the base or natural sales tax projections accordingly.

Intergovernmental revenue is expected to increase by \$2.8M or 14.2%. This is largely due to expected increases in state funding related to the approved Medicaid expansion.

In addition, the proposed budget eliminates (11.00) grant funded positions within Public Health. These positions were temporary in status and largely related to funds devoted to help assist with COVID-19 mitigation. Also, the proposed budget includes grants funding from DCS for additional SRO positions.

Finally, for the upcoming fiscal year the proposed budget decreases the need to utilize County fund balance in order to balance the budget. The total amount appropriated for FY 2024 equals \$5,423,933. 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 on-going personnel cost, changes in state / federal funds for DSS (additional positions to handle increases in enrollment due to the state approved Medicaid expansion), additional positions within the Sheriff's Office and increased debt service (Detention facility renovations / expansion).

As you can see in more detail, once you back out the expense items in "blue" the overall budget has actually decreased versus FY 2022-23.

The large expense items for the upcoming fiscal year include:

- FY 2024 COLA (\$500 + 4%)
- Incr. Employee Retirement / Insurance
- Adding to Econ. Dev. Reserve + Sewer
- Annualized Pay Study – Year #4
- Additional Positions – DSS + Sheriff
- Education Operating / Capital
- Additional Debt Service – Detention Facility
- State Prescribed NP Funding

	Change vs. FY 2023 Adopted
Base Property Tax	\$ 5,950,000
Base Sales Tax	\$ 3,818,486
Article 44 Sales Tax	\$ 653,175
Article 46 Sales Tax	\$ 327,369
Elimination of Hand Gun Permit Revenue	\$ (375,000)
Intergovernmental Revenue (Increase Largely Due to Medicaid Enrollment + DCS SRO Grant)	\$ 1,384,217
Prescribed State Funds for Outside Agencies	\$ 1,500,000
Less Transfer from Capital Reserve for County Repairs / Renovations	\$ (378,223)
Other County Revenues	\$ (338,894)
<b>Total Revenue</b>	<b>\$ 12,541,130</b>
FY 2023 COLA (\$500 + 4%)	\$ 2,211,680
Group Insurance Increase (For Additional Positions)	\$ 662,408
Mandated State Retirement Contribution	\$ 1,436,069
Article 44 Sales Tax Contribution to County Eco. Dev. Res. + Sewer Res.	\$ 1,469,308
Increase for Education Funding	\$ 1,611,284
State "Prescribed" Non-Profit Funding (One-Time)	\$ 1,500,000
Additional Positions (26.00 - DSS + Sheriff)	\$ 1,779,009
Current Year Debt - "Fall Off"	\$ (479,332)
Removing 4th Year Pay from County Contingency	\$ (3,323,411)
Adding 4th Year Pay Study to Department's Personnel Cost	\$ 3,323,411
Added Debt Service for New Detention Facility	\$ 1,072,231
Replace "High Mileage" Sheriff + EMS Vehicles	\$ 2,044,398
All Other Changes	\$ (765,925)
<b>Total Expenses</b>	<b>\$ 12,541,130</b>

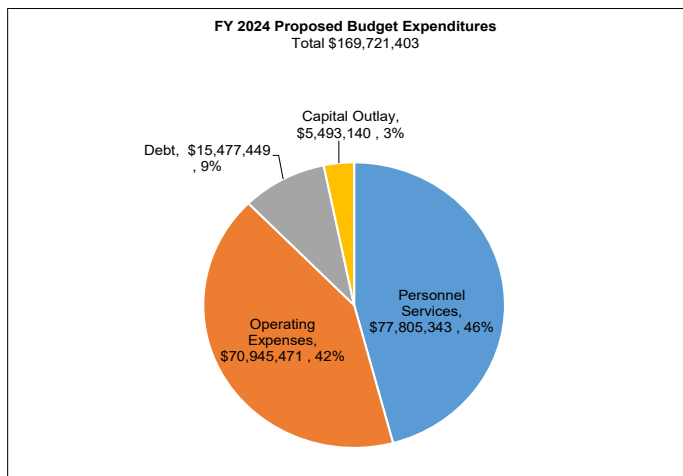
These expense items are covered via the natural growth in property / sales tax collections. Additional sales tax revenues are expected to cover education and economic development related expenditures for FY 2024.

<b>General Fund Expenditure Summary by Function</b>						
	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	<b>vs. Adopted</b>	
					\$ Change	% Change
Culture and Recreation	\$ 5,134,493	\$ 5,406,887	\$ 5,723,516	\$ 6,220,064	\$ 813,177	15.0%
Debt Service	\$ 14,417,651	\$ 14,884,550	\$ 14,000,025	\$ 15,477,449	\$ 592,899	4.0%
Economic and Physical Development	\$ 30,693,670	\$ 2,174,045	\$ 3,090,219	\$ 2,888,484	\$ 714,439	32.9%
Education	\$ 42,126,766	\$ 42,737,992	\$ 43,837,992	\$ 44,356,418	\$ 1,618,426	3.8%
Environmental Protection	\$ 2,444,811	\$ 1,654,205	\$ 2,548,730	\$ 2,351,555	\$ 697,350	42.2%
General Government	\$ 15,635,506	\$ 18,751,249	\$ 18,817,168	\$ 16,718,634	\$(2,032,615)	-10.8%
Health and Human Services	\$ 28,696,614	\$ 32,623,066	\$ 34,145,090	\$ 35,825,821	\$ 3,202,755	9.8%
Public Safety	\$ 35,942,688	\$ 38,704,969	\$ 40,873,420	\$ 45,656,661	\$ 6,951,692	18.0%
Transportation	\$ 4,038,823	\$ 243,310	\$ 2,243,310	\$ 226,317	\$ (16,993)	-7.0%
<b>Total</b>	<b>\$179,131,022</b>	<b>\$ 157,180,273</b>	<b>\$165,279,470</b>	<b>\$169,721,403</b>	<b>\$12,541,130</b>	<b>8.0%</b>
<b>Total Funded Positions</b>	<b>891.50</b>	<b>906.50</b>	<b>919.50</b>	<b>938.50</b>	<b>32.00</b>	<b>3.5%</b>

When you combine all other County revenue sources, the various expense savings as well as the additional sales tax revenue, you can see where the entire FY 2024 Proposed Budget has been allocated.

From here let me highlight three key areas:

**Personnel Cost**



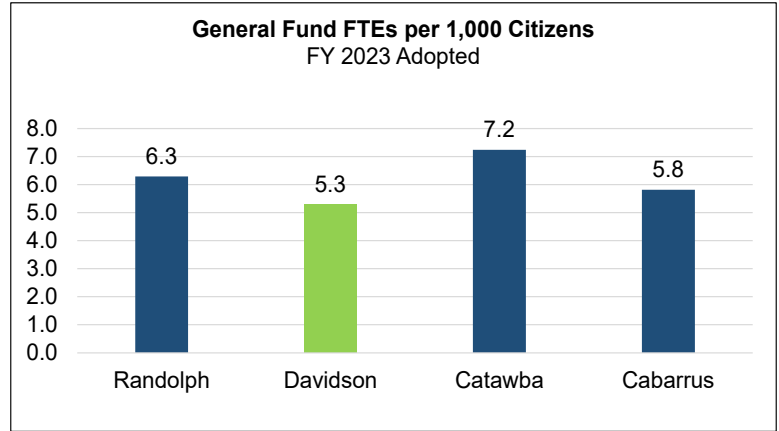
For personnel the proposed budget does include a COLA increase for employees (\$500 + 4%). The budget also annualizes the FY 2023 COLA (\$500 + 2%) + the 4<sup>th</sup> year pay study

The County’s group insurance budget is projected to increase for the upcoming fiscal year. In April, 2023 the Board of Commissioners approved a new employee benefit plan, which did not increase the employee cost for health insurance but does have an 8% increase in dental. Further, retirement is expected to increase substantially for LEOs and Non-LEOs for FY 2024 (8% and 6%).

The FY 2024 Proposed Budget does add a “net” 17.00 new positions within the County. As you can see from the graph to the right, Davidson County has a low full-time FTE count per 1,000 citizens when compared to some of our surrounding peer counties.

Majority (All DSS positions) are covered largely via other sources of funding, so the local contribution is minimal. For the Sheriff, the added positions are to assist with getting inmate vs. staff ratios lower and also to get clearance rates up much higher than in the past few years.

Lastly, the proposed budget includes funding to annualize the approved employee “compression” pay changes. Approved in FY 2022, this action moves tenured employees further away from the minimum of the pay grades and allows for County HR to now consider “experience” when making hiring offers.



**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 during its budget process. The proposed budget increases funding (\$1.1 or 2.8%) for education vs. FY 2023.

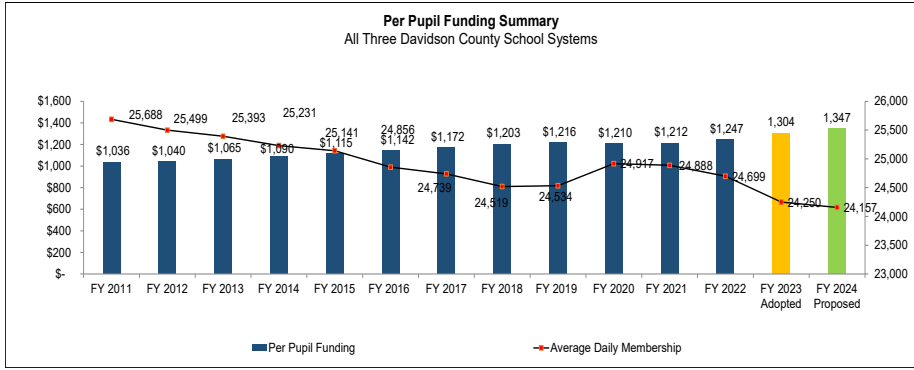
To determine the total operating funding spread across each of the three County school systems, the County utilized the Average Daily Membership “projections” for 2023-24 + (Charter School enrollment). So, the total funding level “increases” the per pupil amount from \$1,303.51 for FY 2023 to \$1,346.51 for FY 2024.

ADM Funding with Charter School #'s Included

Information		FY 2023 Adopted			FY 2024 Proposed			Operating		Capital	
Agency	ADM FY 2023-24 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,651	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	3.2%	\$ 768,072	1.8%	\$ 24,807
Lexington City	3,238	\$ 4,248,141	\$ 274,847	\$ 1,303.51	\$ 4,360,000	\$ 279,700	\$ 1,346.51	2.6%	\$ 111,859	1.8%	\$ 4,853
Thomasville City	2,268	\$ 3,016,318	\$ 359,886	\$ 1,303.51	\$ 3,053,885	\$ 366,500	\$ 1,346.51	1.2%	\$ 37,567	1.8%	\$ 6,614
DDCC	-	\$ 3,523,008	\$ 426,188	\$ -	\$ 3,633,000	\$ 434,000	\$ -	3.1%	\$ 109,992	1.8%	\$ 7,812
<b>Total</b>	<b>24,157</b>	<b>\$ 35,133,060</b>	<b>\$ 2,436,114</b>	<b>\$ 1,303.51</b>	<b>\$ 36,160,550</b>	<b>\$ 2,480,200</b>	<b>\$ 1,346.51</b>	<b>2.9%</b>	<b>\$ 1,027,490</b>	<b>1.8%</b>	<b>\$ 44,086</b>

Total Funding Increase (Three School Districts) \$ 953,772

Cumulative Per Pupil Funding % Increase 3.30%



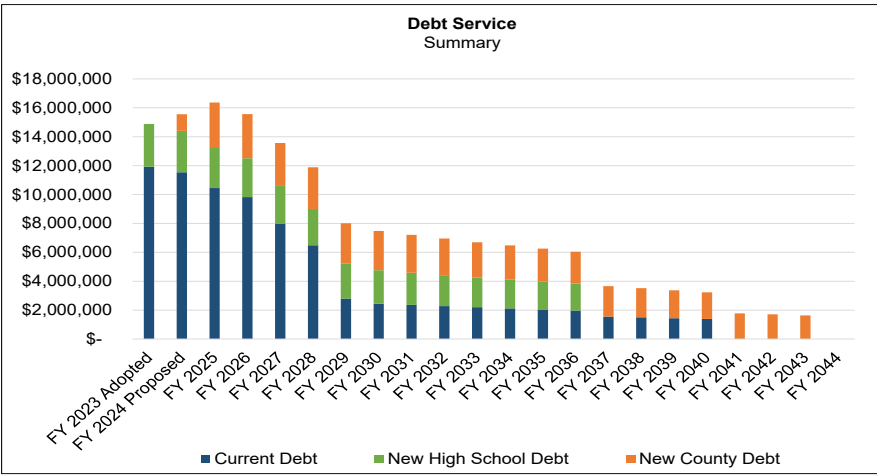
As you can see the County's commitment to education is strong as proof by the last several years of per pupil funding. Although the Average Daily Membership (ADM) has been decreasing over the last several years, the County has continued to provide increased levels of funding to ensure the best educational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

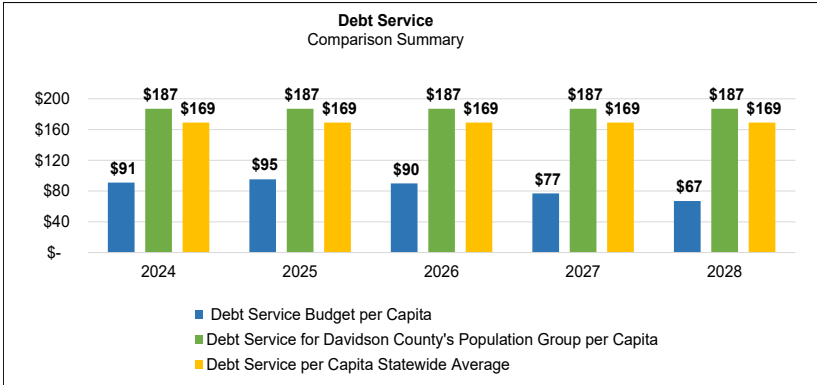
FY 2024, the per pupil amount includes Charter School enrollment is "much" higher when compared to FY 2023.

Per pupil funding above also does not include debt service expenses 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 \$202 +/- million dollars for various new school / renovation projects such as the new Oak Grove High School. Further, during FY 2015 the board appropriated \$1.5 million dollars for major renovations at Stoner-Thomas school. As for the Davidson County Community College, the proposed budget adheres to the same logic as applied to each of the three school systems, with the funding expected to increase (\$117K or 3%) vs. FY 2023. Lastly, the proposed budget "increases" major capital funding (vs. that approved for FY 2023), which totals \$4.3M (For all three school systems combined).

**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. For the upcoming fiscal year "current / existing" debt obligations are expected to be lower than that due for FY 2023 (\$479K or -3.2%). The new county debt expected in FY 2024 relates to the existing detention center renovations / expansion. As shown to the right, the added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2027.



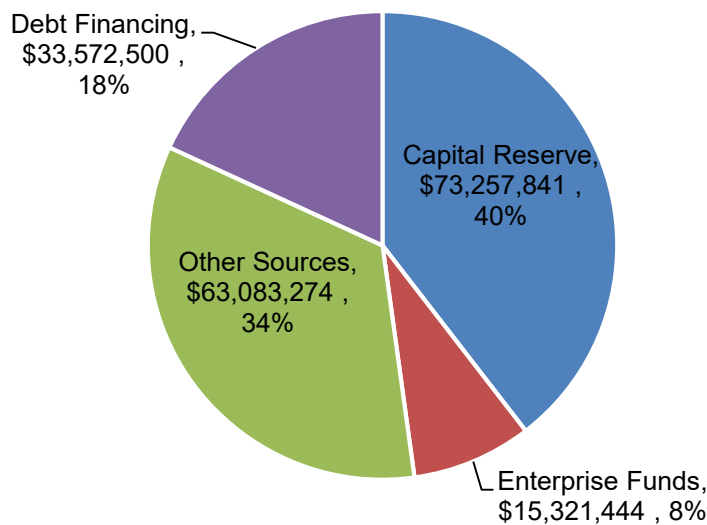


As you can see from above high priority capital projects (shown in orange and include a potential expanded / renovated detention center) will put increased burden on the debt service budget, not only for next fiscal year but for a few years to come. That being said, the County's debt service budget per capita is expected to remain relatively low compared to many of our peer counties and the state wide average.

The FY 2023 – 2028 Capital Improvement Plan

includes all the projects from above totals \$185.2 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 on the following page the cumulative effect of all the expense items mentioned above ranging from debt service (Potential detention center expansion / renovation), employee pay increases, funding for education and other major capital projects (like expanding wastewater capacity for commercial development via ARPA \$'s) will ensure the County must continue to prioritize operating needs annually.

**FY 2023- 2028  
Capital Improvement Plan**  
All Years Total \$185,235,059





**Davidson County**  
Financial Model

Category	FY 2023 - 2024 Proposed	FY 2024 - 2025 Estimated	FY 2025 - 2026 Estimated	FY 2026 - 2027 Estimated	FY 2027 - 2028 Estimated
<b>Total Expenditures</b>	\$ 236,923,877	\$ 181,077,844	\$ 189,012,083	\$ 194,045,715	\$ 200,111,709
<b>Total Revenues</b>	\$ 235,724,435	\$ 175,297,709	\$ 180,188,207	\$ 186,179,053	\$ 193,335,085
<b>Effect on Fund Balance</b>					
Beginning Fund Balance	\$ 92,091,255	\$ 90,891,814	\$ 85,111,679	\$ 76,287,803	\$ 68,421,141
Increase (Decrease) Fund Balance	\$ (1,199,441)	\$ (5,780,134)	\$ (8,823,876)	\$ (7,866,662)	\$ (6,776,625)
<b>Ending Fund Balance</b>	<b>\$ 90,891,814</b>	<b>\$ 85,111,679</b>	<b>\$ 76,287,803</b>	<b>\$ 68,421,141</b>	<b>\$ 61,644,516</b>
Fund Balance %	53.55%	48.73%	42.42%	36.94%	32.13%
Tax Rate	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00

**Other Funds**

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 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Enterprise Funds	\$ 8,922,412	\$ 9,078,013	\$ 10,305,345	\$ 7,016,831	\$ (2,061,182)	-22.7%
DavidsonWorks	\$ 1,132,651	\$ 1,349,327	\$ 1,070,686	\$ -	\$ (1,349,327)	-100.0%
Internal Service Funds	\$ 18,282,948	\$ 18,499,351	\$ 18,520,187	\$ 18,931,566	\$ 432,215	2.3%
Mental Health	\$ 506,965	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Special Revenue Funds	\$ 20,298,186	\$ 21,710,389	\$ 22,065,720	\$ 23,533,726	\$ 1,823,337	8.4%
<b>Grand Total</b>	<b>\$ 49,143,163</b>	<b>\$ 51,423,924</b>	<b>\$ 52,748,782</b>	<b>\$ 50,268,967</b>	<b>\$ (1,154,957)</b>	<b>-2.2%</b>
Total Revenue	\$ 50,708,528	\$ 51,423,924	\$ 52,748,782	\$ 50,268,967	\$ (1,154,957)	-2.2%
County Funds	\$ (1,565,366)	\$ -	\$ -	\$ -	\$ -	0.0%

For FY 2023-24 there are fourteen major changes within several funds effecting expenses:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2024, the proposed budget decreases the overall funding to the airport by (\$16K) or -2.9%. The County’s contribution is reduced vs. FY 2023 to (\$119K – Majority of local contribution is covered via Article 44 Sales Tax) but the FY 2024 Proposed Budget appropriates additional charges for service revenue the airport receives from hangar rentals.
- DavidsonWorks – Special Revenue Fund – For FY 2024, the proposed budget eliminates all funding to DavidsonWorks by (\$1.3M). The proposed budget transfers the local Workforce Development services to the Piedmont Triad Regional Council of Governments (PTRC) for the upcoming fiscal year. The Article 44 Sales Tax that previous was contributed during FY 2023 (\$269K) will be transferred to the Sewer Fund to save for future use.
- Insurance Fund – Internal Service Fund - The proposed budget increases overall funding for group insurance by \$654K or 4.3%. The increase is due to the additional positions included within the proposed budget. The proposed budget does not anticipate a change in cost to employees for health insurance (County increase for newly proposed positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Landfill Fund – Enterprise Fund – The proposed budget decreases overall operating expenses by (\$2.8M or -35.9%). This is due to funds appropriated during FY 2023 for new landfill construction not needed for FY 2024. However, the proposed budget does include funding (\$1.5M) to replace / purchase equipment for the upcoming fiscal year.
- Transportation Fund – Special Revenue Fund – The proposed budget increases overall funding for transportation by \$144K or 10.5%. For FY 2024 the department plans to replace one “end-of-life” service bus. For FY 2024 both Lexington and Thomasville expect to contribute (\$45K each toward their local grant match) for their local circulator routes.
- Rural Fire Districts – Special Revenue Fund – The proposed budget increases overall funding for the rural fire districts by \$748K or 5.8%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022. Lastly, three departments (shown in “green” below) are asking for an approved tax rate increase for the upcoming fiscal year

Fire Districts Summary  
FY 2023-2024

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2023 Adopted	FY 2024 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2023 Adopted	FY 2024 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$0.1000	\$0.1000	\$ -	0.0%	\$ 1,316,600	\$ 1,372,702	\$ 56,102	4.3%	
Central	\$0.1000	\$0.1000	\$ -	0.0%	\$ 428,700	\$ 446,000	\$ 17,300	4.0%	
Churchland	\$0.0900	\$0.0900	\$ -	0.0%	\$ 299,577	\$ 316,172	\$ 16,595	5.5%	
Fairgrove	\$0.1000	\$0.1000	\$ -	0.0%	\$ 521,646	\$ 541,317	\$ 19,671	3.8%	
Gumtree	\$0.1275	\$0.1275	\$ -	0.0%	\$ 210,849	\$ 204,526	\$ (6,323)	-3.0%	
Healing Springs	\$0.0900	\$0.0900	\$ -	0.0%	\$ 357,529	\$ 334,828	\$ (22,701)	-6.3%	
Holly Grove	\$0.1000	\$0.1000	\$ -	0.0%	\$ 364,559	\$ 364,559	\$ -	0.0%	
Linwood	\$0.1000	\$0.1000	\$ -	0.0%	\$ 746,485	\$ 770,814	\$ 24,329	3.3%	
<b>Midway</b>	<b>\$0.1077</b>	<b>\$0.1300</b>	<b>\$ 0.0223</b>	<b>20.7%</b>	<b>\$ 1,135,828</b>	<b>\$ 1,414,206</b>	<b>\$ 278,378</b>	<b>24.5%</b>	<b>Saving for future capital expenses - roof replacement, concrete replacement behind station, preparing for radio upgrades, saving for apparatus replacement, and increased salaries to remain competitive.</b>
North Lexington	\$0.1300	\$0.1300	\$ -	0.0%	\$ 310,000	\$ 315,000	\$ 5,000	1.6%	
Pilot	\$0.0850	\$0.0850	\$ -	0.0%	\$ 340,539	\$ 347,039	\$ 6,500	1.9%	
Reeds	\$0.0600	\$0.0600	\$ -	0.0%	\$ 382,001	\$ 398,981	\$ 16,980	4.4%	
Silver Valley	\$0.1100	\$0.1100	\$ -	0.0%	\$ 489,922	\$ 494,422	\$ 4,500	0.9%	
South	\$0.1000	\$0.1000	\$ -	0.0%	\$ 149,611	\$ 153,403	\$ 3,792	2.5%	
South Lexington	\$0.1100	\$0.1100	\$ -	0.0%	\$ 309,000	\$ 309,000	\$ -	0.0%	
Southmont	\$0.1300	\$0.1300	\$ -	0.0%	\$ 1,299,501	\$ 1,343,354	\$ 43,853	3.4%	
Hasty	\$0.1000	\$0.1000	\$ -	0.0%	\$ 633,500	\$ 652,940	\$ 19,440	3.1%	
Tyro	\$0.0800	\$0.0800	\$ -	0.0%	\$ 434,985	\$ 450,282	\$ 15,297	3.5%	
Wallburg	\$0.1000	\$0.1000	\$ -	0.0%	\$ 1,019,258	\$ 1,041,180	\$ 21,922	2.2%	
Welcome	\$0.1100	\$0.1100	\$ -	0.0%	\$ 700,000	\$ 725,500	\$ 25,500	3.6%	
West Lexington	\$0.1200	\$0.1200	\$ -	0.0%	\$ 433,000	\$ 455,892	\$ 22,892	5.3%	
<b>South Davidson</b>	<b>\$0.1000</b>	<b>\$0.1300</b>	<b>\$ 0.0300</b>	<b>30.0%</b>	<b>\$ 134,889</b>	<b>\$ 183,266</b>	<b>\$ 48,377</b>	<b>35.9%</b>	<b>Increase savings for Apparatus purchase and to cover increased costs of equipment and miscellaneous expenses.</b>
Hornetown	\$0.1500	\$0.1500	\$ -	0.0%	\$ 267,820	\$ 280,000	\$ 12,180	4.5%	
<b>Griffith</b>	<b>\$0.0800</b>	<b>\$0.1000</b>	<b>\$ 0.0200</b>	<b>0.0%</b>	<b>\$ 358,249</b>	<b>\$ 468,183</b>	<b>\$ 109,934</b>	<b>30.7%</b>	<b>Increase staff pay and staffing capacity, update equipment, and make facility improvements.</b>
Clemmons	\$0.0600	\$0.0600	\$ -	0.0%	\$ 114,600	\$ 119,280	\$ 4,680	4.1%	
Badin Lake	\$0.0550	\$0.0550	\$ -	0.0%	\$ 45,000	\$ 49,000	\$ 4,000	8.9%	
<b>Total</b>	<b>\$2.5952</b>	<b>\$2.6675</b>	<b>\$ 0.0723</b>	<b>0.0%</b>	<b>\$12,803,648</b>	<b>\$13,551,846</b>	<b>\$ 748,198</b>	<b>5.8%</b>	

- Special School District – Special Revenue Fund – The proposed budget increases overall funding to the Special School District Fund by \$34K or 1.9%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022.
- Sewer Fund – Enterprise Fund – The proposed budget increases overall funding to the Sewer Fund by \$756K or 106%. The proposed budget anticipates a 10% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding for replacing a sixteen-year old skid steer as well as a sewer pump at the Frye Creek pump station. The proposed budget also includes \$569K (Article 44 Sales Tax Collections) for future use within the Sewer Fund.
- Workers Compensation Fund – Internal Service Fund – The proposed budget decreases funding to the Workers Compensation Fund by (\$23K) or -2.2%. This decrease is to account for the county’s self-funded workers compensation plan.
- School Capital Outlay Fund – Special Revenue Fund - The proposed budget increases funding vs. FY 2022 (\$507K or 13.3%) the amount of funding for Type I School Capital = \$4.3M. These funds are expected to be used for critical school infrastructure repair / renovations.
- Emergency Telephone (911 Fund – Special Revenue Fund) – The proposed budget increases funding to the 911 Emergency Telephone Fund by (\$81K) or 22%. These state funds are allocated to 911 dispatch centers based on prior year use and can be used “exclusively” for 911 equipment replacement / purchase / repair. For the upcoming fiscal year, the County has been notified of a reduction in funding by the state (\$191K or -53%, with the expectation that the state plans to purchase 911 items for all state centers. The proposed budget includes the use of prior year reserves (\$278K) in order to reduce the reserve amount to a level that the state will take in to consideration (in future years) when allocating funds to local 911 centers.

- Mental Health Fund – Special Revenue Fund – The proposed budget maintains (same level of funding as for FY 2023) to the Mental Health Fund totaling \$787K. These funds represent the County’s contribution to Sandhills Center Inc. for being selected as the County’s mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The proposed budget includes the next installment (\$1.8M) of the Opioid Settlement Funds. The County expects to receive \$22M in total funds “allocated” over the next eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The proposed budget decreases funding for the Garage by (\$199K) or -8.3%. Majority of the decrease is related to changes fuel cost expected for the upcoming fiscal year.

**Conclusion**

County	Current Tax Rate
Davidson	\$ 0.5400
Catawba	\$ 0.5750
Stanly	\$ 0.6100
Montgomery	\$ 0.6150
Randolph	\$ 0.6327
Alamance	\$ 0.6500
Rowan	\$ 0.6575
Forsyth	\$ 0.6778
Pitt	\$ 0.6841
Guilford	\$ 0.7305
Davie	\$ 0.7330
Cabarrus	\$ 0.7400

**Tax Rate Summary**

FY 2008 - FY 2021 Approved Tax Rates	FY 2023 Adopted Tax Rate	FY 2024 Proposed Tax Rate
\$ 0.5400	\$ 0.5400	\$ 0.5400

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 within the culture of our organization. Those philosophies ensure tax rates remain stable over an extended period of time.

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. With regards to the coming year, a major focus will be on major capital project particularly, the potential detention center expansion / renovation, expanding wastewater capacity for development and renovating Lexington Middle School. In addition to this focus, the proposed budget provides financial support to the public schools and the community college in terms operating / per pupil expenses.

The budget also includes pay increases for employees and covers health / retirement cost increases for the upcoming fiscal year. 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.”

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 March, 2023.

The FY 2024 Proposed Budget builds upon Davidson County Government's strong history of responsive customer service delivery, conservative budgeting / projection 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 and inflationary impact.
- The labor market and impact on County finances / service delivery.
- The cost of possible renovation / expansion of the Davidson County Detention Facility + Potential renovations at Lexington Middle School.
- The budget approved by the North Carolina General Assembly and the Governor.

Respectfully Submitted

*Casey R. Smith*

Casey Smith  
Davidson County Manager

**Staff Recommended Changes to FY 2023-24 Proposed Budget - All Funds**

Fund / Department / Division	Expenditures			Revenue					Total
	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Services	Interest Earnings	Fund Balance	Sales Tax	
<b>General Fund</b>									
SRO Grant - Adjust Middle and Elemenatry SRO Budget to Cover Anticipated Overtime Costs	\$ 1,136,717	\$ 8,400	\$ 1,145,117	\$ 8,400	\$ -	\$ -	\$ -	\$ -	\$ 8,400
EMS - Increase County Contingency to Cover EMT and Paramedic Pay Increases Approved by the BOC + Annual Shift Differential Program	\$ 75,000	\$ 455,738	\$ 530,738	\$ -	\$ -	\$ 455,738	\$ -	\$ -	\$ 455,738
DSS - Additional State Funds to Offset Medicaid Expansion Costs & "Hold Harmless" Funds (Approval of Agreement with Approval of FY 2024 Adopted Budget)	\$ 3,172,024	\$ -	\$ 3,172,024	\$ 371,905	\$ -	\$ -	\$ (371,905)	\$ -	\$ -
DSS - Additional State Funds for Public Assistance Adoption & Foster Care Programs	\$ 1,186,000	\$ 111,625	\$ 1,297,625	\$ 111,625	\$ -	\$ -	\$ -	\$ -	\$ 111,625
DSS - Proposed Budget "Reductions" to Non-County Expenses to be Added Back	\$ 291,000	\$ 55,551	\$ 346,551	\$ 98,024	\$ -	\$ -	\$ (42,473)	\$ -	\$ 55,551
Tax - Adjust Salary + Fringes to Reflect Tax Collection Assistant III Reclassification from FT to PT	\$ 2,435,064	\$ (43,860)	\$ 2,391,204	\$ -	\$ -	\$ -	\$ (43,860)	\$ -	\$ (43,860)
EMS - Increase Ambulance Billing Rates from 130% to 150% of Medicare Allowable (Average of Surrounding Counties = 145%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - Transfer State Outside Agency Funds:				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BBQ Festival	\$ 150,000	\$ 15,000	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hospice	\$ 125,000	\$ 25,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salvation Army	\$ 200,000	\$ 50,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DC S&N Program (Possible Clinic)	\$ -	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SNIP DC	\$ 100,000	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Friends of DC Animal Shelter	\$ 50,000	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DC Transitional Services	\$ 100,000	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ 9,020,805</b>	<b>\$ 587,454</b>	<b>\$ 9,608,259</b>	<b>\$ 589,954</b>	<b>\$ -</b>	<b>\$ 455,738</b>	<b>\$ (458,238)</b>	<b>\$ -</b>	<b>\$ 587,454</b>

**Staff Recommended Changes to FY 2023-24 Proposed Budget - All Funds**

Fund / Department / Division	Expenditures			Revenue					Total
	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Services	Interest Earnings	Fund Balance	Sales Tax	
<b>911 Fund</b>									
Reduced to Reflect the 911 Board's FY 2024 Funding Notification and Reduced Capital Budget for Funds Budgeted in May 2023 for the Console Replacement Project	\$ 454,595	\$ (228,539)	\$ 226,056	\$ (96,597)	\$ -	\$ -	\$ (131,942)	\$ -	\$ (228,539)
<b>Sub-Total</b>	<b>\$ 454,595</b>	<b>\$ (228,539)</b>	<b>\$ 226,056</b>	<b>\$ (96,597)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (131,942)</b>	<b>\$ -</b>	<b>\$ (228,539)</b>
<b>Group Insurance Fund</b>									
Adjust to Account for Tax Personnel Change Above	\$ 15,704,819	\$ (13,273)	\$ 15,691,546	\$ -	\$ (13,273)	\$ -	\$ -	\$ -	\$ (13,273)
<b>Sub-Total</b>	<b>\$ 15,704,819</b>	<b>\$ (13,273)</b>	<b>\$ 15,691,546</b>	<b>\$ -</b>	<b>\$ (13,273)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (13,273)</b>
<b>Sewer - Enterprise Fund</b>									
Reduce Budget to Reflect Rate Increase from 10% to 9% as Approved by the Winston-Salem Utilities Commission	\$ 498,000	\$ (4,980)	\$ 493,020	\$ -	\$ (4,980)	\$ -	\$ -	\$ -	\$ (4,980)
<b>Sub-Total</b>	<b>\$ 498,000</b>	<b>\$ (4,980)</b>	<b>\$ 493,020</b>	<b>\$ -</b>	<b>\$ (4,980)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,980)</b>
<b>Opioid - Special Revenue Fund</b>									
Increase to Reflect Additional Settlement Payments in FY 2024	\$ 1,843,405	\$ 536,229	\$ 2,379,634	\$ 536,229	\$ -	\$ -	\$ -	\$ -	\$ 536,229
<b>Sub-Total</b>	<b>\$ 1,843,405</b>	<b>\$ 536,229</b>	<b>\$ 2,379,634</b>	<b>\$ 536,229</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 536,229</b>
<b>Grand Total Change (All Funds)</b>	<b>\$ 27,521,624</b>	<b>\$ 876,891</b>	<b>\$ 28,398,515</b>	<b>\$ 1,029,586</b>	<b>\$ (18,253)</b>	<b>\$ 455,738</b>	<b>\$ (590,180)</b>	<b>\$ -</b>	<b>\$ 876,891</b>

**Summary of All Funds**

	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	FY 2024 Adopted Budget	vs. Adopted		vs. Proposed	
					\$ Change	% Change	\$ Change	% Change
<b>Summary of All Funds</b>								
<b>Revenues</b>								
Appropriated Fund Balance	\$ 5,533,382	\$ 9,424,268	\$ 5,702,237	\$ 5,112,057	\$ (421,325)	-7.6%	\$ (590,180)	-10.3%
Charges for Service	\$ 33,398,777	\$ 33,551,692	\$ 33,310,667	\$ 33,292,414	\$ (106,363)	-0.3%	\$ (18,253)	-0.1%
Interest Earnings	\$ 60,000	\$ 60,000	\$ 50,000	\$ 505,738	\$ 445,738	742.9%	\$ 455,738	911.5%
Intergovernmental	\$ 24,137,809	\$ 25,996,563	\$ 26,400,975	\$ 27,430,561	\$ 3,292,752	13.6%	\$ 1,029,586	3.9%
Licenses & Permits	\$ 2,031,635	\$ 2,031,635	\$ 1,697,430	\$ 1,697,430	\$ (334,205)	-16.5%	\$ -	0.0%
Miscellaneous Revenue	\$ 968,644	\$ 1,159,810	\$ 968,644	\$ 968,644	\$ -	0.0%	\$ -	0.0%
Other Financing	\$ 7,680,302	\$ 11,905,685	\$ 6,034,836	\$ 6,034,836	\$ (1,645,466)	-21.4%	\$ -	0.0%
Taxes	\$ 134,793,648	\$ 157,545,913	\$ 145,825,581	\$ 145,825,581	\$ 11,031,933	8.2%	\$ -	0.0%
<b>Total</b>	<b>\$ 208,604,197</b>	<b>\$ 241,675,566</b>	<b>\$ 219,990,370</b>	<b>\$ 220,867,261</b>	<b>\$ 12,263,064</b>	<b>5.9%</b>	<b>\$ 876,891</b>	<b>0.4%</b>
<b>Expenditures by Type</b>								
Personnel Services	\$ 70,959,793	\$ 73,084,841	\$ 80,392,304	\$ 80,335,171	\$ 9,375,378	13.2%	\$ (57,133)	-0.1%
Operating Expenses (Includes Transfer Out)	\$ 109,042,335	\$ 136,690,198	\$ 112,124,482	\$ 113,058,506	\$ 4,016,171	3.7%	\$ 934,024	0.8%
Debt	\$ 14,884,550	\$ 14,884,550	\$ 15,477,449	\$ 15,477,449	\$ 592,899	4.0%	\$ -	0.0%
Capital Outlay	\$ 13,717,519	\$ 17,015,977	\$ 11,996,135	\$ 11,996,135	\$ (1,721,384)	-12.5%	\$ -	0.0%
<b>Total</b>	<b>\$ 208,604,197</b>	<b>\$ 241,675,566</b>	<b>\$ 219,990,370</b>	<b>\$ 220,867,261</b>	<b>\$ 12,263,064</b>	<b>5.9%</b>	<b>\$ 876,891</b>	<b>0.4%</b>
<b>Total Funded Positions</b>	<b>949.00</b>	<b>963.00</b>	<b>966.00</b>	<b>965.00</b>	<b>16.00</b>	<b>1.7%</b>	<b>(1.00)</b>	<b>-0.1%</b>



## Summary of General Fund

	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	FY 2024 Adopted Budget	vs. Adopted		vs. Proposed	
					\$ Change	% Change	\$ Change	% Change
<b>Summary of General Fund</b>								
<b>Revenues</b>								
Appropriated Fund Balance	\$ 5,533,382	\$ 8,786,534	\$ 5,423,933	\$ 4,965,695	\$ (567,687)	-10.3%	\$ (458,238)	-8.4%
Charges for Service	\$ 8,373,748	\$ 8,495,663	\$ 8,422,228	\$ 8,422,228	\$ 48,480	0.6%	\$ -	0.0%
Interest Earnings	\$ 50,000	\$ 50,000	\$ 50,000	\$ 505,738	\$ 455,738	911.5%	\$ 455,738	911.5%
Intergovernmental	\$ 20,274,974	\$ 22,218,600	\$ 23,159,191	\$ 23,749,145	\$ 3,474,171	17.1%	\$ 589,954	2.5%
Licenses & Permits	\$ 2,031,635	\$ 2,031,635	\$ 1,697,430	\$ 1,697,430	\$ (334,205)	-16.5%	\$ -	0.0%
Miscellaneous Revenue	\$ 937,644	\$ 1,128,810	\$ 937,644	\$ 937,644	\$ -	0.0%	\$ -	0.0%
Other Financing	\$ 554,700	\$ 3,653,810	\$ 176,477	\$ 176,477	\$ (378,223)	-68.2%	\$ -	0.0%
Taxes	\$ 119,424,190	\$ 141,640,083	\$ 129,854,500	\$ 129,854,500	\$ 10,430,310	8.7%	\$ -	0.0%
<b>Total</b>	<b>\$ 157,180,273</b>	<b>\$ 188,005,135</b>	<b>\$ 169,721,403</b>	<b>\$ 170,308,857</b>	<b>\$ 13,128,584</b>	<b>8.4%</b>	<b>\$ 587,454</b>	<b>0.3%</b>
<b>Expenditures by Type</b>								
Personnel Services	\$ 67,643,945	\$ 70,041,286	\$ 77,805,343	\$ 77,769,883	\$ 10,125,938	15.0%	\$ (35,460)	0.0%
Operating Expenses (Includes Transfer Out)	\$ 69,440,718	\$ 96,396,574	\$ 70,945,471	\$ 71,568,385	\$ 2,127,667	3.1%	\$ 622,914	0.9%
Debt	\$ 14,884,550	\$ 14,000,025	\$ 15,477,449	\$ 15,477,449	\$ 592,899	4.0%	\$ -	0.0%
Capital Outlay	\$ 5,211,060	\$ 7,567,250	\$ 5,493,140	\$ 5,493,140	\$ 282,080	5.4%	\$ -	0.0%
<b>Total</b>	<b>\$ 157,180,273</b>	<b>\$ 188,005,135</b>	<b>\$ 169,721,403</b>	<b>\$ 170,308,857</b>	<b>\$ 13,128,584</b>	<b>8.4%</b>	<b>\$ 587,454</b>	<b>0.3%</b>
<b>Total Funded Positions</b>	<b>906.50</b>	<b>920.50</b>	<b>938.50</b>	<b>937.50</b>	<b>31.00</b>	<b>3.4%</b>	<b>(1.00)</b>	<b>-0.1%</b>

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

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, 2023 and ending June 30, 2024.

Summary by Fund

Governmental Fund Types:	
General Fund	\$ 170,308,857
Mental Health Fund	\$ 786,844
DavidsonWorks	\$ -
Total	<u>\$ 171,095,701</u>
Special Revenue Funds:	
Fire District Fund	\$ 13,551,846
Transportation Fund	\$ 1,514,379
Special School District	\$ 1,850,500
Emergency Telephone Fund	\$ 226,056
Capital Improvement Project Plan	\$ 16,667
School Capital Outlay Fund	\$ 4,302,334
Opioid Fund	\$ 2,379,634
Total	<u>\$ 23,841,416</u>
Total Governmental Fund Types	\$ 194,937,117
Proprietary Fund Types:	
Internal Service Funds:	
Garage Fund	\$ 2,209,039
Insurance Fund	\$ 15,691,546
Workers Compensation Fund	\$ 1,017,708
Total	<u>\$ 18,918,293</u>
Enterprise Funds:	
Landfill Fund	\$ 4,991,120
Recycling Fund	\$ -
Airport Fund	\$ 552,650
Sewer Fund	\$ 1,468,081
Total	<u>\$ 7,011,851</u>
Total Proprietary Fund Types	\$ 25,930,144
Total of All Fund Types	\$ 220,867,261

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, 2023 and ending June 30, 2024 in accordance with the chart of accounts heretofore established for this county.

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

General Government:

County Commissioners	\$	408,803
County Manager	\$	848,509
County Attorney	\$	943,905
Human Resources	\$	1,373,659
Finance	\$	1,060,617
Purchasing	\$	532,762
Tax Assessor & Collector	\$	3,337,542
Board of Elections	\$	990,258
Register of Deeds	\$	664,282
State Agencies	\$	191,939
Public Works & Services	\$	3,813,300
Information Technology	\$	1,834,198
Contingency	\$	530,738
Fines & Forfeitures	\$	600,000
Total	\$	<u>17,130,512</u>

Public Safety:

Sheriff	\$	18,257,613
Sheriff Resource Officers	\$	1,850,222
Jail	\$	7,058,435
Emergency Communications	\$	3,814,617
Inspections	\$	1,589,915
Medical Examiner	\$	255,000
Emergency Management	\$	168,744
Fire Marshal	\$	496,103
Emergency Medical Services	\$	11,175,578
Animal Shelter	\$	774,334
JCPC Operating Supplies Allocation	\$	2,500
Contributions to National Guard	\$	-
Contributions to Rescue Squads	\$	72,000
Contributions to Davidson County Spay & Neuter Program (State Prescribed)	\$	<u>160,000</u>
Total	\$	45,675,061

Environmental Protection:

Sanitation	\$	1,492,264
Soil & Water	\$	<u>289,983</u>
Total	\$	1,782,247

Economic and Physical Development:

Planning	\$	684,237
GIS	\$	307,867
Cooperative Extension	\$	329,552
Economic Development	\$	245,338
Contribution to Economic Development	\$	-
Contribution to Forester	\$	117,600

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

Contribution to the BBQ Festival (State Prescribed)	\$	165,000
Contribution to Town of Wallburg (State Prescribed)	\$	150,000
Contribution to Chambers of Commerce	\$	3,890
Total	\$	<u>2,003,484</u>
Human Services:		
Public Health	\$	9,053,498
Social Services	\$	17,310,664
Public Assistance	\$	4,674,267
Senior Services	\$	2,883,335
Veterans Service	\$	260,833
Contribution to Life Center (HCCBG)	\$	-
Family Services Grant	\$	-
Contribution to Workshop of Davidson (State Prescribed)	\$	125,000
Contribution to DC Prison Ministry, Inc. (State Prescribed)	\$	50,000
Contribution to Cancer Services of DC, Inc. (State Prescribed)	\$	100,000
Contribution to Salvation Army (State Prescribed)	\$	250,000
Contribution to Hospice of DC (State Prescribed)	\$	150,000
Contribution to Services for the Deaf & Hard of Hearing of DC (State Prescribed)	\$	100,000
Contribution to Carolina Christian Academy (State Prescribed)	\$	250,000
Total	\$	<u>35,207,597</u>
Culture and Recreation:		
Recreation	\$	1,528,261
Library	\$	4,246,898
Museum	\$	187,496
Lake Thom-A-Lex	\$	167,049
Tourism	\$	90,360
Total	\$	<u>6,220,064</u>
Debt Service:		
Principal	\$	10,961,364
Interest and Fiscal Charges	\$	4,516,085
Total	\$	<u>15,477,449</u>
Education:		
School Systems-Current Expense	\$	32,527,550
School Systems-Capital Outlay	\$	2,046,200
Community College-Current Expense	\$	3,633,000
Community College-Capital Outlay	\$	434,000

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

Other Education Contributions	\$ 1,413,334
Total Education	<u>\$ 40,054,084</u>
Transportation:	
P.A.R.T.	\$ -
Total	<u>\$ -</u>
Operating Transfers:	
School Capital Outlay Fund	\$ 4,302,334
Economic Development Reserve	\$ 900,000
Transportation Fund	\$ 107,000
Sewer Fund	\$ 569,308
Mental Health Fund	\$ 760,400
DavidsonWorks	\$ -
Airport Fund	\$ 102,650
County Capital Projects Plan	\$ 16,667
Total	<u>\$ 6,758,359</u>
Total General Fund Appropriations	<u><u>\$ 170,308,857</u></u>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Taxes:	
Property Taxes:	
Current Year Collections	\$ 84,000,000
Current Year Discount	\$ (875,000)
Prior Year Collections	\$ 1,650,000
Total	<u>\$ 84,775,000</u>
Sales Tax:	
1% Sales Tax	\$ 16,000,000
1/2% Sales Tax (83) Restricted	\$ 3,200,000
1/2% Sales Tax (83) Unrestricted	\$ 7,500,000
1/2% Sales Tax (86) Restricted	\$ 3,800,000
1/2% Sales Tax (86) Unrestricted	\$ 2,500,000
1/2% Sales Tax - Article 44	\$ 5,000,000
1/4% Sales Tax - Article 46	\$ 5,500,000
Total	<u>\$ 43,500,000</u>
Other Taxes:	
Other Collections / Refunds	<u>\$ 1,579,500</u>
Intergovernmental Revenue	\$ 23,749,145
Charges for Services	\$ 8,422,228
Licenses & Permits	\$ 1,697,430
Other Financing	\$ 176,477
Miscellaneous Revenue	\$ 937,644

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

Interest Earnings	\$ 505,738
Total	<u>\$ 35,488,662</u>
Appropriated Fund Balance	<u>\$ 4,965,695</u>
Total General Fund Revenues	<u><u>\$ 170,308,857</u></u>

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 2023-24 Projected Average Daily Membership (Including Charter Schools)	Appropriation Per Pupil	
Davidson County Administrative Unit	18,651	\$ 1,346.51	\$ 25,113,665
Lexington Administrative Unit	3,238	\$ 1,346.51	\$ 4,360,000
Thomasville Administrative Unit	2,268	\$ 1,346.51	\$ 3,053,885
Stoner-Thomas Operating (Children's Center)			\$ 456,474
Teen Parenting			\$ 126,868
Developmental Center			\$ 779,992
Scholarships			<u>\$ 50,000</u>
Total			<u>\$ 33,940,884</u>
School Capital Outlay-Category II & III			
Davidson County Administrative Unit			\$ 1,400,000
Lexington Administrative Unit			\$ 279,700
Thomasville Administrative Unit			<u>\$ 366,500</u>
Total			<u>\$ 2,046,200</u>
School Capital Outlay-Category I			
Davidson County Administrative Unit			\$ 2,327,539
Lexington Administrative Unit			\$ 1,353,259
Thomasville Administrative Unit			\$ 974,284
Davidson County Community College			<u>\$ -</u>
Total			<u>\$ 4,655,082</u>
Less Contributed from School Capital Outlay Fund To the General Fund (QSCB's)			
Davidson County Administrative Unit			\$ (176,374)
Lexington Administrative Unit			\$ (88,187)
Thomasville Administrative Unit			<u>\$ (88,187)</u>
Total			<u>\$ (352,748)</u>
Total Net School Capital Outlay-Category I			<u><u>\$ 4,302,334</u></u>

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$16,078,093,650 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, 2024 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, 2024 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, 2024 located within each special district for the purpose of raising revenues for the following special district:

Arcadia-Reedy Creek-Hampton Fire District	\$	0.1000
Central Fire District	\$	0.1000
Churchland Fire District	\$	0.0900
Fairgrove Fire District	\$	0.1000
Gumtree Fire District	\$	0.1275
Healing Springs Fire District	\$	0.0900
Holly Grove Fire District	\$	0.1000
Linwood Fire District	\$	0.1000
Midway Fire District	\$	0.1300
North Lexington-Triangle Fire District	\$	0.1300
Pilot Fire District	\$	0.0850
Reeds Fire District	\$	0.0600
Silver Valley Fire District	\$	0.1100
South Emmons Fire District	\$	0.1000
South Lexington Fire District	\$	0.1100
Southmont Fire District	\$	0.1300
Hasty Fire District	\$	0.1000
Tyro Fire District	\$	0.0800
Wallburg Fire District	\$	0.1000
Welcome Fire District	\$	0.1100
West Lexington Fire District	\$	0.1200
South Davidson Fire District	\$	0.1300
Horneytown Fire District	\$	0.1500
Griffith Fire District	\$	0.1000
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, 2023 and ending June 30, 2024.

Mental Health	\$	<u>786,844</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, 2023 and ending June 30, 2024.

Other Financing-Transfer from General Fund	\$	760,400
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DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

Taxes-One Cent per Bottle	\$ 3,064
Taxes-Five Cents per Bottle	\$ 23,380
Total	<u>\$ 786,844</u>

Section 9. The following amounts are hereby appropriated in the General Fund for DavidsonWorks for the fiscal year beginning July 1,

DavidsonWorks	<u>\$ -</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, 2023 and ending June 30, 2024.

Intergovernmental	\$ -
Other Financing-Transfer from General Fund	\$ -
Total	<u>\$ -</u>

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2023 and ending June 30, 2024.

Transportation	<u>\$ 1,514,379</u>
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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, 2023 and ending June 30, 2024.

Intergovernmental	\$ 1,398,379
Charges for Service	\$ 9,000
Other Financing-Transfer from General Fund	\$ 107,000
Total	<u>\$ 1,514,379</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, 2023 and ending June 30, 2024.

Arcadia-Reedy Creek-Hampton Fire District	\$ 1,372,702
Central Fire District	\$ 446,000
Churchland Fire District	\$ 316,172
Fairgrove Fire District	\$ 541,317
Gumtree Fire District	\$ 204,526
Healing Springs Fire District	\$ 334,828
Holly Grove Fire District	\$ 364,559
Linwood Fire District	\$ 770,814
Midway Fire District	\$ 1,414,206
North Lexington-Triangle Fire District	\$ 315,000
Pilot Fire District	\$ 347,039
Reeds Fire District	\$ 398,981
Silver Valley Fire District	\$ 494,422
South Emmons Fire District	\$ 153,403
South Lexington Fire District	\$ 309,000
Southmont Fire District	\$ 1,343,354
Hasty Fire District	\$ 652,940
Tyro Fire District	\$ 450,282



DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

Wallburg Fire District	\$ 1,041,180
Welcome Fire District	\$ 725,500
West Lexington Fire District	\$ 455,892
South Davidson Fire District	\$ 183,266
Horneytown Fire District	\$ 280,000
Griffith Fire District	\$ 468,183
Clemmons	\$ 119,280
Badin Lake	\$ 49,000
Total	<u>\$ 13,551,846</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, 2023 and ending June 30, 2024.

Property Taxes	<u>\$ 13,551,846</u>
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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, 2023 and ending June 30, 2024.

Lexington School Administrative Unit	<u>\$ 1,850,500</u>
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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, 2023 and ending June 30, 2024.

Property Taxes	<u>\$ 1,850,500</u>
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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, 2023 and ending June 30, 2024.

Taxes-Emergency Telephone (E-911)	<u>\$ 226,056</u>
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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, 2023 and ending June 30, 2024.

Telephone Customer Surcharges	<u>\$ 226,056</u>
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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, 2023 and ending June 30, 2024.

School Capital Projects	\$ 4,655,078
Less School Capital Outlay Allocation	\$ (352,744)
Total	<u>\$ 4,302,334</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, 2023 and ending June 30, 2024.

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

Other Financing-Transfer from General Fund \$ 4,302,334

Section 21. The following amounts are hereby appropriated in the Special Revenue Fund for the Opioid Settlement Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Opioid Fund \$ 2,379,634

Section 22. It is estimated that the following revenues will be available in the Special Revenue Fund for the Opioid Settlement Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Opioid Settlement Fund - Intergovernmental Revenue \$ 2,379,634

Section 23. The following amounts are hereby appropriated in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Capital Projects \$ 16,667

Section 24. It is estimated that the following revenues will be available in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

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

Section 25. The following amounts are hereby appropriated in the Enterprise Fund for the Landfill operations for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Landfill \$ 4,991,120

Section 26. 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, 2023 and ending June 30, 2024.

Charges for Service	\$ 4,862,120
Interest Earnings	\$ 10,000
Taxes	\$ 39,000
Other Financing (Appropriated Fund Balance)	\$ -
Total	<u>\$ 4,911,120</u>

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Airport \$ 552,650

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, 2023 and ending June 30, 2024.

Charges for Service	\$ 435,000
Other Financing-Transfer from General Fund	\$ 102,650
Miscellaneous Revenue	<u>\$ 15,000</u>

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

Total	\$ 552,650
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Section 29. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Sewer	\$ 1,468,081
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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, 2023 and ending June 30, 2024.

Charges for Service-Sewer Fees	\$ 898,773
Other Financing - Transfer from General Fund	\$ 569,308
Total	\$ 1,468,081

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 funds encumbered on the financial records as of June 30, 2023, 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 County Manager has the authority to approve an "in-band" pay adjustment of up to 5% for an employee within a particular pay classification (post initial hiring) during the fiscal year (Limit of one adjustment per fiscal year). This adjustment should be based on either internal / external equity issues, approved (by Davidson County Board of Commissioners) career progression development changes and / or increased job duties that do not warrant a complete change in job classification. Any other salary changes are to be approved via the annual budget development process, and the "in-band" adjustments during that time will be accompanied (by the submitting department) with the appropriate business case (equity / workload issues) substantiating the request and "offsetting" budget adjustment designed to cover the difference in the cost of the approved salary change.

Section 35. The County Manager may execute contracts which are not required to be bid (per County bid policy - \$25,000 for Service Contracts and \$50,000 for Construction / Repair Contracts) so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes. The County Manager may also approve contract "change orders", as long as the change order does not exceed the amount allocated within the contract for "contingency."

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

Section 36: Effective July 1, 2023, forty-eight (48) positions will be changed within the following county departments / funds:

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
County Manager - Budget & Management Analyst to Senior Budget & Management Analyst	71	72
County Manager - Administrative Assistant to Administrative Assistant III	64	67
Finance - Ambulance Billing Tech I to Ambulance Billing Supervisor	63	64
Planning & Zoning - Administrative Assistant to 911/Addressing Coordinator	64	66
Emergency Communications - Telecommunicator I to Computing Support Technician III	63	68
MSW Landfill - Heavy Equipment Operator (Grade Change)	63	65
MSW Landfill - Heavy Equipment Operator (Grade Change)	63	65
MSW Landfill - Heavy Equipment Operator (Grade Change)	63	65
MSW Landfill - Heavy Equipment Operator (Grade Change)	63	65
MSW Landfill - Heavy Equipment Operator (Grade Change)	63	65
MSW Landfill - Heavy Equipment Operator to Heavy Equipment Operator II	63	66
Sheriff - Detention Officer II Reclassify to Sheriff Detention Sergeant	67	70
Social Services - Social Worker III to Quality Assurance Specialist II	69	70
Social Services - Child Support Agent II to Child Support Agent III	65	66
Social Services - Social Worker Trainee W/A SW I (Grade Change)	61	63
Social Services - Social Worker Investigative / Assessment & Treatment (Grade Change)	70	71
Social Services - Social Worker Investigative / Assessment & Treatment (Grade Change)	70	71



DAVIDSON COUNTY  
 ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
Social Services - Social Worker Investigative / Assessment & Treatment (Grade Change)	70	71
Social Services - Social Worker Investigative / Assessment & Treatment (Grade Change)	70	71
Social Services - Social Worker Investigative / Assessment & Treatment (Grade Change)	70	71
Social Services - Social Worker Investigative / Assessment & Treatment (Grade Change)	70	71
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Social Services - Social Worker Investigative / Assessment & Treatment (Grade Change)	70	71
Social Services - Social Worker Investigative / Assessment & Treatment (Grade Change)	70	71

Section 37. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Garage Fund

Expenditures-Operation Cost	<u>\$ 2,209,039</u>
Revenues:	
Department Charges	\$ 2,193,039
Miscellaneous Revenue	<u>\$ 16,000</u>
	<u>\$ 2,209,039</u>

Insurance Fund

Group Insurance Claims	\$ 12,967,221
Dependent Life	\$ 16,225
Other Expenses	<u>\$ 2,708,100</u>
Expenditures-Operation Cost	<u>\$ 15,691,546</u>
Revenues:	
Department Charges	\$ 12,820,550
Withholding	\$ 1,708,100
Cobra Payments	\$ 1,137,646

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2023-2024

Life AD & D	\$ 25,250
Total	<u>\$ 15,691,546</u>
Workers Compensation Fund	
Workers Comp Claims	\$ 998,083
Other Expenses	<u>\$ 19,625</u>
Expenditures-Operation Cost	<u>\$ 1,017,708</u>
Revenues:	
Department Charges	<u>\$ 1,017,708</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 2022, the Adopted Budget for FY 2023, the Amended Budget for FY 2023 (includes changes to the Adopted Budget during the year), YTD Actuals for FY 2023 and the Adopted Budget for FY 2024 are included. Also displayed are each department's purpose and goals, budget highlights, major accomplishments, performance measures, and future issues.

## 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.

### CENTRAL PERMITTING & INSPECTIONS

Beau Chollett, Director 913 Greensboro Street Lexington, NC 27292 (336) 242-2807

#### BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$1,027,322	\$1,319,360	\$1,319,360	\$970,461	\$1,299,633	(\$19,727)	-1.5%
Operating	\$165,097	\$207,487	\$209,387	\$171,095	\$210,282	\$2,795	1.3%
Capital Outlay	\$ 48,156	\$ 90,000	\$ 92,425	\$ 2,425	\$ 80,000	(\$10,000)	-11.1%
<b>Total</b>	<b>\$1,230,575</b>	<b>\$1,616,847</b>	<b>\$1,621,172</b>	<b>\$1,143,960</b>	<b>\$1,589,915</b>	<b>(\$26,932)</b>	<b>-1.7%</b>
<b>Revenues</b>							
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	\$1,808,784	\$1,186,885	\$1,186,885	\$1,754,622	\$1,300,000	\$113,115	9.5%
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%
<b>Total</b>	<b>\$1,808,784</b>	<b>\$1,186,885</b>	<b>\$1,186,885</b>	<b>\$1,754,622</b>	<b>\$1,300,000</b>	<b>\$113,115</b>	<b>9.5%</b>
<b>Net County Funds</b>	<b>(\$578,210)</b>	<b>\$429,962</b>	<b>\$434,287</b>	<b>(\$610,642)</b>	<b>\$289,915</b>	<b>(\$140,047)</b>	<b>-32.6%</b>
<b>Authorized Positions</b>	15.00	16.00	16.00	16.00	16.00	0.00	0.0%

#### DEPARTMENTAL PURPOSE & GOALS

The Central Permitting & Inspections Department provides public service for permits and inspections to the citizens of Davidson County, which falls under the NC Office of State Fire Marshal that is a division of the NC Dept. of Insurance. The overall goal of the department is to provide safe guarding in protecting the life safety, health, and property of the Davidson County citizens through the enforcement of the International Building Code with the North Carolina Amendments as per the North Carolina General Statutes that apply. The department also strives to provide the absolute best in customer service, with its responsibilities including the review of building construction plans and specifications; issuance and tracking of permits and inspection data; performing all required state and local field inspections for code compliance.

## 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

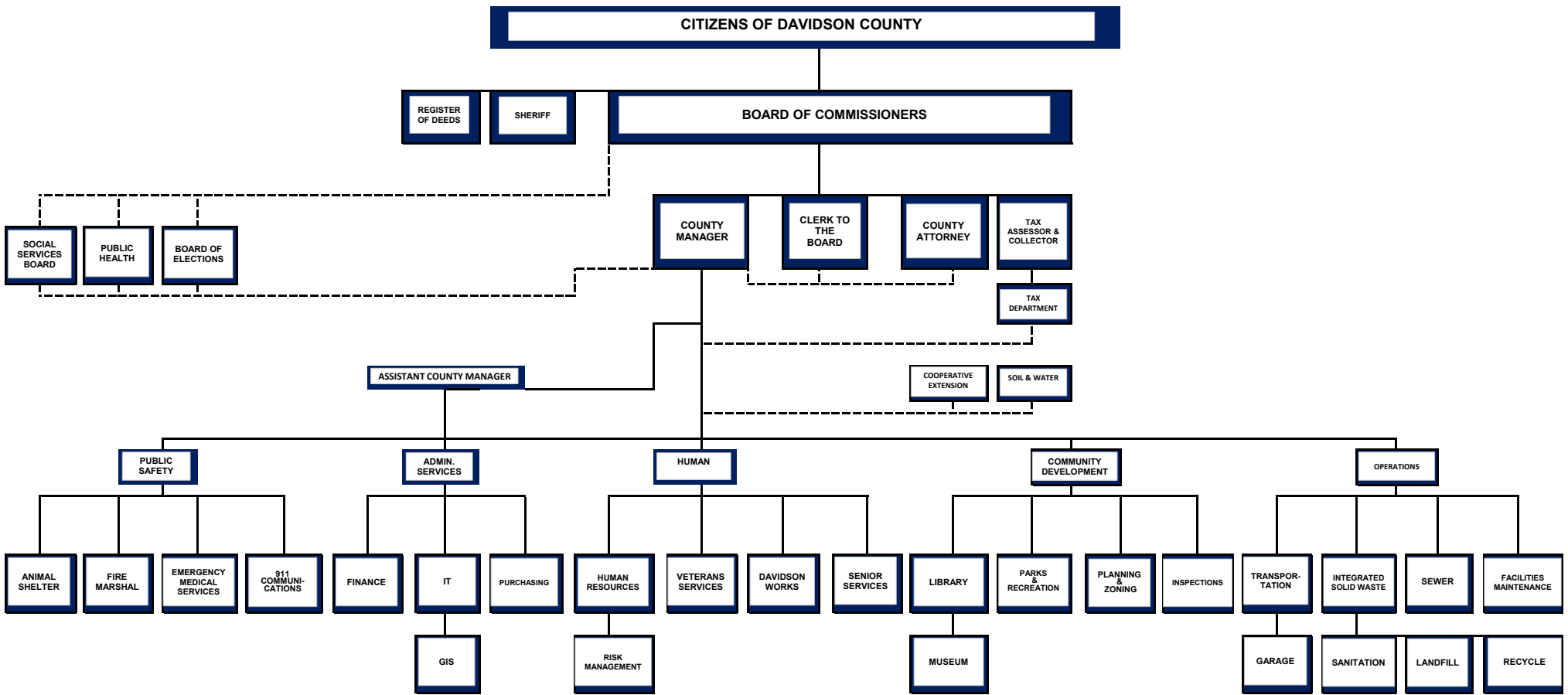
- A list of terms related to governmental budgeting and accounting.

## 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 Jason Martin, 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 1<sup>st</sup> 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 30<sup>th</sup>, 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.

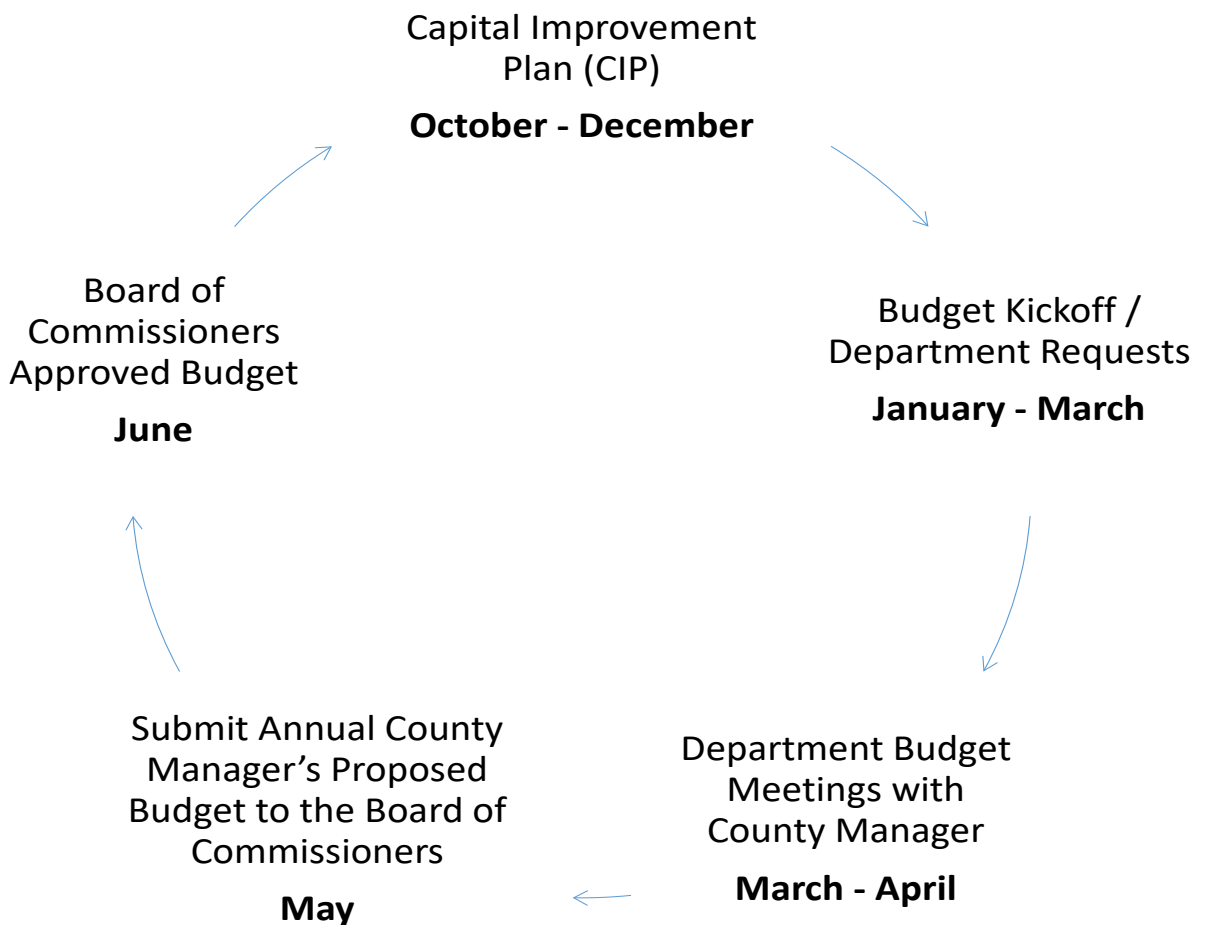
## Davidson County Budget Calendar

Fiscal Year 2023-2024

DATE	DAY	BUDGET PROCEDURE
1/24/2023	TUESDAY	BUDGET SEMINARS WITH DEPARTMENT HEADS AND STAFF PERSON WHO PREPARES THE BUDGET TO GO OVER BUDGET WORKSHEETS
1/25/2023	WEDNESDAY	ISSUE BUDGET PACKETS TO THE DEPARTMENT HEADS
1/25/2023	WEDNESDAY	ISSUE BUDGET PACKETS TO NOT FOR PROFIT AGENCIES
1/25/2023	WEDNESDAY	ISSUE BUDGET PACKETS TO THE FIRE DISTRICTS
2/28/2023	TUESDAY	COMPLETED COUNTY DEPARTMENT BUDGET PACKETS RETURNED TO THE BUDGET DIRECTOR
2/28/2023	TUESDAY	START AND FINISH ASSEMBLY AND REVIEW COMPLETED BUDGET PACKETS
2/28/2023	TUESDAY	RECEIVE BUDGET REQUEST FROM NOT FOR PROFIT AGENCIES
3/10/2023	TUESDAY	RECEIVE BUDGET REQUEST FROM FIRE DISTRICTS
3/1/2023	WEDNESDAY	START MEETINGS WITH DEPARTMENT HEADS TO REVIEW BUDGET REQUEST
3/2/2023	THURSDAY	RETREAT WITH BOARD OF COMMISSIONERS
3/24/2022	FRIDAY	FINISH MEETINGS WITH DEPARTMENT HEADS
4/3/2023	MONDAY	PROPERTY TAX ESTIMATES AND SALES TAX ESTIMATES
4/28/2023	FRIDAY	BUDGET SUBMITTED BY THE SCHOOLS

**Davidson County Budget Calendar**  
Fiscal Year 2023-2024

DATE	DAY	BUDGET PROCEDURE
5/8/2023	MONDAY	DISTRIBUTION OF PROPOSED BUDGET AT THE REGULAR BOARD OF COMMISSIONERS MEETING AS WELL AS NOTIFY DEPARTMENT HEADS OF RECOMMENDATIONS
5/22/2023	MONDAY	PUBLIC HEARING BOARD OF COMMISSIONERS
6/1/2023	THURSDAY	BUDGET WORKSHOP
6/12/2023	MONDAY	ADOPT TAX LEVY AND RESOLUTION



## FUND STRUCTURE

Fund	Description	Category	Type	Appropriated in Budget Ordinance
<b>GENERAL FUND</b>	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
<b>MENTAL HEALTH FUND</b>	This fund accounts for costs associated with mental health services contracted with Cardinal Innovations Healthcare Solutions	Governmental	General	Yes
<b>DAVIDSONWORKS</b>	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
<b>FIRE DISTRICT FUND</b>	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
<b>TRANSPORTATION FUND</b>	Account for proceeds that are legally restricted to expenditures for the purpose of transportation	Governmental	Special Revenue	Yes
<b>REVALUATION FUND</b>	A legally budgeted fund under NC General Statutes to account for the resolution of property tax revaluation appeals	Governmental	Special Revenue	No
<b>EMERGENCY TELEPHONE FUND</b>	Accounts for all allowed expenditures associated with 911 Emergency Communications	Governmental	Special Revenue	Yes
<b>SPECIAL SCHOOL DISTRICTS</b>	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
<b>CAPITAL IMPROVEMENT PROJECT PLAN</b>	Used to account for the purchase or construction of major capital facilities, such as buildings, infrastructure, and lands	Governmental	Special Revenue	Yes
<b>SCHOOL CAPITAL OUTLAY FUND</b>	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
<b>LANDFILL FUND</b>	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
<b>RECYCLE FUND</b>	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
<b>AIRPORT FUND</b>	This fund is used for the operation and maintenance of the Davidson County Airport	Proprietary	Enterprise	Yes
<b>SEWER FUND</b>	This fund is used to account for the operation, maintenance and development of various sewer lines	Proprietary	Enterprise	Yes
<b>GARAGE FUND</b>	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
<b>INSURANCE FUND</b>	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
<b>DEBT SERVICE FUND</b>	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
<b>AGENCY - DSS, LEO, JTEC</b>	Accounts for various assets belonging to others, which are held pending disposition	Fiduciary	Agency	No
<b>TAX COLLECTION FUND</b>	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 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
<b>Summary of All Funds</b>						
<b>Revenues</b>						
Charges for Service	\$ 34,477,565	\$ 33,398,777	\$ 33,551,692	\$ 33,292,414	\$ (106,363)	-0.3%
Interest Earnings	\$ 217,347	\$ 60,000	\$ 60,000	\$ 505,738	\$ 445,738	742.9%
Intergovernmental	\$ 22,532,785	\$ 24,137,809	\$ 25,996,563	\$ 27,527,158	\$ 3,389,349	14.0%
Licenses & Permits	\$ 6,375,536	\$ 2,031,635	\$ 2,031,635	\$ 1,697,430	\$ (334,205)	-16.5%
Miscellaneous Revenue	\$ 1,687,838	\$ 968,644	\$ 1,159,810	\$ 968,644	\$ -	0.0%
Other Financing (Includes Transfer In)	\$ 7,696,573	\$ 7,680,302	\$ 11,905,685	\$ 6,034,836	\$ (1,645,466)	-21.4%
Taxes (Various Taxes)	\$ 161,916,602	\$ 134,793,648	\$ 157,545,913	\$ 145,728,984	\$ 10,935,336	8.1%
<b>Total</b>	<b>\$ 234,904,247</b>	<b>\$ 203,070,815</b>	<b>\$ 232,251,298</b>	<b>\$ 215,755,204</b>	<b>\$ 12,684,389</b>	<b>6.2%</b>
<b>Expenditures by Type</b>						
Capital Outlay	\$ 11,036,794	\$ 13,717,519	\$ 17,015,977	\$ 11,767,596	\$ (1,949,923)	-14.2%
Debt	\$ 14,417,651	\$ 14,884,550	\$ 14,884,550	\$ 15,477,449	\$ 592,899	4.0%
Operating Expenses (Includes Transfer Out)	\$ 138,302,697	\$ 109,042,335	\$ 136,690,198	\$ 113,265,372	\$ 4,223,037	3.1%
Personnel Services	\$ 64,517,043	\$ 70,959,793	\$ 73,084,841	\$ 80,356,844	\$ 9,397,051	13.2%
<b>Total</b>	<b>\$ 228,274,184</b>	<b>\$ 208,604,197</b>	<b>\$ 241,675,566</b>	<b>\$ 220,867,261</b>	<b>\$ 12,263,064</b>	<b>5.9%</b>
<b>Expenditures by General Fund Function</b>						
Culture and Recreation	\$ 5,134,493	\$ 5,406,887	\$ 5,927,764	\$ 6,220,064	\$ 813,177	15.0%
Debt Service	\$ 14,417,651	\$ 14,884,550	\$ 14,000,025	\$ 15,477,449	\$ 592,899	4.0%
Economic and Physical Development	\$ 30,693,670	\$ 2,174,045	\$ 25,122,733	\$ 2,903,484	\$ 729,439	33.6%
Education	\$ 42,126,766	\$ 42,737,992	\$ 43,837,992	\$ 44,356,418	\$ 1,618,426	3.8%
Environmental Protection	\$ 2,444,811	\$ 1,654,205	\$ 2,660,656	\$ 2,351,555	\$ 697,350	42.2%
General Government	\$ 15,635,506	\$ 18,751,249	\$ 17,289,331	\$ 17,130,512	\$ (1,620,737)	-8.6%
Health and Human Services	\$ 28,696,614	\$ 32,623,066	\$ 34,645,974	\$ 35,967,997	\$ 3,344,931	10.3%
Public Safety	\$ 35,942,688	\$ 38,704,969	\$ 42,277,350	\$ 45,675,061	\$ 6,970,092	18.0%
Transportation	\$ 4,038,823	\$ 243,310	\$ 2,243,310	\$ 226,317	\$ (16,993)	-7.0%
<b>Total</b>	<b>\$ 179,131,022</b>	<b>\$ 157,180,273</b>	<b>\$ 188,005,135</b>	<b>\$ 170,308,857</b>	<b>\$ 13,128,584</b>	<b>8.4%</b>
<b>Expenditures by Remaining Funds</b>						
Enterprise Funds	\$ 8,922,412	\$ 9,078,013	\$ 10,300,786	\$ 7,011,851	\$ (2,066,162)	-22.8%
DavidsonWorks	\$ 1,132,651	\$ 1,349,327	\$ 1,041,274	\$ -	\$ (1,349,327)	-100.0%
Internal Service Funds	\$ 18,282,948	\$ 18,499,351	\$ 18,530,987	\$ 18,918,293	\$ 418,942	2.3%
Mental Health	\$ 506,965	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Special Revenue Funds	\$ 20,298,186	\$ 21,710,389	\$ 23,010,540	\$ 23,841,416	\$ 2,131,027	9.8%
<b>Total</b>	<b>\$ 49,143,163</b>	<b>\$ 51,423,924</b>	<b>\$ 53,670,431</b>	<b>\$ 50,558,404</b>	<b>\$ (865,520)</b>	<b>-1.7%</b>
Excess / (Deficiency) of <b>Revenues Over Expenditures</b>	\$ 6,630,062	\$ (5,533,382)	\$ (9,424,268)	\$ (5,112,057)	\$ 421,325	-7.6%
<b>Beginning Fund Balance</b>	\$ 160,870,420	\$ 167,500,482	\$ 167,500,482	\$ 161,967,100	\$ (5,533,382)	-3.3%
<b>Ending Fund Balance</b>	\$ 167,500,482	\$ 161,967,100	\$ 161,967,100	\$ 156,855,043	\$ (5,112,057)	-3.2%

Note:  
Figures Above Only Include Budgeted Funds

**Summary of Revenues, Expenditures and Changes in Fund Balance**

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
<b>Summary of General Fund</b>						
<b>Revenues</b>						
Charges for Service	\$ 9,162,691	\$ 8,373,748	\$ 8,495,663	\$ 8,422,228	\$ 48,480	0.6%
Interest Earnings	\$ 157,769	\$ 50,000	\$ 50,000	\$ 505,738	\$ 455,738	911.5%
Intergovernmental	\$ 19,428,343	\$ 20,274,974	\$ 22,218,600	\$ 23,749,145	\$ 3,474,171	17.1%
Licenses & Permits	\$ 6,375,536	\$ 2,031,635	\$ 2,031,635	\$ 1,697,430	\$ (334,205)	-16.5%
Miscellaneous Revenue	\$ 1,530,611	\$ 937,644	\$ 1,128,810	\$ 937,644	\$ -	0.0%
Other Financing (Includes Transfer In)	\$ 1,263,528	\$ 554,700	\$ 3,653,810	\$ 176,477	\$ (378,223)	-68.2%
Taxes (Property and Sales Tax)	\$ 146,277,240	\$ 119,424,190	\$ 141,640,083	\$ 129,854,500	\$ 10,430,310	8.7%
<b>Total</b>	<b>\$ 184,195,718</b>	<b>\$ 151,646,891</b>	<b>\$ 179,218,601</b>	<b>\$ 165,343,162</b>	<b>\$ 13,696,271</b>	<b>9.0%</b>
<b>Expenditures by Type</b>						
Capital Outlay	\$ 5,529,875	\$ 5,211,060	\$ 7,567,250	\$ 5,493,140	\$ 282,080	5.4%
Debt	\$ 14,417,651	\$ 14,884,550	\$ 14,000,025	\$ 15,477,449	\$ 592,899	4.0%
Operating Expenses (Includes Transfer Out)	\$ 97,611,929	\$ 69,440,718	\$ 96,396,574	\$ 71,568,385	\$ 2,127,667	3.1%
Personnel Services	\$ 61,571,567	\$ 67,643,945	\$ 70,041,286	\$ 77,769,883	\$ 10,125,938	15.0%
<b>Total</b>	<b>\$ 179,131,022</b>	<b>\$ 157,180,273</b>	<b>\$ 188,005,135</b>	<b>\$ 170,308,857</b>	<b>\$ 13,128,584</b>	<b>8.4%</b>
<b>Expenditures by General Fund Functions / Fund</b>						
Culture and Recreation	\$ 5,134,493	\$ 5,406,887	\$ 5,927,764	\$ 6,220,064	\$ 813,177	15.0%
Debt Service	\$ 14,417,651	\$ 14,884,550	\$ 14,000,025	\$ 15,477,449	\$ 592,899	4.0%
Economic and Physical Development	\$ 30,693,670	\$ 2,174,045	\$ 25,122,733	\$ 2,903,484	\$ 729,439	33.6%
Education	\$ 42,126,766	\$ 42,737,992	\$ 43,837,992	\$ 44,356,418	\$ 1,618,426	3.8%
Environmental Protection	\$ 2,444,811	\$ 1,654,205	\$ 2,660,656	\$ 2,351,555	\$ 697,350	42.2%
General Government	\$ 15,635,506	\$ 18,751,249	\$ 17,289,331	\$ 17,130,512	\$ (1,620,737)	-8.6%
Health and Human Services	\$ 28,696,614	\$ 32,623,066	\$ 34,645,974	\$ 35,967,997	\$ 3,344,931	10.3%
Public Safety	\$ 35,942,688	\$ 38,704,969	\$ 42,277,350	\$ 45,675,061	\$ 6,970,092	18.0%
Transportation	\$ 4,038,823	\$ 243,310	\$ 2,243,310	\$ 226,317	\$ (16,993)	-7.0%
<b>Total</b>	<b>\$ 179,131,022</b>	<b>\$ 157,180,273</b>	<b>\$ 188,005,135</b>	<b>\$ 170,308,857</b>	<b>\$ 13,128,584</b>	<b>8.4%</b>
<b>Excess / (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 5,064,696</b>	<b>\$ (5,533,382)</b>	<b>\$ (8,786,534)</b>	<b>\$ (4,965,695)</b>	<b>\$ 567,687</b>	<b>-10.3%</b>
<b>Beginning Fund Balance</b>	<b>\$ 109,324,435</b>	<b>\$ 115,236,189</b>	<b>\$ 115,236,189</b>	<b>\$ 109,702,807</b>	<b>\$ (5,533,382)</b>	<b>-4.8%</b>
<b>Ending Fund Balance</b>	<b>\$ 115,236,189</b>	<b>\$ 109,702,807</b>	<b>\$ 109,702,807</b>	<b>\$ 104,737,112</b>	<b>\$ (4,965,695)</b>	<b>-4.5%</b>

Note:  
Figures Above Only Include Budgeted Funds



**Summary of Revenues, Expenditures and Changes in Fund Balance**

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
<b>Summary of All Special Revenue Funds</b>						
<b>Revenues</b>						
Charges for Service	\$ 10,272	\$ 15,000	\$ 15,000	\$ 9,000	\$ (6,000)	-40.0%
Interest Earnings	\$ 18,459	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ 2,219,541	\$ 2,783,190	\$ 3,006,371	\$ 3,778,013	\$ 994,823	35.7%
Miscellaneous Revenue	\$ 59,001	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing	\$ 4,345,196	\$ 3,919,185	\$ 3,919,185	\$ 4,426,001	\$ 506,816	12.9%
Taxes (Property Tax)	\$ 15,086,493	\$ 14,993,014	\$ 15,529,386	\$ 15,482,040	\$ 489,026	3.3%
<b>Total</b>	<b>\$ 21,738,961</b>	<b>\$ 21,710,389</b>	<b>\$ 22,469,942</b>	<b>\$ 23,695,054</b>	<b>\$ 1,984,665</b>	<b>9.1%</b>
<b>Expenditures by Type</b>						
Capital Outlay	\$ 4,452,151	\$ 3,886,859	\$ 4,581,904	\$ 4,504,553	\$ 617,694	15.9%
Operating Expenses	\$ 15,263,238	\$ 17,249,812	\$ 17,832,870	\$ 18,649,549	\$ 1,399,737	8.1%
Personnel Services	\$ 582,797	\$ 573,718	\$ 595,766	\$ 687,314	\$ 113,596	19.8%
<b>Total</b>	<b>\$ 20,298,186</b>	<b>\$ 21,710,389</b>	<b>\$ 23,010,540</b>	<b>\$ 23,841,416</b>	<b>\$ 2,131,027</b>	<b>9.8%</b>
Excess / (Deficiency) of <b>Revenues Over Expenditures</b>	\$ 1,440,775	\$ -	\$ (540,598)	\$ (146,362)	\$ (146,362)	0.0%
<b>Beginning Fund Balance</b>	\$ 13,930,305	\$ 15,371,080	\$ 15,371,080	\$ 15,371,080	\$ -	0.0%
<b>Ending Fund Balance</b>	\$ 15,371,080	\$ 15,371,080	\$ 15,371,080	\$ 15,224,718	\$ (146,362)	-1.0%

Note:  
Figures Above Only Include Budgeted Funds

**Summary of Revenues, Expenditures and Changes in Fund Balance**

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
<b>Summary of Mental Health Fund</b>						
<b>Revenues</b>						
Other Financing	\$ 797,900	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
Taxes (Bottle Tax Revenue)	\$ 48,710	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	0.0%
<b>Total</b>	<b>\$ 846,610</b>	<b>\$ 786,844</b>	<b>\$ 786,844</b>	<b>\$ 786,844</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Expenditures by Type</b>						
Operating Expenses	\$ 506,965	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
<b>Total</b>	<b>\$ 506,965</b>	<b>\$ 786,844</b>	<b>\$ 786,844</b>	<b>\$ 786,844</b>	<b>\$ -</b>	<b>0.0%</b>
Excess / (Deficiency) of <b>Revenues Over Expenditures</b>	\$ 339,645	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Beginning Fund Balance</b>	\$ 4,280,526	\$ 4,620,171	\$ 4,620,171	\$ 4,620,171	\$ -	0.0%
<b>Ending Fund Balance</b>	\$ 4,620,171	\$ 4,620,171	\$ 4,620,171	\$ 4,620,171	\$ -	0.0%

Note:  
 Figures Above Only Include Budgeted Funds

**Summary of Revenues, Expenditures and Changes in Fund Balance**

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
<b>Summary of DavidsonWorks Fund</b>						
<b>Revenues</b>						
Intergovernmental	\$ 884,902	\$ 1,079,645	\$ 771,592	\$ -	\$ (1,079,645)	-100.0%
Other Financing	\$ 269,682	\$ 269,682	\$ 269,682	\$ -	\$ (269,682)	-100.0%
<b>Total</b>	<b>\$ 1,154,584</b>	<b>\$ 1,349,327</b>	<b>\$ 1,041,274</b>	<b>\$ -</b>	<b>\$ (1,349,327)</b>	<b>-100.0%</b>
<b>Expenditures by Type</b>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenses	\$ 279,950	\$ 327,651	\$ 313,939	\$ -	\$ (327,651)	-100.0%
Personnel Services	\$ 852,702	\$ 1,021,676	\$ 727,335	\$ -	\$ (1,021,676)	-100.0%
<b>Total</b>	<b>\$ 1,132,651</b>	<b>\$ 1,349,327</b>	<b>\$ 1,041,274</b>	<b>\$ -</b>	<b>\$ (1,349,327)</b>	<b>-100.0%</b>
Excess / (Deficiency) of <b>Revenues Over Expenditures</b>	\$ 21,932	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Beginning Fund Balance</b>	\$ 410,292	\$ 432,224	\$ 432,224	\$ 432,224	\$ -	0.0%
<b>Ending Fund Balance</b>	\$ 432,224	\$ 432,224	\$ 432,224	\$ 432,224	\$ -	0.0%

Note:  
Figures Above Only Include Budgeted Funds

**Summary of Revenues, Expenditures and Changes in Fund Balance**

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
<b>Summary of All Enterprise Funds</b>						
<b>Revenues</b>						
Charges for Service	\$ 7,161,163	\$ 6,526,678	\$ 6,557,678	\$ 5,958,893	\$ (567,785)	-8.7%
Interest Earnings	\$ 41,119	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100.0%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 57,665	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
Other Financing	\$ 1,020,267	\$ 2,176,335	\$ 3,302,608	\$ 671,958	\$ (1,504,377)	-69.1%
Taxes (Disposal Tax Revenue)	\$ 504,160	\$ 350,000	\$ 350,000	\$ 366,000	\$ 16,000	4.6%
<b>Total</b>	<b>\$ 8,784,374</b>	<b>\$ 9,078,013</b>	<b>\$ 10,235,286</b>	<b>\$ 7,011,851</b>	<b>\$ (2,066,162)</b>	<b>-22.8%</b>
<b>Expenditures by Type</b>						
Capital Outlay	\$ 1,027,136	\$ 4,619,600	\$ 4,866,823	\$ 1,769,903	\$ (2,849,697)	-61.7%
Debt	\$ 355,715	\$ -	\$ 884,525	\$ -	\$ -	0.0%
Operating Expenses	\$ 6,406,749	\$ 3,148,954	\$ 3,239,979	\$ 3,813,667	\$ 664,713	21.1%
Personnel Services	\$ 1,132,813	\$ 1,309,459	\$ 1,309,459	\$ 1,428,281	\$ 118,822	9.1%
<b>Total</b>	<b>\$ 8,922,412</b>	<b>\$ 9,078,013</b>	<b>\$ 10,300,786</b>	<b>\$ 7,011,851</b>	<b>\$ (2,066,162)</b>	<b>-22.8%</b>
<b>Excess / (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (138,039)</b>	<b>\$ -</b>	<b>\$ (65,500)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Beginning Fund Balance</b>	<b>\$ 28,098,930</b>	<b>\$ 27,403,787</b>	<b>\$ 27,403,787</b>	<b>\$ 27,403,787</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 27,403,787</b>	<b>\$ 27,403,787</b>	<b>\$ 27,403,787</b>	<b>\$ 27,403,787</b>	<b>\$ -</b>	<b>0.0%</b>

Note:  
 Figures Above Only Include Budgeted Funds

**Summary of Revenues, Expenditures and Changes in Fund Balance**

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	<b>vs. Adopted</b>	
					\$ Change	% Change
<b>Summary of All Internal Service Funds (Financial Plan)</b>						
<b>Revenues</b>						
Charges for Service	\$ 18,143,440	\$ 18,483,351	\$ 18,483,351	\$ 18,902,293	\$ 418,942	2.3%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 40,561	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.0%
<b>Total</b>	<b>\$ 18,184,001</b>	<b>\$ 18,499,351</b>	<b>\$ 18,499,351</b>	<b>\$ 18,918,293</b>	<b>\$ 418,942</b>	<b>2.3%</b>
<b>Expenditures by Type</b>						
Capital Outlay	\$ 27,632	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenses	\$ 17,878,152	\$ 18,088,356	\$ 18,119,992	\$ 18,446,927	\$ 358,571	2.0%
Personnel Services	\$ 377,164	\$ 410,995	\$ 410,995	\$ 471,366	\$ 60,371	14.7%
<b>Total</b>	<b>\$ 18,282,948</b>	<b>\$ 18,499,351</b>	<b>\$ 18,530,987</b>	<b>\$ 18,918,293</b>	<b>\$ 418,942</b>	<b>2.3%</b>
Excess / (Deficiency) of <b>Revenues Over Expenditures</b>	\$ (98,947)	\$ -	\$ (31,636)	\$ -	\$ -	0.0%
<b>Beginning Fund Balance</b>	\$ 4,825,932	\$ 4,726,985	\$ 4,726,985	\$ 4,726,985	\$ -	0.0%
<b>Ending Fund Balance</b>	\$ 4,726,985	\$ 4,726,985	\$ 4,726,985	\$ 4,726,985	\$ -	0.0%

Note:  
Figures Above Only Include Budgeted Funds

**Available Fund Balance Analysis**

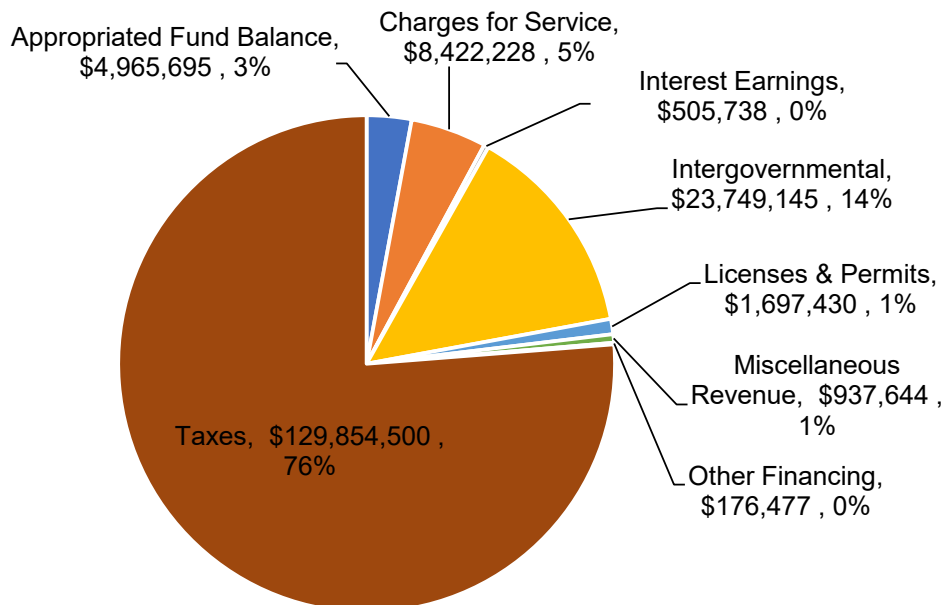
	<u>FY 2022 Actual</u>	<u>Estimated FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Calculation of Recommended Reserve for the General Fund:</b>					
General Fund Expenditures	\$ 179,805,919	\$ 188,005,135	\$ 170,308,857	\$ (17,696,278)	-9.4%
18% County Internal Fund Balance Policy	\$ 32,365,065	\$ 33,840,924	\$ 30,655,594	\$ (3,185,330)	-9.4%
<b>General Fund (Fund Balance Analysis):</b>					
Fund Balance at June 30, 2023 (Estimate for June 30, 2024)	\$ 109,324,435	\$ 111,500,000	\$ 114,600,846	\$ 3,100,846	2.8%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 32,365,065</u>	<u>\$ 33,840,924</u>	<u>\$ 30,655,594</u>	<u>\$ (3,185,330)</u>	<u>-9.4%</u>
Available Above Unreserved	\$ 76,959,370	\$ 77,659,076	\$ 83,945,252	\$ 6,286,176	8.1%
Less Amount Included in Operating Budget	\$ -	\$ -	\$ 5,423,933	\$ 5,423,933	0.0%
Less Debt Service	\$ 9,898,091	\$ 9,898,091	\$ 9,898,091	\$ -	0.0%
Less Stabilization by State Statute	\$ 16,783,134	\$ 16,783,134	\$ 16,783,134	\$ -	0.0%
Less Long Term Note Receivable	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	0.0%
Less Prepays / Leases	<u>\$ 225,046</u>	<u>\$ 225,046</u>	<u>\$ 225,046</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 27,131,271	\$ 27,131,271	\$ 32,555,204	\$ 5,423,933	20.0%
<b>Restricted Amounts:</b>					
Register of Deeds	\$ 485,667	\$ 485,667	\$ 485,667	\$ -	0.0%
Sheriff Operations	\$ 230,320	\$ 230,320	\$ 230,320	\$ -	0.0%
Health Programs	\$ 3,062,388	\$ 3,062,388	\$ 3,062,388	\$ -	0.0%
Inspections Operations	\$ 741,197	\$ 741,197	\$ 741,197	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
PBB Savings	<u>\$ 4,078,584</u>	<u>\$ 4,078,584</u>	<u>\$ 4,078,584</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 8,904,496	\$ 8,904,496	\$ 8,904,496	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 40,923,603	\$ 41,623,309	\$ 42,485,552	\$ 862,243	2.1%

## Summary of General Fund

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
<b>Summary of General Fund</b>						
<b>Revenues</b>						
Appropriated Fund Balance	\$ -	\$ 5,533,382	\$ 8,786,534	\$ 4,965,695	\$ (567,687)	-10.3%
Charges for Service	\$ 9,162,691	\$ 8,373,748	\$ 8,495,663	\$ 8,422,228	\$ 48,480	0.6%
Interest Earnings	\$ 157,769	\$ 50,000	\$ 50,000	\$ 505,738	\$ 455,738	911.5%
Intergovernmental	\$ 19,428,343	\$ 20,274,974	\$ 22,218,600	\$ 23,749,145	\$ 3,474,171	17.1%
Licenses & Permits	\$ 6,375,536	\$ 2,031,635	\$ 2,031,635	\$ 1,697,430	\$ (334,205)	-16.5%
Miscellaneous Revenue	\$ 1,530,611	\$ 937,644	\$ 1,128,810	\$ 937,644	\$ -	0.0%
Other Financing	\$ 1,263,528	\$ 554,700	\$ 3,653,810	\$ 176,477	\$ (378,223)	-68.2%
Taxes	\$ 146,277,240	\$ 119,424,190	\$ 141,640,083	\$ 129,854,500	\$ 10,430,310	8.7%
<b>Total</b>	<b>\$ 184,195,718</b>	<b>\$ 157,180,273</b>	<b>\$ 188,005,135</b>	<b>\$ 170,308,857</b>	<b>\$ 13,128,584</b>	<b>8.4%</b>
<b>Expenditures by Type</b>						
Personnel Services	\$ 61,571,567	\$ 67,643,945	\$ 70,041,286	\$ 77,769,883	\$ 10,125,938	15.0%
Operating Expenses	\$ 97,611,929	\$ 69,440,718	\$ 96,396,574	\$ 71,568,385	\$ 2,127,667	3.1%
Debt	\$ 14,417,651	\$ 14,884,550	\$ 14,000,025	\$ 15,477,449	\$ 592,899	4.0%
Capital Outlay	\$ 5,529,875	\$ 5,211,060	\$ 7,567,250	\$ 5,493,140	\$ 282,080	5.4%
<b>Total</b>	<b>\$ 179,131,022</b>	<b>\$ 157,180,273</b>	<b>\$ 188,005,135</b>	<b>\$ 170,308,857</b>	<b>\$ 13,128,584</b>	<b>8.4%</b>

### FY 2024 Adopted Budget Revenues

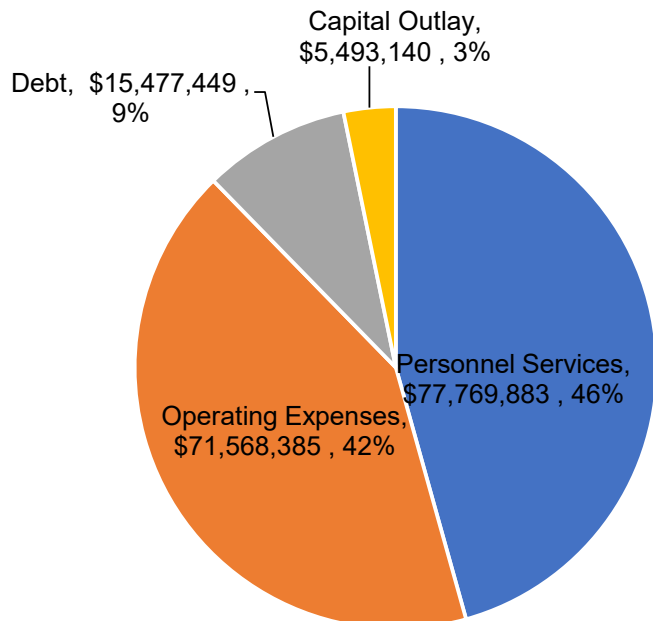
Total \$170,308,857



## Summary of General Fund

	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
<b>Summary of General Fund</b>						
<b>Revenues</b>						
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Taxes	\$ 146,277,240	\$ 119,424,190	\$ 141,640,083	\$ 129,854,500	\$ 10,430,310	8.7%
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<b>Total</b>	<b>\$ 179,131,022</b>	<b>\$ 157,180,273</b>	<b>\$ 188,005,135</b>	<b>\$ 170,308,857</b>	<b>\$ 13,128,584</b>	<b>8.4%</b>

**FY 2024 Adopted Budget Expenditures**  
Total \$170,308,857





**Summary of Funded Positions by Fund / Department**

Fund / Department	Adopted FY 2021-22	Adopted FY 2022-23	Adopted FY 2023-24	Change
<b>General Fund</b>				
County Commissioners	7.00	7.00	7.00	-
County Manager	5.00	5.00	5.00	-
State Agencies	1.00	1.00	1.00	-
Tax	33.40	33.40	32.40	(1.00)
County Attorney	7.60	7.60	7.60	-
Finance	9.00	9.00	9.00	-
Economic Development	-	-	1.00	1.00
Purchasing	6.00	6.00	6.00	-
Register of Deeds	8.00	8.00	8.00	-
Human Resources	8.00	8.00	9.00	1.00
Information Technology	6.00	6.00	6.00	-
Public Buildings	13.00	13.00	13.00	-
Parking Deck	-	-	-	-
Elections	5.00	5.00	5.00	-
<b>General Government</b>	<b>109.00</b>	<b>109.00</b>	<b>110.00</b>	<b>1.00</b>
Public Health	100.00	109.00	98.00	(11.00)
Social Services & Child Support	208.50	208.50	224.50	16.00
Senior Services	23.00	24.00	24.00	-
Veterans Services	2.00	3.00	3.00	-
<b>Health &amp; Human Services</b>	<b>333.50</b>	<b>344.50</b>	<b>349.50</b>	<b>5.00</b>
Emergency Services	96.50	96.50	96.50	-
Emergency Management	1.00	1.00	1.00	-
Fire Marshal	4.00	4.00	4.00	-
911 Communications	38.00	40.00	40.00	-
Sheriff	137.00	141.00	147.00	6.00
Jail	44.00	40.00	50.00	10.00
Animal Control	4.00	4.00	4.00	-
Animal Shelter	6.00	6.00	6.00	-
School Resource Officers	14.00	14.00	21.00	7.00
DCCC - School Resource Officers	1.00	1.00	1.00	-
Inspections	15.00	16.00	16.00	-
<b>Public Safety</b>	<b>360.50</b>	<b>363.50</b>	<b>386.50</b>	<b>23.00</b>
Library	47.00	47.00	47.00	-
Museum	2.00	2.00	2.00	-
Parks & Recreation	9.00	10.00	11.00	1.00
<b>Culture and Recreation</b>	<b>58.00</b>	<b>59.00</b>	<b>60.00</b>	<b>1.00</b>
Planning	6.00	6.00	7.00	1.00
Geographical Information Systems	2.00	2.00	2.00	-
Cooperative Extension	6.00	6.00	6.00	-
<b>Economic and Physical Development</b>	<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>1.00</b>
Soil & Water	3.00	3.00	3.00	-
Sanitation	13.50	13.50	13.50	-
<b>Environmental Protection</b>	<b>16.50</b>	<b>16.50</b>	<b>16.50</b>	<b>-</b>
<b>Total General Fund</b>	<b>891.50</b>	<b>906.50</b>	<b>937.50</b>	<b>31.00</b>
<b>Internal Service Fund</b>				
Garage	6.00	6.00	6.00	-
Insurance Fund	-	-	-	-
<b>Total Internal Service Fund</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>
<b>Other Funds</b>				
DavidsonWorks	15.00	15.00	-	(15.00)
Transportation	5.00	5.00	5.00	-
<b>Total Other Funds</b>	<b>20.00</b>	<b>20.00</b>	<b>5.00</b>	<b>(15.00)</b>
<b>Enterprise Funds</b>				
Landfill	13.50	15.50	15.50	-
Recycling	-	-	-	-
Sewer	1.00	1.00	1.00	-
<b>Total Enterprise Funds</b>	<b>14.50</b>	<b>16.50</b>	<b>16.50</b>	<b>-</b>
<b>Total Countywide</b>	<b>932.00</b>	<b>949.00</b>	<b>965.00</b>	<b>16.00</b>

**Summary of Funded Position Changes from FY 2022-23 to FY 2023-24**

Department	Position Name	FTE
<b>Position Splits / Transfers / Reclassifications / Corrections to Position Counts from FY 2023</b>		
Landfill	Waste Spotter (62)	(1.00)
Landfill	Waste Traffic Controller Tech (56)	1.00
Public Health	Nutritionist II (65)	(3.00)
Public Health	Nutritionist II (66)	3.00
Public Health	Nutritionist III (67)	(1.00)
Public Health	Nutritionist III (68)	1.00
Public Health	Local Health Director (82)	(1.00)
Public Health	Local Health Director (83)	1.00
Public Health	Public Health Educator I (65)	(1.00)
Public Health	Human Services Planner/Evaluator I (69)	1.00
Public Health	Public Health Nurse I (70)	(1.00)
Public Health	Practical Nurse II (LPN) (63)	1.00
Public Health	Office Support IV (62)	(1.00)
Public Health	Office Support III (60)	1.00
Public Health	Accounting Tech III (66)	(1.00)
Public Health	Accounting Tech II (64)	1.00
Public Health	Accounting Tech III (66)	(1.00)
Public Health	Accounting Specialist I (67)	1.00
Inspections	Central Permitting Supervisor (70)	(1.00)
Inspections	Central Permitting Lead Administrator (68)	1.00
Inspections	Central Permitting Coordinator (66)	(1.00)
Inspections	Central Permitting Technician (64)	1.00
Inspections	Commercial Plans Examiner I (69)	(1.00)
Inspections	Plans/Permit Facilitator (67)	1.00
		<u>-</u>

**Board-Approved Position Increases / Decreases During FY 2022-23**

Sheriff	Detention Officer I	4.00
Social Services	Income Maintenance Worker II	2.00
Sheriff	Deputy II (SRO-State Grant)	7.00
Human Resources	Talent Acquisition Specialist	1.00
Economic Development	Economic Development Director	1.00
Tax	Collections Assistant III (Full-time to Part-time)	(1.00)
<b>Total</b>		<u>14.00</u>

**Summary of Funded Position Changes from FY 2022-23 to FY 2023-24**

Department	Position Name	FTE
<b>Reclassification, New &amp; Eliminated Positions Included in the FY 2023-24 Adopted Budget</b>		
<b>Reclassifications</b>		
County Manager	Budget & Management Analyst (71)	(1.00)
County Manager	Senior Budget & Management (72)	1.00
County Manager	Administrative Assistant (64)	(1.00)
County Manager	Administrative Assistant III (67)	1.00
Emergency Communications	Telecommunicator I (63)	(1.00)
Emergency Communications	Computing Support Technician III (68)	1.00
Finance	Ambulance Billing Tech I (63)	(1.00)
Finance	Ambulance Billing Supervisor (64)	1.00
Landfill	Heavy Equipment Operator (63)	(5.00)
Landfill	Heavy Equipment Operator (65)	5.00
Landfill	Heavy Equipment Operator (63)	(1.00)
Landfill	Heavy Equipment Operator II (66)	1.00
Planning and Zoning	Administrative Assistant (64)	(1.00)
Planning and Zoning	911/Addressing Coordinator (66)	1.00
Public Health	Nutritionist II (WIC) (65)	(1.00)
Public Health	Nutritionist III (WIC) (67)	1.00
Sheriff	Detention Officer II (67)	(1.00)
Sheriff	Sheriff Detention Sergeant (70)	1.00
Social Services	SW III (69)	(1.00)
Social Services	Quality Assurance Specialist II (70)	1.00
Social Services	Child Support Agent II (65)	(1.00)
Social Services	Child Support Agent III (66)	1.00
Social Services	Social Worker Trainee W/A SW I (61)	(1.00)
Social Services	Social Worker Trainee W/A SW I (63)	1.00
Social Services	SW Investigative/Assessment & Treatment (70)	(32.00)
Social Services	SW Investigative/Assessment & Treatment (71)	32.00
		-
<b>Additional Positions</b>		
Parks and Recreation	Park Manager (64)	1.00

**Summary of Funded Position Changes from FY 2022-23 to FY 2023-24**

Department	Position Name	FTE
<b>Additional Positions</b>		
Planning and Zoning	Administrative Secretary II (63)	1.00
Sheriff	Sheriff Detention Officer I (66)	4.00
Sheriff	Sheriff Detention Captain (75)	1.00
Sheriff	Detention Officer II / Maintenance Tech (67)	1.00
Sheriff	Sheriff Deputy I (66)	4.00
Sheriff	Sheriff Deputy Investigator (69)	2.00
Social Services	Income Maintenance Program Manager (IMS III) (69)	1.00
Social Services	IMS Supervisor (IMS II) (67)	2.00
Social Services	Income Maintenance Caseworker II (IMC II) (63)	8.00
Social Services	Income Maintenance Caseworker III (IMC III) (65)	2.00
Social Services	Income Maintenance Caseworker I (IMC I)	1.00
		<u>28.00</u>
<b>Eliminated Positions</b>		
Public Health	Public Health Nurse Supervisor II (76)	(1.00)
Public Health	Nutritionist II (65)	(1.00)
Public Health	Office Support III (60)	(4.00)
Public Health	Social Worker II (67)	(3.00)
Public Health	Environmental Health Technician (61)	(1.00)
Public Health	Human Services Planner/Evaluator I (69)	(1.00)
DavidsonWorks	DavidsonWorks Director (76)	(1.00)
DavidsonWorks	Business & Industry Manager (69)	(1.00)
DavidsonWorks	Career Services & Programs Manager (71)	(1.00)
DavidsonWorks	Career & Development Consultant (66)	(4.00)
DavidsonWorks	Office Support IV (63)	(2.00)
DavidsonWorks	Accountability Specialist (63)	(1.00)
DavidsonWorks	Business Services Job Developer (67)	(1.00)
DavidsonWorks	Finance Specialist I (66)	(1.00)
DavidsonWorks	Customer Service Specialist (60)	(1.00)
DavidsonWorks	Administrative Assistant (64)	(1.00)
DavidsonWorks	Administrative Secretary II (63)	(1.00)
		<u>(26.00)</u>
<b>Grand Total Position Adjustments</b>		<b><u>16.00</u></b>

## General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2023-24 total \$170,308,857. This is (\$13,128,584) million dollars or 8.4% more than the budget approved for FY 2022-23. Property and Sales Tax revenues account for (76%) of the total revenue budget next fiscal year. The next largest sources of funds for general county operations are Federal and State Funds (14%) and Charges for Services revenues (5%). All other sources total approximately (5%).

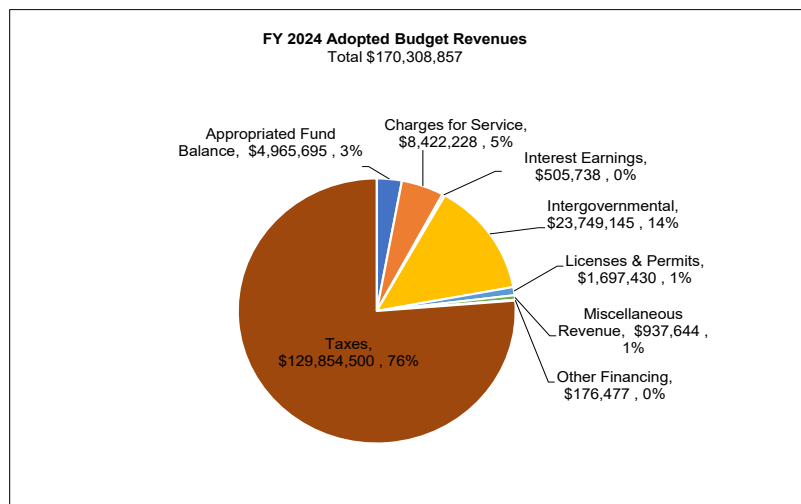
### Summary of General Fund

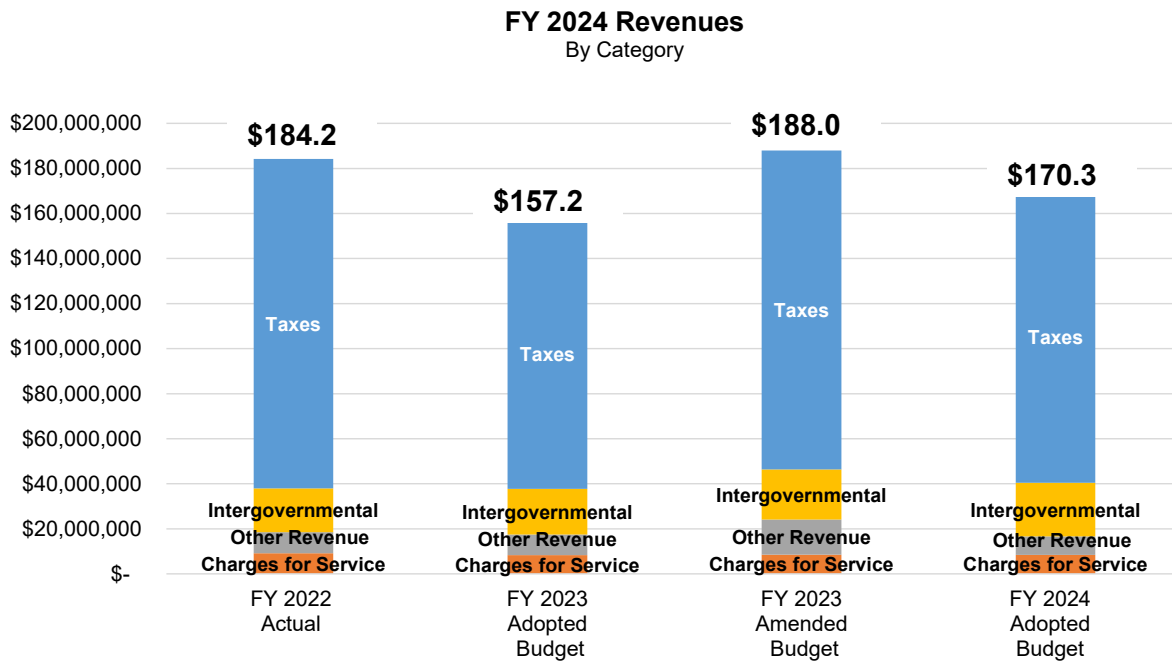
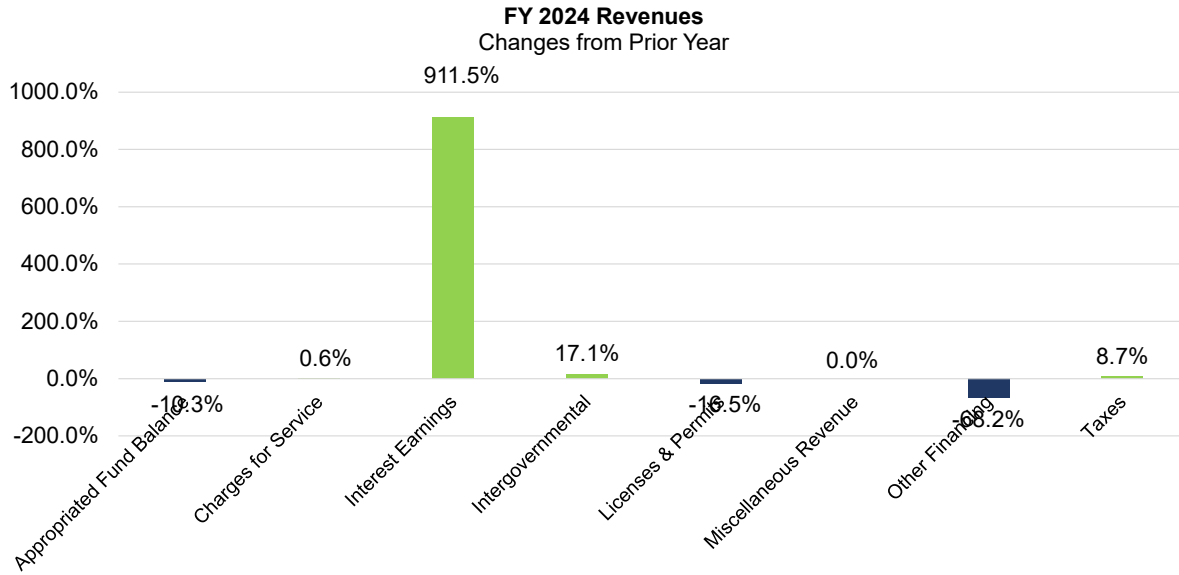
	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
<b>Summary of General Fund</b>						
<b>Revenues</b>						
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<b>Total</b>	<b>\$184,195,718</b>	<b>\$ 157,180,273</b>	<b>\$188,005,135</b>	<b>\$170,308,857</b>	<b>\$13,128,584</b>	<b>8.4%</b>

The FY 2023-24 Adopted Budget recommends 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 2022-23.

The budget estimates some increase in several county revenue sources but particularly for the major sources like Property and Sales Tax, and Licenses and Permit Revenues.

Approximately 90% of all general county revenues are generated from just three sources – Property Taxes (50%), Sales Taxes (26%), and (14%) Intergovernmental Revenue. All Other Revenue are generated by fees for various services, such as ambulance transportation and medical visits to health clinics as well as appropriations of fund balance.





## **Property Tax / Other Taxes**

**\$86,354,500**

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Revenue from the property tax is the largest source of funds for Davidson County. For FY 2023-2024, the ad valorem property tax and other taxes is estimated to generate approximately 50% of total General Fund revenues, or \$86.3 million dollars. Current year taxes (i.e., taxes paid on time) are expected to generate \$84 million of the total revenues estimated for next year, while the remaining \$2.4 million will come from payments made for taxes other penalties / fees. Overall, property tax revenues are projected to increase by approximately \$5.1M or 7% from the amount originally budgeted for FY 2022-23.

### **FY 2022-23 Property Tax Revenues**

Current year revenues generated from the property tax on real and personal property are expected to exceed the budget for FY 2022-23. 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 2022-23.

### **Estimating FY 2023-24 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 was done in Davidson County was in January 2022. During FY 2020, the BOC approved to shorten the property revaluation cycle to every six years.

### **FY 2023-24 Adopted Tax Rate**

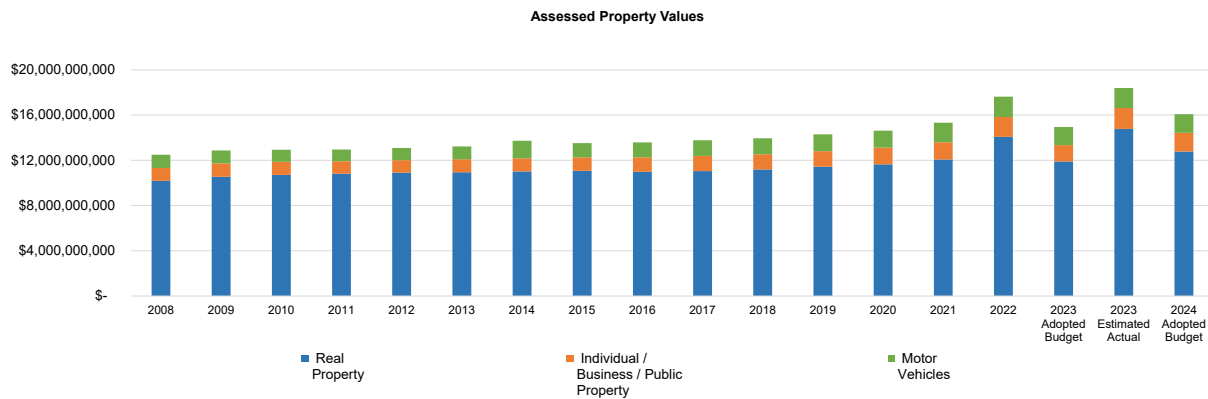
The FY 2023-24 Adopted Budget requires a general county wide tax rate of \$0.54 for each \$100 of assessed valuation to balance. This adopted tax rate is equal to the tax rate established for FY 2022-23.

### ***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 2023-2024 Adopted Budget is built on an estimated June 30, 2022 year ending assessed value amount of \$17,629,373,668. This is a 15% more than the figure used to develop the FY 2022-23 Adopted Budget of \$14,939,228,634. Therefore, growth is expected to increase by an additional 8% to an estimated total of \$16,078,093,650 for the FY 2023-24 Adopted Budget.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.54	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.54	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020	\$ 0.54	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.54	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022	\$ 0.54	\$ 14,071,996,766	\$ 1,747,154,931	\$ 1,810,221,971	\$ 17,629,373,668	\$ 2,304,032,696	15.03%
2023 Adopted Budget	\$ 0.54	\$ 11,889,228,634	\$ 1,450,000,000	\$ 1,600,000,000	\$ 14,939,228,634	\$ -	-
2023 Estimated Actual	\$ 0.54	\$ 14,775,715,009	\$ 1,846,453,385	\$ 1,767,431,485	\$ 18,389,599,879	\$ 3,064,258,907	23.10%
2024 Adopted Budget	\$ 0.54	\$ 12,778,093,650	\$ 1,650,000,000	\$ 1,650,000,000	\$ 16,078,093,650	\$ 1,138,865,016	-12.57%
<b>Total</b>	<b>\$ 0.54</b>	<b>\$177,430,411,257</b>	<b>\$ 20,466,749,488</b>	<b>\$ 21,198,577,884</b>	<b>\$ 219,095,738,629</b>	<b>\$10,317,383,010</b>	<b>22.72%</b>
<b>Average Growth Per Year</b>						<b>\$ 644,836,438</b>	<b>1.51%</b>



As the preceding charts indicates, total assessed property values are projecting to increase (post County-wide property re-valuation) from FY 2022-23 to FY 2023-24, so the outlook going forward in to the coming years is stable and steady growth with respect to property tax revenues.

During 2021-22 the county advanced forward with a county-wide property revaluation. Per state law, the county must go through this process “at least” once every eight years. Due to “inequities” in the residential housing market, the state recommends completing the process once every four years. To move closer to an every four process, the county decided to go with once every six years.



*Property Tax Rate Comparison*

County	Current Tax Rate	Tax Rate Summary		
Davidson	\$ 0.5400	FY 2008 - FY 2021 Approved Tax Rates \$ 0.5400	FY 2023 Adopted Tax Rate \$ 0.5400	FY 2024 Adopted Tax Rate \$ 0.5400
Catawba	\$ 0.5750			
Stanly	\$ 0.6100			
Montgomery	\$ 0.6150			
Randolph	\$ 0.6327			
Alamance	\$ 0.6500			
Rowan	\$ 0.6575			
Forsyth	\$ 0.6778			
Pitt	\$ 0.6841			
Guilford	\$ 0.7305			
Davie	\$ 0.7330			
Cabarrus	\$ 0.7400			

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 2023-24 the table to the left highlights Davidson County's current property tax rate as it compares to eleven of its peer counties as well as how stable the current tax rate has been over the last thirteen years. 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 actual collection rate is estimated to equal 97.74% by year-end FY 2022-23.

The FY 2023-24 Adopted Budget assumes an overall 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 sales taxes) that are highly sensitive to changing economic conditions. Although final collection rates for FY 2022-23 were not available at the time of budget adoption, the collection rate for non-motor vehicle property is estimated to be near 97%. 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**

**\$43,500,000**

Sales Tax revenues are expected to generate \$42 million dollars for next fiscal year, or about 25% 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. 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 \$458K+ per month in collections, next year's budgeted amount totals \$5.5 million dollars. These funds will be used for the debt service related to the new Oak Grove High School as well as covering the increase in per pupil \$'s + DDCC increase for the upcoming fiscal year.

Finally, the adopted budget includes \$5 million dollars from the (Article 44) 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. The table below highlights expected use of each article mentioned above.

<b>Description</b>	<b>Article 44</b>	<b>Article 46</b>
Estimated Collections	\$ 5,000,000	\$ 5,500,000
Expense Items:		
County Economic Development	\$ (248,000)	\$ -
Oak Grove Debt Service	\$ -	\$(2,866,900)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (569,308)	\$ -
Transfer to Economic Development Reserve	\$ (900,000)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2023 - FY 2024)	\$ -	\$(2,542,150)
DDCC Operating (FY 2023 - FY 2024)	\$ -	\$ (90,950)
School Type I Capital (FY 2023 - FY 2024)	\$ (2,812,485)	\$ -
<b>Total</b>	<b>\$ (5,000,000)</b>	<b>\$(5,500,000)</b>

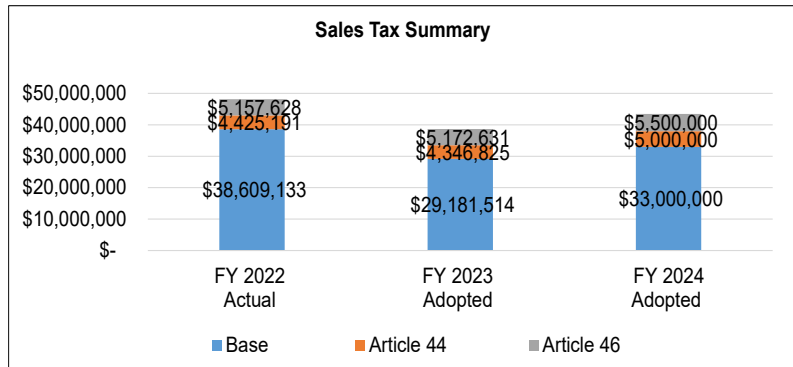
**Sales Tax Components & Distribution to Local Governments**

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

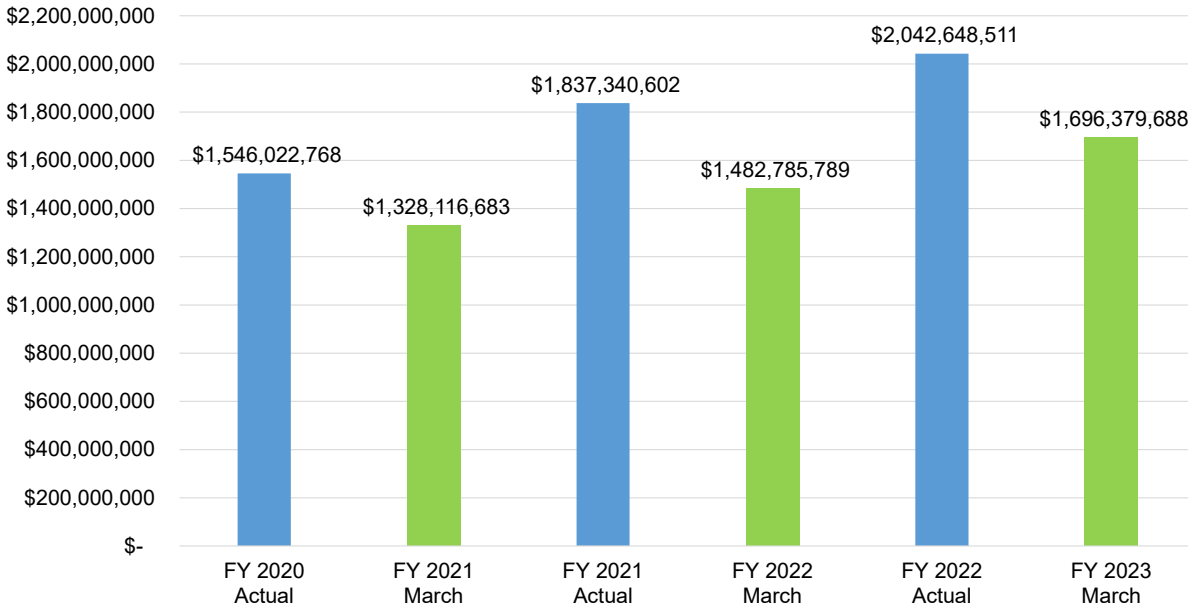


The transfer of the related sales tax revenue to the state was complete in October 2009. While counties lost a significant revenue stream, the state now assumes all of the counties’ share of Medicaid expenditures. Because municipalities receive a portion of the sales taxes generated in their counties, 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 \$5.9 million for the current fiscal year. Based on the latest information available from the NC 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 2022-2023 was estimated to be approximately \$0.

*FY 2022-23 Projections*

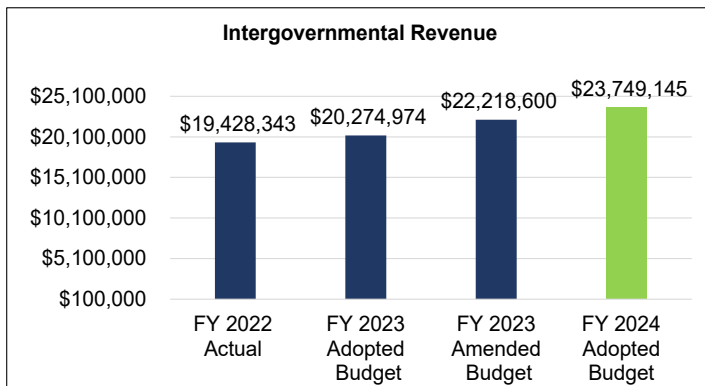
As discussed earlier North Carolina State legislators recently reformed the tax code to broaden the sales tax base and lower corporate and individual income tax burdens. By doing so overall sales tax collections have increased state-wide and can be seen more clearly below via a comparison of taxable retail sales within Davidson County since FY 2020-23. For March collections in Davidson County from FY 2022 to FY 2023 the increase is about \$213 million dollars or 14%.

**Taxable Retail Sales**



***Intergovernmental Revenue***

**\$23,749,145**



Intergovernmental revenue represents about 14% or \$23.7 million dollars of total revenues anticipated for FY 2023-24. This represents an increase of \$3.4M or 17% from the amount of federal and state funds included in the FY 2022-23 budget. Most of this increase is related to expected changes in Medicaid Expansion provided by the State of North Carolina plus additional grants funds from Davidson County schools for SROs. Further, the county

expects to decrease the use of lottery proceeds (\$119K) to offset the cost of debt services payments related to prior year(s) school debt. Lastly, the adopted budget includes \$1.5M in “state prescribed” funds to specific outside agencies.

*Lottery Funds*

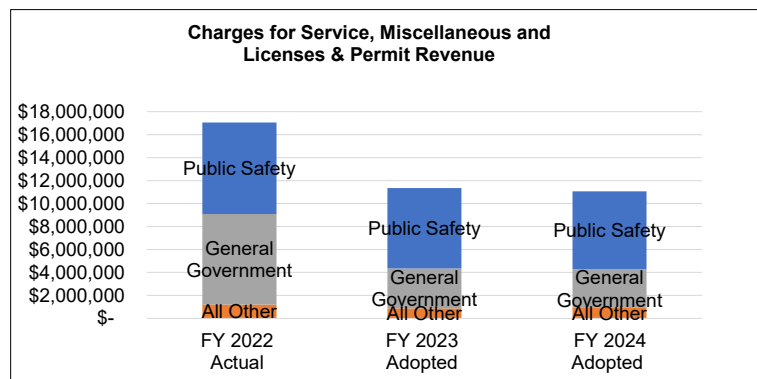
The original legislation establishing the North Carolina Education Lottery directed 40% of lottery proceeds to counties for local school capital needs, including debt service on school facilities. Davidson County chose to allocate its share of lottery revenues to repay debt / bonds issued to build and renovate school facilities. Several years ago, the state changed the lottery legislation and reduced the amount of money provided to counties. The FY 2023-24 Adopted Budget includes \$1 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 would exceed \$3.5 million dollars (a loss of approximately \$2.5M).

Nearly all of the federal and state revenue expected to be received in FY 2022-23 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.

***Charges for Service & Misc. Rev.***

***\$11,057,302***

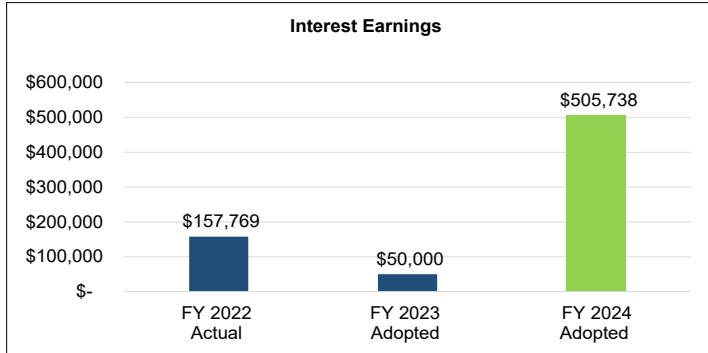
Davidson County departments expect to generate approximately \$11 million dollars from charges for service, miscellaneous revenue and licenses / permits (approximately 7% of total revenues). Examples include fees for ambulance transportation or clinical visits to the Health Department. Most user fees 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 2023-24 are expected to decrease over the current fiscal year by (\$285K) or -2.5%. The decrease is largely driven by NC Senate Bill 41, which allows gun owners to purchase a pistol permit without having a local permit from the Sheriff’s Office. Similarly, the FY 2024 Adopted Budget includes \$600K in Fine and Forfeitures that are collected via the court system and distributed to each school system.

**Other Fin. & Interest Earnings**

**\$682,215**



Next year, Davidson County expects to receive \$682K dollars 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 2023-24 Adopted Budget for Other Revenues is greater than the

amount approved in the FY 2023 Adopted Budget. The expects to use less County Capital Reserve funds (\$378K as a transfer to the General Fund) for FY 2024 to complete minor capital projects within the County. A full list of those capital projects planned for completion during FY 2024 using these funds can be seen within the capital outlay or Support Services (Public Buildings) section of this document.

**Appropriated Fund Balance**

**\$4,965,695**

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 (for counties with \$100M > in expenditures) of 16% 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 16% strengthens a local government’s financial position as it provides a greater margin of protection for operations.

The FY 2023-24 General Fund budget includes a fund balance appropriation of \$4.9 million dollars, which is (\$567K) or -10% less than the amount originally appropriated during FY 2022-23. Approximately \$4.9 million dollars will be used for general county needs, with \$16.7 million dollars being restricted to repay certain debt service expenditures. Lastly, another \$8.9 million dollars is restricted for use by certain departments / functions. These components are highlighted within the table below.

**Available Fund Balance Analysis**

	<u>FY 2022</u> <u>Actual</u>	<u>Estimated</u> <u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Adopted</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<b>Calculation of Recommended Reserve for the General Fund:</b>					
General Fund Expenditures	\$ 179,805,919	\$ 188,005,135	\$ 170,308,857	\$ (17,696,278)	-9.4%
18% County Internal Fund Balance Policy	\$ 32,365,065	\$ 33,840,924	\$ 30,655,594	\$ (3,185,330)	-9.4%
<b>General Fund (Fund Balance Analysis):</b>					
Fund Balance at June 30, 2023 (Estimate for June 30, 2024)	\$ 109,324,435	\$ 111,500,000	\$ 114,600,846	\$ 3,100,846	2.8%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 32,365,065</u>	<u>\$ 33,840,924</u>	<u>\$ 30,655,594</u>	<u>\$ (3,185,330)</u>	<u>-9.4%</u>
Available Above Unreserved	\$ 76,959,370	\$ 77,659,076	\$ 83,945,252	\$ 6,286,176	8.1%
Less Amount Included in Operating Budget	\$ -	\$ -	\$ 5,423,933	\$ 5,423,933	0.0%
Less Debt Service	\$ 9,898,091	\$ 9,898,091	\$ 9,898,091	\$ -	0.0%
Less Stabilization by State Statute	\$ 16,783,134	\$ 16,783,134	\$ 16,783,134	\$ -	0.0%
Less Long Term Note Receivable	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	0.0%
Less Prepays / Leases	<u>\$ 225,046</u>	<u>\$ 225,046</u>	<u>\$ 225,046</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 27,131,271	\$ 27,131,271	\$ 32,555,204	\$ 5,423,933	20.0%
<b>Restricted Amounts:</b>					
Register of Deeds	\$ 485,667	\$ 485,667	\$ 485,667	\$ -	0.0%
Sheriff Operations	\$ 230,320	\$ 230,320	\$ 230,320	\$ -	0.0%
Health Programs	\$ 3,062,388	\$ 3,062,388	\$ 3,062,388	\$ -	0.0%
Inspections Operations	\$ 741,197	\$ 741,197	\$ 741,197	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
PBB Savings	<u>\$ 4,078,584</u>	<u>\$ 4,078,584</u>	<u>\$ 4,078,584</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 8,904,496	\$ 8,904,496	\$ 8,904,496	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 40,923,603	\$ 41,623,309	\$ 42,485,552	\$ 862,243	2.1%

**All Other Funds**

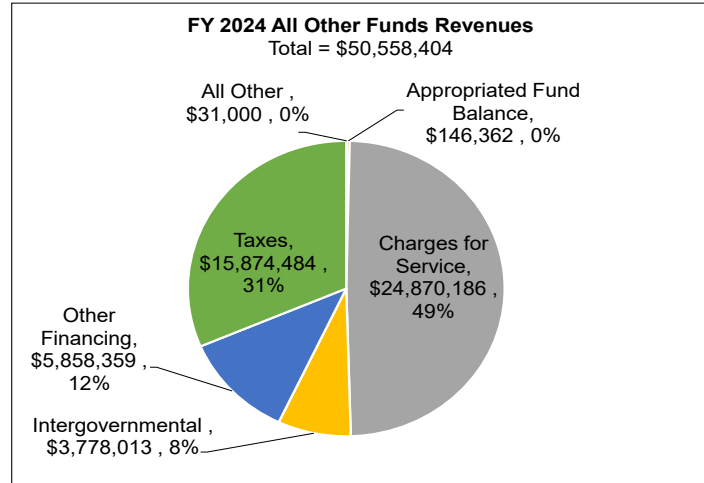
**\$50,558,404**

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 2023-24 there are fourteen major changes within several funds effecting revenues:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2024, the adopted budget decreases the overall funding to the airport by (\$16K) or -2.9%. The County’s contribution is reduced vs. FY 2023 to (\$119K – Majority of local contribution is covered via Article 44 Sales Tax) but the FY 2024 Adopted Budget appropriates additional charges for service revenue the airport receives from hangar rentals.



- DavidsonWorks – Special Revenue Fund – For FY 2024, the adopted budget eliminates all funding to DavidsonWorks by (\$1.3M). The adopted budget transfers the local Workforce Development services to the Piedmont Triad Regional Council of Governments (PTRC) for the upcoming fiscal year. The Article 44 Sales Tax that previous was contributed during FY 2023 (\$269K) will be transferred to the Sewer Fund to save for future use.
- Insurance Fund – Internal Service Fund - The adopted budget increases overall funding for group insurance by \$640K or 4.3%. The increase is due to the additional positions included within the adopted budget. The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Landfill Fund – Enterprise Fund – The adopted budget decreases overall operating expenses by (\$2.8M or -35.9%). This is due to funds appropriated during FY 2023 for new landfill construction not needed for FY 2024. However, the adopted budget does include funding (\$1.5M) to replace / purchase equipment for the upcoming fiscal year.
- Transportation Fund – Special Revenue Fund – The adopted budget increases overall funding for transportation by \$144K or 10.5%. For FY 2024 the department plans to replace one “end-of-life” service bus. For FY 2024 both Lexington and Thomasville expect to contribute (\$45K each toward their local grant match) for their local circulator routes.
- Rural Fire Districts – Special Revenue Fund – The adopted budget increases overall funding for the rural fire districts by \$748K or 5.8%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022. Lastly, three departments (shown in “green” below) are asking for an approved tax rate increase for the upcoming fiscal year



Fire Districts Summary  
FY 2023-2024

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2023 Adopted	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2023 Adopted	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,316,800	\$ 1,372,702	\$ 56,102	4.3%	
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 428,700	\$ 446,000	\$ 17,300	4.0%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 299,577	\$ 316,172	\$ 16,595	5.5%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 521,646	\$ 541,317	\$ 19,671	3.8%	
Gumtree	\$ 0.1275	\$ 0.1275	\$ -	0.0%	\$ 210,849	\$ 204,526	\$ (6,323)	-3.0%	
Healing Springs	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 357,529	\$ 334,828	\$ (22,701)	-6.3%	
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 364,559	\$ 364,559	\$ -	0.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 746,485	\$ 770,814	\$ 24,329	3.3%	
<b>Midway</b>	<b>\$ 0.1077</b>	<b>\$ 0.1300</b>	<b>\$ 0.0223</b>	<b>20.7%</b>	<b>\$ 1,135,828</b>	<b>\$ 1,414,206</b>	<b>\$ 278,378</b>	<b>24.5%</b>	<b>Saving for future capital expenses - roof replacement, concrete replacement behind station, preparing for radio upgrades, saving for apparatus replacement, and increased salaries to remain competitive.</b>
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 310,000	\$ 315,000	\$ 5,000	1.6%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 340,539	\$ 347,039	\$ 6,500	1.9%	
Reeds	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 382,001	\$ 398,981	\$ 16,980	4.4%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 489,922	\$ 494,422	\$ 4,500	0.9%	
South	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 149,611	\$ 153,403	\$ 3,792	2.5%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 309,000	\$ -	0.0%	
Southmont	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,299,501	\$ 1,343,354	\$ 43,853	3.4%	
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 633,500	\$ 652,940	\$ 19,440	3.1%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 434,985	\$ 450,282	\$ 15,297	3.5%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,019,258	\$ 1,041,180	\$ 21,922	2.2%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 700,000	\$ 725,500	\$ 25,500	3.6%	
West Lexington	\$ 0.1200	\$ 0.1200	\$ -	0.0%	\$ 433,000	\$ 455,892	\$ 22,892	5.3%	
<b>South Davidson</b>	<b>\$ 0.1000</b>	<b>\$ 0.1300</b>	<b>\$ 0.0300</b>	<b>30.0%</b>	<b>\$ 134,889</b>	<b>\$ 183,266</b>	<b>\$ 48,377</b>	<b>35.9%</b>	<b>Increase savings for Apparatus purchase and to cover increased costs of equipment and miscellaneous expenses.</b>
Hornetown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 267,820	\$ 280,000	\$ 12,180	4.5%	
<b>Griffith</b>	<b>\$ 0.0800</b>	<b>\$ 0.1000</b>	<b>\$ 0.0200</b>	<b>0.0%</b>	<b>\$ 358,249</b>	<b>\$ 468,183</b>	<b>\$ 109,934</b>	<b>30.7%</b>	<b>Increase staff pay and staffing capacity, update equipment, and make facility improvements.</b>
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 114,600	\$ 119,280	\$ 4,680	4.1%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 45,000	\$ 49,000	\$ 4,000	8.9%	
<b>Total</b>	<b>\$ 2.5952</b>	<b>\$ 2.6675</b>	<b>\$ 0.0723</b>	<b>0.0%</b>	<b>\$ 12,803,648</b>	<b>\$ 13,551,846</b>	<b>\$ 748,198</b>	<b>5.8%</b>	

- **Special School District – Special Revenue Fund –** The adopted budget increases overall funding to the Special School District Fund by \$34K or 1.9%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022.
- **Sewer Fund – Enterprise Fund –** The adopted budget increases overall funding to the Sewer Fund by \$751K or 105%. The adopted budget includes a 9% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding for replacing a sixteen-year old skid steer as well as a sewer pump at the Frye Creek pump station. The adopted budget also includes \$569K (Article 44 Sales Tax Collections) for future use within the Sewer Fund.
- **Workers Compensation Fund – Internal Service Fund –** The adopted budget decreases funding to the Workers Compensation Fund by (\$23K) or -2.2%. This decrease is to account for the county’s self-funded workers compensation plan.
- **School Capital Outlay Fund – Special Revenue Fund -** The adopted budget increases funding vs. FY 2022 (\$507K or 13.3%) the amount of funding for Type I School Capital = \$4.3M. These funds are expected to be used for critical school infrastructure repair / renovations.
- **Emergency Telephone (911 Fund – Special Revenue Fund) –** The adopted budget decreases funding to the 911 Emergency Telephone Fund by (\$147K) or -39%. These state funds are allocated to 911 dispatch centers based on prior year use and can be used “exclusively” for 911 equipment replacement / purchase / repair. For the upcoming fiscal year, the County has been notified of a reduction in funding by the state (\$293K) or -78%, with the expectation that the state plans to purchase 911 items for all state centers. The adopted budget includes the use of prior year reserves (\$146K) in order to

reduce the reserve amount to a level that the state will take in to consideration (in future years) when allocating funds to local 911 centers.

- Mental Health Fund – Special Revenue Fund – The adopted budget maintains (same level of funding as for FY 2023) to the Mental Health Fund totaling \$787K. These funds represent the County’s contribution to Sandhills Center Inc. for being selected as the County’s mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The adopted budget includes the next installment (to a total of \$2.3M) of the Opioid Settlement Funds. The County expects to receive \$22M in total funds “allocated” over the next eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The adopted budget decreases funding for the Garage by (\$199K) or -8.3%. Majority of the decrease is related to changes fuel cost expected for the upcoming fiscal year.

# General Fund Expenditures

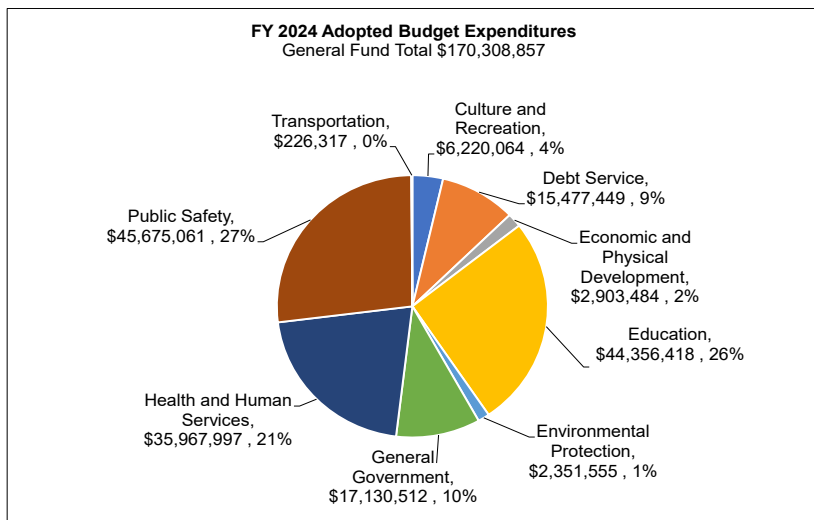
The FY 2023-24 Adopted General Fund budget totals \$170,308,857. This is (\$13.1) million dollars or 8.4% more than the budget approved for FY 2022-23. The Adopted General Fund property tax rate totals \$0.54, which is equal to the current fiscal year's rate at \$0.54 per \$100 of assessed valuation. 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 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 5,134,493	\$ 5,406,887	\$ 5,927,764	\$ 6,220,064	\$ 813,177	15.0%
Debt Service	\$ 14,417,651	\$ 14,884,550	\$ 14,000,025	\$ 15,477,449	\$ 592,899	4.0%
Economic and Physical Development	\$ 30,693,670	\$ 2,174,045	\$ 25,122,733	\$ 2,903,484	\$ 729,439	33.6%
Education	\$ 42,126,766	\$ 42,737,992	\$ 43,837,992	\$ 44,356,418	\$ 1,618,426	3.8%
Environmental Protection	\$ 2,444,811	\$ 1,654,205	\$ 2,660,656	\$ 2,351,555	\$ 697,350	42.2%
General Government	\$ 15,635,506	\$ 18,751,249	\$ 17,289,331	\$ 17,130,512	\$ (1,620,737)	-8.6%
Health and Human Services	\$ 28,696,614	\$ 32,623,066	\$ 34,645,974	\$ 35,967,997	\$ 3,344,931	10.3%
Public Safety	\$ 35,942,688	\$ 38,704,969	\$ 42,277,350	\$ 45,675,061	\$ 6,970,092	18.0%
Transportation	\$ 4,038,823	\$ 243,310	\$ 2,243,310	\$ 226,317	\$ (16,993)	-7.0%
<b>Total</b>	<b>\$179,131,022</b>	<b>\$ 157,180,273</b>	<b>\$188,005,135</b>	<b>\$170,308,857</b>	<b>\$13,128,584</b>	<b>8.4%</b>
<b>Total Funded Positions</b>	<b>891.50</b>	<b>906.50</b>	<b>919.50</b>	<b>937.50</b>	<b>31.00</b>	<b>3.4%</b>

## Summary of Budgeted Expenses

North Carolina counties are “extensions” of 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 adopted allocation of resources for FY 2023-24. Approximately 74% of the FY 2023-24 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 26% of the total county operating budget. **Public Safety** and **Human Services** services, the next largest expenditures, account for 27% and 21% of expenses, respectively.

Debt service represents 9% of the total FY 2023-24 Adopted Budget. For next fiscal year, the budget assumes less “existing” debt (\$479K) from prior years + an additional \$1M expected for the new renovations / repairs at the new detention facility.

For FY 2023-24 the County is expected to receive approximately \$5 million dollars in Article 44 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. Further, the adopted budget includes \$5.5M for Article 46 collections, which will be used for debt service for Oak Grove HS + per pupil funding for each school systems and community college operating. The summary below highlights a plan for FY 2024, which allocates the funds accordingly based on historical collection estimates.

Description	Article 44	Article 46
Estimated Collections	\$ 5,000,000	\$ 5,500,000
Expense Items:		
County Economic Development	\$ (248,000)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,866,900)
REDLG	\$ (240,000)	\$ -
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (569,308)	\$ -
Transfer to Economic Development Reserve	\$ (900,000)	\$ -
Chambers of Commerce	\$ (3,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2023 - FY 2024)	\$ -	\$ (2,542,150)
DDCC Operating (FY 2023 - FY 2024)	\$ -	\$ (90,950)
School Type I Capital (FY 2023 - FY 2024)	\$ (2,812,485)	\$ -
Total	\$ (5,000,000)	\$ (5,500,000)

The budget increases the county support (Operating + Type II / III Capital Outlay) for the Davidson County Schools (DCS), Lexington City Schools (LCS), Thomasville City Schools (TSC) as well as Davidson – Davie Community College (DDCC) by \$1.07M or 2.9%.

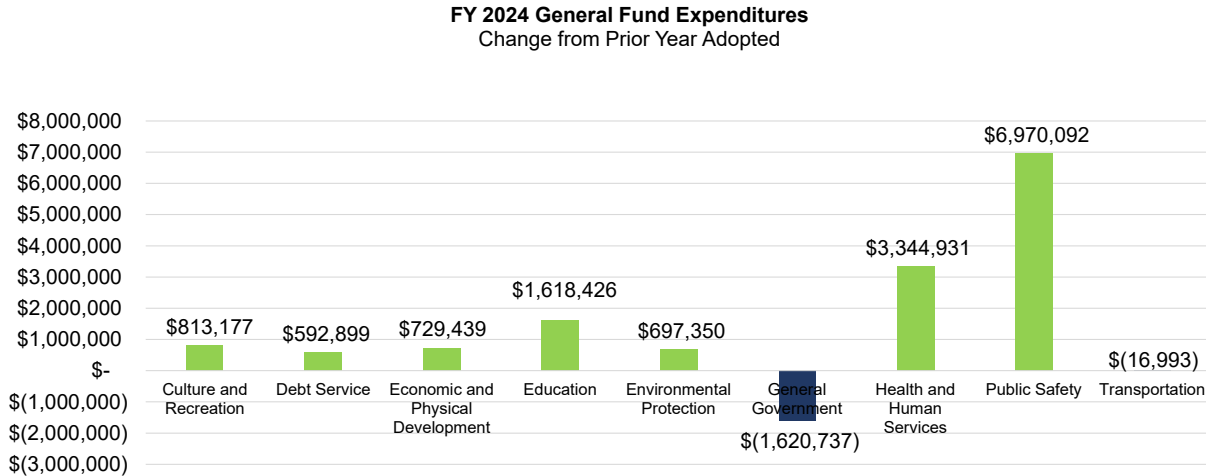
- The FY 2024 Adopted Budget includes an employee COLA = \$500 + 4% (Plus Annualizes the Year #3 Employee Compression Pay Study). In addition, the adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee). However, the adopted budget includes a mandated county increase in state retirement for employees (8% for LEOs and 6% for Non-LEOs).

Lastly, the FY 2024 Adopted Budget includes additional funding to replace (27) patrol vehicles and (3) ambulances (1 new and 2 re-mounts). The adopted budget also includes a reduction of “expired” grant positions within PH but adds positions within DSS and the Sheriff’s Office.

As shown within the table below, there are only a few “major” changes within the General Fund that allow for the arrival of the total change amount totaling (\$13.1M).

	Change vs. FY 2023 Adopted
Base Property Tax	\$ 5,950,000
Base Sales Tax	\$ 3,818,486
Article 44 Sales Tax	\$ 653,175
Article 46 Sales Tax	\$ 327,369
Elimination of Hand Gun Permit Revenue	\$ (375,000)
Intergovernmental Revenue (Increase Largely Due to Medicaid Expansion + DCS SRO Grant)	\$ 1,974,171
Prescribed State Funds for Outside Agencies	\$ 1,500,000
Less Transfer from Capital Reserve for County Repairs / Renovations	\$ (378,223)
Less Use of County Fund Balance	\$ (458,238)
Increased Use of Interest Earned	\$ 455,738
Other County Revenues	\$ (338,894)
<b>Total Revenue</b>	<b>\$ 13,128,584</b>
FY 2023 COLA (\$500 + 4%)	\$ 2,211,680
Group Insurance Increase (For Additional Positions)	\$ 662,408
Mandated State Retirement Contribution	\$ 1,436,069
Article 44 Sales Tax Contribution to County Eco. Dev. Res. + Sewer Res.	\$ 1,469,308
Increase for Education Funding	\$ 1,611,284
State "Prescribed" Non-Profit Funding (One-Time)	\$ 1,500,000
Additional Positions (26.00 - DSS + Sheriff)	\$ 1,779,009
Current Year Debt - "Fall Off"	\$ (479,332)
Removing 4th Year Pay from County Contingency	\$ (3,323,411)
Adding 4th Year Pay Study to Department's Personnel Cost	\$ 3,323,411
Added Debt Service for New Detention Facility	\$ 1,072,231
Replace "High Mileage" Sheriff + EMS Vehicles	\$ 2,044,398
EMS Pay Adjustment - County Contingency	\$ 455,738
Additional Adoption Assistance + Foster Care Program Expenses	\$ 111,625
All Other Changes	\$ (745,834)
<b>Total Expenses</b>	<b>\$ 13,128,584</b>

The following chart and table illustrate the overall changes in the FY 2023-24 Adopted Budget by functional area and type of expenditure.



Summary of General Fund						
	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
<b>Expenditures by Type</b>						
Personnel Services	\$ 61,571,567	\$ 67,643,945	\$ 70,041,286	\$ 77,769,883	\$10,125,938	15.0%
Operating Expenses	\$ 97,611,929	\$ 69,440,718	\$ 96,396,574	\$ 71,568,385	\$ 2,127,667	3.1%
Debt	\$ 14,417,651	\$ 14,884,550	\$ 14,000,025	\$ 15,477,449	\$ 592,899	4.0%
Capital Outlay	\$ 5,529,875	\$ 5,211,060	\$ 7,567,250	\$ 5,493,140	\$ 282,080	5.4%
<b>Total</b>	<b>\$179,131,022</b>	<b>\$ 157,180,273</b>	<b>\$188,005,135</b>	<b>\$170,308,857</b>	<b>\$13,128,584</b>	<b>8.4%</b>
<b>Total Funded Positions</b>	<b>891.50</b>	<b>906.50</b>	<b>919.50</b>	<b>937.50</b>	<b>31.00</b>	<b>3.4%</b>

### Personnel Services

**Personnel Services** (e.g., salaries and related benefits) account for 46% of all General Fund expenditures. Operating Expenses, which include appropriations to Education (excluding debt + HS assistance \$'s), represent 39% of total expenditures. Other expenditures are for debt repayment (9%), Human Services Assistance (3%), and funding for capital needs (3%). Personnel services expenses within the General Fund are projected to increase by \$10.2M in FY 2023-24.

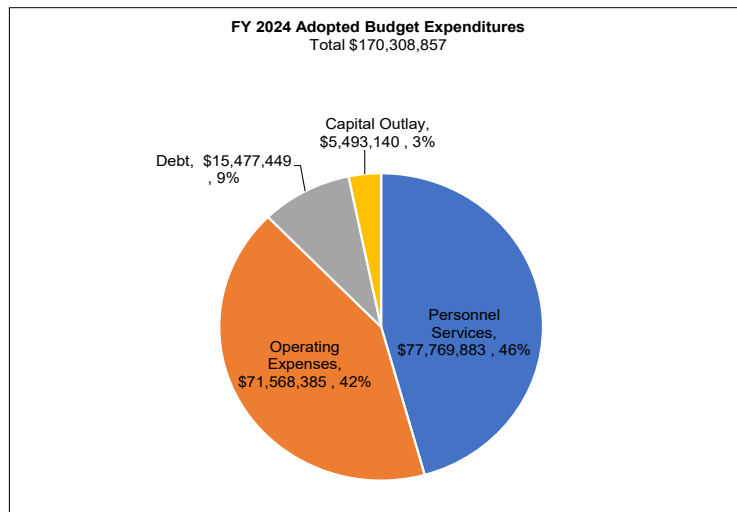
The total number of permanent full-time funded positions is 937.50. This is a net increase of (31.00) positions over FY 2022-23 and (17.00) more than currently authorized within the FY 2023 Amended Budget.

Category	FY 2024 Change
FY 2024 COLA (\$500 + 4%)	\$ 2,211,680
Group Insurance Increase (Additional Positions)	\$ 662,408
Mandated State Retirement Increase	\$ 1,436,069
Additional (32.00) Positions	\$ 1,779,009
Annualized Year #4 Pay Study	\$ 3,323,411
OT - DSS + Sheriff	\$ 570,864
Use of PT Within EMS	\$ 591,979
All Other Changes	\$ (449,482)
<b>Total</b>	<b>\$10,125,938</b>

**Position Changes** - The total number of permanent full-time funded positions is 937.50. This is a net increase of (31.00) positions over FY 2022-23 and (17.00) more currently authorized within the FY 2023 Amended Budget.

**Employee Raises** - The adopted budget includes a COLA for employees totaling \$500 + 4%. The adopted budget also includes funding to account for the full year “annualization” of the FY 2023 COLA (\$500 + 2%) + the 4<sup>th</sup> year pay study.

**Other Personnel Benefits** - The General Fund’s contribution to county’s group insurance budget is projected to increase by 6% for the upcoming fiscal year. In April 2023, the Board of Commissioners approved a new employee benefit plan. This plan renewal adds no cost or significant plan changes to employees. However, it does see an 8% increase in dental coverage for the upcoming fiscal year.



Further, the county expects an increase (8% for LEOs and 6% for Non-LEOs) related to the employee retirement system contribution for FY 2024. This state-mandated increase will add 0.75% and 1% respectively to existing Non-LEO and LEO retirement rates (Non-LEO 12.10% to 12.85% and LEO 13.10% to 14.10%).

## Operating, Debt Repayment, and Capital Expenses

**Operating Expenses** will increase by \$1.5M or 2.2% in FY 2023-24. The adopted budget increases funding for Education by \$1.1M and also includes \$600K to pay mandated (court collected) Fines and Forfeitures to the school systems + an additional \$500K for major capital renovations / repairs for the schools and community college.

Education is major component of operating expenses for the county. For FY 2024, the Adopted Budget increases education funding above FY 2022 by \$1.1 or 2.8%. The increased funding when allocated by Average Daily Membership will increase the per pupil funding (including charter schools) for each of the three school districts (Davidson County Schools, Lexington and Thomasville City Schools) from \$1,304 for FY 2023 to \$1,347 for FY 2024.

### ADM Funding with Charter School #'s Included

Information		FY 2023 Adopted			FY 2024 Adopted			Operating		Capital	
Agency	ADM FY 2023-24 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,651	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	3.2%	\$ 768,072	1.8%	\$ 24,807
Lexington City	3,238	\$ 4,248,141	\$ 274,847	\$ 1,303.51	\$ 4,360,000	\$ 279,700	\$ 1,346.51	2.6%	\$ 111,859	1.8%	\$ 4,853
Thomasville City	2,268	\$ 3,016,318	\$ 359,886	\$ 1,303.51	\$ 3,053,885	\$ 366,500	\$ 1,346.51	1.2%	\$ 37,567	1.8%	\$ 6,614
DDCC	-	\$ 3,523,008	\$ 426,188	\$ -	\$ 3,633,000	\$ 434,000	\$ -	3.1%	\$ 109,992	1.8%	\$ 7,812
<b>Total</b>	<b>24,157</b>	<b>\$ 35,133,060</b>	<b>\$ 2,436,114</b>	<b>\$ 1,303.51</b>	<b>\$ 36,160,550</b>	<b>\$ 2,480,200</b>	<b>\$ 1,346.51</b>	<b>2.9%</b>	<b>\$ 1,027,490</b>	<b>1.8%</b>	<b>\$ 44,086</b>

Total Funding Increase (Three School Districts) \$ 953,772

Cumulative Per Pupil Funding % Increase 3.30%

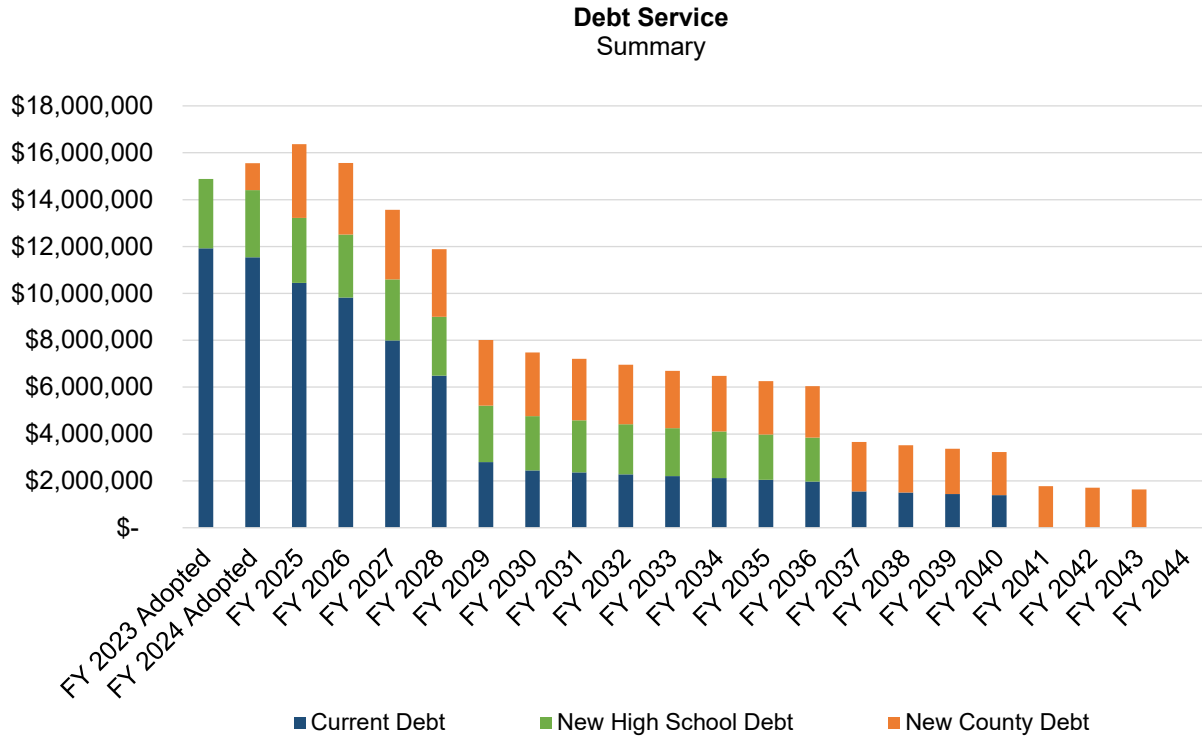
This same approach was taken to provide additional funding for the other education areas such as Stoner-Thomas (Children's Center Operating), Teen Parenting program and the Developmental Center. Davidson – Davie Community College is also expected to receive increased funding based on the table above.

Lastly, the FY 2024 Adopted Budget includes \$100K to replace (95+) out-of-warranty desktop and laptop computers. These replacements will occur within several departments and ensure the County's technology is up-to-date.

Scheduled **Debt Service Payments** are expected to decrease by about (\$479K) or -3.2% for FY 2024. Debt service estimates for the high priority capital projects such as the I-85 Corporate Center (REDLG Loan), Courthouse Expansion / Renovations and new Detention Facility Renovations / Expansion are included in the adopted budget (\$1.1M).



As shown below, the added debt service from these new capital projects will increase the burden on the general fund thru at least, FY 2027.



**Capital Outlay** will increase by (\$282K) or 5.4% above FY 2023. 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 (three ambulances; one in service ambulance, and two re-mount chassis). At the time of replacement each vehicle will have between 175K – 200K + / - miles. The adopted budget also includes funding to replace (26 Sheriff patrol vehicles; 166K+ miles – 209K miles + One jail transport van – 196K miles).

**Public Safety**

**\$45,675,061**

At 27% of total county expenditures, Public Safety is the 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 2024 Adopted Budget includes \$45 million for Public Safety services, an increase of \$6.9M or 18% from last year’s approved budget.

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 654,060	\$ 687,190	\$ 707,678	\$ 774,334	\$ 87,144	12.7%
Contributions - Rescue Squads	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
Contributions - State Prescribed - Rescue Squads	\$ -	\$ 160,000	\$ 180,000	\$ -	\$ (160,000)	-100.0%
Contributions - Friends of the Animal Shelter DC	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - SNIP DC Spay Neuter	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - DC S&N Program	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	100.0%
JCPC Operating Supplies + Program Grant	\$ 259,510	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 3,143,776	\$ 3,357,502	\$ 3,578,976	\$ 3,814,617	\$ 457,115	13.6%
Emergency Services	\$ 10,177,324	\$ 11,073,930	\$ 11,390,630	\$ 12,095,425	\$ 1,021,495	9.2%
Inspections	\$ 1,230,575	\$ 1,616,847	\$ 1,621,172	\$ 1,589,915	\$ (26,932)	-1.7%
Sheriff	\$ 20,405,444	\$ 21,735,000	\$ 24,724,394	\$ 27,166,270	\$ 5,431,270	25.0%
<b>Grand Total</b>	<b>\$ 35,942,688</b>	<b>\$ 38,704,969</b>	<b>\$ 42,277,350</b>	<b>\$ 45,675,061</b>	<b>\$ 6,970,092</b>	<b>18.0%</b>
Total Revenue	\$ 9,518,140	\$ 8,632,857	\$ 9,093,850	\$ 9,010,774	\$ 377,917	4.4%
County Funds	\$ 26,424,548	\$ 30,072,112	\$ 33,183,500	\$ 36,664,287	\$ 6,592,175	21.9%

The **Sheriff's Office** budget will increase by \$5.4M or 25%. Specific expense items include:

- The adopted budget realizes the full year cost of the Year Four Compression Pay Study from FY 2023 + the (4.00) Detention Officer and (7.00) SRO positions added (mid-year FY 2023) via an additional grant received by Davidson County Schools.
- Further, the adopted budget replacement of (20) "high-mileage" patrol vehicles (Miles ranging 166K – 209K) + (6) additional vehicles for added Law Enforcement staff listed below. The adopted budget also includes funds to replace one existing jail van with high miles (196K).
- In addition, the adopted budget includes one position reclassification within detention to better classify inmate upon entry and conduct disciplinary hearings (Detention Officer II – 67 to Detention Sergeant – 70).
- The adopted budget includes additional funds for jail medical expenses (to align with current YTD actual projections), laundry + increases in contracts related to food and in-house jail medical. For the upcoming fiscal year, the adopted budget anticipates utilizing additional contract jail medical nurses to handle the volume of issues among housed inmates.
- The adopted budget also includes funds to purchase enhanced CSI / Forensic equipment. Purchasing of ForenScope Tablet that uses a high-end camera lens, along with different light filters, to allow photographing of DNA, Gunshot Residue, Bodily Fluids, Blood, and can even expose the original print on washed or altered documents in fraud investigations.
- The adopted budget adds an additional Detention Officer II / Maintenance Tech to handle the increasing volume of work-orders within the facility. This position will also be necessary once the new / expanded facility goes live.
- The adopted budget includes (4.00) Detention Officer I positions + (1.00) Detention Captain to continue the effort of lowering the staff to inmate ratio. These positions will also count toward the # "in total" needed as the new / expanded facility goes live. The Captain position will alleviate an existing Captain goes "splits" duties between the jail and administration. This will allow for a full-time superior on grounds at the current facility.

- In addition, the adopted budget includes associated cost (personnel + vehicles) for (4.00) Sheriff Deputy I positions + (2.00) Sheriff Deputy Investigator positions. To enhance clearance rates + increase the sworn staff per 1K population ratio, the adopted budget adds the staff and will continue to monitor the crime statistics yearly. The current “budgeted” sworn officer staff per 1K population is as follows:
  - ✓ Davidson County = 0.92
  - ✓ Forsyth County = 0.83
  - ✓ Randolph County = 1.22

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

- The adopted budget continues the board approved Paramedic and EMT “shift differential” pay program. This allows staff to receive additional pay for filling in shifts on “off workdays.”
- The increase in operating is due to maintenance for related to stretchers and physio controlled LUCUS machines + replacement of three high mileage ambulances (One existing + two remount). The adopted budget also replaces two cardiac monitors and portable and mobile radios.
- Lastly, the adopted budget also includes funds to utilize an ATF fire investigations K-9 within the Fire Marshal's Office. This is a five-year commitment but will allow for specialized training that will lead to enhanced fire investigation services.

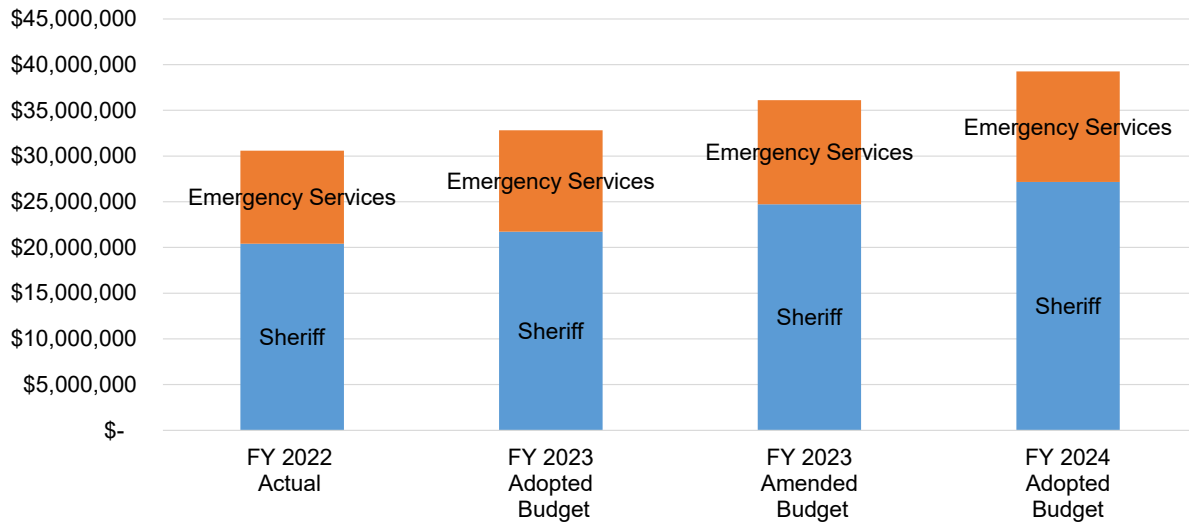
The **Emergency Communications Department** budget includes funding for the following major expense item:

- The adopted budget includes a position reclassification of a Telecommunicator I (63) to a Computing Support Technician III (68). Due to the acquisition of a new CAD (Computer Automated Dispatch) system, the department needs additional computer technician services.

The **Central Permitting and Inspections Department** budget includes funding for the following major expense items:

- The adopted budget includes funds to replace two high mileage (172K and 199K) staff vehicles.

**Public Safety**  
Expenditure Summary



Finally, the adopted budget includes (\$150K) in NC Grant “prescribed use” funding. The County will develop MOUs and work with each agency to complete the state’s desired spending outcome. This list of Public Safety programs are as follows:

- DC Spay and Neuter Program.

**Education**

**\$44,356,418**

The FY 2024 Adopted Budget allocates \$44.3 million dollars to the Davidson County Schools (DCS), Lexington and Thomasville City Schools as well as to Davidson – Davie Community College (DDCC) and Other Education priorities. Education (excluding debt) spending make up about 26% of total general fund expenditures.

Although public education is primarily a responsibility of the state, and most funding is provided by the state directly to DCS and DDCC, 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.

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 11,250	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,847,244	\$ 3,949,196	\$ 3,949,196	\$ 4,067,000	\$ 117,804	3.0%
Davidson County Schools	\$ 25,164,885	\$ 25,720,786	\$ 25,720,786	\$ 26,513,665	\$ 792,879	3.1%
Developmental Center	\$ 737,724	\$ 757,274	\$ 757,274	\$ 779,992	\$ 22,718	3.0%
Lexington City Schools	\$ 4,369,763	\$ 4,522,988	\$ 4,522,988	\$ 4,639,700	\$ 116,712	2.6%
Operating Transfers - School Capital Outlay Fund	\$ 4,225,690	\$ 3,795,192	\$ 4,895,192	\$ 4,302,334	\$ 507,142	13.4%
Stoner-Thomas Center	\$ 431,738	\$ 443,179	\$ 443,179	\$ 456,474	\$ 13,295	3.0%
Teen Parenting	\$ 119,993	\$ 123,173	\$ 123,173	\$ 126,868	\$ 3,695	3.0%
Thomasville City Schools	\$ 3,218,479	\$ 3,376,204	\$ 3,376,204	\$ 3,420,385	\$ 44,181	1.3%
<b>Grand Total</b>	<b>\$ 42,126,766</b>	<b>\$ 42,737,992</b>	<b>\$ 43,837,992</b>	<b>\$ 44,356,418</b>	<b>\$ 1,618,426</b>	<b>3.8%</b>
Total Revenue	\$ 2,136,210	\$ 2,691,977	\$ 2,691,977	\$ 5,445,585	\$ 2,753,608	102.3%
County Funds	\$ 39,990,556	\$ 40,046,015	\$ 41,146,015	\$ 38,910,833	\$ (1,135,182)	-2.8%

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 \$202 + / - million dollars for various new school / renovation projects such as the new Oak Grove High School and a recent January, 2020 debt sell for replacing high priority HVACs / Roofs.

### 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 from COVID-19. The FY 2024 Adopted Budget increases operating funding (\$1.1M or 2.8%) for the three Davidson County School systems above that was appropriated for FY 2023. This increases the cumulative per pupil funding amount by 3.3% from \$1,303.51 for FY 2023 to \$1,346.51 for each school system for FY 2024.

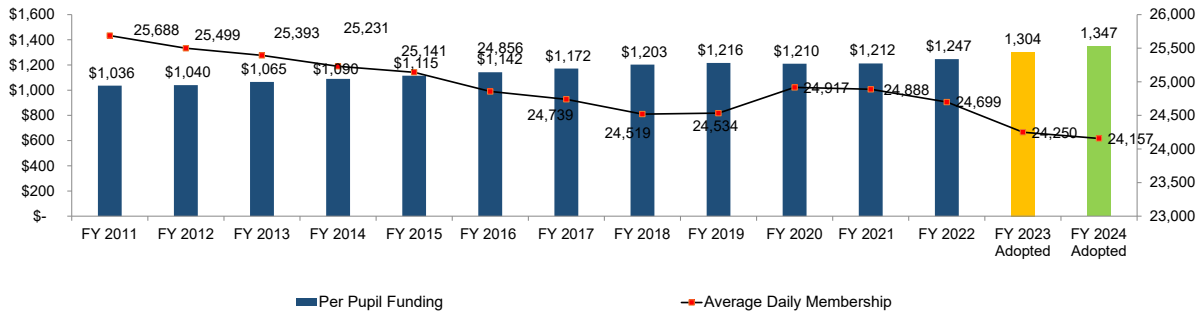
ADM Funding with Charter School #'s Included

Information	FY 2023 Adopted				FY 2024 Adopted				Operating		Capital	
	Agency	ADM FY 2023-24 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,651	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	3.2%	\$ 768,072	1.8%	\$ 24,807	
Lexington City	3,238	\$ 4,248,141	\$ 274,847	\$ 1,303.51	\$ 4,360,000	\$ 279,700	\$ 1,346.51	2.6%	\$ 111,859	1.8%	\$ 4,853	
Thomasville City	2,268	\$ 3,016,318	\$ 359,886	\$ 1,303.51	\$ 3,053,885	\$ 366,500	\$ 1,346.51	1.2%	\$ 37,567	1.8%	\$ 6,614	
DDCC	-	\$ 3,523,008	\$ 426,188	\$ -	\$ 3,633,000	\$ 434,000	\$ -	3.1%	\$ 109,992	1.8%	\$ 7,812	
<b>Total</b>	<b>24,157</b>	<b>\$ 35,133,060</b>	<b>\$ 2,436,114</b>	<b>\$ 1,303.51</b>	<b>\$ 36,160,550</b>	<b>\$ 2,480,200</b>	<b>\$ 1,346.51</b>	<b>2.9%</b>	<b>\$ 1,027,490</b>	<b>1.8%</b>	<b>\$ 44,086</b>	

Total Funding Increase (Three School Districts) \$ 953,772

Cumulative Per Pupil Funding % Increase 3.30%

**Per Pupil Funding Summary**  
All Three Davidson County School Systems



**Davidson County Community College**

The Community College’s Board of Trustees has requested a total budget of \$4,589,098 from Davidson County for FY 2024 (\$3,919,098 in operating funds and \$670,000 in capital outlay funds). This request is \$639K or 16% higher than the current year’s budget (Excluding Type I Capital Outlay allocation). The FY 2024 Adopted Budget increases (\$117K or 3%) the level of county funding to Davidson-Davie Community College versus what was approved for FY 2023. 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.

**Human Services**

**\$35,967,997**

The adopted budget includes \$35.9 million for Human Services expenditures, an increase of \$3.3M or 10.3% versus FY 2023. Human Services is the third largest expenditure category and accounts for approximately 21% 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 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions (State Prescribed) Bridging the Gap Ministry	\$ -	\$ 50,000	\$ -	\$ -	\$ (50,000)	-100.0%
Contributions - Family Services Grant	\$ 315,819	\$ -	\$ 87,856	\$ -	\$ -	0.0%
Contributions (State Prescribed) God's Will Inc. - Backback Healthcare	\$ -	\$ 15,000	\$ 20,000	\$ -	\$ (15,000)	-100.0%
Contributions (State Prescribed) Senior Compassion Foundation Inc.	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	-100.0%
Contributions (State Prescribed) Special Olympics	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	-100.0%
Contributions (State Prescribed) Workshop of Davidson County	\$ -	\$ 125,000	\$ 150,000	\$ 125,000	\$ -	0.0%
Contributions (State Prescribed) DC PRISON MINISTRY, INC.	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	100.0%
Contributions (State Prescribed) DC TRANSITIONAL SERVICES, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed) CANCER SERVICES OF DC, INC.	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	100.0%
Contributions (State Prescribed) SALVATION ARMY	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	100.0%
Contributions (State Prescribed) HOSPICE OF DC, INC.	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	100.0%
Contributions (State Prescribed) SERVICES FOR THE DEAF OF DC	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	100.0%
Contributions (State Prescribed) CAROLINA CHRISTIAN ACADEMY	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	100.0%
Operating Transfers - Mental Health	\$ 797,900	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
Public Health	\$ 7,820,358	\$ 9,065,767	\$ 9,961,584	\$ 9,053,498	\$ (12,269)	-0.1%
Senior Services	\$ 2,500,451	\$ 2,511,347	\$ 3,054,539	\$ 2,883,335	\$ 371,988	14.8%
Social Services	\$ 17,109,413	\$ 19,723,624	\$ 20,180,574	\$ 21,984,931	\$ 2,261,307	11.5%
Veterans Services	\$ 152,672	\$ 221,928	\$ 281,021	\$ 260,833	\$ 38,905	17.5%
<b>Grand Total</b>	<b>\$ 28,696,614</b>	<b>\$ 32,623,066</b>	<b>\$ 34,645,974</b>	<b>\$ 35,967,997</b>	<b>\$ 3,344,931</b>	<b>10.3%</b>
Total Revenue	\$ 16,571,288	\$ 18,029,083	\$ 19,396,558	\$ 20,226,439	\$ 2,197,356	12.2%
County Funds	\$ 12,125,326	\$ 14,593,983	\$ 15,249,416	\$ 15,741,558	\$ 1,147,575	7.9%

The **Department of Social Services (DSS)** budget includes changes in funding for the following major expenses:

- The adopted budget includes (14.00) Income Maintenance positions totaling a “net cost” of \$334K. The positions are required to handle the upcoming state Medicaid Expansion, which is expected to bring an additional 10K – 12K new cases to County DSS.
  - ✓ (1.00) = IMS III
  - ✓ (2.00) = IMS Supervisor
  - ✓ (8.00) = IMC II
  - ✓ (2.00) = IMC III
  - ✓ (1.00) = IMC I

- Similarly, the adopted budget includes several departmental position reclassifications to either align work duties to existing job descriptions and / or allow for better recruitment / retention of SW I / A / Ts (Current vacancy rate among SW I / A / Ts = 50%).

**Starting  
Pay Comparison**

County	SW I / A / T
<b>Davidson</b>	<b>\$ 49,018</b>
Rowan	\$ 58,396
Randolph	\$ 52,397
Forsyth	\$ 52,214
<b>Average</b>	<b>\$ 53,006</b>

- (32.00) SW I / A / T (70) to (71).
- SW Trainee W / A SW I (61) to (63).
- (1.00) SW III (69) to Quality Assurance Specialist II (70).
- (1.00) Child Support Agent II (65) to Child Support Agent III (66).
- (2.00) IMC II positions were added by the BOC mid-year, FY 2023.
- Lastly, the adopted budget includes \$483K in additional state funds to cover a higher % of Medicaid reimbursement for public assistance programs related to newly implemented state Medicaid Expansion program. The increase also provides additional adoption assistance and foster care program funding for the upcoming fiscal year.

The **Department of Public Health** budget includes changes in funding for the following major expenses:

- Further, the adopted budget reduces the overall authorized position count within the department by (11.00) due to COVID-19 Grants that are set to expire as of 6/30/23.

Position	Count
PH Nurse I	(1.00)
OS III	(2.00)
Hum Svcs Planner	(1.00)
SW II	(3.00)
EH Technician	(1.00)
OS IV	(1.00)
Nurse Supervisor II	(1.00)
Nutritionist	(1.00)
Total	(11.00)



- Further, the adopted budget includes one position reclassification to align job duties with actual job description. The position is within the Women, Infants / Children service area (WIC) and is a Nutritionist II (65) to a Nutritionist III (67).
- Lastly, the adopted budget includes funding to continue the recently approved Environmental Health “incentive program.” The program allows for staff within onsite wastewater to earn additional pay for meeting required workload estimates.

The **Department of Senior Services** budget includes changes in funding for the following major expenses:

- Lastly, the adopted budget includes funds to add a PT Resource and Benefit Specialist. Currently, the program is staffed with only one full-time person. With an average of 200 calls per month (ranging from 5-45 minutes) this additional PT staff member will assist in helping seniors navigate community resources.

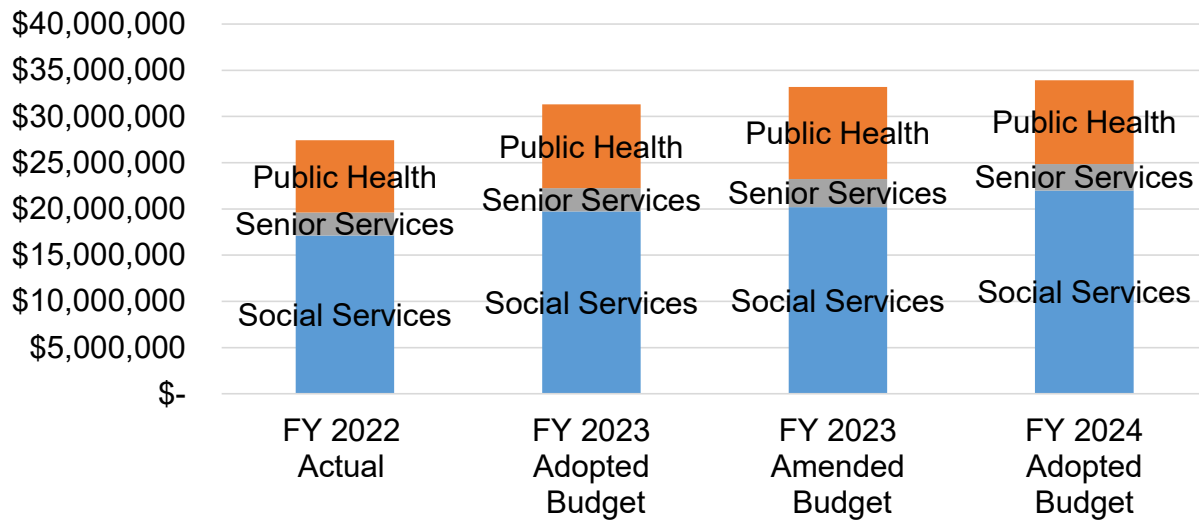
For **Veteran Services** the budget includes changes in funding for the following major expenses:

- The adopted budget includes funds to operate the upcoming mobile veterans’ unit.

Finally, the adopted budget includes (\$1.05M) in NC Grant “prescribed use” funding. The County will develop MOUs and work with each agency to complete the state’s desired spending outcome. This list of Human Service agencies are as follows:

- DC Prison Ministry, Inc.
- Cancer Services of DC, Inc.
- Salvation Army.
- Workshop of Davidson County.
- Hospice of DC, Inc.
- Services for the Deaf of DC.
- Carolina Christian Academy.

## Human Services Expenditure Summary



## **General Government**

**\$17,130,512**

At \$17.1 million dollars, Davidson County’s General Government departments make up 10% 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 2024 Adopted Budget for General Government is expected to decrease by (\$1.6M) or -8.6% for the upcoming fiscal year.

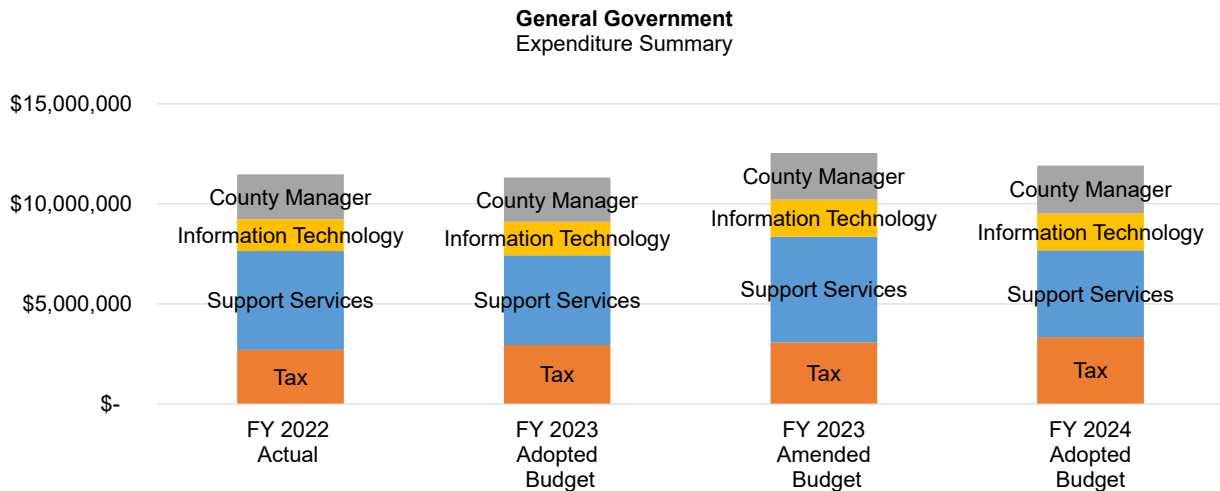
Category	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 864,609	\$ 825,960	\$ 825,960	\$ 990,258	\$ 164,298	19.9%
Contingency	\$ -	\$ 3,328,276	\$ 64,404	\$ 530,738	\$ (2,797,538)	-84.1%
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Manager	\$ 2,248,527	\$ 2,209,466	\$ 2,332,098	\$ 2,393,156	\$ 183,690	8.3%
Education	\$ 681,540	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	0.0%
Finance	\$ 936,246	\$ 887,133	\$ 1,048,817	\$ 1,060,617	\$ 173,484	19.6%
Human Resources	\$ 1,106,277	\$ 1,186,203	\$ 1,542,884	\$ 1,373,659	\$ 187,456	15.8%
Information Technology	\$ 1,582,681	\$ 1,680,670	\$ 1,847,411	\$ 1,834,198	\$ 153,528	9.1%
Register of Deeds	\$ 576,772	\$ 609,458	\$ 661,748	\$ 664,282	\$ 54,824	9.0%
Support Services	\$ 4,932,614	\$ 4,477,574	\$ 5,291,589	\$ 4,346,062	\$ (131,512)	-2.9%
Tax	\$ 2,706,239	\$ 2,946,509	\$ 3,074,420	\$ 3,337,542	\$ 391,033	13.3%
<b>Grand Total</b>	<b>\$ 15,635,506</b>	<b>\$ 18,751,249</b>	<b>\$ 17,289,331</b>	<b>\$ 17,130,512</b>	<b>\$ (1,620,737)</b>	<b>-8.6%</b>
Total Revenue	\$ 146,596,702	\$ 119,293,604	\$ 146,981,447	\$ 128,853,348	\$ 9,559,744	8.0%
County Funds	\$ (130,961,196)	\$ (100,542,355)	\$ (129,692,116)	\$ (111,722,836)	\$ (11,180,481)	11.1%

Most of the change in funding for General Government is related to **County Contingency** (\$2.7M). This is directly related to the approved 4<sup>th</sup> Year Pay Study that was placed in County Contingency during FY 2023 and now placed within department’s personnel budgets for FY 2024. Similarly, the BOC approved pay adjustments for EMS during FY 2023, so County Contingency has \$455K appropriated, should the department exceed the current personnel allocation for the upcoming fiscal year.

Overall the Support Services budget is expected to decrease by (\$131K) for the upcoming fiscal year. However, the adopted budget includes funds needed for the completion of several major capital projects and additional courthouse related operating cost as shown below:

- ✓ Update HVACs – Garage.
- ✓ Roof Repair – Garage.
- ✓ Sidewalk Repair.

In addition, the adopted budget includes additional funding to the Board of Elections to manage / complete the local, state and federal elections occurring during the fall of 2023 + spring of 2024. Finally, the adopted budget includes \$600K in Fines and Forfeiture collections (via the court system) to allocate to each school system as part of funding school operations.



**Debt Service \$15,477,449**

Total debt repayment expenditures in the FY 2024 Adopted Budget totals approximately \$15.47M, 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 (\$479K) or -3.2% for FY 2024. Debt service estimates are included for the high priority capital project listed below:

- Courthouse Expansion / Renovation.
- REDLG funds for the I-85 Corporate Center.
- \$2.39M for School HVACs / Roof Needs (Debt sold in January, 2020).
- Renovations / expansion of Existing Detention Facility (\$1.1M).

The added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2027. A complete discussion of the County's debt obligations and repayment schedules is included in the debt service section of this document.

**All Other Functional Areas** **\$11,701,420**

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 **Parks and Recreation Department** budget includes changes in funding for the following major expenses:

- The adopted budget includes funds add a Park Manager (64) to operate the upcoming Environmental Center at Yadkin Valley Park.
- Lastly, the adopted budget includes \$210K to update equipment + purchase equipment necessary to begin mowing the airport, which is a new agreement established to save money within the Airport Fund. The list of equipment includes:
  - ✓ Replacing one 30-year-old tractor.
  - ✓ Purchasing a blower for parking lots and trails.
  - ✓ Purchasing one 26 ft. hauling trailer for mowing.
  - ✓ Purchasing three golf carts for Fairworks and Yadkin Valley Park.
  - ✓ Purchasing one Toro Mower paid for via the new agreement with the Davidson County Airport.

The **Library / Museum** budget includes changes in funding for the following major expenses:

- The adopted budget includes funding to utilize (50) wi-fi hot spot areas within the Library for patron mobile access / research opportunities + funds to replace 2-4 artifact / display cases within the Museum.
- Lastly, the adopted budget does include one recommended new fee for notary services = \$5.

Lastly, the adopted includes \$900K from Article 44 Sales Tax as a “transfer” to the County’s Economic Development Reserve Fund. These funds will be used to pay approved “performance based” incentives. Performance is achieved by meeting both job creation and investment requirements. The adopted budget also includes funds to establish a County run Economic Development Department. This new department will assist with growing the County’s commercial and industrial development tax base. This produces more jobs and a better quality of life for all Davidson County citizens. Similarly, the adopted budget includes \$569K as a transfer to the Sewer Fund for future use as it relates to infrastructure repair / replacement.

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - All Other	\$ 354,677	\$ 361,490	\$ 361,490	\$ 121,490	\$ (240,000)	-66.4%
Contributions - Tourism	\$ 72,860	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	0.0%
Cooperative Extension	\$ 306,350	\$ 311,596	\$ 378,282	\$ 329,552	\$ 17,956	5.8%
Economic Development	\$ -	\$ -	\$ -	\$ 245,338	\$ 245,338	0.0%
Geographical Information Systems	\$ 224,073	\$ 232,962	\$ 259,186	\$ 307,867	\$ 74,905	32.2%
Integrated Solid Waste	\$ 1,304,207	\$ 1,401,759	\$ 1,492,990	\$ 1,492,264	\$ 90,505	6.5%
Library	\$ 3,692,909	\$ 3,992,624	\$ 4,262,750	\$ 4,434,394	\$ 441,770	11.1%
Operating Transfers - All Other	\$ 30,180,097	\$ 685,800	\$ 24,397,078	\$ 1,469,308	\$ 783,508	114.2%
Operating Transfers - Transportation	\$ 4,038,823	\$ 243,310	\$ 2,243,310	\$ 226,317	\$ (16,993)	-7.0%
Planning	\$ 529,424	\$ 582,197	\$ 611,222	\$ 684,237	\$ 102,040	17.5%
Parks & Recreation	\$ 1,368,724	\$ 1,323,903	\$ 1,574,654	\$ 1,695,310	\$ 371,407	28.1%
Soil & Water	\$ 239,654	\$ 252,446	\$ 283,141	\$ 289,983	\$ 37,537	14.9%
<b>Grand Total</b>	<b>\$ 42,311,797</b>	<b>\$ 9,478,447</b>	<b>\$ 35,954,463</b>	<b>\$11,386,420</b>	<b>\$ 1,907,973</b>	<b>20.1%</b>
Total Revenue	\$ 1,315,475	\$ 1,567,636	\$ 1,777,077	\$ 2,271,423	\$ 703,787	44.9%
County Funds	\$ 40,996,323	\$ 7,910,811	\$ 34,177,386	\$ 9,114,997	\$ 1,204,186	15.2%

***All Other Funds***

***\$50,558,404***

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 2023-24 there are fourteen major changes within several funds effecting expenditures:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2024, the adopted budget decreases the overall funding to the airport by (\$16K) or -2.9%. The County’s contribution is reduced vs. FY 2023 to (\$119K – Majority of local contribution is covered via Article 44 Sales Tax) but the FY 2024 Adopted Budget appropriates additional charges for service revenue the airport receives from hangar rentals.

- DavidsonWorks – Special Revenue Fund – For FY 2024, the adopted budget eliminates all funding to DavidsonWorks by (\$1.3M). The adopted budget transfers the local Workforce Development services to the Piedmont Triad Regional Council of Governments (PTRC) for the upcoming fiscal year. The Article 44 Sales Tax that previous was contributed during FY 2023 (\$269K) will be transferred to the Sewer Fund to save for future use.
- Insurance Fund – Internal Service Fund - The adopted budget increases overall funding for group insurance by \$640K or 4.3%. The increase is due to the additional positions included within the adopted budget. The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Landfill Fund – Enterprise Fund – The adopted budget decreases overall operating expenses by (\$2.8M or -35.9%). This is due to funds appropriated during FY 2023 for new landfill construction not needed for FY 2024. However, the adopted budget does include funding (\$1.5M) to replace / purchase equipment for the upcoming fiscal year.
- Transportation Fund – Special Revenue Fund – The adopted budget increases overall funding for transportation by \$144K or 10.5%. For FY 2024 the department plans to replace one “end-of-life” service bus. For FY 2024 both Lexington and Thomasville expect to contribute (\$45K each toward their local grant match) for their local circulator routes.
- Rural Fire Districts – Special Revenue Fund – The adopted budget increases overall funding for the rural fire districts by \$748K or 5.8%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022. Lastly, three departments (shown in “green” below) are asking for an approved tax rate increase for the upcoming fiscal year

Fire Districts Summary  
FY 2023-2024

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2023 Adopted	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2023 Adopted	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,316,600	\$ 1,372,702	\$ 56,102	4.3%	
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 428,700	\$ 446,000	\$ 17,300	4.0%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 299,577	\$ 316,172	\$ 16,595	5.5%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 521,646	\$ 541,317	\$ 19,671	3.8%	
Gumtree	\$ 0.1275	\$ 0.1275	\$ -	0.0%	\$ 210,849	\$ 204,526	\$ (6,323)	-3.0%	
Healing Springs	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 357,529	\$ 334,828	\$ (22,701)	-6.3%	
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 364,559	\$ 364,559	\$ -	0.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 746,485	\$ 770,614	\$ 24,329	3.3%	
<b>Midway</b>	<b>\$ 0.1077</b>	<b>\$ 0.1300</b>	<b>\$ 0.0223</b>	<b>20.7%</b>	<b>\$ 1,135,828</b>	<b>\$ 1,414,206</b>	<b>\$ 278,378</b>	<b>24.5%</b>	<b>Saving for future capital expenses - roof replacement, concrete replacement behind station, preparing for radio upgrades, saving for apparatus replacement, and increased salaries to remain competitive.</b>
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 310,000	\$ 315,000	\$ 5,000	1.6%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 340,539	\$ 347,039	\$ 6,500	1.9%	
Reeds	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 382,001	\$ 398,981	\$ 16,980	4.4%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 489,922	\$ 494,422	\$ 4,500	0.9%	
South	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 149,611	\$ 153,403	\$ 3,792	2.5%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 309,000	\$ -	0.0%	
Southmont	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,299,501	\$ 1,343,354	\$ 43,853	3.4%	
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 633,500	\$ 652,940	\$ 19,440	3.1%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 434,985	\$ 450,282	\$ 15,297	3.5%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,019,258	\$ 1,041,180	\$ 21,922	2.2%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 700,000	\$ 725,500	\$ 25,500	3.6%	
West Lexington	\$ 0.1200	\$ 0.1200	\$ -	0.0%	\$ 433,000	\$ 455,892	\$ 22,892	5.3%	
<b>South Davidson</b>	<b>\$ 0.1000</b>	<b>\$ 0.1300</b>	<b>\$ 0.0300</b>	<b>30.0%</b>	<b>\$ 134,889</b>	<b>\$ 183,266</b>	<b>\$ 48,377</b>	<b>35.9%</b>	<b>Increase savings for Apparatus purchase and to cover increased costs of equipment and miscellaneous expenses.</b>
Hornetown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 267,820	\$ 280,000	\$ 12,180	4.5%	
<b>Griffith</b>	<b>\$ 0.0800</b>	<b>\$ 0.1000</b>	<b>\$ 0.0200</b>	<b>0.0%</b>	<b>\$ 358,249</b>	<b>\$ 468,183</b>	<b>\$ 109,934</b>	<b>30.7%</b>	<b>Increase staff pay and staffing capacity, update equipment, and make facility improvements.</b>
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 114,600	\$ 119,280	\$ 4,680	4.1%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 45,000	\$ 49,000	\$ 4,000	8.9%	
<b>Total</b>	<b>\$ 2.5952</b>	<b>\$ 2.6675</b>	<b>\$ 0.0723</b>	<b>0.0%</b>	<b>\$ 12,803,648</b>	<b>\$ 13,551,846</b>	<b>\$ 748,198</b>	<b>5.8%</b>	

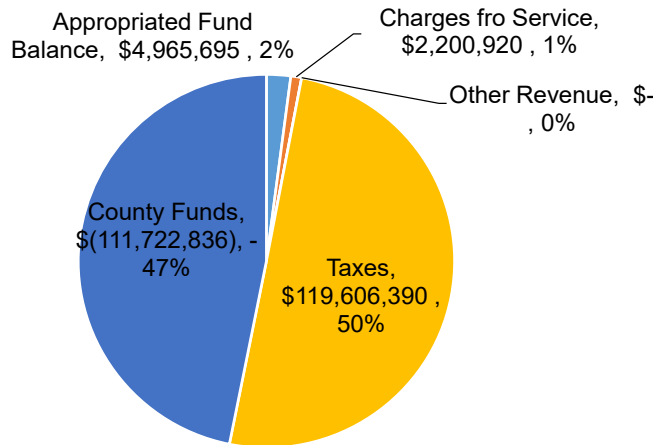
- Special School District – Special Revenue Fund – The adopted budget increases overall funding to the Special School District Fund by \$34K or 1.9%. The increase is attributed to not only the “natural growth” in property valuations but an increase due to the completed property revaluation during 2022.
- Sewer Fund – Enterprise Fund – The adopted budget increases overall funding to the Sewer Fund by \$751K or 105%. The adopted budget includes a 9% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding for replacing a sixteen-year old skid steer as well as a sewer pump at the Frye Creek pump station. The adopted budget also includes \$569K (Article 44 Sales Tax Collections) for future use within the Sewer Fund.
- Workers Compensation Fund – Internal Service Fund – The adopted budget decreases funding to the Workers Compensation Fund by (\$23K) or -2.2%. This decrease is to account for the county’s self-funded workers compensation plan.
- School Capital Outlay Fund – Special Revenue Fund - The adopted budget increases funding vs. FY 2022 (\$507K or 13.3%) the amount of funding for Type I School Capital = \$4.3M. These funds are expected to be used for critical school infrastructure repair / renovations.
- Emergency Telephone (911 Fund – Special Revenue Fund) – The adopted budget decreases funding to the 911 Emergency Telephone Fund by (\$147K) or -39%. These state funds are allocated to 911 dispatch centers based on prior year use and can be used “exclusively” for 911 equipment replacement / purchase / repair. For the upcoming fiscal year, the County has been notified of a reduction in funding by the state (\$293K) or -78%, with the expectation that the state plans to purchase 911 items for all state centers. The adopted budget includes the use of prior year reserves (\$146K) in order to reduce the reserve amount to a level that the state will take in to consideration (in future years) when allocating funds to local 911 centers.
- Mental Health Fund – Special Revenue Fund – The adopted budget maintains (same level of funding as for FY 2023) to the Mental Health Fund totaling \$787K. These funds represent the County’s contribution to Sandhills Center Inc. for being selected as the County’s mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The adopted budget includes the next installment (to a total of \$2.3M) of the Opioid Settlement Funds. The County expects to receive \$22M in total funds “allocated” over the next eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The adopted budget decreases funding for the Garage by (\$199K) or -8.3%. Majority of the decrease is related to changes fuel cost expected for the upcoming fiscal year.

# General Government Summary

Category	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 864,609	\$ 825,960	\$ 825,960	\$ 990,258	\$ 164,298	19.9%
Contingency	\$ -	\$ 3,328,276	\$ 64,404	\$ 530,738	\$ (2,797,538)	-84.1%
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Manager	\$ 2,248,527	\$ 2,209,466	\$ 2,332,098	\$ 2,393,156	\$ 183,690	8.3%
Education	\$ 681,540	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	0.0%
Finance	\$ 936,246	\$ 887,133	\$ 1,048,817	\$ 1,060,617	\$ 173,484	19.6%
Human Resources	\$ 1,106,277	\$ 1,186,203	\$ 1,542,884	\$ 1,373,659	\$ 187,456	15.8%
Information Technology	\$ 1,582,681	\$ 1,680,670	\$ 1,847,411	\$ 1,834,198	\$ 153,528	9.1%
Register of Deeds	\$ 576,772	\$ 609,458	\$ 661,748	\$ 664,282	\$ 54,824	9.0%
Support Services	\$ 4,932,614	\$ 4,477,574	\$ 5,291,589	\$ 4,346,062	\$ (131,512)	-2.9%
Tax	\$ 2,706,239	\$ 2,946,509	\$ 3,074,420	\$ 3,337,542	\$ 391,033	13.3%
<b>Grand Total</b>	<b>\$ 15,635,506</b>	<b>\$ 18,751,249</b>	<b>\$ 17,289,331</b>	<b>\$ 17,130,512</b>	<b>\$ (1,620,737)</b>	<b>-8.6%</b>
Total Revenue	\$ 146,596,702	\$ 119,293,604	\$ 146,981,447	\$ 128,853,348	\$ 9,559,744	8.0%
County Funds	\$ (130,961,196)	\$ (100,542,355)	\$ (129,692,116)	\$ (111,722,836)	\$ (11,180,481)	11.1%

## FY 2024 General Government Revenues

Total = \$128,853,348





# BOARD OF ELECTIONS

Andrew Richards, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$494,662	\$572,740	\$572,740	\$505,041	\$635,463	\$62,723	11.0%
Operating	\$369,947	\$243,220	\$243,220	\$106,295	\$344,795	\$101,575	41.8%
Capital Outlay	\$0	\$10,000	\$10,000	\$870	\$10,000	\$0	0.0%
<b>Total</b>	<b>\$864,609</b>	<b>\$825,960</b>	<b>\$825,960</b>	<b>\$612,205</b>	<b>\$990,258</b>	<b>\$164,298</b>	<b>19.9%</b>
<b>Revenues</b>							
Charges for Service	\$7,233	\$75	\$75	\$15	\$425	\$350	466.7%
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%
<b>Total</b>	<b>\$7,233</b>	<b>\$75</b>	<b>\$75</b>	<b>\$15</b>	<b>\$425</b>	<b>\$350</b>	<b>466.7%</b>
<b>Net County Funds</b>	<b>\$857,376</b>	<b>\$825,885</b>	<b>\$825,885</b>	<b>\$612,190</b>	<b>\$989,833</b>	<b>\$163,948</b>	<b>19.9%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to the Board of Elections by \$163,948 or 19.9%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.

- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- The adopted budget includes funding to conduct the Fall 2023 Municipal Elections + the Spring 2024 Presidential / General Primaries.
- Lastly, the adopted budget includes funding to upgrade the security cameras within the main elections building + warehouse area.

### **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Successfully conducted the 2022 Primary 2022 General Election. This included the Lexington City Election that was postponed due to redistricting from the 2020 Census data.

### **KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
% of Voting Age Population Registered to Vote	72%	77%	75%	79%
County Funds Spent per Registered Voter	\$8.26	\$7.41	\$7.45	\$7.56
Total Ballots Cast in Election	88,795	59,523	42,000	90,000
Absentee and Early Voting Ballots Cast	68,014	33,371	21,000	70,000
Provisional Ballots Cast	183	395	425	1,000

### **FUTURE ISSUES**

- The warehouse space is quickly becoming not big enough with the new Election Equipment to contain all the machines, voting booths, PPE, supplies, signs. The current warehouse is already overflowing into the Print Shop garage.

# CONTINGENCY

Fred McClure, Chairman

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$3,328,276	\$64,404	\$0	\$530,738	(\$2,797,538)	-84.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$3,328,276</b>	<b>\$64,404</b>	<b>\$0</b>	<b>\$530,738</b>	<b>(\$2,797,538)</b>	<b>-84.1%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$0</b>	<b>\$3,328,276</b>	<b>\$64,404</b>	<b>\$0</b>	<b>\$530,738</b>	<b>(\$2,797,538)</b>	<b>-84.1%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget includes an additional \$530K for the upcoming fiscal year. The funds to cover year four of the PTRC employee compression study have been included within the department's appropriations however, the BOC approved for salary adjustments within EMS in May of 2023. Funds are included within contingency should the department exceed appropriation levels during FY 2024.

# COUNTY ATTORNEY

Chuck Frye, County Attorney

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$836,233	\$835,542	\$835,542	\$742,628	\$885,400	\$49,858	6.0%
Operating	\$41,144	\$43,585	\$43,585	\$50,493	\$58,505	\$14,920	34.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$877,377</b>	<b>\$879,127</b>	<b>\$879,127</b>	<b>\$793,121</b>	<b>\$943,905</b>	<b>\$64,778</b>	<b>7.4%</b>
<b>Revenues</b>							
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	\$447	\$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%
<b>Total</b>	<b>\$447</b>	<b>\$136,054</b>	<b>\$136,054</b>	<b>\$0</b>	<b>\$136,054</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$876,930</b>	<b>\$743,073</b>	<b>\$743,073</b>	<b>\$793,121</b>	<b>\$807,851</b>	<b>\$64,778</b>	<b>8.7%</b>
<b>Authorized Positions</b>	7.60	7.60	7.60	7.60	7.60	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 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget increases local funding to the County Attorney’s Office by \$64,778 or 8.7%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- Further, the adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).

### **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Hired new Senior Assistant County Attorney.
- Provided major assistance in bringing together the County and City of Lexington Wastewater agreement.

### **KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
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)	98%	99%	99%	99%
Contracts and Other Standard Documents Reviewed, Edited, and Modified Within (5) Days (Goal 90% or Less)	97%	98%	98%	98%
Juvenile Orders Required to be Drafted and Submitted Within (30) Days (Goal 80% or Less)	70%	96%	96%	96%
Child Support Enforcement Orders Required to be Drafted or Edited and Submitted Within (45) Days (Goal 80% or Less)	100%	99%	99%	99%
Staff Presence in All Requested or Required County Meetings, Hearings or Other Functions	99%	100%	100%	100%

## **FUTURE ISSUES**

- Space to consolidate the office.

# BOARD OF COMMISSIONERS

Fred McClure, Chairman

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$276,194	\$294,530	\$294,530	\$237,072	\$304,074	\$9,544	3.2%
Operating	\$103,109	\$105,680	\$105,680	\$99,902	\$104,729	(\$951)	-0.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$379,303</b>	<b>\$400,210</b>	<b>\$400,210</b>	<b>\$336,974</b>	<b>\$408,803</b>	<b>\$8,593</b>	<b>2.1%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$379,303</b>	<b>\$400,210</b>	<b>\$400,210</b>	<b>\$336,974</b>	<b>\$408,803</b>	<b>\$8,593</b>	<b>2.1%</b>
<b>Authorized Positions</b>	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 30<sup>th</sup> of each fiscal year, as required by State law, set the County tax rate and establish policies for its citizens.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increase local funding to the Board of Commissioners by \$8,593 or 2.1%.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- Further, the adopted budget does not anticipate and change in cost to employees for health insurance, but does have an 8% increase in dental coverage (Covered by the employee).

# COUNTY MANAGER

Casey Smith, County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$676,748	\$703,736	\$728,656	\$655,233	\$764,787	\$61,051	8.7%
Operating	\$315,099	\$226,393	\$324,105	\$278,984	\$275,661	\$49,268	21.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$991,847</b>	<b>\$930,129</b>	<b>\$1,052,761</b>	<b>\$934,217</b>	<b>\$1,040,448</b>	<b>\$110,319</b>	<b>11.9%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$991,847</b>	<b>\$930,129</b>	<b>\$1,052,761</b>	<b>\$934,217</b>	<b>\$1,040,448</b>	<b>\$110,319</b>	<b>11.9%</b>
<b>Authorized Positions</b>	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

## 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, In addition, 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 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget increases local funding to the County Manager’s Office by \$110K or 11.9%. The increase is largely due to a full year’s annualization cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted budget includes two position reclassifications of a Budget and management Analyst (71) to a Senior Budget and Management Analyst (72) and an Administrative Assistant (64) to an Administrative Assistant III (67). This better aligns current work duties to job classification.

**FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Hired for a new EMS Director.
- Hired for a new Central Permitting Director.
- Assisted with bringing County and the City of Lexington together on a wastewater capacity agreement.

**KEY PERFORMANCE MEASURES**

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
Board of Commissioner Agendas Completed and Made Available to the Board and Public by 12:00 pm on Friday Before the Meeting	97%	91%	95%	98%
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.	100%	100%	100%	100%
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.	100%	100%	100%	100%

## **FUTURE ISSUES**

- Succession planning.
- Potential bond for major school renovations / repair projects.

# FINANCE

Christy Stillwell, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$728,762	\$699,833	\$741,597	\$665,000	\$771,562	\$71,729	10.2%
Operating	\$207,484	\$187,300	\$307,220	\$287,254	\$289,055	\$101,755	54.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$936,246</b>	<b>\$887,133</b>	<b>\$1,048,817</b>	<b>\$952,254</b>	<b>\$1,060,617</b>	<b>\$173,484</b>	<b>19.6%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$936,246</b>	<b>\$887,133</b>	<b>\$1,048,817</b>	<b>\$952,254</b>	<b>\$1,060,617</b>	<b>\$173,484</b>	<b>19.6%</b>
<b>Authorized Positions</b>	9.00	9.00	9.00	9.00	9.00	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.

## **FY 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget increases local funding to the Finance Department by \$173,484 or 19.6%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- In addition, the adopted budget includes additional funding for the newly approved ambulance billing software (Zoll AR) as well as DebtBooks, which is a program to assist in complying with mandated GASB standards related to reporting on County operating leases. The adopted budget includes additional dollars to cover an expected increase in the audit contract. Next year's audit will include eight major program changes that require financial reporting.
- The adopted budget includes one position reclassification within the Ambulance Collections area (Ambulance Billing Tech I – 63 to an Ambulance Billing Supervisor – 64). This is to align current job duties to actual job description.
- Lastly, the adopted budget increases the Medicaid “allowable” ambulance rate. The average rate among the surrounding counties = 145%. The County currently charges 130%. Therefore, the new rate = 150%.

## **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Hired new accounting staff.
- Completed full transition of Finance Director (from 30+ previous employee).

## KEY PERFORMANCE MEASURES

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
Pay property taxes allocated by the 15th of the following month	15th	15th	15th	15th
Post 98% of budget amendments within five working days of approval	7 days	5 days	5 days	5 days
Increase ambulance collections by 1%	1%	1%	1%	1%
Perform two internal audits of County departments	0	0	0	0

## FUTURE ISSUES

- Recruiting and retaining qualified staff.
- Succession planning.
- Increasing workload due to requirements related to audited financials

# HUMAN RESOURCES

Tony Dill, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$1,016,811	\$1,050,054	\$1,394,835	\$1,209,819	\$1,202,632	\$152,578	14.5%
Operating	\$85,095	\$136,149	\$148,049	\$111,601	\$171,027	\$34,878	25.6%
Capital Outlay	\$4,371	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,106,277</b>	<b>\$1,186,203</b>	<b>\$1,542,884</b>	<b>\$1,321,420</b>	<b>\$1,373,659</b>	<b>\$187,456</b>	<b>15.8%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$1,106,277</b>	<b>\$1,186,203</b>	<b>\$1,542,884</b>	<b>\$1,321,420</b>	<b>\$1,373,659</b>	<b>\$187,456</b>	<b>15.8%</b>
<b>Authorized Positions</b>	8.00	8.00	9.00	9.00	9.00	1.00	12.5%

## 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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to the Human Resources Department by \$187,456 or 15.8%. The increase is largely due to the addition of a “Talent Acquisition / Recruiter” position. This position will assist all departments within the County in trying to fill vacancies. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.

- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- Further, the adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).

**FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Implemented Safety Skills the online training system.
- Completed the 2<sup>nd</sup> Annual Employee Engagement Survey.
- Wrote new Compensation policies and created the Salary Calculation Sheet. With the new policies and calculation sheet, the County is able to provide new hires credit for experience they bring to the County.
- Completed the audit of the Inland Marine Schedule which shows all of the items the County insures. This includes equipment from bulldozers to lawn mowers, at a total value of \$5,641,291.
- Completed the audit of the Auto Schedule which includes all of the County vehicles and trailers, at a total value of \$12,557,963.
- Completed the audit of the Property Schedule which indicates all of the property the County owns, at a total value of \$196,312,286.
- Created an Employee Engagement group comprised of employees from each department.

**KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
# Annual/Special Trainings	11	16	17	18
Participation Annual/Special Trainings	1,160	823	1290	1,100
% of Loss Property and Casualty Insurance (Property and General Liability- Law Enforcement)	26.00%	38.00%	100.00%	55.00%
Worker Compensation Recordable Injuries	37	40	38	35
# of Employment Applications Processed	7,548	5,171	3,400	4,000
% of Positions Studied / Re-Classified	33%	100%	10%	10%

## **FUTURE ISSUES**

- Human Resources needs to acquire new Human Capital Management System. In some instances, the technology HR uses is 30 years old. HR currently operates approximately with ten separate systems at an approximate annual cost of \$109,327. These systems do not interact with each other. HR needs one platform that combines Recruit, Development, Management, and Compliance which supports the entire public sector employee lifecycle

### **Talent Acquisition:**

- RECRUIT INSIGHT | Applicant tracking software helps you recruit and hire high-quality candidates, complete with compliance reporting.
- GOVERNMENTJOBS.COM | The largest public sector-specific job board in the USA, designed to help you attract quality applicants, hire faster, and save on advertising.
- ONBOARD | Onboarding software ensures day-one readiness for new employees, accelerates productivity, and helps you keep your hires longer.
- ATTRACT | Capture leads, manage relationships, automate communications, and measure recruiting data with our Candidate Relationship Manager (CRM).

### **Development:**

- PERFORM | Performance management software to nurture communication, identify and promote employee strengths, and establish a sense of purpose.
- LEARN | Learning management software that increases the productivity, safety, and retention of your workforce with engaging training.

### **Management:**

- HRIS | Human Resources Information System makes it easy for you to automate Core HR, Payroll, Benefits, Time & Attendance track data, and an employee portal.

### **Compliance:**

- POLICY | A secure, cloud-based repository to develop, review, approve, distribute, and track policies and procedures across their entire lifecycle.
- EFORMS | Store and centralize personnel files, create electronic forms and convert existing ones, and build routing and approval workflows in a secure repository.

### **Estimated 3-year cost:**

- 1<sup>st</sup> year: \$246,450.00.
- 2<sup>nd</sup> year: \$235,875.75.
- 3<sup>rd</sup> year and ongoing annual cost: \$330,226.05.
- Annual cost after 3<sup>rd</sup> year: \$330,226.05.



# INFORMATION TECHNOLOGY

Joel Hartley, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$ 591,743	\$ 611,220	\$ 700,728	\$ 616,958	\$ 731,405	\$120,185	19.7%
Operating	\$882,687	\$969,450	\$1,046,683	\$957,275	\$1,002,793	\$33,343	3.4%
Capital Outlay	\$ 108,252	\$ 100,000	\$ 100,000	\$ 82,675	\$ 100,000	\$0	0.0%
<b>Total</b>	<b>\$1,582,681</b>	<b>\$1,680,670</b>	<b>\$1,847,411</b>	<b>\$1,656,908</b>	<b>\$1,834,198</b>	<b>\$153,528</b>	<b>9.1%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$1,582,681</b>	<b>\$1,680,670</b>	<b>\$1,847,411</b>	<b>\$1,656,908</b>	<b>\$1,834,198</b>	<b>\$153,528</b>	<b>9.1%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to the Information Technology Department by \$153,528 or 9.1%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.

- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted budget includes \$100K to replace 100 + / - out-of-date employee computers.

**FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Implemented multi-factor authentication for remote VPN access for users.
- Implemented multi-factor authentication for all email users.
- Upgraded network security monitoring to include all user computers.
- Implemented Rubrik Enterprise Backup solution that included archiving backups to the cloud for additional protection.
- Replaced 100+ computers with new computers.

**KEY PERFORMANCE MEASURES**

Measure	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
IT workorder completion time (In Days)	1.9	0.5	1.5 Days	1.5 Days
IT work order priorities - HOT completed same day	87%	93%	93%	93%
IT work order priorities - High completed within two days	94%	94%	92%	92%
IT work order priorities - Medium completed in one week	93%	93%	95%	95%
IT work order priorities - Low completed in four weeks	99%	99%	99%	99%

**FUTURE ISSUES**

- Need for staffing for cybersecurity.
- Additional staff training.

# NON-DEPARTMENTAL

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Revenues</b>							
Appropriated Fund Balance	\$0	\$5,033,382	\$8,286,534	\$0	\$4,965,695	(\$67,687)	-1.3%
Charges for Service	\$1,259,148	\$1,085,510	\$1,085,510	\$974,846	\$1,078,510	(\$7,000)	-0.6%
Interest Earnings	\$157,769	\$50,000	\$50,000	\$3,873,692	\$505,738	\$455,738	911.5%
Intergovernmental	\$357,276	\$2,400	\$107,661	\$296,700	\$2,000	(\$400)	-16.7%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$1,380,892	\$862,644	\$976,181	\$687,345	\$817,644	(\$45,000)	-5.2%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$39,795,791	\$30,421,014	\$37,636,907	\$30,856,624	\$34,386,390	\$3,965,376	13.0%
<b>Total</b>	<b>\$42,950,875</b>	<b>\$37,454,950</b>	<b>\$48,142,793</b>	<b>\$36,689,208</b>	<b>\$41,755,977</b>	<b>\$4,301,027</b>	<b>11.5%</b>
<b>Net County Funds</b>	<b>(\$42,950,875)</b>	<b>(\$37,454,950)</b>	<b>(\$48,142,793)</b>	<b>(\$36,689,208)</b>	<b>(\$41,755,977)</b>	<b>(\$4,301,027)</b>	<b>11.5%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget includes an increase in overall revenue estimates totaling \$4.3M or 11.5%. The change is largely due to an increase in estimated sales tax collections for the upcoming fiscal year of \$4M or 14%.
- Finally, the adopted budget decreases the use of county fund balance as a source of funds to balance the budget equal to (\$67K) and increases the use of interest revenue by \$455K.

# REGISTER OF DEEDS

Michael Home, Register of Deeds

203 West 2<sup>nd</sup> Street Lexington, NC 27292 (336) 242-2150

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$517,814	\$532,038	\$558,378	\$492,692	\$582,857	\$50,819	9.6%
Operating	\$58,958	\$77,420	\$100,141	\$77,784	\$81,425	\$4,005	5.2%
Capital Outlay	\$0	\$0	\$3,229	\$2,883	\$0	\$0	0.0%
<b>Total</b>	<b>\$576,772</b>	<b>\$609,458</b>	<b>\$661,748</b>	<b>\$573,359</b>	<b>\$664,282</b>	<b>\$54,824</b>	<b>9.0%</b>
<b>Revenues</b>							
Charges for Service	\$1,241,738	\$1,074,890	\$1,074,890	\$3,022,997	\$1,069,500	(\$5,390)	-0.5%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$3,949,494	\$442,250	\$442,250	(\$1,042,596)	\$342,430	(\$99,820)	-22.6%
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%
<b>Total</b>	<b>\$5,191,232</b>	<b>\$1,517,140</b>	<b>\$1,517,140</b>	<b>\$1,980,401</b>	<b>\$1,411,930</b>	<b>(\$105,210)</b>	<b>-6.9%</b>
<b>Net County Funds</b>	<b>(\$4,614,460)</b>	<b>(\$907,682)</b>	<b>(\$855,392)</b>	<b>(\$1,407,042)</b>	<b>(\$747,648)</b>	<b>\$160,034</b>	<b>-17.6%</b>
<b>Authorized Positions</b>	8.00	8.00	8.00	8.00	8.00	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

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

The goal is to provide professional, efficient and friendly customer service that exceeds the expectations of the public. This office is continually looking for new and better ways to serve customers. The department strives to be the role model for all Register of Deeds offices across the state.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases total funding to the Register of Deeds by \$54,824 or 9.0%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.

- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted includes funds to replace two broken computer monitors + an out-of-date document scanner.

## **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Implemented the Fraud Alert System which allows citizens immediate notification by email when their name is used in any real-estate transaction.
- Completed Disaster Readiness Recovery System.
- Provided additional continuing education for staff.
- Staff began attending educational conferences.
- Two staff members received state certifications.
- Select staff members received or completed Leadership Training School.
- All staff members are now Certified Notary's.
- Created a highly detailed Indexing Guide document that has examples and directions for indexing every known document within the department.
- All military discharges are now back indexed.
- First ever Davidson County Registrar to be elected to the office of District III Chairman.
- Switched on-line vital requests companies which saved customers more than \$2.00 per transaction and the county no longer must wait on monthly payments.

## KEY PERFORMANCE MEASURES

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projection</b>	<b>FY 2024 Projected</b>
Administrative Notice (Corrections)	2	19	19	19
Marriage Licenses Issued	917	1,896	1,896	1,896
Births Recorded	722	655	655	655
Deaths Recorded	1,608	1,790	1,790	1,790
Notary Oaths	562	739	739	739
Military Discharges	7	12	12	12
Real Estate Documents Recorded	36,422	29,297	29,297	29,297

## FUTURE ISSUES

- Cost of bond paper.
- Funding for necessary training, education and certifications of staff members to better meet the needs of day to day operations.
- Due to the advanced standing within the North Carolina Registers of Deeds Association staff anticipates hosting more workshops and educational meetings.
- Better educating the public about the Fraud Alert System and Veterans ID program. Staff will need posters, banners, flyers and it will be necessary for staff to make public appearances in order to better educate citizens.

# SUPPORT SERVICES

Dwayne Childress, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$1,056,608	\$1,259,005	\$1,235,737	\$1,007,708	\$1,340,365	\$81,360	6.5%
Operating	\$2,764,831	\$2,663,869	\$2,918,536	\$2,297,713	\$2,829,220	\$165,351	6.2%
Capital Outlay	\$1,111,175	\$554,700	\$1,137,316	\$392,740	\$176,477	(\$378,223)	-68.2%
<b>Total</b>	<b>\$4,932,614</b>	<b>\$4,477,574</b>	<b>\$5,291,589</b>	<b>\$3,698,160</b>	<b>\$4,346,062</b>	<b>(\$131,512)</b>	<b>-2.9%</b>
<b>Revenues</b>							
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	\$1,263,528	\$554,700	\$2,554,700	\$0	\$176,477	(\$378,223)	-68.2%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,263,528</b>	<b>\$554,700</b>	<b>\$2,554,700</b>	<b>\$0</b>	<b>\$176,477</b>	<b>(\$378,223)</b>	<b>-68.2%</b>
<b>Net County Funds</b>	<b>\$3,669,086</b>	<b>\$3,922,874</b>	<b>\$2,736,889</b>	<b>\$3,698,160</b>	<b>\$4,169,585</b>	<b>\$246,711</b>	<b>6.3%</b>
<b>Authorized Positions</b>	19.00	19.00	19.00	19.00	19.00	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

The Support Services Team includes Purchasing and Public Works. The Purchasing and Public Works Departments provide services to meet the internal needs of other county departments through purchasing assistance, printing services, courier mail service, building maintenance and construction. Our 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 low.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to Support Services by \$246,711 or 6.3%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.

- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- The adopted budget includes the newly approved “Career Ladder” for maintenance staff. This will staff the opportunity to advance in skill and receive additional monetary compensation based on achieved certifications.
- Lastly, the adopted budget includes \$176K to complete the following major County capital projects:
  - ✓ Update HVACs – Garage.
  - ✓ Roof Repair – Garage.
  - ✓ Sidewalk Repair.

### **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Completed the Charters of Freedom.
- Began implementing newly approved “Career Ladder” for Maintenance staff.
- Began the process of working through design of new detention center renovations / expansion.

### **KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
90% of All Print Jobs Completed and Ready to Ship to All Internal Customers Within (8) Hours	100%	100%	100%	100%
Average number of vendors solicited >10 per RFP/RFQ	N/A	231%	225%	200%
No work orders >8 weeks <20%	18.3%	1%	2%	1%
All building assessments completed total of 60	100%	100%	100%	100%
No abatement work orders >8 weeks <20%	7.8%	1%	2%	1%

### **FUTURE ISSUES**

- Recruiting and retaining qualified staff.
- Uncertain bid climate (Supply chain issues).



# TAX ASSESSOR

David Rickard, Tax Administrator

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$1,930,121	\$2,228,364	\$2,325,635	\$2,024,464	\$2,538,455	\$310,091	13.9%
Operating	\$764,987	\$718,145	\$748,785	\$656,718	\$799,087	\$80,942	11.3%
Capital Outlay	\$11,131	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$2,706,239</b>	<b>\$2,946,509</b>	<b>\$3,074,420</b>	<b>\$2,681,182</b>	<b>\$3,337,542</b>	<b>\$391,033</b>	<b>13.3%</b>
<b>Revenues</b>							
Charges for Service	\$59,391	\$22,485	\$22,485	\$71,089	\$52,485	\$30,000	133.4%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$225,365	\$124,480	\$124,480	\$248,669	\$100,000	(\$24,480)	-19.7%
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	\$96,898,631	\$79,483,720	\$94,483,720	\$95,302,738	\$85,220,000	\$5,736,280	7.2%
<b>Total</b>	<b>\$97,183,387</b>	<b>\$79,630,685</b>	<b>\$94,630,685</b>	<b>\$95,622,495</b>	<b>\$85,372,485</b>	<b>\$5,741,800</b>	<b>7.2%</b>
<b>Net County Funds</b>	<b>(\$94,477,148)</b>	<b>(\$76,684,176)</b>	<b>(\$91,556,265)</b>	<b>(\$92,941,313)</b>	<b>(\$82,034,943)</b>	<b>(\$5,350,767)</b>	<b>7.0%</b>
<b>Authorized Positions</b>	33.40	33.40	33.40	33.40	32.40	(1.00)	-3.0%

## DEPARTMENTAL PURPOSE & GOALS

The Department seeks to list and assess all Real, Business and Personal Property at fair market value, collect all property taxes due to Davidson County, the municipalities, schools, and fire districts, and perform duties of assessing and collecting property taxes in a fair and equitable manner.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases total funding to the Tax Department by \$391,033 or 13.3%. The increase is largely due to the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted increases the amount of expected property taxes by 7.6%.

- Lastly, the adopted budget reduces a FT Collections Assistant III to PT.

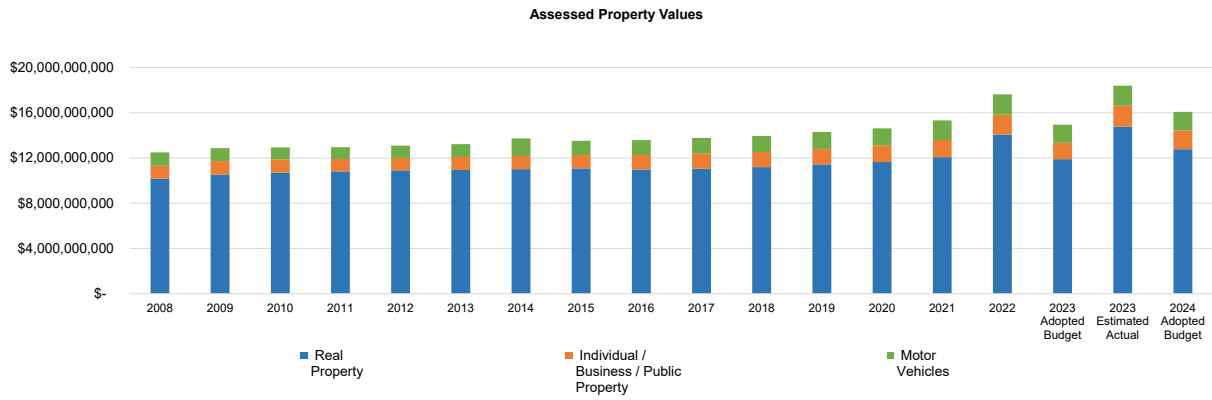
### FY 2023 SIGNIFICANT ACCOMPLISHMENTS

- Deeds-Real property transfers 7,842 (Splits 345) 406 plats were recorded & 1,706 new parcels created.
- New construction 985 +/- 357 under construction, improved value +\$196,704,990 for 2022.

### KEY PERFORMANCE MEASURES

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
Releases Per 1,000 Bills	5.74%	6.24%	5.70%	6.00%
Total Collections - (Current Year %)	96.50%	97.59%	97.60%	97.75%
Delinquent Collection - (All Years %)	99.18%	99.81%	99.85%	99.85%

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.54	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.54	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020	\$ 0.54	\$ 11,644,711,132	\$ 1,476,470,602	\$ 1,500,607,407	\$ 14,621,789,141	\$ 328,123,400	2.30%
2021	\$ 0.54	\$ 12,067,326,051	\$ 1,522,961,032	\$ 1,735,053,889	\$ 15,325,340,972	\$ 703,551,831	4.81%
2022	\$ 0.54	\$ 14,071,996,766	\$ 1,747,154,931	\$ 1,810,221,971	\$ 17,629,373,668	\$ 2,304,032,696	15.03%
2023 Adopted Budget	\$ 0.54	\$ 11,889,228,634	\$ 1,450,000,000	\$ 1,600,000,000	\$ 14,939,228,634	\$ -	-
2023 Estimated Actual	\$ 0.54	\$ 14,775,715,009	\$ 1,846,453,385	\$ 1,767,431,485	\$ 18,389,599,879	\$ 3,064,258,907	23.10%
2024 Adopted Budget	\$ 0.54	\$ 12,778,093,650	\$ 1,650,000,000	\$ 1,650,000,000	\$ 16,078,093,650	\$ 1,138,865,016	-12.57%
<b>Total</b>	<b>\$ 0.54</b>	<b>\$177,430,411,257</b>	<b>\$ 20,466,749,488</b>	<b>\$ 21,198,577,884</b>	<b>\$ 219,095,738,629</b>	<b>\$ 10,317,383,010</b>	<b>22.72%</b>
<b>Average Growth Per Year</b>						<b>\$ 644,836,438</b>	<b>1.51%</b>



## FUTURE ISSUES

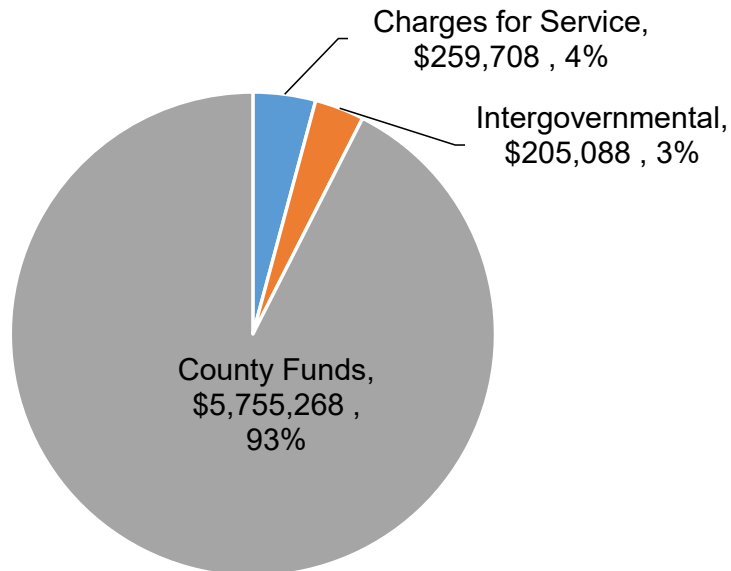
- Monitoring sales ratios and beginning to plan for a 2027 reappraisal.

# Culture & Recreation Summary

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Tourism	\$ 72,860	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	0.0%
Library	\$ 3,692,909	\$ 3,992,624	\$ 4,262,750	\$ 4,434,394	\$ 441,770	11.1%
Recreation	\$ 1,368,724	\$ 1,323,903	\$ 1,574,654	\$ 1,695,310	\$ 371,407	28.1%
<b>Grand Total</b>	<b>\$ 5,134,493</b>	<b>\$ 5,406,887</b>	<b>\$ 5,927,764</b>	<b>\$ 6,220,064</b>	<b>\$ 813,177</b>	<b>15.0%</b>
Total Revenue	\$ 436,295	\$ 395,698	\$ 580,559	\$ 464,796	\$ 69,098	17.5%
County Funds	\$ 4,698,197	\$ 5,011,189	\$ 5,347,205	\$ 5,755,268	\$ 744,079	14.8%

## FY 2024 Culture & Recreation Revenues

Total = \$464,796



# CONTRIBUTIONS – CULTURE & RECREATION

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$72,860	\$90,360	\$90,360	\$90,360	\$90,360	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$72,860</b>	<b>\$90,360</b>	<b>\$90,360</b>	<b>\$90,360</b>	<b>\$90,360</b>	<b>\$0</b>	<b>0.0%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$72,860</b>	<b>\$90,360</b>	<b>\$90,360</b>	<b>\$90,360</b>	<b>\$90,360</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 North Davidson Chamber of Commerce.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget maintains (same as for FY 2023) local funding to Culture and Recreation totaling \$90,360. These funds are for the county's contract tourism agency TRIP.

Contribution Summary

				Requested		Adopted	
Functional Area	Agency	FY 2023 Adopted	FY 2023 Amended	FY 2024 Requested	FY 2024 Adopted	\$ Change vs. Proposed	\$ Change vs. Proposed
Culture and Recreation	TOURISM	\$ 90,360	\$ 90,360	\$ 100,000	\$ 90,360	\$ (9,640)	\$ -
<b>Culture and Recreation Total</b>		<b>\$ 90,360</b>	<b>\$ 90,360</b>	<b>\$ 100,000</b>	<b>\$ 90,360</b>	<b>\$ (9,640)</b>	<b>\$ -</b>
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 248,000	\$ -	\$ (248,000)	\$ (248,000)
	FORESTER	\$ 109,600	\$ 109,600	\$ 117,600	\$ 117,600	\$ -	\$ 8,000
	(STATE PRESCRIBED) THE BBQ FESTIVAL	\$ -	\$ -	\$ 150,000	\$ 165,000	\$ 15,000	\$ 165,000
	(STATE PRESCRIBED) TOWN OF WALLBURG	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
<b>Economic Development Total</b>		<b>\$ 361,490</b>	<b>\$ 361,490</b>	<b>\$ 669,490</b>	<b>\$ 436,490</b>	<b>\$ (233,000)</b>	<b>\$ 75,000</b>
Human Service Organizations	DMMC - DC CONNECT	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ -
	(STATE PRESCRIBED) BRIDGING THE GAP MINISTRY INC.	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ (50,000)
	(STATE PRESCRIBED) SENIOR COMPASSION FOUNDATION INC.	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ (120,000)
	(STATE PRESCRIBED) GOD'S WILL INC. - BACKPACK HEALTHCARE	\$ 15,000	\$ 20,000	\$ -	\$ -	\$ -	\$ (15,000)
	(STATE PRESCRIBED) SPECIAL OLYMPICS	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ (30,000)
	(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY	\$ 125,000	\$ 150,000	\$ 125,000	\$ 125,000	\$ -	\$ -
	(STATE PRESCRIBED) DC PRISON MINISTRY, INC.	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	(STATE PRESCRIBED) DC TRANSITIONAL SERVICES, INC.	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -
	(STATE PRESCRIBED) CANCER SERVICES OF DC, INC.	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	(STATE PRESCRIBED) SALVATION ARMY	\$ -	\$ -	\$ 200,000	\$ 250,000	\$ 50,000	\$ 250,000
	(STATE PRESCRIBED) HOSPICE OF DC, INC.	\$ -	\$ -	\$ 125,000	\$ 150,000	\$ 25,000	\$ 150,000
	(STATE PRESCRIBED) SERVICES FOR THE DEAF OF DC	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	SERVICES FOR THE DEAF OF DC	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	\$ -
	(STATE PRESCRIBED) CAROLINA CHRISTIAN ACADEMY	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
	FAMILY SERVICES - GRANT	\$ -	\$ 87,856	\$ -	\$ -	\$ -	\$ -
<b>Human Service Organizations Total</b>		<b>\$ 340,000</b>	<b>\$ 407,856</b>	<b>\$ 1,090,000</b>	<b>\$ 1,025,000</b>	<b>\$ (65,000)</b>	<b>\$ 685,000</b>
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD DAV CTY	\$ 100,000	\$ 120,000	\$ -	\$ -	\$ -	\$ (100,000)
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ (18,000)	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD THOMASVILLE	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ (60,000)
	(STATE PRESCRIBED) FRIENDS OF THE ANIMAL SHELTER DC	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	\$ -
	(STATE PRESCRIBED) SNIP DC SPAY / NEUTER	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -
DC S&N Program	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ 160,000	
<b>Public Safety Organizations Total</b>		<b>\$ 234,500</b>	<b>\$ 254,500</b>	<b>\$ 242,500</b>	<b>\$ 234,500</b>	<b>\$ (8,000)</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$1,026,350</b>	<b>\$1,114,206</b>	<b>\$ 2,101,990</b>	<b>\$ 1,786,350</b>	<b>\$ (315,640)</b>	<b>\$ 760,000</b>
Regular State Grant Revenue - HS Programs + JCPC		\$ -	\$ (87,856)	\$ -	\$ -	\$ -	\$ -
State Prescribed Grant Revenue		\$ (500,000)	\$ (500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,000,000)	\$ (1,000,000)
Article 44 Sales Tax (to Cover Economic Development)		\$ (251,890)	\$ (251,890)	\$ (296,851)	\$ -	\$ (44,961)	\$ 251,890
Net County \$'s		\$ 274,460	\$ 274,460	\$ 305,139	\$ 286,350	\$ 30,679	\$ 11,890

# LIBRARY - MUSEUM

Sheila Killebrew, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$3,037,275	\$3,326,418	\$3,372,476	\$2,983,820	\$3,725,264	\$398,846	12.0%
Operating	\$608,658	\$666,206	\$738,347	\$569,073	\$709,130	\$42,924	6.4%
Capital Outlay	\$46,976	\$0	\$151,927	\$100,764	\$0	\$0	0.0%
<b>Total</b>	<b>\$3,692,909</b>	<b>\$3,992,624</b>	<b>\$4,262,750</b>	<b>\$3,653,657</b>	<b>\$4,434,394</b>	<b>\$441,770</b>	<b>11.1%</b>
<b>Revenues</b>							
Charges for Service	\$81,897	\$36,000	\$73,556	\$87,554	\$30,000	(\$6,000)	-16.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$193,030	\$185,000	\$292,946	\$350,669	\$205,088	\$20,088	10.9%
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%
<b>Total</b>	<b>\$274,927</b>	<b>\$221,000</b>	<b>\$366,502</b>	<b>\$438,223</b>	<b>\$235,088</b>	<b>\$14,088</b>	<b>6.4%</b>
<b>Net County Funds</b>	<b>\$3,417,982</b>	<b>\$3,771,624</b>	<b>\$3,896,248</b>	<b>\$3,215,434</b>	<b>\$4,199,306</b>	<b>\$427,682</b>	<b>11.3%</b>
<b>Authorized Positions</b>	49.00	49.00	49.00	49.00	49.00	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

The mission is to provide resources and services for reading, thinking, learning, and living.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to the Library and Museum by \$427,682 or 11.3%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).

- Further, the adopted budget includes funding to utilize (50) wi-fi hot spot areas within the Library for patron mobile access / research opportunities + funds to replace 2-4 artifact / display cases within the Museum.
- Lastly, the adopted budget does include one recommended new fee for notary services = \$5.

**FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Kitchen carts deployed, which is a STEM program for teens related to establishing healthy eating habits.
- Completed study of North Davidson area library expansion.

**KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
Percentage of requested items processed and available to the borrower will equal 97% each quarter.	100%	98%	100%	100%
Percentage of Staff participating in job-swapping will equal 50% by June 30, 2020.	100%	100%	100%	100%
Percentage of Staff attending five library related training will equal 95% by June 30.	100%	100%	100%	100%
Percentage of Staff having safety training will equal 90% by June 30.	100%	100%	100%	100%

**FUTURE ISSUES**

- Need to finalizing whether or not to expand, renovate and / or re-locate the library in the North Davidson area.



# PARKS & RECREATION

Thomas Marshburn, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$723,679	\$747,852	\$870,488	\$769,735	\$952,451	\$204,599	27.4%
Operating	\$403,713	\$336,630	\$431,403	\$315,062	\$365,190	\$28,560	8.5%
Capital Outlay	\$82,840	\$85,000	\$114,742	\$98,619	\$210,620	\$125,620	147.8%
<b>Total</b>	<b>\$1,210,232</b>	<b>\$1,169,482</b>	<b>\$1,416,633</b>	<b>\$1,183,415</b>	<b>\$1,528,261</b>	<b>\$358,779</b>	<b>30.7%</b>
<b>Revenues</b>							
Charges for Service	\$45,167	\$58,740	\$98,099	\$51,657	\$107,500	\$48,760	83.0%
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%
<b>Total</b>	<b>\$45,167</b>	<b>\$58,740</b>	<b>\$98,099</b>	<b>\$51,657</b>	<b>\$107,500</b>	<b>\$48,760</b>	<b>83.0%</b>
<b>Net County Funds</b>	<b>\$1,165,066</b>	<b>\$1,110,742</b>	<b>\$1,318,534</b>	<b>\$1,131,758</b>	<b>\$1,420,761</b>	<b>\$310,019</b>	<b>27.9%</b>
<b>Authorized Positions</b>	8.00	8.00	8.00	8.00	9.00	1.00	12.5%

## 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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to Parks and Recreation by \$310,019 or 27.9%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).

- Further, the adopted budget includes funds add a Park Manager (64) to operate the upcoming Environmental Center at Yadkin Valley Park.
- Lastly, the adopted budget includes \$210K to update equipment + purchase equipment necessary to begin mowing the airport, which is a new agreement established to save money within the Airport Fund. The list of equipment includes:
  - ✓ Replacing one 30-year-old tractor.
  - ✓ Purchasing a blower for parking lots and trails.
  - ✓ Purchasing one 26 ft. hauling trailer for mowing.
  - ✓ Purchasing three golf carts for Fairworks and Yadkin Valley Park.
  - ✓ Purchasing one Toro Mower paid for via the new agreement with the Davidson County Airport.

### **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- First Firework show for Davidson County, received two Grants for a total of \$2.8 million to go toward Yadkin River Park.

### **KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
Volleyball Program Participants	100	0	0	0
Cross Country Meeting Participants	0 COVID	400	400	400
Visitors to Boone's Cave	52,107	58,000	60,000	62,000
Volunteer Coaches for Sport Athletic Programs	30	0	0	0
Athletics Participants	306	250	260	265
Total Citizens Using County Parks	1,195,250	1,500,000	1,600,000	1,700,000

### **FUTURE ISSUES**

- Staffing shortage particularly, with regards to maintaining grounds owned by the County.
- Continued vandalism within the parks.

# PARKS & RECREATION – LAKE-THOM-A-LEX

Thomas Marshburn, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$124,725	\$125,686	\$125,686	\$94,453	\$125,429	(\$257)	-0.2%
Operating	\$33,767	\$28,735	\$32,335	\$24,431	\$41,620	\$12,885	44.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$158,491</b>	<b>\$154,421</b>	<b>\$158,021</b>	<b>\$118,884</b>	<b>\$167,049</b>	<b>\$12,628</b>	<b>8.2%</b>
<b>Revenues</b>							
Charges for Service	\$116,202	\$115,958	\$115,958	\$122,296	\$122,208	\$6,250	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%
<b>Total</b>	<b>\$116,202</b>	<b>\$115,958</b>	<b>\$115,958</b>	<b>\$122,296</b>	<b>\$122,208</b>	<b>\$6,250</b>	<b>5.4%</b>
<b>Net County Funds</b>	<b>\$42,290</b>	<b>\$38,463</b>	<b>\$42,063</b>	<b>(\$3,412)</b>	<b>\$44,841</b>	<b>\$6,378</b>	<b>16.6%</b>
<b>Authorized Positions</b>	1.00	1.00	1.00	1.00	1.00	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

To improve the quality of life to the citizens of Davidson County by advocating and promoting parks and environmental awareness. Including opportunities for leisure time activities at the lake.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to Lake-Thom-A-Lex by \$6,378 or 16.6%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.

- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted budget includes funds to make necessary repairs to the asphalt parking lot near the playground.

### **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Added 1/8 mile to walking trail.

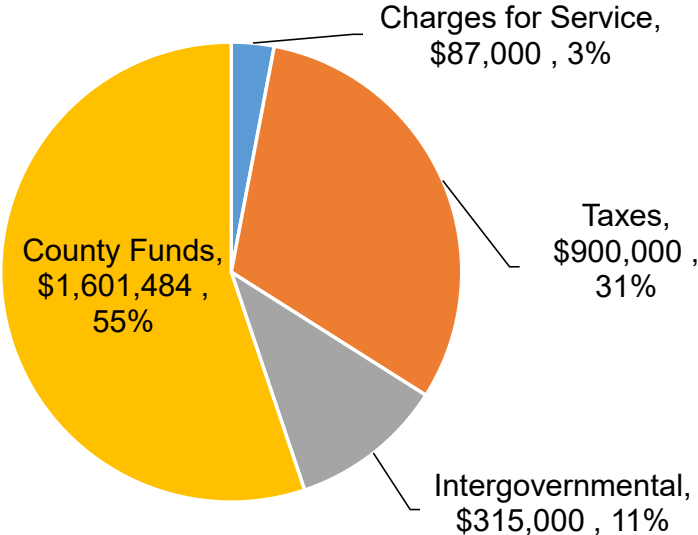
### **FUTURE ISSUES**

- Playground needs replacing, dock needs replacing, and boat motor needs replacing.

# Economic & Physical Development Summary

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Economic Development	\$ 354,677	\$ 361,490	\$ 361,490	\$ 436,490	\$ 75,000	20.7%
Cooperative Extension	\$ 306,350	\$ 311,596	\$ 378,282	\$ 329,552	\$ 17,956	5.8%
Economic Development	\$ -	\$ -	\$ -	\$ 245,338	\$ 245,338	0.0%
Geographical Information Systems	\$ 224,073	\$ 232,962	\$ 259,186	\$ 307,867	\$ 74,905	32.2%
Operating Transfers - JTEC and Eco. Dev. Res.	\$ 29,279,147	\$ 685,800	\$ 23,512,553	\$ 900,000	\$ 214,200	31.2%
Planning	\$ 529,424	\$ 582,197	\$ 611,222	\$ 684,237	\$ 102,040	17.5%
<b>Grand Total</b>	<b>\$ 30,693,670</b>	<b>\$ 2,174,045</b>	<b>\$ 25,122,733</b>	<b>\$ 2,903,484</b>	<b>\$ 729,439</b>	<b>33.6%</b>
Total Revenue	\$ 702,074	\$ 1,023,465	\$ 1,048,045	\$ 1,302,000	\$ 278,535	27.2%
County Funds	\$ 29,991,596	\$ 1,150,580	\$ 24,074,688	\$ 1,601,484	\$ 450,904	39.2%

**FY 2024 Economic and Physical Development Revenues**  
Total = \$1,302,000



# CONTRIBUTIONS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$354,677	\$361,490	\$361,490	\$328,600	\$436,490	\$75,000	20.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$354,677</b>	<b>\$361,490</b>	<b>\$361,490</b>	<b>\$328,600</b>	<b>\$436,490</b>	<b>\$75,000</b>	<b>20.7%</b>
<b>Revenues</b>							
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	\$315,000	\$315,000	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	\$282,715	\$251,890	\$251,890	\$195,433	\$0	\$0	0.0%
<b>Total</b>	<b>\$282,715</b>	<b>\$251,890</b>	<b>\$251,890</b>	<b>\$195,433</b>	<b>\$315,000</b>	<b>\$315,000</b>	<b>125.1%</b>
<b>Net County Funds</b>	<b>\$71,962</b>	<b>\$109,600</b>	<b>\$109,600</b>	<b>\$133,167</b>	<b>\$121,490</b>	<b>\$11,890</b>	<b>10.8%</b>
<b>Authorized Positions</b>	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 North Davidson Chamber of Commerce.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases overall funding for Contributions related to Economic & Physical Development by \$75,000 or 20.7%. The increase is related to an increase in the expected amount the county “matches” with the state to provide Forrester services within the county. The increase is due to a change in personnel cost vs. FY 2023. The adopted budget also eliminates the contribution to the Economic Development Commission (EDC), as the funds will be used to create a County operated service for FY 2024.

- Lastly, the adopted budget includes \$315K in state prescribed funds for the BBQ Festival and the Town of Wallburg for a road enhancement project.

Contribution Summary

		Requested		Adopted				
Functional Area	Agency	FY 2023 Adopted	FY 2023 Amended	FY 2024 Requested	FY 2024 Adopted	\$ Change vs. Proposed	\$ Change vs. Proposed	
Culture and Recreation	TOURISM	\$ 90,360	\$ 90,360	\$ 100,000	\$ 90,360	\$ (9,640)	\$ -	
<b>Culture and Recreation Total</b>		<b>\$ 90,360</b>	<b>\$ 90,360</b>	<b>\$ 100,000</b>	<b>\$ 90,360</b>	<b>\$ (9,640)</b>	<b>\$ -</b>	
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -	
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -	
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -	
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 248,000	\$ -	\$ (248,000)	\$ (248,000)	
	FORESTER	\$ 109,600	\$ 109,600	\$ 117,600	\$ 117,600	\$ -	\$ 8,000	
	(STATE PRESCRIBED) THE BBQ FESTIVAL	\$ -	\$ -	\$ 150,000	\$ 165,000	\$ 15,000	\$ 165,000	
	(STATE PRESCRIBED) TOWN OF WALLBURG	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	
	<b>Economic Development Total</b>		<b>\$ 361,490</b>	<b>\$ 361,490</b>	<b>\$ 669,490</b>	<b>\$ 436,490</b>	<b>\$ (233,000)</b>	<b>\$ 75,000</b>
	Human Service Organizations	DMMC - DC CONNECT	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ -
		(STATE PRESCRIBED) BRIDGING THE GAP MINISTRY INC.	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ (50,000)
(STATE PRESCRIBED) SENIOR COMPASSION FOUNDATION INC.		\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ (120,000)	
(STATE PRESCRIBED) GOD'S WILL INC. - BACKPACK HEALTHCARE		\$ 15,000	\$ 20,000	\$ -	\$ -	\$ -	\$ (15,000)	
(STATE PRESCRIBED) SPECIAL OLYMPICS		\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ (30,000)	
(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY		\$ 125,000	\$ 150,000	\$ 125,000	\$ 125,000	\$ -	\$ -	
(STATE PRESCRIBED) DC PRISON MINISTRY, INC.		\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	
(STATE PRESCRIBED) DC TRANSITIONAL SERVICES, INC.		\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -	
(STATE PRESCRIBED) CANCER SERVICES OF DC, INC.		\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	
(STATE PRESCRIBED) SALVATION ARMY		\$ -	\$ -	\$ 200,000	\$ 250,000	\$ 50,000	\$ 250,000	
(STATE PRESCRIBED) HOSPICE OF DC, INC.		\$ -	\$ -	\$ 125,000	\$ 150,000	\$ 25,000	\$ 150,000	
(STATE PRESCRIBED) SERVICES FOR THE DEAF OF DC		\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	
SERVICES FOR THE DEAF OF DC		\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	\$ -	
(STATE PRESCRIBED) CAROLINA CHRISTIAN ACADEMY		\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	
FAMILY SERVICES - GRANT		\$ -	\$ 87,856	\$ -	\$ -	\$ -	\$ -	
<b>Human Service Organizations Total</b>		<b>\$ 340,000</b>	<b>\$ 407,856</b>	<b>\$ 1,090,000</b>	<b>\$ 1,025,000</b>	<b>\$ (65,000)</b>	<b>\$ 685,000</b>	
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	
	(STATE PRESCRIBED) RESCUE SQUAD DAV CTY	\$ 100,000	\$ 120,000	\$ -	\$ -	\$ -	\$ (100,000)	
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ (18,000)	\$ -	
	(STATE PRESCRIBED) RESCUE SQUAD THOMASVILLE	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ (60,000)	
	(STATE PRESCRIBED) FRIENDS OF THE ANIMAL SHELTER DC	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	\$ -	
	(STATE PRESCRIBED) SNIP DC SPAY / NEUTER	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -	
DC S&N Program	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ 160,000		
<b>Public Safety Organizations Total</b>		<b>\$ 234,500</b>	<b>\$ 254,500</b>	<b>\$ 242,500</b>	<b>\$ 234,500</b>	<b>\$ (8,000)</b>	<b>\$ -</b>	
<b>Grand Total</b>		<b>\$1,026,350</b>	<b>\$1,114,206</b>	<b>\$ 2,101,990</b>	<b>\$ 1,786,350</b>	<b>\$ (315,640)</b>	<b>\$ 760,000</b>	
Regular State Grant Revenue - HS Programs + JCPC		\$ -	\$ (87,856)	\$ -	\$ -	\$ -	\$ -	
State Prescribed Grant Revenue		\$ (500,000)	\$ (500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,000,000)	\$ (1,000,000)	
Article 44 Sales Tax (to Cover Economic Development)		\$ (251,890)	\$ (251,890)	\$ (296,851)	\$ -	\$ (44,961)	\$ 251,890	
Net County \$'s		\$ 274,460	\$ 274,460	\$ 305,139	\$ 286,350	\$ 30,679	\$ 11,890	

# COOPERATIVE EXTENSION

Troy Coggins, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$ 306,350	\$ 311,596	\$ 378,282	\$ 304,837	\$ 329,552	\$17,956	5.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$306,350</b>	<b>\$311,596</b>	<b>\$378,282</b>	<b>\$304,837</b>	<b>\$329,552</b>	<b>\$17,956</b>	<b>5.8%</b>
<b>Revenues</b>							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$6,722	\$0	\$6,951	\$9,589	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$10,253	\$0	\$17,629	\$24,136	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$16,974</b>	<b>\$0</b>	<b>\$24,580</b>	<b>\$33,725</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$289,376</b>	<b>\$311,596</b>	<b>\$353,702</b>	<b>\$271,112</b>	<b>\$329,552</b>	<b>\$17,956</b>	<b>5.8%</b>
<b>Authorized Positions</b>	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

Traditional agriculture, including agronomic crops, livestock, poultry, and forestry emphasis 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, staff teaches 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.

Entrepreneurship opportunities revolving around agriculture acreage, large and small, are steadily expanding. This has been driven by food safety and the “buy local” initiative, and the need to find new income opportunities to support a quality life. The most recent surge has been in Agritourism, focusing on opportunities from youth education to wedding venues. To facilitate these goals, staff strives to assist growers in agricultural enterprises with production information, market development, and agricultural alternative enterprise evaluations. Some of these growers are current or former traditional agriculture producers 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.

Food safety is a top priority for everyone in the food chain, from the farmer to consumers as well as distributors and processors in between. We will continue working with the Davidson County Health Department and NCSU Food Science Department to provide education to the food service industry and support certification testing. We are also seeing a resurgence in home food preservation such as canning, freezing, dehydrating, etc. This was brought on by circumstances surrounding COVID-19 but should continue to grow as people enjoy the benefits and quality of the food they produce. Staff continues to support the home preservation through education, canner testing and safety.

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 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget increases local funding to Cooperative Extension by \$17,956 or 5.8%. The increase is largely due to changes in personnel cost + additional travel / training funding + funds to replace two six-year-old laptops.

## **FY 2022 SIGNIFICANT ACCOMPLISHMENTS**

- Agriculture producers of agronomic crops, horticulture crops, livestock and poultry realized a combined net income gain greater than \$2.5 million by implementing extension recommended best management practices.
- Homeowners and gardeners saved over \$60,560 by utilizing extension recommended practices for pest management, fertilization, water management and pruning techniques in their landscape, lawns, and gardens.
- Over 1,350 people were trained in food preservation (canning, freezing, dehydration) and safe handling of foods for non-commercial use.
- 3,224 youth (students) gained knowledge in Science, Technology, Engineering and Math (STEM) through 4-H youth programming. In addition, 1,018 youth gained career / employable skill by involvement in 4-H opportunities.
- 2,937 hours of volunteer service were documented by extension volunteers (Master Gardeners, ECA, 4-H, Commodity Groups, On-farm test cooperators, ALS)
- 85% of certified pesticide applicators and dealers meet their training requirements through Cooperative Extension Programming.
- The number of teachers (goal 125+) using 4-H STEM (Science, Technology, Engineering, & Math) curriculum in the classroom.

## KEY PREFORMACE MEASURES

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
Agronomic Crops Income Gain	1.58M	2.04M	1.5M	1.5M
Livestock Income Gain	283,738	415,791	250,000	250,000
Horticulture Income Gain	89,755	55,454	50,000	50,000
Urban & Consumer Cost Savings	51,269	60,560	50,000	50,000
Food Preservation	1041	1354	200	200
4-H STEM Teachers	65	161	125	125
4-H STEM Students	2,844	3,224	2,500	2,500
4-H Career Skills	1,027	1,018	1,000	1,000
Volunteer Service Hours	2,666	2,937	2,200	2,200

## FUTURE ISSUES

- Replace original plumbing in Cecil School.
- New Agriculture and Event Center.

# ECONOMIC DEVELOPMENT

Casey Smith, County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$161,074	\$161,074	0.0%
Operating	\$0	\$0	\$0	\$0	\$84,264	\$84,264	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$245,338</b>	<b>\$245,338</b>	<b>0.0%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$245,338</b>	<b>\$245,338</b>	<b>0.0%</b>
<b>Authorized Positions</b>	0.00	0.00	0.00	0.00	1.00	1.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

To assist the County in growing its commercial and industrial development tax base. This produces more jobs and a better quality of life for all Davidson County citizens.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget provides local funding to the new Economic Development Department by \$245,338. This new department will act as the liaison between NC Commerce and the all Davidson County economic development projects.

# GEOGRAPHICAL INFORMATION SYSTEMS

Joel Hartley, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$179,608	\$185,482	\$211,706	\$189,866	\$216,740	\$31,258	16.9%
Operating	\$44,465	\$47,480	\$47,480	\$44,196	\$91,127	\$43,647	91.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$224,073</b>	<b>\$232,962</b>	<b>\$259,186</b>	<b>\$234,062</b>	<b>\$307,867</b>	<b>\$74,905</b>	<b>32.2%</b>
<b>Revenues</b>							
Charges for Service	\$348	\$0	\$0	\$250	\$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%
<b>Total</b>	<b>\$348</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$223,725</b>	<b>\$232,962</b>	<b>\$259,186</b>	<b>\$233,812</b>	<b>\$307,867</b>	<b>\$74,905</b>	<b>32.2%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to Geographical Information Services by \$74,905 or 32.2%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.

- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted budget includes funds to cover 911 data maintenance. Due to the new CAD system going live in May of 2023, additional GIS data maintenance will be required. This maintenance includes addressing within GIS and updating of response districts.

### **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Met 911 addressing verifications for state NG-911 implementation.
- Implemented new aerial photography for staff and public access.
- Developed GIS data collection application to assist EH staff for field data collection.

### **KEY PERFORMANCE MEASURES**

<b>Measure</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
Assisting WebGIS users and walk-ins	99%	99%	95%	95%
Creation of GIS Data Requests or Maps Within Two Business Days	99%	99%	95%	95%

### **FUTURE ISSUES**

- Staff training & continuing education to stay abreast of current GIS technologies and trends.
- Staffing / contracted services for 911 GIS data needs.

# OPERATING TRANSFERS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$29,279,147	\$685,800	\$23,512,553	\$0	\$900,000	\$214,200	31.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$29,279,147</b>	<b>\$685,800</b>	<b>\$23,512,553</b>	<b>\$0</b>	<b>\$900,000</b>	<b>\$214,200</b>	<b>31.2%</b>
<b>Revenues</b>							
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	\$302,685	\$685,800	\$685,800	\$532,088	\$900,000	\$214,200	31.2%
<b>Total</b>	<b>\$302,685</b>	<b>\$685,800</b>	<b>\$685,800</b>	<b>\$532,088</b>	<b>\$900,000</b>	<b>\$214,200</b>	<b>31.2%</b>
<b>Net County Funds</b>	<b>\$28,976,462</b>	<b>\$0</b>	<b>\$22,826,753</b>	<b>(\$532,088)</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases the level of funding the General Fund contributes to other funds for economic and physical development services. The dollars included for FY 2024 are Economic Development Reserve = \$900K (Covered via Article 44 Sales Tax). These funds will be used to pay performance based economic development incentives (# of jobs + investment \$'s).

# PLANNING & ZONING

Scott Leonard, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$464,660	\$516,087	\$516,087	\$420,980	\$597,699	\$81,612	15.8%
Operating	\$64,764	\$66,110	\$95,135	\$56,583	\$86,538	\$20,428	30.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$529,424</b>	<b>\$582,197</b>	<b>\$611,222</b>	<b>\$477,563</b>	<b>\$684,237</b>	<b>\$102,040</b>	<b>17.5%</b>
<b>Revenues</b>							
Charges for Service	\$99,352	\$85,775	\$85,775	\$72,298	\$87,000	\$1,225	1.4%
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%
<b>Total</b>	<b>\$99,352</b>	<b>\$85,775</b>	<b>\$85,775</b>	<b>\$72,298</b>	<b>\$87,000</b>	<b>\$1,225</b>	<b>1.4%</b>
<b>Net County Funds</b>	<b>\$430,072</b>	<b>\$496,422</b>	<b>\$525,447</b>	<b>\$405,265</b>	<b>\$597,237</b>	<b>\$100,815</b>	<b>20.3%</b>
<b>Authorized Positions</b>	6.00	6.00	6.00	6.00	7.00	1.00	16.7%

## 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 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget increases local funding to the Planning and Zoning Department by \$100,815 or 20.3%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- The adopted budget includes funding to reclassify a current Administrative Assistant (64) to a 911 Addressing Coordinator (66). Currently this work is completed by the department director. Going forward the new position will handle all temporary and permanent addressing within OpenGov as well as maintain the 911 database as it relates to the business of the Planning and Zoning Department.
- Lastly, the adopted budget includes funding to add an Administrative Secretary II (63) to work the front area vacated by the reclassification listed above. The position will handle all office administrative functions and assist with preparation of Planning Board meetings etc.

### **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Hired for key department staff.
- One of the department's Zoning Officer II's, completed training course on the duties of a Review Officer which, if appointed, will allow the staff person to sign all subdivision plats to be recorded. The staff person also completed an online training course on Floodplain Management produced by the State Department of Emergency Management. This will prepare the staff member to take over responsibilities as the future Floodplain Administrator sometime in 2024.



- Acquired a fourth vehicle through a transfer with the Tax Department. This had no impact on the overall County Budget, and will allow all three Zoning Officers and Administrator to have a vehicle to perform assigned duties.

## KEY PERFORMANCE MEASURES

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
# of Complaints Investigated Within (72) Hours of Receipt	147	195	206	206
# of Phone Calls Returned Before 4:30 pm the Same Day	4,000	4,000	4,000	4,000
# of Land Use Applications Processed in a Timely Manner	56	57	65	65
# of Minor Subdivisions Reviewed and Approved Within (30) Days of Receipt	520	520	520	520
# of Major Subdivisions Reviewed and Approved Within Statutory Requirements	12	21	23	5
# of Non-Residential Zoning Compliance Permits Reviewed and Approved Within (72) Hours of Receipt	180	98	100	100
# of Answers Provided to Online Inquiries Within (48) Hours	10,000	10,000	10,000	10,000
# of Professional Recommendations Provided on All Land use Related Applications	56	57	65	65
# of Professional Assistance to Citizens that are Walk-in Customers	2,500	2,500	2,500	2,500
# of Complaint Trips Generated from Office	750	750	750	750
# of Phone Calls Assisting Customers Within an Eight Hour Work Day	18,000	18,000	18,000	18,000
# of N.O.V. Letters Issued for Zoning & Solid Waste Violations	150	213	125	200
# of Solid Waste Citations Issued	see line 2	see line 2	see line 2	see line 2
# of ABC Permits Issued	5	5	5	5
# of Zoning Consistency Letters Issued	20	12	18	20
# of Court Appearances	15	15	10	15

## FUTURE ISSUES

- The Department has four vehicles, all of which are high mileage. One in particular is a 2006 Ford Escape with 153,000 miles. The department needs to replace this vehicle next year.
- The Director plans to retire at the end of 2024, therefore restructuring of the office duties will need to take place, primarily by re-establishing the Planner position to handle the duties of Subdivision Administrator, Watershed Administrator, and Floodplain Administrator.

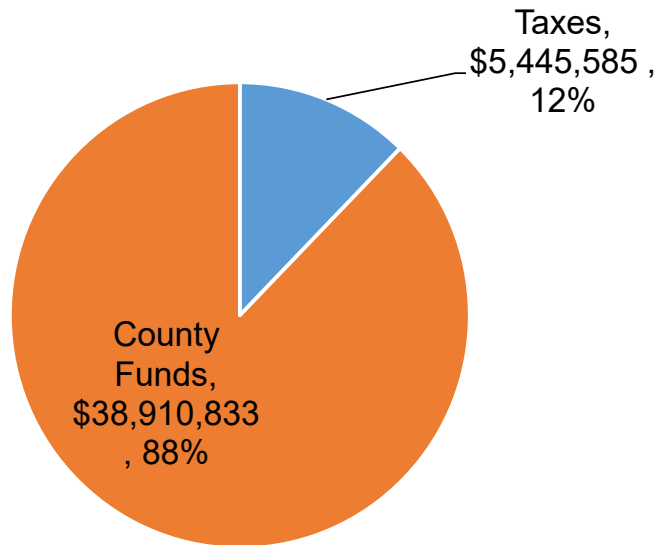
- With the increasing technology of printers and scanners, the Department will seek to purchase a multi-function scanner / printer to replace the two separate machines currently utilized.
- The State of North Carolina has started a Study of High Rock Lake again, in particular, a study of the Nutrient Levels of phosphorus and nitrogen. If unabated, this Study will attempt to place post-construction Stormwater Regulations upon the County. This usually means the contracted services of a Stormwater Engineer. Staff has requested and been allowed to join this Study Committee.

# Education Summary

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Scholarships	\$ 11,250	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,847,244	\$ 3,949,196	\$ 3,949,196	\$ 4,067,000	\$ 117,804	3.0%
Davidson County Schools	\$ 25,164,885	\$ 25,720,786	\$ 25,720,786	\$ 26,513,665	\$ 792,879	3.1%
Developmental Center	\$ 737,724	\$ 757,274	\$ 757,274	\$ 779,992	\$ 22,718	3.0%
Lexington City Schools	\$ 4,369,763	\$ 4,522,988	\$ 4,522,988	\$ 4,639,700	\$ 116,712	2.6%
Operating Transfers - School Capital Outlay Fund	\$ 4,225,690	\$ 3,795,192	\$ 4,895,192	\$ 4,302,334	\$ 507,142	13.4%
Stoner-Thomas Center	\$ 431,738	\$ 443,179	\$ 443,179	\$ 456,474	\$ 13,295	3.0%
Teen Parenting	\$ 119,993	\$ 123,173	\$ 123,173	\$ 126,868	\$ 3,695	3.0%
Thomasville City Schools	\$ 3,218,479	\$ 3,376,204	\$ 3,376,204	\$ 3,420,385	\$ 44,181	1.3%
<b>Grand Total</b>	<b>\$ 42,126,766</b>	<b>\$ 42,737,992</b>	<b>\$ 43,837,992</b>	<b>\$ 44,356,418</b>	<b>\$ 1,618,426</b>	<b>3.8%</b>
Total Revenue	\$ 2,136,210	\$ 2,691,977	\$ 2,691,977	\$ 5,445,585	\$ 2,753,608	102.3%
County Funds	\$ 39,990,556	\$ 40,046,015	\$ 41,146,015	\$ 38,910,833	\$ (1,135,182)	-2.8%

## FY 2024 Education Revenues

Total = \$5,445,585



# EDUCATION - OTHER

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,300,705	\$1,373,626	\$1,373,626	\$1,326,126	\$1,413,334	\$39,708	2.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,300,705</b>	<b>\$1,373,626</b>	<b>\$1,373,626</b>	<b>\$1,326,126</b>	<b>\$1,413,334</b>	<b>\$39,708</b>	<b>2.9%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$1,300,705</b>	<b>\$1,373,626</b>	<b>\$1,373,626</b>	<b>\$1,326,126</b>	<b>\$1,413,334</b>	<b>\$39,708</b>	<b>2.9%</b>
<b>Authorized Positions</b>	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.

## **2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget increase county funding to Other Education by \$39,708 or 2.9%.

# DAVIDSON – DAVIE COMMUNITY COLLEGE

Dr. Darrin Hartness, President

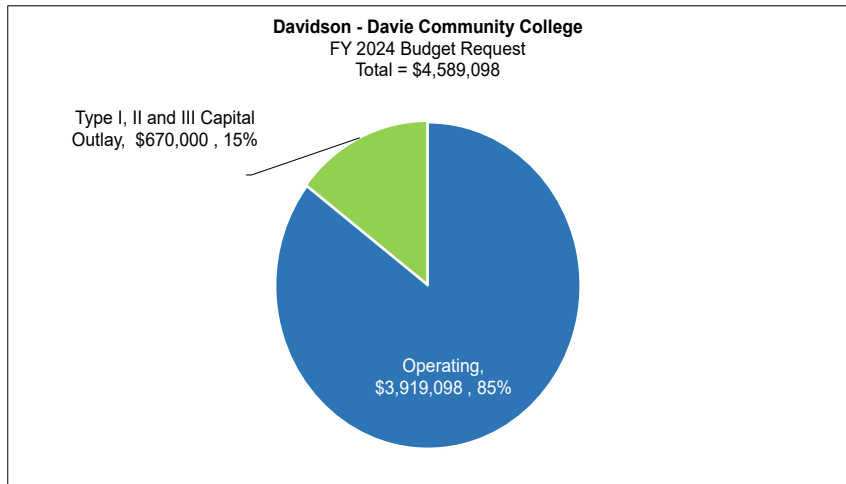
297 DCCC Road Thomasville, NC 27360 (336) 249-8186

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,432,058	\$3,523,008	\$3,523,008	\$3,523,008	\$3,633,000	\$109,992	3.1%
Capital Outlay	\$415,186	\$426,188	\$426,188	\$426,188	\$434,000	\$7,812	1.8%
<b>Total</b>	<b>\$3,847,244</b>	<b>\$3,949,196</b>	<b>\$3,949,196</b>	<b>\$3,949,196</b>	<b>\$4,067,000</b>	<b>\$117,804</b>	<b>3.0%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$3,847,244</b>	<b>\$3,949,196</b>	<b>\$3,949,196</b>	<b>\$3,949,196</b>	<b>\$4,067,000</b>	<b>\$117,804</b>	<b>3.0%</b>
<b>Authorized Positions</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

Davidson - Davie 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 \$4,589,098 from Davidson County for FY 2024 (\$3,919,098 in operating funds and \$670,000 in capital outlay funds). This request, detailed on the following page, is \$396,090 or 11% higher than the current year’s budget (Excluding Type I Capital Outlay allocation).

### FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases the level of county funding to Davidson-Davie Community College by \$117,804 or 3.0%. 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.

### Davidson-Davie Community College FY 2024 Budget Request

Category	Operating	Type I Capital Outlay	Total
Payroll & Contracted Services	\$2,590,426	\$ -	\$2,590,426
Utilities	\$ 688,000	\$ -	\$ 688,000
Telecommunications	\$ 75,432	\$ -	\$ 75,432
Insurance	\$ 100,740	\$ -	\$ 100,740
Lease / Rental	\$ 19,500	\$ -	\$ 19,500
Supplies, Equipment Repairs, & Other Costs	\$ 445,000	\$ -	\$ 445,000
General Facility Repairs, Renovations & Equipment	\$ -	\$670,000	\$ 670,000
<b>Total</b>	<b>\$3,919,098</b>	<b>\$670,000</b>	<b>\$4,589,098</b>

ADM Funding with Charter School #'s Included

Information		FY 2023 Adopted			FY 2024 Adopted			Operating		Capital	
Agency	ADM FY 2023-24 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	%	\$	%	\$
								Change	Change	Change	Change
DCS	18,651	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	3.2%	\$ 768,072	1.8%	\$ 24,807
Lexington City	3,238	\$ 4,248,141	\$ 274,847	\$ 1,303.51	\$ 4,360,000	\$ 279,700	\$ 1,346.51	2.6%	\$ 111,859	1.8%	\$ 4,853
Thomasville City	2,268	\$ 3,016,318	\$ 359,886	\$ 1,303.51	\$ 3,053,885	\$ 366,500	\$ 1,346.51	1.2%	\$ 37,567	1.8%	\$ 6,614
DDCC	-	\$ 3,523,008	\$ 426,188	\$ -	\$ 3,633,000	\$ 434,000	\$ -	3.1%	\$ 109,992	1.8%	\$ 7,812
<b>Total</b>	<b>24,157</b>	<b>\$ 35,133,060</b>	<b>\$ 2,436,114</b>	<b>\$ 1,303.51</b>	<b>\$ 36,160,550</b>	<b>\$ 2,480,200</b>	<b>\$ 1,346.51</b>	<b>2.9%</b>	<b>\$ 1,027,490</b>	<b>1.8%</b>	<b>\$ 44,086</b>

Total Funding Increase (Three School Districts) \$ 953,772

Cumulative Per Pupil Funding % Increase 3.30%



# Davidson-Davie

COMMUNITY COLLEGE

April 19, 2023

The Honorable Fred McClure  
Chair, Davidson County Commissioners  
PO Box 1067  
Lexington, NC 27293-1067

Dear Chairman McClure:

On behalf of the Board of Trustees, thank you for the opportunity to present the college's budget request for the 2023-2024 fiscal year. Davidson-Davie Community College educates approximately 13,000 students annually and is dedicated to student success and equitable learning opportunities for our community.

The College serves a vital role in the education and training of our local workforce, providing opportunities for Davidson County residents to earn in-demand credentials and certifications through degree programs and short-term training experiences. Working with business and industry, as well as with our local workforce board and economic development partners, Davidson-Davie Community College prepares students with the skills needed by local employers and connects these students to job opportunities that lead to immediate employment or career advancement in positions that offer financial security through family-sustaining wages. Through apprenticeship programs such as the Davidson Davie Apprenticeship Consortium (DDAC), as well as continuing education and customized training programs, the College ensures that the local talent pool is prepared with next generation skills and abilities that not only meet today's needs but will lead local business and industry operations into the future.

In addition to our existing degree, diploma, and certificate pathways in more than 40 programs of study, Davidson-Davie is providing additional educational and career opportunities by expanding our apprenticeship programs to include more business partners and the healthcare sector. These programs connect directly to the interests and needs of our community and prepare students for a variety of rewarding career options within Davidson County. A partnership with Davidson County Emergency Medical Services has led to the advanced education of current EMTs to become paramedics. To meet the needs of our growing Latino population, we have responded by offering Spanish-speaking classes and increased our English as a Second Language offerings.

Expansion of dual enrollment programs for our high school students includes additional courses being offered on our high school campuses. Drafting is being taught now at East Davidson and Lexington High Schools and welding at South Davidson and Oak Grove High Schools. These collaborations, in addition to our partnerships with Davidson Early College High School and Yadkin Valley Regional Career Academy, provide opportunities for high school students throughout Davidson County to earn college

Davidson Campus  
PO Box 1287  
Lexington, NC 27293-1287  
336.249.8186

Davie Campus  
1205 Salisbury Road  
Mocksville, NC 27028  
336.751.2885





# Davidson-Davie

COMMUNITY COLLEGE

credit while completing their high school diplomas, leading to faster, more direct entry into the workforce or to completion of postsecondary degrees.

The Board of Trustees of Davidson-Davie Community College approved the Davidson County Budget Request for 2023-2024 on April 11, 2023. The approved budget is enclosed. The total 2023-2024 budget request is \$4,589,098 (\$3,919,098 general expense + \$670,000 capital expense).

The enclosed budget includes a three and a half percent raise for staff. The budget also includes an increase for the cost of health care and retirement. The capital request of \$670,000 will be used for other large projects in need of repair previously submitted to the County Manager. 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 Davidson-Davie Community College!

Sincerely,

Kevin M. Firquin  
Chairman, Board of Trustees  
Davidson-Davie Community College

cc: Casey Smith, County Manager  
Dr. Darrin L. Hartness  
Laura L. Yarbrough

**Davidson-Davie Community College  
Davidson Campus Budget Request  
2023-2024**

	<b>2023-2024 Budget Requests</b>	<b>2022-2023 Budget Requests</b>	<b>Change vs. P/Y Request</b>
<b>GENERAL EXPENSE:</b>			
Payroll & Contracted Services	\$ 2,590,426	\$ 2,470,293	
Utilities	\$ 688,000	\$ 673,800	
Telecommunications	\$ 75,432	\$ 104,232	
Insurance	\$ 100,740	\$ 97,625	
Lease/Rental	\$ 19,500	\$ 19,500	
Supplies, Equipment Repairs, & Other Costs	\$ 445,000	\$ 433,690	
<b>Subtotal General Expense</b>	<b>\$ 3,919,098</b>	<b>\$ 3,799,140</b>	3.16%
<b>CAPITAL</b>			
General Facility Repairs, Renovations & Equipment	\$ 670,000	\$ 670,000	
<b>Total Capital Expense</b>	<b>\$ 670,000</b>	<b>\$ 670,000</b>	0.00%
<b>Grand Total Budget Request</b>	<b>\$ 4,589,098</b>	<b>\$ 4,469,140</b>	2.68%

# DAVIDSON COUNTY SCHOOLS

Dr. Emily W. Lipe, Superintendent

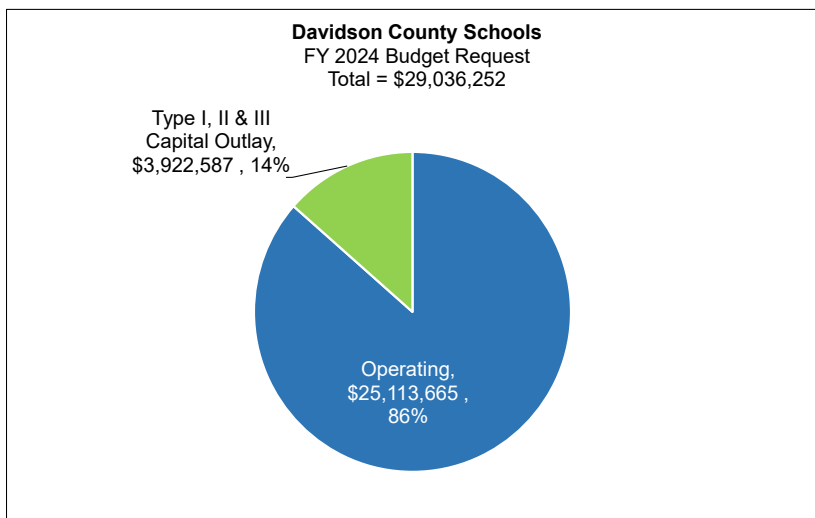
250 County School Road Lexington, NC 27292 (336) 249-1062

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$23,824,692	\$24,345,593	\$24,345,593	\$24,345,593	\$25,113,665	\$768,072	3.2%
Capital Outlay	\$1,340,193	\$1,375,193	\$1,375,193	\$1,375,193	\$1,400,000	\$24,807	1.8%
<b>Total</b>	<b>\$25,164,885</b>	<b>\$25,720,786</b>	<b>\$25,720,786</b>	<b>\$25,720,786</b>	<b>\$26,513,665</b>	<b>\$792,879</b>	<b>3.1%</b>
<b>Revenues</b>							
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	\$1,378,891	\$1,926,281	\$1,926,281	\$1,377,837	\$2,542,150	\$615,869	32.0%
<b>Total</b>	<b>\$1,378,891</b>	<b>\$1,926,281</b>	<b>\$1,926,281</b>	<b>\$1,377,837</b>	<b>\$2,542,150</b>	<b>\$615,869</b>	<b>32.0%</b>
<b>Net County Funds</b>	<b>\$23,785,994</b>	<b>\$23,794,505</b>	<b>\$23,794,505</b>	<b>\$24,342,949</b>	<b>\$23,971,515</b>	<b>\$177,010</b>	<b>0.7%</b>
<b>Authorized Positions</b>	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 18,651 (Including Charter School Enrollment), 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 2024 ADOPTED BUDGET HIGHLIGHTS

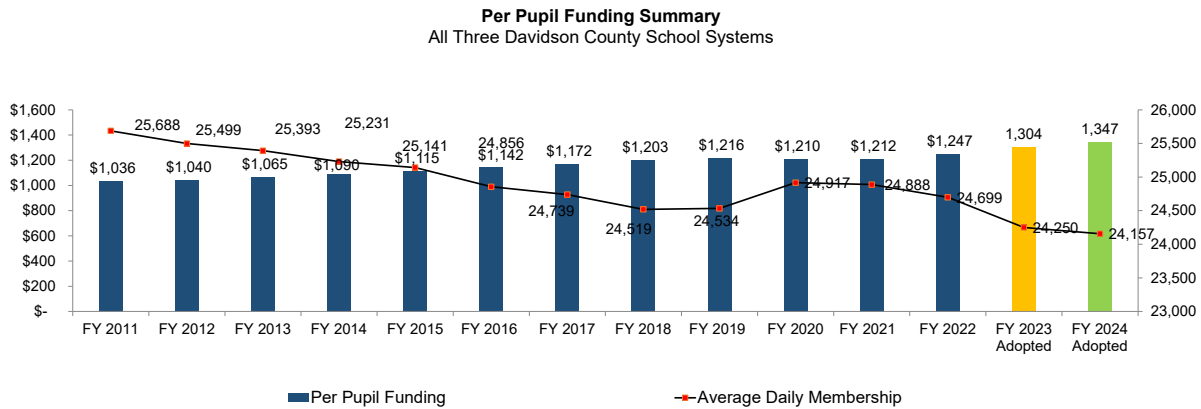
- The FY 2024 Adopted Budget increases total funding to Davidson County School System by \$792,879 or 3.1%. This increases the “per pupil” allocation from \$1,303.51 (FY 2023) to \$1,346.51 (FY 2024). Further, the adopted budget increases the Type II / III capital outlay allocation by 1.8% and brings the Type I Capital Outlay amount to a total of \$2.5M.

ADM Funding with Charter School #'s Included

Information	FY 2023 Adopted				FY 2024 Adopted			Operating		Capital	
	Agency	ADM FY 2023-24 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change
DCS	18,651	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	3.2%	\$ 768,072	1.8%	\$ 24,807
Lexington City	3,238	\$ 4,248,141	\$ 274,847	\$ 1,303.51	\$ 4,360,000	\$ 279,700	\$ 1,346.51	2.6%	\$ 111,859	1.8%	\$ 4,853
Thomasville City	2,268	\$ 3,016,318	\$ 359,886	\$ 1,303.51	\$ 3,053,885	\$ 366,500	\$ 1,346.51	1.2%	\$ 37,567	1.8%	\$ 6,614
DDCC	-	\$ 3,523,008	\$ 426,188	\$ -	\$ 3,633,000	\$ 434,000	\$ -	3.1%	\$ 109,992	1.8%	\$ 7,812
<b>Total</b>	<b>24,157</b>	<b>\$ 35,133,060</b>	<b>\$ 2,436,114</b>	<b>\$ 1,303.51</b>	<b>\$ 36,160,550</b>	<b>\$ 2,480,200</b>	<b>\$ 1,346.51</b>	<b>2.9%</b>	<b>\$ 1,027,490</b>	<b>1.8%</b>	<b>\$ 44,086</b>

Total Funding Increase (Three School Districts) \$ 953,772

Cumulative Per Pupil Funding % Increase 3.30%



**Local Current Expense (Fund 2)**

<b>Expense</b>			
Instructional Services	5000	\$	14,964,126.45
System Wide Support Services	6000	\$	12,765,156.05
Ancillary Services	7000	\$	80,611.50
Non-Programmed Charges	8000	\$	765,000.00
			<b>Total</b>
			<b>\$ 28,574,894.00</b>
<b>Revenues</b>			
Davidson County Government- Local		\$	25,113,665.00
Fines & Forfeitures		\$	600,000.00
Other Operating Fund Revenue		\$	20,000.00
Fund Balance Appropriated		\$	2,841,229.00
			<b>Total</b>
			<b>\$ 28,574,894.00</b>

**Capital Outlay (Fund 4)**

<b>Tier II &amp; III</b>			
<b>Expense</b>			
Instructional Services	5000	\$	197,500.00
System Wide Support Services	6000	\$	1,792,000.00
			<b>Total</b>
			<b>\$ 1,989,500.00</b>
<b>Revenues</b>			
Davidson County Government- Tier II & III		\$	1,400,000.00
Other Revenue		\$	240,000.00
Fund Balance Appropriated		\$	349,500.00
			<b>Total</b>
			<b>\$ 1,989,500.00</b>
<b>Tier I</b>			
<b>Expense/ Revenue</b>			
Roof Replacement District Wide		\$	873,570.00
Athletic Facility Upgrades		\$	600,000.00
Paving Projects - District Wide		\$	300,000.00
Fencing Gates - District Wide		\$	100,000.00
Cameras & Servers - District Wide		\$	80,000.00
YVRCA Window Replacement		\$	569,017.00
Davidson County Government- Tier I		\$	2,522,587.00
			<b>Total</b>
			<b>\$ 2,522,587.00</b>

**Other Restricted (Fund 8)**

<b>Expense</b>			
Instructional Services	5000	\$	2,544,471.47
System Wide Support Services	6000	\$	763,318.53
			<b>Total</b>
			<b>\$ 3,307,790.00</b>
<b>Revenues</b>			
Stoner-Thomas		\$	456,474.00
Teen Parent		\$	126,868.00
Truancy		\$	75,000.00
Smart Start School Readiness		\$	430,138.00
More at Four Grant		\$	364,210.00
Other Restricted Fund Revenue		\$	1,855,100.00
			<b>Total</b>
			<b>\$ 3,307,790.00</b>

*Budget projections are based on draft amounts. Board of Education will review and approve at May 8, 2023 meeting.*

# Davidson County Schools 2023-2024 Proposed Budget

Tyler N Beck, CFO

May 8, 2023

# Davidson County Schools

## *Mission*

To create a *rigorous* and *relevant* learning environment built on strong personal *relationships* that empowers ALL students for *future success*.

## *Vision*

To prepare students to enter the world ready to navigate challenges and to construct successes.

# Davidson County Schools

## Proposed Budget 2023-2024

### Overview

- **Legislative Budget Requirements of Public School Units**
- **Funding Sources 2023-2024**
- **Budget Factors and Projections for Fiscal Year 2024**
- **Proposed Budgets and Resolution for Fiscal Year 2024**



# Davidson County Schools

## Proposed Budget 2023-2024

**April 30, 2023**

Proposed 2023-2024 budget with budget message submitted to the Board of Education and Superintendent.

*NC G.S. 115C-427 and 428 Before the close of each year, the Superintendent shall prepare a Budget and it shall be submitted to the Board of Education no later than May 1<sup>st</sup>. A copy of the budget will be filed in the Superintendent's office available for public inspection until the budget resolution is adopted.*

**May 8, 2023**

2023-2024 Proposed Local Current Expense Fund (2), Capital Outlay Fund (4), and Other Restricted Fund Presented to the Board of Education.

*NC G.S. 115C-429 .... The Board of Education should approve and submit the entire budget to the Board of County Commissioners no later than May 15<sup>th</sup>.*

**June 26, 2023**

Board Approval of the Budget Resolution for 2023-2024

*NC G.S. 115C-429... The Board of County Commissioners shall complete its action on the school budget on or before July 1.*

# Davidson County Schools Proposed Budget 2023-2024

## Funding Sources



\*10% Federal

20% Local

70% State

\* Does not include  
CARES Act, ESSER  
II, ESSER III or  
GEER funds.

# Davidson County Schools

## Proposed Budget 2023-2024

### Funding Sources (Proposed)

<u>Local</u>	<u>Revenue Source(s)</u>
<ul style="list-style-type: none"><li>Fund 2 (Local Current Expense Fund)</li><li>Fund 4 (Capital Outlay Fund)</li><li>Fund 8 (Other Restricted Fund)</li></ul>	Davidson County, Interest Income, Miscellaneous Rev. Davidson County, State Yellow School Bus Replacement Davidson County, Medicaid (NCDHSS), Local Grants, State Grant Funds
<ul style="list-style-type: none"><li><u>State</u></li><li>Fund 1 (State Public School Fund)</li></ul>	NC State Revenues
<ul style="list-style-type: none"><li><u>Federal</u></li><li>Fund 3 (Federal Grants Fund)*</li><li>Fund 5 (School Nutrition Fund)</li></ul>	Federal Government USDA (Federal Government)

\* As of BOE meeting Federal Planning allotments have yet to be provided.

# Davidson County Schools Proposed Budget 2023-2024

## Public School Unit Funding Ranking (fiscal year 2022)

PUBLIC SCHOOLS OF NORTH CAROLINA, DEPT. OF PUBLIC INSTRUCTION, SCHOOL BUSINESS SERVICES 31OCT22 34

FIVE-YEAR COMPARISON OF PER PUPIL EXPENDITURES 2018 THRU 2022  
 REPORT NO. 3 (INCLUDES CHILD NUTRITION SERVICE) (FINAL)  
 290-DAVIDSON COUNTY

	2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
	PPE	RANK WITHIN STATE	PPE	% CHANGE	PPE	% CHANGE	PPE	% CHANGE	PPE	% CHANGE
STATE	6,040	94	6,368	5.4	6,443	1.2	6,963	8.1	7,270	4.4
FEDERAL	754	103	675	-10.5	763	13.1	1,133	48.5	2,346	107.0
LOCAL	1,661	90	1,524	-8.3	1,213	-20.4	1,135	-6.4	1,140	0.5
TOTAL	8,455	113	8,566	1.3	8,419	-1.7	9,231	9.7	10,756	16.5

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# Davidson County Schools Proposed Budget 2023-2024

## Budgetary Factors & Projections

### Internal

- Membership (Average Daily Membership)

2024 <i>Projected</i>	2023 Month 6	2022	2021	2020	2019	2018	2017
17,881	17,623	17,533	17,596	18,435	18,620	18,907	18,956

- Personnel Vacancy and Recruitment

# Davidson County Schools

## Proposed Budget 2023-2024

### Budgetary Factors & Projections

#### Internal

- **ESSER Funding Windfalls**
  - Funding Expiration of September 30, 2024
- **Capital Infrastructure**
  - Capital Facility Improvement Plan (FY 2022-2027) \$121,883.123

# Davidson County Schools

## Proposed Budget 2023-2024

### Budgetary Factors & Projections

#### External

- **Biennial Budget** (*required changes*)

- **Employee Raises**

<b><i>Proposed</i></b>	<b>Governor</b>	<b>House</b>	<b>Senate</b>
Certified (Avg)	11.5%	5.6 %	<i>Not Released</i>
Classified (Avg)	6.5%	4.25 %	<i>4/24/23</i>

- **Benefit Rates**

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
	<b><i>House Proposed</i></b>				
Retirement	23.94 %	24.50 %	22.89 %	21.68 %	19.70 %
Hospitalization	\$7,654	\$7,397	\$6,478.33	\$6,326	\$6,306

# Davidson County Schools

## Proposed Budget 2023-2024

### Budgetary Factors & Projections

#### External

- **Legislation**
  - **Senate Bill 670**                      **Create New Weighted Student Funding Model**
  - **Senate Bill 406**                      **Choose Your School, Choose Your Future**
  - **House Bill 219**                      **Charter Omnibus**



# Davidson County Schools

## Proposed Budget 2023-2024

### Budget Resolution 2023-2024

**SECTION 3-** The following amounts are hereby appropriated for the operations of the schools administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Instructional Services (5000)	\$ 14,964,126.45
System-Wide Support Services (6000)	\$ 12,765,156.05
Ancillary Services (7000)	\$ 80,611.50
Non- Programmed Charges (8000)	\$ 765,000.00
<b>Total Local Current Expense Funds Appropriation</b>	<b><u>\$ 28,574,894.00</u></b>

# Davidson County Schools

## Proposed Budget 2023-2024

### Budget Resolution 2023-2024

**SECTION 4-** The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Local Funds:	\$ 25,113,665.00
Fines and Forfeitures	\$ 600,000.00
Other Operating Revenue	\$ 20,000.00
Fund Balance Appropriated:	\$ 2,841,229.00
<b>Total Local Current Expense Fund Revenue</b>	<b><u>\$ 28,574,894.00</u></b>

# Davidson County Schools Proposed Budget 2023-2024

## Budget Resolution Analysis (Proposed)

<u>Local</u>	<u>2024</u>	<u>Variance</u>	<u>2023</u>
<ul style="list-style-type: none"> <li>Fund 2 (Local Current Expense)           <ul style="list-style-type: none"> <li>Davidson County Government \$768,072 (Increase)</li> <li>Fund Balance Appropriated \$591,229 (Increase)</li> </ul> </li> </ul>	\$28,574,894	5.4 % <i>increase</i>	\$27,115,593

# Davidson County Schools

## Proposed Budget 2023-2024

### Budget Resolution 2023-2024

**SECTION 7-** The following amounts are hereby appropriated for the operations of the schools administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Instructional Services (5000)	\$ 197,500.00
System-Wide Support Services (6000)	\$ 1,792,000.00
Capital Outlay (9000)	\$2,522,587.00
<b>Total Capital Outlay Appropriation</b>	<b><u>\$ 4,512,087.00</u></b>

# Davidson County Schools

## Proposed Budget 2023-2024

### Budget Resolution 2023-2024

**SECTION 8-** The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Local Funds	\$ 3,922,587.00
Other Revenue	\$240,000.00
Fund Balance Appropriated	\$349,500.00
<b>Total Capital Outlay Revenue</b>	<b><u>\$ 4,512,087.00</u></b>

# Davidson County Schools

## Proposed Budget 2023-2024

### Budget Resolution Analysis (Proposed)

<u>Local</u>	<u>2024</u>	<u>Variance</u>	<u>2023</u>
<ul style="list-style-type: none"> <li>• Fund 4 (Capital Outlay Fund)               <ul style="list-style-type: none"> <li>• Davidson County Government Tier II &amp; III Capital</li> <li>• Davidson County Government Tier I</li> <li>• Fund Balance Appropriated</li> </ul> </li> </ul>	\$4,512,087	16.2 % <i>increase</i>	\$3,884,210

# Davidson County Schools

## Proposed Budget 2023-2024

### Budget Resolution 2023-2024

**SECTION 11-** The following amounts are hereby appropriated for the operations of the schools administrative unit in the **Other Restricted Fund** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Instructional Services (5000)	\$ 2,544,471.47
System-Wide Support Services (6000)	\$ 763,318.53
<b>Total Other Restricted Fund Appropriation</b>	<b><u>\$3,307,790.00</u></b>

# Davidson County Schools

## Proposed Budget 2023-2024

### Budget Resolution 2023-2024

**SECTION 12-** The following revenues are estimated to be available to the **Other Restricted Fund Revenue** for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

**Local Funds:**

Stoner-Thomas	\$ 456,474.00
Teen Parent	\$ 126,868.00
Truancy	\$ 75,000.00
Smart Start School Readiness	\$430,138.00
More at Four Grant	\$ 364,210.00
Other Restricted Fund Revenue	\$ 1,855,100.00
<b>Total Other Restricted Fund Revenue</b>	<b><u>\$ 3,307,790.00</u></b>



# Davidson County Schools

## Proposed Budget 2023-2024

### Budget Funding Analysis (Proposed)

<u>Local</u>	<u>2024</u>	<u>Variance</u>	<u>2023</u>
• Fund 8 (Other Restricted Fund)	\$3,307,790	0.5% <i>increase</i>	\$3,290,800

# Davidson County Schools Proposed Budget 2023-2024

## Budget Funding Analysis (*Proposed*)

	<u>2024</u>	<u>Variance</u>	<u>2023</u>
• <u>State</u>			
• Fund 1 (State Public School Fund)	\$125,340,696.88	0.01%	\$124,596,117
• Classroom Teachers (Position Allotment)	\$744,579.88 (Increase)		
• <u>Federal</u>			
• Fund 3 (Federal Grants Fund)		<i>Complete planning data not yet provided.</i>	
• Fund 5 (School Nutrition Fund)		<i>Complete planning data not yet provided.</i>	

\* As of BOE meeting Federal Planning allotments have yet to be provided.



**DAVIDSON**  
COUNTY SCHOOLS

*Your future. Our focus.*

**For Your Information**

# LEXINGTON CITY SCHOOLS

Dr. Nakia Hardy, Superintendent

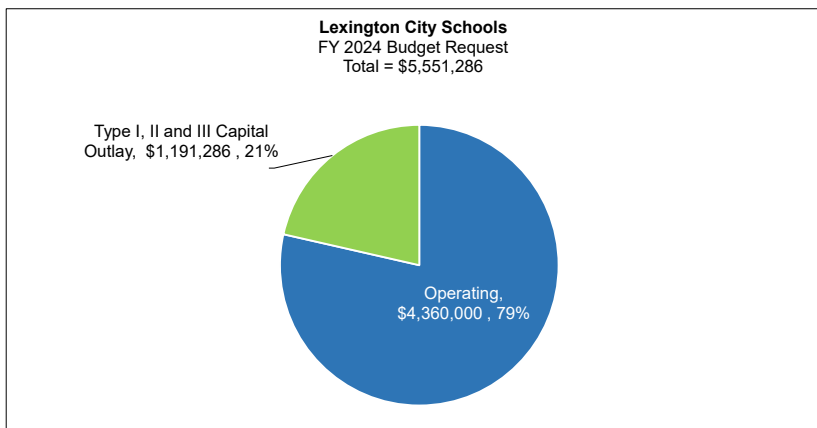
1010 Fair Street Lexington, NC 27292 (336) 242-1527

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$4,101,916	\$4,248,141	\$4,248,141	\$4,248,141	\$4,360,000	\$111,859	2.6%
Capital Outlay	\$267,847	\$274,847	\$274,847	\$307,847	\$279,700	\$4,853	1.8%
<b>Total</b>	<b>\$4,369,763</b>	<b>\$4,522,988</b>	<b>\$4,522,988</b>	<b>\$4,555,988</b>	<b>\$4,639,700</b>	<b>\$116,712</b>	<b>2.6%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$4,369,763</b>	<b>\$4,522,988</b>	<b>\$4,522,988</b>	<b>\$4,555,988</b>	<b>\$4,639,700</b>	<b>\$116,712</b>	<b>2.6%</b>
<b>Authorized Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

## DEPARTMENTAL PURPOSE & GOALS

Lexington City Schools is comprised of seven schools with an ADM of 3,238 (Including Charter School Enrollment), 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 2024 ADOPTED BUDGET HIGHLIGHTS

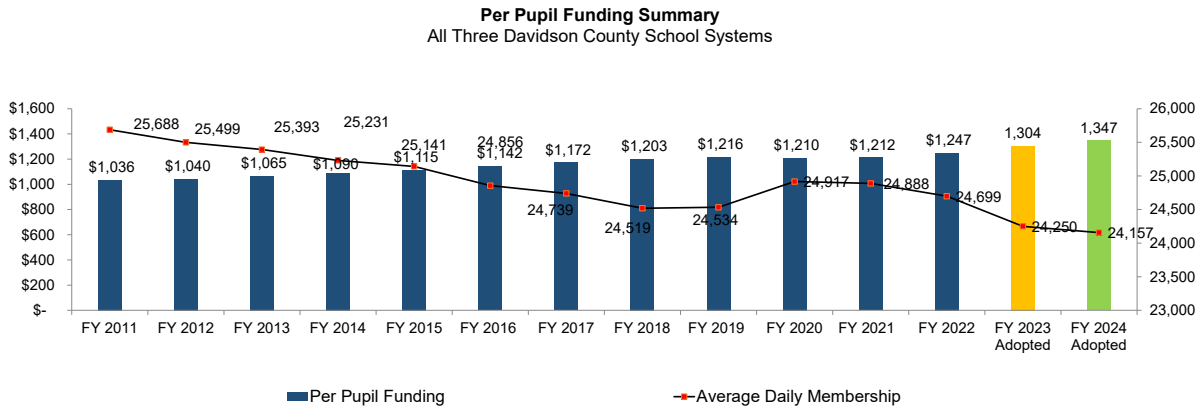
- The FY 2024 Adopted Budget increases total funding to the Lexington City School System by \$116,712 or 2.6%. This increases the “per pupil” allocation from \$1,303.51 (FY 2023) to \$1,346.51 (FY 2024). Further, the adopted budget increases the Type II / III capital outlay allocation by 2.3% and brings the Type I Capital Outlay amount to a total of \$911K.

### ADM Funding with Charter School #'s Included

Information		FY 2023 Adopted			FY 2024 Adopted			Operating		Capital	
Agency	ADM FY 2023-24 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,651	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	3.2%	\$ 768,072	1.8%	\$ 24,807
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Thomasville City	2,268	\$ 3,016,318	\$ 359,886	\$ 1,303.51	\$ 3,053,885	\$ 366,500	\$ 1,346.51	1.2%	\$ 37,567	1.8%	\$ 6,614
DDCC	-	\$ 3,523,008	\$ 426,188	\$ -	\$ 3,633,000	\$ 434,000	\$ -	3.1%	\$ 109,992	1.8%	\$ 7,812
<b>Total</b>	<b>24,157</b>	<b>\$ 35,133,060</b>	<b>\$ 2,436,114</b>	<b>\$ 1,303.51</b>	<b>\$ 36,160,550</b>	<b>\$ 2,480,200</b>	<b>\$ 1,346.51</b>	<b>2.9%</b>	<b>\$ 1,027,490</b>	<b>1.8%</b>	<b>\$ 44,086</b>

Total Funding Increase (Three School Districts) \$ 953,772

Cumulative Per Pupil Funding % Increase 3.30%



# Lexington City Schools 2023/2024 Proposed Budgets

- Local Current Expense Fund
- Other Restricted Fund
- Capital Outlay



# LEXINGTON CITY SCHOOLS

2022-2023

Request to the Davidson County Commissioners

	2022-23 Adopted Budget	2022-23 Proposed Budget	\$ Change	% Change
<b>Local Current Expense Fund</b>				
County Appropriation	\$4,248,141	\$4,360,000	\$111,859	3%
<b>Other Restricted Funds - Fund 8</b>				
Developmental Center	\$ 757,274	\$ 779,992	\$ 22,718	3%
<b>Capital Outlay</b>				
Category I	\$ 784,800	\$ 911,586	\$126,786	16.2%
Category II & III	\$ 274,847	\$ 279,700	\$ 4,853	2%
<b>Total</b>	<b>\$6,065,062</b>	<b>\$6,331,278</b>	<b>\$266,216</b>	<b>4%</b>



# LEXINGTON CITY SCHOOLS

## 2023-24 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY I)

### Proposed Projects

System-wide paving	\$75,000
System-wide HVAC	\$150,000
Roofing	\$150,000
Playground Renovations	\$140,000
Maintenance Shop	\$40,000
Flooring	\$75,000
System-wide painting	\$75,000
Security	\$206,586
<b>Total</b>	<b>\$911,586</b>





# LEXINGTON CITY SCHOOLS

## 2023-24 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY II & III)

### Category II - Proposed Capital Outlay Projects

Computer Equipment and Software	\$111,000
Apple Initiative	\$75,000
Maintenance (Repairs/Parts/Labor)	\$25,000
Vehicles	\$33,000
Furniture & Equipment	<u>\$35,700</u>
Total	\$279,700

**Total Category II & III Request** **\$279,700**



# LEXINGTON CITY SCHOOLS

## 2023-24 PROPOSED CAPITAL OUTLAY FUND BUDGET (Fund 8)

### Accounts for moneys restricted in use:

- \*Sales Tax
- \*Tuition
- \*Interest Income
- Lexington Sr. High Auditorium Sound
- \*Indirect Cost Allocated (67% reduction in allowable cost)
- \*E-rate
- \*Developmental Center (County funded)
- \*JROTC
- \*Medicaid
- \*More at Four
- \*Driver Ed Fees
- \*Other



# OPERATING TRANSFERS - EDUCATION

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$4,225,690	\$3,795,192	\$4,862,192	\$0	\$4,302,334	\$507,142	13.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$4,225,690</b>	<b>\$3,795,192</b>	<b>\$4,862,192</b>	<b>\$0</b>	<b>\$4,302,334</b>	<b>\$507,142</b>	<b>13.4%</b>
<b>Revenues</b>							
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	\$757,319	\$674,746	\$674,746	\$523,512	\$2,812,485	\$2,137,739	316.8%
<b>Total</b>	<b>\$757,319</b>	<b>\$674,746</b>	<b>\$674,746</b>	<b>\$523,512</b>	<b>\$2,812,485</b>	<b>\$2,137,739</b>	<b>316.8%</b>
<b>Net County Funds</b>	<b>\$3,468,371</b>	<b>\$3,120,446</b>	<b>\$4,187,446</b>	<b>(\$523,512)</b>	<b>\$1,489,849</b>	<b>(\$1,630,597)</b>	<b>-52.3%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases the county contribution from the General Fund to the School Capital Outlay Fund by \$507,142 or 13.4%. The change is attributed to a few factors:
  - ✓ 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.
  - ✓ Lastly, the adopted budget includes an additional \$500K for school capital, which includes major renovations / repairs to "brick and mortar" aspects of school facilities. The total = \$4.3M for FY 2024.

# THOMASVILLE CITY SCHOOLS

Dr. Chris Kennedy, Superintendent

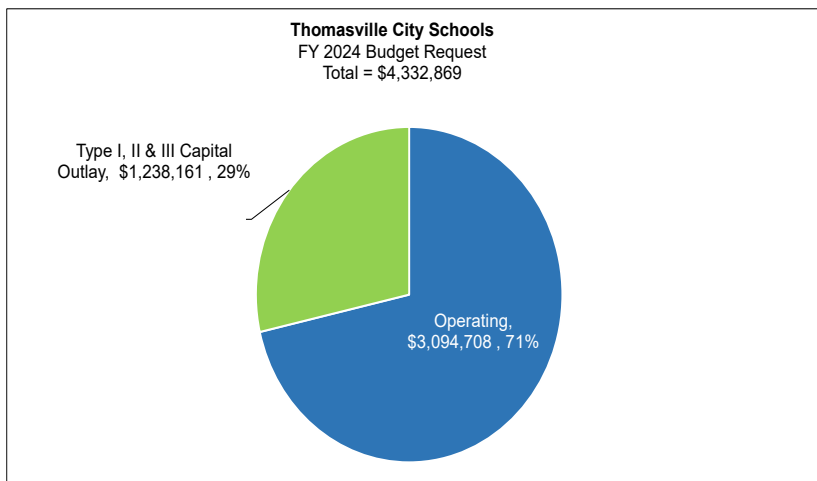
400 Turner Street Thomasville, NC 27360 (336) 474-4200

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$2,867,593	\$3,016,318	\$3,016,318	\$3,016,318	\$3,053,885	\$37,567	1.2%
Capital Outlay	\$350,886	\$359,886	\$359,886	\$359,886	\$366,500	\$6,614	1.8%
<b>Total</b>	<b>\$3,218,479</b>	<b>\$3,376,204</b>	<b>\$3,376,204</b>	<b>\$3,376,204</b>	<b>\$3,420,385</b>	<b>\$44,181</b>	<b>1.3%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$3,218,479</b>	<b>\$3,376,204</b>	<b>\$3,376,204</b>	<b>\$3,376,204</b>	<b>\$3,420,385</b>	<b>\$44,181</b>	<b>1.3%</b>
<b>Authorized Positions</b>	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 2,268 (Including Charter School Enrollment), and their mission is to partner with parents, community, and staff to nurture and prepare their students for success in the 21<sup>st</sup> 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 2024 ADOPTED BUDGET HIGHLIGHTS

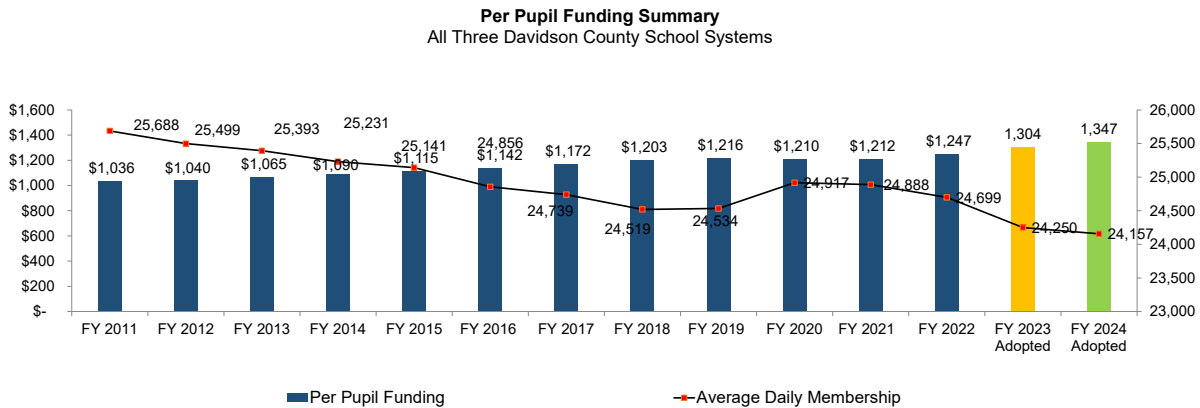
- The FY 2024 Adopted Budget increases county total funding to the Thomasville City School System by \$44,181 or 1.3%. This increases the “per pupil” allocation from \$1,303.51 (FY 2023) to \$1,346.51 (FY 2024). Further, the adopted budget increases the Type II / III capital outlay allocation by 1.8% and brings the Type I Capital Outlay amount to a total of \$868K.

### ADM Funding with Charter School #'s Included

Information	FY 2023 Adopted				FY 2024 Adopted			Operating		Capital	
	Agency	ADM FY 2023-24 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change
DCS	18,651	\$ 24,345,593	\$ 1,375,193	\$ 1,303.51	\$ 25,113,665	\$ 1,400,000	\$ 1,346.51	3.2%	\$ 768,072	1.8%	\$ 24,807
Lexington City	3,238	\$ 4,248,141	\$ 274,847	\$ 1,303.51	\$ 4,360,000	\$ 279,700	\$ 1,346.51	2.6%	\$ 111,859	1.8%	\$ 4,853
Thomasville City	2,268	\$ 3,016,318	\$ 359,886	\$ 1,303.51	\$ 3,053,885	\$ 366,500	\$ 1,346.51	1.2%	\$ 37,567	1.8%	\$ 6,614
DDCC	-	\$ 3,523,008	\$ 426,188	\$ -	\$ 3,633,000	\$ 434,000	\$ -	3.1%	\$ 109,992	1.8%	\$ 7,812
<b>Total</b>	<b>24,157</b>	<b>\$ 35,133,060</b>	<b>\$ 2,436,114</b>	<b>\$ 1,303.51</b>	<b>\$ 36,160,550</b>	<b>\$ 2,480,200</b>	<b>\$ 1,346.51</b>	<b>2.9%</b>	<b>\$ 1,027,490</b>	<b>1.8%</b>	<b>\$ 44,086</b>

Total Funding Increase (Three School Districts) \$ 953,772

Cumulative Per Pupil Funding % Increase 3.30%



# 2023-2024 Budget Plan Thomasville City Schools

for Davidson County Board of Commissioners  
May 2023



# Comparison of Funding FY 22 to FY 24

## Fund 2 – Local General Operating Fund

FY 22: \$2,867,593  
2300 students (ADM & charter)  
\$1246.78 per pupil

FY 23: \$3,016,318  
2314 students (ADM & charter)  
\$1303.51 per pupil

FY 24: \$3,094,708  
2268 students (ADM & charter)  
\$1364.51 per pupil

# Comparison of Funding FY 22 to FY 24

## Fund 4– Capital Funds– Category II & III

FY 22: \$350,886

FY 23: \$359,886

FY 24: \$370,000

+2.8% percent change

+\$10,114 dollar amount change





# Comparison of Funding FY 22 to FY 24

## Fund 4 – Capital Funds – Category I Projects

FY 22: \$739,589



FY 23: \$741,375



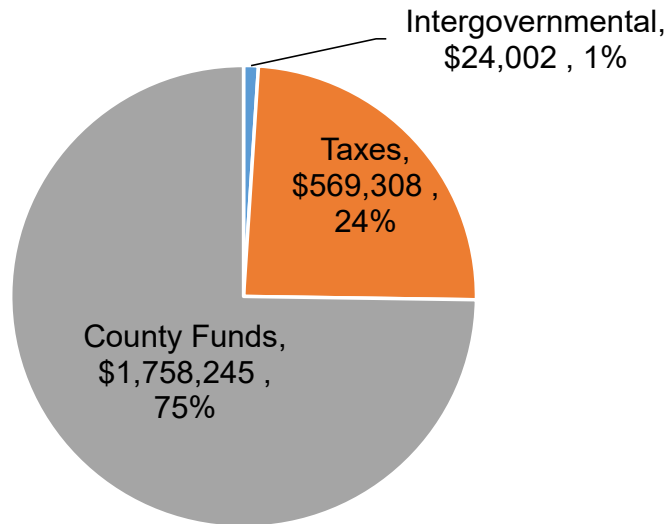
FY 24: \$868,161



# Environmental Protection Summary

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Integrated Solid Waste	\$ 1,304,207	\$ 1,401,759	\$ 1,492,990	\$ 1,492,264	\$ 90,505	6.5%
Operating Transfers - Sewer Fund	\$ 900,950	\$ -	\$ 884,525	\$ 569,308	\$ 569,308	0.0%
Soil & Water	\$ 239,654	\$ 252,446	\$ 283,141	\$ 289,983	\$ 37,537	14.9%
<b>Grand Total</b>	<b>\$ 2,444,811</b>	<b>\$ 1,654,205</b>	<b>\$ 2,660,656</b>	<b>\$ 2,351,555</b>	<b>\$ 697,350</b>	<b>42.2%</b>
Total Revenue	\$ 24,480	\$ 24,480	\$ 24,480	\$ 593,310	\$ 568,830	2323.7%
County Funds	\$ 2,420,331	\$ 1,629,725	\$ 2,636,176	\$ 1,758,245	\$ 128,520	7.9%

## FY 2024 Environmental Protection Revenues Total = \$593,310



# INTEGRATED SOLID WASTE - SANATATION

Charlie Brushwood, Director

1242 Old US HWY 29 Thomasville, NC 27360 (336) 224-5376

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$809,236	\$798,786	\$861,282	\$752,561	\$882,154	\$83,368	10.4%
Operating	\$432,748	\$444,773	\$451,806	\$365,780	\$442,710	(\$2,063)	-0.5%
Capital Outlay	\$62,222	\$158,200	\$179,902	\$43,604	\$167,400	\$9,200	5.8%
<b>Total</b>	<b>\$1,304,207</b>	<b>\$1,401,759</b>	<b>\$1,492,990</b>	<b>\$1,161,945</b>	<b>\$1,492,264</b>	<b>\$90,505</b>	<b>6.5%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$1,304,207</b>	<b>\$1,401,759</b>	<b>\$1,492,990</b>	<b>\$1,161,945</b>	<b>\$1,492,264</b>	<b>\$90,505</b>	<b>6.5%</b>
<b>Authorized Positions</b>	13.50	13.50	13.50	13.50	13.50	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

Sanitation division staffs eleven Recycling Centers throughout the County and operates a fleet of waste collection vehicles to ensure proper transporting and disposal of materials generated at those sites. The Sanitation Division maintains a goal of providing reliable and cost-effective services for garbage and recycling to citizens of Davidson County. The division seeks to increase waste reduction and diversion through proven cost-effective methods, while providing a safe working environment for all employees.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to the Sanitation Department by \$90,505 or 6.5%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).

- Lastly, the adopted budget includes funding (\$167K) to complete the Midway box site expansion. This purchases three stationary trash compactors and associated compactor boxes. It also allows for moving of the attendant building for site view. Once completed citizens will have two lanes to drive through in order to dispose of trash.

### **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Due to slopes and compaction have gained time in current cell operations.
- Getting concrete pads poured and paved at Midway addition, with paving coming soon.
- Purchased a seed drill which saves money on seeding. Will be able to do all inside cell seeding and only contract (3 to 1) slopes with matting.

### **KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
Reduce OSHA Recordable Accidents < 3	2	0	0	0
MSW Tons Compacted	151,991	168,430	168,430	168,430
Ferrous & Nonferrous Metals Tons Recycled	600	449	449	449
Garbage Boxes Pulled	2,263	2,390	2,390	2,390
Recycle Boxes Pulled	692	624	624	624
Increase Tons per Load in Recycle Boxes	2.7	2.71	2.71	2.71
Provide Community Education Outreach Tours to the County / City School for (2) Schools	0	0	0	0
Transport at Least 1,600 Tons of Recyclables	1,868	1,786	1,786	1,786

### **FUTURE ISSUES**

- Getting new cell constructed.
- Need to look for new property for future landfill.
- Currently building a staff succession plan.

# OPERATING TRANSFERS – ENVIRONMENTAL PROTECTION

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$900,950	\$0	\$884,525	\$0	\$569,308	\$569,308	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$900,950</b>	<b>\$0</b>	<b>\$884,525</b>	<b>\$0</b>	<b>\$569,308</b>	<b>\$569,308</b>	<b>0.0%</b>
<b>Revenues</b>							
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	\$569,308	\$569,308	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$569,308</b>	<b>\$569,308</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$900,950</b>	<b>\$0</b>	<b>\$884,525</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget provides no contribution from the General Fund to the Sewer Fund for environmental protection purposes.

# SOIL & WATER

Andy Miller, Director

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

## BUDGET SUMMARY

Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2023 YTD Actual	FY2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$233,432	\$242,276	\$272,971	\$244,668	\$279,364	\$37,088	15.3%
Operating	\$6,223	\$10,170	\$10,170	\$9,035	\$10,619	\$449	4.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$239,654</b>	<b>\$252,446</b>	<b>\$283,141</b>	<b>\$253,702</b>	<b>\$289,983</b>	<b>\$37,537</b>	<b>14.9%</b>
<b>Revenues</b>							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$24,480	\$24,480	\$24,480	\$24,002	\$24,002	(\$478)	-2.0%
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%
<b>Total</b>	<b>\$24,480</b>	<b>\$24,480</b>	<b>\$24,480</b>	<b>\$24,002</b>	<b>\$24,002</b>	<b>(\$478)</b>	<b>-2.0%</b>
<b>Net County Funds</b>	<b>\$215,174</b>	<b>\$227,966</b>	<b>\$258,661</b>	<b>\$229,700</b>	<b>\$265,981</b>	<b>\$38,015</b>	<b>16.7%</b>
<b>Authorized Positions</b>	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 Department provides technical assistance to many land users who implement conservation measures without financial assistance.

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 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 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget increases local funding to Soil and Water by \$38,015 or 16.7%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- Lastly, the adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).

### **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- The Department completed a project to remove vegetative debris from a section of Long Branch in the Meadowlands Development covering 1,400 linear feet. This Project reduced the threat of flooding in the area and helped to minimize stream bank erosion on this section of Long Branch. The Project was fully funded by the NC Department of Agriculture and Consumer Services, Hurricane Florence Stream Debris Removal Program.
- The Department continues to provide financial assistance to agricultural land users through multiple cost-sharing programs. The North Carolina Agricultural Cost Share Program provided funding to support the installation of best management practices through four contracts with land users. The United States Department of Agriculture-Natural Resources Conservation Service, Environmental Quality Incentives Program provided funding for three contracts for installing best management practices. All of these cost-sharing programs utilize a competitive process for selecting the contracts to be awarded. Selection depends on the applications received and how the applications meet the goals of the programs.
- The Davidson Soil and Water Conservation District sponsored three Envirothon teams during the year. The Department Staff worked with these students to help them better understand the importance of properly managing natural resources. The teams claimed Second Place at the High School level and First Place at the Middle School level at the NC Envirothon.
- Assisting hundreds of land users across the County implement soil and water conservation practices that prevent erosion, build soil quality, and improve water quality is the most significant accomplishment of the Department. These measures range from helping homeowners resolve erosion and drainage problems, to helping agricultural producers increase their crop yields and improve their soil, to taking full advantage of the nutrients contained in animal by-products.

## KEY PERFORMANCE MEASURES

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
<b>State Cost Share Programs</b>				
<i>(Cost-Share Dollars)</i>				
NC Ag. Cost Share	\$59,591	\$54,548	\$64,241	\$ 80,000
NC Ag. Water Resources Asst. Prog.	\$16,260	\$6,615	\$11,000	\$ 20,000
NC Community Conservation Asst. Prog.	\$0	\$0	\$3,000	\$ 3,000
<b>Federal Cost Share Programs</b>				
<i>(Cost-Share Dollars)</i>				
Env. Quality Incentives Prog.	\$10,565	\$219,919	\$223,952	\$ 115,265
Grassland Conservation Initiative	\$1,498	\$1,498	\$1,498	No applications
Conservation Security Program	\$1,500	\$1,499	No applications	No applications
<b>Emergency Watershed Program</b>				
<i>(Federal and State Grant Dollars)</i>				
NRCS & NCDA&CS *See Note	\$33,020	\$6,920	\$65,870	Complete
<b>Stream Restoration Assistance Prog.</b>				
NCDA&CS Funding	N/A	N/A	\$399,497	\$312,030
<b>Technical Asst. to Individuals</b>	750	940	1,100	1,200
<b>Information Program</b>				
Group Presentations (# of Attendees)	380	989	1745	1,600
Envirothon Teams	4	3	4	4
Essay & Poster Contest (# of Students)	1,102	1,077	N/A	N/A
Essay & Computer Designed Slide Show	N/A	N/A	823	951

## FUTURE ISSUES

- Stresses on the County's natural resources will increase as land uses change from agricultural or forest uses to land uses that increase the amount of impermeable surfaces and reduce the ability of natural systems to provide the ecosystems services that support a high-quality environment. Concerns include increased storm water runoff that leads to streambank erosion and stream stability issues, reduced infiltration leading to reduced ground water recharge, a decline in surface water quality, increased flooding potential, loss of wildlife habitat, air quality issues, and a variety of others challenges. The Department will work with all land users to manage the properties they control to minimize the negative impacts to the community.
- The State Legislature demonstrated a desire to address storm debris in water bodies and the associated flooding by providing 38 million dollars to the NC Department of Agriculture

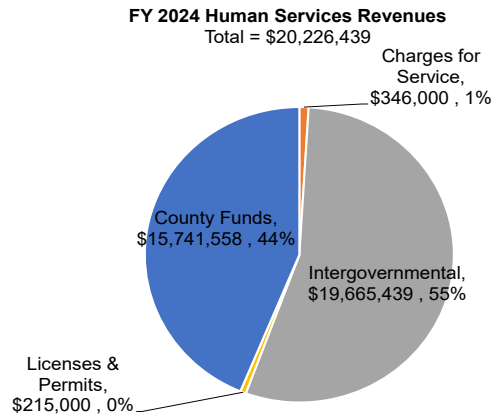


and Consumer Services to address these issues in the Summer of 2022. These funds are provided to counties, municipalities, and soil and water conservation districts for implementation. Expectations are that additional funding will be available in the future. The Soil and Water Department is preparing to take advantage of this opportunity.

- Increasing demands for water will require innovative solutions to meet the needs. Even though the County is blessed with water resources, experience from previous dry years has shown that there is a continuing need to develop the water resources of the County. Issues that should be considered include water reuse, improved water use efficiency, water storage and treatment, and measures to protect and improve water quality.
- The conversion of cropland within the County to other uses increases the importance of properly managing those acres used for the production of food and fiber. Productivity per acre must be increased to meet the additional demands of a growing population. The Department must work to provide agricultural producers the necessary tools and information.
- As the population of the County changes from those who have a direct connection to the land to a populace that has minimal daily interaction with the natural environment, the need for programs that provide information on how humans impact the natural environment will increase. The Department must expand its efforts to provide programs to all citizens on the conservation of natural resources.

# Human Services Summary

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions (State Prescribed) Bridging the Gap Ministry	\$ -	\$ 50,000	\$ -	\$ -	\$ (50,000)	-100.0%
Contributions - Family Services Grant	\$ 315,819	\$ -	\$ 87,856	\$ -	\$ -	0.0%
Contributions (State Prescribed) God's Will Inc. - Backback Healthcare	\$ -	\$ 15,000	\$ 20,000	\$ -	\$ (15,000)	-100.0%
Contributions (State Prescribed) Senior Compassion Foundation Inc.	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	-100.0%
Contributions (State Prescribed) Special Olympics	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	-100.0%
Contributions (State Prescribed) Workshop of Davidson County	\$ -	\$ 125,000	\$ 150,000	\$ 125,000	\$ -	0.0%
Contributions (State Prescribed) DC PRISON MINISTRY, INC.	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	100.0%
Contributions (State Prescribed) DC TRANSITIONAL SERVICES, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed) CANCER SERVICES OF DC, INC.	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	100.0%
Contributions (State Prescribed) SALVATION ARMY	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	100.0%
Contributions (State Prescribed) HOSPICE OF DC, INC.	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	100.0%
Contributions (State Prescribed) SERVICES FOR THE DEAF OF DC	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	100.0%
Contributions (State Prescribed) CAROLINA CHRISTIAN ACADEMY	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	100.0%
Operating Transfers - Mental Health	\$ 797,900	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
Public Health	\$ 7,820,358	\$ 9,065,767	\$ 9,961,584	\$ 9,053,498	\$ (12,269)	-0.1%
Senior Services	\$ 2,500,451	\$ 2,511,347	\$ 3,054,539	\$ 2,883,335	\$ 371,988	14.8%
Social Services	\$ 17,109,413	\$ 19,723,624	\$ 20,180,574	\$ 21,984,931	\$ 2,261,307	11.5%
Veterans Services	\$ 152,672	\$ 221,928	\$ 281,021	\$ 260,833	\$ 38,905	17.5%
<b>Grand Total</b>	<b>\$28,696,614</b>	<b>\$ 32,623,066</b>	<b>\$ 34,645,974</b>	<b>\$ 35,967,997</b>	<b>\$ 3,344,931</b>	<b>10.3%</b>
Total Revenue	\$ 16,571,288	\$ 18,029,083	\$ 19,396,558	\$ 20,226,439	\$ 2,197,356	12.2%
County Funds	\$ 12,125,326	\$ 14,593,983	\$ 15,249,416	\$ 15,741,558	\$ 1,147,575	7.9%



# CONTRIBUTIONS – HUMAN SERVICES

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$315,819	\$340,000	\$407,856	\$614,196	\$1,025,000	\$685,000	201.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$315,819</b>	<b>\$340,000</b>	<b>\$407,856</b>	<b>\$614,196</b>	<b>\$1,025,000</b>	<b>\$685,000</b>	<b>201.5%</b>
<b>Revenues</b>							
Appropriated Fund Balance	\$0	\$340,000	\$340,000	\$0	\$0	(\$340,000)	-100.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$315,818	\$0	\$87,856	\$294,196	\$1,025,000	\$1,025,000	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%
<b>Total</b>	<b>\$315,818</b>	<b>\$340,000</b>	<b>\$427,856</b>	<b>\$294,196</b>	<b>\$1,025,000</b>	<b>\$685,000</b>	<b>201.5%</b>
<b>Net County Funds</b>	<b>\$1</b>	<b>\$0</b>	<b>(\$20,000)</b>	<b>\$320,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 North Davidson Chamber of Commerce.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases funding toward Contributions related to Health and Human Service functions by \$685K. The increase is related to “prescribed” funding received by the state related to specific Health and Human Services programs.

Contribution Summary

		Requested		Adopted			
Functional Area	Agency	FY 2023 Adopted	FY 2023 Amended	FY 2024 Requested	FY 2024 Adopted	\$ Change vs. Proposed	\$ Change vs. Proposed
Culture and Recreation	TOURISM	\$ 90,360	\$ 90,360	\$ 100,000	\$ 90,360	\$ (9,640)	\$ -
<b>Culture and Recreation Total</b>		<b>\$ 90,360</b>	<b>\$ 90,360</b>	<b>\$ 100,000</b>	<b>\$ 90,360</b>	<b>\$ (9,640)</b>	<b>\$ -</b>
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 248,000	\$ -	\$ (248,000)	\$ (248,000)
	FORESTER	\$ 109,600	\$ 109,600	\$ 117,600	\$ 117,600	\$ -	\$ 8,000
	(STATE PRESCRIBED) THE BBQ FESTIVAL	\$ -	\$ -	\$ 150,000	\$ 165,000	\$ 15,000	\$ 165,000
	(STATE PRESCRIBED) TOWN OF WALLBURG	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
<b>Economic Development Total</b>		<b>\$ 361,490</b>	<b>\$ 361,490</b>	<b>\$ 669,490</b>	<b>\$ 436,490</b>	<b>\$ (233,000)</b>	<b>\$ 75,000</b>
	DMMC - DC CONNECT	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ -
	(STATE PRESCRIBED) BRIDGING THE GAP MINISTRY INC.	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ (50,000)
	(STATE PRESCRIBED) SENIOR COMPASSION FOUNDATION INC.	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ (120,000)
	(STATE PRESCRIBED) GOD'S WILL INC. - BACKPACK HEALTHCARE	\$ 15,000	\$ 20,000	\$ -	\$ -	\$ -	\$ (15,000)
	(STATE PRESCRIBED) SPECIAL OLYMPICS	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ (30,000)
	(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY	\$ 125,000	\$ 150,000	\$ 125,000	\$ 125,000	\$ -	\$ -
	(STATE PRESCRIBED) DC PRISON MINISTRY, INC.	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	(STATE PRESCRIBED) DC TRANSITIONAL SERVICES, INC.	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -
	(STATE PRESCRIBED) CANCER SERVICES OF DC, INC.	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	(STATE PRESCRIBED) SALVATION ARMY	\$ -	\$ -	\$ 200,000	\$ 250,000	\$ 50,000	\$ 250,000
	(STATE PRESCRIBED) HOSPICE OF DC, INC.	\$ -	\$ -	\$ 125,000	\$ 150,000	\$ 25,000	\$ 150,000
	(STATE PRESCRIBED) SERVICES FOR THE DEAF OF DC	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	SERVICES FOR THE DEAF OF DC	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	\$ -
	(STATE PRESCRIBED) CAROLINA CHRISTIAN ACADEMY	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
	FAMILY SERVICES - GRANT	\$ -	\$ 87,856	\$ -	\$ -	\$ -	\$ -
<b>Human Service Organizations Total</b>		<b>\$ 340,000</b>	<b>\$ 407,856</b>	<b>\$ 1,090,000</b>	<b>\$ 1,025,000</b>	<b>\$ (65,000)</b>	<b>\$ 685,000</b>
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD DAV CTY	\$ 100,000	\$ 120,000	\$ -	\$ -	\$ -	\$ (100,000)
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ (18,000)	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD THOMASVILLE	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ (60,000)
	(STATE PRESCRIBED) FRIENDS OF THE ANIMAL SHELTER DC	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	\$ -
	(STATE PRESCRIBED) SNIP DC SPAY / NEUTER	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -
	DC S&N Program	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ 160,000
<b>Public Safety Organizations Total</b>		<b>\$ 234,500</b>	<b>\$ 254,500</b>	<b>\$ 242,500</b>	<b>\$ 234,500</b>	<b>\$ (8,000)</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ 1,026,350</b>	<b>\$ 1,114,206</b>	<b>\$ 2,101,990</b>	<b>\$ 1,786,350</b>	<b>\$ (315,640)</b>	<b>\$ 760,000</b>
Regular State Grant Revenue - HS Programs + JCPC		\$ -	\$ (87,856)	\$ -	\$ -	\$ -	\$ -
State Prescribed Grant Revenue		\$ (500,000)	\$ (500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,000,000)	\$ (1,000,000)
Article 44 Sales Tax (to Cover Economic Development)		\$ (251,890)	\$ (251,890)	\$ (296,851)	\$ -	\$ (44,961)	\$ 251,890
Net County \$'s		\$ 274,460	\$ 274,460	\$ 305,139	\$ 286,350	\$ 30,679	\$ 11,890

# OPERATING TRANSFERS – HUMAN SERVICES

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$797,900	\$760,400	\$760,400	\$0	\$760,400	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$797,900</b>	<b>\$760,400</b>	<b>\$760,400</b>	<b>\$0</b>	<b>\$760,400</b>	<b>\$0</b>	<b>0.0%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$797,900</b>	<b>\$760,400</b>	<b>\$760,400</b>	<b>\$0</b>	<b>\$760,400</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget maintains the county contribution from the General Fund to the Mental Health Fund. This County's contract Local Management Entity (LME) is Sandhills Center, Inc.

# PUBLIC HEALTH

Lillian Koontz, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$6,842,332	\$7,932,260	\$7,843,244	\$6,295,268	\$8,075,031	\$142,771	1.8%
Operating	\$902,868	\$1,133,507	\$1,716,178	\$962,095	\$978,467	(\$155,040)	-13.7%
Capital Outlay	\$75,158	\$0	\$402,162	\$352,448	\$0	\$0	0.0%
<b>Total</b>	<b>\$7,820,358</b>	<b>\$9,065,767</b>	<b>\$9,961,584</b>	<b>\$7,609,812</b>	<b>\$9,053,498</b>	<b>(\$12,269)</b>	<b>-0.1%</b>
<b>Revenues</b>							
Charges for Service	\$195,852	\$144,000	\$179,000	\$215,640	\$144,000	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$3,904,150	\$4,491,054	\$4,934,152	\$3,639,195	\$4,290,404	(\$200,650)	-4.5%
Licenses & Permits	\$401,353	\$215,000	\$215,000	\$416,721	\$215,000	\$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%
<b>Total</b>	<b>\$4,501,355</b>	<b>\$4,850,054</b>	<b>\$5,328,152</b>	<b>\$4,271,556</b>	<b>\$4,649,404</b>	<b>(\$200,650)</b>	<b>-4.1%</b>
<b>Net County Funds</b>	<b>\$3,319,004</b>	<b>\$4,215,713</b>	<b>\$4,633,432</b>	<b>\$3,338,256</b>	<b>\$4,404,094</b>	<b>\$188,381</b>	<b>4.5%</b>
<b>Authorized Positions</b>	100.00	109.00	109.00	109.00	98.00	(11.00)	-10.1%

## 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 Promotion and 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 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget increases local funding to Public Health by \$188,381 or 4.5%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Further, the adopted budget reduces the overall authorized position count within the department by (11.00) due to COVID-19 Grants that are set to expire as of 6/30/23.

Position	Count
PH Nurse I	(1.00)
OS III	(2.00)
Hum Svcs Planner	(1.00)
SW II	(3.00)
EH Technician	(1.00)
OS IV	(1.00)
Nurse Supervisor II	(1.00)
Nutritionist	(1.00)
Total	(11.00)

- Lastly, the adopted budget includes funding to continue the recently approved Environmental Health “incentive program.” The program allows for staff within onsite wastewater to earn additional pay for meeting required workload estimates.

**FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Incredibly strategic thinking by the management team to utilize COVID-19 state / federal funding to enhance the ability to serve the community outside of the DCHD operational budget.
- Finalized a remodel to the upstairs of the health department that removed 30-year old carpet and repainted walls.
- Purchased upgraded refrigeration and created a new immunization room.

## KEY PERFORMANCE MEASURES

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
<b>Personal Health</b>				
Immunization Rates for Children (DCHD) Benchmark Age = 24 Months	n/a COVID-19	100%	90%	90%
Total Unduplicated Patients (Clinic)	7,812	6,555	6,000	6,500
Total Unduplicated Visits (Clinic)	34,380	26,315	26,000	26,500
<b>Environmental Health</b>				
Average Number of Working Days to Make Initial Site Visit for New On-site Wastewater Applications	4.30	17.90	120.00	20.00
Average Number of Working Days to Make Initial Site Visit for Repairs to an Existing System	1.70	31.15	60.00	10.00
Average Number of Working Days to Make a F&L Site Visit in Response to a Complaint	1.45	2.10	2.10	4.00
% of Quality Control Inspections Completed	100%	100.00%	100.00%	100.00%

## FUTURE ISSUES

- Competitive benefits packages, including staff salaries will continue to be an issue with recruitment and retention.



# SENIOR SERVICES

Thessia Everhart-Roberts, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$1,407,856	\$1,573,102	\$1,666,409	\$1,487,062	\$1,819,293	\$246,191	15.7%
Operating	\$1,092,595	\$938,245	\$1,383,405	\$936,398	\$1,064,042	\$125,797	13.4%
Capital Outlay	\$0	\$0	\$4,725	\$4,722	\$0	\$0	0.0%
<b>Total</b>	<b>\$2,500,451</b>	<b>\$2,511,347</b>	<b>\$3,054,539</b>	<b>\$2,428,181</b>	<b>\$2,883,335</b>	<b>\$371,988</b>	<b>14.8%</b>
<b>Revenues</b>							
Charges for Service	\$104,793	\$85,915	\$85,915	\$74,309	\$68,600	(\$17,315)	-20.2%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,370,203	\$1,322,678	\$1,839,252	\$1,135,548	\$1,360,016	\$37,338	2.8%
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%
<b>Total</b>	<b>\$1,474,996</b>	<b>\$1,408,593</b>	<b>\$1,925,167</b>	<b>\$1,209,857</b>	<b>\$1,428,616</b>	<b>\$20,023</b>	<b>1.4%</b>
<b>Net County Funds</b>	<b>\$1,025,455</b>	<b>\$1,102,754</b>	<b>\$1,129,372</b>	<b>\$1,218,325</b>	<b>\$1,454,719</b>	<b>\$351,965</b>	<b>31.9%</b>
<b>Authorized Positions</b>	23.00	24.00	24.00	24.00	24.00	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

Charged by the Davidson County Board of Commissioners, the purpose of the Department is to establish an efficient and effective service delivery system meeting the needs of a rapidly growing older and disabled adult population and their caregivers. This is done through a series of comprehensive services and programs designed to meet growing diverse needs and improve quality of life. Services empower consumers to live independently in their own homes, preventing or delaying long term care placement.

The department's vision is to see that every older and disabled adult and caregivers in Davidson County are engaged, empowered, and equipped with services and resources essential to live independently within strong and healthy communities. Following suit is the department's mission to Empower, Engage, and Encourage the aging population of Davidson County with the branding tagline Aging Empowered!

Core services include Meals on Wheels, The Cafés (Congregate Nutrition), In-Home Aide Services, Transportation, Resources and Benefits Counseling, Senior Centers and Civic Engagement through Volunteerism.

In 2019, Senior Services developed a four-year aging services plan to support the departments mission and aid in anticipating and accommodating an increased demand for services due to unprecedented older adult populations growth. The plan includes six focus areas and six goals:

1. Access to Care.
2. Aging in Place.
3. Health and Wellness.
4. Fraud and Abuse Prevention.
5. Active Engagement.
6. Public Accountability.

**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 1.2: Streamline 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 network.

**Goal 2: Enable older adults to remain independent and age in place of their choice with appropriate services and supports.**

Objective 2.1: Maintain and expand the availability of community-based services and supports.

**Goal 3: Empower older adults to have optimal health status and a healthy lifestyle.**

Objective 3.1: Promote engagement in health and wellness programs and initiatives.

Objective 3.2: Expand access to, and increase participation in evidence-based health promotion and disease prevention programs.

**Goal 4: Protect the safety and rights of older adults and vulnerable adults and prevent their abuse, neglect and exploitation.**

Objective 4.1: Maximize collaboration, outreach and training to stop or prevent abuse, neglect, and exploitation.

Objective 4.2: Strengthen emergency preparedness and response for older adults.

**Goal 5: Facilitate communities and older adults working together to plan and prepare for the future.**

Objective 5.1: Promote volunteerism and other active engagement.

Objective 5.2: Promote older workers as vital for businesses seeking a trained, qualified and reliable workforce.

Objective 5.3: Offer senior leadership opportunities that recognize the importance of older adult involvement in addressing issues affecting seniors.

## **Goal 6: Ensure public accountability and responsiveness.**

Objective 6.1: Implement operational improvements and managerial efficiencies for critical services and supports.

Objective 6.2: Promote effective and efficient management policies, including the use of performance-based standards and outcomes.

Objective 6.3: Advocate for increased funding and enhanced facilities to accommodate the growing aging population.

Objective 6.4: Develop business and organizational relationships that will result in partnerships for facilitating programs and services.

## **FY 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget increases local funding to Senior Services by \$351,965 or 31.9%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly adopted positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted budget includes funds to add a PT Resource and Benefit Specialist. Currently, the program is staffed with only one full-time person. With an average of 200 calls per month (ranging from 5-45 minutes) this additional PT staff member will assist in helping seniors navigate community resources.

## **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Congregate Nutrition saw the following increases / decreases during comparison period FY 2022 July-January:
  - ✓ 30% increase in clients served.
  - ✓ 48% increase in meals served.
  - ✓ 31% decrease in unserved meals.
- July 2022, contracted Social Worker Case Manager and two Registered Nurse Case Manager positions were converted to part-time county positions.
- November 2022, the In-Home Services Program experienced the first licensure survey conducted by the NCDHHS Division of Health Services Regulations in over 25 years. Only two minor violations, involving the revision of the Client Bill of Rights and the Plan of Care

form, were cited and corrected by the January 2023 deadline. The surveyor praised the program for the rarity of never receiving a complaint to their office.

- December 2022, Senior Services was awarded \$150,000 American Rescue Plan Act of 2021 (ARPA) Funding Grant for Supportive Services to begin the Home Care Independence Program. Approved by the Davidson County Board of County Commissioners.
- Through a partnership with Liturgical Publications, Inc. (LPI) who prints the Departments monthly newsletter, five news-stands were purchased and placed at businesses throughout the County. This enables those who don't have access electronically to pick up a hard copy.
- Began a partnership with Senior Planet (AARP) to bring new educational programming to the senior centers including a wide variety of technology classes.

## KEY PERFORMANCE MEASURES

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
Recruit 10% of the active Meals on Wheels volunteer base above the previous year.	100%	100%	N/A	N/A
Market Information and Options Counseling and departmental services at (10) events	100%	33%	N/A	N/A
Increase participation in Senior Center Fitness Rooms by 15%	75%	N/A	N/A	N/A
Mail exit survey with case closure letter to all clients being discharged from In-Home Services programs	100%	N/A	N/A	N/A
Increase In-Home Aide Services donations by 20%	N/A	100%	N/A	N/A
Increase participation in Evidence-Based Programming by 10%	N/A	100%	N/A	N/A
Ensure an increased number of older adults are educated regarding falls reduction, evidence-based falls prevention classes will serve 10% more participants than in FY2022. (COVID RESTRICTED 20-21)	N/A	100%	100%	NA
Ensure potential Meals on Wheels clients will receive a telephone contact from a designated nutrition program staff member within 48 hours of receiving a referral.	N/A	96%	98%	N/A
Increase attendance for Senior Center technology based classes by 10% more than FY2022.	N/A	N/A	85%	N/A

## **FUTURE ISSUES**

- A Certified Nursing Assistant (C.N.A.) staffing deficiency is expected due to the global healthcare worker shortage. Anticipated challenges include fully staffing current clients, enrolling new clients for grant-funded and private pay services, reduction of waiting list and overall program expansion.
- Transportation funding is not expected to increase along with the growing needs of Seniors. Increased costs to the program by contracted providers only exuberate the issue.
- As the population of seniors increase so does the need for services. Funding is not expected to keep pace with the number of staff needed to keep up with the demand.

# SOCIAL SERVICES & CHILD SUPPORT

Trish Baker, Director

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## BUDGET SUMMARY

Category	FY2022 Actual	FY2023 Adopted	FY2023 Amended	FY2023 YTD Actual	FY2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$11,927,639	\$13,332,869	\$13,353,247	\$10,778,645	\$15,642,596	\$2,309,727	17.3%
Operating	\$5,174,575	\$6,364,167	\$6,701,176	\$3,418,733	\$6,342,335	(\$21,832)	-0.3%
Capital Outlay	\$7,199	\$26,588	\$126,151	\$19,457	\$0	(\$26,588)	-100.0%
<b>Total</b>	<b>\$17,109,413</b>	<b>\$19,723,624</b>	<b>\$20,180,574</b>	<b>\$14,216,835</b>	<b>\$21,984,931</b>	<b>\$2,261,307</b>	<b>11.5%</b>
<b>Revenues</b>							
Charges for Service	\$137,635	\$124,000	\$124,000	\$15,480	\$133,400	\$9,400	7.6%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$10,139,375	\$11,304,436	\$11,589,383	\$8,640,307	\$12,988,019	\$1,683,583	14.9%
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%
<b>Total</b>	<b>\$10,277,011</b>	<b>\$11,428,436</b>	<b>\$11,713,383</b>	<b>\$8,655,787</b>	<b>\$13,121,419</b>	<b>\$1,692,983</b>	<b>14.8%</b>
<b>Net County Funds</b>	<b>\$6,832,402</b>	<b>\$8,295,188</b>	<b>\$8,467,191</b>	<b>\$5,561,048</b>	<b>\$8,863,512</b>	<b>\$568,324</b>	<b>6.9%</b>
<b>Authorized Positions</b>	208.50	208.50	210.50	210.50	224.50	16.00	7.7%

## 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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to the Department of Social Services by \$568,324 or 6.9%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.

- Further, the adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- In addition, the adopted budget includes (14.00) Income Maintenance positions totaling a “net cost” of \$334K. The positions are required to handle the upcoming state Medicaid Expansion, which is expected to bring an additional 10K – 12K new cases to County DSS.
  - ✓ (1.00) = IMS III
  - ✓ (2.00) = IMS Supervisor
  - ✓ (8.00) = IMC II
  - ✓ (2.00) = IMC III
  - ✓ (1.00) = IMC I
- Similarly, the adopted budget includes several departmental position reclassifications to either align work duties to existing job descriptions and / or allow for better recruitment / retention of SW I / A / Ts (Current vacancy rate among SW I / A / Ts = 50%).

**Starting  
Pay Comparison**

County	SW I / A / T
<b>Davidson</b>	<b>\$ 49,018</b>
Rowan	\$ 58,396
Randolph	\$ 52,397
Forsyth	\$ 52,214
<b>Average</b>	<b>\$ 53,006</b>

- (32.00) SW I / A / T (70) to (71).
- SW Trainee W / A SW I (61) to (63).
- (1.00) SW III (69) to Quality Assurance Specialist II (70).
- (1.00) Child Support Agent II (65) to Child Support Agent III (66).
- (2.00) IMC II positions were added by the BOC mid-year, FY 2023.
- Lastly, the adopted budget includes \$483K in additional state funds to cover a higher % of Medicaid reimbursement for public assistance programs related to newly implemented state Medicaid Expansion program. The increase also provides additional adoption assistance and foster care program funding for the upcoming fiscal year.

## **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

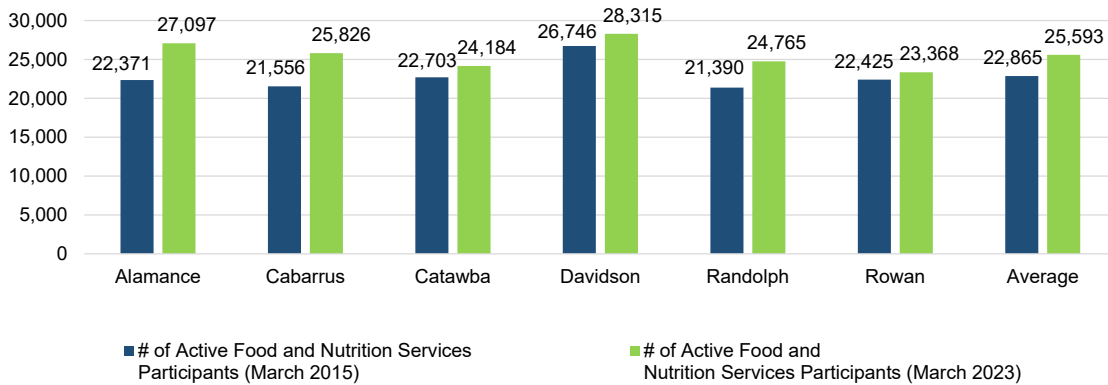
- Income Maintenance continued to see changes in policy, increased applications, workload, and vacancies due to the PHE continuing into FY22-23. Medicaid workers exceeded the Medicaid application timeliness goal of 90% in FY21-22 at 93.3% and despite heavy workloads are on target to meet or exceed the 90% goal in FY22-23.
- Income Maintenance restructured in June 2022 by assigning Medicaid/FNS workers to a single program area – either Medicaid or FNS. FY22-23 saw workers adjust to doing only one program. In years past one Case Worker was responsible for both Medicaid and FNS processing and changes, the volume of work, complexity of cases and NCFAS make this very difficult. The move to a single program allows workers to focus on that program policy and be more efficient without confusing policies of more than one program.
- Income Maintenance created a Quality Assurance and Training team at the end of FY21-22 and FY22-23 has seen ongoing improvements to training and troubleshooting. A QA & Training team, enables us more uniform and consistent across all units with policy and training. The goal is to ensure the County passes audits or monitoring.
- Child Support staff is on target to meet or exceed the goal of \$12, 447,404.43 collected.
- Three staff received State level Recognition of Outstanding Collections which totaled approximately \$78,000.00.
- To streamline and parallel work processes in both the Thomasville and Lexington office, one of the Child Support Agent position was designated a lead Child Support Agent. This position continues to carry a caseload of approximately 400 cases compared to 460 per regular Child Support Agent, while also training new staff.
- Despite vacancies, Adult Service staff continued to provide timely and effective investigations and exceeding the state standards in Adult Protective Services.
- The agency has also embarked in a preliminary process of forming and developing an Adult Protection Multidisciplinary Teams (MDTs). Once formed, the goal of these teams is to develop a partnership with community stakeholders: These teams strive to facilitate trust, complex case communication, address systemic problems and service gaps, as well as provide support community education, increase understanding of the elder protection system in NC.
- Child Welfare area leadership was restructured in FY 21-22 to create a Program Manager position to support the Program Administrator. In FY 22-23, the Program Manger position was moved to provide supervision of Permanency Planning and reports directly to the Deputy Director.
- Maintained county cost in providing mandates services by effectively utilizing state and federal reimbursements.



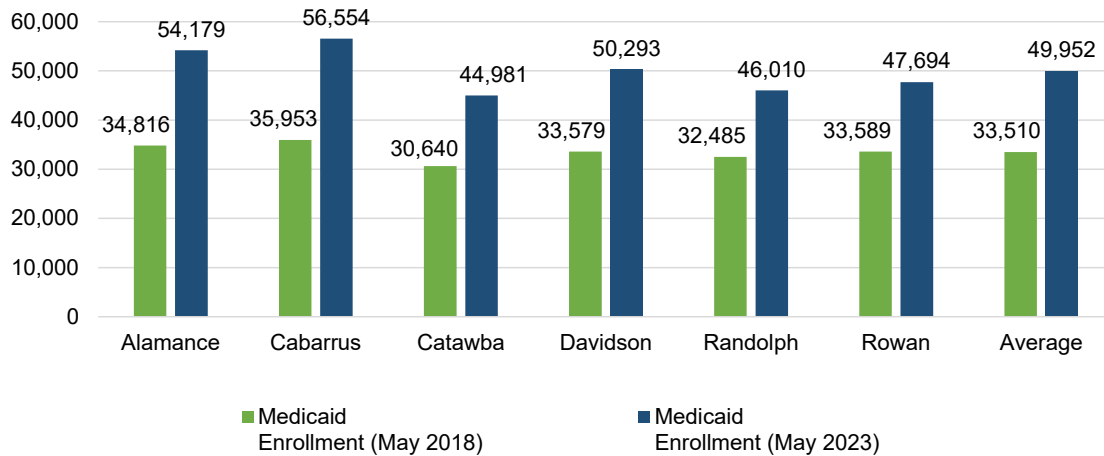
## KEY PERFORMANCE MEASURES

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
Timely Processing of Medicaid Applications (State Standard = 90%)	96%	96%	92%	95%
Timely Processing of Food and Nutrition Services (FSN) Applications (State Standard = 95%)	98%	93%	95%	98%
Child Support Collections (State Goal = \$12,447,404.43 Per Year)	\$13,474,115	\$12,603,023	\$12,603,023	\$ 12,603,023
Adult Services Complaint Investigations Initiated within 7 Days (Goal = 85%)	100%	100%	100%	100%
Adult Services Abuse and Neglect Evaluations Completed Within 30 days of Report Receipt	100.0%	100.0%	100%	100%
Adult Services Exploitation Evaluations Completed Within 45 days of Report Receipt	100%	100%	100%	100%
Child Protective Services Timely Initiation of CPS Abuse & Neglect Reports	98%	93%	80%	93%
Foster Care Visits in the Child's Home	94%	96%	100%	100%

**Number of Active Food and Nutrition Services Participants**  
(March 2015 vs. March 2023)



**Medicaid Enrollment**  
(May 2018 vs. May 2023)



**FUTURE ISSUES**

- **Workforce**

The Department identified the changing workforce and their expectations previously and this remains the top challenge facing the department. High Turnover, High Work Volume create an endless loop. The cost of turnover is great. Research suggests that caseload and workload are factors influencing worker turnover and retention. High caseloads and excessive workload make it difficult for employees to serve their clients effectively, leading to increased staff turnover and decreased quality in the delivery of services. Social Workers must spend enough time with the children and families on their caseloads to develop an appropriate case plans and achieve positive outcomes. When caseloads are high they are unable to do so thereby putting the families, children, and the agency at risk. Manageable workloads can make a difference in a worker's ability to engage families, deliver quality services, stay with the agency, and ultimately achieve positive outcomes for children and families.

The “great resignation” and employees seeking better work life balance continues to impact the agency into FY 24 and beyond. Workload demands are high in all parts of DSS and many jobs are higher stress than the norm – ie CPS and APS Social Workers. Add to the fact that these jobs are not typical 8-5, home life is impacted. Due to high stress, traumatic and often dangerous situations our staff find themselves in finding a balance is essential for them and the agency. Employees want and need to be able to schedule activities outside of work and many jobs at DSS are such that you cannot just leave at the end of your work day – a social worker in the field investigating allegations of abuse, neglect, exploitation cannot clock out at 5 pm in the middle of the field investigation. Creating additional support positions, creating alternative work schedules, work environments and systems that enable staff to “clock” out at a reasonable time will continue to be essential.

Teleworking, Flexible scheduling and higher pay appear to be what employees are looking for when they look for work. At present, Davidson County is not comparable to meeting

these needs like many of our neighboring counties. As a result, the high turnover is likely to continue without other interventions. This in turn costs the agency/county, makes our work more challenging, increases worker stress, decreases the quality of the service we deliver and places vulnerable children, families and adults and the county at risk.

- **Loss of Funding**

**Bridge Funding** - Changes were made to reimbursement for children in congregate care placements aka Group Homes in October 2021. After 14-days, the cost reverted to larger county dollars, creating a potential shortfall for counties. To combat this, the legislature approved “bridge funding” for FY 2022 and FY 2023. limit for reimbursement for most congregate care placements made after October 1, 2021: The 14-day limit applies to all group placements currently available in North Carolina made after October 1st, 2021, with two exceptions: participants in adolescent parenting programs and young adults in Foster Care 18-21. The limit does not apply to children in congregate placements prior as of September 30, 2021, provided they do not change placements. This funding stream is not currently available for FY 24.

**Enhanced 75/25 Medicaid Administration Funding aka Hold Harmless Funding** – After a CMS review of NCDHHS Medicaid Claiming, it was determined that NC DHHS did not collect enough data through its systems to provide adequate evidence of compliance with the usability standards detailed in SMD# 16-004. Beginning the September 2022 service month (claimed and reimbursed in October 2022), NC DHHS implemented changes to the claiming processes for local DSS agencies. These changes involved standardizing the reporting of job classifications and the monthly reclassification of certain expenditures from 75/25 to 50/50. The Division of Health Benefits approved hold harmless funding for SFY 2022-2023 to mitigate the impacts of these changes, which resulted in a significant decrease in Medicaid funding to local DSS agencies. NCDHHS has also identified funding to hold counties harmless for a second straight fiscal year (SFY 2023-2024) from the anticipated decrease in Medicaid funding available to local DSS agencies but future reimbursements will be impacted.

**Continuous Coverage Unwinding**

On December 29, 2022, the Consolidated Appropriations Act, 2023 (P.L. 177-328) was enacted. The legislation decoupled the continuous coverage requirement for Medicaid enrollment enacted by the federal Families First Coronavirus Response Act (FFCRA) from the end of the COVID-19 public health emergency, thus enabling states to terminate Medicaid enrollment of individuals who no longer meet Medicaid eligibility requirements on or after April 1, 2023. This means on or after April 1, 2023, states claiming the temporary 6.2% FMAP increase will no longer be required to maintain the enrollment of a Medicaid beneficiary for whom the state completes a renewal and who no longer meets Medicaid eligibility requirements. States must initiate renewals for all individuals enrolled in Medicaid within 12 months of April 1, 2023 and must complete renewals for all individuals within 14 months of the beginning of the state’s unwinding period. NC plans to begin this process with renewals effective July 1, 2023. Renewal data will be reported to CMS monthly and posted publicly, as required by law. CMS and NCDHHS has suggested that counties should staff appropriately to complete renewals within 14 months of April 1, 2023.

## **Medicaid Expansion**

Legislation is anticipated to be enacted effective FY 23-24. It has been suggested that the proposed expansion legislation would have no county impact. The large volume of work and need for additional staff comes at a cost to the county. Direct Medicaid eligibility workers draw 75% reimbursement. Proposed legislation does include some startup funds allocated to be allocated to counties. There are an anticipated 8-10,000 individuals who will be eligible under Medicaid Expansion. More space and additional staffing are needed to manage the additional workload.

- Increased calls with inquiries about qualifications.
- Increased in-person/walk in contacts regarding who qualifies.
- Increased number of applications/recertifications.
- Staff training on eligibility policy and NC FAST updates

## **Food & Nutrition Services (FNS)**

Since the beginning of the COVID-19 Pandemic, FNS has experienced a significant increase in enrollment, which directly impacts the volume of recertifications. During the pandemic, North Carolina used a federal waiver (details outlined in Dear County Director Letter EFS-FNS-49-2022) which allowed the state to automatically extend certification periods by 6 months without requiring a recertification. This waiver was approved by the USDA through March 31, 2023. Due to the federal COVID-19 PHE ending on May 11, 2023, we anticipate this waiver will end on March 31, 2023.

Beginning in April 2023, cases due for recertification will no longer be automatically extended and recertifications will need to be worked by income maintenance caseworkers in accordance with normal FNS policy. Households will come due for FNS recertifications in the last month of their current 6-month certification period. NCDHHS anticipates that counties will likely see an increase in work volume for staff to complete FNS recertifications for 6-month certification cases that had previously been extended under the federal waiver, which will extend into FY 23-24.

## **Eligibility Audits of Timeliness and Accuracy**

Legislation requires county DSS agencies achieve minimum percentages of accurate determinations and to meet specified timeliness standards. Agencies which do not achieve required percentages will:

- Need to implement corrective actions plans.
- May require additional investment of time by DSS local leadership including directors and supervisors.
- May require additional staff for compliance, including internal QC, monitoring or staff for processing applications.

The ending of the PHE and unwinding of continuous eligibility will lead to more work volume and an increased risk of county responsible overpayments due to the high workloads due to vacancies, increased individuals receiving benefits and the potential of even more individuals eligible under Medicaid Expansion.

### **Vendor Energy Portal**

In December 2022, the Energy Vendor Portal began transmitting payments for the Low-Income Energy Assistance Program (LIEAP), the Low-Income Household Water Assistance Program (LIHWAP), and the Crisis Intervention Program (CIP) (including Share the Light, Helping Each Member Cope, Wake Electric Roundup, and Share the Warmth Funds) directly to vendors through an electric direct deposit process if the vendor has registered for electronic payments. Funds are being allocated to counties who have vendors who have not registered for electronic payments. All other funds are being allocated to the state to transmit the payments, through NC FAST and FIS.

While having an energy portal, is a good thing and will alleviate some burden from the county finance office with fewer energy checks to process, eligibility staff will have to be mindful and work in 2 processes – one for vendors who receive county issued checks and another who receive electronic funds transferred from the FIS. We are hopeful more vendors will elect to register for electronic payments.

### **CWS formerly NCFAS P4 for Child Welfare**

Child Welfare Services - both CPS and Permanency Planning continue to be slated to move into NCFAS. During SFY 23-24, NCDHHS plans to implement a new statewide electronic Intake tool to address inconsistencies in screening decisions and to provide for more efficient and effective screenings of abuse and neglect reports

NCFAS had been “paused” to allow pilot counties to continue testing and allow the state to address defects and other system issues, but it is slated to resume in FY 23-24, with the remaining 75 counties moving into the Assessment/Investigation module. The additional workload that will be created by moving into NCFAS will be great. In addition to learning the system, time spent keying and uploading documents into NCFAS will be added to time spent working with families. We will continue to monitor and evaluate the impact this will have. NC DHHS does not plan to implement Ongoing Case Management functionality (Family In-Home or Foster Care) until SFY 2024-2025, the new PCSI vendor will be working on configuring new capabilities to support these functions. Counties will have opportunities to provide detailed feedback during the design and development of these capabilities.

### **State-County Special Assistance**

Session Law 2021-180 removed the cap on the number of slots for SA In Home as this is an entitlement program. Counties can no longer place clients on a waiting list for SA In Home Services. The standard monthly payment to individuals enrolled in the SA In Home program is one hundred percent (100%) of the monthly payment the individual would receive if the individual resided in an adult care home and qualified for Special Assistance.

Session Law 2022-74 became effective January 1, 2023 (and each January 1 thereafter), Special Assistance rates will be adjusted using the federally approved Social Security cost-of-living change (if any) effective for the applicable year. The federally approved Social

Security cost-of-living adjustment for 2023 is 8.7%. As a result, the Special Assistance rate changes will occur as follows:

Effective January 1, 2023, the monthly Basic Rate for Special Assistance will be \$1,285, the SA Basic Maintenance Amount will be \$1,355, the Enhanced Rate (previously known as the Special Care Unit Rate) for Special Assistance will be \$1,647.00, and the SA Enhanced Maintenance Amount will be \$1,717.00.

The monthly Enhanced Rate will be available for beneficiaries who receive Special Assistance, live in a Special Care Unit Facility, have a diagnosis of Alzheimer's Disease or dementia, and have a valid FL-2. The rate will also be available for beneficiaries who receive Special Assistance In-Home (SAIH), have a diagnosis of Alzheimer's Disease or dementia, and have a valid FL-2. This change will allow SAIH beneficiaries to become eligible for the higher Enhanced Rate. The county shares in these monthly payments 50% county, 50% state.

### **Federal Medical Assistance Percentage (FMAP)**

The Families First Coronavirus Relief Act provided states a 6.2 percentage-point increase in federal funding to their FMAP rates during the declared COVID-19 public health emergency (PHE). The FMAP rate is used to determine the federal share for IV-E funding for foster care maintenance, adoption assistance, and guardianship assistance and the enhanced rate has resulted in enhanced federal revenues for the state and counties.

The PHE is now set to expire on May 11, 2023, however that is no longer the trigger for ending the enhanced FMAP. The federal Omnibus Spending Bill passed in December 2022 severs the relationship between the PHE and the enhanced FMAP and lays out the following defined ramp down over the final two state fiscal quarters of SFY 2023 and the first two of SFY 2024: January – March 2023, +6.2; April – June 2023, +5.0; July – September 2023, +2.5; October – December 2023, +1.5. Beginning in January 2024, the regular FMAP will be 65.91%.

# VETERANS

Ricky Johnson, Director

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## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$145,665	\$210,414	\$233,507	\$197,430	\$246,899	\$36,485	17.3%
Operating	\$7,007	\$8,045	\$8,045	\$7,574	\$13,934	\$5,889	73.2%
Capital Outlay	\$0	\$3,469	\$39,469	\$3,438	\$0	(\$3,469)	-100.0%
<b>Total</b>	<b>\$152,672</b>	<b>\$221,928</b>	<b>\$281,021</b>	<b>\$208,441</b>	<b>\$260,833</b>	<b>\$38,905</b>	<b>17.5%</b>
<b>Revenues</b>							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$2,109	\$2,000	\$2,000	\$2,083	\$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%
<b>Total</b>	<b>\$2,109</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,083</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$150,563</b>	<b>\$219,928</b>	<b>\$279,021</b>	<b>\$206,358</b>	<b>\$258,833</b>	<b>\$38,905</b>	<b>17.7%</b>
<b>Authorized Positions</b>	2.00	3.00	3.00	3.00	3.00	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to Veteran Services by \$38,905 or 17.7%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.

- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted budget includes funds to operate the upcoming mobile veterans' unit.

**FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Added a new VSO to the staff. Also added a mobile VSO office to be used in remote locations across the county.
- Documented an estimated \$15,425,782.80 in new annual monetary benefits for veterans in 2022-2023.

**KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
Total Veteran Population	9,212	9,072	9,050	9,000

**FUTURE ISSUES**

- Increase in Veteran Population = Increase in Operating Cost (Such as Advertising and Travel cost etc.)

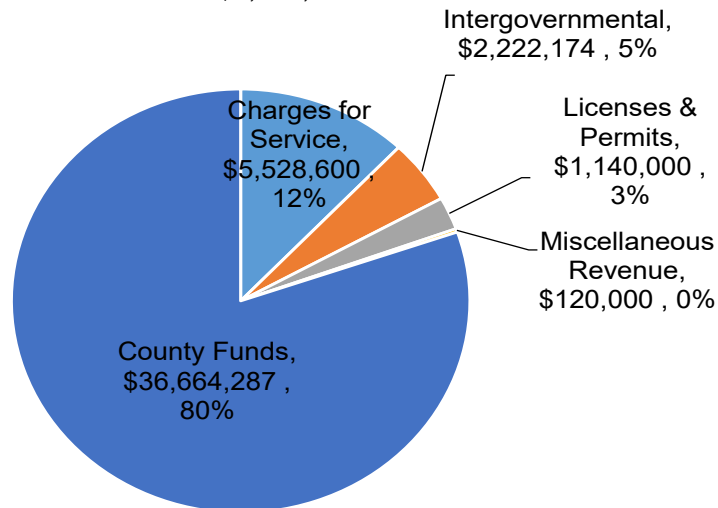


# Public Safety Summary

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 654,060	\$ 687,190	\$ 707,678	\$ 774,334	\$ 87,144	12.7%
Contributions - Rescue Squads	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
Contributions - State Prescribed - Rescue Squads	\$ -	\$ 160,000	\$ 180,000	\$ -	\$ (160,000)	-100.0%
Contributions - Friends of the Animal Shelter DC	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - SNIP DC Spay Neuter	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - DC S&N Program	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	100.0%
JCPC Operating Supplies + Program Grant	\$ 259,510	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 3,143,776	\$ 3,357,502	\$ 3,578,976	\$ 3,814,617	\$ 457,115	13.6%
Emergency Services	\$ 10,177,324	\$ 11,073,930	\$ 11,390,630	\$ 12,095,425	\$ 1,021,495	9.2%
Inspections	\$ 1,230,575	\$ 1,616,847	\$ 1,621,172	\$ 1,589,915	\$ (26,932)	-1.7%
Sheriff	\$ 20,405,444	\$ 21,735,000	\$ 24,724,394	\$ 27,166,270	\$ 5,431,270	25.0%
<b>Grand Total</b>	<b>\$ 35,942,688</b>	<b>\$ 38,704,969</b>	<b>\$ 42,277,350</b>	<b>\$ 45,675,061</b>	<b>\$ 6,970,092</b>	<b>18.0%</b>
Total Revenue	\$ 9,518,140	\$ 8,632,857	\$ 9,093,850	\$ 9,010,774	\$ 377,917	4.4%
County Funds	\$ 26,424,548	\$ 30,072,112	\$ 33,183,500	\$ 36,664,287	\$ 6,592,175	21.9%

## FY 2024 Public Safety Revenues

Total = \$9,010,774



# ANIMAL SHELTER

Donna Grooms, Animal Shelter Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$308,492	\$364,360	\$384,848	\$344,752	\$403,184	\$38,824	10.7%
Operating	\$315,648	\$322,830	\$322,830	\$289,789	\$371,150	\$48,320	15.0%
Capital Outlay	\$29,920	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$654,060</b>	<b>\$687,190</b>	<b>\$707,678</b>	<b>\$634,541</b>	<b>\$774,334</b>	<b>\$87,144</b>	<b>12.7%</b>
<b>Revenues</b>							
Charges for Service	\$66,034	\$49,300	\$49,300	\$71,948	\$55,000	\$5,700	11.6%
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%
<b>Total</b>	<b>\$66,034</b>	<b>\$49,300</b>	<b>\$49,300</b>	<b>\$71,948</b>	<b>\$55,000</b>	<b>\$5,700</b>	<b>11.6%</b>
<b>Net County Funds</b>	<b>\$588,026</b>	<b>\$637,890</b>	<b>\$658,378</b>	<b>\$562,593</b>	<b>\$719,334</b>	<b>\$81,444</b>	<b>12.8%</b>
<b>Authorized Positions</b>	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 department hopes to promote responsible pet ownership by utilizing spay and neuter programs for animals adopted from the County's animal shelter.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to the Animal Shelter by \$81,444 or 12.8%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).

- Lastly, the adopted budget includes additional funds for the spay and neuter program. This will allow the County options in terms of participating in low cost spay and neuter programs throughout the County.

**FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Continued to maintain positive rescue %'s.
- Finalized the replaced outdated incinerator.
- Continued partnerships with County wide spay and neuter program.

**KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
Adoption %	16%	15%	10%	10%
Rescue %	35%	26%	25%	25%
Return To Owner %	13%	12%	11%	11%

**FUTURE ISSUES**

- Continue to monitor shelter capacity.

# CONTRIBUTIONS – PUBLIC SAFETY

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$331,510	\$234,500	\$254,500	\$482,214	\$234,500	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$331,510</b>	<b>\$234,500</b>	<b>\$254,500</b>	<b>\$482,214</b>	<b>\$234,500</b>	<b>\$0</b>	<b>0.0%</b>
<b>Revenues</b>							
Appropriated Fund Balance	\$0	\$160,000	\$160,000	\$0	\$0	(\$160,000)	-100.0%
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	\$160,000	\$160,000	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%
<b>Total</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$331,510</b>	<b>\$74,500</b>	<b>\$94,500</b>	<b>\$482,214</b>	<b>\$74,500</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 North Davidson Chamber of Commerce.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget maintains local funding to Public Safety Contributions (equal to the FY 2023 Adopted Budget). Of the total funding, \$160K is considered “prescribed” funding received by the state related to specific Public Safety programs.

Contribution Summary

		Requested		Adopted			
Functional Area	Agency	FY 2023 Adopted	FY 2023 Amended	FY 2024 Requested	FY 2024 Adopted	\$ Change vs. Proposed	\$ Change vs. Proposed
Culture and Recreation	TOURISM	\$ 90,360	\$ 90,360	\$ 100,000	\$ 90,360	\$ (9,640)	\$ -
<b>Culture and Recreation Total</b>		<b>\$ 90,360</b>	<b>\$ 90,360</b>	<b>\$ 100,000</b>	<b>\$ 90,360</b>	<b>\$ (9,640)</b>	<b>\$ -</b>
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 248,000	\$ -	\$ (248,000)	\$ (248,000)
	FORESTER	\$ 109,600	\$ 109,600	\$ 117,600	\$ 117,600	\$ -	\$ 8,000
	(STATE PRESCRIBED) THE BBQ FESTIVAL	\$ -	\$ -	\$ 150,000	\$ 165,000	\$ 15,000	\$ 165,000
	(STATE PRESCRIBED) TOWN OF WALLBURG	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
<b>Economic Development Total</b>		<b>\$ 361,490</b>	<b>\$ 361,490</b>	<b>\$ 669,490</b>	<b>\$ 436,490</b>	<b>\$ (233,000)</b>	<b>\$ 75,000</b>
	DMMC - DC CONNECT	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ -
	(STATE PRESCRIBED) BRIDGING THE GAP MINISTRY INC.	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ (50,000)
	(STATE PRESCRIBED) SENIOR COMPASSION FOUNDATION INC.	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ (120,000)
	(STATE PRESCRIBED) GOD'S WILL INC. - BACKPACK HEALTHCARE	\$ 15,000	\$ 20,000	\$ -	\$ -	\$ -	\$ (15,000)
	(STATE PRESCRIBED) SPECIAL OLYMPICS	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ (30,000)
	(STATE PRESCRIBED) WORKSHOP OF DAVIDSON COUNTY	\$ 125,000	\$ 150,000	\$ 125,000	\$ 125,000	\$ -	\$ -
	(STATE PRESCRIBED) DC PRISON MINISTRY, INC.	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
	(STATE PRESCRIBED) DC TRANSITIONAL SERVICES, INC.	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -
	(STATE PRESCRIBED) CANCER SERVICES OF DC, INC.	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	(STATE PRESCRIBED) SALVATION ARMY	\$ -	\$ -	\$ 200,000	\$ 250,000	\$ 50,000	\$ 250,000
	(STATE PRESCRIBED) HOSPICE OF DC, INC.	\$ -	\$ -	\$ 125,000	\$ 150,000	\$ 25,000	\$ 150,000
	(STATE PRESCRIBED) SERVICES FOR THE DEAF OF DC	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
	SERVICES FOR THE DEAF OF DC	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	\$ -
	(STATE PRESCRIBED) CAROLINA CHRISTIAN ACADEMY	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
	FAMILY SERVICES - GRANT	\$ -	\$ 87,856	\$ -	\$ -	\$ -	\$ -
<b>Human Service Organizations Total</b>		<b>\$ 340,000</b>	<b>\$ 407,856</b>	<b>\$ 1,090,000</b>	<b>\$ 1,025,000</b>	<b>\$ (65,000)</b>	<b>\$ 685,000</b>
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD DAV CTY	\$ 100,000	\$ 120,000	\$ -	\$ -	\$ -	\$ (100,000)
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ (18,000)	\$ -
	(STATE PRESCRIBED) RESCUE SQUAD THOMASVILLE	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ (60,000)
	(STATE PRESCRIBED) FRIENDS OF THE ANIMAL SHELTER DC	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	\$ -
	(STATE PRESCRIBED) SNIP DC SPAY / NEUTER	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -
	DC S&N Program	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ 160,000
<b>Public Safety Organizations Total</b>		<b>\$ 234,500</b>	<b>\$ 254,500</b>	<b>\$ 242,500</b>	<b>\$ 234,500</b>	<b>\$ (8,000)</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ 1,026,350</b>	<b>\$ 1,114,206</b>	<b>\$ 2,101,990</b>	<b>\$ 1,786,350</b>	<b>\$ (315,640)</b>	<b>\$ 760,000</b>
Regular State Grant Revenue - HS Programs + JCPC		\$ -	\$ (87,856)	\$ -	\$ -	\$ -	\$ -
State Prescribed Grant Revenue		\$ (500,000)	\$ (500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,000,000)	\$ (1,000,000)
Article 44 Sales Tax (to Cover Economic Development)		\$ (251,890)	\$ (251,890)	\$ (296,851)	\$ -	\$ (44,961)	\$ 251,890
Net County \$'s		\$ 274,460	\$ 274,460	\$ 305,139	\$ 286,350	\$ 30,679	\$ 11,890

# EMERGENCY COMMUNICATIONS

Rob Wilson, Director

949 North Main Street Lexington, NC 27292 (336) 242-2132

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$2,738,259	\$2,939,437	\$3,004,033	\$2,572,397	\$3,279,573	\$340,136	11.6%
Operating	\$405,517	\$418,065	\$574,943	\$539,109	\$535,044	\$116,979	28.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$3,143,776</b>	<b>\$3,357,502</b>	<b>\$3,578,976</b>	<b>\$3,111,506</b>	<b>\$3,814,617</b>	<b>\$457,115</b>	<b>13.6%</b>
<b>Revenues</b>							
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%
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>\$3,143,776</b>	<b>\$3,357,502</b>	<b>\$3,578,976</b>	<b>\$3,111,506</b>	<b>\$3,814,617</b>	<b>\$457,115</b>	<b>13.6%</b>
<b>Authorized Positions</b>	38.00	40.00	40.00	40.00	40.00	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding for the Emergency Communications Department by \$457,115 or 13.6%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.

- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted budget includes a position reclassification of a Telecommunicator I (63) to a Computing Support Technician III (68). Due to the acquisition of a new CAD (Computer Automated Dispatch) system, the department needs additional computer technician services.

## **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Use of PBB funds to create a new radio shop.
  - This upgrade to the radio shop will allow the shop more space without having to interact with the buses at the transportation department.
  - The dedicated space will also provide the County with the ability to do more programming work for other public safety departments and charge back for those services.
- Hired an electrical engineer to identify and document electrical issues at the Lexington center.
  - This engineer will also work to provide a report that will be given to the 911 Board to justify the use of 911 funds for the generator and UPS maintenance costs at both Lexington and Thomasville.
- Ran multiple training academy classes.
- Increased staffing and retention.
  - Gone from needing fourteen FT Telecommunicators in April 2022 to currently needing only three.
  - We have been able to hire previous TC staff that left Davidson County and hire experienced TC staff from the surrounding areas.
- Hired new Operations Manager.
- Hired for new Systems Coordinator.
- Worked to maintain an average three day turn around on record requests.
- Worked with staff to focus on the new Motorola FLEX CAD system to get the training needed and get the code tables built to meet new targeted go live date of May 2, 2023.

- New position progression path has given all TC III's the opportunity to have APCO Supervisor and APCO Training Officer training. This enhanced training is almost complete.

## KEY PERFORMANCE MEASURES

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
# of Calls Entered in to CAD System	264,179	260,919	270,000	275,000
Average Dispatch Time				
EMS	2 min 22 sec	2 min 19 sec	2 min 40 sec	3 min 40 sec
Fire	1 min 31 sec	1 min 24 sec	1 min 38 sec	2 min 38 sec
Law Enforcement	3 min 02 sec	2 min 09 sec	2 min 00 sec	3 min 00 sec
# of Days to Replace or Repair Reported Down / Missing / Damaged Green Street Name Road Signs	3.27 days	3.18 days	3.22 days	3.22 days
(Goal is 10 Working Days 95% of the Time and Includes Performing the Utility Locate)				

## FUTURE ISSUES

- Staff Recruitment / Retention.
- Primary 911 Center Replacement / Renovation.
- Radio Shop Billing.
- Sign Costs.
- TDMA Upgrades.
- Replacement of the Motorola MCC7500 Radio Consoles.



# EMERGENCY SERVICES

Alton Hanes, Director

935 N. Main St. Lexington, NC 27292 (336) 242-2270

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$8,122,490	\$8,816,780	\$8,816,057	\$7,596,666	\$9,787,175	\$970,395	11.0%
Operating	\$1,361,815	\$1,471,298	\$1,539,049	\$1,171,858	\$1,521,159	\$49,861	3.4%
Capital Outlay	\$693,018	\$785,852	\$1,035,524	\$353,125	\$787,091	\$1,239	0.2%
<b>Total</b>	<b>\$10,177,324</b>	<b>\$11,073,930</b>	<b>\$11,390,630</b>	<b>\$9,121,650</b>	<b>\$12,095,425</b>	<b>\$1,021,495</b>	<b>9.2%</b>
<b>Revenues</b>							
Charges for Service	\$5,456,090	\$5,228,000	\$5,228,000	\$4,941,188	\$5,228,000	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$74,575	\$161,500	\$161,500	\$76,120	\$57,500	(\$104,000)	-64.4%
Licenses & Permits	\$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%
<b>Total</b>	<b>\$5,530,665</b>	<b>\$5,389,500</b>	<b>\$5,389,500</b>	<b>\$5,017,308</b>	<b>\$5,285,500</b>	<b>(\$104,000)</b>	<b>-1.9%</b>
<b>Net County Funds</b>	<b>\$4,646,658</b>	<b>\$5,684,430</b>	<b>\$6,001,130</b>	<b>\$4,104,341</b>	<b>\$6,809,925</b>	<b>\$1,125,495</b>	<b>19.8%</b>
<b>Authorized Positions</b>	101.50	101.50	101.50	101.50	101.50	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. The department strives 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 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget increases local funding to Emergency Services by \$1,125,495 or 19.8%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023. Further, the proposed budget continues the board approved Paramedic and EMT “shift differential” pay program. This allows staff to receive additional pay for filling in for shifts on “off workdays.”
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- The increase in operating is due to maintenance for related to stretchers and physio controlled LUCUS machines + replacement of three high mileage ambulances (One existing + two remount). The adopted budget also replaces two cardiac monitors and portable and mobile radios.
- Lastly, the adopted budget also includes funds to utilize an ATF fire investigations K-9 within the Fire Marshal’s Office. This is a five-year commitment but will allow for specialized training that will lead to enhanced fire investigation services.

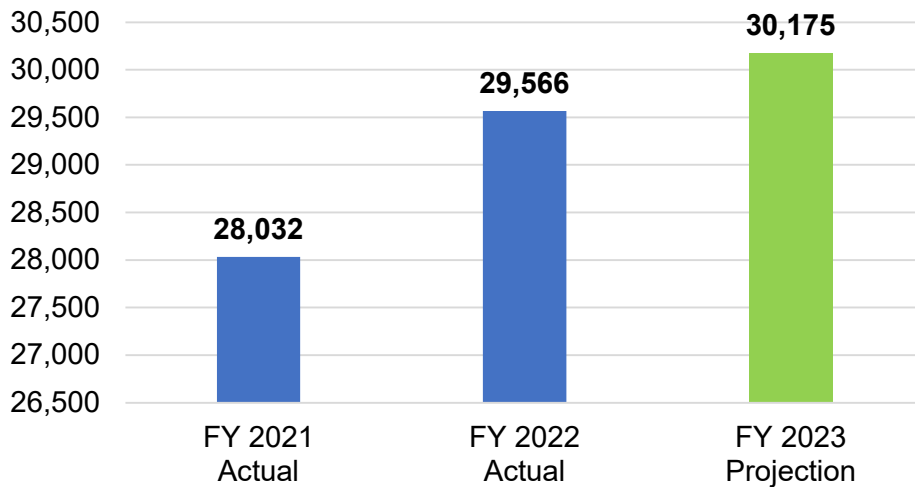
## **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Integral part of getting approved the “shift differential” for Paramedics and EMTs.
- Also, major part of getting approved the new ambulance franchise ordinance, which allows for private entities to run BLS (Basic Life Support) and ALS (Advanced Life Support) calls within the County.

**KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
Track number and % of successful IV starts	72%	75%	75%	75%
Provide a minimum of 30 hours continuing education to EMS employees	33 hrs.	45 hrs.	35 hrs.	35 hrs.
Complete all call reports electronically and upload to billing	100%	100%	100%	100%
Projected number of fire inspections to complete within the fiscal year	1,029	1,066	1,050	1,050
Conduct or participate in a minimum of four (4) multi-agency training exercises annually	4	4	4	4

**# of Dispatched Calls**



**FUTURE ISSUES**

- Recruiting and retaining qualified staff.

# CENTRAL PERMITTING & INSPECTIONS

Beau Chollett, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$1,027,322	\$1,319,360	\$1,319,360	\$970,461	\$1,299,633	(\$19,727)	-1.5%
Operating	\$155,097	\$207,487	\$209,387	\$171,095	\$210,282	\$2,795	1.3%
Capital Outlay	\$ 48,156	\$ 90,000	\$ 92,425	\$ 2,425	\$ 80,000	(\$10,000)	-11.1%
<b>Total</b>	<b>\$1,230,575</b>	<b>\$1,616,847</b>	<b>\$1,621,172</b>	<b>\$1,143,980</b>	<b>\$1,589,915</b>	<b>(\$26,932)</b>	<b>-1.7%</b>
<b>Revenues</b>							
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	\$1,808,784	\$1,186,885	\$1,186,885	\$1,754,622	\$1,300,000	\$113,115	9.5%
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%
<b>Total</b>	<b>\$1,808,784</b>	<b>\$1,186,885</b>	<b>\$1,186,885</b>	<b>\$1,754,622</b>	<b>\$1,300,000</b>	<b>\$113,115</b>	<b>9.5%</b>
<b>Net County Funds</b>	<b>(\$578,210)</b>	<b>\$429,962</b>	<b>\$434,287</b>	<b>(\$610,642)</b>	<b>\$289,915</b>	<b>(\$140,047)</b>	<b>-32.6%</b>
<b>Authorized Positions</b>	15.00	16.00	16.00	16.00	16.00	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

The Central Permitting & Inspections Department provides public service for permits and inspections to the citizens of Davidson County, which falls under the NC Office of State Fire Marshal that is a division of the NC Dept. of Insurance. The overall goal of the department is to provide safe guarding in protecting the life safety, health, and property of the Davidson County citizens through the enforcement of the International Building Code with the North Carolina Amendments as per the North Carolina General Statutes that apply. The department also strives to provide the absolute best in customer service, with its responsibilities including the review of building construction plans and specifications; issuance and tracking of permits and inspection data; performing all required state and local field inspections for code compliance.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget decreases total funding to the Central Permitting Department by (\$26,932) or -1.7%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted budget includes funds to replace two high mileage (172K and 199K) staff vehicles.

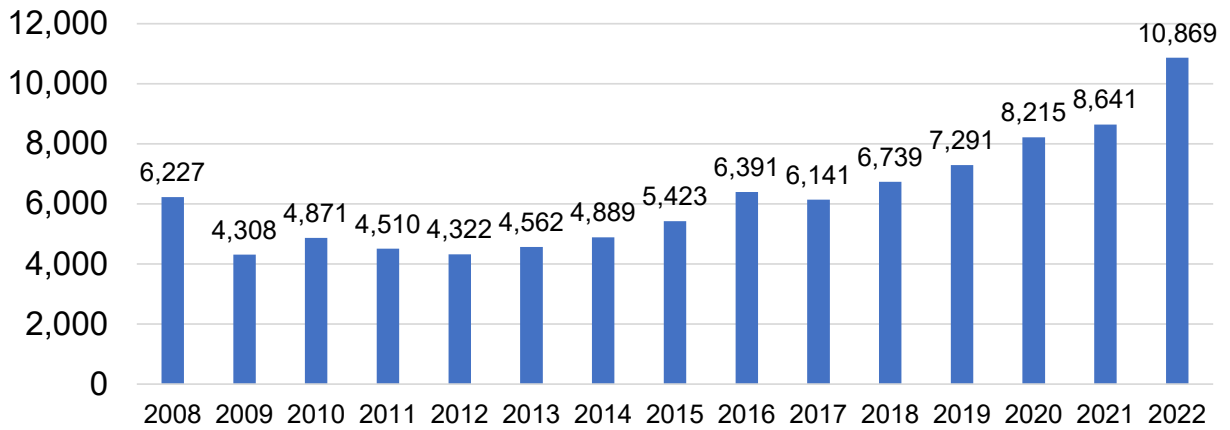
## FY 2023 SIGNIFICANT ACCOMPLISHMENTS

- Hiring additional staff.
- Fully implementing new OpenGov software.

## KEY PERFORMANCE MEASURES

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
Total # of Building Permits	8,641	10,869	13,000	14,500
Total # of Inspections	26,283	36,085	38,000	39,000
# of Inspections per Day per Inspector	24	28	26	26

### # of Permits



### FUTURE ISSUES

- Monitoring workload levels among staff as development continues to maintain high levels within the County.

# SHERIFF

Richie Simmons, Director

2511 E Hwy 64, Lexington, NC 27292 (336) 242-2100

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$15,353,202	\$16,425,714	\$17,801,507	\$15,394,808	\$20,519,324	\$4,093,610	24.9%
Operating	\$4,176,899	\$4,348,149	\$5,222,323	\$3,872,320	\$5,165,594	\$817,445	18.8%
Capital Outlay	\$875,344	\$961,137	\$1,700,564	\$755,861	\$1,481,352	\$520,215	54.1%
<b>Total</b>	<b>\$20,405,444</b>	<b>\$21,735,000</b>	<b>\$24,724,394</b>	<b>\$20,022,990</b>	<b>\$27,166,270</b>	<b>\$5,431,270</b>	<b>25.0%</b>
<b>Revenues</b>							
Charges for Service	\$291,813	\$263,100	\$273,100	\$244,658	\$245,600	(\$17,500)	-6.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,465,919	\$1,321,572	\$1,712,565	\$1,059,603	\$2,004,674	\$683,102	51.7%
Licenses & Permits	\$215,905	\$187,500	\$187,500	\$128,495	(\$160,000)	(\$347,500)	-185.3%
Miscellaneous Revenue	\$139,020	\$75,000	\$135,000	\$125,170	\$120,000	\$45,000	60.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$2,112,657</b>	<b>\$1,847,172</b>	<b>\$2,308,165</b>	<b>\$1,557,926</b>	<b>\$2,210,274</b>	<b>\$363,102</b>	<b>19.7%</b>
<b>Net County Funds</b>	<b>\$18,292,788</b>	<b>\$19,887,828</b>	<b>\$22,416,229</b>	<b>\$18,465,064</b>	<b>\$24,955,996</b>	<b>\$5,068,168</b>	<b>25.5%</b>
<b>Authorized Positions</b>	200.00	200.00	211.00	211.00	223.00	23.00	11.5%

## 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 Resource Officers – Davidson County Schools
- Davidson – Davie County Community College – School Resource Officers
- Animal Control

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases local funding to the Sheriff's Office by \$5,068,168 or 25.5%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023 + the (4.00) Detention Officer and (7.00) SRO positions added (mid-year FY 2023) via an additional grant received by Davidson County Schools.
- The adopted budget includes an employee COLA = \$500 + 4% + an 8% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Further, the adopted budget replacement of (20) "high-mileage" patrol vehicles (Miles ranging 166K – 209K) + (6) additional vehicles for added Law Enforcement staff listed below. The adopted budget also includes funds to replace one existing jail van with high miles (196K).
- In addition, the adopted budget includes one position reclassification within detention to better classify inmate upon entry and conduct disciplinary hearings (Detention Officer II – 67 to Detention Sergeant – 70).
- The adopted budget includes additional funds for jail medical expenses (to align with current YTD actual projections), laundry + increases in contracts related to food and in-house jail medical. For the upcoming fiscal year, the proposed budget anticipates utilizing additional contract jail medical nurses to handle the volume of issues among housed inmates.
- The adopted budget also includes funds to purchase enhanced CSI / Forensic equipment. Purchasing of ForenScope Tablet that uses a high-end camera lens, along with different light filters, to allow photographing of DNA, Gunshot Residue, Bodily Fluids, Blood, and can even expose the original print on washed or altered documents in fraud investigations.
- The adopted budget adds an additional Detention Officer II / Maintenance Tech to handle the increasing volume of work-orders within the facility. This position will also be necessary once the new / expanded facility goes live.
- The adopted budget includes (4.00) Detention Officer I positions + (1.00) Detention Captain to continue the effort of lowering the staff to inmate ratio. These positions will also count toward the # "in total" needed as the new / expanded facility goes live. The Captain position will alleviate an existing Captain goes "splits" duties between the jail and administration. This will allow for a full-time superior on grounds at the current facility.
- In addition, the adopted budget includes associated cost (personnel + vehicles) for (4.00) Sheriff Deputy I positions + (2.00) Sheriff Deputy Investigator positions. To enhance clearance rates + increase the sworn staff per 1K population ratio, the proposed budget adds the staff and will continue to monitor the crime statistics yearly. The current "budgeted" sworn officer staff per 1K population is as follows:

✓ Davidson County = 0.92



- ✓ Forsyth County = 0.83
- ✓ Randolph County = 1.22

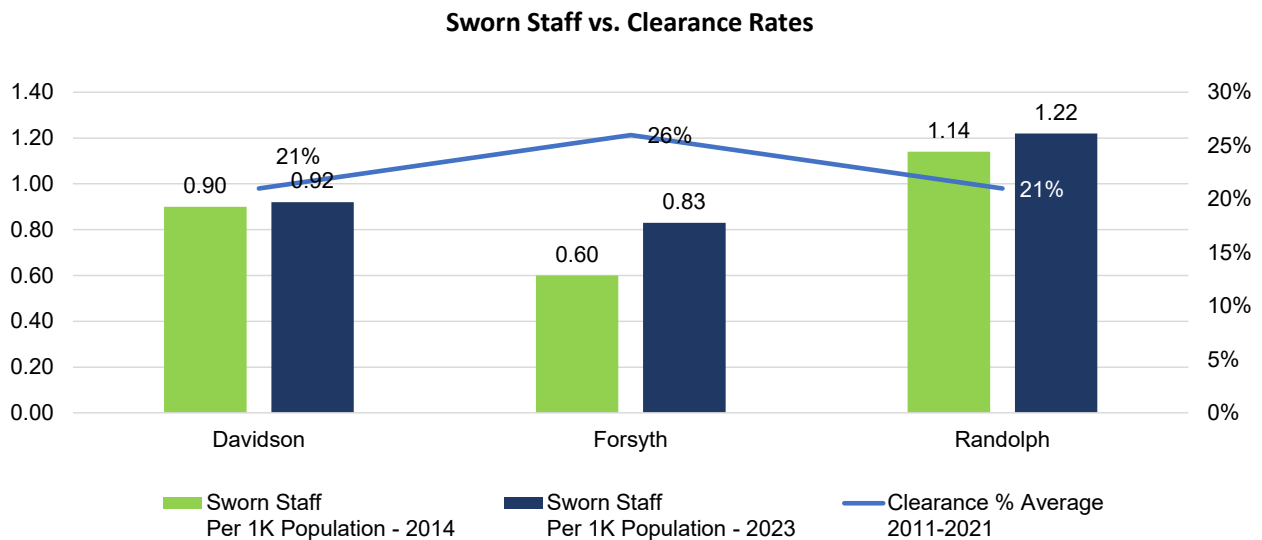
- Lastly, the adopted budget assumes less pistol permit revenue due to the state passing NC Senate Bill 41, which allows gun owners to purchase a pistol permit without having a local permit from the Sheriff’s Office. The County anticipates the loss in revenue at about (\$375K).

**FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Hired for key staff positions within detention.
- In 2022, received the “Hero Award” from the National Center for Missing and Exploited Children (This award is given to only one agency nationally each year).

**KEY PERFORMANCE MEASURES**

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
# of Total Arrests	3,500	3,600	4,000	4,200
# of Dispatched Calls	47,390	48,243	50,000	52,000
Average Daily Jail Population	237	275	293	300



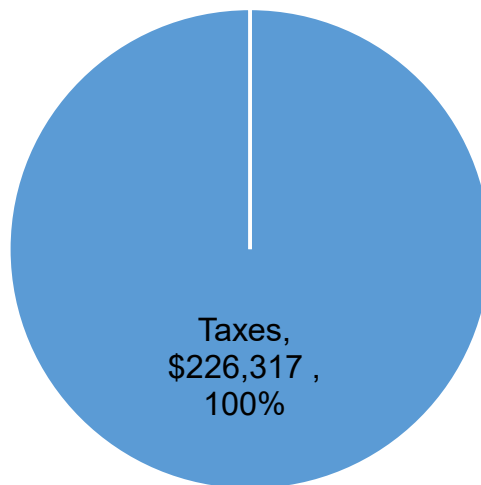
## **FUTURE ISSUES**

- Continue to “aggressively” pursue investigations to reduce violent crime as well as property crime within the County.
- Continue to recruit and retain qualified staff.

# Transportation Summary

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Airport	\$ 3,935,984	\$ 135,984	\$ 2,135,984	\$ 119,317	\$ (16,667)	-12.3%
Transportation	\$ 102,839	\$ 107,326	\$ 107,326	\$ 107,000	\$ (326)	-0.3%
<b>Grand Total</b>	<b>\$ 4,038,823</b>	<b>\$ 243,310</b>	<b>\$ 2,243,310</b>	<b>\$ 226,317</b>	<b>\$ (16,993)</b>	<b>-7.0%</b>
Total Revenue	\$ 152,625	\$ 123,993	\$ 123,993	\$ 226,317	\$ 102,324	82.5%
County Funds	\$ 3,886,198	\$ 119,317	\$ 2,119,317	\$ -	\$ (119,317)	-100.0%

## FY 2024 Transportation Revenues Total = \$226,317



# OPERATING TRANSFERS - TRANSPORTATION

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$4,038,823	\$243,310	\$2,243,310	\$0	\$226,317	(\$16,993)	-7.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$4,038,823</b>	<b>\$243,310</b>	<b>\$2,243,310</b>	<b>\$0</b>	<b>\$226,317</b>	<b>(\$16,993)</b>	<b>-7.0%</b>
<b>Revenues</b>							
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	\$152,625	\$123,993	\$123,993	\$96,202	\$226,317	\$102,324	82.5%
<b>Total</b>	<b>\$152,625</b>	<b>\$123,993</b>	<b>\$123,993</b>	<b>\$96,202</b>	<b>\$226,317</b>	<b>\$102,324</b>	<b>82.5%</b>
<b>Net County Funds</b>	<b>\$3,886,198</b>	<b>\$119,317</b>	<b>\$2,119,317</b>	<b>(\$96,202)</b>	<b>\$0</b>	<b>(\$119,317)</b>	<b>-100.0%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

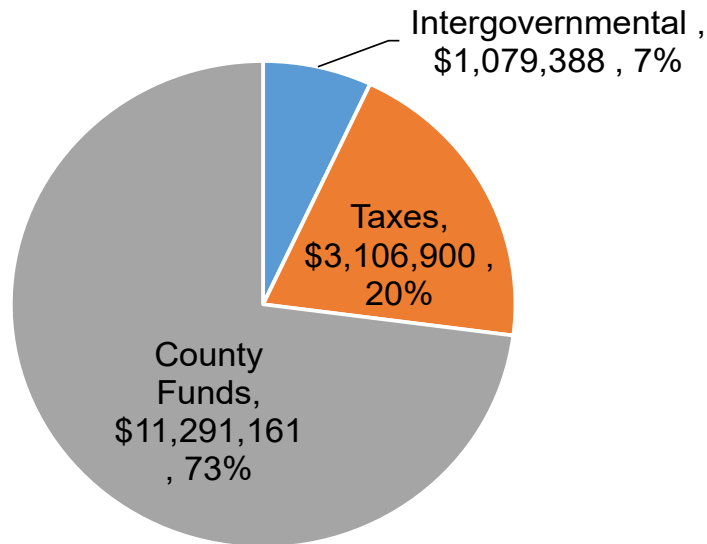
- The FY 2024 Adopted Budget decreases the county contribution from the General Fund to the Transportation Fund by (\$16,993) or -7.0%. The total contribution = \$226K.
- The adopted budget reduces the contribution to the airport fund of \$102,650 + \$16,667 (Local matching \$'s for state grants = \$119,317 - (Covered via Article 44 Sales Tax proceeds). The airport is responsible for \$130M +/- in economic impact and 540 direct / indirect jobs per NCDOT – Division of Aviation report from 2023).
- Lastly, the adopted budget includes \$107K as the County's contribution to the Transportation Fund.

# Debt Service Summary

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Debt Service	\$ 14,417,651	\$ 14,884,550	\$ 14,000,025	\$ 15,477,449	\$ 592,899	4.0%
<b>Grand Total</b>	<b>\$ 14,417,651</b>	<b>\$ 14,884,550</b>	<b>\$ 14,000,025</b>	<b>\$ 15,477,449</b>	<b>\$ 592,899</b>	<b>4.0%</b>
Total Revenue	\$ 8,057,904	\$ 6,965,116	\$ 8,064,226	\$ 4,186,288	\$ (2,778,828)	-39.9%
County Funds	\$ 6,359,747	\$ 7,919,434	\$ 5,935,799	\$ 11,291,161	\$ 3,371,727	42.6%

## FY 2024 Debt Service Revenues

Total = \$4,186,288



# DEBT SERVICE

Christy Stillwell, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$14,417,651	\$14,884,550	\$14,000,025	\$14,000,025	\$15,477,449	\$592,899	4.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$14,417,651</b>	<b>\$14,884,550</b>	<b>\$14,000,025</b>	<b>\$14,000,025</b>	<b>\$15,477,449</b>	<b>\$592,899</b>	<b>4.0%</b>
<b>Revenues</b>							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,349,320	\$1,199,320	\$1,199,320	\$0	\$1,079,388	(\$119,932)	-10.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$1,099,110	\$0	\$0	\$0	0.0%
Taxes	\$6,708,584	\$5,765,796	\$5,765,796	\$4,282,320	\$3,106,900	(\$2,658,896)	-46.1%
<b>Total</b>	<b>\$8,057,904</b>	<b>\$6,965,116</b>	<b>\$8,064,226</b>	<b>\$4,282,320</b>	<b>\$4,186,288</b>	<b>(\$2,778,828)</b>	<b>-39.9%</b>
<b>Net County Funds</b>	<b>\$6,359,747</b>	<b>\$7,919,434</b>	<b>\$5,935,799</b>	<b>\$9,717,705</b>	<b>\$11,291,161</b>	<b>\$3,371,727</b>	<b>42.6%</b>
<b>Authorized Positions</b>	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.

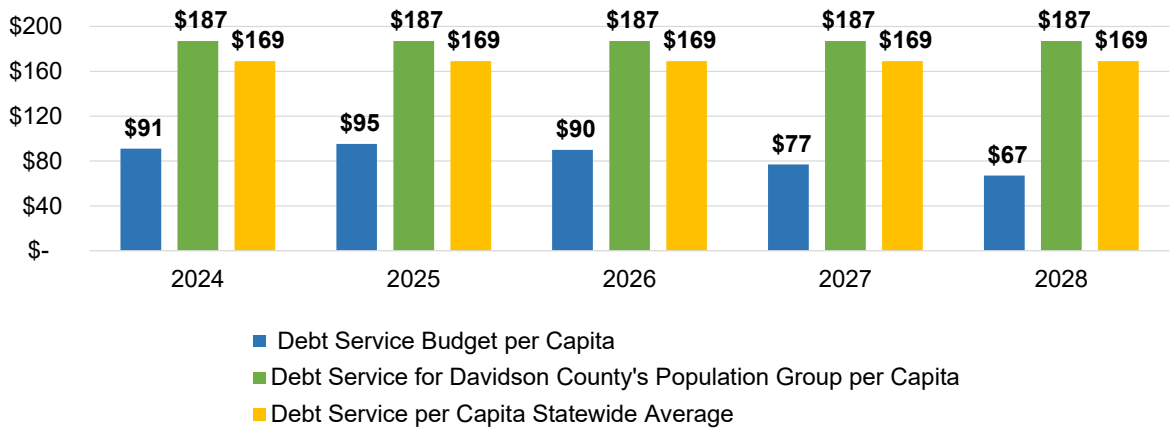
These financing tools help fund large capital projects, including new schools, administrative buildings, and other public infrastructure needs.

In addition, Davidson County maintains an Aa1 bond rating with Moody's and an AA rating with Standard & Poor's. Bond ratings, much like an individual's credit score, determine the County's cost to borrow money. An Aa1 rating with Moody's, and AA rating with Standard & Poor's is the second and third highest ratings respectively Davidson County can achieve through these rating agencies. Favorable bond ratings allow Davidson County to borrow money at a lower overall cost.

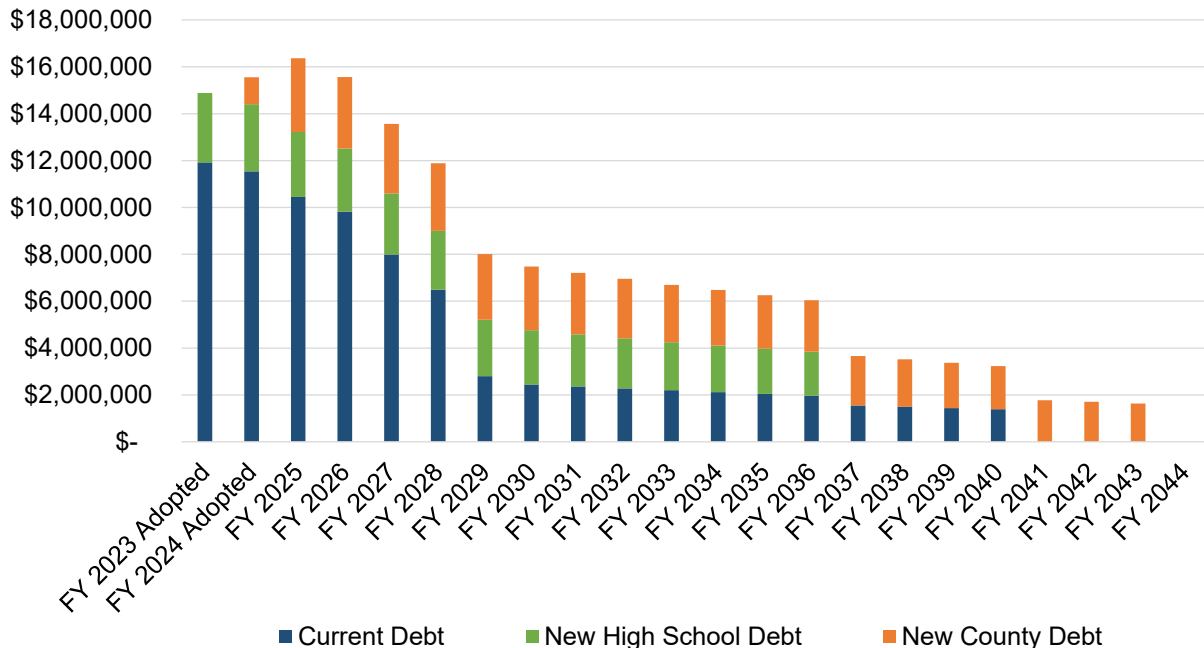
## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases total funding to the debt service by \$592,899 or 4.0%. The adopted budget includes funds to begin the borrowing for the renovation / expansion of the existing detention center.
- The remaining tables / graphs highlight the County's per capita debt service figures vs. the County's peers as well as provides a summary of the legal debt margin, a twenty-one-year debt service summary, and principal / interest schedule for existing debt only for FY 2023-2044.

**Debt Service**  
Comparison Summary



**Debt Service**  
Summary



## Legal Debt Margin Calculation for Fiscal Year 2022

Assessed Value of Taxable Property	<u>\$ 17,650,191,485</u>
Debt Limit - 8% of Assessed Value	\$ 1,412,015,319
Amount of Debt Applicable to Debt Limit:	
Bonded Debt	\$ 22,890,000
Certificates of Participation	\$ 1,575,000
Limited Obligation Bonds	\$ 58,675,000
Qualified School Construction Bonds	\$ 14,065,391
Installment Financing - REDLG	<u>\$ 1,260,000</u>
Total Amount of Debt Applicable to Legal Debt Limit	<u>\$ 96,465,391</u>
Legal Debt Margin	<u>\$ 1,313,549,928</u>

### Current Debt Service Bonds - Principal

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	\$ 22,890,000	\$ -	\$ -	\$ -	\$22,890,000



Current Debt Service  
Bonds - Interest

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
2023	\$ 1,061,550	\$ -	\$ -	\$ -	\$ 1,061,550
2026	\$ 502,150	\$ -	\$ -	\$ -	\$ 502,150
2027	\$ 307,400	\$ -	\$ -	\$ -	\$ 307,400
2028	\$ 103,150	\$ -	\$ -	\$ -	\$ 103,150
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,974,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,974,250</b>

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	Courthouse 2020 LOBs	Schools 2020 LOBs	REDLG Corporate Ce	Total
2023	\$ 338,465	\$ 490,000	\$ 870,000	\$ 130,000	\$ 800,000	\$ 345,000	\$ 1,830,000	\$ 1,240,000	\$ 105,000	\$ 240,000	\$ 6,388,465
2024	\$ 338,465	\$ 515,000	\$ 870,000	\$ 130,000	\$ 775,000	\$ 345,000	\$ 1,825,000	\$ 1,240,000	\$ 105,000	\$ 240,000	\$ 6,383,465
2025	\$ 338,465	\$ 540,000	\$ 870,000	\$ 130,000	\$ -	\$ 345,000	\$ 1,825,000	\$ 1,235,000	\$ 105,000	\$ 240,000	\$ 5,628,465
2026	\$ -	\$ 570,000	\$ 870,000	\$ 130,000	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,240,000	\$ 105,000	\$ 240,000	\$ 5,330,000
2027	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,235,000	\$ 100,000	\$ 240,000	\$ 4,350,000
2028	\$ -	\$ 630,000	\$ -	\$ -	\$ -	\$ 340,000	\$ 1,830,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 4,145,000
2029	\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,235,000	\$ 100,000	\$ -	\$ 3,775,000
2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,235,000	\$ 100,000	\$ -	\$ 3,510,000
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,000	\$ 1,825,000	\$ 1,240,000	\$ 100,000	\$ -	\$ 3,505,000
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,235,000	\$ 105,000	\$ -	\$ 3,515,000
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,520,000
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,515,000
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,515,000
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,515,000
2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 100,000	\$ -	\$ 1,340,000
2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 100,000	\$ -	\$ 1,340,000
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,235,000	\$ 100,000	\$ -	\$ 1,335,000
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,235,000	\$ 100,000	\$ -	\$ 1,335,000
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,015,394</b>	<b>\$ 3,610,000</b>	<b>\$ 3,480,000</b>	<b>\$ 520,000</b>	<b>\$ 1,575,000</b>	<b>\$ 4,820,000</b>	<b>\$ 25,590,000</b>	<b>\$ 22,285,000</b>	<b>\$ 1,850,000</b>	<b>\$ 1,200,000</b>	<b>\$ 65,945,394</b>

Current Debt Service  
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	Courthouse 2020 LOBs	Schools 2020 LOBs	REDLG Corporate Ce	Total
2023	\$ 21,425	\$ 180,500	\$ 717,750	\$ 23,075	\$ 31,185	\$ 213,400	\$ 1,133,400	\$ 1,046,800	\$ 87,000	\$ -	\$ 3,454,535
2024	\$ 14,283	\$ 156,000	\$ 717,750	\$ 17,225	\$ 15,345	\$ 196,150	\$ 1,041,900	\$ 984,800	\$ 81,750	\$ -	\$ 3,225,203
2025	\$ 7,142	\$ 130,250	\$ 717,750	\$ 11,863	\$ -	\$ 178,900	\$ 950,650	\$ 922,800	\$ 76,500	\$ -	\$ 2,995,854
2026	\$ -	\$ 103,250	\$ 717,750	\$ 6,013	\$ -	\$ 161,650	\$ 859,400	\$ 861,050	\$ 71,250	\$ -	\$ 2,780,363
2027	\$ -	\$ 74,750	\$ -	\$ -	\$ -	\$ 144,400	\$ 767,900	\$ 799,050	\$ 66,000	\$ -	\$ 1,852,100
2028	\$ -	\$ 44,750	\$ -	\$ -	\$ -	\$ 127,150	\$ 676,400	\$ 737,300	\$ 61,000	\$ -	\$ 1,646,600
2029	\$ -	\$ 13,250	\$ -	\$ -	\$ -	\$ 110,150	\$ 584,900	\$ 675,300	\$ 55,750	\$ -	\$ 1,439,350
2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,900	\$ 493,400	\$ 619,100	\$ 51,200	\$ -	\$ 1,256,600
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,650	\$ 401,900	\$ 557,350	\$ 46,200	\$ -	\$ 1,081,100
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,650	\$ 310,650	\$ 495,350	\$ 41,200	\$ -	\$ 905,850
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,400	\$ 219,150	\$ 433,600	\$ 35,950	\$ -	\$ 730,100
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,050	\$ 164,250	\$ 371,600	\$ 30,700	\$ -	\$ 597,600
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,700	\$ 109,500	\$ 309,600	\$ 24,550	\$ -	\$ 464,350
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,350	\$ 54,750	\$ 247,600	\$ 20,200	\$ -	\$ 332,900
2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,000	\$ 16,000	\$ -	\$ 214,000
2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,400	\$ 12,000	\$ -	\$ 160,400
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,800	\$ 8,000	\$ -	\$ 106,800
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,400	\$ 4,000	\$ -	\$ 53,400
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 42,850	\$ 702,750	\$ 2,871,000	\$ 58,175	\$ 46,530	\$ 1,462,500	\$ 7,768,150	\$ 9,555,900	\$ 789,250	\$ -	\$ 23,297,105

**DAVIDSON COUNTY  
BUDGET 2023-2024  
VEHICLE LISTING**

Department	Current Vehicles	Current Trailers	Current Boats	Current Motor Cycles	Total	Vehicles Requested	New / Replacement Vehicles in FY 2024 Adopted Budget
Animal Shelter	2	0			2		
Ambulance	23	5	0		28	4	3
911	3				3		
Fire Marshal	6	4			10		
Emergency Management	3	4			7		
Garage	2				2		
Environmental Health	15	2			17		
Health	2				2		
Risk Management	1				1		
Inspections	10				10	2	2
Library	1				1		
Planning	4				4		
Public Buildings	11	4			15		
Purchasing	1				1		
Recreation	6	5			11	1	1
Sheriff	169	17	2	5	193	33	27
DSS	19				19		
Transportation	9				9	1	1
Tax	11				11		
Sanitation	5				5		
Landfill	12	5			17		
Recycle	3	4			7		
Senior Services	3				3		
Soil & Water	1				1		
Sewer	3	2			5		
Motor Pool	19				19		
<b>TOTAL</b>	<b>344</b>	<b>52</b>	<b>2</b>	<b>5</b>	<b>403</b>	<b>41</b>	<b>34</b>

**FY 2023 - 24 Capital Outlay / Other Improvements Summary**

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulances	1	\$ 281,440	\$ 281,440
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulance Remount	2	\$ 192,199	\$ 384,397
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace (2) Cardiac Monitors	2	\$ 38,557	\$ 77,114
General	Emergency Services	Emergency Management	EQUIPMENT	Replace APX 4000 radio units	4	\$ 4,735	\$ 18,940
General	Emergency Services	Emergency Services	EQUIPMENT	Replace old and out of warranty mobile radios in ambulances with Motorola APX 6500	4	\$ 6,300	\$ 25,200
<b>Sub-Total</b>					<b>13</b>	<b>\$ 60,545</b>	<b>\$ 787,091</b>
General	Board of Elections	Board of Elections	EQUIPMENT	Security upgrades in office and warehouse	1	\$ 10,000	\$ 10,000
<b>Sub-Total</b>					<b>1</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
General	Information Technology	Information Technology	EQUIPMENT	Replacement Computers (Countywide)	100	\$ 1,000	\$ 100,000
<b>Sub-Total</b>					<b>100</b>	<b>\$ 1,000</b>	<b>\$ 100,000</b>
General	Integrated Solid Waste	Sanitation	EQUIPMENT	New Stationary Trash Compactor for Midway box site expansion	3	\$ 42,000	\$ 126,000
General	Integrated Solid Waste	Sanitation	EQUIPMENT	New Compactor Boxes for Midway box site expansion	3	\$ 9,800	\$ 29,400
General	Integrated Solid Waste	Sanitation	OTHER IMPROVEMENTS	Move attendant building at Midway box site to oversee existing and expanded site	1	\$ 12,000	\$ 12,000
<b>Sub-Total</b>					<b>7</b>	<b>\$ 23,914</b>	<b>\$ 167,400</b>

**FY 2023 - 24 Capital Outlay / Other Improvements Summary**

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Recreation	Recreation	EQUIPMENT	Replace worn 2004 Chevrolet 3500 with dump bed	1	\$ 85,000	\$ 85,000
General	Recreation	Recreation	EQUIPMENT	Replace 30-year old tractor	1	\$ 57,000	\$ 57,000
General	Recreation	Recreation	EQUIPMENT	New Ventrax Blower	1	\$ 7,500	\$ 7,500
General	Recreation	Recreation	EQUIPMENT	New 26' utility trailer to haul mowers and other grounds maintenance equipment	1	\$ 10,000	\$ 10,000
General	Recreation	Recreation	EQUIPMENT	New Golf Carts for use at all parks	2	\$ 8,560	\$ 17,120
General	Recreation	Recreation	EQUIPMENT	New Toro Mower	1	\$ 14,000	\$ 14,000
General	Recreation	Recreation	OTHER IMPROVEMENTS	ADA Compliance upgrades at various parks	1	\$ 20,000	\$ 20,000
<b>Sub-Total</b>					<b>8</b>	<b>\$ 26,328</b>	<b>\$ 210,620</b>
General	Sheriff	Administration	EQUIPMENT	Replace MDT (Mobile Data Terminals)	30	\$ 2,834	\$ 85,020
General	Sheriff	Administration	EQUIPMENT	Replace MDT Trays, Power Supplies, and Side-Mount Poles	30	\$ 459	\$ 13,770
General	Sheriff	Administration	EQUIPMENT	Docking Stations for MDT's	10	\$ 400	\$ 4,000
General	Sheriff	Administration	EQUIPMENT	Replace (20) Patrol Vehicles + Add (6) for added Patrol & Investigation Staff	26	\$ 38,000	\$ 988,000
General	Sheriff	Administration	EQUIPMENT	Replace (20) Patrol Vehicles + Add (6) for added Patrol & Investigation Staff	26	\$ 11,542	\$ 300,092
General	Sheriff	Jail	EQUIPMENT	Replace (1) High-mileage Inmate Transport Van	1	\$ 90,470	\$ 90,470
<b>Sub-Total</b>					<b>123</b>	<b>\$ 12,044</b>	<b>\$ 1,481,352</b>
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Update HVAC Fleet	1	\$ 50,000	\$ 50,000

**FY 2023 - 24 Capital Outlay / Other Improvements Summary**

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Repair Fleet	1	\$ 55,000	\$ 55,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Sidewalk Repair	1	\$ 71,477	\$ 71,477
<b>Sub-Total</b>					<b>3</b>	<b>\$ 58,826</b>	<b>\$ 176,477</b>
General	Inspections	Inspections	EQUIPMENT	Add (2) Work Trucks - Older inventory will remain available for PT Inspectors	2	\$ 40,000	\$ 80,000
<b>Sub-Total</b>					<b>2</b>	<b>\$ 40,000</b>	<b>\$ 80,000</b>
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Caterpillar 836 Compactor	1	\$ 1,387,570	\$ 1,387,570
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Portable wind fences to contain trash on premises	4	\$ 10,448	\$ 41,792
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Utility vehicle to replace 2004 model	1	\$ 20,000	\$ 20,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Two-way radio system	30	\$ 968	\$ 29,041
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Traffic controller elevated observation shelter	1	\$ 14,000	\$ 14,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Portable generator	1	\$ 2,500	\$ 2,500
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace (4) 40 yard open top boxes	4	\$ 7,000	\$ 28,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	NEW LANDFILL CONSTRUCTION	Engineering and planning for new cell construction	1	\$ 81,000	\$ 81,000
<b>Sub-Total</b>					<b>43</b>	<b>\$ 37,300</b>	<b>\$ 1,603,903</b>
Enterprise Fund	Sewer	Administration	EQUIPMENT	Replace 2007 skid steer	1	\$ 96,000	\$ 96,000
Enterprise Fund	Sewer	Administration	EQUIPMENT	Replace sewer pump at Fryes Creek Pump Station	1	\$ 45,000	\$ 45,000

**FY 2023 - 24 Capital Outlay / Other Improvements Summary**

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
<b>Sub-Total</b>					<b>2</b>	<b>\$ 70,500</b>	<b>\$ 141,000</b>
Special Revenue	Public Services	Transportation	EQUIPMENT	Replace Ford E-450 Cutaway with a 25' LTV Bus	1	\$ 140,000	\$ 140,000
<b>Sub-Total</b>					<b>1</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>
Special Revenue	Emergency Telephone	911 Telephone System	EQUIPMENT	Replace console furniture and upgrade electrical system at primary 911 Center	1	\$ 45,552	\$ 45,552
<b>Sub-Total</b>					<b>1</b>	<b>\$ 45,552</b>	<b>\$ 45,552</b>
Special Revenue	Airport	Capital Improvement Plan	OTHER IMPROVEMENTS	Capital Outlay	1	\$ 16,667	\$ 16,667
Special Revenue	Airport	Capital Improvement Plan	OTHER IMPROVEMENTS	Equipment for grounds maintenance	1	\$ 25,000	\$ 25,000
<b>Sub-Total</b>					<b>2</b>	<b>\$ 20,834</b>	<b>\$ 41,667</b>
<b>Grand Total - All Funds</b>					<b>304</b>	<b>\$ 16,398</b>	<b>\$ 4,985,062</b>



# Capital Improvement Plan FY 2023-2028



## 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.

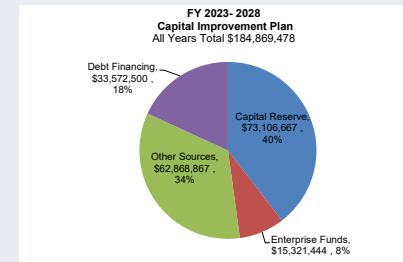
## Impact on the Annual Operating Budget

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.

### CIP in Brief



Total "All Years" and "All Funds" (Including Sewer and Landfill) = \$184.8M



Total "All Years" for Just County Government + Education Projects = \$169.5M

FY 2023 - 2028 Capital Improvement Plan - Summary by Project  
(General Government / Education / Sewer)

Category / Project	Total (All Years)
<b>Expenses</b>	
<b>General Government</b>	
New Detention Facility	\$ 92,400,000
County-Wide Server Replacement	\$ 684,000
Colonial Drive Repointing & Brick Sealing	\$ 255,200
Cecil School Window Replacement	\$ 621,000
Tyro Library Roof Replacement	\$ 222,800
Transportation Retaining Wall	\$ 290,600
Parking Deck Renovations	\$ 932,900
EMS Lexington Base	\$ 350,000
EMS Administration Expansion	\$ 282,200
EMS Silver Valley Base	\$ 275,000
County-Wide TDMA Radio Upgrade (450 Total)	\$ 300,000
911 Communications Technology Upgrade	\$ 2,000,000
Airport Infrastructure Bill Funds	\$ 1,600,000
Airport Runway, Taxiway and Apron Strengthening	\$ 14,112,784
<b>Total</b>	<b>\$114,326,484</b>
<b>Education</b>	
Lexington Middle Schools Renovations	\$ 7,174,817
<b>Total</b>	<b>\$ 7,174,817</b>
<b>Sewer</b>	
Sewer Expansion (ARP \$'s + State Grants)	\$ 46,356,083
Davis Townsend Elementary Sewer	\$ 1,690,650
<b>Total</b>	<b>\$ 48,046,733</b>
<b>Total</b>	<b>\$169,548,034</b>
<b>Source of Funds</b>	
Capital Reserve	\$ 73,106,667
Other Sources	\$ 62,868,867
Debt Financing	\$ 33,572,500
<b>Total</b>	<b>\$ 169,548,034</b>

**Davidson County**  
 Capital Improvement Plan (CIP)  
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Davidson County Schools	
HVAC/Cooling Towers and Boiler Replacement-District-Wide	\$ 25,000,000
Southwood Elementary Metal Roof	\$ 1,944,400
Wallburg Elementary Roof/Gym Siding	\$ 1,122,000
Roof Replacement - Palmer House, Maintenance, Transportation & Fuel Island	\$ 667,500
Reeds Elementary Metal Roof	\$ 2,002,000
Silver Valley Partial Roof Replacement	\$ 616,000
YVRCA - Elevator Installation	\$ 250,000
YVRCA - Replace HVAC/Windows	\$ 1,930,000
Fire Alarm Upgrades or Replacements - District-Wide	\$ 593,000
Cameras & Safety Equipment Upgrades & Repairs - District-Wide	\$ 409,619
New Administration Office	\$ 19,200,000
Athletic Facilities Upgrades - WDHS, SDHS, CDHS, Ledford HS, Ledford MS, EDHS & Others	\$ 2,193,635
Athletic Seating Repairs & Replacement	\$ 853,000
Tyro Middle Cafeteria	\$ 2,518,384
Additions/Pod Replacement at Wallburg Elementary & Ledford Middle	\$ 4,692,303
New Wallburg Area Elementary and Land Purchase	\$ 31,993,282
Davis Townsend Municipal Sewer	\$ 2,000,000
Generators Across the District	\$ 3,100,000
Covered Walkways	\$ 948,000
Paving - District-Wide	\$ 10,800,000
Food Storage Warehouse	\$ 2,500,000
New Bus Garage - Land & Infrastructure	\$ 6,000,000
Maintenance Warehouse Addition	\$ 500,000
<b>Total</b>	<b><u>\$ 121,833,123</u></b>

**Davidson County**  
 Capital Improvement Plan (CIP)  
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Lexington City Schools	
Lexington Middle School HVAC Needs	\$ 2,125,000
Lexington Middle School Roof Replacements	\$ 1,258,455
Lexington Senior High Roof Replacements	\$ 1,755,330
Boiler Replacements	\$ 375,000
Southwest Elementary Roof Replacement	\$ 931,755
South Lexington Elementary Roof Replacement	\$ 650,000
Pickett Elementary Roof Replacements	\$ 325,000
South Lexington Development Center Roof Replacement	\$ 205,620
Administration Office Roof Replacement	\$ 105,840
Replace R22 Systems	\$ 954,000
Lexington High School Softball and Baseball Fields Fencing	\$ 100,000
Athletic Light for Playing Fields to Meet NCHSAA Standards	\$ 200,000
Cameras & Safety Equipment Upgrades & Repairs	\$ 300,000
Technology Upgrades - Lexington Senior High	\$ 200,000
Technology Upgrades- Lexington Middle School	\$ 350,000
Technology Upgrades - Charles England	\$ 200,000
Pickett Elementary School - Technology Upgrades	\$ 200,000
Technology Upgrades - Southwest	\$ 200,000
Lexington Middle School Bleachers for the gym.	\$ 50,000
Asbestos Abatement Elimination of all Schools	\$ 3,000,000
Renovations to Lexington Middle School	\$ 2,500,000
Renovations to Lexington Senior High School	\$ 30,000,000
<b>Total</b>	<b><u>\$ 45,986,000</u></b>

**Davidson County**  
 Capital Improvement Plan (CIP)  
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Thomasville City Schools	
Roofing Needs:	
THS CTE Building Roof (Oldest Roof in TCS)	\$ 600,000
TMS Roofing	\$ 1,300,000
General District Roofing	\$ 250,000
Total	<u>\$ 2,150,000</u>
HVAC/ Electrical Upgrades:	
LED Lighting Project (TPS and Guilford St. Annex)	\$ 200,000
THS CTE & Math HVAC	\$ 750,000
General District HVAC Service / Repair / Replacement	\$ 250,000
Finch Auditorium Chiller / Cooling Tower	\$ 600,000
TMS, TPS HVAC Air Quality Upgrades & Unit Replacements	\$ 12,000,000
Total	<u>\$ 13,800,000</u>
Facility/Property Upgrades:	
Security and Safety	\$ 750,000
Central Office Renovations/Replacement	\$ 4,500,000
Finch Auditorium Replace Flooring	\$ 200,000
Finch Auditorium Replace Seats	\$ 150,000
Total	<u>\$ 5,600,000</u>
Buildings:	
Thomasville High School (New Building)	\$ 70,000,000
CTE/Vocational Building at THS	\$ 3,000,000
Finch Auditorium Building Repairs	\$ 400,000
Remove LDES Mobile Unit	\$ 100,000
Blinds	\$ 150,000
Parking Lots	\$ 250,000
Pavement/Sidewalks	\$ 100,000
Painting	\$ 100,000
Total	<u>\$ 74,100,000</u>
Technology:	
Telecommunication infrastructure upgrades	\$ 250,000
Finch Auditorium Projections	\$ 100,000
Server Room Upgrades	\$ 200,000
Total	<u>\$ 550,000</u>
<b>Total</b>	<u><b>\$ 96,200,000</b></u>

**Davidson County**  
 Capital Improvement Plan (CIP)  
 School / Community College Requests Not Included Within Five Year Plan

<b>Project</b>	<b>Request</b>
Davidson - Davie Community College	
Gee South Wing Roof Replacement	\$ 110,000
Finch Elevator Upgrade	\$ 120,000
Fire Alarm and Egress Upgrades	\$ 454,000
Mendenhall Roof Replacement	\$ 120,000
Replace Electrical Switch Gear in Sinclair Building	\$ 225,000
Reich Boiler Replacement	\$ 150,000
Replace VCT floors in Childcare	\$ 125,000
Replace Mendenhall Roof Top Units	\$ 500,000
Finch Hallway flooring replacement	\$ 150,000
Davidson Parking Lot resurfacing	\$ 200,000
PSS floors	\$ 125,000
<b>Total</b>	<b><u>\$ 2,279,000</u></b>
<b>Total All Requests</b>	<b><u><u>\$ 266,298,123</u></u></b>

**Davidson County Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
<b>HVAC/Cooling Towers and Boiler Replacement-District-Wide-</b> The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 25,000,000	HVAC systems are old and failing.	BMS, PES, EDHS, NDHS, NWES, and TMS have had new cooling towers, chillers, or air handlers, and heat pumps installed in 2018-2019. New cooling towers were installed at TMS, FGES and WES (2021) CES, LHS -new cooling tower- 2022. LMS/CES new split systems-2022. Cooling tower has been delivered for DT	1	Cooling tower replacement in planning stages- Ledford Middle. Mechanical room replacement and HVAC equipment-Northwest Elementary has been approved by the Board. STS has an HVAC project going before the Board in Jan. 23. Boiler replacements will be the next focus of ESSER funding.	Yes	1-5 years
<b>Southwood Elementary Metal Roof-</b> This price estimate is from Metal Roof Consultants.	\$ 1,944,400	1977 asphalt single ply roof.	LaFave made temporary repairs \$20,000 in 19-20	2	Roofs have reached their life expectancy. Recently we have replaced the roof at NDHS, the annex at Tyro Middle, and Ledford Middle. <b>This project is underway.</b>	No	1-2 years
<b>Wallburg Elementary Metal Roof/Gym Siding-</b> This price estimate is from Metal Roof Consultants.	\$ 1,122,000	1952,61, 63, 94 shingle asphalt roof.	Continue to make costly repairs.	3	<b>MRC has been approved by the Board to begin the design phase.</b>	No	1-2 years
<b>Roof Replacement- Palmer House, Maintenance, Transportation, and Fuel Island .</b> Replacement cost is an estimate from Metal Roof Consultants.	\$ 667,500	Water is leaking into all three buildings.	Temporary repairs have been made.	4	MRC has begun the design process.	No	1-2 years
<b>Reeds Elementary Metal Roof-</b> This price estimate is from Metal Roof Consultant	\$ 2,002,000	1951, 61, 75 roof with extensive repairs done in 1987.	Continue to make costly repairs.	5	Roofs have reached their life expectancy.	No	1-2 years
<b>Silver Valley Partial Roof Replacement-</b> The estimated cost for these projects comes from Metal Roof Consultants	\$ 616,000	1995 roof	Continue to make costly repairs.	6	Roofs have reached their life expectancy.	No	1-2 years

**Davidson County Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
<b>YVRCA- Install an Elevator-</b> The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 250,000	Safety measure for current ADA standards.	Future need for handicap access.	7	As the school grows in numbers, we may need to accommodate handicap students upstairs.	Yes	1-2 years
<b>YVRCA - Replace HVAC/Windows-</b> This price is from a proposal from McKissick Architecture	\$ 1,930,000	Windows and HVAC are in need of replacement.	Continue to make costly repairs to replace windows.	8	<b>Windows and HVAC has been installed on the front portion of the building.</b>	No	1-2 years
<b>Fire Alarm Upgrades or Replacements-</b> The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 593,000	Schools across the district need to have their fire alarms upgraded or replaced.	\$483,000 from previous budgets has been earmarked for fire alarm replacement.	9	We are currently having more problems with our alarms which cause false alarms and inconveniences the fire departments.	Yes	Half 1-2 years Half 3-5 years
<b>Cameras &amp; Safety Equipment Upgrades &amp; Repairs-</b> This price is a total from the various vendors who will provide the products and services.	\$ 409,619	We have been working on adding or replacing cameras at each campus. Controlled access systems have been added to all schools. Additional systems are currently being installed. Glass enclosures have been installed in several schools.	Received \$125,000 safety grant from the state (2018). Received \$122,750 from the state safety grant (2019). Applied for \$316,535 from the NC Safe Schools Grant (2020-21) <b>Applied and received 1.6 million for a variety of safety applications including 21 SROs, bus cameras, servers, door access controls, and reunification supplies.</b>	10	School systems across America must continue to improve safety measures.	Yes	1-2 years
<b>New Administration Office-</b> Another school district had a construction budget of +/- \$16,000,000 in 2020. So, assuming 20% price escalation, a similar project in 2024 could be \$19.2M or more. This is only speculation, and an actual statement of probable cost will be provided as part of an advance planning study.	\$ 19,200,000	Better working conditions, energy savings, up to date ADA standards.	Continue to spend money up keeping a dangerous building	11	Building was built in 1910 and is limited in space and additions would not be prudent.	Yes	1-5 years

**Davidson County Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
<b>Athletic Facilities</b> -The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 2,193,635	This is a listing of a few immediate needs.- South and Central-track replacement, Ledford High- pressbox and tennis courts, Ledford Middle -football bleachers and wooden pole lights, East- roof replacement for the fieldhouse, restrooms, and pressbox.	Tracks have been replaced at North and Ledford. Water and sewer has been added to the baseball and softball complex at South. Drainage issues have been addressed at West. Sinkhole project has been completed at WDHS 10/22.	12	<b>South Davidson slip line and irrigation project is underway.</b> LHS tennis court cracks have been filled and repainted	Yes	1-5 years
<b>Athletic Seating Repairs &amp; Replacement</b> -The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 853,000	Many schools across the district are in need of repair.	CDHS gym bleachers replaced fall 2019. EDHS gym bleachers replaced spring 2021.	13	We must continue to make repairs to keep our schools safe.	Yes	1-5 years
<b>Tyro Middle New Cafeteria</b> - This request was included in the 2015-2016 NCDP Facility Needs Survey	\$ 2,518,384	Lunches served from 11:00 to 1:30. Area is very small where students and staff can eat.	Non-Applicable	14	Overcrowded - **Please note the proposed impacts of the new housing developments in the West Davidson feeder pattern.	No	3-5 years
<b>Pod Replacement at Wallburg Elementary and Ledford Middle Schools</b> - This price estimate was generated from the NCDPI school construction price sheet. This estimate includes 7 elementary classrooms plus circulation, toilets and mechanical at \$2,454,543. The estimate also includes 7 middle school classrooms plus circulation, toilets and mechanical at \$2,237,760.	\$ 4,692,303	Both pods were installed to alleviate overcrowding in the brick and mortar portion of the building	Non-Applicable	15	Overcrowded- Wallburg is currently at 137% capacity while Ledford Middle is at 92% capacity.	No	3-5 years
<b>New Wallburg Area Elementary and Land Purchase</b> - The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey	\$ 31,993,282	Relieve overcrowding and accommodate area growth.	Redistricting would overcrowd Friendship, Midway and Friedberg Elementary.	16	The current dining room is a double wide trailer while the third grade is housed in a 20 plus year old POD.	No	3-5 years



**Davidson County Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
<b>Davis Townsend Municipal Sewer-</b> The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey 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.	No	5-10 years
<b>Generators Across the District-</b> This estimate was included in the last CIP plan	\$ 3,100,000	Allows us to continue school when power is out. Allows for emergency shelters.	None at this time.	18	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
<b>Covered Walkways-</b> The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 948,000	Covered walkways are needed across the district to protect students and staff from weather conditions.	None	19	None	No	3-5 years
<b>Paving- All Schools-</b> The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey	\$ 10,800,000	Potholes are continuously being addressed.	Continue to patch and repair until funds become available.	20	Portions of parking lots were paved at Central High and Ledford High during the summer of 2021.	Yes	3-5 years
<b>Food Storage Warehouse-</b> The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey	\$ 2,500,000	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.	21	Currently paying to store pallet of frozen food off school grounds.	No	1-5 years
<b>New Bus Garage Land &amp; Infrastructure-</b> The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey	\$ 6,000,000	New buses will not fit inside work bays.	Continue using garages with garage door bays open.	22	All new buses will not be able to fit inside the existing garage bay areas.	Yes	1-5 years
<b>Maintenance Warehouse Addition-</b> The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey	\$ 500,000	More storage is needed to store more maintenance items on site.	Continue to store equipment in outside storage containers.	23	Inventory has been stolen from outside storage containers and storage areas.	No	1-5 years
<b>Total Davidson County Schools</b>	<b>\$ 121,833,123</b>						

**Davidson County Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
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**\*\*New development, Bryson Park with 400 houses, will have a significant impact on Friedberg Elementary School. Currently, Friedberg is at 87% capacity.**  
<https://www.drhorton.com/north-carolina/greensboro-winston-salem/lexington/bryson-park>

**\*\*New developments, Boone's Village with 85 houses, Middleton with 160 houses, and Coble Farm with over 1200 houses, will have a significant impact on the West Davidson feeder pattern. Tyro Middle is at 86% capacity while West Davidson is at 87% capacity.**

<https://www.drhorton.com/north-carolina/greensboro-winston-salem/lexington/boones-village>

**Lexington City Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Lexington Middle School HVAC Needs	\$ 2,125,000	Replace 4 air handlers in the rooftop penthouses; replace air handler for band room; replace 2 split units for cafeteria; provide cooling for kitchen; provide cooling for gym; replace exhaust system for kitchen; replace cooling systems for art and home education classrooms	None	1	Engineering Report Available	Yes	1 to 2 years
Lexington Middle School Roof Replacements	\$ 1,258,455	Main bldg. (1994-1996), Gym/Shop addition (1985)	Continue costly repairs to existing roofs	2	Roofs have reached their end of life stage	Yes	1 to 2 years
Lexington Senior High Roof Replacements	\$ 1,755,330	Gym (1992), ROTC (1998), Kitchen (1988), Auditorium/band room (1990), Vocational (1993), Health Occupations (1989), Science (1998), Fieldhouse (2000), Concessions Stands & Outbuildings, Home Concession (1987/recoated 2000)	Continue costly repairs to existing roofs	3	Roofs have reached their end of life stage	Yes	1 to 2 years
Boiler Replacements	\$ 375,000	Boilers were installed between 1990-93. Change out 3 to 4 atmosphere "energy hog" boilers to high efficiency boilers	Continue costly repairs to existing equipment	4	Boilers will eventually fail and repairs continue to be costly	Yes	2 to 3 years
Southwest Elementary Roof Replacement	\$ 931,755	replace 1988 roof	Continue costly repairs to existing roofs	5	Roof has reached its end of life stage	Yes	N/A
South Lexington Elementary Roof Replacement	\$ 650,000	replace 1988 roof	Continue costly repairs to existing roofs	6	Roof has reached its end of life stage	Yes	N/A
Pickett Elementary Roof Replacements	\$ 325,000	Original bldg. (1986-1987), Media Center Addition (1995), Classroom addition (2001)	Continue costly repairs to existing roofs	7	Roofs have reached their end of life stage	Yes	N/A
South Lexington Development Center Roof Replacement	\$ 205,620	Replace 1992 roof	Continue costly repairs to existing roofs	8	Roof has reached its end of life stage	Yes	N/A

**Lexington City Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Administration Office Roof Replacement	\$ 105,840	Replace 1988 roof	Continue costly repairs to existing roofs	9	Roof has reached its end of life stage	Yes	N/A
Replace R22 Systems	\$ 954,000	R22 refrigerant will no longer be available beginning 2020 because refrigerant is an ozone depleting product.	In some units it's possible to use 407c refrigerant	10	N/A	N/A	N/A
Lexington High School Softball and Baseball Fields Fencing	\$ 100,000	Fields are currently not useable for games all games played away from home.	Continue expense of all away games	11	N/A	N/A	1 to 5 years
Athletic Light for Playing Fields to Meet NCHSAA Standards	\$ 200,000	Baseball and softball fields and parking lots do not have lighting. Baseball field is not compliant with High School Athletic rules. Drainage for stands in football fields.	None	12	N/A	Yes	1 to 5 years
Cameras & Safety Equipment Upgrades & Repairs	\$ 300,000	Schools need to provide a safe environment. We have been working on placing a minimum number of cameras in every school. Install cameras in blind areas and update cameras that are no longer operational. Wrap front doors and windows with safety screens.	None	13	N/A	Yes	2 to 3 years
Technology Upgrades - Lexington Senior High	\$ 200,000	Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	14	N/A	No	3 to 5 years
Technology Upgrades- Lexington Middle School	\$ 350,000	Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	15	N/A	No	3 to 5 years

**Lexington City Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Technology Upgrades - Charles England	\$ 200,000	Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	16	N/A	No	3 to 5 years
Pickett Elementary School - Technology Upgrades	\$ 200,000	Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	17	N/A	No	3 to 5 years
Technology Upgrades - Southwest	\$ 200,000	Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	18	N/A	No	3 to 5 years
Lexington Middle School Bleachers for the gym.	\$ 50,000	More seating is need to host home games.	None	20	Current Bleachers are too inadequate	N/A	2 years
Asbestos Abatement Elimination of all Schools	\$ 3,000,000	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.	21	N/A	Yes	5 years
Renovations to Lexington Middle School.	\$ 2,500,000	Major renovations to include replacing all exterior doors, floors, HVAC, redesign entrance, water seal exterior building, bleachers in gym, paint whole school, repair drainage and all plumbing, make handicap compliant.		1	N/A	yes	2 years
Renovate Lexington Senior High School	\$ 30,000,000	Major renovations to include upgrading all exterior doors, floors, HVAC, redesign entrance, replace gym floor, paint whole school, repair drainage issues in court yard, renovate CTE classrooms, renovate all bathrooms, redesign front entrance and office, HVAC, build new auxilary gym and addistional classrooms		1	N/A	yes	4 years
<b>Total Lexington City Schools</b>	<b><u><u>\$ 45,986,000</u></u></b>						

**Thomasville City Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	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
<b><u>Roofing</u></b>							
THS CTE Building Roofing (oldest roof in TCS)	\$ 600,000	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 similar roof structure will not be as durable as the other roof replacements across the campus.	Priority 1	Growth in career and technical programs - overall building renovation needed. Rest of the campus roofing has been updated.	YES	2023-2025
TMS Roofing	\$ 1,300,000	New wing/replace overlay; main building/ replacement; Bulldog Academy wing/complete replacement with structural changes	Scan was completed; roof is beyond repair and will require a complete replacement.	Priority 1	Age of roof past life expectancy	YES	2023-2025
General District Roofing, Maintenance, and Service etc.	\$ 250,000	All roofs require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term	Internal maintenance by non-professional roofers- patching rather than preventing	Priority 2	Maintenance and Preventative Care	YES	Annually 2023-2028
Total	<u>\$ 2,150,000</u>						
<b><u>HVAC/ Electrical Upgrades</u></b>							
LED Lighting Project (only TPS and Guilford St. Annex remain to be completed)	\$ 200,000	Three schools have been completed at a significant cost savings for the district. This would complete the remaining two building over the next two years	Work will be completed by in-house electrician vs contract for service (\$200,000 total for the project - not for each year)	Priority 2	Upgrade, cost savings on bill and services	NO	2023-2025
THS CTE & Math HVAC	\$ 750,000	Replace HVAC units and piping in classrooms. Existing HVAC system is 45 years old. The existing units are inefficient and difficult to maintain.	Replacement can be done in each building in different years to spread cost over two budget years.	Priority 3	No growth anticipated but increases in demands for CTE programs and use of that part of campus. This work will be beyond the scope of available ESSER funds.	NO	2024-2025; 2025-2026

**Thomasville City Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	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
<b><u>Roofing</u></b>							
THS CTE Building Roofing (oldest roof in TCS)	\$ 600,000	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. 19,224 sq. ft.	Replacement with similar roof structure will not be as durable as the other roof replacements across the campus.	Priority 1	Growth in career and technical programs - overall building renovation needed. Rest of the campus roofing has been updated.	YES	2023-2025
TMS Roofing	\$ 1,300,000	New wing/replace overlay; main building/ replacement; Bulldog Academy wing/complete replacement with structural changes	Scan was completed; roof is beyond repair and will require a complete replacement.	Priority 1	Age of roof past life expectancy	YES	2023-2025
General District Roofing, Maintenance, and Service etc.	\$ 250,000	All roofs require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term	Internal maintenance by non-professional roofers- patching rather than preventing	Priority 2	Maintenance and Preventative Care	YES	Annually 2023-2028
Total	<u>\$ 2,150,000</u>						
<b><u>HVAC/ Electrical Upgrades</u></b>							
LED Lighting Project (only TPS and Guilford St. Annex remain to be completed)	\$ 200,000	Three schools have been completed at a significant cost savings for the district. This would complete the remaining two building over the next two years	Work will be completed by in-house electrician vs contract for service (\$200,000 total for the project - not for each year)	Priority 2	Upgrade, cost savings on bill and services	NO	2023-2025
THS CTE & Math HVAC	\$ 750,000	Replace HVAC units and piping in classrooms. Existing HVAC system is 45 years old. The existing units are inefficient and difficult to maintain.	Replacement can be done in each building in different years to spread cost over two budget years.	Priority 3	No growth anticipated but increases in demands for CTE programs and use of that part of campus. This work will be beyond the scope of available ESSER funds.	NO	2024-2025; 2025-2026

**Thomasville City Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	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
General District Wide HVAC Service, Maintenance and Refurbishing	\$ 250,000	All units require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term	Internal maintenance by non-professional HVAC - patching rather than preventing	Priority 5	Maintenance and Preventative Care for maintenance and repair beyond the available funding and time frame for ESSER funds.	NO	Annually 2023-2028
Finch Auditorium Chiller/Cooling Tower	\$ 600,000	Replace existing chiller. Cooling tower and chiller are beyond service life. Repairs and routine maintenance are costly.	Replace water cooled system with air cooled system.	Priority 4	Return to more frequent usage of the facility post-Covid has increased demand on the HVAC system.	NO	2023-3024
THS, TPS HVAC upgrades for air quality and replacement of units	\$ 12,000,000	Complete replacement at both schools to meet air quality demands and life expectancy/warranty of current units	Will use ESSER funds to work with the 2 schools with immediate needs (LDES; TMS); These funds will be exhausted by 2024.	Priority 4	Life expectancy of unit is exhausted; needs for upgraded air quality requirements	YES	2025-2026; 2026-2027
Total	<u>\$ 13,800,000</u>						

**Facility/Property Upgrades**

Security and Safety	\$ 750,000	New Entrance for TMS to create a secure entrance vestibule, along with additional and new cameras/software, upgraded alarm and notification systems.	Installations can be done in different phases to spread cost over different budget years.	Priority 1	N/A	YES	2023-2024; 2024-2025
Central Office Renovations/Replacement	\$ 4,500,000	Building envelope is substandard for air quality, energy efficiency, and safety. Building is inadequate for current district needs. HVAC estimates alone are nearly 1/2 the building value.	Replacement may be the most cost-effective option rather than renovation of the current facility	Priority 1		NO	2023-2025
Finch Auditorium Replace Flooring	\$ 200,000	Replace carpet in auditorium area. Current carpet is 40 years old. Carpet is worn in traffic areas and may pose a tripping hazard. This is a community use facility	Reduce carpeted area. Paint concrete floor in low traffic areas.	Priority 5	N/A	NO	2025-2026



**Thomasville City Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	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 Replace Seats	\$ 150,000	Replace existing seats in auditorium area. Upholstery is worn and some seats need mechanical repair. This is a community use facility	Seats are beginning to fail. Replacement will be more cost-effective than repairing individual seats.	Priority 4	N/A	NO	2025-2026
<b>Total</b>	<b>\$ 5,600,000</b>						
<b><u>Buildings</u></b>							
Thomasville High School Replacement	\$ 70,000,000	New High School to replace aging building that has exceeded its useful life	Major renovations that may prolong the life of facility by a few years	Priority 1	Pursuing NBPSCF through DPI (\$50-M) + County Match (\$20-M)	YES	2023-2024; 2024-2025
CTE/Vocational Building @ THS	\$ 3,000,000	Complete renovation of a 1959 building to include new wiring, ADA compliance (elevator and/or ramp), re-definitions of spaces for innovative Advanced manufacturing, JROTC, medical sciences, arts and music, and innovative learning spaces for school as a whole (asbestos removal)	Our advanced manufacturing program is a pipeline for great jobs to DCCC and the workforce. The space is old and starting to become unsafe for modern school needs. This program is accessible to other districts and is on track to be an innovative course of study for the community as a whole. Major upgrades are needed as the building is basically original to 1959 construction	Priority 1	Partial funding has been secured for this project; however increases in material and construction costs have more than doubled the original cost projections.	YES	2023-2024; 2024-2025
Finch Auditorium Building Repairs	\$ 400,000	Will need to have engineering & structural analysis conducted by professionals followed by repair work to existing facade.		Priority 1		YES	2023-2024
Remove LDES Mobile Unit	\$ 100,000	Remove mobile unit from LDES campus.		Priority 1	This is health and safety hazard and is a major concern from the fire marshal.	YES	2023-2024
Blinds	\$ 150,000	Replace existing blinds with energy efficient blinds district-wide. Blind replacement will also assist with security in individual classrooms and offices.		Priority 2	Increased energy efficiency and security.	NO	2024-2025

**Thomasville City Schools**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Requests - Five Year Plan

Project	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
Parking Lots	\$ 250,000	All lots require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term.		Priority 2	Old/safety concern (though not life safety)	NO	2023-2024
Pavement/Sidewalks	\$ 100,000	All pavement/sidewalks require annual review, maintenance and service to keep viable and in good shape, thus preventing full replacement over the long term.		Priority 1	Age and safety concerns / though not life safety	NO	2023-2028
Painting	\$ 100,000	Interior and exterior paint for a building each year (contracted service)		Priority 1	Age and consistent need	NO	2023-2028
Total	<u>\$ 74,100,000</u>						
<b><u>Technology</u></b>							
Telecommunication infrastructure upgrades	\$ 250,000	Upgrade classroom and office desktop phones, including Bogen communication system for enhanced campus communication systems, including two-way communications both inside and outside the buildings	Current telecommunication infrastructure is approaching end of life	Priority 2	Upgrades needed for safety, security, and enhanced campus communication	YES	2023-2024
Finch Auditorium Projection	\$ 100,000	Complete upgrades of 20 year old projection equipment and screens; add additional side screens - this is a community use facility		Priority 3		NO	2024-2025
Server room upgrades	\$ 200,000	Upgrades needed for servers and switches across the district.		Priority 2	This is beyond the scope of E-rate fund availability.	NO	2023-2024
Total	<u>\$ 550,000</u>						
<b>Total Thomasville City Schools</b>	<b><u>\$ 96,200,000</u></b>						

**Davidson-Davie Community College**  
 Capital Improvements Plan (CIP) FY 2023-2028  
 Large Project Request - Five Year Plan

Davidson - Davie Community College	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement
Gee South Wing Roof Replacement	\$ 110,000	This roof is at the end of it's life. It has been repaired several times and continues to leak in different areas.	Continue to make costly repairs.	1	Yes	23-24
Finch Elevator Upgrade	\$ 120,000	Elevator put into service in 1974. Consistently malfunctions	None at this time.	2	Yes	23-24
Fire Alarm and Egress Upgrades	\$ 454,000	Numerous buildings across campus need the fire alarm and egress lighting upgraded	None at this time.	3	Yes	23-24
Mendenhall Roof Replacement	\$ 120,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	Continue to make costly repairs.	4	Yes	23-24
Replace Electrical Switch Gear in Sinclair Building	\$ 225,000	Original electrical in building (1962). Branch wiring is cloth covered rubber that has tendency to dry out, crack and fall away when disturbed.	None at this time.	5	Yes	24-25
Reich Boiler Replacement	\$ 150,000	Original boiler is aging and have issues	None at this time.	7	Yes	2023
Replace VCT floors in Childcare	\$ 125,000	Flooring tiles are cracking and causing inspection issues with the childcare inspector	None at this time.	8	Yes	2023
Replace Mendenhall Roof Top Units	\$ 500,000	The 2 RTU's are aging and starting to have issues	None at this time.	9	Yes	2024
Finch Hallway flooring replacement	\$ 150,000	Carpet is aging and starting to loosen up	None at this time.	10	Yes	2024
Davidson Parking Lot resurfacing	\$ 200,000	The asphalt is cracking and deteriorating	None at this time.	11	Yes	2025
PSS floors	\$ 125,000	Old flooring in PSS	None at this time.	12	Yes	2027
<b>Total Davidson-Davie Community College</b>	<b><u>\$ 2,279,000</u></b>					

**Davidson County**

County Government Projects not Included in the FY 2023 - 2028 CIP but are Considered "Horizon Issues"

Project	Estimated Cost	Estimated Offsetting Revenues	Net County Cost	First Year Operating Cost
<b>County-wide CTE Facility</b> - Construct a centrally located career & technical education facility for use by all three school districts.	\$ 30,000,000	\$ -	\$ 30,000,000	\$ -
<b>Linwood Park Renovations</b> - 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.	\$ 1,030,000	\$ -	\$ 1,030,000	\$ -
<b>Hughes Park Renovations</b> - Additional playgrounds, restroom facility, archery range.	\$ 350,000	\$ -	\$ 350,000	\$ -
<b>Southmont Park Renovations</b> - Replace lights on large ballfield and renovate restrooms.	\$ 100,000	\$ -	\$ 100,000	\$ -
<b>Boone's Cave Park Renovations</b> - Resurface road and renovate bathhouse and camp sites and camp sites.	\$ 525,000	\$ -	\$ 525,000	\$ -
<b>Optimist Park Renovations</b> - Add playground and renovate restrooms pave walking trails.	\$ 128,000	\$ -	\$ 128,000	\$ -
<b>Yadkin River Park</b> - Add an observation tower	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -
<b>West Campus Renovations</b> - Add additional space and gym to current facility.	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
<b>Lake Thom-A-Lex</b> - Replace fishing piers and Miracle Playground.	\$ 155,000	\$ 51,667	\$ 103,333	\$ -
<b>Hughes Park Multi-Sports Center</b> - 58,000 sq. ft. facility with 5,000 capacity auditorium & other amenities on plan	\$ 15,000,000	\$ -	\$ 15,000,000	\$ -
<b>Public Land Acquisition</b> (Alcoa - Greenways)	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -
<b>Agriculture Center / Livestock Arena</b> - 21,000 sq. ft. facility including land acquisition.	\$ 5,630,000	\$ -	\$ 5,630,000	\$ -
<b>Buoys for High Rock Lake</b> - Partner with Rowan County to strategically place buoys throughout High Rock Lake.	\$ 150,000	\$ -	\$ 150,000	\$ 15,000
<b>North Davidson Public Library</b> - Build a new library or upgrade existing in the North Davidson area.	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -
<b>Landfill</b> - Purchase acreage to build another landfill to meet future needs of the County.	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -
<b>Colonial Drive Building</b> - Remaining exterior & interior renovations including covered walkway (after window replacement and brick repointing)	\$ 4,543,378	\$ -	\$ 4,543,378	\$ -
<b>West Campus</b> (Senior Services) - Build a covered walkway to the main entrance	\$ 190,000	\$ -	\$ 190,000	\$ -
<b>Replacement 800 MHz Public Safety Radios</b> - Replace 450 +/- Public Safety radios that have exceeded their useful life	\$ 2,250,000	\$ -	\$ 2,250,000	\$ -
<b>DSS Renovations</b> - Includes reconfiguration of current space (Lexington / Governmental Center) to meet existing needs.	\$ 1,313,000	\$ -	\$ 1,313,000	\$ -
<b>Spay &amp; Neuter Clinic</b> - Construct or renovate existing space to host low cost spay and neuter clinic	\$ 1,000,000	\$ 160,000	\$ 840,000	\$ -
<b>Public Defender Office Space</b> - Construct or renovate existing space to host public defender's office	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
<b>New 911 Center</b> - Transition the existing 911 center to new location, more suitable for current use.	<u>\$ 12,596,604</u>	<u>\$ -</u>	<u>\$ 12,596,604</u>	<u>\$ -</u>
<b>Total</b>	\$ 110,960,982	\$ 211,667	\$ 110,749,315	\$ 15,000

FY 2023- 2028 Capital Improvement Plan Summary (All Projects)

Project	Department	2023	2024	2025	2026	2027	2028	Total
New Detention Facility	Sheriff	\$ -	\$ 92,400,000	\$ -	\$ -	\$ -	\$ -	\$ 92,400,000
County-Wide Server Replacement	IT	\$ -	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ 684,000
Colonial Drive Brick Repointing & Sealing	Public Bldgs.	\$ 255,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,200
Cecil School Window Replacement	Public Bldgs.	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Tyro Library Roof Replacement	Public Bldgs.	\$ -	\$ 222,800	\$ -	\$ -	\$ -	\$ -	\$ 222,800
Transportation Retaining Wall	Public Bldgs.	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Parking Deck Renovations	Public Bldgs.	\$ -	\$ 932,900	\$ -	\$ -	\$ -	\$ -	\$ 932,900
LCS MS Renovations	Schools	\$ 3,587,409	\$ 3,587,408	\$ -	\$ -	\$ -	\$ -	\$ 7,174,817
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
Radio TDMA Upgrade - (450 +/- Total)	Public Safety	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
911 Communications Console Furniture Replacement	Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Communications Console Equipment & Technology Upgrade	Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Airport Infrastructure Bill Funds (Possible Land Acquisition)	Airport	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
Airport Runway Strengthening	Airport	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Sewer Expansion (ARP \$'s + State Grants)	Sewer	\$ -	\$ 9,432,500	\$ 28,409,683	\$ 8,513,900	\$ -	\$ -	\$ 46,356,083
Davis Townsend Elementary Sewer	Sewer	\$ -	\$ 1,690,650	\$ -	\$ -	\$ -	\$ -	\$ 1,690,650
Replace Komatsu Dozer	Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,000	\$ 810,000
Replace 963 Trackloader	Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 602,139	\$ 602,139
Cell Construction Phase II - Area 4a (5.4 Acres)	Landfill	\$ -	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	\$ 4,300,000
Replace (826 Trash Compactor - 90,000 lbs)	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 975,000	\$ -	\$ 975,000
Replace (836 Compactor - 130,000 lbs)	Landfill	\$ -	\$ 1,387,570	\$ -	\$ -	\$ -	\$ -	\$ 1,387,570
Leachate Storage Tank Purchase & Installation	Landfill	\$ 748,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 748,000
Replace Articulated Dump Truck	Landfill	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 750,000
Replace 345 CAT Excavator	Landfill	\$ -	\$ -	\$ 641,300	\$ -	\$ -	\$ -	\$ 641,300
Cell Construction Phase II - Area 4 Cell 2 & Area 5 Cell 1 (7 Acres)	Landfill	\$ -	\$ -	\$ -	\$ 4,550,000	\$ -	\$ -	\$ 4,550,000
Purchase (2 - Roll Off Trucks)	Landfill	\$ -	\$ -	\$ -	\$ 195,000	\$ -	\$ 210,000	\$ 405,000
Replace John Deere Rubber Tire Backhoe	Landfill	\$ 152,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,435
<b>Total</b>		<b>\$ 20,455,828</b>	<b>\$ 114,544,428</b>	<b>\$ 29,671,983</b>	<b>\$ 14,358,900</b>	<b>\$ 1,941,200</b>	<b>\$ 3,897,139</b>	<b>\$ 184,869,478</b>

Note: The Sewer Projects Listed Above Are Placeholder Projects Should Any Private Demand Increase Growth To Where The Sewer Project Is Needed.

**FY 2023 - 2028 Capital Improvement Plan - Summary by Function**

<b>Category / Function</b>	<b>Current Year FY 2023</b>	<b>FY 2024 Estimated</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Estimated</b>	<b>FY 2027 Estimated</b>	<b>FY 2028 Estimated</b>	<b>Total (All Years)</b>
<b>Expenses</b>							
General Government	\$ 15,967,984	\$ 94,146,300	\$ 621,000	\$ 350,000	\$ 966,200	\$ 2,275,000	\$ 114,326,484
Education	\$ 3,587,409	\$ 3,587,408	\$ -	\$ -	\$ -	\$ -	\$ 7,174,817
Sewer	\$ -	\$ 11,123,150	\$ 28,409,683	\$ 8,513,900	\$ -	\$ -	\$ 48,046,733
Landfill	\$ 900,435	\$ 5,687,570	\$ 641,300	\$ 5,495,000	\$ 975,000	\$ 1,622,139	\$ 15,321,444
<b>Total</b>	<b>\$ 20,455,828</b>	<b>\$ 114,544,428</b>	<b>\$ 29,671,983</b>	<b>\$ 14,358,900</b>	<b>\$ 1,941,200</b>	<b>\$ 3,897,139</b>	<b>\$ 184,869,478</b>
<b>Source of Funds</b>							
Capital Reserve	\$ 3,842,609	\$ 65,851,858	\$ 621,000	\$ 350,000	\$ 966,200	\$ 1,475,000	\$ 73,106,667
Enterprise Funds	\$ 900,435	\$ 5,687,570	\$ 641,300	\$ 5,495,000	\$ 975,000	\$ 1,622,139	\$ 15,321,444
Other Sources	\$ 15,712,784	\$ 9,432,500	\$ 28,409,683	\$ 8,513,900	\$ -	\$ 800,000	\$ 62,868,867
Debt Financing	\$ -	\$ 33,572,500	\$ -	\$ -	\$ -	\$ -	\$ 33,572,500
<b>Total</b>	<b>\$ 20,455,828</b>	<b>\$ 114,544,428</b>	<b>\$ 29,671,983</b>	<b>\$ 14,358,900</b>	<b>\$ 1,941,200</b>	<b>\$ 3,897,139</b>	<b>\$ 184,869,478</b>

\$ -

**FY 2023 - 2028 Capital Improvement Plan - Summary by Project**  
(General Government / Education / Sewer)

Category / Project	Current Year FY 2023	FY 2024 Estimated	FY 2025 Estimated	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	Total (All Years)
<b>Expenses</b>							
<b>General Government</b>							
New Detention Facility	\$ -	\$ 92,400,000	\$ -	\$ -	\$ -	\$ -	\$ 92,400,000
County-Wide Server Replacement	\$ -	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ 684,000
Colonial Drive Repointing & Brick Sealing	\$ 255,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,200
Cecil School Window Replacement	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Tyro Library Roof Replacement	\$ -	\$ 222,800	\$ -	\$ -	\$ -	\$ -	\$ 222,800
Transportation Retaining Wall	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Parking Deck Renovations	\$ -	\$ 932,900	\$ -	\$ -	\$ -	\$ -	\$ 932,900
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
EMS Silver Valley Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
County-Wide TDMA Radio Upgrade (450 Total)	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
911 Communications Technology Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Airport Infrastructure Bill Funds	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
Airport Runway, Taxiway and Apron Strengthening	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
<b>Total</b>	<b>\$ 15,967,984</b>	<b>\$ 94,146,300</b>	<b>\$ 621,000</b>	<b>\$ 350,000</b>	<b>\$ 966,200</b>	<b>\$ 2,275,000</b>	<b>\$ 114,326,484</b>
<b>Education</b>							
Lexington Middle Schools Renovations	\$ 3,587,409	\$ 3,587,408	\$ -	\$ -	\$ -	\$ -	\$ 7,174,817
<b>Total</b>	<b>\$ 3,587,409</b>	<b>\$ 3,587,408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,174,817</b>
<b>Sewer</b>							
Sewer Expansion (ARP \$'s + State Grants)	\$ -	\$ 9,432,500	\$ 28,409,683	\$ 8,513,900	\$ -	\$ -	\$ 46,356,083
Davis Townsend Elementary Sewer	\$ -	\$ 1,690,650	\$ -	\$ -	\$ -	\$ -	\$ 1,690,650
<b>Total</b>	<b>\$ -</b>	<b>\$ 11,123,150</b>	<b>\$ 28,409,683</b>	<b>\$ 8,513,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,046,733</b>
<b>Total</b>	<b>\$ 19,555,393</b>	<b>\$ 108,856,858</b>	<b>\$ 29,030,683</b>	<b>\$ 8,863,900</b>	<b>\$ 966,200</b>	<b>\$ 2,275,000</b>	<b>\$ 169,548,034</b>
<b>Source of Funds</b>							
Capital Reserve	\$ 3,842,609	\$ 65,851,858	\$ 621,000	\$ 350,000	\$ 966,200	\$ 1,475,000	\$ 73,106,667
Other Sources	\$ 15,712,784	\$ 9,432,500	\$ 28,409,683	\$ 8,513,900	\$ -	\$ 800,000	\$ 62,868,867
Debt Financing	\$ -	\$ 33,572,500	\$ -	\$ -	\$ -	\$ -	\$ 33,572,500
<b>Total</b>	<b>\$ 19,555,393</b>	<b>\$ 108,856,858</b>	<b>\$ 29,030,683</b>	<b>\$ 8,863,900</b>	<b>\$ 966,200</b>	<b>\$ 2,275,000</b>	<b>\$ 169,548,034</b>

# Davidson County

## Estimated Revenue Redistributed Sales Tax - Article 44

FY 2021-22 Year End Actual	\$ 4,425,191
FY 2022-23 Adopted Budget	\$ 4,346,825

2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
\$ 4,346,825	\$ 4,646,451	\$ 4,785,845	\$ 4,929,420	\$ 5,077,302



**Davidson County**  
Estimated Revenue Article 46 Sales Tax

FY 2021-22 Year End Actual	\$ 5,157,628
FY 2022-23 Adopted Budget	\$ 5,172,631

2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
\$ 5,172,631	\$ 5,506,459	\$ 5,671,653	\$ 5,841,802	\$ 6,017,056

**Davidson County**  
Summary Outstanding Debt Schedule

	<b>Budget Year</b>	<b>Budget Year</b>	<b>Budget Year</b>	<b>Budget Year</b>	<b>Budget Year</b>
	2023	2024	2025	2026	2027
	2024	2025	2026	2027	2028
Debt Service Obligations (General Fund)					
QSCBs	\$ 9,364,025	\$ 7,423,527	\$ 5,490,171	\$ 3,902,421	\$ 3,902,421
General Obligation (GO) Bonds	\$ 31,674,750	\$ 26,878,200	\$ 22,281,050	\$ 17,883,900	\$ 13,491,500
Limited Obligation Bonds (LOBs)	\$ 89,955,275	\$ 82,287,105	\$ 75,596,143	\$ 69,073,530	\$ 62,871,430
Total Current Debt Outstanding	<u>\$ 130,994,050</u>	<u>\$ 116,588,832</u>	<u>\$ 103,367,363</u>	<u>\$ 90,859,851</u>	<u>\$ 80,265,351</u>
Debt from New Borrowing	\$ -	\$ -	\$ -	\$ -	\$ -
Total Outstanding Debt	<u>\$ 130,994,050</u>	<u>\$ 116,588,832</u>	<u>\$ 103,367,363</u>	<u>\$ 90,859,851</u>	<u>\$ 80,265,351</u>

**Davidson County**  
Summary of Projected Interest and Principal Debt Payments

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2023	2024	2025	2026	2027
	2024	2025	2026	2027	2028
Debt Service Payments (General Fund)					
General Obligation (GO) Bonds	\$ 4,796,550	\$ 4,597,150	\$ 4,397,150	\$ 4,392,400	\$ 3,208,150
Limited Obligation Bonds (LOBs)	\$ 7,668,170	\$ 6,690,963	\$ 6,522,613	\$ 6,202,100	\$ 5,791,600
QSCB's	\$ 1,940,498	\$ 1,933,356	\$ 1,587,750	\$ -	\$ -
Total Current Debt Payments	<u>\$ 14,405,218</u>	<u>\$ 13,221,469</u>	<u>\$ 12,507,513</u>	<u>\$ 10,594,500</u>	<u>\$ 8,999,750</u>
New Borrowing	\$ 1,154,442	\$ 3,144,750	\$ 3,058,400	\$ 2,972,050	\$ 2,885,700
Total Principal and Interest Debt Service	<u>\$ 15,559,660</u>	<u>\$ 16,366,219</u>	<u>\$ 15,565,913</u>	<u>\$ 13,566,550</u>	<u>\$ 11,885,450</u>
<b>Debt Service as a Percentage of Operating Budget</b>	<b>7%</b>	<b>9%</b>	<b>8%</b>	<b>7%</b>	<b>6%</b>
Population (Per NC Office of Budget and Management)	170,907	172,381	173,868	175,367	176,880
Debt Service Budget Per Capita (Estimated with Existing + CIP New Projects)	\$91	\$95	\$90	\$77	\$67
Existing Debt for Davidson County Per Capita As of 6/30/22 Financial Statements	\$84	\$77	\$72	\$60	\$51
Debt for Davidson County's Population Group Per Capita As of 6/30/22 on the LGC Website	\$187	\$187	\$187	\$187	\$187
Debt Per Capita Statewide Average As of 6/30/22 on the LGC Website	\$169	\$169	\$169	\$169	\$169

**Davidson County**  
 Projected Property Taxes

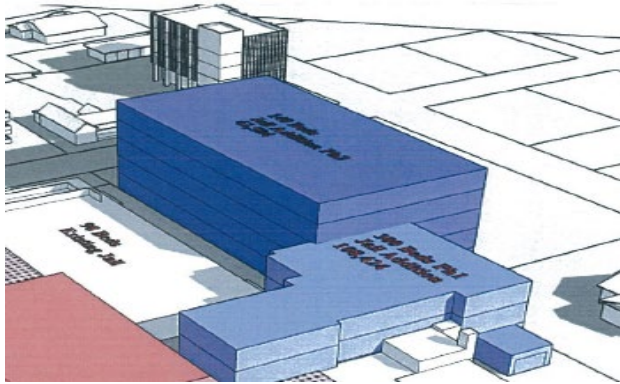
	<b>Budget Year</b>		<b>Budget Year</b>		<b>Budget Year</b>		<b>Budget Year</b>		<b>Budget Year</b>		<b>Budget Year</b>
	<b>2022</b>		<b>2023</b>		<b>2024</b>		<b>2025</b>		<b>2026</b>		<b>2027</b>
	<b>2023</b>		<b>2024</b>		<b>2025</b>		<b>2026</b>		<b>2027</b>		<b>2028</b>
Property Tax Revenue	\$93,291,167	\$	96,274,837	\$	99,163,082.11	\$	102,137,975	\$	105,202,113.81	\$	109,410,198
Collection Rate	96.75%		96.75%		96.75%		96.75%		96.75%		96.75%
Tax Rate	0.5400		0.5400		0.5400		0.5400		0.5400		0.5400
Property Tax Base	17,313,712,568	1.95%	\$ 17,651,308,246	1.93%	\$ 17,992,279,881	1.00%	\$ 18,172,202,680	1.00%	\$ 18,353,924,706	2.00%	\$ 18,721,003,201
Revaluation Growth											
One Penny Equals	\$1,727,614	\$	1,782,867	\$	1,836,353	\$	1,891,444	\$	1,948,187	\$	2,026,115
Net Growth of Tax Base		\$	2,983,670	\$	2,888,245	\$	2,974,892	\$	3,064,139	\$	4,208,085
Tax Rate		\$	54.00	\$	54.00	\$	54.00	\$	54.00	\$	54.00

**Davidson County**  
Financial Model

Category	FY 2023 - 2024 Estimated		FY 2024 - 2025 Estimated		FY 2025 - 2026 Estimated		FY 2026 - 2027 Estimated		FY 2027 - 2028 Estimated		
Previous Year's General Fund Budget	\$	157,180,273	\$	170,920,845	\$	180,456,844	\$	188,662,083	\$	193,079,515	
<b>Operating Effects to General Government</b>											
Personnel (Excluding Ins. + Retirement)	\$	8,062,921	16.27%	\$ 2,881,387	5.00%	\$ 3,025,457	5.00%	\$ 3,176,729	5.00%	\$ 3,335,566	5.00%
Group Health Insurance	\$	662,408	5.62%	\$ 871,459	7.00%	\$ 932,461	7.00%	\$ 997,733	7.00%	\$ 1,067,575	7.00%
Retirement Contribution	\$	1,436,069	22.82%	\$ 1,004,664	13.00%	\$ 1,047,942	12.00%	\$ 1,075,887	11.00%	\$ 1,085,667	10.00%
Operating Expenses	\$	1,549,494	5.43%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
General Fund Capital Outlay	\$	237,994	8.58%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
<b>Operating Effects to the Schools</b>											
Current Expense And Capital To School Systems	\$	1,071,576	2.47%	\$ 1,110,239	2.50%	\$ 1,137,995	2.50%	\$ 1,166,445	2.50%	\$ 1,195,606	2.50%
<b>Increase (Decrease) Current Debt Schedule</b>	\$	(479,332)		\$ (1,183,749)		\$ (713,956)		\$ (1,913,013)		\$ (1,594,750)	
<b>Projected Budget</b>	\$	169,721,403		\$ 175,604,845		\$ 185,886,742		\$ 193,165,865		\$ 198,169,179	
<b>Capital Improvement Plan</b>											
<b>Projects Funded By Debt</b>											
Community College	\$	-		\$ -		\$ -		\$ -		\$ -	
Schools	\$	-		\$ -		\$ -		\$ -		\$ -	
Sewer	\$	-		\$ -		\$ -		\$ -		\$ -	
General Government	\$	1,154,442		\$ 1,990,308		\$ (86,350)		\$ (86,350)		\$ (86,350)	
Capital Improvements Impact on Budget	\$	45,000		\$ 2,861,691		\$ 2,861,691		\$ -		\$ 553,880	
<b>Total Growth for the General Fund</b>	\$	170,920,845		\$ 180,456,844		\$ 188,662,083		\$ 193,079,515		\$ 198,636,709	
<b>One-Time Capital Expenditures</b>											
CIP Projects Funded by General Fund	\$	-		\$ -		\$ -		\$ -		\$ -	
CIP Projects Funded by the Capital Reserve	\$	66,003,032		\$ 621,000		\$ 350,000		\$ 966,200		\$ 1,475,000	
Sales Tax Pay as You Go	\$	-		\$ -		\$ -		\$ -		\$ -	
<b>Total Expenditures</b>	\$	236,923,877		\$ 181,077,844		\$ 189,012,083		\$ 194,045,715		\$ 200,111,709	
<b>Revenue Summary</b>											
Previous Year's General Fund Budget	\$	157,180,273		\$ 169,721,403		\$ 174,676,709		\$ 179,838,207		\$ 185,212,853	
<b>Increase In Revenue Growth</b>											
1/4 Cent Sales Tax	\$	327,369	6.33%	\$ 275,000	5.00%	\$ 288,750	5.00%	\$ 303,187	5.00%	\$ 318,347	5.00%
Property Tax	\$	2,983,670	3.20%	\$ 2,888,245	3.00%	\$ 2,974,892	3.00%	\$ 3,064,139	3.00%	\$ 4,208,085	4.00%

**Davidson County**  
Financial Model

Category	FY 2023 - 2024 Estimated		FY 2024 - 2025 Estimated		FY 2025 - 2026 Estimated		FY 2026 - 2027 Estimated		FY 2027 - 2028 Estimated	
Base Sales Tax	\$ 3,818,486	13.09%	\$ 1,650,000	5.00%	\$ 1,732,500	5.00%	\$ 1,819,125	5.00%	\$ 1,910,081	5.00%
Redistributed Sales Tax	\$ 653,175	15.03%	\$ 250,000	5.00%	\$ 262,500	5.00%	\$ 275,625	5.00%	\$ 289,406	5.00%
Lottery Funds	\$ (119,932)	-10.00%	\$ (107,939)	-10.00%	\$ (97,145)	-10.00%	\$ (87,430)	-10.00%	\$ (78,687)	-10.00%
Other Revenue	\$ 4,878,363	12.44%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
<b>Total Growth for the General Fund</b>	<b>\$ 169,721,403</b>		<b>\$ 174,676,709</b>		<b>\$ 179,838,207</b>		<b>\$ 185,212,853</b>		<b>\$ 191,860,085</b>	
<b>One Time Revenue Source</b>										
Capital Reserve Proceeds	\$ 66,003,032		\$ 621,000		\$ 350,000		\$ 966,200		\$ 1,475,000	
<b>Total Revenues</b>	<b>\$ 235,724,435</b>		<b>\$ 175,297,709</b>		<b>\$ 180,188,207</b>		<b>\$ 186,179,053</b>		<b>\$ 193,335,085</b>	
Tax Increase (Decrease)	\$ -		\$ -		\$ -		\$ -		\$ -	
<b>Effect on Fund Balance</b>										
Beginning Fund Balance	\$ 92,091,255		\$ 90,891,814		\$ 85,111,679		\$ 76,287,803		\$ 68,421,141	
Increase (Decrease) Fund Balance	\$ (1,199,441)		\$ (5,780,134)		\$ (8,823,876)		\$ (7,866,662)		\$ (6,776,625)	
<b>Ending Fund Balance</b>	<b>\$ 90,891,814</b>		<b>\$ 85,111,679</b>		<b>\$ 76,287,803</b>		<b>\$ 68,421,141</b>		<b>\$ 61,644,516</b>	
Fund Balance %	53.55%		48.73%		42.42%		36.94%		32.13%	
Tax Rate	\$ 54.00		\$ 54.00		\$ 54.00		\$ 54.00		\$ 54.00	



**Project Description:** The new detention facility project would replace the old, 1950s jail facility and be constructed on the site of the existing Post Office. This construction project would provide critically necessary detention facilities for the County, and provide a net increase of 390 beds even after closing the old (1958) jail. In total, the jail's increase to a 576-bed capacity would allow the County to meet present and long-term detention needs, with possible expansion to 650-beds beyond twenty years.

**Project Funding:** Project funding from Debt Proceeds (36%) + County Capital Reserve (64%).

**Operating Impacts:** Operating impacts include (49) new positions to operate the additional "inmate beds" added within the new detention facility. Further, the Sheriff's Office budget will need additional operating dollars such as inmate meals and medical due to the increased number of inmate beds.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ 92,400,000	\$ -	\$ -	\$ -	\$ -	\$ 92,400,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 92,400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,400,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ 58,827,500	\$ -	\$ -	\$ -	\$ -	\$ 58,827,500
Debt Financing	\$ -	\$ 33,572,500	\$ -	\$ -	\$ -	\$ -	\$ 33,572,500
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 92,400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,400,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 1,761,008	\$ 1,761,008	\$ 3,522,016
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,100,683	\$ 1,100,683	\$ 2,201,366
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,861,691</b>	<b>\$ 2,861,691</b>	<b>\$ 5,723,382</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b># Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25.00</b>	<b>24.00</b>	<b>49.00</b>



**Project Description:** This project would replace the aged VMWare host servers and storage at our primary, secondary & 911 data centers. Practically all (90%) of county systems and applications execute within this server environment system. The servers are approaching 7-8 years old, so a complete replacement is recommended. Utilizing the older hardware, means the servers are subject to potential failures, as the existing hardware is set for end-of-life support in 2027.

**Project Funding:** Project funding from Capital Fund Balance (100%)

**Operating Impacts:** No operating impacts have been identified at this time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ 684,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 684,000</b>	<b>\$ -</b>	<b>\$ 684,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 684,000	\$ -	\$ 684,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 684,000</b>	<b>\$ -</b>	<b>\$ 684,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LESS: Available Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b># Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**Project Description:** Repoint and reseal the brick to prevent water seepage into the building. This is part of the overall exterior and interior renovation plan for Colonial Drive.

**Project Funding:** Project funding from County Capital Reserve (100%).

**Operating Impacts:** No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ 209,000	\$ -	\$ -	\$ -	\$ -	\$ -	209,000
Contingency	\$ 20,900	\$ -	\$ -	\$ -	\$ -	\$ -	20,900
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ 25,300	\$ -	\$ -	\$ -	\$ -	\$ -	25,300
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 255,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>255,200</b>
<b>Revenues</b>							
Capital Fund Balance	\$ 255,200	\$ -	\$ -	\$ -	\$ -	\$ -	255,200
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 255,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>255,200</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Project Description:** Replace 100+ single pane windows that are about 35 years old, throughout the building.

**Project Funding:** Project funding from County Capital Reserve (100%).

**Operating Impacts:** No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ 567,000	\$ -	\$ -	\$ -	\$ 567,000
Contingency	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ 34,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 621,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 621,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 621,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 621,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Project Description:** The roof (7,258 sq. ft.), installed in 2000, needs to be replaced due to deteriorating condition. Current roof is a flat, rubber roof that will be replaced with a low slope metal roof that provides for the longest life expectancy and less overall maintenance.

**Project Funding:** Project funding from County Capital Reserve (100%).

**Operating Impacts:** No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ 195,000
Contingency	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 15,800	\$ -	\$ -	\$ -	\$ -	\$ 15,800
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 222,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 222,800</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ 222,800	\$ -	\$ -	\$ -	\$ -	\$ 222,800
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 222,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 222,800</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Project Description:** The retaining wall behind the Transportation Department is deteriorating and needs to be replaced to avoid failure in the future.

**Project Funding:** Project funding from County Capital Reserve (100%).

**Operating Impacts:** No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ 197,900	\$ -	\$ -	\$ -	\$ -	\$ 197,900
Contingency	\$ -	\$ 29,700	\$ -	\$ -	\$ -	\$ -	\$ 29,700
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ 63,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 290,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 290,600</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 290,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 290,600</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Parking Deck - Exterior Renovations**

**Function:** General Government  
**New / Continuation:** New



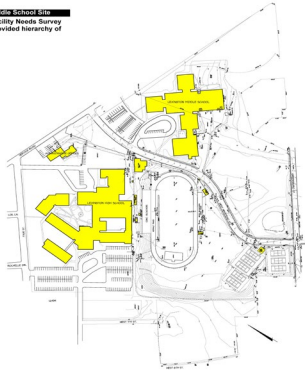
**Project Description:** Work will include an exterior overhaul to the parking deck to include replacement of P-1 seams, waterproofing improvements, replacement of (3) light poles, painting, concrete work at the West 3rd Street entrance, brick repointing, and other improvements as identified when work begins.

**Project Funding:** Project funding from County Capital Reserve (100%).

**Operating Impacts:** No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ 822,000	\$ -	\$ -	\$ -	\$ -	\$ 822,000
Contingency	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 85,900	\$ -	\$ -	\$ -	\$ -	\$ 85,900
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 932,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 932,900</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ 932,900	\$ -	\$ -	\$ -	\$ -	\$ 932,900
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 932,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 932,900</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Lexington Middle School & Junior School Site  
Master Plan Study - 2020-21 Facility Needs Survey  
Phased delivery based on owner provided hierarchy of  
importance.



**Project Description:** Exterior and Interior Renovations at Lexington Middle School. Renovations may include window replacement, parking lot upgrades, HVAC upgrades/replacements, plumbing upgrades, and more upgrades to extend the useful life of each school.

**Project Funding:** Project funding from Capital Reserve (84%) Other Sources (16%)

**Operating Impacts:** No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ 3,587,409	\$ 3,587,408	\$ -	\$ -	\$ -	\$ -	7,174,817
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 3,587,409</b>	<b>\$ 3,587,408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>7,174,817</b>
<b>Revenues</b>							
Capital Fund Balance	\$ 3,587,409	\$ 3,587,408	\$ -	\$ -	\$ -	\$ -	7,174,817
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 3,587,409</b>	<b>\$ 3,587,408</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>7,174,817</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
# 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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b># Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 282,200</b>	<b>\$ -</b>	<b>\$ 282,200</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 282,200</b>	<b>\$ -</b>	<b>\$ 282,200</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b># Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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 2028 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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,880	\$ 400,880
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,000	\$ 153,000
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 553,880</b>	<b>\$ 553,880</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b># Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>

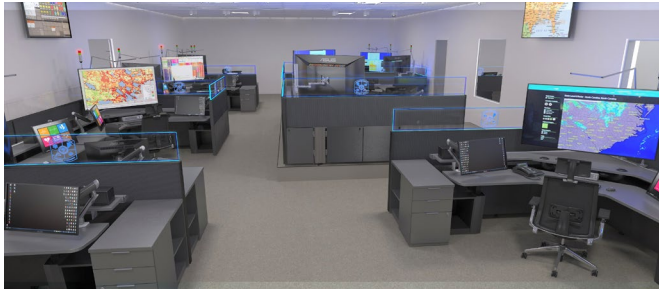


**Project Description:** The TDMA (time-division multiple access) radio upgrade takes full effect on July 1, 2025. All radios on the VIPER system must be ready to receive TDMA programming. Approximately 450 +/- radios will be affected by this changeover. The upgrade expands the overall radio channel capacity.

**Project Funding:** Project funding from Capital Fund Balance (100%).

**Operating Impacts:** No operating impacts have been identified at this time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Project Description:** In FY 2028, it's expected console equipment/technology (18 units total) will need to be replaced at both the main location and backup center as it will reach its useful life.

**Project Funding:** Project funding from Capital Fund Balance (60%) and 911 Board (40%)

**Operating Impacts:** No operating impacts have been identified at this time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LESS: Available Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b># Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Project Description:** Airport Infrastructure Bill Funds provided by the State for future capital needs that include a possible land acquisition

**Project Funding:** Project funding from State Revenue (100%).

**Operating Impacts:** Operating impacts have not been determined at this time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
<b>Total</b>	<b>\$ 1,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>
<b>Operating Budget Impacts</b>							
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:** 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 (100%).

**Operating Impacts:** Operating impacts have not been determined at this time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ 13,202,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,202,149
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ 910,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 910,635
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 14,112,784</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,112,784</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 14,112,784</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,112,784</b>
<b>Operating Budget Impacts</b>							
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 expansion to gain capacity (gallons) running through the Southern I-85 corridor. This expansion will service current and future industrial needs as current capacity is not sufficient. 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 Federal (ARPA) & State Funds (100%).

**Operating Impacts:** Operating impacts have not been determined at this time.

Category	Current Year FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ 28,409,683	\$ 8,513,900	\$ -	\$ -	\$ 36,923,583
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 9,432,500	\$ -	\$ -	\$ -	\$ -	\$ 9,432,500
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 9,432,500</b>	<b>\$ 28,409,683</b>	<b>\$ 8,513,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,356,083</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ 9,432,500	\$ 28,409,683	\$ 8,513,900	\$ -	\$ -	\$ 46,356,083
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 9,432,500</b>	<b>\$ 28,409,683</b>	<b>\$ 8,513,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,356,083</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# 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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ 1,690,650	\$ -	\$ -	\$ -	\$ -	\$ 1,690,650
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,690,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,690,650</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ 1,290,650	\$ -	\$ -	\$ -	\$ -	\$ 1,290,650
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,690,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,690,650</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Project Description:** Purchase of a replacement bulldozer as the existing is estimated to meet its end of useful life. Part of the standard capital equipment replacement schedule.

**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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,000	\$ 810,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 810,000</b>	<b>\$ 810,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 810,000	\$ 810,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 810,000</b>	<b>\$ 810,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b># Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**Project Description:** Purchase of a replacement bulldozer as the existing is estimated to meet its end of useful life. Part of the standard capital equipment replacement schedule.

**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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	602,139	602,139
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>602,139</b>	<b>602,139</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	602,139	602,139
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>602,139</b>	<b>602,139</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Project Description:** This construction is a continuation of the Phase II of the Landfill's Cell Construction. Area 2a was completed in 2018 and these new areas are planned to allow continued operation after existing cells are filled. If new cell construction isn't completed, waste would have to be transferred offsite at significantly higher cost.

**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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ 4,300,000	\$ -	\$ 4,550,000	\$ -	\$ -	\$ 8,850,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,300,000</b>	<b>\$ -</b>	<b>\$ 4,550,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,850,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ 4,300,000	\$ -	\$ 4,550,000	\$ -	\$ -	\$ 8,850,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 4,300,000</b>	<b>\$ -</b>	<b>\$ 4,550,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,850,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b># Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Project Description:** Purchase of a replacement trash compactors once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

**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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ 1,387,570	\$ -	\$ -	\$ 975,000	\$ 2,362,570
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,387,570</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 975,000</b>	<b>\$ 2,362,570</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 1,387,570	\$ -	\$ -	\$ 975,000	\$ 2,362,570
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,387,570</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 975,000</b>	<b>\$ 2,362,570</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Project Description:** Purchase and installation of Leachate Storage Tank to expand capacity as landfill cell construction continues.

**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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ 748,000	\$ -	\$ -	\$ -	\$ -	\$ -	748,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 748,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>748,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ 748,000	\$ -	\$ -	\$ -	\$ -	\$ -	748,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 748,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>748,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b># Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Project Description:** Purchase of replacement roll off trucks that are used to haul boxes from the recycling center boxesites to the landfill, as well as haul recycling to the vendor.

**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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ 195,000	\$ -	\$ 210,000	\$ 405,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ 210,000</b>	<b>\$ 405,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ 195,000	\$ -	\$ 210,000	\$ 405,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ 210,000</b>	<b>\$ 405,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Project Description:** Purchase of a replacement articulated off-road dump truck for the landfill once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

**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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	750,000	\$ -	\$ -	750,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>750,000</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	750,000	\$ -	\$ -	750,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>750,000</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Project Description:** Purchase of a replacement excavator for the landfill once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

**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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ 641,300	\$ -	\$ -	\$ -	\$ 641,300
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 641,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 641,300</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 641,300	\$ -	\$ -	\$ -	\$ 641,300
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 641,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 641,300</b>
<b>Operating Budget Impacts</b>							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b># Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Project Description:** Purchase of a Caterpillar replacement rubber tire backhoe (replacing a John Deere) for the landfill once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

**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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total FY 2023-2028
<b>Expenses</b>							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ 152,435	\$ -	\$ -	\$ -	\$ -	\$ -	152,435
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 152,435</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>152,435</b>
<b>Revenues</b>							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ 152,435	\$ -	\$ -	\$ -	\$ -	\$ -	152,435
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total</b>	<b>\$ 152,435</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>152,435</b>
<b>Operating Budget Impacts</b>							
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

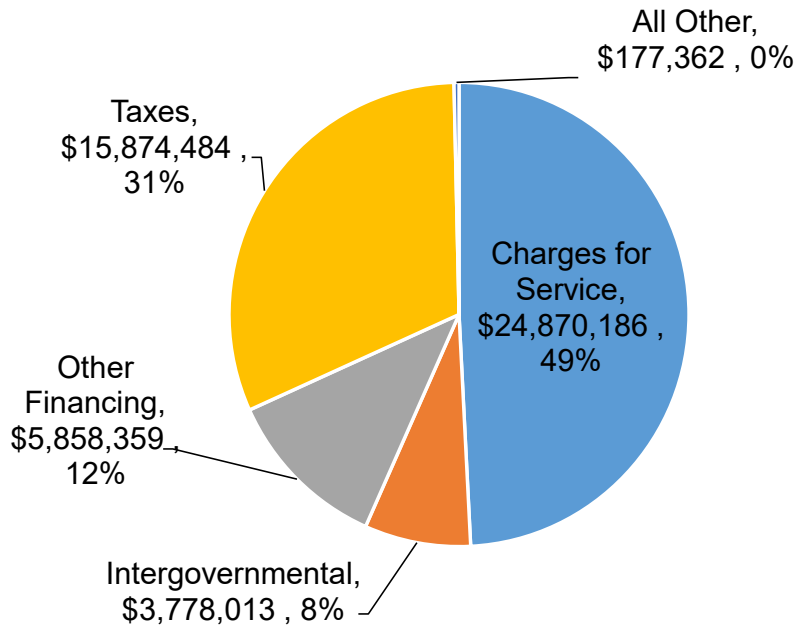


# All Other Funds Summary

Department	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Enterprise Funds	\$ 8,922,412	\$ 9,078,013	\$ 10,300,786	\$ 7,011,851	\$ (2,066,162)	-22.8%
DavidsonWorks	\$ 1,132,651	\$ 1,349,327	\$ 1,041,274	\$ -	\$ (1,349,327)	-100.0%
Internal Service Funds	\$ 18,282,948	\$ 18,499,351	\$ 18,530,987	\$ 18,918,293	\$ 418,942	2.3%
Mental Health	\$ 506,965	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Special Revenue Funds	\$ 20,298,186	\$ 21,710,389	\$ 23,010,540	\$ 23,841,416	\$ 2,131,027	9.8%
<b>Grand Total</b>	<b>\$ 49,143,163</b>	<b>\$ 51,423,924</b>	<b>\$ 53,670,431</b>	<b>\$ 50,558,404</b>	<b>\$ (865,520)</b>	<b>-1.7%</b>
Total Revenue	\$ 50,708,528	\$ 51,423,924	\$ 53,670,431	\$ 50,558,404	\$ (865,520)	-1.7%
County Funds	\$ (1,565,366)	\$ -	\$ -	\$ -	\$ -	0.0%

## FY 2024 All Other Funds Revenues

Total = \$50,558,404



# ENTERPRISE / SPECIAL REVENUE FUND - AIRPORT

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$474,756	\$569,317	\$600,317	\$471,645	\$527,650	(\$41,667)	-7.3%
Capital Outlay	\$16,667	\$16,667	\$16,667	\$16,667	\$41,667	\$25,000	150.0%
<b>Total</b>	<b>\$491,423</b>	<b>\$585,984</b>	<b>\$616,984</b>	<b>\$488,312</b>	<b>\$569,317</b>	<b>(\$16,667)</b>	<b>-2.8%</b>
<b>Revenues</b>							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$492,045	\$435,000	\$466,000	\$438,986	\$435,000	\$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	\$19,215	\$15,000	\$15,000	\$19,415	\$15,000	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$135,984	\$135,984	\$135,984	\$0	\$119,317	(\$16,667)	-12.3%
<b>Total</b>	<b>\$647,245</b>	<b>\$585,984</b>	<b>\$616,984</b>	<b>\$458,401</b>	<b>\$569,317</b>	<b>(\$16,667)</b>	<b>-2.8%</b>
<b>Net County Funds</b>	<b>(\$155,821)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,911</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 located 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 (\$119,317 – Covered via Article 44 Sales Tax proceeds) to address operating / capital project needs at the airport. These funds also assist with local matching requirements associated with state grant opportunities. For next fiscal year, additional staff and equipment will be added to the Parks & Recreation budget to begin mowing the airport on a regular basis. The expected savings (vs. current contractor) = (\$41K).

# ENTERPRISE FUNDS - INTEGRATED SOLID WASTE

Charlie Brushwood, Director

1242 Old US HWY 29 Thomasville, NC 27360 (336) 224-5376

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$1,067,131	\$1,211,530	\$1,211,530	\$1,095,942	\$1,313,112	\$101,582	8.4%
Operating	\$4,983,711	\$1,990,936	\$2,020,361	\$1,756,523	\$2,074,105	\$83,169	4.2%
Capital Outlay	\$1,026,736	\$4,589,600	\$4,779,823	\$431,418	\$1,603,903	(\$2,985,697)	-65.1%
<b>Total</b>	<b>\$7,077,577</b>	<b>\$7,792,066</b>	<b>\$8,011,714</b>	<b>\$3,283,883</b>	<b>\$4,991,120</b>	<b>(\$2,800,946)</b>	<b>-35.9%</b>
<b>Revenues</b>							
Charges for Service	\$5,676,146	\$5,375,048	\$5,375,048	\$4,990,564	\$4,625,120	(\$749,928)	-14.0%
Interest Earnings	\$41,119	\$10,000	\$10,000	\$710,830	\$0	(\$10,000)	-100.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$38,450	\$0	\$0	\$44,150	\$0	\$0	0.0%
Other Financing	\$0	\$2,057,018	\$2,276,666	\$0	\$0	(\$2,057,018)	-100.0%
Taxes	\$504,160	\$350,000	\$350,000	\$374,140	\$366,000	\$16,000	4.6%
<b>Total</b>	<b>\$6,259,875</b>	<b>\$7,792,066</b>	<b>\$8,011,714</b>	<b>\$6,119,684</b>	<b>\$4,991,120</b>	<b>(\$2,800,946)</b>	<b>-35.9%</b>
<b>Net County Funds</b>	<b>\$817,702</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,835,801)</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	13.50	15.50	15.50	15.50	15.50	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

The Integrated Solid Waste (ISW) Department provides environmentally sound waste disposal and recycling services for the citizens of Davidson County. These services include operating a Municipal Solid Waste Landfill and residential convenience Center facility. The landfill also offers services for county residents including used appliances, and provides white goods as well as residential household hazardous waste disposing. ISW strives to operate in compliance while providing safe, efficient, and affordable services to the residents of Davidson County. To maintain NCDOL Safety STAR Certification and comply with environmental compliance measures for operating with a pro-active approach.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget decreases total funding to the Landfill Fund by (\$2.8M) or -35.9%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.

- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Further, the adopted budget includes funds to reclassify (5.00) Heavy Equipment Operators (63) to a grade (65). The move will allow for better recruitment as the current starting pay = \$34,936 and other counties such as Rowan start at \$41,501.
- To continue with succession planning and alleviating workload from the Landfill Supervisor, the adopted budget includes a second position reclassification of an existing Heavy Equipment operator (63) to a Heavy Equipment Operator II (66). This position will take the lead role in working the “commercial side” of landfill operations.
- Lastly, the proposed budget includes \$1.5M in equipment purchases / replacements for the upcoming fiscal year:
  - ✓ Replace Bowmag compactor.
  - ✓ Install portable wind fences (for trash containment).
  - ✓ Replace 2004 utility vehicle.
  - ✓ Purchase basic two-way radios for enhanced communication.
  - ✓ Traffic Controller Stand / Shelter.
  - ✓ Purchase a portable generator (For supplying heat / air during bad / hot weather).
  - ✓ Replace 40 yard and 20 yard boxes.
  - ✓ Complete asphalt paving for “rough / bad areas” within Phase I and II of landfill.
  - ✓ Moving of 24 ft. x 40 ft. building (Place within Phase II for storage of equipment).

## **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Due to slopes and compaction have gained time in current cell operations.
- Getting concrete pads poured and paved at Midway addition, with paving coming soon.
- Purchased a seed drill which saves money on seeding. Will be able to do all inside cell seeding and only contract (3 to 1) slopes with matting.

## KEY PERFORMANCE MEASURES

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
Reduce OSHA Recordable Accidents < 3	2	0	0	0
MSW Tons Compacted	151,991	168,430	168,430	168,430
Ferrous & Nonferrous Metals Tons Recycled	600	449	449	449
Garbage Boxes Pulled	2,263	2,390	2,390	2,390
Recycle Boxes Pulled	692	624	624	624
Increase Tons per Load in Recycle Boxes	2.7	2.71	2.71	2.71
Provide Community Education Outreach Tours to the County / City School for (2) Schools	0	0	0	0
Transport at Least 1,600 Tons of Recyclables	1,868	1,786	1,786	1,786

## FUTURE ISSUES

- Getting new cell constructed.
- Need to look for new property for future landfill.
- Currently building a staff succession plan.

# ENTERPRISE FUND - SEWER

Charlie Brushwood, Director

913 Greensboro Street Lexington, NC 27292 (336) 224-5376

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$65,683	\$97,929	\$97,929	\$86,077	\$115,169	\$17,240	17.6%
Operating	\$1,303,997	\$588,701	\$1,503,826	\$1,440,647	\$1,211,912	\$623,211	105.9%
Capital Outlay	\$400	\$30,000	\$87,000	\$82,056	\$141,000	\$111,000	370.0%
<b>Total</b>	<b>\$1,370,079</b>	<b>\$716,630</b>	<b>\$1,688,755</b>	<b>\$1,608,781</b>	<b>\$1,468,081</b>	<b>\$751,451</b>	<b>104.9%</b>
<b>Revenues</b>							
Appropriated Fund Balance	\$0	\$0	\$65,500	\$0	\$0	\$0	0.0%
Charges for Service	\$992,972	\$716,630	\$716,630	\$803,183	\$898,773	\$182,143	25.4%
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	\$900,950	\$0	\$906,625	\$0	\$569,308	\$569,308	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,893,922</b>	<b>\$716,630</b>	<b>\$1,688,755</b>	<b>\$803,183</b>	<b>\$1,468,081</b>	<b>\$751,451</b>	<b>104.9%</b>
<b>Net County Funds</b>	<b>(\$523,842)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$805,598</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	1.00	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. To do preventive maintenance to avoid major issues. Due to age start rebuilding some of the 20-year old pumps. There are several hundred more homes already approved to be built. Get part-time moved to full time due to all the growth. At the rate of growth, it won't be long until we need a 3<sup>rd</sup>.

Get

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases total funding to the Sewer Fund by \$751,451. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.

- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Similarly, the adopted budget includes \$569K (from the General Fund – Article 44 Sales Tax) to hold in reserve for future use + \$141K to replace a sixteen-year-old skid steer and a sewer pump at the Frye Creek pump station.
- Lastly, the adopted includes a rate increase related to the treatment of sewer by the Winston-Salem Utilities Commission = 9%.

Description	FY 2023 Adopted	FY 2024 Adopted	\$ Change	% Change
<b>Volume Rate</b>				
(Cost per 100 cu. ft. of metered water, excluding first 267 cu. ft. (2,000 gallons))	\$ 10.74	\$ 11.71	\$ 0.97	9.0%
<b>Base Rate</b>				
(Cost per month; base fee includes up to 267 cu. ft. (2,000 gallons))	\$ 26.98	\$ 29.41	\$ 2.43	9.0%

DAVIDSON COUNTY, NORTH CAROLINA  
SEWERAGE SYSTEM POLICY

Effective Date  
July 1, 2023

**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 Date  
July 1, 2023

(e) and (f) below are the new service rates effective as of July 1, 2023.

(e) *Service where public water also provided:*

- (1) Volume rate \$11.71 per 100 cu.ft. of water metered, excluding first 267 cu. ft. (2,000 gal)
- (2) Base fee \$29.41 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

**New rates reflect W-S Forsyth Utility commission sewer fee changes for FY 2023-24. 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

220 East 1<sup>st</sup> Avenue, Extension, Lexington, NC 27292 (336) 242-2065

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$852,702	\$1,021,676	\$727,335	\$579,843	\$0	(\$1,021,676)	-100.0%
Operating	\$279,950	\$327,651	\$313,939	\$188,497	\$0	(\$327,651)	-100.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,132,651</b>	<b>\$1,349,327</b>	<b>\$1,041,274</b>	<b>\$768,340</b>	<b>\$0</b>	<b>(\$1,349,327)</b>	<b>-100.0%</b>
<b>Revenues</b>							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$884,902	\$1,079,645	\$771,592	\$512,707	\$0	(\$1,079,645)	-100.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$269,682	\$269,682	\$269,682	\$0	\$0	(\$269,682)	-100.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,154,584</b>	<b>\$1,349,327</b>	<b>\$1,041,274</b>	<b>\$512,707</b>	<b>\$0</b>	<b>(\$1,349,327)</b>	<b>-100.0%</b>
<b>Net County Funds</b>	<b>(\$21,932)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$255,634</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	15.00	15.00	15.00	15.00	0.00	(15.00)	-100.0%

## DEPARTMENTAL PURPOSE & GOALS

It is the mission of DavidsonWorks to provide career counseling, placement and training solutions to individuals and provide a strong, skilled workforce to local employers.

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 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget “transfers” the services related to workforce development to Piedmont Triad Regional Council of Governments (PTRC).

# INTERNAL SERVICE FUND - INSURANCE

Tony Dill, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$14,842,836	\$15,051,051	\$15,051,051	\$15,277,870	\$15,691,546	\$640,495	4.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$14,842,836</b>	<b>\$15,051,051</b>	<b>\$15,051,051</b>	<b>\$15,277,870</b>	<b>\$15,691,546</b>	<b>\$640,495</b>	<b>4.3%</b>
<b>Revenues</b>							
Charges for Service	\$15,530,320	\$15,051,051	\$15,051,051	\$15,157,863	\$15,691,546	\$640,495	4.3%
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%
<b>Total</b>	<b>\$15,530,320</b>	<b>\$15,051,051</b>	<b>\$15,051,051</b>	<b>\$15,157,863</b>	<b>\$15,691,546</b>	<b>\$640,495</b>	<b>4.3%</b>
<b>Net County Funds</b>	<b>(\$687,484)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,007</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 employee health care and dental programs.

## FY 2024 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget increases funding for group insurance by 4.3%. This is due to the additional (26) positions included as part of the proposed budget. No change in insurance cost is expected for employees but the employee share of dental cost is anticipated to increase by 8%.

# INTERNAL SERVICE FUND - WORKERS COMPENSATION

Tony Dill, Director

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,197,709	\$1,040,347	\$1,040,347	\$846,900	\$1,017,708	(\$22,639)	-2.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,197,709</b>	<b>\$1,040,347</b>	<b>\$1,040,347</b>	<b>\$846,900</b>	<b>\$1,017,708</b>	<b>(\$22,639)</b>	<b>-2.2%</b>
<b>Revenues</b>							
Charges for Service	\$834,314	\$1,040,347	\$1,040,347	\$836,691	\$1,017,708	(\$22,639)	-2.2%
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%
<b>Total</b>	<b>\$834,314</b>	<b>\$1,040,347</b>	<b>\$1,040,347</b>	<b>\$836,691</b>	<b>\$1,017,708</b>	<b>(\$22,639)</b>	<b>-2.2%</b>
<b>Net County Funds</b>	<b>\$363,395</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,209</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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

Richard Jones, Director

945 North Main Street Lexington, NC 27292 (336) 242-2007

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$377,164	\$410,995	\$410,995	\$382,605	\$471,366	\$60,371	14.7%
Operating	\$1,837,607	\$1,996,958	\$2,028,594	\$1,644,139	\$1,737,673	(\$259,285)	-13.0%
Capital Outlay	\$27,632	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$2,242,403</b>	<b>\$2,407,953</b>	<b>\$2,439,589</b>	<b>\$2,026,744</b>	<b>\$2,209,039</b>	<b>(\$198,914)</b>	<b>-8.3%</b>
<b>Revenues</b>							
Appropriated Fund Balance	\$0	\$0	\$31,636	\$0	\$0	\$0	0.0%
Charges for Service	\$1,778,806	\$2,391,953	\$2,391,953	\$1,498,377	\$2,193,039	(\$198,914)	-8.3%
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	\$40,561	\$16,000	\$16,000	\$11,562	\$16,000	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,819,367</b>	<b>\$2,407,953</b>	<b>\$2,439,589</b>	<b>\$1,509,938</b>	<b>\$2,209,039</b>	<b>(\$198,914)</b>	<b>-8.3%</b>
<b>Net County Funds</b>	<b>\$423,036</b>	<b>\$0</b>	<b>\$0</b>	<b>\$516,805</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	6.00	6.00	6.00	6.00	6.00	0	0.0%

## DEPARTMENTAL PURPOSE & GOALS

The budget for the fleet maintenance division will ensure that all county-owned vehicles will be properly maintained and serviced to ensure safe and efficient operation. Service work performed will be completed by properly trained technicians.

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.
- Maintain all county fueling stations for county vehicles.

**FY 2024 ADOPTED BUDGET HIGHLIGHTS**

- The FY 2024 Adopted Budget decreases total funding to the Garage by (\$198,914) or -8.3%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.
- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the adopted budget decreases the operating budget for the Garage due to the lower than expected cost of fuel.

**FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Replaced aging fuel dispensers to allow for quicker and more reliable operation reducing downtime during refueling.
- Installed second heavy-duty vehicle lift to allow for quicker response to service on larger vehicles and eliminate unnecessary out-sourcing of work if primary lift is in use.
- Achieved preventive maintenance and tech inspection goals while not exceeding cost per repair goal.
- Continued research and application of alternative fuels in fleet vehicles.

**KEY PERFORMANCE MEASURES**

Measures	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
Number of Preventative Maintenance (PMs) Performed Per Quarter	210	200	205	205
Number of Tech Inspections Per Quarter	215	213	210	215
Number of Repair Orders Per Quarter	236	500	500	500
Lower Cost Per Repair from Previous year	267.44	258.48	\$266.00	\$280
Number of Vehicle Services Per Day	7.8	8.0	8.0	8.0

## **FUTURE ISSUES**

- Volatile economic conditions.
- Continued supply chain issues.
- Nationwide push towards Electrification (Fleet and Infrastructure).



# SPECIAL REVENUE FUND – MENTAL HEALTH

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$506,965	\$786,844	\$786,844	\$671,700	\$786,844	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$506,965</b>	<b>\$786,844</b>	<b>\$786,844</b>	<b>\$671,700</b>	<b>\$786,844</b>	<b>\$0</b>	<b>0.0%</b>
<b>Revenues</b>							
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	\$797,900	\$760,400	\$760,400	\$0	\$760,400	\$0	0.0%
Taxes	\$48,710	\$26,444	\$26,444	\$35,641	\$26,444	\$0	0.0%
<b>Total</b>	<b>\$846,610</b>	<b>\$786,844</b>	<b>\$786,844</b>	<b>\$35,641</b>	<b>\$786,844</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net County Funds</b>	<b>(\$339,645)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$636,059</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 Sandhills Center, Inc. Sandhills Center 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

Rob Wilson, Director

949 North Main Street Lexington, NC 27292 (336) 242-2132

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$249,564	\$373,466	\$420,152	\$38,047	\$180,504	(\$192,962)	-51.7%
Capital Outlay	\$0	\$0	\$408,448	\$15,201	\$45,552	\$45,552	0.0%
<b>Total</b>	<b>\$249,564</b>	<b>\$373,466</b>	<b>\$828,600</b>	<b>\$53,248</b>	<b>\$226,056</b>	<b>(\$147,410)</b>	<b>-39.5%</b>
<b>Revenues</b>							
Appropriated Fund Balance	\$0	\$0	\$455,134	\$0	\$146,362	\$146,362	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$646	\$0	\$0	\$19,321	\$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	\$570,151	\$373,466	\$373,466	\$313,541	\$79,694	(\$293,772)	-78.7%
<b>Total</b>	<b>\$570,797</b>	<b>\$373,466</b>	<b>\$828,600</b>	<b>\$332,862</b>	<b>\$226,056</b>	<b>(\$147,410)</b>	<b>-39.5%</b>
<b>Net County Funds</b>	<b>(\$321,233)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$279,614)</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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.

## FUTURE ISSUES

- Continued decreasing of state 911 funding.
- Complexity in rules and mandates to spend 911 funds (per state 911 Board).

# SPECIAL REVENUE FUND – RURAL FIRE DISTRICTS

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$12,371,558	\$12,803,648	\$13,340,020	\$13,376,756	\$13,551,846	\$748,198	5.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$12,371,558</b>	<b>\$12,803,648</b>	<b>\$13,340,020</b>	<b>\$13,376,756</b>	<b>\$13,551,846</b>	<b>\$748,198</b>	<b>5.8%</b>
<b>Revenues</b>							
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	\$12,642,171	\$12,803,648	\$13,340,020	\$12,846,698	\$13,551,846	\$748,198	5.8%
<b>Total</b>	<b>\$12,642,171</b>	<b>\$12,803,648</b>	<b>\$13,340,020</b>	<b>\$12,846,698</b>	<b>\$13,551,846</b>	<b>\$748,198</b>	<b>5.8%</b>
<b>Net County Funds</b>	<b>(\$270,613)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$530,057</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

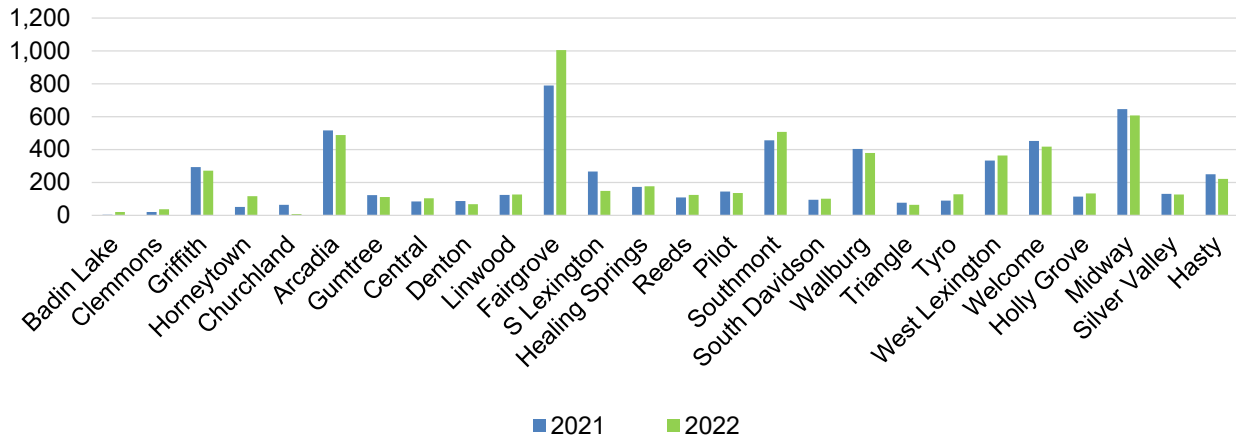
- The FY 2024 Adopted Budget increases funding to the fire districts by \$748,198 or 5.8%. The changes in funding can be seen as displayed in the table below, with three departments receiving approval for a tax rate increase for the upcoming fiscal year. Each individual district's line-item budget request for FY 2024 follows this summary on the proceeding pages.

Fire Districts Summary  
FY 2023-2024

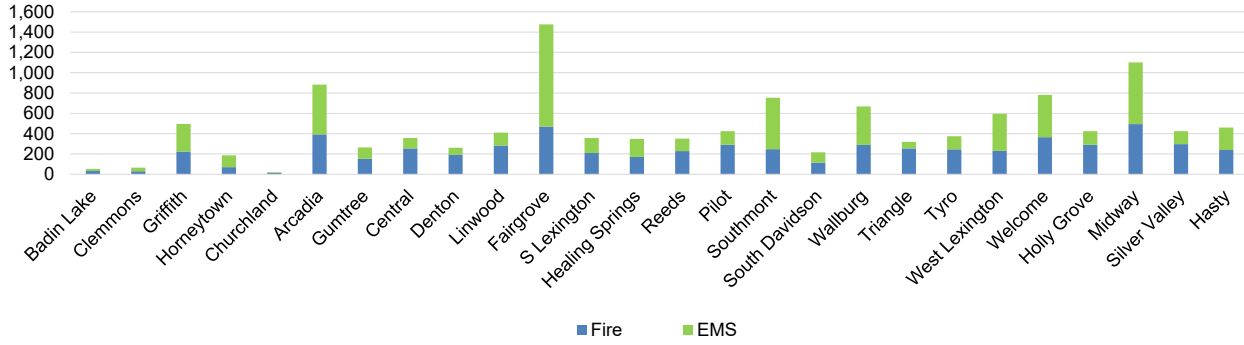
District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2023 Adopted	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2023 Adopted	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,316,600	\$ 1,372,702	\$ 56,102	4.3%	
Central	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 428,700	\$ 446,000	\$ 17,300	4.0%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 299,577	\$ 316,172	\$ 16,595	5.5%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 521,646	\$ 541,317	\$ 19,671	3.8%	
Gumtree	\$ 0.1275	\$ 0.1275	\$ -	0.0%	\$ 210,849	\$ 204,526	\$ (6,323)	-3.0%	
Healing Springs	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 357,529	\$ 334,828	\$ (22,701)	-6.3%	
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 364,559	\$ 364,559	\$ -	0.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 746,485	\$ 770,814	\$ 24,329	3.3%	
<b>Midway</b>	<b>\$ 0.1077</b>	<b>\$ 0.1300</b>	<b>\$ 0.0223</b>	<b>20.7%</b>	<b>\$ 1,135,828</b>	<b>\$ 1,414,206</b>	<b>\$ 278,378</b>	<b>24.5%</b>	<b>Saving for future capital expenses - roof replacement, concrete replacement behind station, preparing for radio upgrades, saving for apparatus replacement, and increased salaries to remain competitive.</b>
North Lexington	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 310,000	\$ 315,000	\$ 5,000	1.6%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 340,539	\$ 347,039	\$ 6,500	1.9%	
Reeds	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 382,001	\$ 398,981	\$ 16,980	4.4%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 489,922	\$ 494,422	\$ 4,500	0.9%	
South	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 149,611	\$ 153,403	\$ 3,792	2.5%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 309,000	\$ 309,000	\$ -	0.0%	
Southmont	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 1,299,501	\$ 1,343,354	\$ 43,853	3.4%	
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 633,500	\$ 652,940	\$ 19,440	3.1%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 434,985	\$ 450,282	\$ 15,297	3.5%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 1,019,258	\$ 1,041,180	\$ 21,922	2.2%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 700,000	\$ 725,500	\$ 25,500	3.6%	
West Lexington	\$ 0.1200	\$ 0.1200	\$ -	0.0%	\$ 433,000	\$ 455,892	\$ 22,892	5.3%	
<b>South Davidson</b>	<b>\$ 0.1000</b>	<b>\$ 0.1300</b>	<b>\$ 0.0300</b>	<b>30.0%</b>	<b>\$ 134,889</b>	<b>\$ 183,266</b>	<b>\$ 48,377</b>	<b>35.9%</b>	<b>Increase savings for Apparatus purchase and to cover increased costs of equipment and miscellaneous expenses.</b>
Hornetown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 267,820	\$ 280,000	\$ 12,180	4.5%	
<b>Griffith</b>	<b>\$ 0.0800</b>	<b>\$ 0.1000</b>	<b>\$ 0.0200</b>	<b>0.0%</b>	<b>\$ 358,249</b>	<b>\$ 468,183</b>	<b>\$ 109,934</b>	<b>30.7%</b>	<b>Increase staff pay and staffing capacity, update equipment, and make facility improvements.</b>
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 114,600	\$ 119,280	\$ 4,680	4.1%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 45,000	\$ 49,000	\$ 4,000	8.9%	
<b>Total</b>	<b>\$ 2.5952</b>	<b>\$ 2.6675</b>	<b>\$ 0.0723</b>	<b>0.0%</b>	<b>\$ 12,803,648</b>	<b>\$ 13,551,846</b>	<b>\$ 748,198</b>	<b>5.8%</b>	

KEY PERFORMANCE MEASURES

Dispatched Calls  
(2021 vs. 2022)



**Fire and EMS**  
Dispatched Calls - 2022



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 2023-2024

The Board of Directors of Arcadia-Reedy Creek-Hampton Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Pension Fund	\$ 4,200	\$ 4,000	\$ 3,000	\$ 3,000
Building & Grounds	\$ 24,000	\$ 294,000	\$ 24,000	\$ 24,000
Vehicle Fund	\$ 35,000	\$ 35,100	\$ 65,000	\$ 65,000
Communications	\$ 18,000	\$ 20,000	\$ 10,000	\$ 10,000
Truck Operations	\$ 35,000	\$ 45,000	\$ 18,000	\$ 18,000
Fire Equipment	\$ 284,748	\$ 174,000	\$ 100,000	\$ 100,000
Furniture & Fixtures	\$ 3,000	\$ 5,000	\$ 10,000	\$ 10,000
Point System	\$ 10,000	\$ 1,000	\$ -	\$ -
Insurance	\$ 40,000	\$ 45,000	\$ 52,000	\$ 52,000
Training & Books	\$ 7,000	\$ 7,000	\$ 5,000	\$ 5,000
Office Expenses	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Computer Expense	\$ 5,000	\$ 5,000	\$ 35,000	\$ 35,000
Public Fire Education Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Membership Dues	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000
Utilities	\$ 20,000	\$ 25,000	\$ 20,000	\$ 20,000
Rescue Squad Equipment	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
Rescue Equipment	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000
Salaries	\$ 460,000	\$ 521,000	\$ 870,000	\$ 869,202
Protective Clothing	\$ 20,000	\$ 12,000	\$ 30,000	\$ 30,000
Mobile Doctor	\$ 12,500	\$ 5,000	\$ 9,000	\$ 9,000
Health & Disability	\$ 58,000	\$ 65,000	\$ 60,000	\$ 60,000
Travel Expense	\$ 3,600	\$ 3,000	\$ 3,000	\$ 3,000
Uniforms	\$ 5,500	\$ 4,000	\$ 8,000	\$ 8,000
Contract Labor-Maintenance	\$ 10,500	\$ 10,000	\$ 12,000	\$ 12,000
<b>TOTAL</b>	<b>\$ 1,097,548</b>	<b>\$ 1,316,600</b>	<b>\$ 1,373,500</b>	<b>\$ 1,372,702</b>
Original or Amended Budget	\$ 1,097,548	\$ 1,316,600	\$ 1,373,500	\$ 1,372,702
YTD Revenues	\$ 1,328,690	\$ 1,319,823	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (231,142)	\$ (3,223)	\$ 1,373,500	\$ 1,372,702
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 1,200,085,036	\$ 1,316,600,681	\$ 1,372,702,794	\$ 1,372,702,794

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 2023-2024 is not to exceed \$0.10.

Respectfully Submitted,

Brian Bumgarner  
 Board Chairman

David Hodges  
 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 2023-2024

The Board of Directors of Central Volunteer Fire Department estimates  
 Rescue Department estimates the cost of operations for fiscal year 2023-2024

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salaries	\$ 105,000	\$ 125,000	\$ 125,000	\$ 125,000
Fire Station	\$ 15,000	\$ 30,000	\$ 80,000	\$ 80,000
Repairs	\$ 13,000	\$ 13,000	\$ 15,000	\$ 15,000
Truck Operations (Gas & Oil)	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Equipment	\$ 40,000	\$ 55,000	\$ 55,000	\$ 55,000
Insurance	\$ 24,000	\$ 30,000	\$ 30,000	\$ 30,000
Telephone	\$ 4,800	\$ 6,500	\$ 6,500	\$ 6,500
Electric	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Heating	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000
County Water	\$ 450	\$ 450	\$ 450	\$ 450
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Travel Reimbursement	\$ 4,500	\$ 4,500	\$ 21,800	\$ 21,800
Dues	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Waste Disposal	\$ 1,340	\$ 1,350	\$ 1,350	\$ 1,350
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Pest Control	\$ 600	\$ 600	\$ 600	\$ 600
Truck Payment	\$ 65,340	\$ 82,500		
Truck Maintenance	\$ 11,000	\$ 11,000	\$ 15,000	\$ 15,000
Fraternal Benefit Fund	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Building & Ground Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Future Truck Reserve	\$ 10,000	\$ 10,000	\$ 36,000	\$ 36,000
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
Comm Reserve	\$ 13,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL	\$ 351,830	\$ 428,700	\$ 446,000	\$ 446,000
Original or Amended Budget	\$ 351,830	\$ 428,700	\$ 446,000	\$ 446,000
YTD Revenues	\$ 460,740	\$ 449,996	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (108,910)	\$ (21,296)	\$ 446,000	\$ 446,000
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 421,238,700	\$ 451,446,356	\$ 469,975,205	\$ 469,975,205

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 2023-2024 is not to exceed \$0.10.

Respectfully Submitted,

Robert Swing  
 Board Chairman

Tim Hedrick  
 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 2023-2024

The Board of Directors of Churchland Rural Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Vehicle Fund	\$ 40,000	\$ 50,000	\$ 10,255	\$ 10,255
Building Repairs	\$ 14,000	\$ 14,000	\$ 16,000	\$ 16,000
Truck Operations (Gas & Oil)	\$ 5,000	\$ 14,577	\$ 14,577	\$ 14,577
Equipment	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Insurance	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Utilities	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Training	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Miscellaneous	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Telephone	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Legal & Professional Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Payment	\$ -	\$ -	\$ -	\$ -
Communications Equipment	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Truck Maintenance	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Truck Payment	\$ -	\$ -	\$ 53,340	\$ 53,340
Office Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Chief	\$ 32,000	\$ 32,000	\$ 38,000	\$ 38,000
Admin	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000
Clerical	\$ 49,386	\$ 50,000	\$ 55,000	\$ 55,000
<b>TOTAL</b>	<b>\$ 279,386</b>	<b>\$ 299,577</b>	<b>\$ 316,172</b>	<b>\$ 316,172</b>
Original or Amended Budget	\$ 279,386	\$ 299,577	\$ 316,172	\$ 316,172
YTD Revenues	\$ 298,819	\$ 285,892	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (19,433)	\$ 13,685	\$ 316,172	\$ 316,172
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 310,429,368	\$ 332,863,515	\$ 351,302,923	\$ 351,302,923

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 2023-2024 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 Board of County Commissioners

From: Fairgrove Volunteer Fire Department  
 440 Sullivan Rd.  
 Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2023-2024

The Board of Directors of Fair Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Building Fund-Mortgage	\$ 24,007	\$ 21,764	\$ 21,899	\$ 21,899
Vehicle Fund	\$ 22,055	\$ 22,283	\$ 16,685	\$ 16,685
Building Repairs	\$ 5,129	\$ 6,218	\$ 6,257	\$ 6,257
Equipment Repairs	\$ 13,848	\$ 15,546	\$ 20,856	\$ 20,856
Truck Operations (Gas & Oil)	\$ 34,364	\$ 38,865	\$ 40,669	\$ 40,669
Equipment	\$ 10,514	\$ 12,929	\$ 12,514	\$ 12,514
Insurance	\$ 36,416	\$ 39,383	\$ 28,156	\$ 28,156
Utilities	\$ 17,952	\$ 18,137	\$ 18,249	\$ 18,249
Supplies	\$ 19,234	\$ 21,505	\$ 22,681	\$ 22,681
Miscellaneous	\$ 6,411	\$ 8,032	\$ 7,873	\$ 7,873
Compensation	\$ 190,029	\$ 195,621	\$ 224,932	\$ 224,932
Professional Services	\$ 8,206	\$ 9,328	\$ 7,300	\$ 7,300
Protective Clothing	\$ 11,284	\$ 12,955	\$ 13,035	\$ 13,035
Building Fund-Capital	\$ 44,109	\$ 44,565	\$ 45,883	\$ 45,883
Truck Payments	\$ 42,058	\$ 44,047	\$ 44,319	\$ 44,319
Training Expense	\$ 2,667	\$ 3,731	\$ 3,233	\$ 3,233
SCBA Fund	\$ 6,668	\$ 6,737	\$ 6,778	\$ 6,778
TOTAL	\$ 494,952	\$ 521,646	\$ 541,317	\$ 541,317
Original or Amended Budget	\$ 494,952	\$ 521,646	\$ 541,317	\$ 541,317
YTD Revenues	\$ 537,164	\$ 519,393	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (42,212)	\$ 2,253	\$ 541,317	\$ 541,317
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 494,984,121	\$ 521,699,069	\$ 541,657,843	\$ 541,657,843

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 2023-2024 is not to exceed \$0.10.

Respectfully Submitted,

Justin Gallimore  
 Board Chairman

Kevin Sink  
 Secretary to Board

Daren Fuller  
 Treasurer to Board

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 2023-2024

The Board of Directors of Gumtree Fire & Rescue Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Payments	\$ -	\$ -	\$ -	\$ -
Truck Repairs & Maintenance	\$ 22,500	\$ 32,000	\$ 28,000	\$ 28,000
Building Repairs	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment Repairs	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Truck Operations (Gas & Oil)	\$ 4,500	\$ 6,149	\$ 6,126	\$ 6,126
Equipment	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Insurance	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Utilities	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Training & Conference	\$ 4,250	\$ 4,000	\$ 2,000	\$ 2,000
Legal Fees/Office Supply	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Squad Supplies & Equipment	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500
Uniforms / Turn Out Gear	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Membership Dues & Subscription	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
New Truck Down Payment	\$ 7,142	\$ -	\$ -	\$ -
Salaries	\$ 22,000	\$ 73,000	\$ 73,000	\$ 73,000
Medical	\$ 7,000	\$ 8,000	\$ 8,000	\$ 8,000
Building payment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Reporting Software	\$ 2,200	\$ 2,200	\$ 1,900	\$ 1,900
<b>TOTAL</b>	<b>\$ 151,592</b>	<b>\$ 210,849</b>	<b>\$ 204,526</b>	<b>\$ 204,526</b>
Original or Amended Budget	\$ 151,592	\$ 210,849	\$ 204,526	\$ 204,526
YTD Revenues	\$ 165,795	\$ 205,514	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (14,203)	\$ 5,335	\$ 204,526	\$ 204,526
Current Year Tax Rate	\$ 0.10	\$ 0.1275	\$ 0.1275	\$ 0.1275
Total Tax Valuation	\$ 151,592,851	\$ 165,372,200	\$ 161,511,348	\$ 161,511,348

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 2023-2024 is not to exceed \$0.10.

Respectfully Submitted,

Frank Williams  
 Board Chairman

Debbie Noah  
 Secretary to Board

John Little  
 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 2023-2024

The Board of Directors of Healing Springs Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Payment	\$ 52,000	\$ 52,000	\$ 60,000	\$ 60,000
Telephone	\$ -	\$ -	\$ -	\$ -
Building Repairs	\$ 30,000	\$ 40,000	\$ 20,000	\$ 20,000
Equipment Repairs	\$ 8,000	\$ 6,000	\$ 12,000	\$ 12,000
Truck Operations (Gas & Oil)	\$ 11,000	\$ 15,000	\$ 25,000	\$ 25,000
Equipment	\$ 35,000	\$ 35,000	\$ 33,478	\$ 33,478
Insurance	\$ 20,000	\$ 21,000	\$ 21,000	\$ 21,000
Utilities	\$ 11,000	\$ 9,000	\$ 15,000	\$ 15,000
Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Contingency Fund	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000
Training	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Squad Funds	\$ 3,000	\$ 3,000	\$ 6,000	\$ 6,000
Dumpster Service	\$ 350	\$ 350	\$ 350	\$ 350
Retirement	\$ 5,500	\$ 5,000	\$ 5,000	\$ 5,000
Building Fund	\$ 38,081	\$ 44,479	\$ -	\$ -
Part Time Salaries	\$ 89,000	\$ 101,000	\$ 110,000	\$ 110,000
Alltel Land Line Phone	\$ -	\$ -	\$ -	\$ -
Account. Service	\$ 1,600	\$ 1,700	\$ 2,000	\$ 2,000
Dues	\$ 5,000	\$ 8,000	\$ 8,000	\$ 8,000
<b>TOTAL</b>	<b>\$ 325,531</b>	<b>\$ 357,529</b>	<b>\$ 334,828</b>	<b>\$ 334,828</b>
Original or Amended Budget	\$ 325,531	\$ 357,529	\$ 334,828	\$ 334,828
YTD Revenues	\$ 364,309	\$ 325,729	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (38,778)	\$ 31,800	\$ 334,828	\$ 334,828
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 361,701,293	\$ 397,255,257	\$ 372,031,281	\$ 372,031,281

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 2023-2024 is not to exceed \$0.09.

Respectfully Submitted,

Walter Kruger  
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 2023-2024

The Board of Directors of Holly Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Fire Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Wages	\$ 81,800	\$ 92,000	\$ 92,000	\$ 92,000
Telephone	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Building Repairs	\$ 12,000	\$ 20,000	\$ 20,000	\$ 20,000
Equipment Repairs	\$ 2,500	\$ 10,959	\$ 5,500	\$ 5,500
Truck Operations (Gas & Oil)	\$ 30,000	\$ 40,000	\$ 43,859	\$ 43,859
Equipment	\$ 63,100	\$ 34,900	\$ 35,000	\$ 35,000
Insurance	\$ 25,000	\$ 32,000	\$ 32,000	\$ 32,000
Utilities	\$ 7,500	\$ 9,000	\$ 9,000	\$ 9,000
Supplies	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Reserve for Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fraternal Benefit	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Employee Travel & Incentive	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
Meals	\$ 1,000	\$ 1,000	\$ 2,500	\$ 2,500
Training	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500
Health Physicals	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Dues & Subscription	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Garbage Service	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Truck Payment	\$ -	\$ 79,600	\$ 79,600	\$ 79,600
Pension Fund	\$ 600	\$ 600	\$ 600	\$ 600
Uniforms	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Legal and Professional	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
<b>TOTAL</b>	<b>\$ 265,000</b>	<b>\$ 364,559</b>	<b>\$ 364,559</b>	<b>\$ 364,559</b>
Original or Amended Budget	\$ 265,000	\$ 364,559	\$ 364,559	\$ 364,559
YTD Revenues	\$ 288,931	\$ 352,974	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (23,931)	\$ 11,585	\$ 364,559	\$ 364,559
Current Year Tax Rate	\$ 0.08	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 331,532,542	\$ 364,559,260	\$ 367,364,763	\$ 367,364,763

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 2023-2024 is not to exceed \$0.10.

Respectfully Submitted,

Todd Warfford  
 Board Chairman

Alyson Warfford  
 Secretary to Board

Sandy Yarbrough  
 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 2023-2024

The Board of Directors of Linwood Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salary	\$ 175,000	\$ 225,000	\$ 225,000	\$ 225,000
Record Supplies & Accounting	\$ 10,000	\$ 15,000	\$ 10,000	\$ 10,000
Equipment Repairs	\$ 15,000	\$ 25,000	\$ 35,000	\$ 35,000
Truck Operations (Gas & Oil) & Maintenance	\$ 22,000	\$ 30,000	\$ 40,000	\$ 40,000
Equipment	\$ 125,000	\$ 186,185	\$ 200,000	\$ 200,000
Insurance	\$ 55,000	\$ 70,000	\$ 80,000	\$ 80,000
Utilities & Telephone	\$ 10,000	\$ 15,000	\$ 11,000	\$ 11,000
Supplies, Fire Fighting	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Reserve for Capital	\$ 40,000	\$ 40,000	\$ 70,000	\$ 70,000
Miscellaneous	\$ 26,500	\$ 26,500	\$ 32,514	\$ 32,514
Mowing	\$ 3,000	\$ 3,000	\$ -	\$ -
Building Maintenance	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
School & Dues	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
Firemen's Gas to Fires	\$ 15,000	\$ 15,000	\$ 32,000	\$ 32,000
Maint for Mobile Air	\$ 500	\$ 500	\$ 300	\$ 300
New Truck	\$ 34,080	\$ 60,300	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 559,080</b>	<b>\$ 746,485</b>	<b>\$ 770,814</b>	<b>\$ 770,814</b>
Original or Amended Budget	\$ 559,080	\$ 746,485	\$ 770,814	\$ 770,814
YTD Revenues	\$ 758,423	\$ 747,203	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (199,343)	\$ (718)	\$ 770,814	\$ 770,814
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.100
Total Tax Valuation	\$ 559,079,960	\$ 746,485,630	\$ 770,814,802	\$ 770,814,802

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 2023-2024 is not to exceed \$0.10.

Respectfully Submitted,

Larry Anderson  
Board Chairman

Carla L. Tysinger  
Secretary to Board

Stevie Hedrick  
Treasurer to Board

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 2023-2024

The Board of Directors of Midway Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Salary	\$ 523,000	\$ 540,000	\$ 622,500	\$ 622,500
Overtime	\$ -	\$ -	\$ 25,000	\$ 25,000
Telephone	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Truck Repairs	\$ 30,000	\$ 30,000	\$ 33,000	\$ 33,000
Equipment Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 30,000	\$ 30,000	\$ 37,000	\$ 37,000
Equipment	\$ 20,000	\$ 60,000	\$ 60,000	\$ 60,000
Insurance	\$ 160,000	\$ 170,000	\$ 170,000	\$ 170,000
Utilities	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Supplies, EMS	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous & Office Supplies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Fire Station & Truck Payments	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
Radio & Communication Equipment	\$ 40,000	\$ 40,000	\$ 70,000	\$ 70,000
Calls, Frat. Benefits & Phys	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fuel for Building	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Physicals	\$ 4,261	\$ 4,328	\$ 5,206	\$ 5,206
Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Capital Improvements	\$ 40,000	\$ 40,000	\$ 120,000	\$ 120,000
Legal & Accounting	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Salary-Part Time	\$ 20,000	\$ 20,000	\$ 30,000	\$ 30,000
Uniforms	\$ 12,000	\$ 12,000	12000	12000
Garbage Service	\$ 500	\$ 500	\$ 500	\$ 500
Future Fire Station	\$ -	\$ -	\$ 20,000	\$ 20,000
Future Apparatus	\$ -	\$ -	\$ 20,000	\$ 20,000
<b>TOTAL</b>	<b>\$ 1,068,761</b>	<b>\$ 1,135,828</b>	<b>\$ 1,414,206</b>	<b>\$ 1,414,206</b>
Original or Amended Budget	\$ 1,068,761	\$ 1,135,828	\$ 1,414,206	\$ 1,414,206
YTD Revenues	\$ 1,179,923	\$ 1,151,562	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (111,162)	\$ (15,734)	\$ 1,414,206	\$ 1,414,206
Current Year Tax Rate	\$ 0.1077	\$ 0.1077	\$ 0.1300	\$ 0.1300
Total Tax Valuation	\$ 997,337,038	\$ 1,059,921,629	\$1,093,317,312	\$1,093,317,312

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 2023-2024 is not to exceed \$0.13.

Respectfully Submitted,

Zachary Medlin  
 Board Chairman

Tim Hill  
 Secretary to Board

Daniel Fleming  
 Treasurer to Board

To: Tim Maness  
From: Midway Fire & Rescue Inc  
Date: 02.24.2023  
Subject: Tax rate increase

Mr. Maness Midway Fire & Rescue Inc held our annual public meeting in October and those in attendance approved for the Board of Directors to increase the tax rate for our service district to no more than .13 per \$100 valuation. Over the past several months the Board of Directors have discussed this issue and have decided to seek a rate increase to .13 per \$100 of valuation for FY 23-24. As we are all aware inflation has hit pretty hard and everything has increased in price. Below you will find a description of how we intend to use the additional funds.

One of the biggest areas we are concentrating on is recruitment and retention of our employees. In this job market everyone is looking at the pay even harder. To stay competitive with departments around us of like size and to try and compete with the larger municipal departments we have made a commitment to raising our starting pay significantly, adding incentives for our current and future employees to get specialty certifications, added a line item for overtime and increased our part time pay all in a effort to continue to give our citizens the service they expect.

A few other areas we have increased are our radio budget, in the late 2000's we received a grant for the purchase of 800 mhz radios and these are now due for replacement. In the near future they will not work on our current system and there is no longer any factory support for them from motorola. We added funds to our capital improvement line to start what will be most likely a multi year facelift for our fire station, we need to replace quite a bit of concrete, redo our bathrooms including the ones that are accessible to the public, replace the roof on our apparatus bay that is original from 1987 and several other projects to improve things around the station.

We have made a line item for future station expansion to serve the growing need in our community. This would be a fund to help us put a down payment on land and a building when the time comes for us to add a substation with the Commissioner's approval. We also created a line item to make a fund for future purchases of apparatus. We recently received an Engine we ordered and from the time we ordered to when we accepted the truck the cost of replacement had increased by over \$300,000. Our Ladder truck was bought in 2011 for right under \$1,000,000 and replacement cost on it today is over \$2,000,000. The industry standard is having apparatus in front line service for 15 years, this fund would give us a down payment on a new truck allowing us to finance less money and hopefully in the long run saving our tax payers money.

One other situation we are dealing with is the aftermath of an incident we had at a local glass manufacturing plant. We along with those who came to help us lost several sets of turnout gear and over 1,000 feet of fire hose due to contamination with fine glass particles and grease.

We have been working with the company and just last week they advised us they would only be covering about 20% of the cost of the equipment that we lost. Turnout gear has gone up to around \$5,000 for a complete set and the hose we lost will cost us over \$20,000 to replace.

Thanks in advance for considering our request for a tax rate increase to .13 per \$100 valuation. If you have any questions please reach out to us so that we can clear up any confusion.



**Winston-Salem Journal**

Advertising Affidavit

Account Number

3464162

P.O Box 3159  
Winston-Salem, NC 27102

Date

September 26, 2022

MIDWAY FIRE & RESCUE DEPT.  
ATTN: DANIEL R. FLEMING  
228 MIDWAY SCHOOL RD.  
LEXINGTON, NC 27295

PO Number	Order	Category	Description
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0000802515

Legal Notices

Notice of Annual Community Meeting Midway Fire and Rescue Dept., Inc. will hold

**Notice of Annual  
Community Meeting**

Midway Fire and Rescue Dept., Inc. will hold its annual community meeting on Monday October 3 2022 at 7:00 pm. The meeting is held at the fire station located at 228 Midway School Road, Lexington, NC. We ask that any changes or additions to the agenda be submitted to the secretary in writing at least one week prior to the meeting date.

**WSJ: September 19, 26, 2022.**

**Publisher of the  
Winston-Salem Journal**

Before the undersigned, a Notary Public duly commissioned, qualified, and authorized by law to administer oaths, personally appeared the Publisher's Representative who by being duly sworn deposes and says: that he/she is authorized to make this affidavit and sworn statement; that the notice or other legal advertisement, a copy of which is attached hereto, was published in the Winston-Salem Journal on the following dates:

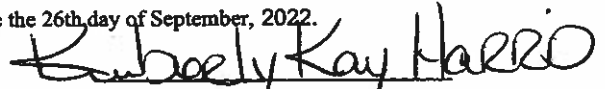
09/19, 09/26/2022

and that the said newspaper in which such notice, paper document, or legal advertisement was published, was at the time of each and every such publication, a newspaper meeting all the requirements and qualifications of Section 1-597 of the General Statutes of North Carolina.



(signature of person making affidavit)

Sworn to and subscribed before me the 26th day of September, 2022.



(Notary Public)

State of Virginia  
County of Hanover  
My commission expires: \_\_\_\_\_

Kimberly Kay Harris  
NOTARY PUBLIC  
Commonwealth of Virginia  
Reg. No. 356753  
Commission Exp. Jan. 31, 2025

**THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU**

**Davidson County Budget  
Questionnaire**

**Midway Fire & Rescue Department**

**Volunteer Fire Department**

**228 Midway School Road**

**Mailing Address for correspondence**

**Lexington, NC 27295**

**336-764-0920**

**Name and telephone number of persons to be contacted between eight a.m. and five p.m. Monday thru Friday, for additional information that may be needed by the Davidson County Finance Department.**

**Name: Michael Craft - Fire Chief**

**Phone: 336-764-0920**

**Name: Zachary Medlin - President**

**Phone: 336-782-7368**

**Name: Daniel Fleming - Treasurer**

**Phone: 336-830-5011**

**Name:**

**Phone:**

**Completed by: Daniel Fleming**

**Title: Treasurer**

**MIDWAY FIRE AND RESCUE DEPT. INC.**  
**Statement of Assets, Liabilities, and Net Assets-Cash Basis**  
**June 30, 2022**

**Assets**

Current assets	
Cash in bank - checking	\$ 51,387
Cash in bank - money market	300,423
Cash in bank - fireman relief	97,335
Cash in bank - pinnacle	13,846
Total current assets	462,991
Property and equipment	
Cost	4,335,834
Accumulated depreciation	(2,926,434)
Total property and equipment	1,409,400
Total assets	\$ 1,872,391

**Liabilities**

Current liabilities	
Current maturities on long-term debt	\$ 131,359
Total current liabilities	131,359
Long-term debt	
Note payable - ladder fire truck	950,975
Note payable - air packs	183,445
Less: current maturities	(131,359)
Total long-term debt	1,003,061
Total liabilities	1,134,420

**Net assets**

Net assets at beginning of year	710,607
Increase in net assets	27,364
Total net assets	737,971
Total liabilities and net assets	\$ 1,872,391

We do not express an opinion, a conclusion, or provide any assurance on these financial statements. The statements omit disclosures that might be required by accounting principles generally accepted in the USA.

**MIDWAY FIRE AND RESCUE DEPT. INC.**  
**Statement of Support, Revenue, and Expenses-Cash Basis**  
For the twelve months ended June 30, 2022

Support and revenue		
Davidson County	\$	1,124,555
Relief fund		7,824
FEMA		503
Interest		1,367
Sales tax refund		3,445
Fuel tax refund		1,527
Donation		737
Rent		240
Total support and revenue		<u>1,140,198</u>
Expenses		
Payroll and related taxes		553,644
Retirement plan		50,217
Depreciation expense		147,331
Interest expense		24,181
Fire and EMS Supplies		8,507
Station supplies		3,842
Building maintenance		6,425
Equipment maintenance		8,239
Vehicle maintenance		34,509
Vehicle fuel		17,173
Mileage reimbursements		1,950
Legal and accounting		7,800
Utilities		16,373
Insurance - employee group		96,463
Insurance - officers life		58,395
Insurance - general		18,080
Training		734
Telephone		28,937
Uniforms		5,273
Office expense		9,251
Employee physicals and medical		6,202
Dues and Subscriptions		7,720
Meals		497
Travel		506
Public education supplies		585
Total expenses		<u>1,112,834</u>
Change in net asset	\$	<u>27,364</u>

We do not express an opinion, a conclusion, or provide any assurance on these financial statements. The statements omit disclosures that might be required by accounting principles generally accepted in the USA.

**Midway Fire and Rescue Department Inc  
Annual Community Meeting  
October 3, 2022 – 7:00 pm**

**Minutes**

**Board Members Present: Z. Medlin, D. Medlin, C. Nifong, T. Hill, D. Walser, M. Craft**

**Meeting called to order at 1902 hours.**

**Opened in prayer.**

**Minutes from community meeting October 4, 2021 were read and approved.**

**Proof of publication and a treasurers report were submitted for review.**

**Chiefs report by Michael Craft – Fire Chief**

**Old Business:**

**New Engine 86 due in November.**

**New Scott airpacks are now in and on the trucks.**

**New Business:**

**Approximately \$147,000 in fire gear was damaged and condemned after a fire at Owens Illinois. Midway is looking into its options for replacement (insurance) to prevent \$147,000 in losses.**

**Discussion on increasing Midway's fire tax rate:**

**to adjust the pay scale to recruit and retain employees,**

**for building maintenance/capital improvements,**

**to begin saving for future fire apparatus and building needs.**

**A motion was made by Tim Hill to allow the board of directors to request a fire tax increase up to \$0.13. The motion was seconded by Chris Nifong. A vote was taken and the motion passed.**

**Tim Hill, Zach Medlin, and Daniel Fleming were nominated and reelected to the Board of Directors.**

**Midway Fire and Rescue Department Inc  
Board of Directors Meeting  
February 7, 2023 – 7:00 pm**

**Minutes**

**Board Members Present: Z. Medlin, D. Fleming, C. Nifong, T. Hill, D. Walser, M. Craft**

**Meeting called to order at 1917 hours.**

**Minutes from Board of Directors meeting October 20, 2022 were read and approved.**

**Treasurers report and a financial statement was submitted for review.**

**Old Business:**

**New Engine 86 has arrived and is in service.**

**The old Scott SCBA's discussed in the October Board meeting were sold to South Lexington Fire Department for \$450 each (\$5400).**

**Discussion of the \$147,000 in fire gear that was damaged and condemned after the Owens Illinois fire. OI issued a check on January 12 however it was for the wrong amount. OI is in the process of getting a replacement check. Our insurance (ESIP) has been notified of the loss and will hold the claim open for 1 year (just in case OI doesn't pay).**

**New fire hose has been ordered. It is projected to arrive in May.**

**New Business:**

**Midway has filled the 2 vacancies (Amber Myers who resigned October 28, 2022 and Kevin Leonard who was medically retired). New employees are Austin Leonard and Nick Moore.**

**Midway's workers compensation insurance renewed in January. We have switched back to VFIS from ESIP due to a cost savings.**

**Discussion of Midway's 403b plan. Our First National Bank representative has recommended looking into a new company to handle the investments. Midway currently uses Empower Retirement. T. Rowe Price Retirement Plan & Services has been recommended. Additionally, because of the way Midway's retirement plan is written, if an employee does not work more than 1000 hours in a calendar year AND are not employed on December 31<sup>st</sup>, they forfeit the employer match portion of that years retirement. (It is considered "profit sharing" vs. employer match). Because Kevin Leonard and Amber Myers did not meet the December 31<sup>st</sup> criteria, they have forfeited the 6% Midway contribution for 2022. Someone will talk to John at FNB to discuss the options for Kevin and Amber.**

Midway Fire had donated the 1988 Ford – Old Tanker 86 to Oak Grove High School for the fire academy. It is still titled to Midway and we will continue to insure it until the high school completes all necessary paperwork.

Central Fire Department is interested in purchasing Rescue 86 (\$45,000). A determination will be made at a later date.

Midway had a meeting with the ISO inspector had a positive outcome and provided useful insight on how Midway can maintain and improve it's ISO rating (currently a 3).

Davidson County will switch from Central Square CAD software to Motorola in May. This will require MCT update training (possibly as early as February 22, 2023).

FireHouse NFIRS reporting software will no longer be available after June 30, 2023. ImageTrend software was purchased through the Davidson County Firefighters Association to replace FireHouse. There was discussion on Midway purchasing FireWorks Software as a substitute (Note: several surrounding counties currently use FireWorks). Chris Nifong made a motion to purchase FireWorks software for Midway's NFIRS reporting (Fire, ePCR, Inventory, and Maintenance modules) for a one time cost to Midway of \$9573 (which included setup and training) and a \$6397 recurring annual cost. Tim Hill 2<sup>nd</sup> the motion. The motion passed without opposition.

Midway's 2023-2024 budget is due to Tim McManness in the Davidson County Finance Office by March 10. Chris Nifong made a motion to increase Midway's requested tax rate from \$0.1077 to \$0.13 (as approved in the October 3, 2022 Community Meeting) for salary adjustments necessary to recruit and retain firefighters, to create 3 new line items in the budget (for overtime, future fire station construction, and apparatus replacement), and for several capital improvement projects (paint, roof, and concrete) that will be necessary in the near future. The motion was 2<sup>nd</sup> by David Walser. The motion passed. The 2023-2024 budget was then completed (with discussion on each line item). The requested budget will be submitted to the county.

Chris Nifong also made a motion to request any excess revenue Davidson County collected on Midway's behalf. 2<sup>nd</sup> by David Walser. The motion passed.

Zach Medlin recommended a 2% cost of living increase for all employees (except for Austin Leonard and Nick Moore) effective March 6, 2023. 2<sup>nd</sup> by Tim Hill. The motion passed.

Daniel Fleming made the motion to adjourn. 2<sup>nd</sup> by Zach Medlin. The meeting adjourned @ 2145.

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 2023-2024

The Board of Directors of North Lexington Triangle Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Personnel (formerly Salaries)	\$ 88,000	\$ 100,000	\$ 100,000	\$ 100,000
Debt Service (formerly Truck Payment)	\$ 60,000	\$ 60,000	\$ 61,442	\$ 61,442
Apparatus Operations (formerly Truck Operations Gas & Oil)	\$ 7,000	\$ 10,000	\$ 21,000	\$ 21,000
Equipment	\$ 50,000	\$ 55,000	\$ 46,058	\$ 46,058
Station Operations (formerly Utilities)	\$ 15,000	\$ 15,000	\$ 24,000	\$ 24,000
Technology (New)	\$ -	\$ -	\$ 5,000	\$ 5,000
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Fire and Life Safety Education (New)	\$ -	\$ -	\$ 1,000	\$ 1,000
Consulting & Professional Services (formerly Audit/Review)	\$ 3,600	\$ 3,600	\$ 8,500	\$ 8,500
Insurance	\$ 25,000	\$ 25,000	\$ 27,000	\$ 27,000
Supplies (formerly Miscellaneous)	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000
Capital Reserves (formerly Truck Fund)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Maintenance (Removing)	\$ 15,000	\$ 15,000	\$ -	\$ -
Fuel Costs (Removing)	\$ 5,400	\$ 5,400	\$ -	\$ -
Contingency (Removing)	\$ 1,000	\$ 1,000	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 290,000</b>	<b>\$ 310,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>
Original or Amended Budget	\$ 290,000	\$ 310,000	\$ 315,000	\$ 315,000
YTD Revenues	\$ 319,152	\$ 302,630	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (29,152)	\$ 7,370	\$ 315,000	\$ 315,000
Current Year Tax Rate	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 228,766,294	\$ 242,985,321	\$ 245,771,112	\$ 245,771,112

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 2023-2024 is not to exceed \$0.13.

Respectfully Submitted,

Zach Smith  
 Board Chairman

Jody Vidal  
 Secretary to Board

Lori Clement  
 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 2023-2024

The Board of Directors of Pilot Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 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	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
New Pagers, Radio & Crystals	\$ 12,139	\$ 12,139	\$ 12,139	\$ 12,139
Truck Operations (Gas & Oil)	\$ 8,800	\$ 12,800	\$ 12,800	\$ 12,800
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	\$ 5,700	\$ 5,700	\$ 5,700
Salary	\$ 65,500	\$ 69,500	\$ 76,000	\$ 76,000
Payroll Tax Expense	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
Hepatitis B Vaccine Immunization	\$ 300	\$ 3,000	\$ 3,000	\$ 3,000
Protective Clothing	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
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	\$ 14,600	\$ 14,600	\$ 14,600	\$ 14,600
Maintenance on Equipment	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100
Pension & Fraternal Benefit Funds	\$ 4,000	\$ 8,400	\$ 8,400	\$ 8,400
Truck Payments	\$ 38,800	\$ 38,800	\$ 38,800	\$ 38,800
<b>TOTAL</b>	<b>\$ 321,739</b>	<b>\$ 340,539</b>	<b>\$ 347,039</b>	<b>\$ 347,039</b>
Original or Amended Budget	\$ 321,739	\$ 340,539	\$ 347,039	\$ 347,039
YTD Revenues	\$ 353,447	\$ 337,191	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (31,708)	\$ 3,348	\$ 347,039	\$ 347,039
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.085	\$ 0.085
Total Tax Valuation	\$ 378,516,812	\$ 401,355,421	\$ 409,122,452	\$ 409,122,452

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 2023-2024 is not to exceed \$0.085.

Respectfully Submitted,

Lisa Pugh  
 Board Chairman

Stephanie Myers  
 Secretary to Board

Melvin Tucker Sr.  
 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 2023-2024

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Equipment Maintenance	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Truck Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Truck Operations (Gas & Oil)	\$ 8,250	\$ 9,100	\$ 9,000	\$ 9,000
Equipment	\$ 50,000	\$ 66,619	\$ 60,000	\$ 60,000
Insurance	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Utilities	\$ 13,259	\$ 13,259	\$ 15,000	\$ 15,000
Supplies	\$ 3,647	\$ 3,647	\$ 3,647	\$ 3,647
Miscellaneous	\$ 7,500	\$ 7,500	\$ 10,000	\$ 10,000
Benefits	\$ 4,880	\$ 4,880	\$ 4,000	\$ 4,000
Building Maint.	\$ 13,200	\$ 13,200	\$ 13,000	\$ 12,434
Fire Station Employee	\$ 106,500	\$ 107,205	\$ 129,000	\$ 129,000
Benevolence - Burn-Out	\$ 1,600	\$ 1,600	\$ 900	\$ 900
<b>TOTAL</b>	<b>\$ 363,836</b>	<b>\$ 382,010</b>	<b>\$ 399,547</b>	<b>\$ 398,981</b>
Original or Amended Budget	\$ 363,836	\$ 382,010	\$ 399,547	\$ 398,981
YTD Revenues	\$ 392,836	\$ 378,770	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (29,000)	\$ 3,240	\$ 399,547	\$ 398,981
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06
Total Tax Valuation	\$ 611,053,770	\$ 636,668,648	\$ 664,969,017	\$ 664,969,017

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 2023-2024 is not to exceed \$0.06.

Respectfully Submitted,

Scott Milam  
 Board Chairman

Kathy Crafford  
 Secretary to Board

Michael Hylton  
 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 2023-2024

The Board of Directors of Silver Valley Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000
Truck Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Debt Service	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500
Truck Operations (Gas & Oil)	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Equipment	\$ 42,000	\$ 39,000	\$ 39,000	\$ 39,000
Insurance	\$ 42,500	\$ 52,000	\$ 54,000	\$ 54,000
Utilities	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Medical Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Building Maintenance	\$ 7,000	\$ 7,000	\$ 6,000	\$ 6,000
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	\$ 90,000	\$ 138,000	\$ 138,000	\$ 138,000
Bookkeeping	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500
Pension & Death Benefit	\$ 3,000	\$ 3,000	\$ 4,000	\$ 4,000
<b>TOTAL</b>	<b>\$ 435,422</b>	<b>\$ 489,922</b>	<b>\$ 494,422</b>	<b>\$ 494,422</b>
Original or Amended Budget	\$ 435,422	\$ 489,922	\$ 494,422	\$ 494,422
YTD Revenues	\$ 528,959	\$ 511,235	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (93,537)	\$ (21,313)	\$ 494,422	\$ 494,422
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 441,311,287	\$ 460,373,855	\$ 476,543,574	\$ 476,543,574

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 2023-2024 is not to exceed \$0.11.

Respectfully Submitted,

Milton Hedrick  
 Board Chairman

Josh Baldwin  
 Secretary to Board

Jerry Stanely  
 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 2023-2024

The Board of Directors of South Emmons Fire District estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Contract - Town of Denton	\$ 142,693	\$ 149,611	\$ 153,403	\$ 153,403
TOTAL	<u>\$ 142,693</u>	<u>\$ 149,611</u>	<u>\$ 153,403</u>	<u>\$ 153,403</u>
Original or Amended Budget	142,693	\$ 149,611	\$ 153,403	\$ 153,403
YTD Revenues	153,049	150,059	\$ -	\$ -
Amount (Over) or Under Original Budget	<u>\$ (10,356)</u>	<u>\$ (448)</u>	<u>\$ 153,403</u>	<u>\$ 153,403</u>
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 142,692,650	\$ 149,611,220	\$ 153,403,799	\$ 153,403,799

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 2023-2024 is not to exceed \$0.10.

Respectfully Submitted,

Leslie Pyror  
 Board Chairman

Jermie Pyror  
 Secretary to Board

Brandon Dorsett  
 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 2023-2024

The Board of Directors of South Lexington Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 18,000	\$ 15,000	\$ 15,000	\$ 15,000
Truck Operations (Gas & Oil)	\$ 8,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	\$ 33,000	\$ 23,000	\$ 23,000	\$ 23,000
Insurance	\$ 25,000	\$ 23,000	\$ 23,000	\$ 23,000
Utilities	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Miscellaneous	\$ 12,000	\$ 9,130	\$ 9,130	\$ 9,130
Officer Compensation	\$ 10,500	\$ -	\$ -	\$ -
Pension Fund	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 3,000	\$ 1,000	\$ 1,000	\$ 1,000
Telephone	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Equipment Maintenance	\$ 5,000	\$ 3,500	\$ 3,500	\$ 3,500
Training	\$ 3,400	\$ 2,500	\$ 2,500	\$ 2,500
Legal Fees	\$ -	\$ -	\$ -	\$ -
Accounting Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Building Fund	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000
Paid Personnel	\$ 60,000	\$ 95,770	\$ 95,770	\$ 95,770
Physicals	\$ -	\$ -	\$ -	\$ -
Future Truck Fund	\$ 21,600	\$ 20,600	\$ 20,600	\$ 20,600
<b>TOTAL</b>	<b>\$ 309,000</b>	<b>\$ 309,000</b>	<b>\$ 309,000</b>	<b>\$ 309,000</b>
Original or Amended Budget	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000
YTD Revenues	\$ 332,545	\$ 321,299	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (23,545)	\$ (12,299)	\$ 309,000	\$ 309,000
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 280,964,005	\$ 299,542,644	\$ 309,200,829	\$ 309,200,829

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 2023-2024 is not to exceed \$0.11.

Respectfully Submitted,

Randy Geddes  
 Board Chairman

Nancy Flowers  
 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 2023-2024

The Board of Directors of Southmont Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck / Building Payment	\$ 117,500	\$ 117,500	\$ 117,500	\$ 117,500
Insurance	\$ 40,000	\$ 46,000	\$ 52,000	\$ 52,000
Training	\$ 5,050	\$ 7,731	\$ 16,000	\$ 16,000
Communications	\$ 5,700	\$ 6,600	\$ 15,100	\$ 15,100
Personnel Expenses	\$ 479,630	\$ 679,020	\$ 839,420	\$ 839,420
Apparatus Expenses	\$ 77,400	\$ 110,800	\$ 125,650	\$ 125,650
Long Range Fund	\$ 69,000	\$ -	\$ -	\$ -
Operating Expenses	\$ 148,391	\$ 330,050	\$ 175,884	\$ 175,884
Contract Staff	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
<b>TOTAL</b>	<b>\$ 944,471</b>	<b>\$ 1,299,501</b>	<b>\$ 1,343,354</b>	<b>\$ 1,343,354</b>
Original or Amended Budget	\$ 944,471	\$ 1,299,501	\$ 1,343,354	\$ 1,343,354
YTD Revenues	\$ 1,021,865	\$ 1,307,399	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (77,394)	\$ (7,898)	\$ 1,343,354	\$ 1,343,354
Current Year Tax Rate	\$ 0.100	\$ 0.130	\$ 0.130	\$ 0.130
Total Tax Valuation	\$ 944,471,381	\$ 999,616,843	\$1,033,349,253	\$1,033,349,253

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 2023-2024 is not to exceed \$0.13.

Respectfully Submitted,

Phil Surratt  
Board Chairman

George Baroody  
Secretary to Board

Denita Burns  
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 2023-2024

The Board of Directors of Hasty Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
New Building	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Salaries	\$ 290,000	\$ 312,000	\$ 318,000	\$ 318,000
Truck Payment	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
Truck Operations (Gas & Oil)	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Equipment	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Insurance	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Utilities	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Office Supplies	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500
Building Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Maintenance	\$ 25,000	\$ 30,000	\$ 32,000	\$ 32,000
Training & Dues	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Gifts & Contributions	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Squad Supplies	\$ 4,000	\$ 6,000	\$ 6,000	\$ 6,000
Pension Fund	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Legal & Professional	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Uniforms	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Employee Benefits & Insurance	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Fire Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Turnout Gear	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Fire Fighter Physicals	\$ 3,000	\$ 3,000	\$ 14,000	\$ 14,000
Equipment Operatons	\$ 25,732	\$ 25,000	\$ 25,440	\$ 25,440
<b>TOTAL</b>	<b>\$ 603,732</b>	<b>\$ 633,500</b>	<b>\$ 652,940</b>	<b>\$ 652,940</b>
Original or Amended Budget	\$ 603,732	\$ 633,500	\$ 652,940	\$ 652,940
YTD Revenues	\$ 651,910	\$ 640,344	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (48,178)	\$ (6,844)	\$ 652,940	\$ 652,940
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 603,731,937	\$ 633,560,145	\$ 652,944,095	\$ 652,944,095

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 2023-2024 is not to exceed \$0.10.

Respectfully Submitted,

Randy Cecil  
 Board Chairman

Janice Bristow  
 Secretary to Board

Phillip Sloan  
 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 2023-2024

The Board of Directors of Tyro Rural Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Truck Fund	\$ 53,203	\$ 56,985	\$ 57,282	\$ 57,282
Truck Operations (Gas & Oil)	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Insurance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Utilities-Electric	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Miscellaneous	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Supplies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Water	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Training & Materials	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Telephone	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Gas (Heating or Natural)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Equip., Equip. Maintenance	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Bldg. Maintenance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Communication Replacement & Repairs	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Pay Per Call	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Paid Part-Time Position	\$ 80,000	\$ 105,000	\$ 120,000	\$ 120,000
<b>TOTAL</b>	<b>\$ 406,203</b>	<b>\$ 434,985</b>	<b>\$ 450,282</b>	<b>\$ 450,282</b>
Original or Amended Budget	\$ 406,203	\$ 434,985	\$ 450,282	\$ 450,282
YTD Revenues	\$ 446,346	\$ 433,622	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (40,143)	\$ 1,363	\$ 450,282	\$ 450,282
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 507,754,956	\$ 543,730,665	\$ 562,853,664	\$ 562,853,664

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 2023-2024 is not to exceed \$0.08.

Respectfully Submitted,

Barry Shoaf  
 Board Chairman

Noah D. Lowe  
 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 2023-2024

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000
Truck Fund	\$ 100,528	\$ 130,258	\$ 130,258	\$ 130,258
Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Insurance	\$ 80,000	\$ 83,000	\$ 100,000	\$ 100,000
Utilities	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500
Supplies	\$ 5,000	\$ 5,000	\$ 4,500	\$ 4,500
Building Maintenance	\$ 47,000	\$ 47,000	\$ 20,000	\$ 20,000
Equipment Maintenance	\$ 18,000	\$ 18,000	\$ 15,000	\$ 15,000
Dues and Subscriptions	\$ -	\$ -	\$ 10,000	\$ 9,180
Training	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000
Certified Audit and Payroll Preparation	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Building Payment	\$ 2,000	\$ 2,000	\$ 1,500	\$ 1,500
Medical Supplies	\$ 2,500	\$ 3,500	\$ 2,000	\$ 2,000
Physicals	\$ 7,500	\$ 7,500	\$ 6,500	\$ 6,500
Uniform Expenses	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Office Expenses	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
SCBA Loan	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Pension Fund/Retirement	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Salaries / Benefits	\$ 512,500	\$ 537,500	\$ 563,242	\$ 563,242
<b>TOTAL</b>	<b>\$ 958,528</b>	<b>\$ 1,019,258</b>	<b>\$ 1,042,000</b>	<b>\$ 1,041,180</b>
Original or Amended Budget	\$ 958,528	\$ 1,019,258	\$ 1,042,000	\$ 1,041,180
YTD Revenues	\$ 1,046,689	\$ 1,004,474	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (88,161)	\$ 14,784	\$ 1,042,000	\$ 1,041,180
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 958,527,513	\$ 1,019,257,527	\$1,041,180,250	\$1,041,180,250

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 2023-2024 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 2023-2024

The Board of Directors of Welcome Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Office & Administration	\$ 20,000	\$ 22,000	\$ 25,000	\$ 25,000
Repairs & Maintenance	\$ 65,000	\$ 70,500	\$ 75,000	\$ 75,000
Interest on Debt	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 100,000	\$ 110,000	\$ 112,000	\$ 112,000
Insurance	\$ 40,000	\$ 44,000	\$ 46,000	\$ 46,000
Utilities & Fuel	\$ 31,000	\$ 35,000	\$ 38,000	\$ 38,000
Miscellaneous	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Supplies	\$ 8,000	\$ 10,000	12000	12000
Training	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
PT Salaries / FICA	\$ 295,000	\$ 315,000	\$ 320,000	\$ 320,000
Fraternal Benefits	\$ 15,000	\$ 18,000	\$ 20,000	\$ 20,000
Truck Debt Service	\$ -	\$ -	\$ -	\$ -
Debt Service - Building	\$ 59,044	\$ 63,000	\$ 65,000	\$ 65,000
TOTAL	\$ 645,544	\$ 700,000	\$ 725,500	\$ 725,500
Original or Amended Budget	\$ 645,544	\$ 700,000	\$ 725,500	\$ 725,500
YTD Revenues	\$ 728,579	\$ 710,503	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (83,035)	\$ (10,503)	\$ 725,500	\$ 725,500
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 618,761,481	\$ 650,870,756	\$ 666,656,771	\$ 666,656,771

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 2023-2024 is not to exceed \$0.11.

Respectfully Submitted,

James Jones  
Board Chairman

Teresa Grubb  
Secretary to Board

Teresa Grubb  
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 2023-2024

The Board of Directors of West Lexington Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Payroll	\$ 209,236	\$ 282,788	\$ 305,680	\$ 305,680
Equipment	\$ 30,430	\$ 28,827	\$ 28,827	\$ 28,827
Insurance	\$ 30,840	\$ 43,475	\$ 43,475	\$ 43,475
Utilities	\$ 15,900	\$ 16,900	\$ 16,900	\$ 16,900
Supplies	\$ 7,100	\$ 8,500	\$ 8,500	\$ 8,500
Building Maintenance	\$ 8,750	\$ 10,850	\$ 10,850	\$ 10,850
Truck Payment	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Contingency	\$ 1,243	\$ 1,660	\$ 1,660	\$ 1,660
Truck Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
<b>TOTAL</b>	<b>\$ 318,499</b>	<b>\$ 433,000</b>	<b>\$ 455,892</b>	<b>\$ 455,892</b>
Original or Amended Budget	\$ 318,499	\$ 433,000	\$ 455,892	\$ 455,892
YTD Revenues	\$ 353,503	\$ 435,014	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (35,004)	\$ (2,014)	\$ 455,892	\$ 455,892
Current Year Tax Rate	\$ 0.10	\$ 0.12	\$ 0.12	\$ 0.12
Total Tax Valuation	\$ 318,499,567	\$ 360,960,213	\$ 379,910,326	\$ 379,910,326

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 2023-2024 is not to exceed \$0.12.

Respectfully Submitted,

Jim Shinn  
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 2023-2024

The Board of Directors of South Davidson Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
EMS/Squad	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000
Accounting Fees	\$ 1,900	\$ 1,900	\$ 2,000	\$ 2,000
Miscellaneous	\$ 3,000	\$ 3,000	\$ -	\$ -
Gas & Oil	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Equipment Maintenance	\$ 6,500	\$ 8,889	\$ 9,000	\$ 9,000
Insurance	\$ 19,500	\$ 21,500	\$ 24,000	\$ 24,000
Utilities	\$ 7,500	\$ 7,500	\$ 8,500	\$ 8,500
Replacement Radios	\$ 4,000	\$ 4,000	\$ 6,000	\$ 6,000
Replacement Pagers	\$ 2,000	\$ 2,000	\$ 4,000	\$ 4,000
Turn Out Gear	\$ 7,500	\$ 7,500	\$ 9,000	\$ 9,000
Building Maintenance	\$ 5,000	\$ 5,000	\$ 7,000	\$ 7,000
Miscellaneous	\$ 3,600	\$ 3,600	\$ 8,000	\$ 8,000
Pension Fund	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000
Training	\$ 2,000	\$ 1,500	\$ 2,000	\$ 2,000
Truck Payment	\$ 47,000	\$ 47,000	\$ 31,117	\$ 31,117
Fire Hose	\$ -	\$ -	\$ -	\$ -
Truck Fund	\$ 9,822	\$ 10,000	\$ 57,649	\$ 57,649
Air Packs	\$ -	\$ 1,000	\$ 2,000	\$ 2,000
<b>TOTAL</b>	<b>\$ 130,822</b>	<b>\$ 135,889</b>	<b>\$ 183,266</b>	<b>\$ 183,266</b>
Original or Amended Budget	\$ 130,822	\$ 135,889	\$ 183,266	\$ 183,266
YTD Revenues	\$ 144,133	\$ 138,051	\$ -	\$ -
<b>Amount (Over) or Under Original Budget</b>	<b>\$ (13,311)</b>	<b>\$ (2,162)</b>	<b>\$ 183,266</b>	<b>\$ 183,266</b>
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 130,821,541	\$ 134,889,828	\$ 140,973,962	\$ 140,973,962

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 2023-2024 is not to exceed \$0.13.

Respectfully Submitted,

Scott Davis  
Board Chairman

Richard K. Smith  
Secretary to Board

Amanda F. Cook  
Treasurer to Board

# Public Surveys will begin on the Croatan, Uwharrie, Pisgah and Nantahala National Forests on October 1, 2022

Surveys will help forest managers better understand visitor's use, satisfaction, and economic impact

Asheville, NC September 28, 2022 – The National Visitor Use Monitoring (NVUM) surveys, which take place every five years, will be conducted on the National Forests in North Carolina starting October 1, 2022 and will run through September 30, 2023. These surveys will be conducted by a team from the University of Tennessee.

The information gathered provides National Forest managers with an estimate of how many visitors recreate on the National Forests, what activities they engage in, how satisfied they were with their visit, and the economic impact of recreation visitation to local communities. This information will help forest managers determine where to focus their efforts and how recreation facilities can be improved to ensure all forest visitors have a clean, safe, and high-quality experience.

These voluntary surveys will be conducted in developed and dispersed recreation sites and along Forest Service roads. The surveyors will be out in all types of weather conditions, wearing bright vests and be near a sign that says, "Traffic Survey Ahead." They gather basic visitor information, and all responses are confidential; no names are captured in the surveys. Interviews last about 10 minutes and include questions such as where visitors recreated on the Forest, how far they traveled, their party size, and their satisfaction with the recreation facilities and services provided. About a third of the visitors will be asked to complete a confidential survey on recreation spending during their trip.

"Although the survey is entirely voluntary, participation is extremely important so we can assess visitor experiences on the Forest and strive to make it a better place to visit," said Logan Free, Developed Recreation Program Manager on the National Forests in North Carolina. Information about the National Visitor Use Monitoring program can be found at <https://www.fs.usda.gov/about-agency/nvum>.

## FROM THE OFFICE OF STEVE JARVIS



Dear Friends,

It has been a wonderful week in the district and in the legislature. Let's see what's been going on.

Voter ID in North Carolina has been an ongoing topic as election season approaches. Several lawsuits have been enacted over the topic but a resolution is in

sight.

This week, The Annual Everybody's Day celebration took place in Thomasville. I was honored to be a part of this beloved community tradition and celebrate the people of Thomasville!

The Board of Directors of United Way of Davidson County and leadership donors across Davidson County will honor Todd and Jodi Hunt at the 2022 Benefactors Reception on Friday, October 7 at Sapona Country Club. The reception will start at 6:00 p.m.

The Denton Street Festival is right around the corner! The 2022 Denton Street Festival will take place Friday night, October 7 from 6-9 pm and Saturday, October 8 from 9am-3pm. Coming off the 2021 success which included a FREE concert in Harrison Park, FREE ice cream, snacks and activities for the children and over 70 vendors, this year's event promises to be even bigger.

North Carolina Attorney General Josh Stein visited Davidson County on Wednesday to highlight local efforts to fight the opioid epidemic and to discuss the county's \$12.5 million allocation of the state's opioid settlement funds.

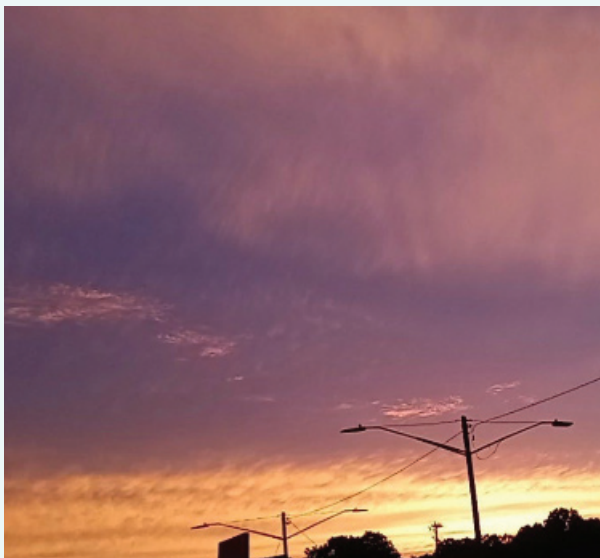
The Lexington BUILD Grant is officially planned to be used to construct a new train station and railroad through the piedmont of NC. This grant will bring new life to Davidson County and surrounding areas through transportation opportunities.

The Hunter Education Program of the N.C. Wildlife Resources Commission provides free hunter education courses throughout the year in all 100 counties.

If you have concerns, or questions, you can reply to this newsletter, email, or call my office at (919) 733-5743.

I also take time each day to personally call citizens in our district to listen to their concerns. Thank you for giving me the opportunity to serve you!

## Picture Perfect Denton Winners



This quarter's Winner for the Picture Perfect Denton Photo Contest are Steven Cody, Joe W. and Brian Whitley! To participate in next month's contest entries can be sent to [townofdentonnc@gmail.com](mailto:townofdentonnc@gmail.com) in jpg format. DO NOT downsize the photo file since it will be used on the town website and social media. So grab your camera, your phone or your tablet and capture what makes Denton a Great Place to Live and Grow!

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### HEALING SPRINGS ANNUAL Fire Department Meeting

Tuesday, Oct. 18 at 7:00pm  
At the Healing Springs Fire Station

ELECTION OF OFFICERS TO BE INCLUDED IN THE AGENDA  
All Healing Springs property owners are encouraged to attend.

### SOUTH DAVIDSON Fire Department Annual Meeting

Thursday, Oct. 13 at 7:30pm  
At the Healing SD Fire Station

ELECTION OF OFFICERS AND BUDGET DISCUSSION  
All DISTRICT RESIDENTS are encouraged to attend.

### THE DENTON ORATOR

(USPS 014-372)

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**SOUTH DAVIDSON FIRE DEPARTMENT, INC.**  
**Statement of Assets, Liabilities, and Net Assets- Cash Basis**  
**December 31, 2022**

**ASSETS**

Current assets		
Cash	\$	119,117
Total current assets		119,117
Property and equipment		
Land and buildings		176,958
Equipment and furniture		51,574
Trucks		1,047,229
		1,275,761
Less: accumulated depreciation		(891,965)
Total property and equipment		383,796
Total assets	\$	502,913

**LIABILITIES AND NET ASSETS**

Liabilities		
Notes payable		270,140
Accounts payable		-
Total liabilities		270,140
Net assets		
Invested in capital assets, net of related debt		113,656
Net assets without donor restrictions		112,780
Net assets with donor restrictions		6,337
Total net assets		232,773
Total liabilities and net assets	\$	502,913

**SOUTH DAVIDSON FIRE DEPARTMENT, INC.**  
**Statement of Cash Receipts and Disbursements - Cash Basis**  
**Year Ended December 31, 2022**

	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Restricted Grant Money	Total
<b>Operating receipts</b>				
Fire tax	100,216	\$ -	\$ -	\$ 100,216
Building rent	835	-	-	835
Fundraising	426	-	-	426
Interest earned	68	3	-	71
Firefighter relief fund	-	1,023	-	1,023
Donations	16,317	-	-	16,317
Sales tax	856	-	-	856
Other	4,600	-	-	4,600
<b>Total operating receipts</b>	<u>123,318</u>	<u>1,026</u>	<u>-</u>	<u>124,344</u>
<b>Operating disbursements</b>				
Supplies, raio equipment, repairs and maintenance	45,198	-	-	45,198
Truck expense	1,473	-	-	1,473
Contract labor	3,500	-	-	3,500
Insurance	20,716	-	-	20,716
Interest	10,558	-	-	10,558
Utilities	4,256	-	-	4,256
Telephone	1,319	-	-	1,319
Professional services	-	-	-	-
Fundraising expense	39	-	-	39
Dues	5,562	-	-	5,562
Meals and entertainment	-	-	-	-
Office supplies	620	-	-	620
Miscellaneous	66	-	-	66
<b>Total operating disbursements</b>	<u>93,307</u>	<u>-</u>	<u>-</u>	<u>93,307</u>
<b>Non-operating disbursements</b>				
Principal payments on long-term debt	36,739	-	-	36,739
Purchase of equipment	47,479	-	-	47,479
<b>Total non-operating disbursements</b>	<u>84,218</u>	<u>-</u>	<u>-</u>	<u>84,218</u>
Receipts over disbursements	<u>(54,207)</u>	<u>1,026</u>	<u>-</u>	<u>(53,181)</u>
Cash balance at beginning of year	<u>166,987</u>	<u>5,311</u>	<u>-</u>	<u>172,298</u>
Cash balance at end of year	<u>\$ 112,780</u>	<u>\$ 6,337</u>	<u>\$ -</u>	<u>\$ 119,117</u>
<b>Accounted for as follows:</b>				
Checking account - First Bank	\$ 5,441	\$ -	\$ -	\$ 5,441
Checking account - First Bank	3,459	-	-	3,459
Savings account - First Bank	103,880	-	-	103,880
Savings account - First Bank	-	6,337	-	6,337
<b>Total cash</b>	<u>\$ 112,780</u>	<u>\$ 6,337</u>	<u>\$ -</u>	<u>\$ 119,117</u>

# South Davidson Fire Dept

Nov 10, 2022

Continued Meeting from Oct 13 annual meeting on Budget request from Community for future cost and proposed tax increase.

The meeting was called to order @ 7:30. Prayer by James. The minutes of the Oct meeting were read. Ronnie made motion to approve Sec by Lonnie approved a change to the minutes 400 miles of UTV rather than 400 hr. A budget print out was distributed to everyone showing money on hand and cost projection and with present income and with increase of 3¢ per \$100 evaluation. Ronnie went over the budget & expense for the past year and the projected cost for equipment in the next 5 to 10 year, and the requirement by the Dept of Insurance from the State with money placed into a truck fund & equipment. It was brought up about when replacement of Air packs & bottles and in keeping the same brand. Talked on keep trying to get grants FEMA & State as long as they are available plus any other grants. Scott is going to work on the by laws on who is able to vote which hasn't been changed since incorporated in 1973.



Motion was made to take a ballot on tax rates for a 3¢ increase or stay the same. Jeff and Julianna gave out ballots and Richard and Beth counted the votes 29 votes for increase and 5 for no change. The increase will be presented to the County for approval. If it is approved will not take on until 2024. A budget will be presented each year @ Annual Meeting. Motion to dismiss by Richard Sec by Bonnie @ 9:30 p.m.

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 2023-2024

The Board of Directors of Horneytown Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Telephone	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Repair & Maintenance	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500
Gas & Oil	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Equipment	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
Insurance	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Utilities	\$ 3,800	\$ 3,800	\$ 3,800	\$ 3,800
Supplies, Janitorial	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
Building Maintenance	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Equipment Depreciation Account	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Truck Payment	\$ 16,975	\$ 16,975	\$ 16,975	\$ 16,975
Postage	\$ 220	\$ 220	\$ 220	\$ 220
Uniforms	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Supplies, Office	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Supplies, Maintenance	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Supplies, Operating	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Membership & Dues	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Training	\$ 5,525	\$ 5,525	\$ 5,525	\$ 5,525
Chief Contract	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Part-Time Salaries	\$ 97,000	\$ 109,300	\$ 121,480	\$ 121,480
<b>TOTAL</b>	<b>\$ 255,520</b>	<b>\$ 267,820</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>
Original or Amended Budget	\$ 255,520	\$ 267,820	\$ 280,000	\$ 280,000
YTD Revenues	\$ 273,477	\$ 275,241	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (17,957)	\$ (7,421)	\$ 280,000	\$ 280,000
Current Year Tax Rate	\$ 0.15	\$ 0.15	\$ 0.15	\$ 0.15
Total Tax Valuation	\$ 142,550,769	\$ 178,546,979	\$ 186,666,660	\$ 186,666,660

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 2022-2023 is not to exceed \$.15.

Respectfully Submitted,

Darrell Woosley  
Board Chairman

R. Scott Alderman  
Secretary to Board

Karol Murks  
Treasurer to Board

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 2023-2024

The Board of Directors of Griffith Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Telephone / Cellular / Internet	\$ 4,000	\$ 4,000	\$ 3,500	\$ 3,500
Repair & Maintenance	\$ 11,500	\$ 12,000	\$ 12,000	\$ 12,000
Radios, Computers, Pagers, Batteries	\$ 20,000	\$ 20,000	\$ 13,000	\$ 13,000
Equipment / PPE	\$ 50,500	\$ 50,500	\$ 73,450	\$ 73,450
Membership & Dues	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Insurance	\$ 12,000	\$ 12,000	\$ 19,500	\$ 19,500
Utilities / Fuel	\$ 5,000	\$ 5,000	\$ 19,000	\$ 19,000
Supplies, Maintenance	\$ 10,000	\$ 10,000	\$ 9,750	\$ 9,750
Supplies, Office	\$ 4,000	\$ 4,000	\$ 3,250	\$ 3,250
Supplies, Janitorial	\$ 2,000	\$ 2,000	\$ 1,300	\$ 1,300
Building Maintenance / Improvement Project	\$ 22,000	\$ 15,000	\$ 36,261	\$ 36,261
Equipment Depreciation Account	\$ 17,500	\$ 17,500	\$ 19,500	\$ 19,500
Salaries	\$ 85,000	\$ 130,000	\$ 199,472	\$ 199,472
Postage	\$ 500	\$ 500	\$ 650	\$ 650
Uniforms	\$ 20,000	\$ 20,000	\$ 4,000	\$ 4,000
Truck / Loan Payments	\$ 36,218	\$ 36,749	\$ 43,550	\$ 43,550
Training	\$ 15,500	\$ 15,500	\$ 6,500	\$ 6,500
<b>TOTAL</b>	<b>\$ 319,218</b>	<b>\$ 358,249</b>	<b>\$ 468,183</b>	<b>\$ 468,183</b>
Original or Amended Budget	\$ 319,218	\$ 358,249	\$ 468,183	\$ 468,183
YTD Revenues	\$ 352,704	\$ 351,591	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (33,486)	\$ 6,658	\$ 468,183	\$ 468,183
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 326,663,750	\$ 447,810,793	\$ 468,183,488	\$ 468,183,488

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 2023-2024 is not to exceed \$0.10.

Respectfully Submitted,

Edgar Miller  
 Board Chairman

Ed Steward  
 Secretary to Board

Darrell Stallard  
 Treasurer to Board

To: Davidson County Board of Commissioners

From: Ronald "Blake" Groce, Fire Chief

Date: March 8, 2023

Subject: Tax Increase

By vote of the Board of Directors, Griffith Fire Department will be requesting a Fire District Tax Rate increase of two cents. We will be submitting the annual budget request with the proposed new tax rate.

Griffith Fire Department has maintained with one of the lowest fire service tax rates in Davidson County. The requested increase would begin to align our tax rate with nearby departments, as well as provide necessary means to accelerate our services, deployment reliability and response.

The additional funding will primarily be utilized in the recruitment, retention, and staffing of volunteer and compensated members of the Griffith Fire Department. The funding will have a direct impact in an increase of daily staffing, updating equipment and facility improvement.

Griffith Fire Department has operated with a single paid member 24 hours each day with the addition of a nine-hour employee Monday through Friday over the last six months. Increased funding will allow for the department to provide an additional staff member daily. The increase would also provide means to assist in a renovation project allowing adequate facilities for the implementation of a volunteer live in program. The result of these two could enable our department to respond with three to four personnel at the time of dispatch.

The Griffith Fire Department is committed to serving the citizens of Davidson County in an efficient and effective manner. I am grateful for your consideration and support as we continue our growth, success, and service.

R.B. Groce, Chief  
Griffith Fire Department

**High Point Enterprise, The Dispatch,**  
 Tville Times,Courier-Tribune,Archdale-Trinity News  
 PO Box 1200  
 Paducah, KY 42002-1200

**ADVERTISING INVOICE / STATEMENT** 1/1

BILLING DATE	TERMS OF PAYMENT
01/29/2023	Standard Terms

Griffith Fire Department  
 5190 Peters Creek Parkway  
 Winston Salem , NC 27217

BILLED ACCOUNT NO.	AGENCY/CLIENT
70086063	70086063
NAME OF AGENCY/CLIENT	
Griffith Fire Department	

DATE	AD #	TRANS #	DESCRIPTION	INS	UNITS	AMOUNT	TOTAL
01/25/2023	70575176	301461983	Griffith Fire Department Commu - 70575176 135LEXE1 Lexington Dispatch - Griffith	1	0.38 in	7.24	<b>7.24</b>
01/26/2023	70575176	301465497	Griffith Fire Department Commu - 70575176 135LEXE1 Lexington Dispatch - Griffith	1	0.38 in	7.24	<b>14.48</b>
01/27/2023	70575176	301467867	Griffith Fire Department Commu - 70575176 135LEXE1 Lexington Dispatch - Griffith	1	0.38 in	7.24	<b>21.72</b>
01/28/2023	70575176	301471333	Griffith Fire Department Commu - 70575176 135LEXE1 Lexington Dispatch - Griffith	1	0.38 in	7.24	<b>28.96</b>

JANUARY 2023	AGING			
	December 2022	November 2022	October 2022	September 2022
\$ 28.96	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

TOTAL NET AMOUNT DUE
<b>\$ 28.96</b>

PLEASE RETURN THIS PORTION  
 WITH YOUR REMITTANCE

If you desire to charge this amount to your credit card, please complete the following information and return to the address below:  Visa  Mastercard  Discover  American Express  
 Acct# \_\_\_\_\_ Exp Date: \_\_\_\_\_  
 Signature \_\_\_\_\_

BILLED ACCOUNT NO.	BILLED ACCOUNT NAME	AMOUNT DUE
135 70086063	Griffith Fire Department	<b>\$ 28.96</b>

REMIT TO
High Point Enterprise, The Dispatch, c/o Paxton Media Group PO Box 1200 Paducah, KY 42002-1200  Phone: 270-575-8731 Fax: 270-575-8726

Payment in full is due upon receipt of the statement. A service charge on all balances over 30 days will be computed by a 'Periodic Rate' of 1-1/2% per month, which is an ANNUAL PERCENTAGE RATE OF 18%, this applies to the previous balance after deducting current payments and credits appearing on your statement. Refunds less than \$10.00 will be refunded electronically, donated to NIE, or collected in cash at the newspaper.

1357008606300000000000002896

Remittance Advice

Billing Date  
 01/30/2023

700860630000000000002896

**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**

FINANCIAL STATEMENTS

For the Years Ended June 30, 2021 and 2020



2160 Country Club Road, Winston-Salem, NC 27104

PO Box 330 • 104 W. Dalton Road, King, NC 27021

(336) 725-0635 • cannonandcompanyllp.com

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Griffith Volunteer Fire Department, Inc.  
Winston-Salem, North Carolina

### Opinion

We have audited the accompanying financial statements of Griffith Volunteer Fire Department, Inc. (a nonprofit organization) which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Griffith Volunteer Fire Department, Inc. as of June 30, 2021 and 2020, 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.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Griffith Volunteer Fire Department, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Griffith Volunteer Fire Department, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Griffith Volunteer Fire Department, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Griffith Volunteer Fire Department, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

*Cannon & Company, S.P.A.*

Winston-Salem, North Carolina  
May 4, 2022



**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 562,963	\$ 434,051
Prepaid expenses	3,854	14,503
TOTAL CURRENT ASSETS	566,817	448,554
<b>NONCURRENT ASSETS</b>		
Property and equipment, net	939,657	1,054,080
TOTAL ASSETS	<u>\$ 1,506,474</u>	<u>\$ 1,502,634</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Current portion of long-term debt	\$ 40,688	\$ 40,688
Accounts payable	1,552	1,015
Accrued payroll taxes	1,074	1,074
Accrued salaries	2,800	3,440
Interest payable	1,415	1,516
TOTAL CURRENT LIABILITIES	47,529	47,733
<b>NONCURRENT LIABILITIES</b>		
Long-term debt	528,941	569,629
Payroll protection program loan	29,181	-
TOTAL NONCURRENT LIABILITIES	558,122	569,629
TOTAL LIABILITIES	605,651	617,362
<b>NET ASSETS</b>		
Without donor restrictions	900,823	885,272
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,506,474</u>	<u>\$ 1,502,634</u>

See accompanying notes to financial statements.

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**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**  
**STATEMENTS OF ACTIVITIES**  
For the years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
<b>SUPPORT AND REVENUE</b>		
Fire district taxes	\$ 151,249	\$ 159,844
Contributions:		
County of Davidson	260,547	233,070
County of Forsyth	10,600	10,600
County of Forsyth - fund balance	5,276	-
Other income	32	5,985
	<u>427,704</u>	<u>409,499</u>
<b>EXPENSES</b>		
Program expenses	396,028	360,065
Administrative expenses	13,098	14,258
<b>TOTAL EXPENSES</b>	<u>409,126</u>	<u>374,323</u>
<b>OTHER INCOME (EXPENSES)</b>		
Interest income	2,686	6,142
Interest expense	( 17,526)	( 11,491)
Gain (loss) on disposal of assets	11,813	( 107)
<b>TOTAL OTHER INCOME (EXPENSES)</b>	<u>( 3,027)</u>	<u>( 5,456)</u>
<b>INCREASE IN NET ASSETS</b>	15,551	29,720
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS - BEGINNING OF THE YEAR</b>	<u>885,272</u>	<u>855,552</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF THE YEAR</b>	<u><u>\$ 900,823</u></u>	<u><u>\$ 885,272</u></u>

See accompanying notes to financial statements.

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**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**  
**SCHEDULES OF FUNCTIONAL EXPENSES**  
For the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Program:		
Bank fees	\$ 157	\$ 100
Community events	132	1,005
Depreciation	84,097	63,973
Dues	11,736	9,769
Insurance	30,169	21,399
Miscellaneous	5,022	2,662
Payroll expense	121,217	141,357
Payroll processing fees	2,920	1,918
Payroll tax expense	8,722	11,748
Repairs and maintenance	23,045	24,073
Supplies	52,431	36,816
Telephone and pager service	3,510	4,132
Training and conferences	1,493	4,656
Uniforms	17,884	14,527
Utilities	10,940	10,613
Vehicle expenses	9,158	7,760
Volunteer incentives	13,395	3,557
	<u>396,028</u>	<u>360,065</u>
Administrative:		
Professional fees	9,165	9,061
Supplies	2,547	3,082
Telephone	1,386	2,115
	<u>13,098</u>	<u>14,258</u>
	<u>\$ 409,126</u>	<u>\$ 374,323</u>

See accompanying notes to financial statements.

**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**  
**STATEMENTS OF CASH FLOWS**  
For the years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 15,551	\$ 29,720
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	84,097	63,973
(Gain) loss on disposal of assets	( 11,813)	107
Changes in:		
Prepaid expenses	10,649	680
Accounts payable	537	( 3,278)
Accrued payroll taxes	-	( 312)
Accrued salaries	( 640)	553
Interest payable	( 101)	153
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>98,280</u>	<u>91,596</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of vehicle	45,000	-
Purchases of property and equipment	( 2,861)	( 647,660)
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<u>42,139</u>	<u>( 647,660)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from long-term debt	-	610,317
Proceeds from payroll protection program loan	29,181	-
Repayment of long-term debt	( 40,688)	( 111,103)
<b>NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES</b>	<u>( 11,507)</u>	<u>499,214</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	128,912	( 56,850)
<b>CASH AT BEGINNING OF YEAR</b>	<u>434,051</u>	<u>490,901</u>
<b>CASH AT END OF THE YEAR</b>	<u><u>\$ 562,963</u></u>	<u><u>\$ 434,051</u></u>

**SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**

Cash paid for interest	<u>\$ 17,627</u>	<u>\$ 11,338</u>
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See accompanying notes to financial statements.

**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2021 and 2020

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**NOTE A – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

Nature of Activities

Griffith Volunteer Fire Department, Inc. (the Department) is a nonprofit, non-stock corporation organized to provide fire and rescue service to parts of northern Davidson and southern Forsyth Counties of North Carolina. It is funded by fire district taxes levied on the residents of the community.

A summary of Griffith Volunteer Fire Department, Inc.'s significant accounting policies follows:

Financial Statement Presentation

Griffith Volunteer Fire Department reports financial information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions are not restricted by donors, or the donor-imposed restrictions have expired.

Net assets with donor restrictions contain donor-imposed restrictions as follows:

- Contain donor-imposed restrictions that stipulate the resources be maintained permanently, but permit the Department to use or expend part or all of the income derived from the donated assets for either specified or unspecified purposes.
- Contain donor-imposed restrictions that permit the Department to use or expend the assets as specified. The restrictions are satisfied either by the passage of time or by actions of the Department.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Department considers all cash and certificates of deposit to be cash and cash equivalents.

Property and Equipment

Property and equipment are recorded at cost. Depreciation is recorded using the straight-line method based on the following estimated useful lives to the Department.

Furniture and equipment	5 to 10 years
Vehicles	5 to 15 years
Building	35 to 40 years

**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2021 and 2020

---

**NOTE A – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses, including functional allocations, during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

Revenue is recognized when earned. Contributions are recognized when cash, or other assets, or an unconditional promise to give is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction.

Functional Allocation of Expenses

The costs of providing the program and administrative services have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the program and administrative services benefited. Administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Department.

Contributions

Gifts of cash and other assets are presented as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction. The Department recognizes as support without any donor restrictions any donor-restricted contributions whose restrictions are met in the same reporting period as received.

Liquidity

The Department has \$566,817 of financial assets available to meet cash needs for general expenditures within one year of the statement of financial position date, as noted in the current assets section of the statement. None of the current financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position date.

**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2021 and 2020

---

**NOTE A – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

Concentrations

The Department receives most of its financial support from Forsyth and Davidson Counties, North Carolina. These funds are identified as fire district taxes and contributions from the Counties of Forsyth and Davidson on the Statement of Activities.

Income Taxes

The Organization is an exempt organization under Section 501(c)(3) of the United States Internal Revenue Code. Accordingly, the accompanying financial statements do not reflect a provision or liability for federal or state income taxes. The Department has determined that it does not have any material unrecognized tax benefits or obligations as of June 30, 2021.

The Department's Forms 990, *Return of Organization Exempt from Income Tax* are subject to examination by the IRS, generally for three years after they were filed.

Subsequent Events

Management has evaluated subsequent events through date, the date the financial statements were available to be issued.

**NOTE B – CASH**

Cash is represented as follows at June 30:

	<u>2021</u>	<u>2020</u>
Cash on hand, in checking and savings accounts	\$ 283,583	\$ 157,231
Business investment account	251	338
Certificates of deposit	<u>279,129</u>	<u>276,482</u>
	<u>\$ 562,963</u>	<u>\$ 434,051</u>

The Department maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Department has not experienced any losses in such accounts, and management believes it is not exposed to any significant credit risk on cash. At June 30, 2021, the Department had bank deposits which exceeded federally-insured limits.

**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**

## NOTES TO FINANCIAL STATEMENTS

June 30, 2021 and 2020

**NOTE C – PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at June 30:

	<u>2021</u>	<u>2020</u>
Land	\$ 17,091	\$ 17,091
Building and improvements	326,697	326,697
Equipment	220,783	217,921
Furniture and fixtures	7,993	7,993
Vehicles	1,254,311	1,576,318
	<u>1,826,875</u>	<u>2,146,020</u>
Less accumulated depreciation	<u>(887,218)</u>	<u>(1,091,940)</u>
	<u>\$ 939,657</u>	<u>\$ 1,054,080</u>

Depreciation expense was \$84,097 and \$63,973 for the years ended June 30, 2021 and 2020, respectively.

**NOTE D – LONG TERM DEBT**

In January of 2020, the Department entered into a long-term debt agreement with a bank to finance a note for the purchase of a fire engine. The debt is payable in semi-annual installments of \$20,344 including interest of 2.98% through January 2035. Long-term debt consists of the following at June 30:

	<u>2021</u>	<u>2020</u>
Long-term debt	\$ 569,629	\$ 610,317
Less current portion	<u>( 40,688)</u>	<u>( 40,688)</u>
	<u>\$ 528,941</u>	<u>\$ 569,629</u>

Interest expense was \$17,526 and \$11,491 for the years ended June 30, 2021 and 2020, respectively.



**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2021 and 2020

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**NOTE D – LONG TERM DEBT (CONTINUED)**

Future maturities of long-term debt are as follows:

2022	\$	40,688
2023		40,688
2024		40,688
2025		40,688
2026		40,688
Thereafter		<u>366,189</u>
	\$	<u>569,629</u>

**NOTE E – PENSION PLAN**

The Firemen of Griffith Volunteer Fire Department, Inc. who meet eligibility criteria may participate in the Firemen's and Rescue Squad Workers' Pension Fund, a defined benefit plan established by the State of North Carolina for the benefit of its members. The cost is \$10 monthly for twenty years, or a maximum of \$2,400 to receive a monthly benefit at retirement. If after ten years of credited service an eligible participant becomes disabled from duty-related activities and can no longer perform duties of a fireman, he may become eligible for disability retirement status and the \$10 monthly fee is waived. At age 55, eligible participants may begin drawing monthly pension benefits provided they have met all requirements. If a participant leaves the Fund before twenty years of service, he is eligible to receive a refund of contributions made to the Fund for his benefit. Contributions to the pension fund and other dues during year ended June 30, 2021 and 2020 totaled \$11,736 and \$9,769, respectively.

**NOTE F – FORGIVABLE LOANS RECEIVED UNDER THE SMALL BUSINESS ADMINISTRATION PAYCHECK PROTECTION PROGRAM**

In response to the coronavirus (COVID-19) outbreak in 2020, the U.S. Federal Government enacted the Coronavirus Aid, Relief, and Economic Securities Act that, among other economic stimulus measures, established the Paycheck Protection Program (PPP) to provide small business loans. In March 2021, the Department obtained a PPP loan for \$29,181, which is included in the Department's liabilities at June 30, 2021. The Department used all of the proceeds from the note for qualifying expenses and thus received approval of its application, on September 14, 2021, for the loan to be forgiven. The Department will recognize a gain on forgiveness of the loan for \$29,181 in Other Income for the year ended June 30, 2022.

**GRIFFITH VOLUNTEER FIRE DEPARTMENT, INC.**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2021 and 2020

---

**NOTE G – SUBSEQUENT EVENT**

In October 2021, the Department became aware of certain allegations against the Department's Fire Chief concerning allegedly erroneous incident reports filed between June 30, 2016 and October 8, 2021. The Department has retained an attorney to investigate the circumstances and determine whether the allegations are true or likely true, and to determine what, if any, liability might be attached to the Department. The attorney ascertains that no evidence was found that any laws or policies have been violated based on the investigation. However, the District Attorney filed formal criminal charges against the Fire Chief in February 2022. The attorney ascertains based on the evidence so far that the Fire Chief is likely to be exonerated. However, if the Fire Chief is found guilty of making a false statement, the attorney ascertains that it is possible for the court to impose a fine on the Department estimated between \$2,000 and \$10,000. The attorney estimates the potential for this fine to be imposed is very low.

## ANNUAL ASSOCIATION MEETING MINUTES

February 4, 2023

Call to Order 1500

Welcome: Edgar Miller

Invocation: Chaplain TJ Jones

Minutes:

- Chairman Edgar Miller welcomed members of the community, board, and department.
- Mention of former treasurer Ike Brann in appreciation of his service
- Chief Groce discussed the chief report for 2022 highlighting incidents, grants received and use, contract developments, and an overview of the paid staff program.
- Discussion of the implementation of a recruitment committee focusing on volunteer membership
- Association business was discussed.
- Chief Groce read a memorandum that was brought before the board in the December board meeting petitioning the board for a two-cent increase of the tax rate in Forsyth and Davidson Counties. The community was informed that this request was voted on and passed.
- An open discussion was held with positive comments from the community.
- Nominations from the community for board members were held.
- Jack Miller and Pastor Jason Holley were nominated and elected as new community board members.
- Daniel Gossett and Shawn Brophy were nominated and elected as new volunteer board members.
- Questions and Concerns from the community were requested with none being presented.
- A roll was called and documented.
- The annual association meeting was adjourned, and refreshments were served.

Roll:

Jay Cline, Bill Beeding, Darrell Stallard, Jason Holley, Ed Steward, John Miller, Edgar Miller, Daniel Gossett, James Berry, Andrew Berry, Shawn Brophy, Tegan Brophy, Jamie Ward, Clarissa Herr, Jenna Hadfield, Timothy Jones, Ellie Jones, Ronald Groce.

BOARD OF DIRECTORS MEETING MINUTES
------------------------------------

December 19th, 2022

Call to Order at 1930

Welcome: Edgar Miller

Invocation: Ike Brann

Minutes:

- Discussed contracts made with Winston Salem Fire Department and Arcadia Fire Department.
- Discussed new tools and locations on Engine 115.
- Gave an update on the progress of 615.
- Minutes from last meeting were reviewed and approved. Motion made by TJ Jones. Motion seconded by Rick Adams.
- Old business was read and approved. Vote on the next steps for 315 were discussed and Chief Groce was approved for up to \$4200.00 without another meeting. Motion made by TJ Jones. Motion Seconded by Bill Beeding.
- Ike Brann resigned as treasurer from the Board.
- Edgar Miller nominated Darrell Stallard to be excepted onto the board. Motion made by Bill Beeding. Motion seconded by Rick Adams, The vote was unanimous.
- Edgar Miller nominated Darrell Stallard to become the board treasurer. Motion made by Bill Beeding. Motion seconded by TJ Jones. The vote was unanimous.
- Chief Groce read a memorandum requesting approval to seek an increased tax rate in both Forsyth and Davidson Counties. The request for funding will need to be brought before the community in the annual meeting prior to seeking budget office approval. A motion to proceed was made by TJ Jones, Second by Ed Steward and passed unanimously.
- With no further business to discuss Edgar Miller made a motion to close the meeting. Rick Adams seconded the motion.

Board members present:

- Blake Groce, Edgar Miller, Ike Brann, Shawn Todd, Bill Beeding, Rick Adams, TJ Jones, Ed Steward, Jay Cline, Darrell Stallard.

All Board of Directors meetings are open to public forum; the exception to this rule is when personnel matters are discussed.

The Board Meets on the 3rd Thursday of the Month at 7:30 Or on Demand

To: Davidson County Board of County Commissioners

From: Clemmons Volunteer Fire Department  
 Attn. Chief Gary Styers  
 PO Box 36  
 Clemmons, NC 27012

Re: Budget Request For Fiscal Year 2023-2024

The Board of Directors of Clemmons Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 450	\$ 440	\$ 440	\$ 440
Repair & Maintenance	\$ 5,160	\$ 6,097	\$ 6,097	\$ 6,097
Gas & Oil	\$ 1,440	\$ 1,144	\$ 1,144	\$ 1,144
Equipment	\$ 1,680	\$ 440	\$ 440	\$ 440
Insurance	\$ 11,660	\$ 10,620	\$ 10,620	\$ 10,620
Utilities	\$ 1,250	\$ 792	\$ 792	\$ 792
Supplies, Janitorial	\$ 520	\$ 352	\$ 352	\$ 352
Building Maintenance	\$ 500	\$ 308	\$ 308	\$ 308
Equipment Depreciation Account	\$ 1,920	\$ 440	\$ 440	\$ 440
Professional Fees	\$ 580	\$ 689	\$ 689	\$ 689
Postage	\$ 150	\$ 132	\$ 132	\$ 132
Uniforms	\$ 3,000	\$ 2,512	\$ 2,512	\$ 2,512
Supplies, Office	\$ 1,240	\$ 1,143	\$ 1,143	\$ 1,143
Supplies, Operating	\$ 3,400	\$ 3,372	\$ 3,372	\$ 3,372
Membership & Dues	\$ 940	\$ 1,086	\$ 1,086	\$ 1,086
Training	\$ 1,440	\$ 1,408	\$ 1,408	\$ 1,408
Loan Repayment	\$ 3,850	\$ -	\$ -	\$ -
Salaries	\$ 59,200	\$ 83,625	\$ 88,305	\$ 88,305
<b>TOTAL</b>	<b>\$ 98,380</b>	<b>\$ 114,600</b>	<b>\$ 119,280</b>	<b>\$ 119,280</b>
Original or Amended Budget	\$ 98,380	\$ 114,600	\$ 119,280	\$ 119,280
YTD Revenues	\$ 110,154	\$ 114,249	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (11,774)	\$ 351	\$ 119,280	\$ 119,280
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06
Total Tax Valuation	\$ 163,974,345	\$ 191,020,539	\$ 198,800,000	\$ 198,800,000

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 2023-2024 is not to exceed \$0.06.

Respectfully Submitted,

Larry Holloman  
 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 2023-2024

The Board of Directors of Badin Lake Volunteer Fire Department estimates the cost of operations for fiscal year 2023-2024 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 350	\$ 350	\$ 350	\$ 350
Repair & Maintenance	\$ 1,508	\$ 2,008	\$ 2,008	\$ 2,008
Gas & Oil	\$ 600	\$ 600	\$ 600	\$ 600
Equipment	\$ 600	\$ 600	\$ 600	\$ 600
Insurance	\$ 3,144	\$ 3,144	\$ 3,144	\$ 3,144
Utilities	\$ 3,882	\$ 3,882	\$ 3,882	\$ 3,882
Supplies, Janitorial	\$ 200	\$ 200	\$ 200	\$ 200
Building Maintenance	\$ 1,960	\$ 2,960	\$ 2,960	\$ 2,960
Equipment Depreciation Account	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Professional Fees	\$ 200	\$ 200	\$ 200	\$ 200
Uniforms	\$ 106	\$ 106	\$ 106	\$ 106
Supplies, Office	\$ 300	\$ 300	\$ 300	\$ 300
Membership & Dues	\$ 170	\$ 170	\$ 170	\$ 170
Training	\$ 450	\$ 450	\$ 450	\$ 450
Misc. Expenses	\$ 1,150	\$ 2,650	\$ 2,650	\$ 2,650
Loan Repayment	\$ 16,380	\$ 16,380	\$ 16,380	\$ 16,380
Paid Fire Fighter	\$ 6,000	\$ 8,000	\$ 12,000	\$ 12,000
<b>TOTAL</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>
Original or Amended Budget	\$ 40,000	\$ 45,000	\$ 49,000	\$ 49,000
YTD Revenues	\$ 50,029	\$ 46,768	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (10,029)	\$ (1,768)	\$ 49,000	\$ 49,000
Current Year Tax Rate	\$ 0.055	\$ 0.055	\$ 0.055	\$ 0.055
Total Tax Valuation	\$ 84,902,162	\$ 90,586,134	\$ 90,798,221	\$ 90,798,221

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 2023-2024 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

Richard Jones, Director

945 North Main Street Lexington, NC 27292 (336) 242-2250

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$582,797	\$573,718	\$595,766	\$551,624	\$687,314	\$113,596	19.8%
Operating	\$797,659	\$720,936	\$720,936	\$610,489	\$687,065	(\$33,871)	-4.7%
Capital Outlay	\$191,982	\$75,000	\$361,597	\$292,751	\$140,000	\$65,000	86.7%
<b>Total</b>	<b>\$1,572,438</b>	<b>\$1,369,654</b>	<b>\$1,678,299</b>	<b>\$1,454,864</b>	<b>\$1,514,379</b>	<b>\$144,725</b>	<b>10.6%</b>
<b>Revenues</b>							
Appropriated Fund Balance	\$0	\$0	\$85,464	\$0	\$0	\$0	0.0%
Charges for Service	\$10,272	\$15,000	\$15,000	\$17,700	\$9,000	(\$6,000)	-40.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,739,463	\$1,247,328	\$1,470,509	\$1,369,148	\$1,398,379	\$151,051	12.1%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$59,001	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$102,839	\$107,326	\$107,326	\$0	\$107,000	(\$326)	-0.3%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,911,575</b>	<b>\$1,369,654</b>	<b>\$1,678,299</b>	<b>\$1,386,848</b>	<b>\$1,514,379</b>	<b>\$144,725</b>	<b>10.6%</b>
<b>Net County Funds</b>	<b>(\$339,137)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68,016</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	5.00	5.00	5.00	5.00	5.00	0.00	0.0%

## 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 deviated 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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases total funding to Transportation by \$144,725 or 10.6%. The adopted budget also realizes the full year cost of the Year Four Compression Pay Study from FY 2023.
- The adopted budget includes an employee COLA = \$500 + 4% + a 6.2% mandated increase in employer retirement contribution.

- The adopted budget does not anticipate a change in cost to employees for health insurance (County increase for newly approved positions = 4%), but does have an 8% increase in dental coverage (Covered by the employee).
- Lastly, the proposed budget includes funds to replace one “end-of-life” 25’ ft. bus.

### **FY 2023 SIGNIFICANT ACCOMPLISHMENTS**

- Completed NCDOT Integrated Mobility Division Compliance Audit with minimal findings.
- Worked on Transition to become Direct Recipient for urban funding from the FTA.
- Implemented and launched new bus technologies with GMV Syncromatics.

### **KEY PERFORMANCE MEASURES**

<b>Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>
Less than Two (2) OSHA Recordable Accidents	0	0	0	0
Number of One Way Passenger Trips Per Quarter (Deviated Fixed) > 30,000	31,146	23,829	30,500	31,000
Number of Passengers Per Day (Deviated Fixed) > 385	100	305	385	390
Number of Passengers Per Service Hour > 10	2.6	8.89	10	12
Number of Passengers Per Service Mile > 2.0	0.21	2.43	1.89	2.05
Passengers Per Revenue Hour (Coordinated) > 7.75	0.15	7.61	7.75	7.8

### **FUTURE ISSUES**

- Implementation and purchase of Electric Light Transit Vehicles.
- Route expansion into High Point and Winston-Salem to connect with High Point Transit and WSTA.



# SPECIAL REVENUE FUND – OPIOID SETTLEMENT

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$1,535,862	\$1,535,862	\$0	\$2,379,634	\$843,772	100.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$0</b>	<b>\$1,535,862</b>	<b>\$1,535,862</b>	<b>\$0</b>	<b>\$2,379,634</b>	<b>\$843,772</b>	<b>100.0%</b>
<b>Revenues</b>							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$480,078	\$1,535,862	\$1,535,862	\$1,139,914	\$2,379,634	\$843,772	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%
<b>Total</b>	<b>\$480,078</b>	<b>\$1,535,862</b>	<b>\$1,535,862</b>	<b>\$1,139,914</b>	<b>\$2,379,634</b>	<b>\$843,772</b>	<b>100.0%</b>
<b>Net County Funds</b>	<b>(\$480,078)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,139,914)</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

## DEPARTMENTAL PURPOSE & GOALS

The Opioid Settlement Fund is a Special Revenue fund to account for the proceeds generated from the National Opioid Settlement. The County is expected to receive \$22.5M in total funds “allocated” over the next eighteen years, which must be spent on opioid remediation activities. For FY 2024 the expected amount totals = \$1.8M, with \$3.3M total within the established opioid settlement fund.

# SPECIAL REVENUE FUND – SCHOOL CAPITAL OUTLAY

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$4,243,502	\$3,795,192	\$3,795,192	\$3,406,452	\$4,302,334	\$507,142	13.4%
<b>Total</b>	<b>\$4,243,502</b>	<b>\$3,795,192</b>	<b>\$3,795,192</b>	<b>\$3,406,452</b>	<b>\$4,302,334</b>	<b>\$507,142</b>	<b>13.4%</b>
<b>Revenues</b>							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$17,812	\$0	\$0	\$208,156	\$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	\$4,225,690	\$3,795,192	\$3,795,192	\$0	\$4,302,334	\$507,142	13.4%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$4,243,502</b>	<b>\$3,795,192</b>	<b>\$3,795,192</b>	<b>\$208,156</b>	<b>\$4,302,334</b>	<b>\$507,142</b>	<b>13.4%</b>
<b>Net County Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,198,296</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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 2024 ADOPTED BUDGET HIGHLIGHTS

- The FY 2024 Adopted Budget increases the overall contribution from the General Fund to the School Capital Outlay Fund by \$507K or 13.4%. The change is attributed to a few factors:
  - ✓ 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.
  - ✓ Increase to each of the three school systems annual allocation to renovate / repair major capital infrastructure as shown below.

Organization / Projects	FY 2023 Adopted Budget	FY 2024 Requested Budget	FY 2024 Adopted Budget	vs. Adopted	
				\$ Change	% Change
<b>Davidson County Schools</b>					
District-Wide Roof Replacement	\$ 1,103,000	\$ 873,570	\$ 873,570	\$ (229,430)	-20.8%
Athletic Facility Upgrades	\$ 686,017	\$ 600,000	\$ 600,000	\$ (86,017)	-12.5%
Camera & Safety Equipment Upgrades & Repairs	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.0%
YVRCA Window Replacement	\$ -	\$ 569,017	\$ 569,017	\$ 569,017	0.0%
Fencing / Gates - Several Schools	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
Paving Projects	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.0%
<b>Total</b>	<b>\$ 2,269,017</b>	<b>\$ 2,522,587</b>	<b>\$ 2,522,587</b>	<b>\$ 253,570</b>	<b>11.2%</b>
<b>Lexington City Schools</b>					
System-Wide Paving	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
System-Wide HVAC	\$ 75,000	\$ 150,000	\$ 150,000	\$ 75,000	100.0%
Roofing	\$ 175,000	\$ 150,000	\$ 150,000	\$ (25,000)	-14.3%
Playground Renovations	\$ 113,000	\$ 140,000	\$ 140,000	\$ 27,000	23.9%
Maintenance Shop	\$ 41,748	\$ 40,000	\$ 40,000	\$ (1,748)	-4.2%
Lexington Senior High School Auditorium Sound	\$ 10,000	\$ -	\$ -	\$ (10,000)	-100.0%
System-Wide Painting	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
Security	\$ 135,052	\$ 206,586	\$ 206,586	\$ 71,534	53.0%
System-Wide Flooring	\$ 85,000	\$ 75,000	\$ 75,000	\$ (10,000)	-11.8%
<b>Total</b>	<b>\$ 784,800</b>	<b>\$ 911,586</b>	<b>\$ 911,586</b>	<b>\$ 126,786</b>	<b>16.2%</b>
<b>Thomasville City Schools</b>					
Safety and Security Projects	\$ -	\$ 116,490	\$ 116,490	\$ 116,490	0.0%
TMS Roofing Project	\$ -	\$ 396,171	\$ 396,171	\$ 396,171	0.0%
District HVAC Projects	\$ -	\$ 355,500	\$ 355,500	\$ 355,500	0.0%
CTE Building Renovations	\$ 428,771	\$ -	\$ -	\$ (428,771)	-100.0%
THS Gym Floor	\$ 105,000	\$ -	\$ -	\$ (105,000)	-100.0%
District Wide Paving and Walkway Repair / Replacement	\$ 100,500	\$ -	\$ -	\$ (100,500)	-100.0%
TMS LED Lighting Project	\$ 56,982	\$ -	\$ -	\$ (56,982)	-100.0%
District Wide Painting Project	\$ 50,122	\$ -	\$ -	\$ (50,122)	-100.0%
<b>Total</b>	<b>\$ 741,375</b>	<b>\$ 868,161</b>	<b>\$ 868,161</b>	<b>\$ 126,786</b>	<b>17.1%</b>
<b>Grand Total</b>	<b>\$ 3,795,192</b>	<b>\$ 4,302,334</b>	<b>\$ 4,302,334</b>	<b>\$ 507,142</b>	<b>13.4%</b>

# SPECIAL REVENUE FUND – SPECIAL SCHOOL DISTRICT

Jason Martin, Assistant County Manager

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

## BUDGET SUMMARY

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2023 YTD Actual	FY 2024 Adopted	vs. Adopted	
						\$ Change	% Change
<b>Expenses</b>							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,844,456	\$1,815,900	\$1,815,900	\$1,815,900	\$1,850,500	\$34,600	1.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>	<b>\$1,844,456</b>	<b>\$1,815,900</b>	<b>\$1,815,900</b>	<b>\$1,815,900</b>	<b>\$1,850,500</b>	<b>\$34,600</b>	<b>1.9%</b>
<b>Revenues</b>							
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	\$1,874,170	\$1,815,900	\$1,815,900	\$1,832,812	\$1,850,500	\$34,600	1.9%
<b>Total</b>	<b>\$1,874,170</b>	<b>\$1,815,900</b>	<b>\$1,815,900</b>	<b>\$1,832,812</b>	<b>\$1,850,500</b>	<b>\$34,600</b>	<b>1.9%</b>
<b>Net County Funds</b>	<b>(\$29,714)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$16,912)</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Authorized Positions</b>	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.

The FY 2024 Adopted Budget keeps the tax rate equal to that of FY 2023, which is \$0.12 per \$100 dollars of assessed property valuation to continue to fund high priority school operating needs.

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## GLOSSARY OF BUDGET-RELATED TERMS

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**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.

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## GLOSSARY OF BUDGET-RELATED TERMS

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**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.

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## GLOSSARY OF BUDGET-RELATED TERMS

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**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.

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## GLOSSARY OF BUDGET-RELATED TERMS

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**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.



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## GLOSSARY OF BUDGET-RELATED TERMS

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**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.

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## GLOSSARY OF BUDGET-RELATED TERMS

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**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 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
<b>DavidsonWorks</b>	<b>DavidsonWorks</b>	INTERGOVERNMENTAL	ADMIN	\$ 60,545	\$ 150,507	\$ -	\$ -	\$ -	\$ (150,507)	-100.0%
			WIA INCUMBENT WORKER GRAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-ADULT	\$ 260,937	\$ 345,161	\$ -	\$ -	\$ -	\$ (345,161)	-100.0%
			WIA-DISLOCATED WORKER	\$ 156,322	\$ 186,813	\$ -	\$ -	\$ -	\$ (186,813)	-100.0%
			WIA-YOUTH	\$ 232,329	\$ 275,080	\$ -	\$ -	\$ -	\$ (275,080)	-100.0%
			WIA-WORK BASED LEARNING	\$ 36,721	\$ 11,000	\$ -	\$ -	\$ -	\$ (11,000)	-100.0%
			WIOA - ADULT FINISH GRANT	\$ 97,434	\$ 55,000	\$ -	\$ -	\$ -	\$ (55,000)	-100.0%
			WIOA INFRASTRUCTURE GRANT	\$ 40,613	\$ 56,084	\$ -	\$ -	\$ -	\$ (56,084)	-100.0%
		<b>INTERGOVERNMENTAL Total</b>		<b>\$ 884,902</b>	<b>\$ 1,079,645</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,079,645)</b>	<b>-100.0%</b>
		OTHER FINANCING	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 269,682	\$ 269,682	\$ -	\$ -	\$ -	\$ (269,682)	-100.0%
		<b>OTHER FINANCING Total</b>		<b>\$ 269,682</b>	<b>\$ 269,682</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (269,682)</b>	<b>-100.0%</b>
	<b>DavidsonWorks Total</b>			<b>\$ 1,154,584</b>	<b>\$ 1,349,327</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,349,327)</b>	<b>-100.0%</b>
<b>DavidsonWorks Total</b>				<b>\$ 1,154,584</b>	<b>\$ 1,349,327</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,349,327)</b>	<b>-100.0%</b>
<b>Enterprise Fund - Landfill C&amp;D</b>	<b>Integrated Solid Waste</b>	CHARGES FOR SERVICES	CARBON CREDITS	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ (50,000)	-100.0%
			DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RECYCLEABLES SALES	\$ 114,581	\$ 70,000	\$ 48,850	\$ 100,000	\$ 100,000	\$ 30,000	42.9%
			TRANSFER STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - INERT DEBRIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CHARGES FOR SERVICES Total</b>		<b>\$ 114,581</b>	<b>\$ 120,000</b>	<b>\$ 98,850</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ (20,000)</b>	<b>-16.7%</b>
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 41,119	\$ 10,000	\$ -	\$ -	\$ -	\$ (10,000)	-100.0%
		<b>INTEREST EARNINGS Total</b>		<b>\$ 41,119</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,000)</b>	<b>-100.0%</b>
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER FINANCING Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SCRAP TIRE DISPOSAL TAX	\$ 282,916	\$ 200,000	\$ 178,520	\$ 200,000	\$ 200,000	\$ -	0.0%
			SOLID WASTE DISPOSAL TAX	\$ 131,928	\$ 85,000	\$ 89,965	\$ 100,000	\$ 100,000	\$ 15,000	17.6%
			WHITE GOODS DISPOSAL TAX	\$ 89,316	\$ 65,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 1,000	1.5%
		<b>TAXES Total</b>		<b>\$ 504,160</b>	<b>\$ 350,000</b>	<b>\$ 334,485</b>	<b>\$ 366,000</b>	<b>\$ 366,000</b>	<b>\$ 16,000</b>	<b>4.6%</b>
	<b>Integrated Solid Waste Total</b>			<b>\$ 659,859</b>	<b>\$ 480,000</b>	<b>\$ 433,335</b>	<b>\$ 466,000</b>	<b>\$ 466,000</b>	<b>\$ (14,000)</b>	<b>-2.9%</b>
<b>Enterprise Fund - Landfill C&amp;D Total</b>				<b>\$ 659,859</b>	<b>\$ 480,000</b>	<b>\$ 433,335</b>	<b>\$ 466,000</b>	<b>\$ 466,000</b>	<b>\$ (14,000)</b>	<b>-2.9%</b>
<b>Enterprise Fund - Landfill MSW</b>	<b>Integrated Solid Waste</b>	CHARGES FOR SERVICES	CARBON CREDITS	\$ 92,094	\$ 40,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 50,000	125.0%
			DISPOSAL TAX	\$ (347,843)	\$ (300,000)	\$ (327,000)	\$ (327,000)	\$ (327,000)	\$ (27,000)	9.0%
			INTERDEPARTMENTAL CHARGES	\$ 289,826	\$ 288,600	\$ 290,000	\$ 280,000	\$ 280,000	\$ (8,600)	-3.0%
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - INERT DEBRIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - MSW - CASH	\$ 704,491	\$ 691,544	\$ 691,544	\$ 650,000	\$ 650,000	\$ (41,544)	-6.0%
			USER FEES - MSW - CHARGES	\$ 4,822,997	\$ 4,534,904	\$ 3,806,521	\$ 3,832,120	\$ 3,832,120	\$ (702,784)	-15.5%
		<b>CHARGES FOR SERVICES Total</b>		<b>\$ 5,561,565</b>	<b>\$ 5,255,048</b>	<b>\$ 4,551,065</b>	<b>\$ 4,525,120</b>	<b>\$ 4,525,120</b>	<b>\$ (729,928)</b>	<b>-13.9%</b>
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ 37,250	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INSURANCE - LOSS OF FA	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>MISCELLANEOUS REVENUE Total</b>		<b>\$ 38,450</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		OTHER FINANCING	OTHER FINANCING/RETAINED EARNINGS-APPR	\$ -	\$ 2,057,018	\$ -	\$ -	\$ -	\$ (2,057,018)	-100.0%
		<b>OTHER FINANCING Total</b>		<b>\$ -</b>	<b>\$ 2,057,018</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,057,018)</b>	<b>-100.0%</b>
	<b>Integrated Solid Waste Total</b>			<b>\$ 5,600,015</b>	<b>\$ 7,312,066</b>	<b>\$ 4,551,065</b>	<b>\$ 4,525,120</b>	<b>\$ 4,525,120</b>	<b>\$ (2,786,946)</b>	<b>-38.1%</b>
<b>Enterprise Fund - Landfill MSW Total</b>				<b>\$ 5,600,015</b>	<b>\$ 7,312,066</b>	<b>\$ 4,551,065</b>	<b>\$ 4,525,120</b>	<b>\$ 4,525,120</b>	<b>\$ (2,786,946)</b>	<b>-38.1%</b>
<b>Enterprise Fund - Recycling</b>	<b>Integrated Solid Waste</b>	CHARGES FOR SERVICES	RECYCLEABLES SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CHARGES FOR SERVICES Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		INTERGOVERNMENTAL	SANITATION CWRR GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTERGOVERNMENTAL Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SCRAP TIRE DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SOLID WASTE DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WHITE GOODS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
	<b>Integrated Solid Waste Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>Enterprise Fund - Recycling Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>Enterprise Fund - Sewer</b>	<b>Sewer</b>	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>APPROPRIATED FUND BALANCE Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		CHARGES FOR SERVICES	SERVICE FEES	\$ 992,972	\$ 716,630	\$ 990,057	\$ 903,753	\$ 898,773	\$ 182,143	25.4%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
<b>Enterprise Fund - Sewer</b>	<b>Sewer</b>	<b>CHARGES FOR SERVICES Total</b>		\$ 992,972	\$ 716,630	\$ 990,057	\$ 903,753	\$ 898,773	\$ 182,143	25.4%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>MISCELLANEOUS REVENUE Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 900,950	\$ -	\$ -	\$ 569,308	\$ 569,308	\$ 569,308	#DIV/0!
			TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER FINANCING Total</b>		\$ 900,950	\$ -	\$ -	\$ 569,308	\$ 569,308	\$ 569,308	#DIV/0!
	<b>Sewer Total</b>			\$ 1,893,922	\$ 716,630	\$ 990,057	\$ 1,473,061	\$ 1,468,081	\$ 751,451	104.9%
<b>Enterprise Fund - Sewer Total</b>				\$ 1,893,922	\$ 716,630	\$ 990,057	\$ 1,473,061	\$ 1,468,081	\$ 751,451	104.9%
<b>Enterprise Funds - Airport Fund</b>	<b>Airport Fund</b>	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>APPROPRIATED FUND BALANCE Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	FUEL SALES	\$ 23,344	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
			HANGAR RENTALS	\$ 442,701	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.0%
			MISCELLANEOUS SALES	\$ 26,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
		<b>CHARGES FOR SERVICES Total</b>		\$ 492,045	\$ 435,000	\$ 435,000	\$ 435,000	\$ 435,000	\$ -	0.0%
		MISCELLANEOUS REVENUE	OTHER	\$ 19,215	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
		<b>MISCELLANEOUS REVENUE Total</b>		\$ 19,215	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 119,317	\$ 119,317	\$ 119,317	\$ 102,650	\$ 102,650	\$ (16,667)	-14.0%
			TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER FINANCING Total</b>		\$ 119,317	\$ 119,317	\$ 119,317	\$ 102,650	\$ 102,650	\$ (16,667)	-14.0%
	<b>Airport Fund Total</b>			\$ 630,578	\$ 569,317	\$ 569,317	\$ 552,650	\$ 552,650	\$ (16,667)	-2.9%
<b>Enterprise Funds - Airport Fund Total</b>				\$ 630,578	\$ 569,317	\$ 569,317	\$ 552,650	\$ 552,650	\$ (16,667)	-2.9%
<b>General</b>	<b>Animal Shelter</b>	CHARGES FOR SERVICES	PUBLIC SAFETY / ANIMAL SHELTER ADOPTIONS	\$ 48,440	\$ 40,000	\$ 50,710	\$ 40,000	\$ 40,000	\$ -	0.0%
			PUBLIC SAFETY / OTHER	\$ 17,594	\$ 9,300	\$ 9,300	\$ 15,000	\$ 15,000	\$ 5,700	61.3%
		<b>CHARGES FOR SERVICES Total</b>		\$ 66,034	\$ 49,300	\$ 60,010	\$ 55,000	\$ 55,000	\$ 5,700	11.6%
	<b>Animal Shelter Total</b>			\$ 66,034	\$ 49,300	\$ 60,010	\$ 55,000	\$ 55,000	\$ 5,700	11.6%
	<b>Board of Elections</b>	CHARGES FOR SERVICES	BOARD OF ELECTION	\$ 7,233	\$ 75	\$ 425	\$ 425	\$ 425	\$ 350	466.7%
		<b>CHARGES FOR SERVICES Total</b>		\$ 7,233	\$ 75	\$ 425	\$ 425	\$ 425	\$ 350	466.7%
	<b>Board of Elections Total</b>			\$ 7,233	\$ 75	\$ 425	\$ 425	\$ 425	\$ 350	466.7%
	<b>Contributions</b>	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ (500,000)	-100.0%
		<b>APPROPRIATED FUND BALANCE Total</b>		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ (500,000)	-100.0%
		INTERGOVERNMENTAL	FAMILY SERVICE CENTER	\$ 315,818	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIFE CENTER-HCCBG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	#DIV/0!
		<b>INTERGOVERNMENTAL Total</b>		\$ 315,818	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ 282,715	\$ 251,890	\$ 296,851	\$ -	\$ -	\$ (251,890)	-100.0%
		<b>TAXES Total</b>		\$ 282,715	\$ 251,890	\$ 296,851	\$ -	\$ -	\$ (251,890)	-100.0%
	<b>Contributions Total</b>			\$ 598,533	\$ 751,890	\$ 1,796,851	\$ 1,500,000	\$ 1,500,000	\$ 748,110	99.5%
	<b>Cooperative Extension</b>	INTERGOVERNMENTAL	STATE GRANTS	\$ 6,722	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTERGOVERNMENTAL Total</b>		\$ 6,722	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	4-H CLUBS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 10,253	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>MISCELLANEOUS REVENUE Total</b>		\$ 10,253	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Cooperative Extension Total</b>			\$ 16,974	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>County Manager</b>	INTERGOVERNMENTAL	DSS	\$ -	\$ 136,054	\$ 136,054	\$ 136,054	\$ 136,054	\$ -	0.0%
		<b>INTERGOVERNMENTAL Total</b>		\$ -	\$ 136,054	\$ 136,054	\$ 136,054	\$ 136,054	\$ -	0.0%
		MISCELLANEOUS REVENUE	OTHER	\$ 447	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>MISCELLANEOUS REVENUE Total</b>		\$ 447	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>County Manager Total</b>			\$ 447	\$ 136,054	\$ 136,054	\$ 136,054	\$ 136,054	\$ -	0.0%
	<b>Davidson / Davie County Community College</b>	TAXES	1/4% SALES TX-ARTICLE 46	\$ -	\$ 90,950	\$ 90,950	\$ 90,950	\$ 90,950	\$ -	0.0%
		<b>TAXES Total</b>		\$ -	\$ 90,950	\$ 90,950	\$ 90,950	\$ 90,950	\$ -	0.0%
	<b>Davidson / Davie County Community College Total</b>			\$ -	\$ 90,950	\$ 90,950	\$ 90,950	\$ 90,950	\$ -	0.0%
	<b>Davidson County Community College</b>	TAXES	1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Davidson County Community College Total</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Davidson County Schools</b>	TAXES	1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1/4% SALES TX-ARTICLE 46	\$ 1,378,891	\$ 1,926,281	\$ 1,447,835	\$ 2,542,150	\$ 2,542,150	\$ 615,869	32.0%
		<b>TAXES Total</b>		\$ 1,378,891	\$ 1,926,281	\$ 1,447,835	\$ 2,542,150	\$ 2,542,150	\$ 615,869	32.0%
	<b>Davidson County Schools Total</b>			\$ 1,378,891	\$ 1,926,281	\$ 1,447,835	\$ 2,542,150	\$ 2,542,150	\$ 615,869	32.0%
	<b>Debt Service</b>	INTERGOVERNMENTAL	PUBLIC SCH. BLDG CAP FUND	\$ 1,349,320	\$ 1,199,320	\$ 1,079,388	\$ 1,079,388	\$ 1,079,388	\$ (119,932)	-10.0%
		<b>INTERGOVERNMENTAL Total</b>		\$ 1,349,320	\$ 1,199,320	\$ 1,079,388	\$ 1,079,388	\$ 1,079,388	\$ (119,932)	-10.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Debt Service	OTHER FINANCING	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER FINANCING Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ 2,929,847	\$ 2,610,396	\$ 3,076,339	\$ 240,000	\$ 240,000	\$ (2,370,396)	-90.8%
			1/4% SALES TX-ARTICLE 46	\$ 3,778,737	\$ 3,155,400	\$ 3,967,674	\$ 2,866,900	\$ 2,866,900	\$ (288,500)	-9.1%
		<b>TAXES Total</b>		\$ 6,708,584	\$ 5,765,796	\$ 7,044,013	\$ 3,106,900	\$ 3,106,900	\$ (2,658,896)	-46.1%
	<b>Debt Service Total</b>			\$ 8,057,904	\$ 6,965,116	\$ 8,123,401	\$ 4,186,288	\$ 4,186,288	\$ (2,778,828)	-39.9%
	Emergency Services	CHARGES FOR SERVICES	AMBULANCE FEES	\$ 5,390,874	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000	\$ -	0.0%
			AMBULANCE GARNISHMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PERMITS	\$ 8,017	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
			SARA FEES	\$ 57,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
		<b>CHARGES FOR SERVICES Total</b>		\$ 5,456,090	\$ 5,228,000	\$ 5,228,000	\$ 5,228,000	\$ 5,228,000	\$ -	0.0%
		INTERGOVERNMENTAL	CITY OF LEXINGTON	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
			EMERGENCY MANAGEMENT	\$ 67,075	\$ 154,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ (104,000)	-67.5%
		<b>INTERGOVERNMENTAL Total</b>		\$ 74,575	\$ 161,500	\$ 57,500	\$ 57,500	\$ 57,500	\$ (104,000)	-64.4%
	<b>Emergency Services Total</b>			\$ 5,530,665	\$ 5,389,500	\$ 5,285,500	\$ 5,285,500	\$ 5,285,500	\$ (104,000)	-1.9%
	Information Technology	CHARGES FOR SERVICES	MAPS & COPIES	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CHARGES FOR SERVICES Total</b>		\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Information Technology Total</b>			\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Inspections	LICENSES & PERMITS	BUILDING PERMITS	\$ 1,808,784	\$ 1,186,885	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 113,115	9.5%
		<b>LICENSES &amp; PERMITS Total</b>		\$ 1,808,784	\$ 1,186,885	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 113,115	9.5%
	<b>Inspections Total</b>			\$ 1,808,784	\$ 1,186,885	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 113,115	9.5%
	Integrated Solid Waste	INTERGOVERNMENTAL	DAVIDSON COUNTY SCHOOLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RECYCLING SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SANITATION CWRR GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTERGOVERNMENTAL Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Integrated Solid Waste Total</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Library	CHARGES FOR SERVICES	LIBRARY FEES	\$ 50,492	\$ 36,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ (6,000)	-16.7%
			OTHER	\$ 31,405	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CHARGES FOR SERVICES Total</b>		\$ 81,897	\$ 36,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ (6,000)	-16.7%
		INTERGOVERNMENTAL	LIBRARY ENRICHMENT GRT	\$ 2,482	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIBRARY-STATE AID ALLOC.	\$ 190,548	\$ 185,000	\$ 205,088	\$ 205,088	\$ 205,088	\$ 20,088	10.9%
		<b>INTERGOVERNMENTAL Total</b>		\$ 193,030	\$ 185,000	\$ 205,088	\$ 205,088	\$ 205,088	\$ 20,088	10.9%
	<b>Library Total</b>			\$ 274,927	\$ 221,000	\$ 235,088	\$ 235,088	\$ 235,088	\$ 14,088	6.4%
	Non-Departmental	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ 5,033,382	\$ 5,850,993	\$ 5,423,933	\$ 4,965,695	\$ (67,687)	-1.3%
		<b>APPROPRIATED FUND BALANCE Total</b>		\$ -	\$ 5,033,382	\$ 5,850,993	\$ 5,423,933	\$ 4,965,695	\$ (67,687)	-1.3%
		CHARGES FOR SERVICES	FACILITY FEES	\$ 143,333	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0.0%
			FAMILY DOLLAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			JAIL FEES	\$ 63,134	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%
			MEDICAL EXAM FEES	\$ 50,250	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
			OFFICERS FEES	\$ 102,957	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0.0%
			OTHER	\$ 49,842	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 5,000	11.1%
			SHERIFF- WALLBURG/MIDWAY	\$ 123,510	\$ 123,510	\$ 123,510	\$ 123,510	\$ 123,510	\$ -	0.0%
			U S POST OFFICE	\$ 44,582	\$ 12,000	\$ 40,000	\$ -	\$ -	\$ (12,000)	-100.0%
			FINES & FORFEITURES	\$ 681,540	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	0.0%
		<b>CHARGES FOR SERVICES Total</b>		\$ 1,259,148	\$ 1,085,510	\$ 1,113,510	\$ 1,078,510	\$ 1,078,510	\$ (7,000)	-0.6%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 157,769	\$ 50,000	\$ 75,000	\$ 50,000	\$ 505,738	\$ 455,738	911.5%
		<b>INTEREST EARNINGS Total</b>		\$ 157,769	\$ 50,000	\$ 75,000	\$ 50,000	\$ 505,738	\$ 455,738	911.5%
		INTERGOVERNMENTAL	FEDERAL PAYMENTS-OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NAT. FOREST TIMBER REC	\$ 4,128	\$ 2,400	\$ 2,400	\$ 2,000	\$ 2,000	\$ (400)	-16.7%
			OTHER	\$ 353,148	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTERGOVERNMENTAL Total</b>		\$ 357,276	\$ 2,400	\$ 2,400	\$ 2,000	\$ 2,000	\$ (400)	-16.7%
		MISCELLANEOUS REVENUE	INSURANCE-LOSS OF GEN FA	\$ 7,038	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 451,137	\$ 245,000	\$ 250,000	\$ 200,000	\$ 200,000	\$ (45,000)	-18.4%
			QSCB INTEREST SUBSIDY	\$ 625,808	\$ 616,644	\$ 616,644	\$ 616,644	\$ 616,644	\$ -	0.0%
			SALE OF GEN FIXED ASSETS	\$ 295,457	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			VENDING	\$ 1,452	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
		<b>MISCELLANEOUS REVENUE Total</b>		\$ 1,380,892	\$ 862,644	\$ 867,644	\$ 817,644	\$ 817,644	\$ (45,000)	-5.2%
		OTHER FINANCING	NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER FINANCING Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1% SALES TAX	\$ 17,300,192	\$ 14,586,514	\$ 15,189,431	\$ 16,000,000	\$ 16,000,000	\$ 1,413,486	9.7%
			1/2% SALES TAX (83) REST	\$ 3,813,622	\$ 2,415,000	\$ 3,000,000	\$ 3,200,000	\$ 3,200,000	\$ 785,000	32.5%
			1/2% SALES TAX (83) UNRES	\$ 8,898,451	\$ 6,405,000	\$ 7,000,000	\$ 7,500,000	\$ 7,500,000	\$ 1,095,000	17.1%
			1/2% SALES TAX (86) REST	\$ 5,158,121	\$ 3,465,000	\$ 4,000,000	\$ 3,800,000	\$ 3,800,000	\$ 335,000	9.7%
			1/2% SALES TAX (86) UNRES	\$ 3,438,747	\$ 2,310,000	\$ 2,310,000	\$ 2,500,000	\$ 2,500,000	\$ 190,000	8.2%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Non-Departmental	TAXES	1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ 251,890	\$ 251,890	\$ 251,890	#DIV/0!		
			FRANCHISE FEES	\$ 725,444	\$ 750,000	\$ 540,000	\$ 700,000	\$ 700,000	\$ (50,000)	-6.7%		
			GROSS RECEIPTS TAX	\$ 19,580	\$ 35,000	\$ 19,500	\$ 10,000	\$ 10,000	\$ (25,000)	-71.4%		
			PRIVILEGE LICENSES	\$ 17,520	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%		
			ALCOHOLIC BEVERAGE TAXES	\$ 424,114	\$ 450,000	\$ 420,000	\$ 420,000	\$ 420,000	\$ (30,000)	-6.7%		
			<b>TAXES Total</b>		<b>\$ 39,795,791</b>	<b>\$ 30,421,014</b>	<b>\$ 32,483,431</b>	<b>\$ 34,386,390</b>	<b>\$ 34,386,390</b>	<b>\$ 3,965,376</b>	<b>13.0%</b>	
		<b>Non-Departmental Total</b>			<b>\$ 42,950,875</b>	<b>\$ 37,454,950</b>	<b>\$ 40,392,978</b>	<b>\$ 41,758,477</b>	<b>\$ 41,755,977</b>	<b>\$ 4,301,027</b>	<b>11.5%</b>	
		Operating Transfers	TAXES	1/2% SALES TX-ARTICLE 44	\$ 1,212,629	\$ 1,484,539	\$ 1,273,260	\$ 4,508,110	\$ 4,508,110	\$ 3,023,571	203.7%	
				<b>TAXES Total</b>	<b>\$ 1,212,629</b>	<b>\$ 1,484,539</b>	<b>\$ 1,273,260</b>	<b>\$ 4,508,110</b>	<b>\$ 4,508,110</b>	<b>\$ 3,023,571</b>	<b>203.7%</b>	
		<b>Operating Transfers Total</b>			<b>\$ 1,212,629</b>	<b>\$ 1,484,539</b>	<b>\$ 1,273,260</b>	<b>\$ 4,508,110</b>	<b>\$ 4,508,110</b>	<b>\$ 3,023,571</b>	<b>203.7%</b>	
		Planning	CHARGES FOR SERVICES	COMPLIANCE PERMITS	\$ 52,634	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%	
				OTHER	\$ -	\$ 16,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 1,000	6.3%	
				PLANNING	\$ 46,718	\$ 29,775	\$ 30,000	\$ 30,000	\$ 30,000	\$ 225	0.8%	
			<b>CHARGES FOR SERVICES Total</b>		<b>\$ 99,352</b>	<b>\$ 85,775</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>	<b>\$ 1,225</b>	<b>1.4%</b>	
		<b>Planning Total</b>			<b>\$ 99,352</b>	<b>\$ 85,775</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>	<b>\$ 1,225</b>	<b>1.4%</b>	
		Public Health	CHARGES FOR SERVICES	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				<b>APPROPRIATED FUND BALANCE Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
				CHILD HEALTH COLLECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				CONTRIBUTIONS	\$ 26,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	FAMILY PLANNING			\$ 31,002	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%	
	FLU SHOTS			\$ 39,958	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	0.0%	
	PNEUMONIA			\$ 284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	PRENATAL COLLECTIONS			\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	SENIOR SERVICES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	X-RAY/RAT POISON			\$ 98,196	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ 92,000	\$ -	0.0%	
				<b>CHARGES FOR SERVICES Total</b>		<b>\$ 195,852</b>	<b>\$ 144,000</b>	<b>\$ 144,000</b>	<b>\$ 144,000</b>	<b>\$ 144,000</b>	<b>\$ -</b>	<b>0.0%</b>
	INTERGOVERNMENTAL			AIDS - STATE	AIDS - STATE	\$ 15,214	\$ 15,314	\$ 15,214	\$ 15,214	\$ 15,214	\$ (100)	-0.7%
					BIOTERRORISM GRANT	\$ 32,994	\$ 42,887	\$ 38,166	\$ 38,166	\$ 38,166	\$ (4,721)	-11.0%
					CHILD CARE COORDINATION	\$ 9,442	\$ 9,442	\$ 9,442	\$ 9,442	\$ 9,442	\$ -	0.0%
		CHILD HEALTH	\$ 42,295		\$ 318,487	\$ 18,744	\$ 18,744	\$ 18,744	\$ (299,743)	-94.1%		
		CHILDBIRTH CLASS	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		COMMUNICABLE DISEASE	\$ 3,806		\$ 229,297	\$ 218,906	\$ 218,906	\$ 218,906	\$ (10,391)	-4.5%		
		COMP BREAST - CERV CANCER	\$ 29,971		\$ 61,700	\$ 49,100	\$ 49,100	\$ 49,100	\$ (12,600)	-20.4%		
		DENTAL FEES	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEPOPVERA CONTRA	\$ 4,020		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%		
		ENVIRONMENTAL HEALTH	\$ -		\$ 65,000	\$ -	\$ -	\$ -	\$ (65,000)	-100.0%		
		FAMILY PLANNING	\$ 139,035		\$ 139,035	\$ 140,926	\$ 140,926	\$ 140,926	\$ 1,891	1.4%		
		FOOD & LODGING	\$ 24,044		\$ 16,800	\$ 16,800	\$ 16,800	\$ 16,800	\$ -	0.0%		
		HEALTH PROMOTION	\$ 26,843		\$ 34,354	\$ 34,178	\$ 34,178	\$ 34,178	\$ (176)	-0.5%		
		HEALTH-DC SCHOOLS	\$ 245,126		\$ 277,692	\$ 310,214	\$ 310,214	\$ 310,214	\$ 32,522	11.7%		
		HEALTH-DCCC NURSE	\$ 8,288		\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)	-100.0%		
	HEALTH-LEX CITY SCHOOLS	\$ 63,597	\$ 77,873	\$ 101,966	\$ 101,966	\$ 101,966	\$ 24,093	30.9%				
	HEALTH-TV ILLE SCHOOLS	\$ 56,775	\$ 68,811	\$ 79,978	\$ 79,978	\$ 79,978	\$ 11,167	16.2%				
	IMMUNIZATION ACTION PLAN	\$ 41,386	\$ 41,386	\$ 41,386	\$ 41,386	\$ 41,386	\$ -	0.0%				
	IMMUNIZATION UPDATE	\$ 36,318	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%				
	MATERNAL HEALTH	\$ 101,750	\$ 116,643	\$ 116,643	\$ 116,643	\$ 116,643	\$ -	0.0%				
	MEDICAID MAXIMIZATION-CSC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	MEDICAID MAXIMIZATION-DEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	MEDICAID MAXIMIZATION-FP	\$ 271,924	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.0%				
	MEDICAID MAXIMIZATION-GEN	\$ 8,242	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%				
	MEDICAID MAXIMIZATION-MCH	\$ 16,582	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.0%				
	MH - MCC SUBSEQUENT	\$ 842,165	\$ 853,246	\$ 898,047	\$ 898,047	\$ 898,047	\$ 44,801	5.3%				
	NW COMMUNITY CARE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	PP/NEW HV: MAT ASMT	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	PP/NEW HV: NB ASMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	PREGNANCY TEST	\$ 4,070	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%				
	PRENATAL MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	SCHOOL NURSE GRANT	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.0%				
	STATE AID TO COUNTIES	\$ 695,380	\$ 568,395	\$ 647,535	\$ 647,535	\$ 647,535	\$ 79,140	13.9%				
	SUMMER FOOD PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	TB - MEDICAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	TITLE XIX-FAMILY PLANNING	\$ 71,260	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%				
	TUBERCULOSIS - STATE	\$ 30,736	\$ 30,736	\$ 30,736	\$ 30,736	\$ 30,736	\$ -	0.0%				

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Public Health	INTERGOVERNMENTAL	WIC	\$ 682,801	\$ 800,456	\$ 803,923	\$ 803,923	\$ 803,923	\$ 3,467	0.4%
		<b>INTERGOVERNMENTAL Total</b>		<b>\$ 3,904,150</b>	<b>\$ 4,491,054</b>	<b>\$ 4,290,404</b>	<b>\$ 4,290,404</b>	<b>\$ 4,290,404</b>	<b>\$ (200,650)</b>	<b>-4.5%</b>
		LICENSES & PERMITS	E H - PERMITS	\$ 401,353	\$ 215,000	\$ 215,000	\$ 215,000	\$ 215,000	\$ -	0.0%
		<b>LICENSES &amp; PERMITS Total</b>		<b>\$ 401,353</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Public Health Total</b>			<b>\$ 4,501,355</b>	<b>\$ 4,850,054</b>	<b>\$ 4,649,404</b>	<b>\$ 4,649,404</b>	<b>\$ 4,649,404</b>	<b>\$ (200,650)</b>	<b>-4.1%</b>
	Recreation	CHARGES FOR SERVICES	BAIT SHOP SALES	\$ 18,721	\$ 6,600	\$ 26,500	\$ 6,600	\$ 6,600	\$ -	0.0%
			CITY OF LEXINGTON	\$ 27,279	\$ 38,464	\$ 36,030	\$ 44,839	\$ 44,839	\$ 6,375	16.6%
			CITY OF THOMASVILLE	\$ 27,279	\$ 38,464	\$ 36,030	\$ 44,839	\$ 44,839	\$ 6,375	16.6%
			CONCESSIONS	\$ 3,495	\$ 2,750	\$ 22,200	\$ 2,500	\$ 2,500	\$ (250)	-9.1%
			FISHING/BOATING PERMITS	\$ 34,888	\$ 31,500	\$ 31,500	\$ 25,000	\$ 25,000	\$ (6,500)	-20.6%
			OTHER	\$ 34,285	\$ 20,000	\$ 91,000	\$ 85,000	\$ 85,000	\$ 65,000	325.0%
			RECREATION FEES	\$ 15,122	\$ 35,990	\$ 13,700	\$ 20,000	\$ 20,000	\$ (15,990)	-44.4%
			SALES AND RENTALS	\$ 300	\$ 930	\$ 930	\$ 930	\$ 930	\$ -	0.0%
		<b>CHARGES FOR SERVICES Total</b>		<b>\$ 161,368</b>	<b>\$ 174,698</b>	<b>\$ 257,890</b>	<b>\$ 229,708</b>	<b>\$ 229,708</b>	<b>\$ 55,010</b>	<b>31.5%</b>
	<b>Recreation Total</b>			<b>\$ 161,368</b>	<b>\$ 174,698</b>	<b>\$ 257,890</b>	<b>\$ 229,708</b>	<b>\$ 229,708</b>	<b>\$ 55,010</b>	<b>31.5%</b>
	Register of Deeds	CHARGES FOR SERVICES	CHILDREN TRUST FUND	\$ 4,620	\$ (4,215)	\$ (4,000)	\$ (4,000)	\$ (4,000)	\$ 215	-5.1%
			DEED OF TRUST FEE	\$ 29,300	\$ (20,935)	\$ (15,000)	\$ (20,000)	\$ (20,000)	\$ 935	-4.5%
			DOMESTIC VIOLENCE FUND	\$ 27,720	\$ (25,290)	\$ (10,000)	\$ (25,000)	\$ (25,000)	\$ 290	-1.1%
			PRESERVATION/ TECHNOLOGY	\$ 98,162	\$ 51,500	\$ 37,725	\$ 43,500	\$ 43,500	\$ (8,000)	-15.5%
			RECORDS MANAGEMENT FEE	\$ 36,625	\$ (26,170)	\$ (15,000)	\$ (25,000)	\$ (25,000)	\$ 1,170	-4.5%
			REGISTER OF DEEDS	\$ 1,045,311	\$ 1,100,000	\$ 950,000	\$ 1,100,000	\$ 1,100,000	\$ -	0.0%
		<b>CHARGES FOR SERVICES Total</b>		<b>\$ 1,241,738</b>	<b>\$ 1,074,890</b>	<b>\$ 943,725</b>	<b>\$ 1,069,500</b>	<b>\$ 1,069,500</b>	<b>\$ (5,390)</b>	<b>-0.5%</b>
		LICENSES & PERMITS	DEED CONVEYANCE TAX	\$ 1,272,329	\$ (1,100,000)	\$ (500,000)	\$ (1,200,000)	\$ (1,200,000)	\$ (100,000)	9.1%
			DEED STAMP EXCISE TAX	\$ 2,596,590	\$ 1,600,000	\$ 1,280,000	\$ 1,600,000	\$ 1,600,000	\$ -	0.0%
			FLOODPLAIN MAPPING FEES	\$ 80,575	\$ (57,750)	\$ (57,570)	\$ (57,570)	\$ (57,570)	\$ 180	-0.3%
		<b>LICENSES &amp; PERMITS Total</b>		<b>\$ 3,949,494</b>	<b>\$ 442,250</b>	<b>\$ 722,430</b>	<b>\$ 342,430</b>	<b>\$ 342,430</b>	<b>\$ (99,820)</b>	<b>-22.6%</b>
	<b>Register of Deeds Total</b>			<b>\$ 5,191,232</b>	<b>\$ 1,517,140</b>	<b>\$ 1,666,155</b>	<b>\$ 1,411,930</b>	<b>\$ 1,411,930</b>	<b>\$ (105,210)</b>	<b>-6.9%</b>
	Senior Services	CHARGES FOR SERVICES	PRIVATE PAY-IN HOME SERVICES	\$ 58,370	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ (10,000)	-25.0%
			PRIVATE PAY-MOW	\$ 435	\$ 6,000	\$ 435	\$ 435	\$ 435	\$ (5,565)	-92.8%
			PROG INC-CONG NUTRITION	\$ 10,205	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
			PROG INC-ENSURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG INC-HOME DEL MEALS	\$ 24,669	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
			PROG INC-IN HOME SERVICES	\$ 3,518	\$ 3,185	\$ 2,000	\$ 2,000	\$ 2,000	\$ (1,185)	-37.2%
			PROG INC-SENIOR GAMES	\$ 2,152	\$ 2,130	\$ 2,130	\$ 2,130	\$ 2,130	\$ -	0.0%
			PROG INC-SPECIAL ACTIV	\$ 2,729	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
			PROG INC-SPECIAL EVENTS	\$ 935	\$ 1,500	\$ 935	\$ 935	\$ 935	\$ (565)	-37.7%
			PROG INC-TRANSP-GENERAL	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG INC-TRANSP-MEDICAL	\$ 1,055	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.0%
			PROGRAM INCOME-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROGRAM INCOME-MEDICAID CAP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG FEES-SENIOR CENTER	\$ 616	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	0.0%
		<b>CHARGES FOR SERVICES Total</b>		<b>\$ 104,793</b>	<b>\$ 85,915</b>	<b>\$ 68,600</b>	<b>\$ 68,600</b>	<b>\$ 68,600</b>	<b>\$ (17,315)</b>	<b>-20.2%</b>
		INTERGOVERNMENTAL	CAREGIVER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-CITY OF LEX	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-CONGREG NUTRIT	\$ 1,675	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			DONATIONS-CRISIS PROG	\$ 3,092	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
			DONATIONS-FITNESS ROOM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-GENERAL	\$ 9,709	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
			DONATIONS-HOME DEL MEALS	\$ 16,205	\$ 13,600	\$ 13,600	\$ 13,600	\$ 13,600	\$ -	0.0%
			DONATIONS-IN HOME SERVICE	\$ 500	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ (500)	-50.0%
			DONATIONS-LOVE LIGHT TREE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-SENIOR GAMES	\$ 12	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
			DONATIONS-SPECIAL ACTIVIT	\$ 20	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
			DONATIONS-SPECIAL EVENTS	\$ 50	\$ 300	\$ 50	\$ 50	\$ 50	\$ (250)	-83.3%
			DONATIONS-SPONSORSHIPS	\$ 7,325	\$ 10,050	\$ 8,350	\$ 8,350	\$ 8,350	\$ (1,700)	-16.9%
			DONATIONS-SR CENTER	\$ 569	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.0%
			DONATIONS-TRANSP-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-TRANSP-MEDICAL	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
			ENSURE- USDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HCCBG	\$ 51,826	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HOME DELIVERED /CONG MEAL	\$ 553,075	\$ 527,066	\$ 554,704	\$ 554,704	\$ 554,704	\$ 27,638	5.2%
			IN HOME AIDE SERVICES	\$ 205,696	\$ 198,359	\$ 203,000	\$ 203,000	\$ 203,000	\$ 4,641	2.3%
			INFORMATION & CASE ASSIST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NCDOT GRANT-SECTION 5310	\$ 202,307	\$ 258,600	\$ 283,600	\$ 283,600	\$ 283,600	\$ 25,000	9.7%
			SENIOR CENTER OPERATIONS	\$ 271,689	\$ 260,631	\$ 236,250	\$ 236,250	\$ 236,250	\$ (24,381)	-9.4%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted					
General	Senior Services	INTERGOVERNMENTAL	SENIOR GAMES	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ (300)	-100.0%					
			SHIIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			SNAP GRANT INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			SR CENTER GEN PURPOSE	\$ 23,988	\$ 21,386	\$ 21,802	\$ 21,802	\$ 21,802	\$ 21,802	\$ 416	1.9%				
			SR CENTER HEALTH & PREV	\$ 160	\$ 500	\$ 360	\$ 360	\$ 360	\$ 360	\$ (140)	-28.0%				
			SR CENTER OUTREACH	\$ 651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			TRANSPORTATION- MED & GEN	\$ 17,978	\$ 23,586	\$ 30,500	\$ 30,500	\$ 30,500	\$ 30,500	\$ 6,914	29.3%				
			DONATIONS-PET FOOD PROG	\$ 3,525	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%				
			NCDOT-5310-ARP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			ARPA NUTRITION SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			<b>INTERGOVERNMENTAL Total</b>				<b>\$ 1,370,203</b>	<b>\$ 1,322,678</b>	<b>\$ 1,360,016</b>	<b>\$ 1,360,016</b>	<b>\$ 1,360,016</b>	<b>\$ 37,338</b>	<b>2.8%</b>		
<b>Senior Services Total</b>				<b>\$ 1,474,996</b>	<b>\$ 1,408,593</b>	<b>\$ 1,428,616</b>	<b>\$ 1,428,616</b>	<b>\$ 1,428,616</b>	<b>\$ 20,023</b>	<b>1.4%</b>					
Sheriff	CHARGES FOR SERVICES		CANTEEN SALES	\$ 96,453	\$ 77,450	\$ 77,450	\$ 77,450	\$ 77,450	\$ -	0.0%					
			INMATE MEDICAL COPAY	\$ 3,304	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ -	0.0%					
			INVOLUNTARY COMM FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			OTHER	\$ 17,087	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%				
			SERVING PAPERS	\$ 126,172	\$ 142,500	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ (17,500)	-12.3%				
			CHILD SUPPORT PAPERS SERVED	\$ 46,939	\$ 39,600	\$ 39,600	\$ 39,600	\$ 39,600	\$ 39,600	\$ -	0.0%				
			EVIDENCE DIVISION FEES	\$ 857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			FORENSICS LAB FEES	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			<b>CHARGES FOR SERVICES Total</b>				<b>\$ 291,813</b>	<b>\$ 263,100</b>	<b>\$ 245,600</b>	<b>\$ 245,600</b>	<b>\$ 245,600</b>	<b>\$ (17,500)</b>	<b>-6.7%</b>		
			INTERGOVERNMENTAL			CONTROLLED SUB. TAX	\$ 20,461	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%		
						CRIMINAL JUSTICE GRANT	\$ 103,082	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
DAVIDSON COUNTY SCHOOL	\$ 531,004	\$ 562,184				\$ 605,377	\$ 602,756	\$ 602,756	\$ 602,756	\$ 40,572	7.2%				
DCCC	\$ 65,641	\$ 73,063				\$ 102,724	\$ 102,349	\$ 102,349	\$ 102,349	\$ 29,286	40.1%				
INMATE REIMBURSEMENT	\$ 93,755	\$ 75,000				\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 15,000	20.0%				
RESTITUTION-VICE	\$ 405	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
SAFE ROAD ACT	\$ 6,952	\$ 8,000				\$ 6,952	\$ 6,952	\$ 6,952	\$ 6,952	\$ (1,048)	-13.1%				
SHERIFF REIMBURSEMENT	\$ 34,317	\$ 35,500				\$ 35,500	\$ 35,500	\$ 35,500	\$ 35,500	\$ -	0.0%				
SRO MIDDLE SCHOOL GRANT	\$ 496,964	\$ 545,825				\$ 1,142,744	\$ 1,136,717	\$ 1,145,117	\$ 1,145,117	\$ 599,292	109.8%				
VICE-US MARSHALL	\$ 113,339	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
ICAC GRANT	\$ -	\$ -				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
<b>INTERGOVERNMENTAL Total</b>				<b>\$ 1,465,919</b>	<b>\$ 1,321,572</b>	<b>\$ 2,005,297</b>	<b>\$ 1,996,274</b>	<b>\$ 2,004,674</b>	<b>\$ 683,102</b>	<b>51.7%</b>					
LICENSES & PERMITS			HANDGUN PERMIT - STATE	\$ (207,880)	\$ (187,500)	\$ (187,500)	\$ (160,000)	\$ (160,000)	\$ 27,500	-14.7%					
			HANDGUN PERMITS	\$ 423,785	\$ 375,000	\$ 375,000	\$ -	\$ -	\$ -	\$ (375,000)	-100.0%				
<b>LICENSES &amp; PERMITS Total</b>				<b>\$ 215,905</b>	<b>\$ 187,500</b>	<b>\$ 187,500</b>	<b>\$ (160,000)</b>	<b>\$ (160,000)</b>	<b>\$ (347,500)</b>	<b>-185.3%</b>					
MISCELLANEOUS REVENUE			SEIZED VEHICLE SALES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			TELEPHONE - JAIL	\$ 139,020	\$ 75,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 45,000	60.0%				
<b>MISCELLANEOUS REVENUE Total</b>				<b>\$ 139,020</b>	<b>\$ 75,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 45,000</b>	<b>60.0%</b>					
<b>Sheriff Total</b>				<b>\$ 2,112,657</b>	<b>\$ 1,847,172</b>	<b>\$ 2,558,397</b>	<b>\$ 2,201,874</b>	<b>\$ 2,210,274</b>	<b>\$ 363,102</b>	<b>19.7%</b>					
Social Services	CHARGES FOR SERVICES		HEALTH CHOICE FEES	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ (6,000)	-100.0%					
			HEALTH INS-DISABLED WRKER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			HOME STUDY - ADOPTION	\$ 8,400	\$ 3,000	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 5,400	180.0%				
			OTHER	\$ 129,235	\$ 115,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 10,000	8.7%				
			<b>CHARGES FOR SERVICES Total</b>				<b>\$ 137,635</b>	<b>\$ 124,000</b>	<b>\$ 133,400</b>	<b>\$ 133,400</b>	<b>\$ 133,400</b>	<b>\$ 9,400</b>	<b>7.6%</b>		
			INTERGOVERNMENTAL			ADOPT/FOSTER NON IV-E	\$ -	\$ 100,800	\$ 100,800	\$ 100,800	\$ 100,800	\$ -	0.0%		
						ADOPTION ASSISTANCE	\$ 14,461	\$ 21,682	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ (4,682)	-21.6%	
						ADULT CASE MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
						ADULT DAY CARE	\$ -	\$ 108,036	\$ 108,035	\$ 108,035	\$ 108,035	\$ 108,035	\$ (1)	0.0%	
						ADULT HOME SPEC	\$ -	\$ 32,407	\$ 23,175	\$ 23,175	\$ 23,175	\$ 23,175	\$ (9,232)	-28.5%	
						CHILD DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CHILD DAY CARE ADMIN	\$ -	\$ 240,645				\$ 271,220	\$ 271,220	\$ 271,220	\$ 271,220	\$ 30,575	12.7%				
CHILD PROTECTIVE SERV	\$ -	\$ 542,608				\$ 542,608	\$ 542,608	\$ 542,608	\$ 542,608	\$ -	0.0%				
CHILD SUPPORT APPL. FEES	\$ 1,400	\$ 1,000				\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%				
COMMISSIONS	\$ 45,398	\$ 40,000				\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ (10,000)	-25.0%				
CRISIS	\$ -	\$ 529,760				\$ 555,971	\$ 555,971	\$ 555,971	\$ 555,971	\$ 26,211	4.9%				
DSS-CHRISTMAS FUND	\$ 100	\$ 300	\$ 100	\$ 100	\$ 100	\$ 100	\$ (200)	-66.7%							
DSS-CLOTHING FUND	\$ 1,000	\$ 1,800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ (800)	-44.4%							
DSS-LMH REIMBURSEMENT	\$ -	\$ 18,935	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ 565	3.0%							
EMERG FOOD&SHELTER-UW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
ENERGY ADMINISTRATION	\$ -	\$ 108,730	\$ 125,670	\$ 125,670	\$ 125,670	\$ 125,670	\$ 16,940	15.6%							
FAMILY REUNIFICATION FUND	\$ -	\$ 24,424	\$ 26,527	\$ 26,527	\$ 26,527	\$ 26,527	\$ 2,103	8.6%							
FILING FEES	\$ 1,285	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%							
FOOD ASSISTANCE ADMIN	\$ -	\$ 781,528	\$ 1,144,653	\$ 1,144,653	\$ 1,144,653	\$ 1,144,653	\$ 363,125	46.5%							
FOOD STAMP FRAUD ADMIN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						



Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Social Services	INTERGOVERNMENTAL	FOOD STAMP RECOVERY	\$ 30,249	\$ 41,479	\$ 25,000	\$ 25,000	\$ 25,000	\$ (16,479)	-39.7%	
			INCENTIVES	\$ 211,632	\$ 126,108	\$ 128,358	\$ 100,000	\$ 128,358	\$ 2,250	1.8%	
			INDEPENDENT LIVING	\$ 39,498	\$ 29,746	\$ 29,246	\$ 29,246	\$ 29,246	\$ (500)	-1.7%	
			IV-D ADMINISTRATION	\$ 950,785	\$ 1,012,904	\$ 1,002,922	\$ 900,000	\$ 1,002,922	\$ (9,982)	-1.0%	
			IV-D COLLECTION RETURNS	\$ 145,138	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			IV-E FOSTER CARE	\$ 545,009	\$ 752,680	\$ 588,041	\$ 588,041	\$ 588,041	\$ (164,639)	-21.9%	
			IV-E OPTIONAL	\$ -	\$ 409,524	\$ 532,884	\$ 532,884	\$ 532,884	\$ 123,360	30.1%	
			JCPC	\$ 8,163	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			JOBS/WORKFIRST	\$ -	\$ 960,098	\$ 960,098	\$ 960,098	\$ 960,098	\$ -	0.0%	
			KEITH JOHNSON FUND	\$ 1,900	\$ 1,600	\$ 2,000	\$ 2,000	\$ 2,000	\$ 400	25.0%	
			LIEAP	\$ -	\$ 798,988	\$ 883,907	\$ 883,907	\$ 883,907	\$ 84,919	10.6%	
			MEDICAID AT RISK-CASE MGT	\$ -	\$ 433,407	\$ 40,000	\$ 40,000	\$ 40,000	\$ (393,407)	-90.8%	
			MEDICAID TRANS ADM & SERV	\$ 1,502	\$ 20,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ (18,500)	-92.5%	
			MEDICAL ASSIST. EXPANSION	\$ -	\$ -	\$ 488,288	\$ 488,288	\$ 614,390	\$ 614,390	#DIV/0!	
			MEDICAL ASSISTANCE ADMIN	\$ -	\$ 2,821,150	\$ 2,683,736	\$ 2,683,736	\$ 2,929,539	\$ 108,389	3.8%	
			PERM. PLANNING-REGULAR	\$ -	\$ 41,396	\$ 42,825	\$ 42,825	\$ 42,825	\$ 1,429	3.5%	
			SHARE THE WARMTH	\$ -	\$ 6,674	\$ 5,704	\$ 5,704	\$ 5,704	\$ (970)	-14.5%	
			SPECIAL ADOPTION FUND II	\$ 56,869	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%	
			SPECIAL LINKS	\$ 70,000	\$ 40,725	\$ 25,000	\$ 25,000	\$ 25,000	\$ (15,725)	-38.6%	
			SSBG-IN HOME SERVICES	\$ -	\$ 48,317	\$ 48,317	\$ 48,317	\$ 48,317	\$ -	0.0%	
			SSBG-REGULAR	\$ 7,747,492	\$ 283,267	\$ 863,317	\$ 1,282,227	\$ 1,248,971	\$ 965,704	340.9%	
			SSBG-STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			STATE FOSTER CARE	\$ 267,494	\$ 250,754	\$ 256,623	\$ 256,623	\$ 368,248	\$ 117,494	46.9%	
			TANF CPS & FC/ADOPT	\$ -	\$ 306,266	\$ 306,266	\$ 306,266	\$ 306,266	\$ -	0.0%	
			TANF TO SSBG	\$ -	\$ 178,151	\$ 178,151	\$ 178,151	\$ 178,151	\$ -	0.0%	
			WELFARE STATE IN HOME	\$ -	\$ 78,393	\$ 78,393	\$ 78,393	\$ 78,393	\$ -	0.0%	
			NC HEALTH CHOICE	\$ -	\$ 29,154	\$ -	\$ -	\$ -	\$ (29,154)	-100.0%	
			TEA FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			LIHWAP	\$ -	\$ 50,000	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (100,000)	-200.0%	
			APS ESSENTIAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			<b>INTERGOVERNMENTAL Total</b>				<b>\$ 10,139,375</b>	<b>\$ 11,304,436</b>	<b>\$ 12,118,835</b>	<b>\$ 12,406,465</b>	<b>\$ 12,988,019</b>
<b>Social Services Total</b>				<b>\$ 10,277,011</b>	<b>\$ 11,428,436</b>	<b>\$ 12,252,235</b>	<b>\$ 12,539,865</b>	<b>\$ 13,121,419</b>	<b>\$ 1,692,983</b>	<b>14.8%</b>	
Soil & Water	INTERGOVERNMENTAL	SOIL & WATER		\$ 24,480	\$ 24,480	\$ 24,002	\$ 24,002	\$ 24,002	\$ (478)	-2.0%	
			<b>INTERGOVERNMENTAL Total</b>	<b>\$ 24,480</b>	<b>\$ 24,480</b>	<b>\$ 24,002</b>	<b>\$ 24,002</b>	<b>\$ 24,002</b>	<b>\$ (478)</b>	<b>-2.0%</b>	
<b>Soil &amp; Water Total</b>				<b>\$ 24,480</b>	<b>\$ 24,480</b>	<b>\$ 24,002</b>	<b>\$ 24,002</b>	<b>\$ (478)</b>	<b>-2.0%</b>		
Support Services	CHARGES FOR SERVICES	PARKING DECK FEES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			<b>CHARGES FOR SERVICES Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
			OTHER FINANCING	\$ 1,263,528	\$ 554,700	\$ 554,700	\$ 176,477	\$ 176,477	\$ (378,223)	-68.2%	
<b>OTHER FINANCING Total</b>				<b>\$ 1,263,528</b>	<b>\$ 554,700</b>	<b>\$ 554,700</b>	<b>\$ 176,477</b>	<b>\$ 176,477</b>	<b>\$ (378,223)</b>	<b>-68.2%</b>	
<b>Support Services Total</b>				<b>\$ 1,263,528</b>	<b>\$ 554,700</b>	<b>\$ 554,700</b>	<b>\$ 176,477</b>	<b>\$ 176,477</b>	<b>\$ (378,223)</b>	<b>-68.2%</b>	
Tax	CHARGES FOR SERVICES	FORECLOSURE REIMBURSEMENT		\$ 49,338	\$ 15,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 30,000	200.0%	
			MAPS & COPIES	\$ 548	\$ 485	\$ 485	\$ 485	\$ 485	\$ -	0.0%	
			TAX COLLECTOR	\$ 9,505	\$ 7,000	\$ 9,385	\$ 7,000	\$ 7,000	\$ -	0.0%	
			<b>CHARGES FOR SERVICES Total</b>	<b>\$ 59,391</b>	<b>\$ 22,485</b>	<b>\$ 54,870</b>	<b>\$ 52,485</b>	<b>\$ 52,485</b>	<b>\$ 30,000</b>	<b>133.4%</b>	
			INTERGOVERNMENTAL	\$ 225,365	\$ 124,480	\$ 175,000	\$ 100,000	\$ 100,000	\$ (24,480)	-19.7%	
			<b>INTERGOVERNMENTAL Total</b>	<b>\$ 225,365</b>	<b>\$ 124,480</b>	<b>\$ 175,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ (24,480)</b>	<b>-19.7%</b>	
			TAXES	1ST PRIOR YR TAXES	\$ 863,148	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	0.0%
				2ND PRIOR YR TAXES	\$ 401,975	\$ 325,000	\$ 325,000	\$ 300,000	\$ 300,000	\$ (25,000)	-7.7%
				3RD PRIOR YR TAXES	\$ 239,043	\$ 185,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 15,000	8.1%
				4TH PRIOR YR TAXES	\$ 153,341	\$ 145,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ (20,000)	-13.8%
5TH & PRIOR YR TAXES	\$ 291,909	\$ 275,000		\$ 275,000	\$ 275,000	\$ 275,000	\$ -	0.0%			
CURRENT YR AD VALOREM	\$ 93,291,167	\$ 78,050,000		\$ 79,611,000	\$ 84,000,000	\$ 84,000,000	\$ 5,950,000	7.6%			
DISCOUNTS	\$ 856,171	\$ (856,156)		\$ (865,200)	\$ (875,000)	\$ (875,000)	\$ (18,844)	2.2%			
DMV INTEREST	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!			
REFUNDS	\$ 42,073	\$ (40,124)	\$ (109,000)	\$ (155,000)	\$ (155,000)	\$ (114,876)	286.3%				
TAX PENALTY & INTEREST	\$ 759,802	\$ 650,000	\$ 700,000	\$ 600,000	\$ 600,000	\$ (50,000)	-7.7%				
<b>TAXES Total</b>				<b>\$ 96,898,631</b>	<b>\$ 79,483,720</b>	<b>\$ 81,011,800</b>	<b>\$ 85,220,000</b>	<b>\$ 85,220,000</b>	<b>\$ 5,736,280</b>	<b>7.2%</b>	
<b>Tax Total</b>				<b>\$ 97,183,387</b>	<b>\$ 79,630,685</b>	<b>\$ 81,241,670</b>	<b>\$ 85,372,485</b>	<b>\$ 85,372,485</b>	<b>\$ 5,741,800</b>	<b>7.2%</b>	
Transportation	TAXES	VEHICLE RENTAL TAX		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			<b>TAXES Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
<b>Transportation Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
Veterans Services	INTERGOVERNMENTAL	VETERANS SERVICE		\$ 2,109	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
			<b>INTERGOVERNMENTAL Total</b>	<b>\$ 2,109</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Veterans Services Total</b>				<b>\$ 2,109</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>General Total</b>				<b>\$ 184,195,718</b>	<b>\$ 157,180,273</b>	<b>\$ 164,864,422</b>	<b>\$ 169,721,403</b>	<b>\$ 170,308,857</b>	<b>\$ 13,128,584</b>	<b>8.4%</b>	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Internal Service - Garage Fund	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>APPROPRIATED FUND BALANCE Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 1,778,806	\$ 2,391,953	\$ 2,378,993	\$ 2,193,039	\$ 2,193,039	\$ (198,914)	-8.3%	
		<b>CHARGES FOR SERVICES Total</b>			<b>\$ 1,778,806</b>	<b>\$ 2,391,953</b>	<b>\$ 2,378,993</b>	<b>\$ 2,193,039</b>	<b>\$ 2,193,039</b>	<b>\$ (198,914)</b>	<b>-8.3%</b>
		INTERGOVERNMENTAL	GAS TAX REFUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTERGOVERNMENTAL Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INSURANCE - LOSS OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 40,561	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.0%
		<b>MISCELLANEOUS REVENUE Total</b>			<b>\$ 40,561</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Public Services Total</b>				<b>\$ 1,819,367</b>	<b>\$ 2,407,953</b>	<b>\$ 2,394,993</b>	<b>\$ 2,209,039</b>	<b>\$ 2,209,039</b>	<b>\$ (198,914)</b>	<b>-8.3%</b>	
<b>Internal Service - Garage Fund Total</b>											
Internal Service Funds - Insurance Fund	Insurance Fund	CHARGES FOR SERVICES	COBRA PAYMENTS	\$ 3,265,276	\$ 925,000	\$ 925,000	\$ 1,137,646	\$ 1,137,646	\$ 212,646	23.0%	
			DEPARTMENTAL CHARGES	\$ 10,503,895	\$ 12,334,801	\$ 12,626,555	\$ 12,833,823	\$ 12,820,550	\$ 485,749	3.9%	
			DEPENDENT LIFE	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			EMPLOYEE WITHHOLDING	\$ 1,736,094	\$ 1,766,000	\$ 1,700,000	\$ 1,708,100	\$ 1,708,100	\$ (57,900)	-3.3%	
			LIFE AD&D	\$ 24,982	\$ 25,250	\$ 25,250	\$ 25,250	\$ 25,250	\$ -	0.0%	
<b>CHARGES FOR SERVICES Total</b>			<b>\$ 15,530,320</b>	<b>\$ 15,051,051</b>	<b>\$ 15,276,805</b>	<b>\$ 15,704,819</b>	<b>\$ 15,691,546</b>	<b>\$ 640,495</b>	<b>4.3%</b>		
<b>Insurance Fund Total</b>				<b>\$ 15,530,320</b>	<b>\$ 15,051,051</b>	<b>\$ 15,276,805</b>	<b>\$ 15,704,819</b>	<b>\$ 15,691,546</b>	<b>\$ 640,495</b>	<b>4.3%</b>	
<b>Internal Service Funds - Insurance Fund Total</b>											
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 834,314	\$ 1,040,347	\$ 981,303	\$ 1,017,708	\$ 1,017,708	\$ (22,639)	-2.2%	
		<b>CHARGES FOR SERVICES Total</b>			<b>\$ 834,314</b>	<b>\$ 1,040,347</b>	<b>\$ 981,303</b>	<b>\$ 1,017,708</b>	<b>\$ 1,017,708</b>	<b>\$ (22,639)</b>	<b>-2.2%</b>
<b>Workers Compensation Fund Total</b>				<b>\$ 834,314</b>	<b>\$ 1,040,347</b>	<b>\$ 981,303</b>	<b>\$ 1,017,708</b>	<b>\$ 1,017,708</b>	<b>\$ (22,639)</b>	<b>-2.2%</b>	
<b>Internal Service Funds - Workers Compensation Fund Total</b>											
Mental Health Fund	Mental Health Fund	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 797,900	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%	
		<b>OTHER FINANCING Total</b>			<b>\$ 797,900</b>	<b>\$ 760,400</b>	<b>\$ 760,400</b>	<b>\$ 760,400</b>	<b>\$ 760,400</b>	<b>\$ -</b>	<b>0.0%</b>
		TAXES	FIVE CENTS PER BOTTLE	\$ 42,027	\$ 23,380	\$ 23,380	\$ 23,380	\$ 23,380	\$ -	0.0%	
			ONE CENT PER BOTTLE	\$ 6,683	\$ 3,064	\$ 3,064	\$ 3,064	\$ 3,064	\$ -	0.0%	
<b>TAXES Total</b>			<b>\$ 48,710</b>	<b>\$ 26,444</b>	<b>\$ 26,444</b>	<b>\$ 26,444</b>	<b>\$ 26,444</b>	<b>\$ -</b>	<b>0.0%</b>		
<b>Mental Health Fund Total</b>				<b>\$ 846,610</b>	<b>\$ 786,844</b>	<b>\$ 786,844</b>	<b>\$ 786,844</b>	<b>\$ 786,844</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Mental Health Fund Total</b>											
Special Revenue - Emergency Telephone	Emergency Communications	APPROPRIATED FUND BALANCE	OTHER FINANCING / FUND BALANCE - APPROPRIATED	\$ -	\$ -	\$ -	\$ 278,304	\$ 146,362	\$ 146,362	#DIV/0!	
		<b>APPROPRIATED FUND BALANCE Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 278,304</b>	<b>\$ 146,362</b>	<b>\$ 146,362</b>	<b>#DIV/0!</b>
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>			<b>\$ 646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		TAXES	911 CHARGES	\$ 570,151	\$ 373,466	\$ 185,504	\$ 176,291	\$ 79,694	\$ (293,772)	-78.7%	
<b>TAXES Total</b>			<b>\$ 570,151</b>	<b>\$ 373,466</b>	<b>\$ 185,504</b>	<b>\$ 176,291</b>	<b>\$ 79,694</b>	<b>\$ (293,772)</b>	<b>-78.7%</b>		
<b>Emergency Communications Total</b>				<b>\$ 570,797</b>	<b>\$ 373,466</b>	<b>\$ 185,504</b>	<b>\$ 454,595</b>	<b>\$ 226,056</b>	<b>\$ (147,410)</b>	<b>-39.5%</b>	
<b>Special Revenue - Emergency Telephone Total</b>											
Special Revenue - Transportation	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>APPROPRIATED FUND BALANCE Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		CHARGES FOR SERVICES	CHARTER PROFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CLS - UNITED WAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DSS-MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DSS-WORKFIRST	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FARES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HEALTH-FAMILY PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MENTAL HEALTH DI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SENIOR SERVICES	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SPONSORSHIPS	\$ 9,900	\$ 15,000	\$ 16,000	\$ 9,000	\$ 9,000	\$ (6,000)	-40.0%	
			TITLE XX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKSHOP OF DAVIDSON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CHARGES FOR SERVICES Total</b>			<b>\$ 10,272</b>	<b>\$ 15,000</b>	<b>\$ 16,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>\$ (6,000)</b>	<b>-40.0%</b>
		INTERGOVERNMENTAL	CITY OF LEXINGTON	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.0%	
			CITY OF THOMASVILLE	\$ -	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.0%	
			CMAQ GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISABILITY EVALUATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			EDTAP	\$ 121,844	\$ 121,844	\$ 129,250	\$ 129,250	\$ 129,250	\$ 7,406	6.1%	
			ROAP EMPLOYMENT	\$ 40,280	\$ 40,280	\$ 46,000	\$ 46,000	\$ 46,000	\$ 5,720	14.2%	
			RURAL GENERAL PUBLIC	\$ 113,063	\$ 113,063	\$ 132,000	\$ 132,000	\$ 132,000	\$ 18,937	16.7%	
			SECTION 18	\$ 91,145	\$ 289,745	\$ 320,000	\$ 318,129	\$ 318,129	\$ 28,384	9.8%	
			TRANSP - SECTION 9 - H P	\$ -	\$ -	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	#DIV/0!
	TTAP- ELDERLY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TRANSP-5307-WS	\$ -	\$ -	\$ 163,000	\$ 163,000	\$ 163,000	\$ 163,000	\$ 163,000	#DIV/0!		
	CAPITAL GRANT-5339	\$ -	\$ 75,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 65,000	86.7%			

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
<b>Special Revenue - Transportation</b>	<b>Public Services</b>	INTERGOVERNMENTAL	TRANSP - 5311 - CARES	\$ 256,278	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HUMAN SERVICES/TRANSP - 5307 - HP CARES	\$ 504,008	\$ 258,698	\$ -	\$ -	\$ -	\$ (258,698)	-100.0%
			HUMAN SERVICES/TRANSP - 5307 - WS CARES	\$ 514,495	\$ 258,698	\$ -	\$ -	\$ -	\$ (258,698)	-100.0%
			TRANSP- CARES VAC TRIPS	\$ 5,943	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANS - 5307 - WS ARP	\$ 92,407	\$ -	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	#DIV/0!
			<b>INTERGOVERNMENTAL Total</b>	<b>\$ 1,739,463</b>	<b>\$ 1,247,328</b>	<b>\$ 1,400,250</b>	<b>\$ 1,398,379</b>	<b>\$ 1,398,379</b>	<b>\$ 151,051</b>	<b>12.1%</b>
		MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS	\$ 59,001	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>MISCELLANEOUS REVENUE Total</b>	<b>\$ 59,001</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 102,839	\$ 107,326	\$ 107,000	\$ 107,000	\$ 107,000	\$ (326)	-0.3%
			<b>OTHER FINANCING Total</b>	<b>\$ 102,839</b>	<b>\$ 107,326</b>	<b>\$ 107,000</b>	<b>\$ 107,000</b>	<b>\$ 107,000</b>	<b>\$ (326)</b>	<b>-0.3%</b>
	<b>Public Services Total</b>			<b>\$ 1,911,575</b>	<b>\$ 1,369,654</b>	<b>\$ 1,523,250</b>	<b>\$ 1,514,379</b>	<b>\$ 1,514,379</b>	<b>\$ 144,725</b>	<b>10.6%</b>
<b>Special Revenue - Transportation Total</b>				<b>\$ 1,911,575</b>	<b>\$ 1,369,654</b>	<b>\$ 1,523,250</b>	<b>\$ 1,514,379</b>	<b>\$ 1,514,379</b>	<b>\$ 144,725</b>	<b>10.6%</b>
<b>Special Revenue Fund - Airport Fund</b>	<b>Airport Fund - Capital Improvement Project Plan</b>	INTERGOVERNMENTAL	STATE GRANT FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>INTERGOVERNMENTAL Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
			<b>OTHER FINANCING Total</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Airport Fund - Capital Improvement Project Plan Total</b>			<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Special Revenue Fund - Airport Fund Total</b>				<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ 16,667</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Special Revenue Funds - Fire Districts</b>	<b>Arcadia - RC - Hampton</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		TAXES	1ST PRIOR YR TAXES	\$ 7,201	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,056	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,300,124	\$ 1,316,600	\$ 1,373,500	\$ 1,372,702	\$ 1,372,702	\$ 56,102	4.3%
			DISCOUNTS	\$ 12,880	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 4,829	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>TAXES Total</b>	<b>\$ 1,328,690</b>	<b>\$ 1,316,600</b>	<b>\$ 1,373,500</b>	<b>\$ 1,372,702</b>	<b>\$ 1,372,702</b>	<b>\$ 56,102</b>	<b>4.3%</b>
	<b>Arcadia - RC - Hampton Total</b>			<b>\$ 1,328,690</b>	<b>\$ 1,316,600</b>	<b>\$ 1,373,500</b>	<b>\$ 1,372,702</b>	<b>\$ 1,372,702</b>	<b>\$ 56,102</b>	<b>4.3%</b>
	<b>Badin</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		TAXES	1ST PRIOR YR TAXES	\$ 404	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 48,792	\$ 45,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ 4,000	8.9%
			DISCOUNTS	\$ 480	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>TAXES Total</b>	<b>\$ 50,029</b>	<b>\$ 45,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 4,000</b>	<b>8.9%</b>
	<b>Badin Total</b>			<b>\$ 50,029</b>	<b>\$ 45,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 4,000</b>	<b>8.9%</b>
	<b>Central</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		TAXES	1ST PRIOR YR TAXES	\$ 3,111	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 832	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 451,277	\$ 428,700	\$ 446,000	\$ 446,000	\$ 446,000	\$ 17,300	4.0%
			DISCOUNTS	\$ 3,820	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,625	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>TAXES Total</b>	<b>\$ 460,740</b>	<b>\$ 428,700</b>	<b>\$ 446,000</b>	<b>\$ 446,000</b>	<b>\$ 446,000</b>	<b>\$ 17,300</b>	<b>4.0%</b>
	<b>Central Total</b>			<b>\$ 460,740</b>	<b>\$ 428,700</b>	<b>\$ 446,000</b>	<b>\$ 446,000</b>	<b>\$ 446,000</b>	<b>\$ 17,300</b>	<b>4.0%</b>
	<b>Churchland</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		TAXES	1ST PRIOR YR TAXES	\$ 3,695	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,584	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 288,864	\$ 299,577	\$ 316,172	\$ 316,172	\$ 316,172	\$ 16,595	5.5%
			DISCOUNTS	\$ 2,294	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,926	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>TAXES Total</b>	<b>\$ 298,819</b>	<b>\$ 299,577</b>	<b>\$ 316,172</b>	<b>\$ 316,172</b>	<b>\$ 316,172</b>	<b>\$ 16,595</b>	<b>5.5%</b>
	<b>Churchland Total</b>			<b>\$ 298,819</b>	<b>\$ 299,577</b>	<b>\$ 316,172</b>	<b>\$ 316,172</b>	<b>\$ 316,172</b>	<b>\$ 16,595</b>	<b>5.5%</b>
	<b>Clemmons</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		TAXES	1ST PRIOR YR TAXES	\$ 554	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 108,095	\$ 114,600	\$ 119,280	\$ 119,280	\$ 119,280	\$ 4,680	4.1%
			DISCOUNTS	\$ 1,134	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Special Revenue Funds - Fire Districts	Clemmons	TAXES	TAX PENALTY & INTEREST	\$ 267	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>TAXES Total</b>		<b>\$ 110,154</b>	<b>\$ 114,600</b>	<b>\$ 119,280</b>	<b>\$ 119,280</b>	<b>\$ 119,280</b>	<b>\$ 4,680</b>	<b>4.1%</b>	
	<b>Clemmons Total</b>			<b>\$ 110,154</b>	<b>\$ 114,600</b>	<b>\$ 119,280</b>	<b>\$ 119,280</b>	<b>\$ 119,280</b>	<b>\$ 4,680</b>	<b>4.1%</b>	
	Fairgrove	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		TAXES	1ST PRIOR YR TAXES	\$ 4,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 523,907	\$ 521,646	\$ 541,317	\$ 541,317	\$ 541,317	\$ 19,671	3.8%	
			DISCOUNTS	\$ 4,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		<b>\$ 537,164</b>	<b>\$ 521,646</b>	<b>\$ 541,317</b>	<b>\$ 541,317</b>	<b>\$ 541,317</b>	<b>\$ 19,671</b>	<b>3.8%</b>	
		<b>Fairgrove Total</b>			<b>\$ 537,164</b>	<b>\$ 521,646</b>	<b>\$ 541,317</b>	<b>\$ 541,317</b>	<b>\$ 541,317</b>	<b>\$ 19,671</b>	<b>3.8%</b>
	Griffith	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		TAXES	1ST PRIOR YR TAXES	\$ 1,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 346,300	\$ 358,249	\$ 468,183	\$ 468,183	\$ 468,183	\$ 109,934	30.7%	
			DISCOUNTS	\$ 3,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		<b>\$ 352,704</b>	<b>\$ 358,249</b>	<b>\$ 468,183</b>	<b>\$ 468,183</b>	<b>\$ 468,183</b>	<b>\$ 109,934</b>	<b>30.7%</b>	
<b>Griffith Total</b>				<b>\$ 352,704</b>	<b>\$ 358,249</b>	<b>\$ 468,183</b>	<b>\$ 468,183</b>	<b>\$ 468,183</b>	<b>\$ 109,934</b>	<b>30.7%</b>	
Gumtree	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>INTEREST EARNINGS Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
	TAXES	1ST PRIOR YR TAXES	\$ 1,679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 161,503	\$ 210,849	\$ 204,526	\$ 204,526	\$ 204,526	\$ (6,323)	-3.0%		
		DISCOUNTS	\$ 1,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAX PENALTY & INTEREST	\$ 659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>TAXES Total</b>		<b>\$ 165,795</b>	<b>\$ 210,849</b>	<b>\$ 204,526</b>	<b>\$ 204,526</b>	<b>\$ 204,526</b>	<b>\$ (6,323)</b>	<b>-3.0%</b>		
	<b>Gumtree Total</b>			<b>\$ 165,795</b>	<b>\$ 210,849</b>	<b>\$ 204,526</b>	<b>\$ 204,526</b>	<b>\$ 204,526</b>	<b>\$ (6,323)</b>	<b>-3.0%</b>	
Hasty	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>INTEREST EARNINGS Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
	TAXES	1ST PRIOR YR TAXES	\$ 2,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 1,139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 639,463	\$ 633,500	\$ 652,940	\$ 652,940	\$ 652,940	\$ 19,440	3.1%		
		DISCOUNTS	\$ 5,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAX PENALTY & INTEREST	\$ 2,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>TAXES Total</b>		<b>\$ 651,910</b>	<b>\$ 633,500</b>	<b>\$ 652,940</b>	<b>\$ 652,940</b>	<b>\$ 652,940</b>	<b>\$ 19,440</b>	<b>3.1%</b>		
	<b>Hasty Total</b>			<b>\$ 651,910</b>	<b>\$ 633,500</b>	<b>\$ 652,940</b>	<b>\$ 652,940</b>	<b>\$ 652,940</b>	<b>\$ 19,440</b>	<b>3.1%</b>	
Healing Springs	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>INTEREST EARNINGS Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
	TAXES	1ST PRIOR YR TAXES	\$ 6,012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 1,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 350,965	\$ 357,529	\$ 334,828	\$ 334,828	\$ 334,828	\$ (22,701)	-6.3%		
		DISCOUNTS	\$ 3,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAX PENALTY & INTEREST	\$ 2,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>TAXES Total</b>		<b>\$ 364,309</b>	<b>\$ 357,529</b>	<b>\$ 334,828</b>	<b>\$ 334,828</b>	<b>\$ 334,828</b>	<b>\$ (22,701)</b>	<b>-6.3%</b>		
	<b>Healing Springs Total</b>			<b>\$ 364,309</b>	<b>\$ 357,529</b>	<b>\$ 334,828</b>	<b>\$ 334,828</b>	<b>\$ 334,828</b>	<b>\$ (22,701)</b>	<b>-6.3%</b>	
Holly Grove	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>INTEREST EARNINGS Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
	TAXES	1ST PRIOR YR TAXES	\$ 2,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 1,132	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 281,336	\$ 364,559	\$ 364,559	\$ 364,559	\$ 364,559	\$ -	0.0%		
		DISCOUNTS	\$ 2,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAX PENALTY & INTEREST	\$ 1,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>TAXES Total</b>		<b>\$ 288,931</b>	<b>\$ 364,559</b>	<b>\$ 364,559</b>	<b>\$ 364,559</b>	<b>\$ 364,559</b>	<b>\$ -</b>	<b>0.0%</b>		
	<b>Holly Grove Total</b>			<b>\$ 288,931</b>	<b>\$ 364,559</b>	<b>\$ 364,559</b>	<b>\$ 364,559</b>	<b>\$ 364,559</b>	<b>\$ -</b>	<b>0.0%</b>	
Hornetown	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>INTEREST EARNINGS Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
Special Revenue Funds - Fire Districts	Horneytown	TAXES	1ST PRIOR YR TAXES	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			2ND PRIOR YR TAXES	\$ 321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CURRENT YR AD VALOREM	\$ 268,738	\$ 267,820	\$ 280,000	\$ 280,000	\$ 280,000	\$ 12,180	4.5%		
			DISCOUNTS	\$ 2,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS	\$ 239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST	\$ 756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			<b>TAXES Total</b>	<b>\$ 273,477</b>	<b>\$ 267,820</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>	<b>\$ 12,180</b>	<b>4.5%</b>		
	<b>Horneytown Total</b>	<b>\$ 273,477</b>	<b>\$ 267,820</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>	<b>\$ 12,180</b>	<b>4.5%</b>				
	Linwood	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
		TAXES	1ST PRIOR YR TAXES	\$ 1,794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 745,401	\$ 746,485	\$ 770,814	\$ 770,814	\$ 770,814	\$ 24,329	3.3%		
			DISCOUNTS	\$ 7,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST	\$ 2,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	<b>TAXES Total</b>	<b>\$ 758,423</b>	<b>\$ 746,485</b>	<b>\$ 770,814</b>	<b>\$ 770,814</b>	<b>\$ 770,814</b>	<b>\$ 24,329</b>	<b>3.3%</b>				
	<b>Linwood Total</b>	<b>\$ 758,423</b>	<b>\$ 746,485</b>	<b>\$ 770,814</b>	<b>\$ 770,814</b>	<b>\$ 770,814</b>	<b>\$ 24,329</b>	<b>3.3%</b>				
	Midway	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
		TAXES	1ST PRIOR YR TAXES	\$ 10,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 5,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CURRENT YR AD VALOREM			\$ 1,147,076	\$ 1,135,828	\$ 1,414,206	\$ 1,414,206	\$ 1,414,206	\$ 278,378	24.5%			
DISCOUNTS			\$ 11,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
REFUNDS			\$ 559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TAX PENALTY & INTEREST	\$ 5,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
<b>TAXES Total</b>	<b>\$ 1,179,923</b>	<b>\$ 1,135,828</b>	<b>\$ 1,414,206</b>	<b>\$ 1,414,206</b>	<b>\$ 1,414,206</b>	<b>\$ 278,378</b>	<b>24.5%</b>					
<b>Midway Total</b>	<b>\$ 1,179,923</b>	<b>\$ 1,135,828</b>	<b>\$ 1,414,206</b>	<b>\$ 1,414,206</b>	<b>\$ 1,414,206</b>	<b>\$ 278,378</b>	<b>24.5%</b>					
North Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
	TAXES	1ST PRIOR YR TAXES	\$ 4,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 2,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 307,268	\$ 310,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 5,000	1.6%			
		DISCOUNTS	\$ 2,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TAX PENALTY & INTEREST	\$ 1,928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
<b>TAXES Total</b>	<b>\$ 319,152</b>	<b>\$ 310,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>	<b>\$ 5,000</b>	<b>1.6%</b>					
<b>North Lexington Total</b>	<b>\$ 319,152</b>	<b>\$ 310,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>	<b>\$ 315,000</b>	<b>\$ 5,000</b>	<b>1.6%</b>					
Pilot	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
	TAXES	1ST PRIOR YR TAXES	\$ 5,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 2,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 340,848	\$ 340,539	\$ 347,039	\$ 347,039	\$ 347,039	\$ 6,500	1.9%			
		DISCOUNTS	\$ 2,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TAX PENALTY & INTEREST	\$ 2,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
<b>TAXES Total</b>	<b>\$ 353,447</b>	<b>\$ 340,539</b>	<b>\$ 347,039</b>	<b>\$ 347,039</b>	<b>\$ 347,039</b>	<b>\$ 6,500</b>	<b>1.9%</b>					
<b>Pilot Total</b>	<b>\$ 353,447</b>	<b>\$ 340,539</b>	<b>\$ 347,039</b>	<b>\$ 347,039</b>	<b>\$ 347,039</b>	<b>\$ 6,500</b>	<b>1.9%</b>					
Reeds	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
	TAXES	1ST PRIOR YR TAXES	\$ 3,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 2,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 381,325	\$ 382,001	\$ 399,547	\$ 398,981	\$ 398,981	\$ 16,980	4.4%			
		DISCOUNTS	\$ 3,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ 293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TAX PENALTY & INTEREST	\$ 2,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
<b>TAXES Total</b>	<b>\$ 392,836</b>	<b>\$ 382,001</b>	<b>\$ 399,547</b>	<b>\$ 398,981</b>	<b>\$ 398,981</b>	<b>\$ 16,980</b>	<b>4.4%</b>					
<b>Reeds Total</b>	<b>\$ 392,836</b>	<b>\$ 382,001</b>	<b>\$ 399,547</b>	<b>\$ 398,981</b>	<b>\$ 398,981</b>	<b>\$ 16,980</b>	<b>4.4%</b>					
Silver Valley	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		<b>INTEREST EARNINGS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
	TAXES	1ST PRIOR YR TAXES	\$ 8,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 4,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 508,021	\$ 489,922	\$ 494,422	\$ 494,422	\$ 494,422	\$ 4,500	0.9%			
		DISCOUNTS	\$ 4,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ 105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TAX PENALTY & INTEREST	\$ 3,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
<b>TAXES Total</b>	<b>\$ 528,959</b>	<b>\$ 489,922</b>	<b>\$ 494,422</b>	<b>\$ 494,422</b>	<b>\$ 494,422</b>	<b>\$ 4,500</b>	<b>0.9%</b>					
<b>Silver Valley Total</b>	<b>\$ 528,959</b>	<b>\$ 489,922</b>	<b>\$ 494,422</b>	<b>\$ 494,422</b>	<b>\$ 494,422</b>	<b>\$ 4,500</b>	<b>0.9%</b>					
South Davidson	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
<b>Special Revenue Funds - Fire Districts</b>	<b>South Davidson</b>	<b>INTEREST EARNINGS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 2,853	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,442	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 137,470	\$ 134,889	\$ 183,266	\$ 183,266	\$ 183,266	\$ 48,377	35.9%
			DISCOUNTS	\$ 1,143	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,117	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		\$ 144,133	\$ 134,889	\$ 183,266	\$ 183,266	\$ 183,266	\$ 48,377	35.9%
	<b>South Davidson Total</b>			\$ 144,133	\$ 134,889	\$ 183,266	\$ 183,266	\$ 183,266	\$ 48,377	35.9%
	<b>South Emmons</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,287	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 447	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 149,253	\$ 149,611	\$ 153,403	\$ 153,403	\$ 153,403	\$ 3,792	2.5%
			DISCOUNTS	\$ 1,235	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 815	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		\$ 153,049	\$ 149,611	\$ 153,403	\$ 153,403	\$ 153,403	\$ 3,792	2.5%
	<b>South Emmons Total</b>			\$ 153,049	\$ 149,611	\$ 153,403	\$ 153,403	\$ 153,403	\$ 3,792	2.5%
	<b>South Lexington</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,795	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 751	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 322,384	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000	\$ -	0.0%
			DISCOUNTS	\$ 2,878	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,646	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		\$ 332,545	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000	\$ -	0.0%
	<b>South Lexington Total</b>			\$ 332,545	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000	\$ -	0.0%
	<b>Southmont</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 11,114	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 6,020	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 989,938	\$ 1,299,501	\$ 1,343,354	\$ 1,343,354	\$ 1,343,354	\$ 43,853	3.4%
			DISCOUNTS	\$ 9,141	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 5,513	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		\$ 1,021,865	\$ 1,299,501	\$ 1,343,354	\$ 1,343,354	\$ 1,343,354	\$ 43,853	3.4%
	<b>Southmont Total</b>			\$ 1,021,865	\$ 1,299,501	\$ 1,343,354	\$ 1,343,354	\$ 1,343,354	\$ 43,853	3.4%
	<b>Tyro</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,656	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,535	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 433,868	\$ 434,985	\$ 450,282	\$ 450,282	\$ 450,282	\$ 15,297	3.5%
			DISCOUNTS	\$ 3,828	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 228	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,231	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		\$ 446,346	\$ 434,985	\$ 450,282	\$ 450,282	\$ 450,282	\$ 15,297	3.5%
	<b>Tyro Total</b>			\$ 446,346	\$ 434,985	\$ 450,282	\$ 450,282	\$ 450,282	\$ 15,297	3.5%
	<b>Wallburg</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,150	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,852	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,027,522	\$ 1,019,258	\$ 1,042,000	\$ 1,041,180	\$ 1,041,180	\$ 21,922	2.2%
			DISCOUNTS	\$ 9,466	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 614	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,085	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		\$ 1,046,689	\$ 1,019,258	\$ 1,042,000	\$ 1,041,180	\$ 1,041,180	\$ 21,922	2.2%
	<b>Wallburg Total</b>			\$ 1,046,689	\$ 1,019,258	\$ 1,042,000	\$ 1,041,180	\$ 1,041,180	\$ 21,922	2.2%
	<b>Welcome</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,759	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,584	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 709,857	\$ 700,000	\$ 725,500	\$ 725,500	\$ 725,500	\$ 25,500	3.6%
			DISCOUNTS	\$ 6,588	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 434	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,356	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		\$ 728,579	\$ 700,000	\$ 725,500	\$ 725,500	\$ 725,500	\$ 25,500	3.6%
	<b>Welcome Total</b>			\$ 728,579	\$ 700,000	\$ 725,500	\$ 725,500	\$ 725,500	\$ 25,500	3.6%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
<b>Special Revenue Funds - Fire Districts</b>	<b>West Lexington</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,016	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,713	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 342,783	\$ 433,000	\$ 455,892	\$ 455,892	\$ 455,892	\$ 22,892	5.3%
			DISCOUNTS	\$ 2,978	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,846	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>TAXES Total</b>		\$ 353,503	\$ 433,000	\$ 455,892	\$ 455,892	\$ 455,892	\$ 22,892	5.3%
	<b>West Lexington Total</b>			\$ 353,503	\$ 433,000	\$ 455,892	\$ 455,892	\$ 455,892	\$ 22,892	5.3%
<b>Special Revenue Funds - Fire Districts Total</b>				\$ 12,642,171	\$ 12,803,648	\$ 13,554,030	\$ 13,551,846	\$ 13,551,846	\$ 748,198	5.8%
<b>Special Revenue Funds - School Capital Outlay Fund</b>	<b>Davidson / Davie County Community College</b>	OTHER FINANCING	TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER FINANCING Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Davidson / Davie County Community College Total</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Davidson County Schools</b>	INTERGOVERNMENTAL	PUBLIC SCH BLDG CAP FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTERGOVERNMENTAL Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>MISCELLANEOUS REVENUE Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	2012-2013 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2013-2014 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2014-2015 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2015-2016 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2016-2017 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER FINANCING / TRANSFER TO / FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2018-2019 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2019-2020 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2020-2021 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2021-2022 TRANSFER	\$ 4,225,690	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2022-2023 TRANSFER	\$ -	\$ 3,795,192	\$ -	\$ -	\$ -	\$ (3,795,192)	-100.0%
			2023-2024 TRANSFER	\$ -	\$ -	\$ 4,302,334	\$ 4,302,334	\$ 4,302,334	\$ 4,302,334	#DIV/0!
		<b>OTHER FINANCING Total</b>		\$ 4,225,690	\$ 3,795,192	\$ 4,302,334	\$ 4,302,334	\$ 4,302,334	\$ 507,142	13.4%
	<b>Davidson County Schools Total</b>			\$ 4,225,690	\$ 3,795,192	\$ 4,302,334	\$ 4,302,334	\$ 4,302,334	\$ 507,142	13.4%
	<b>School Capital Outlay Fund</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ 17,812	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		\$ 17,812	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>School Capital Outlay Fund Total</b>			\$ 17,812	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>Special Revenue Funds - School Capital Outlay Fund Total</b>				\$ 4,243,502	\$ 3,795,192	\$ 4,302,334	\$ 4,302,334	\$ 4,302,334	\$ 507,142	13.4%
<b>Special Revenue Funds - Special School District</b>	<b>Special School District</b>	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTEREST EARNINGS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 26,932	\$ 27,000	\$ 27,000	\$ 20,000	\$ 20,000	\$ (7,000)	-25.9%
			2ND PRIOR YR TAXES	\$ 12,440	\$ 11,000	\$ 11,000	\$ 8,500	\$ 8,500	\$ (2,500)	-22.7%
			CURRENT YR AD VALOREM	\$ 1,809,071	\$ 1,750,000	\$ 1,750,000	\$ 1,800,000	\$ 1,800,000	\$ 50,000	2.9%
			DISCOUNTS	\$ 14,770	\$ 20,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ (5,000)	-25.0%
			REFUNDS	\$ 88	\$ (100)	\$ (100)	\$ -	\$ -	\$ 100	-100.0%
			TAX PENALTY & INTEREST	\$ 10,870	\$ 8,000	\$ 8,000	\$ 7,000	\$ 7,000	\$ (1,000)	-12.5%
		<b>TAXES Total</b>		\$ 1,874,170	\$ 1,815,900	\$ 1,815,900	\$ 1,850,500	\$ 1,850,500	\$ 34,600	1.9%
	<b>Special School District Total</b>			\$ 1,874,170	\$ 1,815,900	\$ 1,815,900	\$ 1,850,500	\$ 1,850,500	\$ 34,600	1.9%
<b>Special Revenue Funds - Special School District Total</b>				\$ 1,874,170	\$ 1,815,900	\$ 1,815,900	\$ 1,850,500	\$ 1,850,500	\$ 34,600	1.9%
<b>Special Revenue Funds - Opioid Fund</b>	<b>Opioid Fund</b>	INTERGOVERNMENTAL	OPIOID FUND STATE GRANTS	\$ 480,078	\$ 1,535,862	\$ 1,535,862	\$ 1,843,405	\$ 2,379,634	\$ 843,772	54.9%
		<b>INTERGOVERNMENTAL Total</b>		\$ 480,078	\$ 1,535,862	\$ 1,535,862	\$ 1,843,405	\$ 2,379,634	\$ 843,772	54.9%
	<b>Opioid Fund Total</b>			\$ 480,078	\$ 1,535,862	\$ 1,535,862	\$ 1,843,405	\$ 2,379,634	\$ 843,772	54.9%
<b>Special Revenue Funds - Opioid Fund Total</b>				\$ 480,078	\$ 1,535,862	\$ 1,535,862	\$ 1,843,405	\$ 2,379,634	\$ 843,772	54.9%
<b>Grand Total</b>				\$ 234,904,247	\$ 208,604,197	\$ 213,781,688	\$ 219,990,370	\$ 220,867,261	\$ 12,263,064	5.9%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL OUTLAY Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,217	\$ 5,200	\$ -	\$ -	\$ -	\$ (5,200)	-100.0%
		<b>INTERNAL SERVICE CHARGES Total</b>		<b>\$ 3,217</b>	<b>\$ 5,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,200)</b>	<b>-100.0%</b>
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ (150)	-100.0%
		<b>OTHER EXPENDITURES Total</b>		<b>\$ -</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (150)</b>	<b>-100.0%</b>
		OTHER JTEC EXPENSES	PIC	\$ -	\$ 211	\$ -	\$ -	\$ -	\$ (211)	-100.0%
		<b>OTHER JTEC EXPENSES Total</b>		<b>\$ -</b>	<b>\$ 211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (211)</b>	<b>-100.0%</b>
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ (300)	-100.0%
			CONTRACTED SERVICES	\$ 205,997	\$ 247,742	\$ -	\$ -	\$ -	\$ (247,742)	-100.0%
			PARTICIPANT SERVICES	\$ 57,094	\$ 57,000	\$ -	\$ -	\$ -	\$ (57,000)	-100.0%
			POSTAGE	\$ 4	\$ 20	\$ -	\$ -	\$ -	\$ (20)	-100.0%
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 2,183	\$ 5,578	\$ -	\$ -	\$ -	\$ (5,578)	-100.0%
			TELEPHONE	\$ 2,703	\$ 750	\$ -	\$ -	\$ -	\$ (750)	-100.0%
		<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 267,981</b>	<b>\$ 311,390</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (311,390)</b>	<b>-100.0%</b>
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ (100)	-100.0%
			UTILITIES	\$ 6,907	\$ 7,500	\$ -	\$ -	\$ -	\$ (7,500)	-100.0%
		<b>PURCHASED PROPERTY SERVICE Total</b>		<b>\$ 6,907</b>	<b>\$ 7,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,600)</b>	<b>-100.0%</b>
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,816	\$ 9,317	\$ -	\$ -	\$ -	\$ (9,317)	-100.0%
			FICA	\$ 41,885	\$ 52,094	\$ -	\$ -	\$ -	\$ (52,094)	-100.0%
			GROUP INSURANCE	\$ 151,535	\$ 194,984	\$ -	\$ -	\$ -	\$ (194,984)	-100.0%
			PARTICIPANT WAGES	\$ 1,800	\$ 4,375	\$ -	\$ -	\$ -	\$ (4,375)	-100.0%
			REGULAR	\$ 572,965	\$ 666,739	\$ -	\$ -	\$ -	\$ (666,739)	-100.0%
			RETIREMENT	\$ 75,179	\$ 92,538	\$ -	\$ -	\$ -	\$ (92,538)	-100.0%
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ -	\$ -	\$ -	\$ (540)	-100.0%
			WORKERS COMP	\$ 980	\$ 1,089	\$ -	\$ -	\$ -	\$ (1,089)	-100.0%
		<b>SALARIES &amp; BENEFITS Total</b>		<b>\$ 852,702</b>	<b>\$ 1,021,676</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,021,676)</b>	<b>-100.0%</b>
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,845	\$ 3,100	\$ -	\$ -	\$ -	\$ (3,100)	-100.0%
		<b>SUPPLIES Total</b>		<b>\$ 1,845</b>	<b>\$ 3,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,100)</b>	<b>-100.0%</b>
	<b>DavidsonWorks Total</b>			<b>\$ 1,132,651</b>	<b>\$ 1,349,327</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,349,327)</b>	<b>-100.0%</b>
<b>DavidsonWorks Total</b>				<b>\$ 1,132,651</b>	<b>\$ 1,349,327</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,349,327)</b>	<b>-100.0%</b>
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL OUTLAY Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 758	\$ 1,000	\$ 760	\$ 760	\$ 760	\$ (240)	-24.0%
			VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>INTERNAL SERVICE CHARGES Total</b>		<b>\$ 758</b>	<b>\$ 1,000</b>	<b>\$ 760</b>	<b>\$ 760</b>	<b>\$ 760</b>	<b>\$ (240)</b>	<b>-24.0%</b>
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OPEB COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER EXPENDITURES Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER PROFESSIONAL SERVICES Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 406,773	\$ 432,500	\$ 523,100	\$ 439,265	\$ 439,265	\$ 6,765	1.6%
			CONTRACTED SVCS. EQUIP	\$ 1,069	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 407,842</b>	<b>\$ 432,500</b>	<b>\$ 523,100</b>	<b>\$ 439,265</b>	<b>\$ 439,265</b>	<b>\$ 6,765</b>	<b>1.6%</b>
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 7,200	\$ 12,500	\$ 7,200	\$ 7,200	\$ 7,200	\$ (5,300)	-42.4%
			MAINT & REPAIR EQUIPMENT	\$ 3,273	\$ 7,500	\$ 3,275	\$ 3,275	\$ 3,275	\$ (4,225)	-56.3%
			UTILITIES	\$ 13,872	\$ 25,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ (11,000)	-44.0%
		<b>PURCHASED PROPERTY SERVICE Total</b>		<b>\$ 24,345</b>	<b>\$ 45,000</b>	<b>\$ 24,475</b>	<b>\$ 24,475</b>	<b>\$ 24,475</b>	<b>\$ (20,525)</b>	<b>-45.6%</b>
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>SALARIES &amp; BENEFITS Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>



Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
Enterprise Fund - Landfill C&D	Integrated Solid Waste	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 456	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%		
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MEDICAL-HEP B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>SUPPLIES Total</b>	<b>\$ 456</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>0.0%</b>	
<b>Integrated Solid Waste Total</b>				<b>\$ 433,401</b>	<b>\$ 480,000</b>	<b>\$ 549,835</b>	<b>\$ 466,000</b>	<b>\$ 466,000</b>	<b>\$ (14,000)</b>	<b>-2.9%</b>		
<b>Enterprise Fund - Landfill C&amp;D Total</b>												
Enterprise Fund - Landfill MSW	Integrated Solid Waste	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ 968,710	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>ASSET RECLASSIFICATION Total</b>				<b>\$ 968,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
CAPITAL OUTLAY	EQUIPMENT	NEW LANDFILL CONSTRUCT	EQUIPMENT	\$ 921,420	\$ 263,800	\$ 1,522,903	\$ 1,522,903	\$ 1,522,903	\$ 1,259,103	477.3%		
NEW LANDFILL CONSTRUCT	OTHER IMPROVEMENTS	OTHER IMPROVEMENTS	NEW LANDFILL CONSTRUCT	\$ 80,715	\$ 4,325,800	\$ 81,000	\$ 81,000	\$ 81,000	\$ (4,244,800)	-98.1%		
OTHER IMPROVEMENTS	OTHER IMPROVEMENTS	OTHER IMPROVEMENTS	OTHER IMPROVEMENTS	\$ 24,600	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>CAPITAL OUTLAY Total</b>				<b>\$ 1,026,736</b>	<b>\$ 4,589,600</b>	<b>\$ 1,603,903</b>	<b>\$ 1,603,903</b>	<b>\$ 1,603,903</b>	<b>\$ (2,985,697)</b>	<b>-65.1%</b>		
DEPRECIATION	DEPREC-BUILDINGS	DEPREC-EQUIPMENT	DEPREC-BUILDINGS	\$ 754,968	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
DEPREC-EQUIPMENT	DEPREC-EQUIPMENT	DEPREC-EQUIPMENT	DEPREC-EQUIPMENT	\$ 298,188	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>DEPRECIATION Total</b>				<b>\$ 1,053,156</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	VEHICLE MILEAGE	INT CHARGE-TELEPHONE	\$ 2,576	\$ 2,500	\$ 2,600	\$ 2,000	\$ 2,000	\$ (500)	-20.0%		
VEHICLE MILEAGE	VEHICLE MILEAGE	VEHICLE MILEAGE	VEHICLE MILEAGE	\$ 56,180	\$ 56,000	\$ 56,200	\$ 53,000	\$ 53,000	\$ (3,000)	-5.4%		
<b>INTERNAL SERVICE CHARGES Total</b>				<b>\$ 58,756</b>	<b>\$ 58,500</b>	<b>\$ 58,800</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ (3,500)</b>	<b>-6.0%</b>		
OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	INDIRECT COST	DUES & SUBSCRIPTIONS	\$ 17,918	\$ 23,000	\$ 19,855	\$ 19,855	\$ 19,855	\$ (3,145)	-13.7%		
INDIRECT COST	OPEB COSTS	POSTCLOSURE COSTS	INDIRECT COST	\$ 122,108	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
OPEB COSTS	POSTCLOSURE COSTS	POSTCLOSURE COSTS	OPEB COSTS	\$ 603	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
POSTCLOSURE COSTS	POSTCLOSURE COSTS	POSTCLOSURE COSTS	POSTCLOSURE COSTS	\$ 992,472	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>OTHER EXPENDITURES Total</b>				<b>\$ 1,133,101</b>	<b>\$ 23,000</b>	<b>\$ 19,855</b>	<b>\$ 19,855</b>	<b>\$ 19,855</b>	<b>\$ (3,145)</b>	<b>-13.7%</b>		
OTHER PROFESSIONAL SERVICES	ENGINEERING	PROFESSIONAL SERVICES	ENGINEERING	\$ 78,636	\$ 100,000	\$ 206,000	\$ 206,000	\$ 206,000	\$ 106,000	106.0%		
PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 1,800	\$ 2,500	\$ 25,000	\$ 2,000	\$ 2,000	\$ (500)	-20.0%		
<b>OTHER PROFESSIONAL SERVICES Total</b>				<b>\$ 80,436</b>	<b>\$ 102,500</b>	<b>\$ 231,000</b>	<b>\$ 208,000</b>	<b>\$ 208,000</b>	<b>\$ 105,500</b>	<b>102.9%</b>		
OTHER PURCHASED SERVICES	ADVERTISING	CONTRACTED SVCS. EQUIP	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
CONTRACTED SVCS. EQUIP	POSTAGE	PRINTING	CONTRACTED SVCS. EQUIP	\$ 437,732	\$ 450,000	\$ 457,900	\$ 457,900	\$ 457,900	\$ 7,900	1.8%		
POSTAGE	PRINTING	STAFF TRAINING	POSTAGE	\$ 12,875	\$ 15,000	\$ 31,900	\$ 25,000	\$ 25,000	\$ 10,000	66.7%		
PRINTING	STAFF TRAINING	TELEPHONE	POSTAGE	\$ 9,348	\$ 160	\$ 300	\$ 300	\$ 300	\$ 140	87.5%		
STAFF TRAINING	TELEPHONE	TRAVEL	PRINTING	\$ 483	\$ 400	\$ 3,500	\$ 500	\$ 500	\$ 100	25.0%		
TELEPHONE	TRAVEL	UNIFORMS	STAFF TRAINING	\$ 1,969	\$ 2,200	\$ 3,500	\$ 3,500	\$ 3,500	\$ 1,300	59.1%		
TRAVEL	UNIFORMS	UNIFORMS	TELEPHONE	\$ 13,589	\$ 15,000	\$ 13,600	\$ 13,600	\$ 13,600	\$ (1,400)	-9.3%		
UNIFORMS	UNIFORMS	UNIFORMS	TRAVEL	\$ 5,697	\$ 1,686	\$ 6,950	\$ 6,950	\$ 6,950	\$ 5,264	312.2%		
UNIFORMS	UNIFORMS	UNIFORMS	UNIFORMS	\$ 2,754	\$ 2,500	\$ 3,600	\$ 3,500	\$ 3,500	\$ 1,000	40.0%		
<b>OTHER PURCHASED SERVICES Total</b>				<b>\$ 484,447</b>	<b>\$ 486,946</b>	<b>\$ 521,250</b>	<b>\$ 511,250</b>	<b>\$ 511,250</b>	<b>\$ 24,304</b>	<b>5.0%</b>		
PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	MAINT & REPAIR EQUIPMENT	MAINT & REPAIR BLDG/GRND	\$ 32,706	\$ 70,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ (20,000)	-28.6%		
MAINT & REPAIR EQUIPMENT	UTILITIES	UTILITIES	MAINT & REPAIR EQUIPMENT	\$ 387,558	\$ 350,000	\$ 387,600	\$ 387,600	\$ 387,600	\$ 37,600	10.7%		
UTILITIES	UTILITIES	UTILITIES	UTILITIES	\$ 39,654	\$ 45,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ 12,000	26.7%		
<b>PURCHASED PROPERTY SERVICE Total</b>				<b>\$ 459,918</b>	<b>\$ 465,000</b>	<b>\$ 494,600</b>	<b>\$ 494,600</b>	<b>\$ 494,600</b>	<b>\$ 29,600</b>	<b>6.4%</b>		
RENTAL	EQUIPMENT	EQUIPMENT	EQUIPMENT	\$ 21,224	\$ 55,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ (25,000)	-45.5%		
<b>RENTAL Total</b>				<b>\$ 21,224</b>	<b>\$ 55,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ (25,000)</b>	<b>-45.5%</b>		
SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	FICA	BONUS-CHMAS & LONGEVITY	\$ 10,174	\$ 11,843	\$ 8,745	\$ 8,745	\$ 8,745	\$ (3,098)	-26.2%		
BONUS-CHMAS & LONGEVITY	FICA	GROUP INSURANCE	FICA	\$ 52,723	\$ 60,478	\$ 66,538	\$ 66,538	\$ 66,538	\$ 6,060	10.0%		
FICA	GROUP INSURANCE	OVERTIME	GROUP INSURANCE	\$ 165,985	\$ 207,983	\$ 212,368	\$ 212,368	\$ 212,368	\$ 4,385	2.1%		
GROUP INSURANCE	OVERTIME	PART TIME	OVERTIME	\$ 54,674	\$ 43,091	\$ 54,753	\$ 54,753	\$ 54,753	\$ 11,662	27.1%		
OVERTIME	PART TIME	REGULAR	PART TIME	\$ 32,567	\$ 70,129	\$ 31,061	\$ 31,061	\$ 31,061	\$ (39,068)	-55.7%		
PART TIME	REGULAR	RETIREMENT	REGULAR	\$ 641,436	\$ 680,173	\$ 770,125	\$ 770,125	\$ 770,125	\$ 89,952	13.2%		
REGULAR	RETIREMENT	TELEPHONE ALLOWANCE	RETIREMENT	\$ 65,556	\$ 97,283	\$ 120,125	\$ 120,125	\$ 120,125	\$ 22,842	23.5%		
RETIREMENT	TELEPHONE ALLOWANCE	WORKERS COMP	TELEPHONE ALLOWANCE	\$ 5,490	\$ 4,320	\$ 4,321	\$ 4,321	\$ 4,321	\$ 1	0.0%		
TELEPHONE ALLOWANCE	WORKERS COMP	WORKERS COMP	WORKERS COMP	\$ 38,525	\$ 36,230	\$ 45,076	\$ 45,076	\$ 45,076	\$ 8,846	24.4%		
<b>SALARIES &amp; BENEFITS Total</b>				<b>\$ 1,067,131</b>	<b>\$ 1,211,530</b>	<b>\$ 1,313,111</b>	<b>\$ 1,313,112</b>	<b>\$ 1,313,112</b>	<b>\$ 101,582</b>	<b>8.4%</b>		
SUPPLIES	DEPARTMENTAL SUPPLIES	GAS - DIESEL - OIL	DEPARTMENTAL SUPPLIES	\$ 13,899	\$ 15,000	\$ 13,900	\$ 13,900	\$ 13,900	\$ (1,100)	-7.3%		
GAS - DIESEL - OIL	MEDICAL-HEP B	SMALL TOOLS & EQUIPMENT	GAS - DIESEL - OIL	\$ 270,464	\$ 300,000	\$ 270,500	\$ 270,500	\$ 270,500	\$ (29,500)	-9.8%		
MEDICAL-HEP B	SMALL TOOLS & EQUIPMENT	SMALL TOOLS & EQUIPMENT	MEDICAL-HEP B	\$ 773	\$ 490	\$ 1,000	\$ 1,000	\$ 1,000	\$ 510	104.1%		
SMALL TOOLS & EQUIPMENT	SMALL TOOLS & EQUIPMENT	SMALL TOOLS & EQUIPMENT	SMALL TOOLS & EQUIPMENT	\$ 5,427	\$ 4,500	\$ 5,430	\$ 4,000	\$ 4,000	\$ (500)	-11.1%		
<b>SUPPLIES Total</b>				<b>\$ 290,563</b>	<b>\$ 319,990</b>	<b>\$ 290,830</b>	<b>\$ 289,400</b>	<b>\$ 289,400</b>	<b>\$ (30,590)</b>	<b>-9.6%</b>		
<b>Integrated Solid Waste Total</b>				<b>\$ 6,644,176</b>	<b>\$ 7,312,066</b>	<b>\$ 4,563,349</b>	<b>\$ 4,525,120</b>	<b>\$ 4,525,120</b>	<b>\$ (2,786,946)</b>	<b>-38.1%</b>		
<b>Enterprise Fund - Landfill MSW Total</b>												
Enterprise Fund - Recycling	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>CAPITAL OUTLAY Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	VEHICLE MILEAGE	INT CHARGE-TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
VEHICLE MILEAGE	VEHICLE MILEAGE	VEHICLE MILEAGE	VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>INTERNAL SERVICE CHARGES Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
Enterprise Fund - Recycling	Integrated Solid Waste	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		<b>OTHER EXPENDITURES Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>OTHER PROFESSIONAL SERVICES Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DISPOSAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>OTHER PURCHASED SERVICES Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>PURCHASED PROPERTY SERVICE Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>RENTAL Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>SALARIES &amp; BENEFITS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>SUPPLIES Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>Integrated Solid Waste Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>Enterprise Fund - Recycling Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Enterprise Fund - Sewer	Sewer	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		<b>ASSET RECLASSIFICATION Total</b>		\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 30,000	\$ 141,000	\$ 141,000	\$ 141,000	\$ 111,000	111,000	370.0%	
			OTHER IMPROVEMENTS	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>CAPITAL OUTLAY Total</b>		\$ 400	\$ 30,000	\$ 141,000	\$ 141,000	\$ 141,000	\$ 111,000	111,000	370.0%	
		DEBT SERVICE	INTEREST-OTHER DEBT	\$ 250,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PRINCIPAL-OTHER DEBT	\$ 104,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>DEBT SERVICE Total</b>		\$ 355,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEPRECIATION	DEPREC- SEWER	\$ 362,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DEPREC-EQUIPMENT	\$ 10,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>DEPRECIATION Total</b>		\$ 372,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 162	\$ 200	\$ 165	\$ 165	\$ 165	\$ (35)	-17.5%		
			VEHICLE MILEAGE	\$ 3,515	\$ 3,000	\$ 3,515	\$ 3,300	\$ 3,300	\$ 300	10.0%		
		<b>INTERNAL SERVICE CHARGES Total</b>		\$ 3,678	\$ 3,200	\$ 3,680	\$ 3,465	\$ 3,465	\$ 265	8.3%		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 150	\$ 891	\$ 450	\$ 450	\$ 450	\$ (441)	-49.5%		
		<b>OTHER EXPENDITURES Total</b>		\$ 150	\$ 891	\$ 450	\$ 450	\$ 450	\$ (441)	-49.5%		
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 34,486	\$ 30,000	\$ 101,450	\$ 70,000	\$ 70,000	\$ 40,000	133.3%		
			POSTAGE	\$ 727	\$ 625	\$ 730	\$ -	\$ -	\$ (625)	-100.0%		
	STAFF TRAINING	\$ 709	\$ 600	\$ 910	\$ 910	\$ 910	\$ 310	51.7%				
	TELEPHONE	\$ -	\$ 350	\$ 150	\$ -	\$ -	\$ (350)	-100.0%				
	UNIFORMS	\$ 150	\$ 350	\$ 350	\$ -	\$ -	\$ (350)	-100.0%				
<b>OTHER PURCHASED SERVICES Total</b>		\$ 36,073	\$ 31,925	\$ 103,590	\$ 70,910	\$ 70,910	\$ 38,985	122.1%				
PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 33,692	\$ 35,000	\$ 80,000	\$ 68,259	\$ 68,259	\$ 33,259	95.0%				
	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ 569,308	\$ 569,308	\$ 569,308	#DIV/0!				
	UTILITIES	\$ 497,709	\$ 513,685	\$ 498,000	\$ 498,000	\$ 493,020	\$ (20,665)	-4.0%				
<b>PURCHASED PROPERTY SERVICE Total</b>		\$ 531,401	\$ 548,685	\$ 578,000	\$ 1,135,567	\$ 1,130,587	\$ 581,902	106.1%				

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
<b>Enterprise Fund - Sewer</b>	<b>Sewer</b>	<b>SALARIES &amp; BENEFITS</b>	BONUS-CHMAS & LONGEVITY	\$ 35	\$ 150	\$ 238	\$ 200	\$ 200	\$ 50	33.3%
			FICA	\$ 3,076	\$ 5,236	\$ 6,488	\$ 5,510	\$ 5,510	\$ 274	5.2%
			GROUP INSURANCE	\$ 11,939	\$ 12,999	\$ 26,037	\$ 26,037	\$ 26,037	\$ 13,038	100.3%
			OVERTIME	\$ 593	\$ 878	\$ 833	\$ 833	\$ 833	\$ (45)	-5.1%
			PART TIME	\$ -	\$ 23,747	\$ 23,747	\$ 23,747	\$ 23,747	\$ -	0.0%
			REGULAR	\$ 42,429	\$ 43,126	\$ 81,644	\$ 46,708	\$ 46,708	\$ 3,582	8.3%
			RETIREMENT	\$ 5,569	\$ 8,878	\$ 11,784	\$ 9,945	\$ 9,945	\$ 1,067	12.0%
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 1,500	\$ 2,375	\$ 2,040	\$ 1,649	\$ 1,649	\$ (726)	-30.6%
		<b>SALARIES &amp; BENEFITS Total</b>		<b>\$ 65,683</b>	<b>\$ 97,929</b>	<b>\$ 153,352</b>	<b>\$ 115,169</b>	<b>\$ 115,169</b>	<b>\$ 17,240</b>	<b>17.6%</b>
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,998	\$ 2,000	\$ 3,000	\$ 2,500	\$ 2,500	\$ 500	25.0%
			GAS - DIESEL - OIL	\$ 982	\$ 2,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,000	100.0%
		<b>SUPPLIES Total</b>		<b>\$ 3,981</b>	<b>\$ 4,000</b>	<b>\$ 7,000</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 2,500</b>	<b>62.5%</b>
	<b>Sewer Total</b>			<b>\$ 1,370,079</b>	<b>\$ 716,630</b>	<b>\$ 987,072</b>	<b>\$ 1,473,061</b>	<b>\$ 1,468,081</b>	<b>\$ 751,451</b>	<b>104.9%</b>
<b>Enterprise Fund - Sewer Total</b>				<b>\$ 1,370,079</b>	<b>\$ 716,630</b>	<b>\$ 987,072</b>	<b>\$ 1,473,061</b>	<b>\$ 1,468,081</b>	<b>\$ 751,451</b>	<b>104.9%</b>
<b>Enterprise Funds - Airport Fund</b>	<b>Airport Fund</b>	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>ASSET RECLASSIFICATION Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	#DIV/0!
		<b>CAPITAL OUTLAY Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>#DIV/0!</b>
		DEBT SERVICE	PRINCIPAL-OTHER DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>DEBT SERVICE Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		DEPRECIATION	DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>DEPRECIATION Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		INSURANCE	GENERAL LIABILITY	\$ 27,771	\$ 30,000	\$ 30,000	\$ 33,000	\$ 33,000	\$ 3,000	10.0%
		<b>INSURANCE Total</b>		<b>\$ 27,771</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>	<b>\$ 3,000</b>	<b>10.0%</b>
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 70,093	\$ 75,000	\$ 75,000	\$ 86,250	\$ 86,250	\$ 11,250	15.0%
		<b>OTHER PROFESSIONAL SERVICES Total</b>		<b>\$ 70,093</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 86,250</b>	<b>\$ 86,250</b>	<b>\$ 11,250</b>	<b>15.0%</b>
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 259,474	\$ 303,467	\$ 303,467	\$ 193,480	\$ 193,480	\$ (109,987)	-36.2%
			TRAVEL	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	#DIV/0!
		<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 259,474</b>	<b>\$ 303,467</b>	<b>\$ 303,467</b>	<b>\$ 198,480</b>	<b>\$ 198,480</b>	<b>\$ (104,987)</b>	<b>-34.6%</b>
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 40,871	\$ 75,000	\$ 75,000	\$ 99,520	\$ 99,520	\$ 24,520	32.7%
			UTILITIES	\$ 71,924	\$ 85,000	\$ 85,000	\$ 107,400	\$ 107,400	\$ 22,400	26.4%
		<b>PURCHASED PROPERTY SERVICE Total</b>		<b>\$ 112,794</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 206,920</b>	<b>\$ 206,920</b>	<b>\$ 46,920</b>	<b>29.3%</b>
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,625	\$ 850	\$ 850	\$ 3,000	\$ 3,000	\$ 2,150	252.9%
		<b>SUPPLIES Total</b>		<b>\$ 4,625</b>	<b>\$ 850</b>	<b>\$ 850</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 2,150</b>	<b>252.9%</b>
	<b>Airport Fund Total</b>			<b>\$ 474,756</b>	<b>\$ 569,317</b>	<b>\$ 569,317</b>	<b>\$ 552,650</b>	<b>\$ 552,650</b>	<b>\$ (16,667)</b>	<b>-2.9%</b>
<b>Enterprise Funds - Airport Fund Total</b>				<b>\$ 474,756</b>	<b>\$ 569,317</b>	<b>\$ 569,317</b>	<b>\$ 552,650</b>	<b>\$ 552,650</b>	<b>\$ (16,667)</b>	<b>-2.9%</b>
<b>General</b>	<b>All Schools</b>	SCHOLARSHIPS	SCHOLARSHIPS	\$ 11,250	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
		<b>SCHOLARSHIPS Total</b>		<b>\$ 11,250</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>All Schools Total</b>			<b>\$ 11,250</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Animal Shelter</b>	CAPITAL OUTLAY	EQUIPMENT	\$ 29,920	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL OUTLAY Total</b>		<b>\$ 29,920</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 244	\$ 330	\$ 250	\$ 250	\$ 250	\$ (80)	-24.2%
			VEHICLE MILEAGE	\$ 832	\$ 1,500	\$ 850	\$ 1,200	\$ 1,200	\$ (300)	-20.0%
		<b>INTERNAL SERVICE CHARGES Total</b>		<b>\$ 1,076</b>	<b>\$ 1,830</b>	<b>\$ 1,100</b>	<b>\$ 1,450</b>	<b>\$ 1,450</b>	<b>\$ (380)</b>	<b>-20.8%</b>
		OTHER LAW ENFORCEMENT EXPENDITURES	DOG POUND OPERATIONS	\$ 196,719	\$ 175,000	\$ 197,000	\$ 215,000	\$ 215,000	\$ 40,000	22.9%
		<b>OTHER LAW ENFORCEMENT EXPENDITURES Total</b>		<b>\$ 196,719</b>	<b>\$ 175,000</b>	<b>\$ 197,000</b>	<b>\$ 215,000</b>	<b>\$ 215,000</b>	<b>\$ 40,000</b>	<b>22.9%</b>
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 112,282	\$ 140,000	\$ 174,200	\$ 149,200	\$ 149,200	\$ 9,200	6.6%
			TELEPHONE	\$ 3,112	\$ 3,000	\$ 3,125	\$ 2,500	\$ 2,500	\$ (500)	-16.7%
		<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 115,395</b>	<b>\$ 143,000</b>	<b>\$ 177,325</b>	<b>\$ 151,700</b>	<b>\$ 151,700</b>	<b>\$ 8,700</b>	<b>6.1%</b>
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>PURCHASED PROPERTY SERVICE Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,378	\$ 1,751	\$ 1,479	\$ 1,479	\$ 1,479	\$ (272)	-15.5%
			FICA	\$ 14,071	\$ 17,722	\$ 19,890	\$ 19,890	\$ 19,890	\$ 2,168	12.2%
			GROUP INSURANCE	\$ 71,167	\$ 77,994	\$ 79,638	\$ 79,638	\$ 79,638	\$ 1,644	2.1%
			OVERTIME	\$ 10,686	\$ 3,500	\$ 10,750	\$ 10,750	\$ 10,750	\$ 7,250	207.1%
			REGULAR	\$ 180,703	\$ 226,105	\$ 247,473	\$ 247,473	\$ 247,473	\$ 21,368	9.5%
			RETIREMENT	\$ 24,956	\$ 31,465	\$ 37,423	\$ 37,423	\$ 37,423	\$ 5,958	18.9%
			TELEPHONE ALLOWANCE	\$ 301	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			WORKERS COMP	\$ 5,230	\$ 5,523	\$ 6,231	\$ 6,231	\$ 6,231	\$ 708	12.8%
		<b>SALARIES &amp; BENEFITS Total</b>		<b>\$ 308,492</b>	<b>\$ 364,360</b>	<b>\$ 403,185</b>	<b>\$ 403,184</b>	<b>\$ 403,184</b>	<b>\$ 38,824</b>	<b>10.7%</b>
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,459	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000	\$ -	0.0%
		<b>SUPPLIES Total</b>		<b>\$ 2,459</b>	<b>\$ 3,000</b>	<b>\$ 2,500</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>0.0%</b>
	<b>Animal Shelter Total</b>			<b>\$ 654,060</b>	<b>\$ 687,190</b>	<b>\$ 781,110</b>	<b>\$ 774,334</b>	<b>\$ 774,334</b>	<b>\$ 87,144</b>	<b>12.7%</b>
	<b>Board of Elections</b>	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 10,000	\$ 14,400	\$ 10,000	\$ 10,000	\$ -	0.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Board of Elections	<b>CAPITAL OUTLAY Total</b>		\$ -	\$ 10,000	\$ 14,400	\$ 10,000	\$ 10,000	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 677	\$ 750	\$ 960	\$ 700	\$ 700	\$ (50)	-6.7%
		<b>INTERNAL SERVICE CHARGES Total</b>		\$ 677	\$ 750	\$ 960	\$ 700	\$ 700	\$ (50)	-6.7%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 289	\$ 250	\$ 1,195	\$ 1,195	\$ 1,195	\$ 945	378.0%
		<b>OTHER EXPENDITURES Total</b>		\$ 289	\$ 250	\$ 1,195	\$ 1,195	\$ 1,195	\$ 945	378.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 112	\$ 250	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,250	900.0%
			CONTRACTED SERVICES	\$ 30,000	\$ 35,000	\$ 80,000	\$ 65,000	\$ 65,000	\$ 30,000	85.7%
			POSTAGE	\$ 13,487	\$ 24,300	\$ 21,400	\$ 21,400	\$ 21,400	\$ (2,900)	-11.9%
			PRINTING	\$ 21,053	\$ 35,000	\$ 56,500	\$ 56,500	\$ 56,500	\$ 21,500	61.4%
			TELEPHONE	\$ 1,385	\$ 900	\$ 2,000	\$ 1,400	\$ 1,400	\$ 500	55.6%
			TRAVEL	\$ 2,309	\$ 1,110	\$ 18,600	\$ 8,600	\$ 8,600	\$ 7,490	674.8%
		<b>OTHER PURCHASED SERVICES Total</b>		\$ 68,346	\$ 96,560	\$ 181,000	\$ 155,400	\$ 155,400	\$ 58,840	60.9%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 231,870	\$ 115,000	\$ 127,500	\$ 127,500	\$ 127,500	\$ 12,500	10.9%
		<b>PURCHASED PROPERTY SERVICE Total</b>		\$ 231,870	\$ 115,000	\$ 127,500	\$ 127,500	\$ 127,500	\$ 12,500	10.9%
		RENTAL	BUILDINGS	\$ 2,310	\$ 3,060	\$ 6,000	\$ 3,100	\$ 3,100	\$ 40	1.3%
		<b>RENTAL Total</b>		\$ 2,310	\$ 3,060	\$ 6,000	\$ 3,100	\$ 3,100	\$ 40	1.3%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,434	\$ 1,563	\$ 1,726	\$ 1,726	\$ 1,726	\$ 163	10.4%
			FICA	\$ 22,650	\$ 30,643	\$ 37,558	\$ 37,558	\$ 37,558	\$ 6,915	22.6%
			GROUP INSURANCE	\$ 59,306	\$ 64,995	\$ 66,365	\$ 66,365	\$ 66,365	\$ 1,370	2.1%
			OVERTIME	\$ 30,831	\$ 30,279	\$ 42,843	\$ 42,843	\$ 42,843	\$ 12,564	41.5%
			PART TIME	\$ 143,837	\$ 141,600	\$ 196,800	\$ 196,800	\$ 196,800	\$ 55,200	39.0%
			REGULAR	\$ 207,251	\$ 267,582	\$ 249,047	\$ 249,047	\$ 249,047	\$ (18,535)	-6.9%
			RETIREMENT	\$ 28,739	\$ 35,146	\$ 39,932	\$ 39,932	\$ 39,932	\$ 4,786	13.6%
			WORKERS COMP	\$ 615	\$ 932	\$ 1,192	\$ 1,192	\$ 1,192	\$ 260	27.9%
		<b>SALARIES &amp; BENEFITS Total</b>		\$ 494,662	\$ 572,740	\$ 635,462	\$ 635,463	\$ 635,463	\$ 62,723	11.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 66,455	\$ 27,600	\$ 52,500	\$ 56,900	\$ 56,900	\$ 29,300	106.2%
		<b>SUPPLIES Total</b>		\$ 66,455	\$ 27,600	\$ 52,500	\$ 56,900	\$ 56,900	\$ 29,300	106.2%
		<b>Board of Elections Total</b>		\$ 864,609	\$ 825,960	\$ 1,019,017	\$ 990,258	\$ 990,258	\$ 164,298	19.9%
		Contingency	CONTINGENCY	\$ -	\$ 3,328,276	\$ 75,000	\$ 75,000	\$ 530,738	\$ (2,797,538)	-84.1%
		<b>Contingency Total</b>		\$ -	\$ 3,328,276	\$ 75,000	\$ 75,000	\$ 530,738	\$ (2,797,538)	-84.1%
		Contributions	OPERATING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CAPSTONE CLIMBING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CHAMBER OF COMM - LEX	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	0.0%
			CHAMBER OF COMM - NORTH DAVIDSON	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			CHAMBER OF COMM - T'VILLE	\$ 1,750	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	0.0%
			CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 248,000	\$ -	\$ -	\$ (248,000)	-100.0%
			FAMILY SERVICES - GRANT	\$ 315,819	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FORESTER	\$ 103,132	\$ 109,600	\$ 117,600	\$ 117,600	\$ 117,600	\$ 8,000	7.3%
			JUV CRIME PREVENTION	\$ 1,514	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
			JUVENILE MEDIATION	\$ 106,343	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIFE CENTER - GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIFE CENTER - TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MILLS HOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NATIONAL GUARD LEXINGTON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NATIONAL GUARD T'VILLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PIEDMONT TRIAD PARTNER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROJECT CHALLENGE	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RESCUE SQUAD DAV CTY	\$ 50,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ (100,000)	-66.7%
			RESCUE SQUAD LIFE SUPPORT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	RESCUE SQUAD T'VILLE	\$ 22,000	\$ 82,000	\$ 40,000	\$ 22,000	\$ 22,000	\$ (60,000)	-73.2%		
	TOURISM	\$ 72,860	\$ 90,360	\$ 100,000	\$ 90,360	\$ 90,360	\$ -	0.0%		
	TRUANCY PROGRAM	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	WORKSHOP OF DAVIDSON	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ (125,000)	-100.0%		
	WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	YDI-LIFT AFTERSCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	PARENTING WISELY	\$ 67,653	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	FRIENDS OF ROWAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	MISC NON-PROFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	SPECIAL OLYMPICS	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ (30,000)	-100.0%		
	GOD'S WILL INC BACKPACK HEALTHCARE	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ (15,000)	-100.0%		
	SENIOR COMPASSION FOUNDATION INC	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ (120,000)	-100.0%		
	BRIDGING THE GAP MINISTRY INC	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ (50,000)	-100.0%		
	DMMC - DC CONNECT	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	#DIV/0!		

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted					
General	Contributions	OPERATING	CAROLINA CHRISTIAN ACADEMY	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	#DIV/0!					
			TOWN OF WALLBURG	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	#DIV/0!					
			THE BBQ FESTIVAL	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 165,000	\$ 165,000	#DIV/0!					
			SNIP DC SPAY NEUTER	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	#DIV/0!					
			FRIENDS OF THE ANIMAL SHELTER DC	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	#DIV/0!					
			THE WORKSHOP OF DAVIDSON, INC.	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	#DIV/0!					
			SERVICES FOR THE DEAF OF DC	\$ -	\$ -	\$ 115,000	\$ 100,000	\$ 100,000	\$ 100,000	#DIV/0!					
			HOSPICE OF DC, INC.	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ 150,000	\$ 150,000	#DIV/0!					
			SALVATION ARMY	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 250,000	\$ 250,000	#DIV/0!					
			CANCER SERVICES OF DC, INC.	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	#DIV/0!					
			DC TRANSITIONAL SERVICES, INC.	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	#DIV/0!					
			DC PRISON MINISTRY, INC.	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	#DIV/0!					
			DAVIDSON COUNTY SPAY & NEUTER PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ 160,000	#DIV/0!				
			<b>OPERATING Total</b>				<b>\$ 1,074,866</b>	<b>\$ 1,026,350</b>	<b>\$ 2,101,990</b>	<b>\$ 1,786,350</b>	<b>\$ 1,786,350</b>	<b>\$ 760,000</b>	<b>74.0%</b>		
			<b>Contributions Total</b>				<b>\$ 1,074,866</b>	<b>\$ 1,026,350</b>	<b>\$ 2,101,990</b>	<b>\$ 1,786,350</b>	<b>\$ 1,786,350</b>	<b>\$ 760,000</b>	<b>74.0%</b>		
				Cooperative Extension		CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
						<b>CAPITAL OUTLAY Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
						INTERNAL SERVICE CHARGES	TELEPHONE	\$ 338	\$ 400	\$ 350	\$ 350	\$ 350	\$ (50)	-12.5%	
						<b>INTERNAL SERVICE CHARGES Total</b>				<b>\$ 338</b>	<b>\$ 400</b>	<b>\$ 350</b>	<b>\$ 350</b>	<b>\$ (50)</b>	<b>-12.5%</b>
						OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 768	\$ 1,005	\$ 1,057	\$ 1,000	\$ 1,000	\$ (5)	-0.5%	
						<b>OTHER EXPENDITURES Total</b>				<b>\$ 768</b>	<b>\$ 1,005</b>	<b>\$ 1,057</b>	<b>\$ 1,000</b>	<b>\$ (5)</b>	<b>-0.5%</b>
						OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 170	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%	
						<b>OTHER PROFESSIONAL SERVICES Total</b>				<b>\$ 170</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>0.0%</b>
						OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 274,154	\$ 298,891	\$ 310,197	\$ 310,197	\$ 310,197	\$ 11,306	3.8%	
							POSTAGE	\$ 39	\$ 50	\$ 40	\$ 40	\$ 40	\$ (10)	-20.0%	
							PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
							STAFF TRAINING	\$ 163	\$ 110	\$ 165	\$ 165	\$ 165	\$ 55	50.0%	
							TELEPHONE	\$ 1,008	\$ 1,245	\$ 1,010	\$ 1,010	\$ 1,010	\$ (235)	-18.9%	
							TRAVEL	\$ 2,272	\$ 2,675	\$ 7,070	\$ 7,070	\$ 7,070	\$ 4,395	164.3%	
						<b>OTHER PURCHASED SERVICES Total</b>				<b>\$ 277,636</b>	<b>\$ 302,971</b>	<b>\$ 318,482</b>	<b>\$ 318,482</b>	<b>\$ 318,482</b>	<b>\$ 15,511</b>
	PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
<b>PURCHASED PROPERTY SERVICE Total</b>						<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>			
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
		FICA				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
		GROUP INSURANCE				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
		REGULAR				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
		RETIREMENT				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
		WORKERS COMP				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
<b>SALARIES &amp; BENEFITS Total</b>						<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>			
	SPECIAL ACTIVITIES	SPECIAL ACTIVITIES				\$ 9,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>SPECIAL ACTIVITIES Total</b>						<b>\$ 9,063</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>			
	SUPPLIES	DEPARTMENTAL SUPPLIES				\$ 18,374	\$ 7,120	\$ 9,620	\$ 9,620	\$ 9,620	\$ 2,500	35.1%			
		FOOD				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>SUPPLIES Total</b>						<b>\$ 18,374</b>	<b>\$ 7,120</b>	<b>\$ 9,620</b>	<b>\$ 9,620</b>	<b>\$ 9,620</b>	<b>\$ 2,500</b>	<b>35.1%</b>			
<b>Cooperative Extension Total</b>						<b>\$ 306,350</b>	<b>\$ 311,596</b>	<b>\$ 329,609</b>	<b>\$ 329,552</b>	<b>\$ 329,552</b>	<b>\$ 17,956</b>	<b>5.8%</b>			
	County Manager		CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!					
			<b>CAPITAL OUTLAY Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>			
			INSURANCE	GENERAL LIABILITY	\$ 43,250	\$ 20,000	\$ 27,500	\$ 47,575	\$ 47,575	\$ 27,575	137.9%				
			<b>INSURANCE Total</b>				<b>\$ 43,250</b>	<b>\$ 20,000</b>	<b>\$ 27,500</b>	<b>\$ 47,575</b>	<b>\$ 47,575</b>	<b>\$ 27,575</b>	<b>137.9%</b>		
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,693	\$ 1,900	\$ 1,720	\$ 1,720	\$ 1,720	\$ (180)	-9.5%				
			<b>INTERNAL SERVICE CHARGES Total</b>				<b>\$ 1,693</b>	<b>\$ 1,900</b>	<b>\$ 1,720</b>	<b>\$ 1,720</b>	<b>\$ (180)</b>	<b>-9.5%</b>			
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 88,288	\$ 95,000	\$ 92,721	\$ 91,376	\$ 91,376	\$ (3,624)	-3.8%				
				MISCELLANEOUS EXPENSE	\$ 24,291	\$ 25,000	\$ 33,000	\$ 26,000	\$ 26,000	\$ 1,000	4.0%				
			<b>OTHER EXPENDITURES Total</b>				<b>\$ 112,579</b>	<b>\$ 120,000</b>	<b>\$ 125,721</b>	<b>\$ 117,376</b>	<b>\$ 117,376</b>	<b>\$ (2,624)</b>	<b>-2.2%</b>		
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 142,937	\$ 90,000	\$ 99,000	\$ 121,000	\$ 121,000	\$ 31,000	34.4%				
			<b>OTHER PROFESSIONAL SERVICES Total</b>				<b>\$ 142,937</b>	<b>\$ 90,000</b>	<b>\$ 99,000</b>	<b>\$ 121,000</b>	<b>\$ 121,000</b>	<b>\$ 31,000</b>	<b>34.4%</b>		
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 1,391	\$ -	\$ 1,155	\$ 1,155	\$ 1,155	\$ 1,155	#DIV/0!				
				CONTRACTED SERVICES	\$ 101,339	\$ 89,893	\$ 80,944	\$ 80,944	\$ 80,944	\$ (8,949)	-10.0%				
				POSTAGE	\$ 1,448	\$ 1,640	\$ 1,455	\$ 1,455	\$ 1,455	\$ (185)	-11.3%				
				PRINTING	\$ 120	\$ -	\$ 120	\$ 120	\$ 120	\$ 120	#DIV/0!				
				TELEPHONE	\$ 1,531	\$ 2,050	\$ 1,060	\$ 1,060	\$ 1,060	\$ (990)	-48.3%				
				TRAVEL	\$ 26,977	\$ 32,000	\$ 42,590	\$ 42,590	\$ 42,590	\$ 10,590	33.1%				
			<b>OTHER PURCHASED SERVICES Total</b>				<b>\$ 132,806</b>	<b>\$ 125,583</b>	<b>\$ 127,324</b>	<b>\$ 127,324</b>	<b>\$ 127,324</b>	<b>\$ 1,741</b>	<b>1.4%</b>		
				SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,553	\$ 11,318	\$ 10,526	\$ 10,526	\$ 10,526	\$ (792)	-7.0%			

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted				
<b>General</b>	<b>County Manager</b>	<b>SALARIES &amp; BENEFITS</b>	FICA	\$ 92,499	\$ 100,253	\$ 107,228	\$ 107,228	\$ 107,228	\$ 6,975	7.0%				
			GROUP INSURANCE	\$ 244,365	\$ 267,815	\$ 273,460	\$ 275,332	\$ 275,332	\$ 7,517	2.8%				
			MEETING ALLOWANCE	\$ 42,113	\$ 42,000	\$ 42,200	\$ 42,200	\$ 42,200	\$ 200	0.5%				
			OVERTIME	\$ 216	\$ 262	\$ 210	\$ 210	\$ 210	\$ (52)	-19.8%				
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			REGULAR	\$ 1,219,835	\$ 1,221,391	\$ 1,313,287	\$ 1,313,286	\$ 1,313,286	\$ 91,895	7.5%				
			RETIREMENT	\$ 144,732	\$ 151,825	\$ 173,008	\$ 166,225	\$ 166,225	\$ 14,400	9.5%				
			TELEPHONE ALLOWANCE	\$ 11,885	\$ 11,724	\$ 11,724	\$ 11,724	\$ 11,724	\$ -	0.0%				
			TRAVEL ALLOWANCE	\$ 24,887	\$ 25,000	\$ 25,155	\$ 25,155	\$ 25,155	\$ 155	0.6%				
			WORKERS COMP	\$ 2,089	\$ 2,220	\$ 2,373	\$ 2,375	\$ 2,375	\$ 155	7.0%				
			<b>SALARIES &amp; BENEFITS Total</b>	<b>\$ 1,789,174</b>	<b>\$ 1,833,808</b>	<b>\$ 1,959,171</b>	<b>\$ 1,954,261</b>	<b>\$ 1,954,261</b>	<b>\$ 120,453</b>	<b>6.6%</b>				
			SUPPLIES	\$ 17,187	\$ 15,675	\$ 17,400	\$ 20,400	\$ 20,400	\$ 4,725	30.1%				
			DEPARTMENTAL SUPPLIES	\$ 8,900	\$ 2,500	\$ 2,400	\$ 3,500	\$ 3,500	\$ 1,000	40.0%				
			SUP COURT JUDGE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			<b>SUPPLIES Total</b>	<b>\$ 26,087</b>	<b>\$ 18,175</b>	<b>\$ 19,800</b>	<b>\$ 23,900</b>	<b>\$ 23,900</b>	<b>\$ 5,725</b>	<b>31.5%</b>				
			<b>County Manager Total</b>	<b>\$ 2,248,527</b>	<b>\$ 2,209,466</b>	<b>\$ 2,360,236</b>	<b>\$ 2,393,156</b>	<b>\$ 2,393,156</b>	<b>\$ 183,690</b>	<b>8.3%</b>				
			<b>Davidson County Community College</b>	<b>CAPITAL OUTLAY - CATEGORY II</b>	<b>SCHOOL C/O - CATEGORY II</b>	SCHOOL C/O - CATEGORY II	\$ 415,186	\$ 426,188	\$ 670,000	\$ 434,000	\$ 434,000	\$ 7,812	1.8%	
						<b>CAPITAL OUTLAY - CATEGORY II Total</b>	<b>\$ 415,186</b>	<b>\$ 426,188</b>	<b>\$ 670,000</b>	<b>\$ 434,000</b>	<b>\$ 434,000</b>	<b>\$ 7,812</b>	<b>1.8%</b>	
						OPERATING	\$ 3,432,058	\$ 3,523,008	\$ 3,919,098	\$ 3,633,000	\$ 3,633,000	\$ 109,992	3.1%	
			<b>OPERATING Total</b>	<b>\$ 3,432,058</b>	<b>\$ 3,523,008</b>	<b>\$ 3,919,098</b>	<b>\$ 3,633,000</b>	<b>\$ 3,633,000</b>	<b>\$ 109,992</b>	<b>3.1%</b>				
			<b>Davidson County Community College Total</b>	<b>\$ 3,847,244</b>	<b>\$ 3,949,196</b>	<b>\$ 4,589,098</b>	<b>\$ 4,067,000</b>	<b>\$ 4,067,000</b>	<b>\$ 117,804</b>	<b>3.0%</b>				
			<b>Davidson County Schools</b>	<b>CAPITAL OUTLAY - CATEGORY II</b>	<b>SCHOOL C/O - CATEGORY II</b>	SCHOOL C/O - CATEGORY II	\$ 1,340,193	\$ 1,375,193	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 24,807	1.8%	
						<b>CAPITAL OUTLAY - CATEGORY II Total</b>	<b>\$ 1,340,193</b>	<b>\$ 1,375,193</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>	<b>\$ 24,807</b>	<b>1.8%</b>	
						OPERATING	\$ 23,824,692	\$ 24,345,593	\$ 25,113,665	\$ 25,113,665	\$ 25,113,665	\$ 768,072	3.2%	
			<b>OPERATING Total</b>	<b>\$ 23,824,692</b>	<b>\$ 24,345,593</b>	<b>\$ 25,113,665</b>	<b>\$ 25,113,665</b>	<b>\$ 25,113,665</b>	<b>\$ 768,072</b>	<b>3.2%</b>				
			<b>Davidson County Schools Total</b>	<b>\$ 25,164,885</b>	<b>\$ 25,720,786</b>	<b>\$ 26,513,665</b>	<b>\$ 26,513,665</b>	<b>\$ 26,513,665</b>	<b>\$ 792,879</b>	<b>3.1%</b>				
			<b>Debt Service</b>	<b>DEBT SERVICE</b>	<b>BOND FEES</b>	BOND FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
						DEBT SERVICE FUND - QZAB BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
						PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
						<b>DEBT SERVICE Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
						INTEREST	\$ 1,209,000	\$ 1,061,550	\$ 1,061,550	\$ 1,061,550	\$ 1,061,550	\$ -	0.0%	
						INTEREST-BONDS	\$ 3,450,186	\$ 3,454,535	\$ 3,454,535	\$ 3,454,535	\$ 3,454,535	\$ -	0.0%	
						INTEREST-OTHER DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
						<b>INTEREST Total</b>	<b>\$ 4,659,186</b>	<b>\$ 4,516,085</b>	<b>\$ 4,516,085</b>	<b>\$ 4,516,085</b>	<b>\$ 4,516,085</b>	<b>\$ -</b>	<b>0.0%</b>	
						PRINCIPAL	\$ 3,970,000	\$ 3,980,000	\$ 4,572,899	\$ 4,572,899	\$ 4,572,899	\$ 592,899	14.9%	
						PRINCIPAL-BONDS	\$ 5,788,465	\$ 6,388,465	\$ 6,388,465	\$ 6,388,465	\$ 6,388,465	\$ -	0.0%	
			PRINCIPAL-OTHER DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			<b>PRINCIPAL Total</b>	<b>\$ 9,758,465</b>	<b>\$ 10,368,465</b>	<b>\$ 10,961,364</b>	<b>\$ 10,961,364</b>	<b>\$ 10,961,364</b>	<b>\$ 592,899</b>	<b>5.7%</b>				
			<b>Debt Service Total</b>	<b>\$ 14,417,651</b>	<b>\$ 14,884,550</b>	<b>\$ 15,477,449</b>	<b>\$ 15,477,449</b>	<b>\$ 15,477,449</b>	<b>\$ 592,899</b>	<b>4.0%</b>				
			<b>Developmental Center</b>	<b>OPERATING</b>	<b>SCHOOL CURRENT EXPENSE</b>	SCHOOL CURRENT EXPENSE	\$ 737,724	\$ 757,274	\$ 779,992	\$ 779,992	\$ 779,992	\$ 22,718	3.0%	
						<b>OPERATING Total</b>	<b>\$ 737,724</b>	<b>\$ 757,274</b>	<b>\$ 779,992</b>	<b>\$ 779,992</b>	<b>\$ 779,992</b>	<b>\$ 22,718</b>	<b>3.0%</b>	
			<b>Developmental Center Total</b>	<b>\$ 737,724</b>	<b>\$ 757,274</b>	<b>\$ 779,992</b>	<b>\$ 779,992</b>	<b>\$ 779,992</b>	<b>\$ 22,718</b>	<b>3.0%</b>				
			<b>Economic Development</b>	<b>OTHER PURCHASED SERVICES</b>	<b>CONTRACTED SERVICES</b>	CONTRACTED SERVICES	\$ -	\$ -	\$ 59,264	\$ 59,264	\$ 59,264	\$ 59,264	#DIV/0!	
						<b>OTHER PURCHASED SERVICES Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,264</b>	<b>\$ 59,264</b>	<b>\$ 59,264</b>	<b>\$ 59,264</b>	<b>#DIV/0!</b>	
						SALARIES & BENEFITS	\$ -	\$ -	\$ 19	\$ 19	\$ 19	\$ 19	#DIV/0!	
						BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ 9,180	\$ 9,180	\$ 9,180	\$ 9,180	#DIV/0!	
						FICA	\$ -	\$ -	\$ 13,647	\$ 13,647	\$ 13,647	\$ 13,647	#DIV/0!	
						GROUP INSURANCE	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	#DIV/0!	
						REGULAR	\$ -	\$ -	\$ 17,292	\$ 17,292	\$ 17,292	\$ 17,292	#DIV/0!	
						RETIREMENT	\$ -	\$ -	\$ 540	\$ 540	\$ 540	\$ 540	#DIV/0!	
						TELEPHONE ALLOWANCE	\$ -	\$ -	\$ 396	\$ 396	\$ 396	\$ 396	#DIV/0!	
						WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			<b>SALARIES &amp; BENEFITS Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 161,074</b>	<b>\$ 161,074</b>	<b>\$ 161,074</b>	<b>\$ 161,074</b>	<b>\$ 161,074</b>	<b>#DIV/0!</b>			
			SUPPLIES	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	#DIV/0!				
			DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			<b>SUPPLIES Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>#DIV/0!</b>			
			<b>Economic Development Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 245,338</b>	<b>\$ 245,338</b>	<b>\$ 245,338</b>	<b>\$ 245,338</b>	<b>\$ 245,338</b>	<b>#DIV/0!</b>			
			<b>Education</b>	<b>EDUCATION</b>	<b>FINES &amp; FORFEITURES</b>	FINES & FORFEITURES	\$ 681,540	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	0.0%	
						<b>EDUCATION Total</b>	<b>\$ 681,540</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>0.0%</b>	
			<b>Education Total</b>	<b>\$ 681,540</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>0.0%</b>				
			<b>Emergency Communications</b>	<b>CAPITAL OUTLAY</b>	<b>EQUIPMENT</b>	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
						<b>CAPITAL OUTLAY Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
						INTERNAL SERVICE CHARGES	\$ 789	\$ 1,065	\$ 1,065	\$ 600	\$ 600	\$ (465)	-43.7%	
						INT CHARGE-TELEPHONE	\$ 9,930	\$ 12,000	\$ 12,000	\$ 10,000	\$ 10,000	\$ (2,000)	-16.7%	
						VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
						<b>INTERNAL SERVICE CHARGES Total</b>	<b>\$ 10,719</b>	<b>\$ 13,065</b>	<b>\$ 13,065</b>	<b>\$ 10,600</b>	<b>\$ 10,600</b>	<b>\$ (2,465)</b>	<b>-18.9%</b>	
						OTHER EXPENDITURES	\$ 3,099	\$ 2,800	\$ 2,885	\$ 2,885	\$ 2,885	\$ 85	3.0%	
						DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
						<b>OTHER EXPENDITURES Total</b>	<b>\$ 3,099</b>	<b>\$ 2,800</b>	<b>\$ 2,885</b>	<b>\$ 2,885</b>	<b>\$ 2,885</b>	<b>\$ 85</b>	<b>3.0%</b>	
						OTHER PROFESSIONAL SERVICES	\$ 630	\$ 600	\$ 650	\$ 600	\$ 600	\$ -	0.0%	
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
			<b>OTHER PROFESSIONAL SERVICES Total</b>	<b>\$ 630</b>	<b>\$ 600</b>	<b>\$ 650</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>0.0%</b>				
			OTHER PURCHASED SERVICES	\$ 291,053	\$ 300,000	\$ 365,269	\$ 365,269	\$ 365,269	\$ 65,269	21.8%				
			CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted				
General	Emergency Communications	OTHER PURCHASED SERVICES	POSTAGE	\$ 26	\$ 150	\$ 250	\$ 100	\$ 100	\$ (50)	-33.3%				
			PRINTING	\$ 1,008	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	0.0%				
			STAFF TRAINING	\$ 2,097	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 2,500	100.0%				
			TELEPHONE	\$ 20,602	\$ 15,600	\$ 51,000	\$ 62,000	\$ 62,000	\$ 46,400	297.4%				
			TRAVEL	\$ 644	\$ 500	\$ 540	\$ 540	\$ 540	\$ 40	8.0%				
			UNIFORMS	\$ -	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	200.0%				
			<b>OTHER PURCHASED SERVICES Total</b>				<b>\$ 315,429</b>	<b>\$ 320,050</b>	<b>\$ 424,359</b>	<b>\$ 435,209</b>	<b>\$ 435,209</b>	<b>\$ 115,159</b>	<b>36.0%</b>	
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 13,941	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%			
				<b>PURCHASED PROPERTY SERVICE Total</b>				<b>\$ 13,941</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>0.0%</b>	
			RENTAL	EQUIPMENT	\$ 556	\$ 550	\$ 250	\$ 250	\$ 250	\$ (300)	-54.5%			
				<b>RENTAL Total</b>				<b>\$ 556</b>	<b>\$ 550</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ (300)</b>	<b>-54.5%</b>	
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 14,196	\$ 15,402	\$ 13,847	\$ 13,847	\$ 13,847	\$ (1,555)	-10.1%			
				FICA	\$ 137,244	\$ 153,184	\$ 173,702	\$ 173,702	\$ 173,702	\$ 20,518	13.4%			
				GROUP INSURANCE	\$ 449,816	\$ 519,958	\$ 530,920	\$ 530,920	\$ 530,920	\$ 10,962	2.1%			
				OVERTIME	\$ 440,235	\$ 364,133	\$ 448,383	\$ 448,383	\$ 448,383	\$ 84,250	23.1%			
				PART TIME	\$ 38,712	\$ 57,210	\$ 38,800	\$ 38,800	\$ 38,800	\$ (18,410)	-32.2%			
				REGULAR	\$ 1,411,645	\$ 1,564,039	\$ 1,767,429	\$ 1,767,429	\$ 1,767,429	\$ 203,390	13.0%			
				RETIREMENT	\$ 241,472	\$ 259,094	\$ 299,018	\$ 299,018	\$ 299,018	\$ 39,924	15.4%			
				TELEPHONE ALLOWANCE	\$ 2,122	\$ 2,220	\$ 2,760	\$ 2,760	\$ 2,760	\$ 540	24.3%			
				WORKERS COMP	\$ 2,816	\$ 4,197	\$ 4,714	\$ 4,714	\$ 4,714	\$ 517	12.3%			
				<b>SALARIES &amp; BENEFITS Total</b>				<b>\$ 2,738,259</b>	<b>\$ 2,939,437</b>	<b>\$ 3,279,574</b>	<b>\$ 3,279,573</b>	<b>\$ 3,279,573</b>	<b>\$ 340,136</b>	<b>11.6%</b>
				SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 32,007	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ -	0.0%		
			RADIO SHOP SUPPLIES		\$ 4,195	\$ 3,000	\$ 5,000	\$ 4,500	\$ 4,500	\$ 1,500	50.0%			
			SIGN SHOP SUPPLIES		\$ 24,940	\$ 27,000	\$ 40,000	\$ 30,000	\$ 30,000	\$ 3,000	11.1%			
			<b>SUPPLIES Total</b>				<b>\$ 61,143</b>	<b>\$ 66,000</b>	<b>\$ 81,000</b>	<b>\$ 70,500</b>	<b>\$ 70,500</b>	<b>\$ 4,500</b>	<b>6.8%</b>	
			<b>Emergency Communications Total</b>				<b>\$ 3,143,776</b>	<b>\$ 3,357,502</b>	<b>\$ 3,816,783</b>	<b>\$ 3,814,617</b>	<b>\$ 3,814,617</b>	<b>\$ 457,115</b>	<b>13.6%</b>	
			Emergency Services	CAPITAL OUTLAY	EQUIPMENT	\$ 693,018	\$ 785,852	\$ 892,403	\$ 787,091	\$ 787,091	\$ 1,239	0.2%		
					OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
				<b>CAPITAL OUTLAY Total</b>				<b>\$ 693,018</b>	<b>\$ 785,852</b>	<b>\$ 892,403</b>	<b>\$ 787,091</b>	<b>\$ 787,091</b>	<b>\$ 1,239</b>	<b>0.2%</b>
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,329	\$ 3,130	\$ 3,380	\$ 2,355	\$ 2,355	\$ (775)	-24.8%		
					VEHICLE MILEAGE	\$ 392,779	\$ 497,750	\$ 516,835	\$ 474,500	\$ 474,500	\$ (23,250)	-4.7%		
				<b>INTERNAL SERVICE CHARGES Total</b>				<b>\$ 396,109</b>	<b>\$ 500,880</b>	<b>\$ 520,215</b>	<b>\$ 476,855</b>	<b>\$ 476,855</b>	<b>\$ (24,025)</b>	<b>-4.8%</b>
				OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,898	\$ 3,040	\$ 4,859	\$ 3,350	\$ 3,350	\$ 310	10.2%		
					<b>OTHER EXPENDITURES Total</b>				<b>\$ 2,898</b>	<b>\$ 3,040</b>	<b>\$ 4,859</b>	<b>\$ 3,350</b>	<b>\$ 3,350</b>	<b>\$ 310</b>
				OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 302,330	\$ 272,856	\$ 305,856	\$ 272,856	\$ 272,856	\$ -	0.0%		
				<b>OTHER PROFESSIONAL SERVICES Total</b>				<b>\$ 302,330</b>	<b>\$ 272,856</b>	<b>\$ 305,856</b>	<b>\$ 272,856</b>	<b>\$ 272,856</b>	<b>\$ -</b>	<b>0.0%</b>
				OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 145,295	\$ 150,440	\$ 212,784	\$ 192,784	\$ 192,784	\$ 42,344	28.1%		
					LAUNDRY	\$ 12,573	\$ 12,000	\$ 15,600	\$ 15,600	\$ 15,600	\$ 3,600	30.0%		
					POSTAGE	\$ 2,177	\$ 2,283	\$ 2,946	\$ 2,836	\$ 2,836	\$ 553	24.2%		
					PRINTING	\$ 1,077	\$ 900	\$ 2,080	\$ 950	\$ 950	\$ 50	5.6%		
					STAFF TRAINING	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	#DIV/0!		
					TELEPHONE	\$ 30,369	\$ 48,190	\$ 21,151	\$ 20,871	\$ 20,871	\$ (27,319)	-56.7%		
					TRAVEL	\$ 8,951	\$ 5,300	\$ 16,120	\$ 16,120	\$ 16,120	\$ 10,820	204.2%		
			UNIFORMS		\$ 60,637	\$ 62,425	\$ 70,275	\$ 69,075	\$ 69,075	\$ 6,650	10.7%			
			<b>OTHER PURCHASED SERVICES Total</b>				<b>\$ 261,080</b>	<b>\$ 281,538</b>	<b>\$ 341,356</b>	<b>\$ 318,636</b>	<b>\$ 318,636</b>	<b>\$ 37,098</b>	<b>13.2%</b>	
PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 23,610	\$ 23,405	\$ 29,500	\$ 29,000	\$ 29,000	\$ 5,595	23.9%						
<b>PURCHASED PROPERTY SERVICE Total</b>				<b>\$ 23,610</b>	<b>\$ 23,405</b>	<b>\$ 29,500</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 5,595</b>	<b>23.9%</b>				
RENTAL	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
<b>RENTAL Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>				
SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 37,433	\$ 43,877	\$ 34,322	\$ 34,323	\$ 34,323	\$ (9,554)	-21.8%						
	FICA	\$ 407,345	\$ 450,612	\$ 518,050	\$ 518,050	\$ 518,050	\$ 67,438	15.0%						
	GROUP INSURANCE	\$ 1,103,912	\$ 1,319,395	\$ 1,347,210	\$ 1,347,210	\$ 1,347,210	\$ 27,815	2.1%						
	OVERTIME	\$ 872,996	\$ 895,830	\$ 901,808	\$ 901,808	\$ 901,808	\$ 5,978	0.7%						
	PART TIME	\$ 660,316	\$ 699,300	\$ 959,743	\$ 959,743	\$ 959,743	\$ 260,443	37.2%						
	REGULAR	\$ 4,060,320	\$ 4,247,699	\$ 4,872,390	\$ 4,872,389	\$ 4,872,389	\$ 624,690	14.7%						
	RETIREMENT	\$ 647,097	\$ 712,082	\$ 841,242	\$ 841,243	\$ 841,243	\$ 129,161	18.1%						
	TELEPHONE ALLOWANCE	\$ 6,108	\$ 4,170	\$ 4,170	\$ 4,170	\$ 4,170	\$ -	0.0%						
	WORKERS COMP	\$ 326,963	\$ 443,815	\$ 308,240	\$ 308,239	\$ 308,239	\$ (135,576)	-30.5%						
	<b>SALARIES &amp; BENEFITS Total</b>				<b>\$ 8,122,490</b>	<b>\$ 8,816,780</b>	<b>\$ 9,787,174</b>	<b>\$ 9,787,175</b>	<b>\$ 9,787,175</b>	<b>\$ 970,395</b>	<b>11.0%</b>			
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 66,835	\$ 68,079	\$ 59,250	\$ 86,762	\$ 86,762	\$ 18,683	27.4%						
	FIRE PREVENTION MATERIALS	\$ 3,695	\$ 4,000	\$ 5,000	\$ 3,700	\$ 3,700	\$ (300)	-7.5%						
	MEDICAL SUPPLIES	\$ 305,258	\$ 317,500	\$ 330,000	\$ 330,000	\$ 330,000	\$ 12,500	3.9%						
<b>SUPPLIES Total</b>				<b>\$ 375,789</b>	<b>\$ 389,579</b>	<b>\$ 394,250</b>	<b>\$ 420,462</b>	<b>\$ 420,462</b>	<b>\$ 30,883</b>	<b>7.9%</b>				
<b>Emergency Services Total</b>				<b>\$ 10,177,324</b>	<b>\$ 11,073,930</b>	<b>\$ 12,275,612</b>	<b>\$ 12,095,425</b>	<b>\$ 12,095,425</b>	<b>\$ 1,021,495</b>	<b>9.2%</b>				
Finance	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!					

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Finance	<b>CAPITAL OUTLAY Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INSURANCE	OTHER	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	0.0%		
		<b>INSURANCE Total</b>		\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	0.0%		
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 776	\$ 700	\$ 780	\$ 700	\$ 700	\$ -	0.0%		
		<b>INTERNAL SERVICE CHARGES Total</b>		\$ 776	\$ 700	\$ 780	\$ 700	\$ 700	\$ -	0.0%		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 840	\$ 850	\$ 890	\$ 890	\$ 890	\$ 40	4.7%		
		<b>OTHER EXPENDITURES Total</b>		\$ 840	\$ 850	\$ 890	\$ 890	\$ 890	\$ 40	4.7%		
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 25,466	\$ 16,500	\$ 67,325	\$ 67,325	\$ 67,325	\$ 50,825	308.0%		
			POSTAGE	\$ 19,990	\$ 23,500	\$ 20,000	\$ 25,000	\$ 25,000	\$ 1,500	6.4%		
			PROFESSIONAL SERVICES	\$ 104,799	\$ 100,000	\$ 133,710	\$ 133,710	\$ 133,710	\$ 33,710	33.7%		
			TELEPHONE	\$ 678	\$ -	\$ 680	\$ 680	\$ 680	\$ 680	#DIV/0!		
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		<b>OTHER PURCHASED SERVICES Total</b>		\$ 150,934	\$ 140,000	\$ 221,715	\$ 226,715	\$ 226,715	\$ 86,715	61.9%		
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 16,381	\$ 4,302	\$ 4,911	\$ 4,911	\$ 4,911	\$ 609	14.2%		
			FICA	\$ 38,118	\$ 36,725	\$ 40,822	\$ 40,822	\$ 40,822	\$ 4,097	11.2%		
			GROUP INSURANCE	\$ 106,751	\$ 116,991	\$ 119,457	\$ 119,457	\$ 119,457	\$ 2,466	2.1%		
			OVERTIME	\$ 2,389	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	#DIV/0!		
			REGULAR	\$ 497,299	\$ 475,759	\$ 523,669	\$ 523,669	\$ 523,669	\$ 47,910	10.1%		
			RETIREMENT	\$ 66,795	\$ 65,288	\$ 76,817	\$ 76,817	\$ 76,817	\$ 11,529	17.7%		
			TELEPHONE ALLOWANCE	\$ 205	\$ -	\$ 540	\$ 540	\$ 540	\$ 540	#DIV/0!		
			WORKERS COMP	\$ 825	\$ 768	\$ 846	\$ 846	\$ 846	\$ 78	10.2%		
		<b>SALARIES &amp; BENEFITS Total</b>		\$ 728,762	\$ 699,833	\$ 771,561	\$ 771,562	\$ 771,562	\$ 71,729	10.2%		
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 54,185	\$ 45,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 15,000	33.3%		
		<b>SUPPLIES Total</b>		\$ 54,185	\$ 45,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 15,000	33.3%		
		<b>Finance Total</b>		\$ 936,246	\$ 887,133	\$ 1,055,696	\$ 1,060,617	\$ 1,060,617	\$ 173,484	19.6%		
		Human Resources	Human Resources	CAPITAL OUTLAY	EQUIPMENT	\$ 4,371	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				<b>CAPITAL OUTLAY Total</b>		\$ 4,371	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				INSURANCE	GENERAL LIABILITY	\$ 11,347	\$ 11,350	\$ 11,350	\$ 17,252	\$ 17,252	\$ 5,902	52.0%
				<b>INSURANCE Total</b>		\$ 11,347	\$ 11,350	\$ 11,350	\$ 17,252	\$ 17,252	\$ 5,902	52.0%
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,247	\$ 1,200	\$ 1,250	\$ 750	\$ 750	\$ (450)	-37.5%
					VEHICLE MILEAGE	\$ 604	\$ 475	\$ 605	\$ 605	\$ 605	\$ 130	27.4%
				<b>INTERNAL SERVICE CHARGES Total</b>		\$ 1,851	\$ 1,675	\$ 1,855	\$ 1,355	\$ 1,355	\$ (320)	-19.1%
				OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,753	\$ 2,400	\$ 4,185	\$ 3,100	\$ 3,100	\$ 700	29.2%
					MISCELLANEOUS EXPENSE	\$ 24,086	\$ 34,700	\$ 25,220	\$ 27,155	\$ 27,155	\$ (7,545)	-21.7%
				<b>OTHER EXPENDITURES Total</b>		\$ 25,839	\$ 37,100	\$ 29,405	\$ 30,255	\$ 30,255	\$ (6,845)	-18.5%
				OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ (100)	-100.0%
					CONTRACTED SERVICES	\$ 34,993	\$ 67,509	\$ 108,310	\$ 108,310	\$ 108,310	\$ 40,801	60.4%
					POSTAGE	\$ 1,452	\$ 1,200	\$ 1,455	\$ 1,200	\$ 1,200	\$ -	0.0%
					PRINTING	\$ 1,359	\$ 1,090	\$ 1,365	\$ 1,300	\$ 1,300	\$ 210	19.3%
					STAFF TRAINING	\$ 2,547	\$ 8,850	\$ 5,350	\$ 5,350	\$ 5,350	\$ (3,500)	-39.5%
					TELEPHONE	\$ 1,917	\$ 1,700	\$ 1,920	\$ 1,700	\$ 1,700	\$ -	0.0%
					TRAVEL	\$ 279	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	#DIV/0!
				<b>OTHER PURCHASED SERVICES Total</b>		\$ 42,548	\$ 80,449	\$ 118,700	\$ 118,160	\$ 118,160	\$ 37,711	46.9%
SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY			\$ 4,616	\$ 5,019	\$ 5,866	\$ 5,866	\$ 5,866	\$ 847	16.9%		
	FICA			\$ 32,733	\$ 35,850	\$ 44,082	\$ 44,082	\$ 44,082	\$ 8,232	23.0%		
	GROUP INSURANCE			\$ 456,861	\$ 465,679	\$ 481,076	\$ 481,076	\$ 481,076	\$ 15,397	3.3%		
	OVERTIME			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	PART TIME			\$ 17,149	\$ 17,660	\$ 17,660	\$ 17,660	\$ 17,660	\$ -	0.0%		
	REGULAR			\$ 435,889	\$ 444,809	\$ 551,589	\$ 551,589	\$ 551,589	\$ 106,780	24.0%		
	RETIREMENT			\$ 57,025	\$ 61,177	\$ 80,327	\$ 80,327	\$ 80,327	\$ 19,150	31.3%		
	TELEPHONE ALLOWANCE			\$ 1,109	\$ 1,140	\$ 1,140	\$ 1,140	\$ 1,140	\$ -	0.0%		
	UNEMPLOYMENT INS			\$ 10,695	\$ 18,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ 2,000	11.1%		
	WORKERS COMP			\$ 734	\$ 720	\$ 892	\$ 892	\$ 892	\$ 172	23.9%		
<b>SALARIES &amp; BENEFITS Total</b>				\$ 1,016,811	\$ 1,050,054	\$ 1,200,631	\$ 1,202,632	\$ 1,202,632	\$ 152,578	14.5%		
SUPPLIES	DEPARTMENTAL SUPPLIES			\$ 3,509	\$ 5,575	\$ 4,005	\$ 4,005	\$ 4,005	\$ (1,570)	-28.2%		
<b>SUPPLIES Total</b>				\$ 3,509	\$ 5,575	\$ 4,005	\$ 4,005	\$ 4,005	\$ (1,570)	-28.2%		
<b>Human Resources Total</b>				\$ 1,106,277	\$ 1,186,203	\$ 1,365,946	\$ 1,373,659	\$ 1,373,659	\$ 187,456	15.8%		
Information Technology	Information Technology			CAPITAL OUTLAY	EQUIPMENT	\$ 108,252	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
				<b>CAPITAL OUTLAY Total</b>		\$ 108,252	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,449	\$ 1,475	\$ 875	\$ 875	\$ 875	\$ (600)	-40.7%
				<b>INTERNAL SERVICE CHARGES Total</b>		\$ 1,449	\$ 1,475	\$ 875	\$ 875	\$ 875	\$ (600)	-40.7%
				OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 889,587	\$ 978,355	\$ 1,043,854	\$ 1,043,854	\$ 1,043,854	\$ 65,499	6.7%
					CONTRACTED SVCS. EQUIP	\$ 13,331	\$ 15,720	\$ 11,497	\$ 11,497	\$ 11,497	\$ (4,223)	-26.9%
	POSTAGE			\$ 11	\$ 30	\$ 55	\$ 25	\$ 25	\$ (5)	-16.7%		
	TELEPHONE			\$ 1,673	\$ -	\$ 1,620	\$ 1,620	\$ 1,620	\$ 1,620	#DIV/0!		



Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Information Technology	OTHER PURCHASED SERVICES	TRAVEL	\$ 10,403	\$ 7,100	\$ 21,549	\$ 21,549	\$ 21,549	\$ 14,449	203.5%		
		<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 915,005</b>	<b>\$ 1,001,205</b>	<b>\$ 1,078,575</b>	<b>\$ 1,078,545</b>	<b>\$ 1,078,545</b>	<b>\$ 77,340</b>	<b>7.7%</b>		
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 14,504	\$ 15,628	\$ 14,868	\$ 14,868	\$ 14,868	\$ (760)	-4.9%		
			FICA	\$ 41,556	\$ 43,679	\$ 52,733	\$ 52,733	\$ 52,733	\$ 9,054	20.7%		
			GROUP INSURANCE	\$ 94,889	\$ 103,992	\$ 106,184	\$ 106,184	\$ 106,184	\$ 2,192	2.1%		
			OVERTIME	\$ 3,320	\$ 5,017	\$ 3,570	\$ 3,570	\$ 3,570	\$ (1,447)	-28.8%		
			REGULAR	\$ 540,253	\$ 546,657	\$ 667,223	\$ 667,223	\$ 667,223	\$ 120,566	22.1%		
			RETIREMENT	\$ 72,262	\$ 77,153	\$ 98,804	\$ 98,804	\$ 98,804	\$ 21,651	28.1%		
			TELEPHONE ALLOWANCE	\$ 3,670	\$ 3,660	\$ 3,660	\$ 3,660	\$ 3,660	\$ -	0.0%		
			WORKERS COMP	\$ 897	\$ 916	\$ 1,103	\$ 1,103	\$ 1,103	\$ 187	20.4%		
			<b>SALARIES &amp; BENEFITS Total</b>		<b>\$ 771,351</b>	<b>\$ 796,702</b>	<b>\$ 948,145</b>	<b>\$ 948,145</b>	<b>\$ 948,145</b>	<b>\$ 151,443</b>	<b>19.0%</b>	
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 10,697	\$ 14,250	\$ 15,553	\$ 14,500	\$ 14,500	\$ 250	1.8%	
			<b>SUPPLIES Total</b>		<b>\$ 10,697</b>	<b>\$ 14,250</b>	<b>\$ 15,553</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 250</b>	<b>1.8%</b>	
			<b>Information Technology Total</b>		<b>\$ 1,806,754</b>	<b>\$ 1,913,632</b>	<b>\$ 2,143,148</b>	<b>\$ 2,142,065</b>	<b>\$ 2,142,065</b>	<b>\$ 228,433</b>	<b>11.9%</b>	
			Inspections	CAPITAL OUTLAY	EQUIPMENT	\$ 48,156	\$ 90,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ (10,000)	-11.1%
				<b>CAPITAL OUTLAY Total</b>		<b>\$ 48,156</b>	<b>\$ 90,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ (10,000)</b>	<b>-11.1%</b>
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,214	\$ 1,500	\$ 1,215	\$ 1,215	\$ 1,215	\$ (285)	-19.0%
					VEHICLE MILEAGE	\$ 49,956	\$ 48,675	\$ 62,080	\$ 62,080	\$ 62,080	\$ 13,405	27.5%
				<b>INTERNAL SERVICE CHARGES Total</b>		<b>\$ 51,170</b>	<b>\$ 50,175</b>	<b>\$ 63,295</b>	<b>\$ 63,295</b>	<b>\$ 63,295</b>	<b>\$ 13,120</b>	<b>26.1%</b>
				OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,183	\$ 1,055	\$ 1,285	\$ 1,285	\$ 1,285	\$ 230	21.8%
				<b>OTHER EXPENDITURES Total</b>		<b>\$ 1,183</b>	<b>\$ 1,055</b>	<b>\$ 1,285</b>	<b>\$ 1,285</b>	<b>\$ 1,285</b>	<b>\$ 230</b>	<b>21.8%</b>
				OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 34,675	\$ 104,432	\$ 104,432	\$ 104,432	\$ 104,432	\$ -	0.0%
					POSTAGE	\$ 8	\$ 50	\$ 10	\$ 10	\$ 10	\$ (40)	-80.0%
					PRINTING	\$ 1,746	\$ 1,700	\$ 3,050	\$ 1,700	\$ 1,700	\$ -	0.0%
					TELEPHONE	\$ 790	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
					TRAVEL	\$ 10,333	\$ 7,975	\$ 14,560	\$ 14,560	\$ 14,560	\$ 6,585	82.6%
				<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 47,552</b>	<b>\$ 114,157</b>	<b>\$ 122,052</b>	<b>\$ 120,702</b>	<b>\$ 120,702</b>	<b>\$ 6,545</b>	<b>5.7%</b>
				PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				<b>PURCHASED PROPERTY SERVICE Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
				SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,887	\$ 5,847	\$ 4,894	\$ 4,894	\$ 4,894	\$ (953)	-16.3%
		FICA		\$ 51,442	\$ 66,941	\$ 67,243	\$ 67,243	\$ 67,243	\$ 302	0.5%		
		GROUP INSURANCE		\$ 177,918	\$ 246,980	\$ 212,368	\$ 212,368	\$ 212,368	\$ (34,612)	-14.0%		
		OVERTIME		\$ 10,674	\$ -	\$ 10,875	\$ 10,875	\$ 10,875	\$ 10,875	#DIV/0!		
		PART TIME		\$ 26,046	\$ 52,000	\$ 20,250	\$ 20,250	\$ 20,250	\$ (31,750)	-61.1%		
		REGULAR		\$ 649,263	\$ 810,411	\$ 835,836	\$ 835,836	\$ 835,836	\$ 25,425	3.1%		
		RETIREMENT		\$ 86,115	\$ 111,011	\$ 122,716	\$ 122,716	\$ 122,716	\$ 11,705	10.5%		
		TELEPHONE ALLOWANCE		\$ 7,262	\$ 8,340	\$ 7,920	\$ 7,920	\$ 7,920	\$ (420)	-5.0%		
		WORKERS COMP		\$ 13,716	\$ 17,830	\$ 17,531	\$ 17,531	\$ 17,531	\$ (299)	-1.7%		
	<b>SALARIES &amp; BENEFITS Total</b>			<b>\$ 1,027,322</b>	<b>\$ 1,319,360</b>	<b>\$ 1,299,633</b>	<b>\$ 1,299,633</b>	<b>\$ 1,299,633</b>	<b>\$ (19,727)</b>	<b>-1.5%</b>		
	SUPPLIES	DEPARTMENTAL SUPPLIES		\$ 55,192	\$ 42,100	\$ 57,700	\$ 25,000	\$ 25,000	\$ (17,100)	-40.6%		
	<b>SUPPLIES Total</b>			<b>\$ 55,192</b>	<b>\$ 42,100</b>	<b>\$ 57,700</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ (17,100)</b>	<b>-40.6%</b>		
	<b>Inspections Total</b>			<b>\$ 1,230,575</b>	<b>\$ 1,616,847</b>	<b>\$ 1,623,965</b>	<b>\$ 1,589,915</b>	<b>\$ 1,589,915</b>	<b>\$ (26,932)</b>	<b>-1.7%</b>		
	Integrated Solid Waste	CAPITAL OUTLAY		EQUIPMENT	\$ 55,334	\$ 60,000	\$ 155,400	\$ 155,400	\$ 155,400	\$ 95,400	159.0%	
				OTHER IMPROVEMENTS	\$ 6,888	\$ 98,200	\$ 12,000	\$ 12,000	\$ 12,000	\$ (86,200)	-87.8%	
		<b>CAPITAL OUTLAY Total</b>		<b>\$ 62,222</b>	<b>\$ 158,200</b>	<b>\$ 167,400</b>	<b>\$ 167,400</b>	<b>\$ 167,400</b>	<b>\$ 9,200</b>	<b>5.8%</b>		
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 237	\$ 300	\$ 240	\$ 200	\$ 200	\$ (100)	-33.3%		
			VEHICLE MILEAGE	\$ 30,808	\$ 31,265	\$ 30,000	\$ 30,000	\$ 30,000	\$ (1,265)	-4.0%		
		<b>INTERNAL SERVICE CHARGES Total</b>		<b>\$ 31,045</b>	<b>\$ 31,565</b>	<b>\$ 30,240</b>	<b>\$ 30,200</b>	<b>\$ 30,200</b>	<b>\$ (1,365)</b>	<b>-4.3%</b>		
		OTHER PROFESSIONAL SERVICES	MAINT & REPAIR BLDG/GRND	\$ 21,681	\$ 20,000	\$ 21,700	\$ 21,700	\$ 21,700	\$ 1,700	8.5%		
			MAINT & REPAIR EQUIPMENT	\$ 24,125	\$ 29,000	\$ 24,125	\$ 24,125	\$ 24,125	\$ (4,875)	-16.8%		
			MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PROFESSIONAL SERVICES	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		<b>OTHER PROFESSIONAL SERVICES Total</b>		<b>\$ 45,956</b>	<b>\$ 49,000</b>	<b>\$ 45,825</b>	<b>\$ 45,825</b>	<b>\$ 45,825</b>	<b>\$ (3,175)</b>	<b>-6.5%</b>		
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CONTRACTED SERVICES	\$ 38,108	\$ 40,000	\$ 38,110	\$ 60,000	\$ 60,000	\$ 20,000	50.0%		
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			LANDFILL CHARGES	\$ 289,826	\$ 288,600	\$ 290,000	\$ 280,000	\$ 280,000	\$ (8,600)	-3.0%		
			POSTAGE	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ (25)	-100.0%		
			PRINTING	\$ 2,172	\$ 2,000	\$ 2,175	\$ 500	\$ 500	\$ (1,500)	-75.0%		
			STAFF TRAINING	\$ -	\$ 200	\$ 250	\$ 250	\$ 250	\$ 50	25.0%		
			TELEPHONE	\$ 9,232	\$ 14,300	\$ 9,250	\$ 9,250	\$ 9,250	\$ (5,050)	-35.3%		
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			UNIFORMS	\$ 1,409	\$ 1,500	\$ 1,610	\$ 1,610	\$ 1,610	\$ 110	7.3%		
		<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 340,746</b>	<b>\$ 346,625</b>	<b>\$ 341,395</b>	<b>\$ 351,610</b>	<b>\$ 351,610</b>	<b>\$ 4,985</b>	<b>1.4%</b>		

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Integrated Solid Waste	RENTAL	BUILDINGS	\$ 10,252	\$ 10,903	\$ 10,300	\$ 10,300	\$ 10,300	\$ (603)	-5.5%		
		<b>RENTAL Total</b>		<b>\$ 10,252</b>	<b>\$ 10,903</b>	<b>\$ 10,300</b>	<b>\$ 10,300</b>	<b>\$ 10,300</b>	<b>\$ (603)</b>	<b>-5.5%</b>		
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,816	\$ 5,658	\$ 4,489	\$ 4,489	\$ 4,489	\$ (1,169)	-20.7%		
			FICA	\$ 36,106	\$ 36,878	\$ 41,543	\$ 41,543	\$ 41,543	\$ 4,665	12.6%		
			GROUP INSURANCE	\$ 160,126	\$ 175,486	\$ 179,186	\$ 179,186	\$ 179,186	\$ 3,700	2.1%		
			OVERTIME	\$ 15,975	\$ 25,151	\$ 15,979	\$ 15,979	\$ 15,979	\$ (9,172)	-36.5%		
			PART TIME	\$ 62,180	\$ 39,272	\$ 62,668	\$ 62,668	\$ 62,668	\$ 23,396	59.6%		
			REGULAR	\$ 428,960	\$ 410,065	\$ 457,687	\$ 457,687	\$ 457,687	\$ 47,622	11.6%		
			RETIREMENT	\$ 58,148	\$ 64,479	\$ 73,422	\$ 73,422	\$ 73,422	\$ 8,943	13.9%		
			TELEPHONE ALLOWANCE	\$ 1,266	\$ 1,920	\$ 2,220	\$ 2,220	\$ 2,220	\$ 300	15.6%		
			WORKERS COMP	\$ 41,659	\$ 39,877	\$ 44,960	\$ 44,960	\$ 44,960	\$ 5,083	12.7%		
			<b>SALARIES &amp; BENEFITS Total</b>	<b>\$ 809,236</b>	<b>\$ 798,786</b>	<b>\$ 882,153</b>	<b>\$ 882,154</b>	<b>\$ 882,154</b>	<b>\$ 83,368</b>	<b>10.4%</b>		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,388	\$ 5,000	\$ 3,400	\$ 3,400	\$ 3,400	\$ (1,600)	-32.0%	
				GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				MEDICAL-HEP B	\$ 140	\$ 180	\$ 150	\$ 150	\$ 150	\$ (30)	-16.7%	
				SMALL TOOLS & EQUIPMENT	\$ 1,222	\$ 1,500	\$ 1,225	\$ 1,225	\$ 1,225	\$ (275)	-18.3%	
			<b>SUPPLIES Total</b>	<b>\$ 4,749</b>	<b>\$ 6,680</b>	<b>\$ 4,775</b>	<b>\$ 4,775</b>	<b>\$ 4,775</b>	<b>\$ (1,905)</b>	<b>-28.5%</b>		
			<b>Integrated Solid Waste Total</b>	<b>\$ 1,304,207</b>	<b>\$ 1,401,759</b>	<b>\$ 1,482,088</b>	<b>\$ 1,492,264</b>	<b>\$ 1,492,264</b>	<b>\$ 90,505</b>	<b>6.5%</b>		
			Lexington City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 267,847	\$ 274,847	\$ 279,700	\$ 279,700	\$ 279,700	\$ 4,853	1.8%
			<b>CAPITAL OUTLAY - CATEGORY II Total</b>	<b>\$ 267,847</b>	<b>\$ 274,847</b>	<b>\$ 279,700</b>	<b>\$ 279,700</b>	<b>\$ 279,700</b>	<b>\$ 4,853</b>	<b>1.8%</b>		
			OPERATING	SCHOOL CURRENT EXPENSE	\$ 4,101,916	\$ 4,248,141	\$ 4,360,000	\$ 4,360,000	\$ 4,360,000	\$ 111,859	2.6%	
			<b>OPERATING Total</b>	<b>\$ 4,101,916</b>	<b>\$ 4,248,141</b>	<b>\$ 4,360,000</b>	<b>\$ 4,360,000</b>	<b>\$ 4,360,000</b>	<b>\$ 111,859</b>	<b>2.6%</b>		
			<b>Lexington City Schools Total</b>	<b>\$ 4,369,763</b>	<b>\$ 4,522,988</b>	<b>\$ 4,639,700</b>	<b>\$ 4,639,700</b>	<b>\$ 4,639,700</b>	<b>\$ 116,712</b>	<b>2.6%</b>		
			Library	CAPITAL OUTLAY	EQUIPMENT	\$ 46,976	\$ -	\$ 27,342	\$ -	\$ -	\$ -	#DIV/0!
				OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>CAPITAL OUTLAY Total</b>	<b>\$ 46,976</b>	<b>\$ -</b>	<b>\$ 27,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 7,409	\$ 8,000	\$ 7,415	\$ 4,840	\$ 4,840	\$ (3,160)	-39.5%	
				VEHICLE MILEAGE	\$ 1,081	\$ 1,500	\$ 1,500	\$ 1,200	\$ 1,200	\$ (300)	-20.0%	
			<b>INTERNAL SERVICE CHARGES Total</b>	<b>\$ 8,490</b>	<b>\$ 9,500</b>	<b>\$ 8,915</b>	<b>\$ 6,040</b>	<b>\$ 6,040</b>	<b>\$ (3,460)</b>	<b>-36.4%</b>		
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,684	\$ 1,885	\$ 2,191	\$ 1,600	\$ 1,600	\$ (285)	-15.1%	
				MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			<b>OTHER EXPENDITURES Total</b>	<b>\$ 1,684</b>	<b>\$ 1,885</b>	<b>\$ 2,191</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ (285)</b>	<b>-15.1%</b>		
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 154,022	\$ 181,683	\$ 194,865	\$ 194,200	\$ 194,200	\$ 12,517	6.9%	
		POSTAGE	\$ 3,153	\$ 3,000	\$ 5,000	\$ 3,500	\$ 3,500	\$ 500	16.7%			
		PRINTING	\$ 2,008	\$ 1,660	\$ 3,000	\$ 2,000	\$ 2,000	\$ 340	20.5%			
		STAFF TRAINING	\$ 4,335	\$ 2,660	\$ 4,923	\$ 4,923	\$ 4,923	\$ 2,263	85.1%			
		TELEPHONE	\$ 85,656	\$ 92,000	\$ 122,850	\$ 112,850	\$ 112,850	\$ 20,850	22.7%			
		TRAVEL	\$ 8,258	\$ 6,500	\$ 17,017	\$ 17,017	\$ 17,017	\$ 10,517	161.8%			
	<b>OTHER PURCHASED SERVICES Total</b>	<b>\$ 257,432</b>	<b>\$ 287,503</b>	<b>\$ 347,655</b>	<b>\$ 334,490</b>	<b>\$ 334,490</b>	<b>\$ 46,987</b>	<b>16.3%</b>				
	PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		MAINT & REPAIR EQUIPMENT	\$ 428	\$ 300	\$ 1,000	\$ 300	\$ 300	\$ -	0.0%			
	<b>PURCHASED PROPERTY SERVICE Total</b>	<b>\$ 428</b>	<b>\$ 300</b>	<b>\$ 1,000</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>0.0%</b>				
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 25,776	\$ 26,347	\$ 28,042	\$ 28,174	\$ 28,174	\$ 1,827	6.9%			
		FICA	\$ 150,643	\$ 171,857	\$ 193,910	\$ 193,768	\$ 193,768	\$ 21,911	12.7%			
		GROUP INSURANCE	\$ 569,337	\$ 638,781	\$ 663,650	\$ 663,650	\$ 663,650	\$ 24,869	3.9%			
		OVERTIME	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		PART TIME	\$ 337,224	\$ 323,676	\$ 378,548	\$ 373,838	\$ 373,838	\$ 50,162	15.5%			
		REGULAR	\$ 1,718,812	\$ 1,895,930	\$ 2,144,581	\$ 2,146,937	\$ 2,146,937	\$ 251,007	13.2%			
		RETIREMENT	\$ 230,269	\$ 264,967	\$ 313,674	\$ 313,478	\$ 313,478	\$ 48,511	18.3%			
		TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ 540	\$ -	0.0%			
		WORKERS COMP	\$ 4,667	\$ 4,320	\$ 4,890	\$ 4,879	\$ 4,879	\$ 559	12.9%			
	<b>SALARIES &amp; BENEFITS Total</b>	<b>\$ 3,037,275</b>	<b>\$ 3,326,418</b>	<b>\$ 3,727,834</b>	<b>\$ 3,725,264</b>	<b>\$ 3,725,264</b>	<b>\$ 398,846</b>	<b>12.0%</b>				
	SUPPLIES	BOOKS	\$ 196,973	\$ 210,000	\$ 231,000	\$ 210,000	\$ 210,000	\$ -	0.0%			
		DEPARTMENTAL SUPPLIES	\$ 121,112	\$ 132,518	\$ 141,700	\$ 129,700	\$ 129,700	\$ (2,818)	-2.1%			
		PERIODICALS	\$ 22,539	\$ 24,500	\$ 32,000	\$ 27,000	\$ 27,000	\$ 2,500	10.2%			
	<b>SUPPLIES Total</b>	<b>\$ 340,623</b>	<b>\$ 367,018</b>	<b>\$ 404,700</b>	<b>\$ 366,700</b>	<b>\$ 366,700</b>	<b>\$ (318)</b>	<b>-0.1%</b>				
	<b>Library Total</b>	<b>\$ 3,692,909</b>	<b>\$ 3,992,624</b>	<b>\$ 4,519,638</b>	<b>\$ 4,434,394</b>	<b>\$ 4,434,394</b>	<b>\$ 441,770</b>	<b>11.1%</b>				
	Operating Transfers	OTHER FINANCING USES	AIRPORT CAPITAL PROJECT	\$ 3,816,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%		
		AIRPORT FUND	\$ 119,317	\$ 119,317	\$ 119,317	\$ 102,650	\$ 102,650	\$ (16,667)	-14.0%			
		CAPITAL RESERVE FUND	\$ 28,063,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		COUNTY CAPITAL PROJECTS	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		ECONOMIC DEV. RESERVE	\$ 345,795	\$ 416,118	\$ 900,000	\$ 900,000	\$ 900,000	\$ 483,882	116.3%			
		JTEC FUND	\$ 269,682	\$ 269,682	\$ -	\$ -	\$ -	\$ (269,682)	-100.0%			
		MENTAL HEALTH FUND	\$ 797,900	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%			
		SCHOOL C/O-CATAGORY I	\$ 4,225,690	\$ 3,795,192	\$ 4,302,334	\$ 4,302,334	\$ 4,302,334	\$ 507,142	13.4%			
		SEWER FUND	\$ 900,950	\$ -	\$ 569,308	\$ 569,308	\$ 569,308	\$ 569,308	\$ 569,308	#DIV/0!		
		TRANSPORTATION FUND	\$ 102,839	\$ 107,326	\$ 107,326	\$ 107,000	\$ 107,000	\$ (326)	-0.3%			
	<b>OTHER FINANCING USES Total</b>	<b>\$ 39,242,510</b>	<b>\$ 5,484,702</b>	<b>\$ 6,775,352</b>	<b>\$ 6,758,359</b>	<b>\$ 6,758,359</b>	<b>\$ 1,273,657</b>	<b>23.2%</b>				
	<b>Operating Transfers Total</b>	<b>\$ 39,242,510</b>	<b>\$ 5,484,702</b>	<b>\$ 6,775,352</b>	<b>\$ 6,758,359</b>	<b>\$ 6,758,359</b>	<b>\$ 1,273,657</b>	<b>23.2%</b>				

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Planning	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		<b>CAPITAL OUTLAY Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 609	\$ 960	\$ 900	\$ 620	\$ 620	\$ (340)	-35.4%		
			VEHICLE MILEAGE	\$ 8,687	\$ 10,000	\$ 8,700	\$ 6,500	\$ 6,500	\$ (3,500)	-35.0%		
		<b>INTERNAL SERVICE CHARGES Total</b>		<b>\$ 9,296</b>	<b>\$ 10,960</b>	<b>\$ 9,600</b>	<b>\$ 7,120</b>	<b>\$ 7,120</b>	<b>\$ (3,840)</b>	<b>-35.0%</b>		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 220	\$ 250	\$ 775	\$ 250	\$ 250	\$ -	0.0%		
		<b>OTHER EXPENDITURES Total</b>		<b>\$ 220</b>	<b>\$ 250</b>	<b>\$ 775</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>0.0%</b>		
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 9,075	\$ 8,500	\$ 14,000	\$ 10,000	\$ 10,000	\$ 1,500	17.6%		
		<b>OTHER PROFESSIONAL SERVICES Total</b>		<b>\$ 9,075</b>	<b>\$ 8,500</b>	<b>\$ 14,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 1,500</b>	<b>17.6%</b>		
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 2,832	\$ 2,200	\$ 3,000	\$ 3,000	\$ 3,000	\$ 800	36.4%		
			CONTRACTED SERVICES	\$ 35,713	\$ 35,000	\$ 56,188	\$ 56,188	\$ 56,188	\$ 21,188	60.5%		
			POSTAGE	\$ 3,324	\$ 2,100	\$ 4,000	\$ 4,000	\$ 4,000	\$ 1,900	90.5%		
			PRINTING	\$ 546	\$ 500	\$ 550	\$ 550	\$ 550	\$ 50	10.0%		
			TELEPHONE	\$ 1,058	\$ 1,500	\$ 2,304	\$ 1,000	\$ 1,000	\$ (500)	-33.3%		
			TRAVEL	\$ 150	\$ 950	\$ 1,600	\$ 1,600	\$ 1,600	\$ 650	68.4%		
		<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 43,623</b>	<b>\$ 42,250</b>	<b>\$ 67,642</b>	<b>\$ 66,338</b>	<b>\$ 66,338</b>	<b>\$ 24,088</b>	<b>57.0%</b>		
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 154	\$ 350	\$ 155	\$ 155	\$ 155	\$ (195)	-55.7%		
		<b>PURCHASED PROPERTY SERVICE Total</b>		<b>\$ 154</b>	<b>\$ 350</b>	<b>\$ 155</b>	<b>\$ 155</b>	<b>\$ 155</b>	<b>\$ (195)</b>	<b>-55.7%</b>		
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,307	\$ 6,645	\$ 7,429	\$ 7,429	\$ 7,429	\$ 784	11.8%		
			FICA	\$ 23,209	\$ 36,837	\$ 29,838	\$ 29,867	\$ 29,867	\$ (6,970)	-18.9%		
			GROUP INSURANCE	\$ 71,167	\$ 77,994	\$ 92,911	\$ 92,911	\$ 92,911	\$ 14,917	19.1%		
			OVERTIME	\$ 196	\$ 860	\$ 460	\$ 460	\$ 460	\$ (400)	-46.5%		
			REGULAR	\$ 313,714	\$ 337,378	\$ 402,933	\$ 402,933	\$ 402,933	\$ 65,555	19.4%		
			RETIREMENT	\$ 41,444	\$ 45,983	\$ 56,075	\$ 56,129	\$ 56,129	\$ 10,146	22.1%		
			TELEPHONE ALLOWANCE	\$ 903	\$ 1,200	\$ 900	\$ 900	\$ 900	\$ (300)	-25.0%		
			WORKERS COMP	\$ 7,721	\$ 9,190	\$ 7,068	\$ 7,070	\$ 7,070	\$ (2,120)	-23.1%		
		<b>SALARIES &amp; BENEFITS Total</b>		<b>\$ 464,660</b>	<b>\$ 516,087</b>	<b>\$ 597,614</b>	<b>\$ 597,699</b>	<b>\$ 597,699</b>	<b>\$ 81,612</b>	<b>15.8%</b>		
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,397	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%		
			SMALL TOOLS & EQUIPMENT	\$ -	\$ 1,300	\$ 175	\$ 175	\$ 175	\$ (1,125)	-86.5%		
		<b>SUPPLIES Total</b>		<b>\$ 2,397</b>	<b>\$ 3,800</b>	<b>\$ 2,675</b>	<b>\$ 2,675</b>	<b>\$ 2,675</b>	<b>\$ (1,125)</b>	<b>-29.6%</b>		
		<b>Planning Total</b>		<b>\$ 529,424</b>	<b>\$ 582,197</b>	<b>\$ 692,461</b>	<b>\$ 684,237</b>	<b>\$ 684,237</b>	<b>\$ 102,040</b>	<b>17.5%</b>		
		Public Health	Public Health	CAPITAL OUTLAY	EQUIPMENT	\$ 71,463	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
					OTHER IMPROVEMENTS	\$ 3,695	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				<b>CAPITAL OUTLAY Total</b>		<b>\$ 75,158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
				INSURANCE	OTHER	\$ 7,100	\$ 7,100	\$ 7,500	\$ 7,500	\$ 7,500	\$ 400	5.6%
				<b>INSURANCE Total</b>		<b>\$ 7,100</b>	<b>\$ 7,100</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ 400</b>	<b>5.6%</b>
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 16,621	\$ 13,200	\$ 13,160	\$ 10,020	\$ 10,020	\$ (3,180)	-24.1%
					VEHICLE MILEAGE	\$ 31,371	\$ 32,000	\$ 32,000	\$ 31,000	\$ 31,000	\$ (1,000)	-3.1%
				<b>INTERNAL SERVICE CHARGES Total</b>		<b>\$ 47,992</b>	<b>\$ 45,200</b>	<b>\$ 45,160</b>	<b>\$ 41,020</b>	<b>\$ 41,020</b>	<b>\$ (4,180)</b>	<b>-9.2%</b>
				OTHER EXPENDITURES	CUSTOMER SERV INCENTIVES	\$ 700	\$ 1,000	\$ 1,000	\$ 700	\$ 700	\$ (300)	-30.0%
					DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
					MISCELLANEOUS EXPENSE	\$ 1,715	\$ 2,000	\$ 3,000	\$ 1,500	\$ 1,500	\$ (500)	-25.0%
				<b>OTHER EXPENDITURES Total</b>		<b>\$ 2,415</b>	<b>\$ 3,000</b>	<b>\$ 4,000</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ (800)</b>	<b>-26.7%</b>
				OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 144,453	\$ 221,650	\$ 252,512	\$ 181,000	\$ 181,000	\$ (40,650)	-18.3%
				<b>OTHER PROFESSIONAL SERVICES Total</b>		<b>\$ 144,453</b>	<b>\$ 221,650</b>	<b>\$ 252,512</b>	<b>\$ 181,000</b>	<b>\$ 181,000</b>	<b>\$ (40,650)</b>	<b>-18.3%</b>
OTHER PURCHASED SERVICES	ADVERTISING			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	CONTRACTED SERVICES			\$ 173,988	\$ 215,543	\$ 226,693	\$ 226,693	\$ 226,693	\$ 11,150	5.2%		
	POSTAGE			\$ 7,250	\$ 13,310	\$ 14,000	\$ 9,000	\$ 9,000	\$ (4,310)	-32.4%		
	PRINTING			\$ 7,244	\$ 8,975	\$ 9,050	\$ 7,350	\$ 7,350	\$ (1,625)	-18.1%		
	SCHOOL HEALTH			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	STAFF TRAINING			\$ 11,584	\$ 35,100	\$ 32,300	\$ 32,300	\$ 32,300	\$ (2,800)	-8.0%		
	TELEPHONE			\$ 18,356	\$ 19,000	\$ 24,800	\$ 24,800	\$ 24,800	\$ 5,800	30.5%		
	TRANSPORTATION			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TRAVEL			\$ 83,841	\$ 84,782	\$ 76,000	\$ 76,000	\$ 76,000	\$ (8,782)	-10.4%		
	DEPARTMENT SUPPLIES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>OTHER PURCHASED SERVICES Total</b>				<b>\$ 302,263</b>	<b>\$ 376,710</b>	<b>\$ 382,843</b>	<b>\$ 376,143</b>	<b>\$ 376,143</b>	<b>\$ (567)</b>	<b>-0.2%</b>		
PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT			\$ 583	\$ 615	\$ 2,000	\$ 600	\$ 600	\$ (15)	-2.4%		
<b>PURCHASED PROPERTY SERVICE Total</b>				<b>\$ 583</b>	<b>\$ 615</b>	<b>\$ 2,000</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ (15)</b>	<b>-2.4%</b>		
RENTAL	BUILDINGS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
<b>RENTAL Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>		
SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY			\$ 54,926	\$ 57,272	\$ 51,323	\$ 50,945	\$ 50,945	\$ (6,327)	-11.0%		
	FICA			\$ 324,760	\$ 400,414	\$ 450,877	\$ 423,673	\$ 423,673	\$ 23,259	5.8%		
	GROUP INSURANCE			\$ 1,340,057	\$ 1,402,252	\$ 1,334,549	\$ 1,294,728	\$ 1,294,728	\$ (107,524)	-7.7%		
	OVERTIME			\$ 34,074	\$ 16,029	\$ 26,462	\$ 19,105	\$ 19,105	\$ 3,076	19.2%		
	PART TIME			\$ 20,620	\$ 32,215	\$ 35,315	\$ 12,500	\$ 12,500	\$ (19,715)	-61.2%		
	REGULAR			\$ 4,403,574	\$ 5,211,530	\$ 5,692,221	\$ 5,355,583	\$ 5,355,583	\$ 144,053	2.8%		
	RETIREMENT			\$ 581,450	\$ 702,780	\$ 846,285	\$ 797,957	\$ 797,957	\$ 95,177	13.5%		
	TELEPHONE ALLOWANCE			\$ 18,701	\$ 21,360	\$ 17,040	\$ 19,980	\$ 19,980	\$ (1,380)	-6.5%		
	WORKERS COMP			\$ 64,171	\$ 88,408	\$ 108,763	\$ 100,560	\$ 100,560	\$ 12,152	13.7%		

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Public Health	<b>SALARIES &amp; BENEFITS Total</b>		\$ 6,842,332	\$ 7,932,260	\$ 8,562,835	\$ 8,075,031	\$ 8,075,031	\$ 142,771	1.8%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 196,725	\$ 258,688	\$ 139,460	\$ 139,460	\$ 139,460	\$ (119,228)	-46.1%	
			INT CHARGE-TELEPHONE	\$ 3,037	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.0%	
			MEDICAL SUPPLIES	\$ 198,300	\$ 218,744	\$ 228,744	\$ 228,744	\$ 228,744	\$ 10,000	4.6%	
		<b>SUPPLIES Total</b>		\$ 398,062	\$ 479,232	\$ 370,004	\$ 370,004	\$ 370,004	\$ (109,228)	-22.8%	
		<b>Public Health Total</b>		\$ 7,820,358	\$ 9,065,767	\$ 9,626,854	\$ 9,053,498	\$ 9,053,498	\$ (12,269)	-0.1%	
		Recreation	<b>CAPITAL OUTLAY</b>		\$ 76,779	\$ 65,000	\$ 280,620	\$ 190,620	\$ 190,620	\$ 125,620	193.3%
				EQUIPMENT	\$ 76,779	\$ 65,000	\$ 280,620	\$ 190,620	\$ 190,620	\$ 125,620	193.3%
				OTHER IMPROVEMENTS	\$ 6,061	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			<b>CAPITAL OUTLAY Total</b>		\$ 82,840	\$ 85,000	\$ 300,620	\$ 210,620	\$ 210,620	\$ 125,620	147.8%
	INTERNAL SERVICE CHARGES		INT CHARGE-TELEPHONE	\$ 857	\$ 1,000	\$ 1,000	\$ 750	\$ 750	\$ (250)	-25.0%	
			VEHICLE MILEAGE	\$ 37,929	\$ 31,800	\$ 36,055	\$ 36,055	\$ 36,055	\$ 4,255	13.4%	
	<b>INTERNAL SERVICE CHARGES Total</b>		\$ 38,786	\$ 32,800	\$ 37,055	\$ 36,805	\$ 36,805	\$ 4,005	12.2%		
	OTHER EXPENDITURES		DUES & SUBSCRIPTIONS	\$ 1,350	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%	
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>OTHER EXPENDITURES Total</b>		\$ 1,350	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%		
	OTHER PURCHASED SERVICES		ADVERTISING	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	#DIV/0!	
			CONTRACTED SERVICES	\$ 227,995	\$ 147,600	\$ 147,850	\$ 147,850	\$ 147,850	\$ 250	0.2%	
			POSTAGE	\$ 1,434	\$ 2,000	\$ 1,435	\$ 200	\$ 200	\$ (1,800)	-90.0%	
			PRINTING	\$ 3,262	\$ 2,765	\$ 2,250	\$ 2,250	\$ 2,250	\$ (515)	-18.6%	
			TELEPHONE	\$ 6,093	\$ 7,100	\$ 19,205	\$ 19,205	\$ 19,205	\$ 12,105	170.5%	
			TRAVEL	\$ 3,620	\$ 4,500	\$ 7,525	\$ 7,000	\$ 7,000	\$ 2,500	55.6%	
	<b>OTHER PURCHASED SERVICES Total</b>		\$ 242,404	\$ 163,965	\$ 180,265	\$ 177,505	\$ 177,505	\$ 13,540	8.3%		
	PURCHASED PROPERTY SERVICE		MAINT & REPAIR BLDG/GRND	\$ 55,999	\$ 57,500	\$ 108,000	\$ 83,000	\$ 83,000	\$ 25,500	44.3%	
			MAINT & REPAIR EQUIPMENT	\$ -	\$ 500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,000	400.0%	
			UTILITIES	\$ 62,800	\$ 78,900	\$ 77,800	\$ 77,800	\$ 77,800	\$ (1,100)	-1.4%	
	<b>PURCHASED PROPERTY SERVICE Total</b>		\$ 118,799	\$ 136,900	\$ 188,300	\$ 163,300	\$ 163,300	\$ 26,400	19.3%		
	SALARIES & BENEFITS		BONUS-CHMAS & LONGEVITY	\$ 3,310	\$ 3,833	\$ 2,973	\$ 2,973	\$ 2,973	\$ (860)	-22.4%	
			FICA	\$ 46,051	\$ 51,076	\$ 58,878	\$ 58,907	\$ 58,907	\$ 7,831	15.3%	
			GROUP INSURANCE	\$ 106,751	\$ 129,990	\$ 146,003	\$ 146,003	\$ 146,003	\$ 16,013	12.3%	
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PART TIME	\$ 202,431	\$ 173,418	\$ 269,169	\$ 269,169	\$ 269,169	\$ 95,751	55.2%	
			REGULAR	\$ 416,762	\$ 432,843	\$ 499,859	\$ 499,860	\$ 499,860	\$ 67,017	15.5%	
			RETIREMENT	\$ 55,717	\$ 65,979	\$ 79,119	\$ 79,173	\$ 79,173	\$ 13,194	20.0%	
			TELEPHONE ALLOWANCE	\$ 2,286	\$ 2,640	\$ 2,940	\$ 2,940	\$ 2,940	\$ 300	11.4%	
			WORKERS COMP	\$ 15,096	\$ 13,759	\$ 18,855	\$ 18,855	\$ 18,855	\$ 5,096	37.0%	
	<b>SALARIES &amp; BENEFITS Total</b>		\$ 848,404	\$ 873,538	\$ 1,077,796	\$ 1,077,880	\$ 1,077,880	\$ 204,342	23.4%		
	SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 33,706	\$ 25,200	\$ 35,200	\$ 25,200	\$ 25,200	\$ -	0.0%	
			GAS-OIL-DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SUMMER PLAYGRND OPER.	\$ 2,435	\$ 5,000	\$ 7,000	\$ 2,500	\$ 2,500	\$ (2,500)	-50.0%	
	<b>SUPPLIES Total</b>		\$ 36,141	\$ 30,200	\$ 42,200	\$ 27,700	\$ 27,700	\$ (2,500)	-8.3%		
	<b>Recreation Total</b>		\$ 1,368,724	\$ 1,323,903	\$ 1,827,736	\$ 1,695,310	\$ 1,695,310	\$ 371,407	28.1%		
	Register of Deeds		<b>CAPITAL OUTLAY</b>		\$ -	\$ -	\$ 1,700	\$ -	\$ -	\$ -	#DIV/0!
				EQUIPMENT	\$ -	\$ -	\$ 1,700	\$ -	\$ -	\$ -	#DIV/0!
			<b>CAPITAL OUTLAY Total</b>		\$ -	\$ -	\$ 1,700	\$ -	\$ -	\$ -	#DIV/0!
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 395	\$ 520	\$ 400	\$ 400	\$ 400	\$ (120)	-23.1%
		<b>INTERNAL SERVICE CHARGES Total</b>		\$ 395	\$ 520	\$ 400	\$ 400	\$ 400	\$ (120)	-23.1%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 708	\$ 785	\$ 875	\$ 875	\$ 875	\$ 90	11.5%	
		<b>OTHER EXPENDITURES Total</b>		\$ 708	\$ 785	\$ 875	\$ 875	\$ 875	\$ 90	11.5%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 3,947	\$ 3,950	\$ 3,950	\$ 4,000	\$ 4,000	\$ 50	1.3%	
			CONTRACTS-PRESERVATION	\$ 35,561	\$ 45,500	\$ 38,500	\$ 38,500	\$ 38,500	\$ (7,000)	-15.4%	
			POSTAGE	\$ 1,523	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.0%	
			PRINTING	\$ 370	\$ 400	\$ 1,200	\$ 400	\$ 400	\$ -	0.0%	
			TELEPHONE	\$ 984	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 300	42.9%	
			TRAVEL	\$ 2,434	\$ 2,965	\$ 4,650	\$ 4,650	\$ 4,650	\$ 1,685	56.8%	
		<b>OTHER PURCHASED SERVICES Total</b>		\$ 44,819	\$ 55,115	\$ 50,900	\$ 50,150	\$ 50,150	\$ (4,965)	-9.0%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 5,576	\$ 5,985	\$ 6,515	\$ 6,515	\$ 6,515	\$ 530	8.9%	
			FICA	\$ 23,296	\$ 27,010	\$ 29,836	\$ 29,836	\$ 29,836	\$ 2,826	10.5%	
			GROUP INSURANCE	\$ 94,890	\$ 103,992	\$ 106,184	\$ 106,184	\$ 106,184	\$ 2,192	2.1%	
			REGULAR	\$ 329,741	\$ 345,361	\$ 382,315	\$ 382,315	\$ 382,315	\$ 36,954	10.7%	
			RETIREMENT	\$ 62,690	\$ 47,944	\$ 56,201	\$ 56,201	\$ 56,201	\$ 8,257	17.2%	
			TRAVEL ALLOWANCE	\$ 1,083	\$ 1,184	\$ 1,184	\$ 1,184	\$ 1,184	\$ -	0.0%	
		WORKERS COMP	\$ 538	\$ 562	\$ 622	\$ 622	\$ 622	\$ 60	10.7%		
	<b>SALARIES &amp; BENEFITS Total</b>		\$ 517,814	\$ 532,038	\$ 582,858	\$ 582,857	\$ 582,857	\$ 50,819	9.6%		
	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 11,076	\$ 15,000	\$ 32,300	\$ 25,000	\$ 25,000	\$ 10,000	66.7%		
		PRESERVATION FUND	\$ 1,960	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ (1,000)	-16.7%		
	<b>SUPPLIES Total</b>		\$ 13,036	\$ 21,000	\$ 37,300	\$ 30,000	\$ 30,000	\$ 9,000	42.9%		
	<b>Register of Deeds Total</b>		\$ 576,772	\$ 609,458	\$ 674,033	\$ 664,282	\$ 664,282	\$ 54,824	9.0%		
	Senior Services	<b>CAPITAL OUTLAY</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	<b>CAPITAL OUTLAY Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,858	\$ 3,000	\$ 2,860	\$ 2,860	\$ 2,860	\$ (140)	-4.7%		

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Senior Services	INTERNAL SERVICE CHARGES	VEHICLE MILEAGE	\$ 6,915	\$ 6,310	\$ 6,915	\$ 6,915	\$ 6,915	\$ 605	9.6%		
		<b>INTERNAL SERVICE CHARGES Total</b>		<b>\$ 9,773</b>	<b>\$ 9,310</b>	<b>\$ 9,775</b>	<b>\$ 9,775</b>	<b>\$ 9,775</b>	<b>\$ 465</b>	<b>5.0%</b>		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 6,631	\$ 4,973	\$ 5,058	\$ 5,058	\$ 5,058	\$ 85	1.7%		
		<b>OTHER EXPENDITURES Total</b>		<b>\$ 6,631</b>	<b>\$ 4,973</b>	<b>\$ 5,058</b>	<b>\$ 5,058</b>	<b>\$ 5,058</b>	<b>\$ 85</b>	<b>1.7%</b>		
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 191,632	\$ 199,365	\$ 196,890	\$ 196,890	\$ 196,890	\$ (2,475)	-1.2%		
			FOOD SERVICE CONTRACT	\$ 383,517	\$ 312,595	\$ 389,702	\$ 389,702	\$ 389,702	\$ 77,107	24.7%		
			POSTAGE	\$ 7,892	\$ 6,300	\$ 7,900	\$ 6,800	\$ 6,800	\$ 500	7.9%		
			PRINTING	\$ 5,682	\$ 2,300	\$ 5,685	\$ 2,300	\$ 2,300	\$ -	0.0%		
			SNAP INITIATIVE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TELEPHONE	\$ 4,322	\$ 5,000	\$ 1,280	\$ 5,000	\$ 5,000	\$ -	0.0%		
			TRANSPORTATION	\$ 364,299	\$ 318,207	\$ 342,000	\$ 342,000	\$ 342,000	\$ 23,793	7.5%		
			TRAVEL	\$ 22,528	\$ 22,000	\$ 25,542	\$ 25,542	\$ 25,542	\$ 3,542	16.1%		
			<b>OTHER PURCHASED SERVICES Total</b>	<b>\$ 979,872</b>	<b>\$ 865,767</b>	<b>\$ 968,999</b>	<b>\$ 968,234</b>	<b>\$ 968,234</b>	<b>\$ 102,467</b>	<b>11.8%</b>		
			OTHER SENIOR SERVICES EXPENDITURES	CRISIS PROGRAM	\$ 5,228	\$ 1,500	\$ 3,750	\$ 2,500	\$ 2,500	\$ 1,000	66.7%	
				SENIOR GAMES	\$ 3,401	\$ 5,225	\$ 4,525	\$ 3,500	\$ 3,500	\$ (1,725)	-33.0%	
				SPECIAL ACTIVITIES	\$ 33,217	\$ 27,850	\$ 29,920	\$ 29,920	\$ 29,920	\$ 2,070	7.4%	
				SPECIAL EVENTS	\$ 11,276	\$ 4,300	\$ 11,300	\$ 10,000	\$ 10,000	\$ 5,700	132.6%	
			<b>OTHER SENIOR SERVICES EXPENDITURES Total</b>	<b>\$ 53,122</b>	<b>\$ 38,875</b>	<b>\$ 49,495</b>	<b>\$ 45,920</b>	<b>\$ 45,920</b>	<b>\$ 7,045</b>	<b>18.1%</b>		
			PURCHASED PROPERTY SERVICE	UTILITIES	\$ 3,054	\$ 2,500	\$ 3,055	\$ 3,055	\$ 3,055	\$ 555	22.2%	
			<b>PURCHASED PROPERTY SERVICE Total</b>	<b>\$ 3,054</b>	<b>\$ 2,500</b>	<b>\$ 3,055</b>	<b>\$ 3,055</b>	<b>\$ 3,055</b>	<b>\$ 555</b>	<b>22.2%</b>		
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 14,761	\$ 16,538	\$ 18,741	\$ 18,741	\$ 18,741	\$ 2,203	13.3%	
				FICA	\$ 67,778	\$ 74,092	\$ 91,645	\$ 89,964	\$ 89,964	\$ 15,872	21.4%	
				GROUP INSURANCE	\$ 272,808	\$ 311,975	\$ 331,825	\$ 331,825	\$ 331,825	\$ 19,850	6.4%	
				OVERTIME	\$ 556	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				PART TIME	\$ 52,291	\$ 105,675	\$ 154,642	\$ 132,179	\$ 132,179	\$ 26,504	25.1%	
				REGULAR	\$ 866,948	\$ 917,838	\$ 1,063,939	\$ 1,063,198	\$ 1,063,198	\$ 145,360	15.8%	
				RETIREMENT	\$ 120,995	\$ 129,287	\$ 167,830	\$ 162,092	\$ 162,092	\$ 32,805	25.4%	
				TELEPHONE ALLOWANCE	\$ 751	\$ 540	\$ 540	\$ 540	\$ 540	\$ -	0.0%	
				WORKERS COMP	\$ 10,968	\$ 17,157	\$ 21,555	\$ 20,754	\$ 20,754	\$ 3,597	21.0%	
			<b>SALARIES &amp; BENEFITS Total</b>	<b>\$ 1,407,856</b>	<b>\$ 1,573,102</b>	<b>\$ 1,850,717</b>	<b>\$ 1,819,293</b>	<b>\$ 1,819,293</b>	<b>\$ 246,191</b>	<b>15.7%</b>		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 27,737	\$ 11,050	\$ 30,000	\$ 25,000	\$ 25,000	\$ 13,950	126.2%	
				FOOD PROGRAM SUPPLIES	\$ 9,811	\$ 4,620	\$ 5,000	\$ 5,000	\$ 5,000	\$ 380	8.2%	
				HOME MOBILITY AIDS	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	#DIV/0!	
				MEDICAL SUPPLIES	\$ 1,083	\$ 150	\$ 2,775	\$ 500	\$ 500	\$ 350	233.3%	
				PET FOOD PROGRAM SUPPLIES	\$ 1,512	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500	50.0%	
			<b>SUPPLIES Total</b>	<b>\$ 40,143</b>	<b>\$ 16,820</b>	<b>\$ 39,575</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 15,180</b>	<b>90.2%</b>		
			<b>Senior Services Total</b>	<b>\$ 2,500,451</b>	<b>\$ 2,511,347</b>	<b>\$ 2,926,674</b>	<b>\$ 2,883,335</b>	<b>\$ 2,883,335</b>	<b>\$ 371,988</b>	<b>14.8%</b>		
			Sheriff	CAPITAL OUTLAY	EQUIPMENT	\$ 875,344	\$ 961,137	\$ 1,778,604	\$ 1,481,352	\$ 1,481,352	\$ 520,215	54.1%
					OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				<b>CAPITAL OUTLAY Total</b>	<b>\$ 875,344</b>	<b>\$ 961,137</b>	<b>\$ 1,778,604</b>	<b>\$ 1,481,352</b>	<b>\$ 1,481,352</b>	<b>\$ 520,215</b>	<b>54.1%</b>	
				INSURANCE	GENERAL LIABILITY	\$ 180,695	\$ 75,000	\$ 180,700	\$ 180,700	\$ 180,700	\$ 105,700	140.9%
				<b>INSURANCE Total</b>	<b>\$ 180,695</b>	<b>\$ 75,000</b>	<b>\$ 180,700</b>	<b>\$ 180,700</b>	<b>\$ 180,700</b>	<b>\$ 105,700</b>	<b>140.9%</b>	
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 21,879	\$ 19,260	\$ 21,885	\$ 19,020	\$ 19,020	\$ (240)	-1.2%
					VEHICLE MILEAGE	\$ 830,049	\$ 1,357,371	\$ 1,292,858	\$ 1,153,234	\$ 1,153,234	\$ (204,137)	-15.0%
				<b>INTERNAL SERVICE CHARGES Total</b>	<b>\$ 851,928</b>	<b>\$ 1,376,631</b>	<b>\$ 1,314,743</b>	<b>\$ 1,172,254</b>	<b>\$ 1,172,254</b>	<b>\$ (204,377)</b>	<b>-14.8%</b>	
				OPERATING	CONTRACTED SERVICES	\$ -	\$ 104,317	\$ 115,710	\$ 105,000	\$ 105,000	\$ 683	0.7%
					DEPARTMENTAL SUPPLIES	\$ -	\$ 38,605	\$ 101,450	\$ 45,000	\$ 45,000	\$ 6,395	16.6%
					TRAVEL	\$ -	\$ 17,400	\$ 27,900	\$ 27,900	\$ 27,900	\$ 10,500	60.3%
				<b>OPERATING Total</b>	<b>\$ -</b>	<b>\$ 160,322</b>	<b>\$ 245,060</b>	<b>\$ 177,900</b>	<b>\$ 177,900</b>	<b>\$ 17,578</b>	<b>11.0%</b>	
				OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,971	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ (1,000)	-25.0%
					MISCELLANEOUS EXPENSE	\$ 7,514	\$ -	\$ 10,143	\$ 5,900	\$ 5,900	\$ 5,900	#DIV/0!
				<b>OTHER EXPENDITURES Total</b>	<b>\$ 10,485</b>	<b>\$ 4,000</b>	<b>\$ 13,143</b>	<b>\$ 8,900</b>	<b>\$ 8,900</b>	<b>\$ 4,900</b>	<b>\$ 4,900</b>	<b>122.5%</b>
				OTHER LAW ENFORCEMENT EXPENDITURES	CANINE PROGRAM	\$ 197	\$ 5,500	\$ 14,000	\$ 250	\$ 250	\$ (5,250)	-95.5%
					CID PROPERTY RECOVERY	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
					DOG POUND OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SPECIAL LAW ENFORCEMENT		\$ 20,000	\$ 20,000	\$ 40,000	\$ 20,000	\$ 20,000	\$ -	0.0%		
	<b>OTHER LAW ENFORCEMENT EXPENDITURES Total</b>	<b>\$ 27,697</b>		<b>\$ 33,000</b>	<b>\$ 61,500</b>	<b>\$ 27,750</b>	<b>\$ 27,750</b>	<b>\$ (5,250)</b>	<b>-15.9%</b>			
	OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES		\$ 377,021	\$ 121,650	\$ 550,000	\$ 500,000	\$ 500,000	\$ 378,350	311.0%		
		PROFESSIONAL SERVICES		\$ 2,520	\$ 3,700	\$ 3,355	\$ 3,355	\$ 3,355	\$ (345)	-9.3%		
	<b>OTHER PROFESSIONAL SERVICES Total</b>	<b>\$ 379,541</b>		<b>\$ 125,350</b>	<b>\$ 553,355</b>	<b>\$ 503,355</b>	<b>\$ 503,355</b>	<b>\$ 378,005</b>	<b>301.6%</b>			
	OTHER PURCHASED SERVICES	CONTRACTED SERVICES		\$ 2,134,800	\$ 2,008,136	\$ 2,435,615	\$ 2,405,615	\$ 2,405,615	\$ 397,479	19.8%		
		POSTAGE		\$ 14,959	\$ 11,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 4,000	36.4%		
		PRINTING	\$ 2,185	\$ 1,850	\$ 2,200	\$ 2,000	\$ 2,000	\$ 150	8.1%			
		TELEPHONE	\$ 69,187	\$ 90,200	\$ 80,000	\$ 78,600	\$ 78,600	\$ (11,600)	-12.9%			
		TRAVEL	\$ 53,609	\$ 12,600	\$ 53,610	\$ 53,610	\$ 53,610	\$ 41,010	325.5%			
		UNIFORMS	\$ 92,806	\$ 100,500	\$ 111,165	\$ 110,380	\$ 110,380	\$ 9,880	9.8%			
	<b>OTHER PURCHASED SERVICES Total</b>	<b>\$ 2,367,545</b>	<b>\$ 2,224,286</b>	<b>\$ 2,697,590</b>	<b>\$ 2,665,205</b>	<b>\$ 2,665,205</b>	<b>\$ 440,919</b>	<b>19.8%</b>				
	PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 48,953	\$ 97,600	\$ 100,810	\$ 97,000	\$ 97,000	\$ (600)	-0.6%			
	<b>PURCHASED PROPERTY SERVICE Total</b>	<b>\$ 48,953</b>	<b>\$ 97,600</b>	<b>\$ 100,810</b>	<b>\$ 97,000</b>	<b>\$ 97,000</b>	<b>\$ (600)</b>	<b>-0.6%</b>				

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted			
General	Sheriff	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 100,672	\$ 103,143	\$ 99,842	\$ 99,805	\$ 99,805	\$ (3,338)	-3.2%			
			CONTRIB-LEO SEPAR ALLOW	\$ 153,588	\$ 148,560	\$ 148,560	\$ 148,560	\$ 148,560	\$ -	0.0%			
			DOG ALLOWANCE	\$ 13,630	\$ 11,600	\$ 12,100	\$ 12,100	\$ 12,100	\$ 500	4.3%			
			FICA	\$ 748,674	\$ 817,130	\$ 1,029,115	\$ 1,042,344	\$ 1,042,344	\$ 225,214	27.6%			
			GROUP INSURANCE	\$ 2,195,962	\$ 2,599,793	\$ 3,052,790	\$ 2,959,879	\$ 2,959,879	\$ 360,086	13.9%			
			OVERTIME	\$ 1,194,099	\$ 1,052,815	\$ 1,222,600	\$ 1,222,600	\$ 1,231,000	\$ 178,185	16.9%			
			PART TIME	\$ 188,932	\$ 176,370	\$ 255,610	\$ 210,110	\$ 210,110	\$ 33,740	19.1%			
			REGULAR	\$ 8,842,111	\$ 9,349,115	\$ 11,794,854	\$ 12,011,069	\$ 12,011,069	\$ 2,661,954	28.5%			
			RETIREMENT	\$ 1,646,333	\$ 1,885,074	\$ 2,458,395	\$ 2,454,948	\$ 2,454,948	\$ 569,874	30.2%			
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			UNIFORM ALLOWANCE	\$ 48,495	\$ 44,697	\$ 47,787	\$ 47,787	\$ 47,787	\$ 3,090	6.9%			
			WORKERS COMP	\$ 220,704	\$ 237,417	\$ 303,234	\$ 301,722	\$ 301,722	\$ 64,305	27.1%			
			<b>SALARIES &amp; BENEFITS Total</b>				<b>\$ 15,353,202</b>	<b>\$ 16,425,714</b>	<b>\$ 20,424,888</b>	<b>\$ 20,510,924</b>	<b>\$ 20,519,324</b>	<b>\$ 4,093,610</b>	<b>24.9%</b>
			SUPPLIES	CRIME PREVENTION SUPPLIES	\$ -	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 500	11.1%		
				DARE SUPPLIES	\$ 4,853	\$ 2,500	\$ 5,000	\$ 3,500	\$ 3,500	\$ 1,000	40.0%		
				DEPARTMENTAL SUPPLIES	\$ 293,678	\$ 236,460	\$ 322,505	\$ 312,505	\$ 312,505	\$ 76,045	32.2%		
				GAS - DIESEL - OIL	\$ 11,524	\$ 8,500	\$ 11,525	\$ 11,525	\$ 11,525	\$ 3,025	35.6%		
		<b>SUPPLIES Total</b>				<b>\$ 310,054</b>	<b>\$ 251,960</b>	<b>\$ 344,030</b>	<b>\$ 332,530</b>	<b>\$ 332,530</b>	<b>\$ 80,570</b>	<b>32.0%</b>	
		<b>Sheriff Total</b>				<b>\$ 20,405,444</b>	<b>\$ 21,735,000</b>	<b>\$ 27,714,423</b>	<b>\$ 27,157,870</b>	<b>\$ 27,166,270</b>	<b>\$ 5,431,270</b>	<b>25.0%</b>	
		Social Services	CAPITAL OUTLAY	EQUIPMENT	\$ 7,199	\$ 26,588	\$ 37,400	\$ -	\$ -	\$ (26,588)	-100.0%		
			<b>CAPITAL OUTLAY Total</b>				<b>\$ 7,199</b>	<b>\$ 26,588</b>	<b>\$ 37,400</b>	<b>\$ -</b>	<b>\$ (26,588)</b>	<b>-100.0%</b>	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 25,262	\$ 27,600	\$ 15,120	\$ 15,120	\$ 15,120	\$ (12,480)	-45.2%			
			VEHICLE MILEAGE	\$ 120,950	\$ 136,576	\$ 136,576	\$ 125,000	\$ 136,576	\$ -	0.0%			
		<b>INTERNAL SERVICE CHARGES Total</b>				<b>\$ 146,212</b>	<b>\$ 164,176</b>	<b>\$ 151,696</b>	<b>\$ 140,120</b>	<b>\$ 151,696</b>	<b>\$ (12,480)</b>	<b>-7.6%</b>	
		OTHER DSS EXPENDITURES	CAROLYN PHILLIPS FUND	\$ 25	\$ 300	\$ 100	\$ 100	\$ 100	\$ (200)	-66.7%			
			COUNTY FOSTER CARE & WARD	\$ 30,975	\$ 40,600	\$ 44,000	\$ 42,000	\$ 44,000	\$ 3,400	8.4%			
			EMERGENCY FOOD ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			GRANT FUNDS FOR CHILDREN	\$ 925	\$ 1,830	\$ 1,000	\$ 1,000	\$ 1,000	\$ (830)	-45.4%			
			KEITH JOHNSON FUND	\$ 1,319	\$ 1,600	\$ 2,000	\$ 2,000	\$ 2,000	\$ 400	25.0%			
			LINKS	\$ 5,489	\$ 29,746	\$ 29,246	\$ 15,000	\$ 29,246	\$ (500)	-1.7%			
			PA - LIEAP	\$ 1,368,702	\$ 798,988	\$ 883,907	\$ 883,907	\$ 883,907	\$ 84,919	10.6%			
			PA SHARE THE WARMTH	\$ 19,988	\$ 6,674	\$ 5,704	\$ 5,704	\$ 5,704	\$ (970)	-14.5%			
			PA SPECIAL LINKS	\$ 24,987	\$ 40,725	\$ 25,000	\$ 25,000	\$ 25,000	\$ (15,725)	-38.6%			
			PA-ADOPTION ASSISTANCE	\$ 384,677	\$ 500,000	\$ 661,000	\$ 661,000	\$ 726,364	\$ 226,364	45.3%			
			PA-AFDC FOSTER CARE	\$ 841,994	\$ 975,000	\$ 845,000	\$ 845,000	\$ 845,000	\$ (130,000)	-13.3%			
PA-AID TO THE BLIND	\$ 12,151		\$ 10,365	\$ 10,482	\$ 10,482	\$ 10,482	\$ 117	1.1%					
PA-BOARD HOME CARE	\$ 519,144		\$ 825,000	\$ 525,000	\$ 525,000	\$ 571,261	\$ (253,739)	-30.8%					
PA-CRISIS INTERVENTION	\$ 112,254		\$ 529,760	\$ 555,971	\$ 555,971	\$ 555,971	\$ 26,211	4.9%					
PA-DAY CARE PURCHASE	\$ -		\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ (20,000)	-57.1%					
PA-EMERG FOOD & SHELTER	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
PA-ENHANCED ADOPTION FUND	\$ 35,277		\$ 37,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 3,000	8.1%					
PA-FOOD STAMPS	\$ 46,230		\$ 56,877	\$ 64,332	\$ 64,332	\$ 64,332	\$ 7,455	13.1%					
PA-GENERAL ASSISTANCE	\$ -		\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%					
PA-MEDICAID TRANSPORT	\$ 10,411		\$ 20,000	\$ 10,500	\$ 10,500	\$ 10,500	\$ (9,500)	-47.5%					
PA-SPECIAL ASST/ADULTS	\$ 587,859		\$ 800,000	\$ 682,000	\$ 682,000	\$ 682,000	\$ (118,000)	-14.8%					
PA-WORKFIRST CONTRACTS	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
PA-WORKFIRST EMERG. ASST	\$ 2,096		\$ 17,755	\$ 15,000	\$ 15,000	\$ 15,000	\$ (2,755)	-15.5%					
PA-WORKFIRST PARTICIPANT	\$ 75		\$ 1,155	\$ 1,200	\$ 1,200	\$ 1,200	\$ 45	3.9%					
PA-WORKFIRST TRANSPORT	\$ 62		\$ 31,015	\$ 31,500	\$ 31,500	\$ 31,500	\$ 485	1.6%					
SPECIAL ADOPTION FUND II	\$ 16,419		\$ 27,000	\$ 23,500	\$ 17,000	\$ 23,500	\$ (3,500)	-13.0%					
PA-TEA FOSTER CARE	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
TRIP FOSTER CARE	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
IV-E ESSA TRANSPORTATION	\$ 7,704		\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ (15,000)	-50.0%					
NEMT & MEDICAID	\$ -		\$ 25,000	\$ 25,000	\$ 15,000	\$ 25,000	\$ -	0.0%					
PA-LIHWAP	\$ 52,004		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%					
SUPPLEMENTAL LINKS	\$ 70,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
AP - APS ESSENTIAL SVCS	\$ 14,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!					
<b>OTHER DSS EXPENDITURES Total</b>				<b>\$ 4,165,276</b>	<b>\$ 4,892,590</b>	<b>\$ 4,562,642</b>	<b>\$ 4,529,896</b>	<b>\$ 4,674,267</b>	<b>\$ (218,323)</b>	<b>-4.5%</b>			
OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,467	\$ 3,850	\$ 3,800	\$ 3,800	\$ 3,800	\$ (50)	-1.3%					
<b>OTHER EXPENDITURES Total</b>				<b>\$ 3,467</b>	<b>\$ 3,850</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>	<b>\$ (50)</b>	<b>-1.3%</b>			
OTHER PROFESSIONAL SERVICES	INTERPRETING FEES	\$ 7,463	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%					
	MEDICAL & PSYCH. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
PROFESSIONAL SERVICES	\$ 100,844	\$ 124,177	\$ 145,577	\$ 145,577	\$ 145,577	\$ 21,400	17.2%						
<b>OTHER PROFESSIONAL SERVICES Total</b>				<b>\$ 108,307</b>	<b>\$ 131,677</b>	<b>\$ 153,077</b>	<b>\$ 153,077</b>	<b>\$ 153,077</b>	<b>\$ 21,400</b>	<b>16.3%</b>			
OTHER PURCHASED SERVICES	CONTRACTED SERVICE-EQUIP.	\$ 50,903	\$ 54,075	\$ 51,000	\$ 51,000	\$ 51,000	\$ (3,075)	-5.7%					
	CONTRACTED SERVICES	\$ 349,542	\$ 664,346	\$ 359,310	\$ 744,964	\$ 744,964	\$ 80,618	12.1%					
	CONTRACTS-ADLT DAY CARE	\$ 124,035	\$ 123,469	\$ 123,469	\$ 123,469	\$ 123,469	\$ -	0.0%					
	POSTAGE	\$ 67,271	\$ 68,000	\$ 68,400	\$ 68,400	\$ 68,400	\$ 400	0.6%					
TELEPHONE	\$ 59,391	\$ 58,504	\$ 84,699	\$ 77,000	\$ 84,699	\$ 26,195	44.8%						

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Social Services	OTHER PURCHASED SERVICES	TRAVEL	\$ 21,464	\$ 85,000	\$ 122,033	\$ 122,033	\$ 122,033	\$ 37,033	43.6%		
			RENTAL / BUILDINGS	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%		
		<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 681,605</b>	<b>\$ 1,062,394</b>	<b>\$ 817,911</b>	<b>\$ 1,195,866</b>	<b>\$ 1,203,565</b>	<b>\$ 141,171</b>	<b>13.3%</b>		
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 3,527	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>PURCHASED PROPERTY SERVICE Total</b>		<b>\$ 3,527</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 101,051	\$ 104,053	\$ 87,620	\$ 87,620	\$ 87,620	\$ (16,433)	-15.8%	
				FICA	\$ 576,239	\$ 686,141	\$ 828,771	\$ 817,296	\$ 817,296	\$ 131,155	19.1%	
				GROUP INSURANCE	\$ 2,193,407	\$ 2,403,805	\$ 2,673,447	\$ 2,667,709	\$ 2,667,709	\$ 263,904	11.0%	
				OVERTIME	\$ 232,064	\$ 181,655	\$ 402,840	\$ 402,840	\$ 402,840	\$ 221,185	121.8%	
				PART TIME	\$ 16,312	\$ 36,650	\$ 153,308	\$ 153,308	\$ 153,308	\$ 116,658	318.3%	
				REGULAR	\$ 7,732,909	\$ 8,644,555	\$ 10,154,454	\$ 9,941,514	\$ 9,941,514	\$ 1,296,959	15.0%	
				RETIREMENT	\$ 1,044,097	\$ 1,228,016	\$ 1,553,849	\$ 1,521,426	\$ 1,521,426	\$ 293,410	23.9%	
				TELEPHONE ALLOWANCE	\$ 1,715	\$ 2,250	\$ 1,710	\$ 1,710	\$ 1,710	\$ (540)	-24.0%	
				WORKERS COMP	\$ 29,846	\$ 45,744	\$ 50,051	\$ 49,173	\$ 49,173	\$ 3,429	7.5%	
			<b>SALARIES &amp; BENEFITS Total</b>		<b>\$ 11,927,639</b>	<b>\$ 13,332,869</b>	<b>\$ 15,906,050</b>	<b>\$ 15,642,596</b>	<b>\$ 15,642,596</b>	<b>\$ 2,309,727</b>	<b>17.3%</b>	
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 66,181	\$ 109,480	\$ 118,530	\$ 152,400	\$ 155,930	\$ 46,450	42.4%	
			<b>SUPPLIES Total</b>		<b>\$ 66,181</b>	<b>\$ 109,480</b>	<b>\$ 118,530</b>	<b>\$ 152,400</b>	<b>\$ 155,930</b>	<b>\$ 46,450</b>	<b>42.4%</b>	
			<b>Social Services Total</b>		<b>\$ 17,109,413</b>	<b>\$ 19,723,624</b>	<b>\$ 21,751,106</b>	<b>\$ 21,817,755</b>	<b>\$ 21,984,931</b>	<b>\$ 2,261,307</b>	<b>11.5%</b>	
			Soil & Water	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				<b>CAPITAL OUTLAY Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 413	\$ 480	\$ 480	\$ 250	\$ 250	\$ (230)	-47.9%
					VEHICLE MILEAGE	\$ 1,937	\$ 1,600	\$ 2,080	\$ 2,000	\$ 2,000	\$ 400	25.0%
				<b>INTERNAL SERVICE CHARGES Total</b>		<b>\$ 2,350</b>	<b>\$ 2,080</b>	<b>\$ 2,560</b>	<b>\$ 2,250</b>	<b>\$ 2,250</b>	<b>\$ 170</b>	<b>8.2%</b>
				OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,492	\$ 1,495	\$ 1,570	\$ 1,550	\$ 1,550	\$ 55	3.7%
				<b>OTHER EXPENDITURES Total</b>		<b>\$ 1,492</b>	<b>\$ 1,495</b>	<b>\$ 1,570</b>	<b>\$ 1,550</b>	<b>\$ 1,550</b>	<b>\$ 55</b>	<b>3.7%</b>
				OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ 220	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,430	650.0%
					POSTAGE	\$ 57	\$ 65	\$ 100	\$ 75	\$ 75	\$ 10	15.4%
					PRINTING	\$ 90	\$ 100	\$ 250	\$ 150	\$ 150	\$ 50	50.0%
					TELEPHONE	\$ 322	\$ 250	\$ 450	\$ 450	\$ 450	\$ 200	80.0%
					TRAVEL	\$ 1,506	\$ 5,210	\$ 2,944	\$ 2,944	\$ 2,944	\$ (2,266)	-43.5%
				<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 1,974</b>	<b>\$ 5,845</b>	<b>\$ 5,394</b>	<b>\$ 5,269</b>	<b>\$ 5,269</b>	<b>\$ (576)</b>	<b>-9.9%</b>
				SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,490	\$ 4,701	\$ 4,901	\$ 4,901	\$ 4,901	\$ 200	4.3%
					FICA	\$ 11,796	\$ 12,605	\$ 14,758	\$ 14,758	\$ 14,758	\$ 2,153	17.1%
		GROUP INSURANCE		\$ 35,584	\$ 38,997	\$ 39,819	\$ 39,819	\$ 39,819	\$ 822	2.1%		
		OVERTIME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		REGULAR		\$ 157,201	\$ 160,075	\$ 188,018	\$ 188,018	\$ 188,018	\$ 27,943	17.5%		
		RETIREMENT		\$ 20,934	\$ 22,409	\$ 27,800	\$ 27,800	\$ 27,800	\$ 5,391	24.1%		
		WORKERS COMP		\$ 3,427	\$ 3,489	\$ 4,068	\$ 4,068	\$ 4,068	\$ 579	16.6%		
	<b>SALARIES &amp; BENEFITS Total</b>			<b>\$ 233,432</b>	<b>\$ 242,276</b>	<b>\$ 279,364</b>	<b>\$ 279,364</b>	<b>\$ 279,364</b>	<b>\$ 37,088</b>	<b>15.3%</b>		
	SUPPLIES	DEPARTMENTAL SUPPLIES		\$ 406	\$ 750	\$ 1,550	\$ 1,550	\$ 1,550	\$ 800	106.7%		
	<b>SUPPLIES Total</b>			<b>\$ 406</b>	<b>\$ 750</b>	<b>\$ 1,550</b>	<b>\$ 1,550</b>	<b>\$ 1,550</b>	<b>\$ 800</b>	<b>106.7%</b>		
	<b>Soil &amp; Water Total</b>			<b>\$ 239,654</b>	<b>\$ 252,446</b>	<b>\$ 290,438</b>	<b>\$ 289,983</b>	<b>\$ 289,983</b>	<b>\$ 37,537</b>	<b>14.9%</b>		
	Stoner-Thomas Center	OPERATING		SCHOOL CURRENT EXPENSE	\$ 431,738	\$ 443,179	\$ 456,474	\$ 456,474	\$ 456,474	\$ 13,295	3.0%	
		<b>OPERATING Total</b>			<b>\$ 431,738</b>	<b>\$ 443,179</b>	<b>\$ 456,474</b>	<b>\$ 456,474</b>	<b>\$ 456,474</b>	<b>\$ 13,295</b>	<b>3.0%</b>	
	<b>Stoner-Thomas Center Total</b>			<b>\$ 431,738</b>	<b>\$ 443,179</b>	<b>\$ 456,474</b>	<b>\$ 456,474</b>	<b>\$ 456,474</b>	<b>\$ 13,295</b>	<b>3.0%</b>		
	Support Services	CAPITAL OUTLAY		EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				OTHER IMPROVEMENTS	\$ 1,111,175	\$ 554,700	\$ 2,243,777	\$ 176,477	\$ 176,477	\$ (378,223)	-68.2%	
				LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>CAPITAL OUTLAY Total</b>			<b>\$ 1,111,175</b>	<b>\$ 554,700</b>	<b>\$ 2,243,777</b>	<b>\$ 176,477</b>	<b>\$ 176,477</b>	<b>\$ (378,223)</b>	<b>-68.2%</b>	
		INSURANCE		GENERAL LIABILITY	\$ 503,301	\$ 270,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 20,000	7.4%	
		<b>INSURANCE Total</b>			<b>\$ 503,301</b>	<b>\$ 270,000</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>	<b>\$ 20,000</b>	<b>7.4%</b>	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,148	\$ 1,500	\$ 1,295	\$ 1,170	\$ 1,170	\$ (330)	-22.0%		
			VEHICLE MILEAGE	\$ 37,804	\$ 43,776	\$ 47,800	\$ 43,800	\$ 43,800	\$ 24	0.1%		
		<b>INTERNAL SERVICE CHARGES Total</b>		<b>\$ 38,953</b>	<b>\$ 45,276</b>	<b>\$ 49,095</b>	<b>\$ 44,970</b>	<b>\$ 44,970</b>	<b>\$ (306)</b>	<b>-0.7%</b>		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 864	\$ 500	\$ 865	\$ 1,200	\$ 1,200	\$ 700	140.0%		
		<b>OTHER EXPENDITURES Total</b>		<b>\$ 864</b>	<b>\$ 500</b>	<b>\$ 865</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 700</b>	<b>140.0%</b>		
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CONTRACTED SERVICES	\$ 616,551	\$ 702,225	\$ 734,430	\$ 747,580	\$ 747,580	\$ 45,355	6.5%		
			POSTAGE	\$ 9,526	\$ 8,000	\$ 9,520	\$ 15,000	\$ 15,000	\$ 7,000	87.5%		
			PRINTING	\$ 7,336	\$ (4,500)	\$ (4,500)	\$ 7,000	\$ 7,000	\$ 11,500	-255.6%		
			STAFF TRAINING	\$ 1,791	\$ 2,700	\$ 11,000	\$ 11,000	\$ 11,000	\$ 8,300	307.4%		
			TELEPHONE	\$ 8,495	\$ 9,113	\$ 8,513	\$ 8,515	\$ 8,515	\$ (598)	-6.6%		
			TRAVEL	\$ 199	\$ 600	\$ 6,925	\$ 4,075	\$ 4,075	\$ 3,475	579.2%		
			UNIFORMS	\$ 8,305	\$ 8,500	\$ 8,310	\$ 8,310	\$ 8,310	\$ (190)	-2.2%		
		<b>OTHER PURCHASED SERVICES Total</b>		<b>\$ 652,203</b>	<b>\$ 726,638</b>	<b>\$ 774,198</b>	<b>\$ 801,480</b>	<b>\$ 801,480</b>	<b>\$ 74,842</b>	<b>10.3%</b>		
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 350,262	\$ 290,510	\$ 350,300	\$ 350,300	\$ 350,300	\$ 59,790	20.6%		
		MAINT & REPAIR EQUIPMENT	\$ 3,510	\$ 2,100	\$ 4,110	\$ 4,110	\$ 4,110	\$ 2,010	95.7%			
		PARK MAINTENANCE	\$ 4,429	\$ 10,510	\$ 18,800	\$ 18,800	\$ 18,800	\$ 8,290	78.9%			
		UTILITIES	\$ 1,131,720	\$ 1,233,800	\$ 1,235,000	\$ 1,235,000	\$ 1,235,000	\$ 1,200	0.1%			

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
<b>General</b>	<b>Support Services</b>	<b>PURCHASED PROPERTY SERVICE Total</b>		\$ 1,489,921	\$ 1,536,920	\$ 1,608,210	\$ 1,608,210	\$ 1,608,210	\$ 71,290	4.6%
		RENTAL	BUILDINGS	\$ 60	\$ 60	\$ 486	\$ 60	\$ 60	\$ -	0.0%
			EQUIPMENT	\$ 6,233	\$ 7,500	\$ 10,000	\$ 6,500	\$ 6,500	\$ (1,000)	-13.3%
		<b>RENTAL Total</b>		\$ 6,293	\$ 7,560	\$ 10,486	\$ 6,560	\$ 6,560	\$ (1,000)	-13.2%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,129	\$ 7,612	\$ 7,658	\$ 7,658	\$ 7,658	\$ 46	0.6%
			FICA	\$ 47,723	\$ 62,532	\$ 69,290	\$ 66,493	\$ 66,493	\$ 3,961	6.3%
			GROUP INSURANCE	\$ 225,363	\$ 246,980	\$ 252,187	\$ 252,187	\$ 252,187	\$ 5,207	2.1%
			OVERTIME	\$ 4,193	\$ 5,488	\$ 11,590	\$ 5,036	\$ 5,036	\$ (452)	-8.2%
			REGULAR	\$ 663,124	\$ 797,471	\$ 879,419	\$ 849,418	\$ 849,418	\$ 51,947	6.5%
			RETIREMENT	\$ 87,208	\$ 110,237	\$ 129,498	\$ 128,553	\$ 128,553	\$ 18,316	16.6%
			TELEPHONE ALLOWANCE	\$ 5,968	\$ 7,380	\$ 7,620	\$ 7,620	\$ 7,620	\$ 240	3.3%
			WORKERS COMP	\$ 16,900	\$ 21,305	\$ 23,601	\$ 23,400	\$ 23,400	\$ 2,095	9.8%
		<b>SALARIES &amp; BENEFITS Total</b>		\$ 1,056,608	\$ 1,259,005	\$ 1,380,863	\$ 1,340,365	\$ 1,340,365	\$ 81,360	6.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 63,027	\$ 67,400	\$ 68,000	\$ 66,500	\$ 66,500	\$ (900)	-1.3%
			SMALL TOOLS & EQUIPMENT	\$ 10,271	\$ 9,575	\$ 10,300	\$ 10,300	\$ 10,300	\$ 725	7.6%
		<b>SUPPLIES Total</b>		\$ 73,298	\$ 76,975	\$ 78,300	\$ 76,800	\$ 76,800	\$ (175)	-0.2%
	<b>Support Services Total</b>			\$ 4,932,614	\$ 4,477,574	\$ 6,435,794	\$ 4,346,062	\$ 4,346,062	\$ (131,512)	-2.9%
	<b>Tax</b>	CAPITAL OUTLAY	EQUIPMENT	\$ 11,131	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL OUTLAY Total</b>		\$ 11,131	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 709	\$ 1,000	\$ 710	\$ 710	\$ 710	\$ (290)	-29.0%
		<b>INSURANCE Total</b>		\$ 709	\$ 1,000	\$ 710	\$ 710	\$ 710	\$ (290)	-29.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 4,714	\$ 5,580	\$ 3,100	\$ 3,100	\$ 3,100	\$ (2,480)	-44.4%
			VEHICLE MILEAGE	\$ 21,909	\$ 20,855	\$ 22,000	\$ 22,000	\$ 22,000	\$ 1,145	5.5%
		<b>INTERNAL SERVICE CHARGES Total</b>		\$ 26,623	\$ 26,435	\$ 25,100	\$ 25,100	\$ 25,100	\$ (1,335)	-5.1%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 8,817	\$ 4,020	\$ 8,727	\$ 8,727	\$ 8,727	\$ 4,707	117.1%
		<b>OTHER EXPENDITURES Total</b>		\$ 8,817	\$ 4,020	\$ 8,727	\$ 8,727	\$ 8,727	\$ 4,707	117.1%
		OTHER PROFESSIONAL SERVICES	BOARD MEETING COSTS	\$ 844	\$ 3,000	\$ 850	\$ 850	\$ 850	\$ (2,150)	-71.7%
		<b>OTHER PROFESSIONAL SERVICES Total</b>		\$ 844	\$ 3,000	\$ 850	\$ 850	\$ 850	\$ (2,150)	-71.7%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 8,827	\$ 6,500	\$ 9,000	\$ 4,100	\$ 4,100	\$ (2,400)	-36.9%
			CONTRACTED SERVICES	\$ 595,710	\$ 550,000	\$ 597,250	\$ 597,250	\$ 597,250	\$ 47,250	8.6%
			POSTAGE	\$ 50,609	\$ 51,000	\$ 50,850	\$ 80,500	\$ 80,500	\$ 29,500	57.8%
			PRINTING	\$ 19,287	\$ 30,000	\$ 20,000	\$ 32,000	\$ 32,000	\$ 2,000	6.7%
			TELEPHONE	\$ 7,013	\$ 1,400	\$ 1,800	\$ 7,000	\$ 7,000	\$ 5,600	400.0%
			TRAVEL	\$ 9,959	\$ 11,000	\$ 10,000	\$ 12,000	\$ 12,000	\$ 1,000	9.1%
		<b>OTHER PURCHASED SERVICES Total</b>		\$ 691,404	\$ 649,900	\$ 688,900	\$ 732,850	\$ 732,850	\$ 82,950	12.8%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 275	\$ 275	\$ 275	\$ 275	\$ -	0.0%
		<b>PURCHASED PROPERTY SERVICE Total</b>		\$ -	\$ 275	\$ 275	\$ 275	\$ 275	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 19,554	\$ 22,267	\$ 22,519	\$ 22,530	\$ 22,530	\$ 263	1.2%
			FICA	\$ 91,370	\$ 111,879	\$ 132,504	\$ 132,505	\$ 132,505	\$ 20,626	18.4%
			GROUP INSURANCE	\$ 396,164	\$ 434,166	\$ 443,318	\$ 443,318	\$ 430,045	\$ (4,121)	-0.9%
			OVERTIME	\$ 66,969	\$ 10,126	\$ 73,050	\$ 73,050	\$ 73,050	\$ 62,924	621.4%
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ 20,454	\$ 20,454	#DIV/0!
			REGULAR	\$ 1,177,522	\$ 1,424,519	\$ 1,631,251	\$ 1,631,251	\$ 1,580,210	\$ 155,691	10.9%
			RETIREMENT	\$ 161,345	\$ 201,290	\$ 252,795	\$ 252,797	\$ 252,797	\$ 51,507	25.6%
			TELEPHONE ALLOWANCE	\$ 3,664	\$ 5,556	\$ 5,256	\$ 5,256	\$ 5,256	\$ (300)	-5.4%
			WORKERS COMP	\$ 13,533	\$ 18,561	\$ 21,608	\$ 21,608	\$ 21,608	\$ 3,047	16.4%
		<b>SALARIES &amp; BENEFITS Total</b>		\$ 1,930,121	\$ 2,228,364	\$ 2,582,301	\$ 2,582,315	\$ 2,538,455	\$ 310,091	13.9%
		SUPPLIES	COURT FEES	\$ 1,200	\$ 1,050	\$ 1,200	\$ 500	\$ 500	\$ (550)	-52.4%
			DEPARTMENTAL SUPPLIES	\$ 35,314	\$ 32,415	\$ 35,500	\$ 30,000	\$ 30,000	\$ (2,415)	-7.5%
			SHERIFF FEES	\$ 75	\$ 50	\$ 75	\$ 75	\$ 75	\$ 25	50.0%
		<b>SUPPLIES Total</b>		\$ 36,589	\$ 33,515	\$ 36,775	\$ 30,575	\$ 30,575	\$ (2,940)	-8.8%
	<b>Tax Total</b>			\$ 2,706,239	\$ 2,946,509	\$ 3,343,638	\$ 3,381,402	\$ 3,337,542	\$ 391,033	13.3%
	<b>Teen Parenting</b>	OPERATING	SCHOOL CURRENT EXPENSE	\$ 119,993	\$ 123,173	\$ 126,868	\$ 126,868	\$ 126,868	\$ 3,695	3.0%
		<b>OPERATING Total</b>		\$ 119,993	\$ 123,173	\$ 126,868	\$ 126,868	\$ 126,868	\$ 3,695	3.0%
	<b>Teen Parenting Total</b>			\$ 119,993	\$ 123,173	\$ 126,868	\$ 126,868	\$ 126,868	\$ 3,695	3.0%
	<b>Thomasville City Schools</b>	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 350,886	\$ 359,886	\$ 370,000	\$ 366,500	\$ 366,500	\$ 6,614	1.8%
		<b>CAPITAL OUTLAY - CATEGORY II Total</b>		\$ 350,886	\$ 359,886	\$ 370,000	\$ 366,500	\$ 366,500	\$ 6,614	1.8%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 2,867,593	\$ 3,016,318	\$ 3,094,708	\$ 3,053,885	\$ 3,053,885	\$ 37,567	1.2%
		<b>OPERATING Total</b>		\$ 2,867,593	\$ 3,016,318	\$ 3,094,708	\$ 3,053,885	\$ 3,053,885	\$ 37,567	1.2%
	<b>Thomasville City Schools Total</b>			\$ 3,218,479	\$ 3,376,204	\$ 3,464,708	\$ 3,420,385	\$ 3,420,385	\$ 44,181	1.3%
	<b>Transportation</b>	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER PURCHASED SERVICES Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Transportation Total</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Veterans Services</b>	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 3,469	\$ -	\$ -	\$ -	\$ (3,469)	-100.0%
		<b>CAPITAL OUTLAY Total</b>		\$ -	\$ 3,469	\$ -	\$ -	\$ -	\$ (3,469)	-100.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 271	\$ 300	\$ 275	\$ 250	\$ 250	\$ (50)	-16.7%
		<b>INTERNAL SERVICE CHARGES Total</b>		\$ 271	\$ 300	\$ 275	\$ 250	\$ 250	\$ (50)	-16.7%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 394	\$ 200	\$ 400	\$ 400	\$ 400	\$ 200	100.0%
		<b>OTHER EXPENDITURES Total</b>		\$ 394	\$ 200	\$ 400	\$ 400	\$ 400	\$ 200	100.0%



Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Veterans Services	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 469	\$ 2,300	\$ 2,244	\$ 1,800	\$ 1,800	\$ (500)	-21.7%		
			POSTAGE	\$ 438	\$ 195	\$ 440	\$ 440	\$ 440	\$ 245	125.6%		
			PRINTING	\$ -	\$ 50	\$ 300	\$ 100	\$ 100	\$ 50	100.0%		
			TELEPHONE	\$ 303	\$ -	\$ 305	\$ 305	\$ 305	\$ 305	#DIV/0!		
			TRAVEL	\$ 634	\$ 1,000	\$ 6,139	\$ 6,139	\$ 6,139	\$ 5,139	513.9%		
		<b>OTHER PURCHASED SERVICES Total</b>				<b>\$ 1,844</b>	<b>\$ 3,545</b>	<b>\$ 9,428</b>	<b>\$ 8,784</b>	<b>\$ 8,784</b>	<b>\$ 5,239</b>	<b>147.8%</b>
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,415	\$ 2,569	\$ 3,444	\$ 3,444	\$ 3,444	\$ 875	34.1%		
			FICA	\$ 7,443	\$ 8,927	\$ 13,000	\$ 13,000	\$ 13,000	\$ 4,073	45.6%		
			GROUP INSURANCE	\$ 23,722	\$ 38,997	\$ 39,819	\$ 39,819	\$ 39,819	\$ 822	2.1%		
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			REGULAR	\$ 98,817	\$ 140,285	\$ 165,955	\$ 165,955	\$ 165,955	\$ 25,670	18.3%		
			RETIREMENT	\$ 13,106	\$ 19,428	\$ 24,410	\$ 24,410	\$ 24,410	\$ 4,982	25.6%		
			WORKERS COMP	\$ 162	\$ 208	\$ 271	\$ 271	\$ 271	\$ 63	30.3%		
		<b>SALARIES &amp; BENEFITS Total</b>				<b>\$ 145,665</b>	<b>\$ 210,414</b>	<b>\$ 246,900</b>	<b>\$ 246,899</b>	<b>\$ 246,899</b>	<b>\$ 36,485</b>	<b>17.3%</b>
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,498	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 500	12.5%		
<b>SUPPLIES Total</b>				<b>\$ 4,498</b>	<b>\$ 4,000</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 500</b>	<b>12.5%</b>		
<b>Veterans Services Total</b>				<b>\$ 152,672</b>	<b>\$ 221,928</b>	<b>\$ 261,503</b>	<b>\$ 260,833</b>	<b>\$ 260,833</b>	<b>\$ 38,905</b>	<b>17.5%</b>		
<b>General Total</b>				<b>\$ 179,131,022</b>	<b>\$ 157,180,273</b>	<b>\$ 174,213,143</b>	<b>\$ 169,721,403</b>	<b>\$ 170,308,857</b>	<b>\$ 13,128,584</b>	<b>8.4%</b>		
Internal Service - Garage Fund	Public Services	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ 27,632	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			<b>ASSET RECLASSIFICATION Total</b>				<b>\$ 27,632</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		CAPITAL OUTLAY	EQUIPMENT	\$ 27,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			<b>CAPITAL OUTLAY Total</b>				<b>\$ 27,632</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
		DEPRECIATION	DEPREC-BUILDINGS	\$ 7,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DEPREC-EQUIPMENT	\$ 4,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DEPRECIATION - VEHICLES	\$ 17,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<b>DEPRECIATION Total</b>				<b>\$ 29,749</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	
		INSURANCE	OTHER	\$ 192,078	\$ 192,078	\$ 201,207	\$ 201,207	\$ 201,207	\$ 9,129	4.8%		
		<b>INSURANCE Total</b>				<b>\$ 192,078</b>	<b>\$ 192,078</b>	<b>\$ 201,207</b>	<b>\$ 201,207</b>	<b>\$ 201,207</b>	<b>\$ 9,129</b>	<b>4.8%</b>
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 158	\$ 250	\$ 160	\$ 160	\$ 160	\$ (90)	-36.0%		
			VEHICLE MILEAGE	\$ 5,994	\$ 5,500	\$ 4,650	\$ 4,650	\$ 4,650	\$ (850)	-15.5%		
		<b>INTERNAL SERVICE CHARGES Total</b>				<b>\$ 6,152</b>	<b>\$ 5,750</b>	<b>\$ 4,810</b>	<b>\$ 4,810</b>	<b>\$ 4,810</b>	<b>\$ (940)</b>	<b>-16.3%</b>
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,916	\$ 2,200	\$ 2,920	\$ 2,920	\$ 2,920	\$ 720	32.7%		
		<b>OTHER EXPENDITURES Total</b>				<b>\$ 2,916</b>	<b>\$ 2,200</b>	<b>\$ 2,920</b>	<b>\$ 2,920</b>	<b>\$ 2,920</b>	<b>\$ 720</b>	<b>32.7%</b>
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 2,886	\$ 3,325	\$ 5,075	\$ 5,075	\$ 5,075	\$ 1,750	52.6%		
			POSTAGE	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ (5)	-100.0%		
			STAFF TRAINING	\$ 2,295	\$ 2,000	\$ 2,525	\$ 2,525	\$ 2,525	\$ 525	26.3%		
			TELEPHONE	\$ 131	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TRAVEL	\$ 12	\$ -	\$ 2,375	\$ 2,375	\$ 2,375	\$ 2,375	#DIV/0!		
			UNIFORMS	\$ 515	\$ 600	\$ 515	\$ 515	\$ 515	\$ (85)	-14.2%		
			<b>OTHER PURCHASED SERVICES Total</b>				<b>\$ 5,839</b>	<b>\$ 5,930</b>	<b>\$ 10,490</b>	<b>\$ 10,490</b>	<b>\$ 10,490</b>	<b>\$ 4,560</b>
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 524,152	\$ 485,000	\$ 523,500	\$ 500,000	\$ 500,000	\$ 15,000	3.1%		
		<b>PURCHASED PROPERTY SERVICE Total</b>				<b>\$ 524,152</b>	<b>\$ 485,000</b>	<b>\$ 523,500</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 15,000</b>	<b>3.1%</b>
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,346	\$ 2,889	\$ 3,400	\$ 3,400	\$ 3,400	\$ 511	17.7%		
FICA	\$ 18,100		\$ 20,635	\$ 24,122	\$ 24,122	\$ 24,122	\$ 3,487	16.9%				
GROUP INSURANCE	\$ 71,167		\$ 77,994	\$ 79,638	\$ 79,638	\$ 79,638	\$ 1,644	2.1%				
OVERTIME	\$ 5,227		\$ 3,000	\$ 6,448	\$ 6,448	\$ 6,448	\$ 3,448	114.9%				
REGULAR	\$ 240,688		\$ 261,628	\$ 303,256	\$ 303,256	\$ 303,256	\$ 41,628	15.9%				
RETIREMENT	\$ 32,598		\$ 36,382	\$ 45,118	\$ 45,118	\$ 45,118	\$ 8,736	24.0%				
TELEPHONE ALLOWANCE	\$ 2,034		\$ 2,520	\$ 2,520	\$ 2,520	\$ 2,520	\$ -	0.0%				
WORKERS COMP	\$ 4,005		\$ 5,947	\$ 6,864	\$ 6,864	\$ 6,864	\$ 917	15.4%				
<b>SALARIES &amp; BENEFITS Total</b>				<b>\$ 377,164</b>	<b>\$ 410,995</b>	<b>\$ 471,366</b>	<b>\$ 471,366</b>	<b>\$ 471,366</b>	<b>\$ 60,371</b>	<b>14.7%</b>		
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 14,391	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%				
	GAS - DIESEL - OIL	\$ 1,034,697	\$ 1,300,000	\$ 1,178,440	\$ 1,012,246	\$ 1,012,246	\$ (287,754)	-22.1%				
<b>SUPPLIES Total</b>				<b>\$ 1,049,088</b>	<b>\$ 1,306,000</b>	<b>\$ 1,178,440</b>	<b>\$ 1,018,246</b>	<b>\$ 1,018,246</b>	<b>\$ (287,754)</b>	<b>-22.0%</b>		
<b>Public Services Total</b>				<b>\$ 2,242,403</b>	<b>\$ 2,407,953</b>	<b>\$ 2,392,733</b>	<b>\$ 2,209,039</b>	<b>\$ 2,209,039</b>	<b>\$ (198,914)</b>	<b>-8.3%</b>		
<b>Internal Service - Garage Fund Total</b>				<b>\$ 2,242,403</b>	<b>\$ 2,407,953</b>	<b>\$ 2,392,733</b>	<b>\$ 2,209,039</b>	<b>\$ 2,209,039</b>	<b>\$ (198,914)</b>	<b>-8.3%</b>		
Internal Service Funds - Insurance Fund	Insurance Fund	BENEFITS	CONTRACTED SERVICES	\$ 2,451,119	\$ 1,355,000	\$ 2,500,000	\$ 2,708,100	\$ 2,708,100	\$ 1,353,100	99.9%		
			DEPENDENT LIFE	\$ 16,223	\$ 14,270	\$ 16,225	\$ 16,225	\$ 16,225	\$ 1,955	13.7%		
			GROUP INSURANCE	\$ 12,375,494	\$ 13,680,281	\$ 12,760,580	\$ 12,980,494	\$ 12,967,221	\$ (713,060)	-5.2%		
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			WELLNESS PROGRAM	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ (1,500)	-100.0%		
		<b>BENEFITS Total</b>				<b>\$ 14,842,836</b>	<b>\$ 15,051,051</b>	<b>\$ 15,276,805</b>	<b>\$ 15,704,819</b>	<b>\$ 15,691,546</b>	<b>\$ 640,495</b>	<b>4.3%</b>
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
RETIREMENT	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
<b>Internal Service Funds - Insurance Fund</b>	<b>Insurance Fund</b>	<b>SALARIES &amp; BENEFITS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Insurance Fund Total</b>			\$ 14,842,836	\$ 15,051,051	\$ 15,276,805	\$ 15,704,819	\$ 15,691,546	\$ 640,495	4.3%
<b>Internal Service Funds - Insurance Fund Total</b>				\$ 14,842,836	\$ 15,051,051	\$ 15,276,805	\$ 15,704,819	\$ 15,691,546	\$ 640,495	4.3%
<b>Internal Service Funds - Workers Compensation Fund</b>	<b>Workers Compensation Fund</b>	<b>BENEFITS</b>	CONTRACTED SERVICES	\$ 19,625	\$ 26,718	\$ 19,625	\$ 19,625	\$ 19,625	\$ (7,093)	-26.5%
			WELLNESS PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP CLAIMS	\$ 1,178,084	\$ 1,013,629	\$ 961,678	\$ 998,083	\$ 998,083	\$ (15,546)	-1.5%
		<b>BENEFITS Total</b>		\$ 1,197,709	\$ 1,040,347	\$ 981,303	\$ 1,017,708	\$ 1,017,708	\$ (22,639)	-2.2%
		<b>SALARIES &amp; BENEFITS</b>	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>SALARIES &amp; BENEFITS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Workers Compensation Fund Total</b>			\$ 1,197,709	\$ 1,040,347	\$ 981,303	\$ 1,017,708	\$ 1,017,708	\$ (22,639)	-2.2%
<b>Internal Service Funds - Workers Compensation Fund Total</b>				\$ 1,197,709	\$ 1,040,347	\$ 981,303	\$ 1,017,708	\$ 1,017,708	\$ (22,639)	-2.2%
<b>Mental Health Fund</b>	<b>Mental Health Fund</b>	<b>OTHER PURCHASED SERVICES</b>	CONTRACTED SERVICES	\$ 506,965	\$ 786,844	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
		<b>OTHER PURCHASED SERVICES Total</b>		\$ 506,965	\$ 786,844	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
	<b>Mental Health Fund Total</b>			\$ 506,965	\$ 786,844	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
<b>Mental Health Fund Total</b>				\$ 506,965	\$ 786,844	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
<b>Special Revenue - Emergency Telephone</b>	<b>Emergency Communications</b>	<b>CAPITAL OUTLAY</b>	COUNTY CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			EQUIPMENT	\$ -	\$ -	\$ 274,091	\$ 274,091	\$ 45,552	\$ 45,552	#DIV/0!
		<b>CAPITAL OUTLAY Total</b>		\$ -	\$ -	\$ 274,091	\$ 274,091	\$ 45,552	\$ 45,552	#DIV/0!
		<b>OTHER PURCHASED SERVICES</b>	CONTRACTED SERVICES	\$ 124,834	\$ 117,706	\$ 108,004	\$ 108,004	\$ 108,004	\$ (9,702)	-8.2%
			STAFF TRAINING	\$ 15,187	\$ 50,760	\$ 45,000	\$ 45,000	\$ 45,000	\$ (5,760)	-11.3%
			TELEPHONE	\$ 101,290	\$ 180,000	\$ 27,500	\$ 27,500	\$ 27,500	\$ (152,500)	-84.7%
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>OTHER PURCHASED SERVICES Total</b>		\$ 241,311	\$ 348,466	\$ 180,504	\$ 180,504	\$ 180,504	\$ (167,962)	-48.2%
		<b>SUPPLIES</b>	DEPARTMENTAL SUPPLIES	\$ 8,253	\$ 25,000	\$ -	\$ -	\$ -	\$ (25,000)	-100.0%
		<b>SUPPLIES Total</b>		\$ 8,253	\$ 25,000	\$ -	\$ -	\$ -	\$ (25,000)	-100.0%
	<b>Emergency Communications Total</b>			\$ 249,564	\$ 373,466	\$ 454,595	\$ 454,595	\$ 226,056	\$ (147,410)	-39.5%
<b>Special Revenue - Emergency Telephone Total</b>				\$ 249,564	\$ 373,466	\$ 454,595	\$ 454,595	\$ 226,056	\$ (147,410)	-39.5%
<b>Special Revenue - Transportation</b>	<b>Public Services</b>	<b>CAPITAL OUTLAY</b>	EQUIPMENT	\$ 52,850	\$ 75,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 65,000	86.7%
			OTHER IMPROVEMENTS	\$ 49,132	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GENERAL FUND	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL OUTLAY Total</b>		\$ 191,982	\$ 75,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 65,000	86.7%
		<b>INTERNAL SERVICE CHARGES</b>	INT CHARGE-TELEPHONE	\$ 519	\$ 550	\$ 200	\$ 200	\$ 200	\$ (350)	-63.6%
			VEHICLE MILEAGE	\$ 127,933	\$ 110,000	\$ 126,000	\$ 126,000	\$ 126,000	\$ 16,000	14.5%
		<b>INTERNAL SERVICE CHARGES Total</b>		\$ 128,451	\$ 110,550	\$ 126,200	\$ 126,200	\$ 126,200	\$ 15,650	14.2%
		<b>OTHER EXPENDITURES</b>	DUES & SUBSCRIPTIONS	\$ 2,204	\$ 1,460	\$ 2,210	\$ 2,210	\$ 2,210	\$ 750	51.4%
		<b>OTHER EXPENDITURES Total</b>		\$ 2,204	\$ 1,460	\$ 2,210	\$ 2,210	\$ 2,210	\$ 750	51.4%
		<b>OTHER PURCHASED SERVICES</b>	ADVERTISING	\$ 11,078	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ (1,000)	-50.0%
			CONTRACTED SERVICES	\$ 42,102	\$ 43,000	\$ 52,886	\$ 52,886	\$ 52,886	\$ 9,886	23.0%
			POSTAGE	\$ 110	\$ 75	\$ 150	\$ 150	\$ 150	\$ 75	100.0%
			PRINTING	\$ 645	\$ 700	\$ 750	\$ 750	\$ 750	\$ 50	7.1%
			STAFF TRAINING	\$ 5,661	\$ 4,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 3,000	75.0%
			TELEPHONE	\$ 7,096	\$ 8,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ (3,000)	-35.3%
			TRANSPORTATION	\$ 565,096	\$ 517,746	\$ 480,000	\$ 472,594	\$ 472,594	\$ (45,152)	-8.7%
			TRAVEL	\$ 3,785	\$ 1,155	\$ 2,075	\$ 2,075	\$ 2,075	\$ 920	79.7%
			UNIFORMS	\$ 757	\$ 1,500	\$ 1,200	\$ 1,200	\$ 1,200	\$ (300)	-20.0%
		<b>OTHER PURCHASED SERVICES Total</b>		\$ 636,330	\$ 578,676	\$ 550,561	\$ 543,155	\$ 543,155	\$ (35,521)	-6.1%
		<b>PURCHASED PROPERTY SERVICE</b>	MAINT & REPAIR EQUIPMENT	\$ 1,880	\$ 2,250	\$ 500	\$ 500	\$ 500	\$ (1,750)	-77.8%
		<b>PURCHASED PROPERTY SERVICE Total</b>		\$ 1,880	\$ 2,250	\$ 500	\$ 500	\$ 500	\$ (1,750)	-77.8%
		<b>SALARIES &amp; BENEFITS</b>	BONUS-CHMAS & LONGEVITY	\$ 4,173	\$ 5,226	\$ 2,331	\$ 2,331	\$ 2,331	\$ (2,895)	-55.4%
			FICA	\$ 32,030	\$ 31,159	\$ 38,381	\$ 38,381	\$ 38,381	\$ 7,222	23.2%
			GROUP INSURANCE	\$ 47,330	\$ 64,995	\$ 66,365	\$ 66,365	\$ 66,365	\$ 1,370	2.1%
			OVERTIME	\$ 8,459	\$ 6,046	\$ 4,870	\$ 4,870	\$ 4,870	\$ (1,176)	-19.5%
			PART TIME	\$ 9,133	\$ 170,493	\$ 247,827	\$ 247,827	\$ 247,827	\$ 77,334	45.4%
			REGULAR	\$ 413,828	\$ 222,842	\$ 243,743	\$ 243,743	\$ 243,743	\$ 20,901	9.4%
			RETIREMENT	\$ 55,204	\$ 52,469	\$ 58,199	\$ 58,199	\$ 58,199	\$ 5,730	10.9%
			TELEPHONE ALLOWANCE	\$ 2,291	\$ 2,700	\$ 2,940	\$ 2,940	\$ 2,940	\$ 240	8.9%
			WORKERS COMP	\$ 10,348	\$ 17,788	\$ 22,658	\$ 22,658	\$ 22,658	\$ 4,870	27.4%
		<b>SALARIES &amp; BENEFITS Total</b>		\$ 582,797	\$ 573,718	\$ 687,313	\$ 687,314	\$ 687,314	\$ 113,596	19.8%
		<b>SUPPLIES</b>	DEPARTMENTAL SUPPLIES	\$ 28,794	\$ 28,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ (13,000)	-46.4%
		<b>SUPPLIES Total</b>		\$ 28,794	\$ 28,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ (13,000)	-46.4%
	<b>Public Services Total</b>			\$ 1,572,438	\$ 1,369,654	\$ 1,521,784	\$ 1,514,379	\$ 1,514,379	\$ 144,725	10.6%
<b>Special Revenue - Transportation Total</b>				\$ 1,572,438	\$ 1,369,654	\$ 1,521,784	\$ 1,514,379	\$ 1,514,379	\$ 144,725	10.6%
<b>Special Revenue Fund - Airport Fund</b>	<b>Airport Fund - Capital Improvement Project Plan</b>	<b>CAPITAL OUTLAY</b>	OTHER IMPROVEMENTS	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
		<b>CAPITAL OUTLAY Total</b>		\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan Total			\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Fund - Airport Fund Total				\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,370,423	\$ 1,311,992	\$ 1,368,487	\$ 1,367,692	\$ 1,367,692	\$ 55,700	4.2%
			VTS COLLECTION COST	\$ 5,928	\$ 4,608	\$ 5,013	\$ 5,010	\$ 5,010	\$ 402	8.7%
		OTHER EXPENDITURES Total		\$ 1,376,351	\$ 1,316,600	\$ 1,373,500	\$ 1,372,702	\$ 1,372,702	\$ 56,102	4.3%
	Arcadia - RC - Hampton Total				\$ 1,376,351	\$ 1,316,600	\$ 1,373,500	\$ 1,372,702	\$ 56,102	4.3%
	Badin	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 76,880	\$ 44,843	\$ 48,821	\$ 48,821	\$ 48,821	\$ 3,978	8.9%
			VTS COLLECTION COST	\$ 60	\$ 157	\$ 179	\$ 179	\$ 179	\$ 22	14.0%
		OTHER EXPENDITURES Total		\$ 76,940	\$ 45,000	\$ 49,000	\$ 49,000	\$ 49,000	\$ 4,000	8.9%
	Badin Total				\$ 76,940	\$ 45,000	\$ 49,000	\$ 49,000	\$ 4,000	8.9%
	Central	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 503,774	\$ 427,200	\$ 444,372	\$ 444,372	\$ 444,372	\$ 17,172	4.0%
			VTS COLLECTION COST	\$ 2,385	\$ 1,500	\$ 1,628	\$ 1,628	\$ 1,628	\$ 128	8.5%
		OTHER EXPENDITURES Total		\$ 506,159	\$ 428,700	\$ 446,000	\$ 446,000	\$ 446,000	\$ 17,300	4.0%
	Central Total				\$ 506,159	\$ 428,700	\$ 446,000	\$ 446,000	\$ 17,300	4.0%
	Churchland	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 278,548	\$ 298,528	\$ 315,018	\$ 315,018	\$ 315,018	\$ 16,490	5.5%
			VTS COLLECTION COST	\$ 1,542	\$ 1,049	\$ 1,154	\$ 1,154	\$ 1,154	\$ 105	10.0%
		OTHER EXPENDITURES Total		\$ 280,090	\$ 299,577	\$ 316,172	\$ 316,172	\$ 316,172	\$ 16,595	5.5%
	Churchland Total				\$ 280,090	\$ 299,577	\$ 316,172	\$ 316,172	\$ 16,595	5.5%
	Clemmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 98,085	\$ 114,199	\$ 118,845	\$ 118,845	\$ 118,845	\$ 4,646	4.1%
			VTS COLLECTION COST	\$ 413	\$ 401	\$ 435	\$ 435	\$ 435	\$ 34	8.5%
		OTHER EXPENDITURES Total		\$ 98,498	\$ 114,600	\$ 119,280	\$ 119,280	\$ 119,280	\$ 4,680	4.1%
	Clemmons Total				\$ 98,498	\$ 114,600	\$ 119,280	\$ 119,280	\$ 4,680	4.1%
	Fairgrove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 493,467	\$ 519,820	\$ 539,341	\$ 539,341	\$ 539,341	\$ 19,521	3.8%
			VTS COLLECTION COST	\$ 2,855	\$ 1,826	\$ 1,976	\$ 1,976	\$ 1,976	\$ 150	8.2%
		OTHER EXPENDITURES Total		\$ 496,322	\$ 521,646	\$ 541,317	\$ 541,317	\$ 541,317	\$ 19,671	3.8%
	Fairgrove Total				\$ 496,322	\$ 521,646	\$ 541,317	\$ 541,317	\$ 19,671	3.8%
	Griffith	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 318,260	\$ 356,995	\$ 466,474	\$ 466,474	\$ 466,474	\$ 109,479	30.7%
			VTS COLLECTION COST	\$ 1,447	\$ 1,254	\$ 1,709	\$ 1,709	\$ 1,709	\$ 455	36.3%
		OTHER EXPENDITURES Total		\$ 319,707	\$ 358,249	\$ 468,183	\$ 468,183	\$ 468,183	\$ 109,934	30.7%
	Griffith Total				\$ 319,707	\$ 358,249	\$ 468,183	\$ 468,183	\$ 109,934	30.7%
	Gumtree	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 151,137	\$ 210,111	\$ 203,779	\$ 203,779	\$ 203,779	\$ (6,332)	-3.0%
			VTS COLLECTION COST	\$ 881	\$ 738	\$ 747	\$ 747	\$ 747	\$ 9	1.2%
		OTHER EXPENDITURES Total		\$ 152,018	\$ 210,849	\$ 204,526	\$ 204,526	\$ 204,526	\$ (6,323)	-3.0%
	Gumtree Total				\$ 152,018	\$ 210,849	\$ 204,526	\$ 204,526	\$ (6,323)	-3.0%
	Hasty	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 653,920	\$ 631,283	\$ 650,557	\$ 650,557	\$ 650,557	\$ 19,274	3.1%
			VTS COLLECTION COST	\$ 2,670	\$ 2,217	\$ 2,383	\$ 2,383	\$ 2,383	\$ 166	7.5%
		OTHER EXPENDITURES Total		\$ 656,590	\$ 633,500	\$ 652,940	\$ 652,940	\$ 652,940	\$ 19,440	3.1%
	Hasty Total				\$ 656,590	\$ 633,500	\$ 652,940	\$ 652,940	\$ 19,440	3.1%
	Healing Springs	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 377,551	\$ 356,278	\$ 333,606	\$ 333,606	\$ 333,606	\$ (22,672)	-6.4%
			VTS COLLECTION COST	\$ 1,023	\$ 1,251	\$ 1,222	\$ 1,222	\$ 1,222	\$ (29)	-2.3%
		OTHER EXPENDITURES Total		\$ 378,574	\$ 357,529	\$ 334,828	\$ 334,828	\$ 334,828	\$ (22,701)	-6.3%
	Healing Springs Total				\$ 378,574	\$ 357,529	\$ 334,828	\$ 334,828	\$ (22,701)	-6.3%
	Holly Grove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 264,205	\$ 363,283	\$ 363,228	\$ 363,228	\$ 363,228	\$ (55)	0.0%
			VTS COLLECTION COST	\$ 1,412	\$ 1,276	\$ 1,331	\$ 1,331	\$ 1,331	\$ 55	4.3%
		OTHER EXPENDITURES Total		\$ 265,617	\$ 364,559	\$ 364,559	\$ 364,559	\$ 364,559	\$ -	0.0%
	Holly Grove Total				\$ 265,617	\$ 364,559	\$ 364,559	\$ 364,559	\$ -	0.0%
	Hornetown	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 254,754	\$ 266,883	\$ 278,978	\$ 278,978	\$ 278,978	\$ 12,095	4.5%
			VTS COLLECTION COST	\$ 1,137	\$ 937	\$ 1,022	\$ 1,022	\$ 1,022	\$ 85	9.1%
		OTHER EXPENDITURES Total		\$ 255,891	\$ 267,820	\$ 280,000	\$ 280,000	\$ 280,000	\$ 12,180	4.5%
	Hornetown Total				\$ 255,891	\$ 267,820	\$ 280,000	\$ 280,000	\$ 12,180	4.5%
	Linwood	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 733,179	\$ 743,872	\$ 768,001	\$ 768,001	\$ 768,001	\$ 24,129	3.2%
			VTS COLLECTION COST	\$ 1,286	\$ 2,613	\$ 2,813	\$ 2,813	\$ 2,813	\$ 200	7.7%
		OTHER EXPENDITURES Total		\$ 734,465	\$ 746,485	\$ 770,814	\$ 770,814	\$ 770,814	\$ 24,329	3.3%
	Linwood Total				\$ 734,465	\$ 746,485	\$ 770,814	\$ 770,814	\$ 24,329	3.3%
	Midway	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,124,555	\$ 1,131,853	\$ 1,409,044	\$ 1,409,044	\$ 1,409,044	\$ 277,191	24.5%
			VTS COLLECTION COST	\$ 5,136	\$ 3,975	\$ 5,162	\$ 5,162	\$ 5,162	\$ 1,187	29.9%
		OTHER EXPENDITURES Total		\$ 1,129,691	\$ 1,135,828	\$ 1,414,206	\$ 1,414,206	\$ 1,414,206	\$ 278,378	24.5%
	Midway Total				\$ 1,129,691	\$ 1,135,828	\$ 1,414,206	\$ 1,414,206	\$ 278,378	24.5%
	North Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 319,130	\$ 308,915	\$ 313,850	\$ 313,850	\$ 313,850	\$ 4,935	1.6%
			VTS COLLECTION COST	\$ 1,437	\$ 1,085	\$ 1,150	\$ 1,150	\$ 1,150	\$ 65	6.0%
		OTHER EXPENDITURES Total		\$ 320,567	\$ 310,000	\$ 315,000	\$ 315,000	\$ 315,000	\$ 5,000	1.6%
	North Lexington Total				\$ 320,567	\$ 310,000	\$ 315,000	\$ 315,000	\$ 5,000	1.6%
	Pilot	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 320,774	\$ 339,347	\$ 345,772	\$ 345,772	\$ 345,772	\$ 6,425	1.9%
			VTS COLLECTION COST	\$ 1,632	\$ 1,192	\$ 1,267	\$ 1,267	\$ 1,267	\$ 75	6.3%
		OTHER EXPENDITURES Total		\$ 322,406	\$ 340,539	\$ 347,039	\$ 347,039	\$ 347,039	\$ 6,500	1.9%
	Pilot Total				\$ 322,406	\$ 340,539	\$ 347,039	\$ 347,039	\$ 6,500	1.9%
	Reeds	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 422,744	\$ 380,664	\$ 398,089	\$ 397,525	\$ 397,525	\$ 16,861	4.4%
			VTS COLLECTION COST	\$ 1,919	\$ 1,337	\$ 1,458	\$ 1,456	\$ 1,456	\$ 119	8.9%
		OTHER EXPENDITURES Total		\$ 424,663	\$ 382,001	\$ 399,547	\$ 398,981	\$ 398,981	\$ 16,980	4.4%

Expenditure / Revenue Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
<b>Special Revenue Funds - Fire Districts</b>										
	<b>Reeds Total</b>			\$ 424,663	\$ 382,001	\$ 399,547	\$ 398,981	\$ 398,981	\$ 16,980	4.4%
	<b>Silver Valley</b>	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 509,453	\$ 488,207	\$ 492,634	\$ 492,634	\$ 492,634	\$ 4,427	0.9%
			VTS COLLECTION COST	\$ 2,386	\$ 1,715	\$ 1,788	\$ 1,788	\$ 1,788	\$ 73	4.3%
		<b>OTHER EXPENDITURES Total</b>		\$ 511,839	\$ 489,922	\$ 494,422	\$ 494,422	\$ 494,422	\$ 4,500	0.9%
	<b>Silver Valley Total</b>			\$ 511,839	\$ 489,922	\$ 494,422	\$ 494,422	\$ 494,422	\$ 4,500	0.9%
	<b>South Davidson</b>	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 130,429	\$ 134,417	\$ 182,597	\$ 182,597	\$ 182,597	\$ 48,180	35.8%
			VTS COLLECTION COST	\$ 565	\$ 472	\$ 669	\$ 669	\$ 669	\$ 197	41.7%
		<b>OTHER EXPENDITURES Total</b>		\$ 130,994	\$ 134,889	\$ 183,266	\$ 183,266	\$ 183,266	\$ 48,377	35.9%
	<b>South Davidson Total</b>			\$ 130,994	\$ 134,889	\$ 183,266	\$ 183,266	\$ 183,266	\$ 48,377	35.9%
	<b>South Emmons</b>	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 142,264	\$ 149,087	\$ 152,843	\$ 152,843	\$ 152,843	\$ 3,756	2.5%
			VTS COLLECTION COST	\$ 632	\$ 524	\$ 560	\$ 560	\$ 560	\$ 36	6.9%
		<b>OTHER EXPENDITURES Total</b>		\$ 142,896	\$ 149,611	\$ 153,403	\$ 153,403	\$ 153,403	\$ 3,792	2.5%
	<b>South Emmons Total</b>			\$ 142,896	\$ 149,611	\$ 153,403	\$ 153,403	\$ 153,403	\$ 3,792	2.5%
	<b>South Lexington</b>	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 343,073	\$ 307,919	\$ 307,872	\$ 307,872	\$ 307,872	\$ (47)	0.0%
			VTS COLLECTION COST	\$ 1,452	\$ 1,081	\$ 1,128	\$ 1,128	\$ 1,128	\$ 47	4.3%
		<b>OTHER EXPENDITURES Total</b>		\$ 344,525	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000	\$ -	0.0%
	<b>South Lexington Total</b>			\$ 344,525	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000	\$ -	0.0%
	<b>Southmont</b>	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 941,638	\$ 1,294,953	\$ 1,338,451	\$ 1,338,451	\$ 1,338,451	\$ 43,498	3.4%
			VTS COLLECTION COST	\$ 3,360	\$ 4,548	\$ 4,903	\$ 4,903	\$ 4,903	\$ 355	7.8%
		<b>OTHER EXPENDITURES Total</b>		\$ 944,998	\$ 1,299,501	\$ 1,343,354	\$ 1,343,354	\$ 1,343,354	\$ 43,853	3.4%
	<b>Southmont Total</b>			\$ 944,998	\$ 1,299,501	\$ 1,343,354	\$ 1,343,354	\$ 1,343,354	\$ 43,853	3.4%
	<b>Tyro</b>	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 521,576	\$ 433,463	\$ 448,638	\$ 448,638	\$ 448,638	\$ 15,175	3.5%
			VTS COLLECTION COST	\$ 2,105	\$ 1,522	\$ 1,644	\$ 1,644	\$ 1,644	\$ 122	8.0%
		<b>OTHER EXPENDITURES Total</b>		\$ 523,681	\$ 434,985	\$ 450,282	\$ 450,282	\$ 450,282	\$ 15,297	3.5%
	<b>Tyro Total</b>			\$ 523,681	\$ 434,985	\$ 450,282	\$ 450,282	\$ 450,282	\$ 15,297	3.5%
	<b>Wallburg</b>	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,007,644	\$ 1,015,691	\$ 1,038,197	\$ 1,037,380	\$ 1,037,380	\$ 21,689	2.1%
			VTS COLLECTION COST	\$ 4,592	\$ 3,567	\$ 3,803	\$ 3,800	\$ 3,800	\$ 233	6.5%
		<b>OTHER EXPENDITURES Total</b>		\$ 1,012,236	\$ 1,019,258	\$ 1,042,000	\$ 1,041,180	\$ 1,041,180	\$ 21,922	2.2%
	<b>Wallburg Total</b>			\$ 1,012,236	\$ 1,019,258	\$ 1,042,000	\$ 1,041,180	\$ 1,041,180	\$ 21,922	2.2%
	<b>Welcome</b>	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 643,608	\$ 697,550	\$ 722,852	\$ 722,852	\$ 722,852	\$ 25,302	3.6%
			VTS COLLECTION COST	\$ 2,837	\$ 2,450	\$ 2,648	\$ 2,648	\$ 2,648	\$ 198	8.1%
		<b>OTHER EXPENDITURES Total</b>		\$ 646,445	\$ 700,000	\$ 725,500	\$ 725,500	\$ 725,500	\$ 25,500	3.6%
	<b>Welcome Total</b>			\$ 646,445	\$ 700,000	\$ 725,500	\$ 725,500	\$ 725,500	\$ 25,500	3.6%
	<b>West Lexington</b>	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 317,540	\$ 431,485	\$ 454,228	\$ 454,228	\$ 454,228	\$ 22,743	5.3%
			VTS COLLECTION COST	\$ 1,855	\$ 1,515	\$ 1,664	\$ 1,664	\$ 1,664	\$ 149	9.8%
		<b>OTHER EXPENDITURES Total</b>		\$ 319,395	\$ 433,000	\$ 455,892	\$ 455,892	\$ 455,892	\$ 22,892	5.3%
	<b>West Lexington Total</b>			\$ 319,395	\$ 433,000	\$ 455,892	\$ 455,892	\$ 455,892	\$ 22,892	5.3%
<b>Special Revenue Funds - Fire Districts Total</b>				\$ 12,371,558	\$ 12,803,648	\$ 13,554,030	\$ 13,551,846	\$ 13,551,846	\$ 748,198	5.8%
<b>Special Revenue Funds - School Capital Outlay Fund</b>										
	<b>Davidson / Davie County Community College</b>	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL PROJECT RENOVATIONS Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Davidson / Davie County Community College Total</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>Davidson County Schools</b>	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUND	\$ 340,777	\$ 392,312	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
		<b>CAPITAL PROJECT IMPROVEMENT Total</b>		\$ 340,777	\$ 392,312	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
		CAPITAL PROJECT NEW CONSTRUCTION	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL PROJECT NEW CONSTRUCTION Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT OTHER EXPENDITURE	PROGRAM EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL PROJECT OTHER EXPENDITURE Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 2,448,623	\$ 1,876,705	\$ 2,130,275	\$ 2,130,275	\$ 2,130,275	\$ 253,570	13.5%
			GROUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL PROJECT RENOVATIONS Total</b>		\$ 2,448,623	\$ 1,876,705	\$ 2,130,275	\$ 2,130,275	\$ 2,130,275	\$ 253,570	13.5%
	<b>Davidson County Schools Total</b>			\$ 2,789,400	\$ 2,269,017	\$ 2,522,587	\$ 2,522,587	\$ 2,522,587	\$ 253,570	11.2%
	<b>Lexington City Schools</b>	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 783,014	\$ 784,800	\$ 911,586	\$ 911,586	\$ 911,586	\$ 126,786	16.2%
			GROUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL PROJECT RENOVATIONS Total</b>		\$ 783,014	\$ 784,800	\$ 911,586	\$ 911,586	\$ 911,586	\$ 126,786	16.2%
	<b>Lexington City Schools Total</b>			\$ 783,014	\$ 784,800	\$ 911,586	\$ 911,586	\$ 911,586	\$ 126,786	16.2%
	<b>Thomasville City Schools</b>	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL PROJECT IMPROVEMENT Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 671,089	\$ 741,375	\$ 868,161	\$ 868,161	\$ 868,161	\$ 126,786	17.1%
			GROUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>CAPITAL PROJECT RENOVATIONS Total</b>		\$ 671,089	\$ 741,375	\$ 868,161	\$ 868,161	\$ 868,161	\$ 126,786	17.1%
	<b>Thomasville City Schools Total</b>			\$ 671,089	\$ 741,375	\$ 868,161	\$ 868,161	\$ 868,161	\$ 126,786	17.1%
<b>Special Revenue Funds - School Capital Outlay Fund Total</b>				\$ 4,243,502	\$ 3,795,192	\$ 4,302,334	\$ 4,302,334	\$ 4,302,334	\$ 507,142	13.4%
<b>Special Revenue Funds - Special School District</b>										
	<b>Special School District</b>	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,820,962	\$ 1,788,400	\$ 1,788,400	\$ 1,828,000	\$ 1,828,000	\$ 39,600	2.2%
			TAX COMMISSIONS PAID	\$ 16,754	\$ 20,000	\$ 20,000	\$ 16,500	\$ 16,500	\$ (3,500)	-17.5%
			VTS COLLECTION COST	\$ 6,740	\$ 7,500	\$ 7,500	\$ 6,000	\$ 6,000	\$ (1,500)	-20.0%
		<b>OTHER EXPENDITURES Total</b>		\$ 1,844,456	\$ 1,815,900	\$ 1,815,900	\$ 1,850,500	\$ 1,850,500	\$ 34,600	1.9%
	<b>Special School District Total</b>			\$ 1,844,456	\$ 1,815,900	\$ 1,815,900	\$ 1,850,500	\$ 1,850,500	\$ 34,600	1.9%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2022 Actual	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
<b>Special Revenue Funds - Special School District Total</b>				\$ 1,844,456	\$ 1,815,900	\$ 1,815,900	\$ 1,850,500	\$ 1,850,500	\$ 34,600	1.9%
Special Revenue Funds - Opioid Fund	Opioid Fund	OPERATING	OPIOID FUND CONTRACTED SERVICES	\$ -	\$ 1,535,862	\$ 1,535,862	\$ 1,843,405	\$ 2,379,634	\$ 843,772	54.9%
		<b>OPERATING Total</b>		\$ -	\$ 1,535,862	\$ 1,535,862	\$ 1,843,405	\$ 2,379,634	\$ 843,772	54.9%
	<b>Opioid Fund Total</b>			\$ -	\$ 1,535,862	\$ 1,535,862	\$ 1,843,405	\$ 2,379,634	\$ 843,772	54.9%
<b>Special Revenue Funds - Opioid Fund Total</b>				\$ -	\$ 1,535,862	\$ 1,535,862	\$ 1,843,405	\$ 2,379,634	\$ 843,772	54.9%
<b>Grand Total</b>				\$ 228,274,184	\$ 208,604,197	\$ 223,521,572	\$ 219,990,370	\$ 220,867,261	\$ 12,263,064	5.9%

**Davidson County Board of Commissioners**

Mr. Fred McClure, Chairman  
 Mr. Todd Yates, Vice-Chairman  
 Mr. Chris Elliott  
 Mr. Matt Mizell  
 Mr. Steve Shell  
 Mr. James Shores  
 Mrs. Karen Watford

The Board of Commissioners holds regular meetings on the 2nd and 4th Monday 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**

Casey R. Smith 242-2200

**Departments**

Cooperative Extension	Troy Coggins	242-2081
Ambulance	Alton Hanes	242-2270
Board of Elections	Andrew Richards	242-2190
Assist. County Manager	Jason Martin	242-2213
Clerk of Court	Sandie Chappell	242-2264
911 Communications	Rob Wilson	242-2132
County Attorney	Chuck Frye	236-3084
Economic Development	Casey Smith	242-2200
Finance	Christy Stilwell	242-2027
Fire Marshal	Danny Ward	242-2281
Health	Lillian Koontz	242-2349
Human Resources	Tony Dill	242-2919
Inspections	Beau Chollett	242-2807
Landfill/Solid Waste	Charlie Brushwood	242-2200
Library	Sheila Killebrew	242-2064
IT	Joel Hartley	242-2032
Museum	Caitlin Williams	242-2064
Planning & Zoning	Scott Leonard	242-2224
Support Services	Dwayne Childress	242-2030
Recreation	Thomas Marshburn	242-2285
Register of Deeds	Michael Horne	242-2150
Senior Services	Thessia Everhart	242-2290
Sheriff	Richie Simmons	242-2100
Social Services	Patricia Baker	242-2562
Soil & Water	Andy Miller	242-2075
Tax Administration	David Rickard	242-2160
Transportation	Richard Jones	242-2925
Veterans Services	Rick Johnson	242-2037

# The Layman's Budget

## A Citizen's Guide to the Budget

### Fiscal Year

### Adopted 2023-2024

### Beginning July 1, 2023



### 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



### REVENUES

- Adopted property tax rate remains \$0.54 per \$100 of assessed property valuation. Total tax base equals \$16.08 billion, with a 96.75% overall blended collection rate. The County expects to collect \$84,000,000 in property taxes for next fiscal year. This is an increase of \$3,050,000 or 7.6% over the FY 2022-23 Adopted Budget total of \$78,050,000.
- Article 46 Sales Tax increases to (\$5.5 million) + (\$5.0) million for Article 44. Base Sales Tax revenue increase of (\$3.8) to a total of (\$33.0) million. Article 44 and 46 increase to largely fund Education operating, major capital, and build Economic Development reserves.
- Increase of (\$3.47M) in Intergovernmental Revenue or 17% largely due to Medicaid Expansion, and increase to DCS for additional SRO's.
- Adopted appropriated fund balance to balance the FY 2024 budget equals \$4,965,695. 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.
- Other Funds (Changes) - Sewer — an increase of 9% by waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County), Rural Fire Districts — Three (3) fire departments propose increasing tax rates to invest in more full-time paid staff and to make Capital purchases, Transportation Fund— replaces a high mileage service bus, Opioid Fund — \$535K increase due to additional settlement proceeds.

### EXPENDITURES

- Annualized FY 2023 COLA for Employees (\$500 + 2.0%), annualized Year #4 of PTRC Pay Compression Study results and includes FY 2024 COLA for Employees (\$500 + 4.0%) .
- Includes increase in employee group insurance costs (4.3%) to cover additional positions in the adopted budget. Dental coverage increase of (8%) covered by the employee, and increase in state-mandated employee retirement contributions of (6. Non-LEOs and 8% LEOs).
- Debt obligations in FY 2024 (increase = \$593K or 4.0%) over FY 2023. Includes existing debt "fall off" of (\$479K) + an additional \$1.1M to start the borrowing for the detention center renovations / expansion.
- Increase Education funding by \$1.6M or 3.8% vs. FY 2023. The "per pupil" funding increases from \$1,303.51 in FY 2023 to \$1,346.51 for FY 2024. The adopted budget also includes an additional \$500K for major capital renovations / repairs. The total local funding for major capital for all three school systems = \$4.3M
- Lastly, includes "net" funding for (32.00—General Fund) "High Priority" positions the majority of which fall within DSS due to Medicaid Expansion, and the Sheriff Office to improve Jail staffing to inmate ratio and to increase patrols. Other additional positions will support departments as they expand services or respond to demand (Planning & Zoning) (Parks & Recreation Yadkin River Park Environmental Center) (Economic Development Director) (HR— Recruitment focused).
  - ⇒16.00 — Social Service (2 IMC II's for fielding calls + 14 added for Medicaid Expansion)
  - ⇒23.00 — Sheriff Office (7 SRO's + 4 Detention Officers mid-year FY 2023 + 12 in FY 2024)
  - ⇒2.00 — Parks & Recreation and Planning & Zoning (Workload Increases)
  - ⇒1.00 — County Economic Development Director
  - ⇒1.00 — Human Resources Talent Acquisition Specialist
  - ⇒(11.00) — Eliminated Position —Public Health (Grant Funded)
  - ⇒(1.00) — Tax Collection Assistant III from FT to PT

**Davidson County Adopted 2023-2024**

**General Fund Budget**

**General Government**

County Commissioners	\$ 408,803
County Manager	\$ 848,509
County Attorney	\$ 943,905
Human Resources	\$ 1,373,659
Finance	\$ 1,060,617
Purchasing	\$ 532,762
Assessor & Collector	\$ 3,337,542
Board of Elections	\$ 990,258
Register of Deeds	\$ 664,282
State Agencies	\$ 191,939
Public Buildings	\$ 3,813,300
Information Technology	\$ 1,834,198
Contingency	\$ 530,738
Fines & Forfeitures	\$ 600,000
<b>Total General Government</b>	<b>\$17,130,512</b>

**Public Safety**

Sheriff	\$18,257,613
Sheriff Resource Officers	\$ 1,850,222
Jail	\$ 7,058,435
Emergency Communications	\$ 3,814,617
Inspections	\$ 1,589,915
Medical Examiner	\$ 255,000
Emergency Management	\$ 168,744
Fire Marshal	\$ 496,103
Ambulance	\$11,175,578
Animal Shelter	\$ 774,334
JCPC Operating Supplies	\$ 2,500
Contributions to Rescue Squads	\$ 72,000
DC Spay & Neuter Program (State Prescribed)	\$ 160,000
<b>Total Public Safety</b>	<b>\$45,656,661</b>

**Transportation**

Financing Use-Transfer to Airport	\$ 102,650
Financing Use-Transfer to Transportation	\$ 107,000
Financing Use-Transfer Airport Project	\$ 16,667
<b>Total Transportation</b>	<b>\$ 226,317</b>

**Environmental Protection**

Sanitation	\$ 1,492,264
Soil & Water	\$ 289,983
<b>Total Environmental Protection</b>	<b>\$ 1,782,247</b>

**Economic And Physical Development**

Planning	\$ 684,237
GIS	\$ 307,867
Cooperative Extension	\$ 329,552
Economic Development	\$ 245,338
Contribution to Forester	\$ 117,600
Contribution to Chambers of Commerce	\$ 3,890
Contributions to Town of Wallburg (State Presc.)	\$ 150,000
Contributions to BBQ Festival (State Prescribed)	\$ 165,000
<b>Total Economic and Physical Development</b>	<b>\$ 2,003,484</b>

**Human Services**

Health	\$ 9,053,498
Social Services	\$ 17,310,664
Public Assistance	\$ 4,674,267
Senior Services	\$ 2,883,335
Veterans Services	\$ 260,833
Financing Use-Transfer to Mental Health	\$ 786,844
Nonprofit Contributions (State Prescribed)	\$ 1,025,000
<b>Total Human Services</b>	<b>\$ 35,851,665</b>

**Culture and Recreation**

Recreation	\$ 1,528,261
Library	\$ 4,246,898
Museum	\$ 187,976
Lake Thom-a-Lex	\$ 167,049
Tourism	\$ 90,360
<b>Total Culture and Recreation</b>	<b>\$ 6,220,064</b>

**Debt Service**

Principal	\$ 10,961,364
Interest	\$ 4,516,085
<b>Total Debt Service</b>	<b>\$ 15,477,449</b>

**Education**

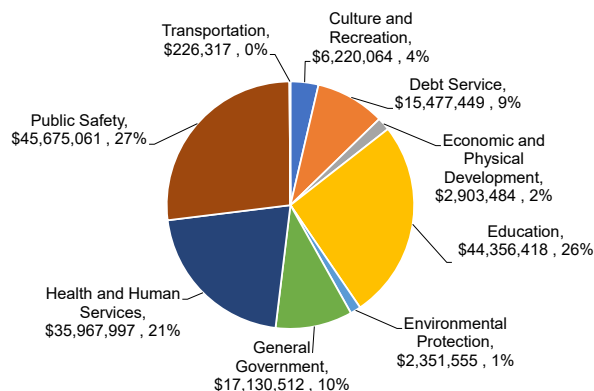
School Current Expense	\$ 32,527,550
School Capital Outlay	\$ 2,046,200
Community College - Current Expense	\$ 3,633,000
Community College - Capital Outlay	\$ 434,000
Other Education Contributions	\$ 1,413,334
School Capital Outlay Fund	\$ 4,302,334
<b>Total Education</b>	<b>\$ 44,356,418</b>

**Total General Fund \$ 170,308,857**

**Other Funds Budget**

**Mental Health Fund \$ 786,844**  
Mental Health is funded by County dollars in the amount of \$760,400. The remainder comes from other sources.

FY 2024 Adopted Budget Expenditures  
General Fund Total \$170,308,857



**DavidsonWorks \$ 0**

Beginning this fiscal year, workforce development services will be offered through PTRC. PTRC helps retrain workers and get them back in the workforce. DavidsonWorks' contribution will be used for other Economic Development purposes.

**Special Revenue Funds Budget**

**Fire District Fund \$ 13,551,846**

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 \$ 1,514,379**

This fund is for the Davidson County Transportation System. The fund will receive \$107,326 from the General Fund. The remainder comes from charges for services, sale of Fixed Assets and Federal / State funds.

**Special School District Fund \$ 1,850,500**

This fund includes revenue collected for the Lexington City Schools through a special school district tax.

**Emergency Telephone Fund \$ 226,056**

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 \$ 4,302,334**

This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment.

**Opioid Fund \$ 2,379,634**

This fund is to help address challenges stemming from opioid addiction. Annual installments will be made over the next several years.

**Total Special Revenue Funds \$ 23,841,316**

**Internal Service Fund Budget**

**Garage \$ 2,209,039**

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 \$ 15,691,546**

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 \$ 1,017,708**

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 \$ 18,918,293**

**Enterprise Funds Budget**

**Landfill \$ 4,991,120**

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.

**Airport \$ 552,650**

This fund is used to operate the local airport. The County portion of this is \$119,317.

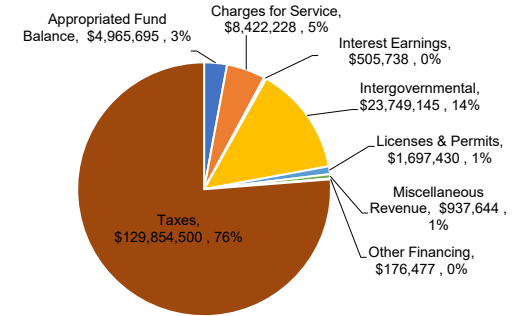
**Sewer \$ 1,468,081**

This fund is used to track the operating cost of the Davidson County 465 sewer program.

**Total Enterprise Funds \$ 7,011,851**

**Total of All Fund Types \$ 220,867,261**

FY 2024 Adopted Budget Revenues  
Total \$170,308,857



**Property Tax Rate**

The FY 2023-2024 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 50% funded by property tax revenue. The adopted tax rate will yield total revenue of \$84,000,000 on a collection rate of 96.75%. One penny of property tax equals \$1,782,867. The current tax base is \$16.08 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 degrees and the average rainfall is 45 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 170,907



Home of EGGER Wood Products, the I-85 Corporate Center, a partnership fostered by the County Commissioners and Industry leaders has created opportunities for businesses and citizens alike.

Creating Jobs. Improving the Tax Base. Building the Local Economy.

913 Greensboro Street  
Lexington, NC 27292  
P.O. Box 1067

Phone: 336-242-2000  
Fax: 336-248-8440

Website: [www.co.davidson.nc.us](http://www.co.davidson.nc.us)  
The full contents of the Budget can be viewed at the website above

## County Profile

Davidson County (NC)

May 2022

### Demographics

#### Population & Growth

	Population	% Annual Growth
2019 Est Population	165,381	0.4%
2020 Census Total Population	168,930	0.4%
Jul2020 NC Certified Population Estimate	169,180	0.0%

#### Urban/Rural Representation

	Population	Urban/Rural Percent
2010 Census Total Population: Urban	85,699	52.6%
2010 Census Total Population: Rural	77,179	47.4%

#### Estimated Population by Age

	Population	% Pop by Age
2019 Est Median Age	43	
2019 Est Total Pop 0-19	40,033	24.2%
2019 Est Total Pop 20-24	9,149	5.5%
2019 Est Total Pop 25-34	18,924	11.4%
2019 Est Total Pop 35-44	19,692	11.9%
2019 Est Total Pop 45-54	24,604	14.9%
2019 Est Total Pop 55-64	23,496	14.2%
2019 Est Total Pop 65+	29,483	17.8%

### Commuters, Workers Age 16 and Over, 2019 Census ACS Est

#### Percent of Workers, By Travel Time

Avg Travel Time, Minutes	25.1
Workers Not Working at Home	71,147
Travel Time to Work: < 10 minutes	12.4%
Travel Time to Work: 10-14 minutes	12.9%
Travel Time to Work: 15-19 minutes	17.1%
Travel Time to Work: 20-24 minutes	16.4%
Travel Time to Work: 25-29 minutes	7.5%
Travel Time to Work: 30-34 minutes	13.8%
Travel Time to Work: 35-44 minutes	7.4%
Travel Time to Work: 45-59 minutes	7.3%
Travel Time to Work: 60+ minutes	5.1%

#### Workers, By Transportation

Worker Transp, Base	73,521
Work at Home	3.2%
Drove Car/Truck/Van Alone	83.9%
Carpooled Car/Truck/Van	10.6%
Public Transportation	0.4%
Walked	1.0%
Bicycle	0.0%
Taxi, Motorcycle, Other	0.9%

#### Place of Work

Worked in State/County of Residence	
Worked in State/Outside County of Residence	
Worked Outside State of Residence	

#### Commuters

34,481
38,157
956

#### Residents

46.9%
51.9%
1.3%

### Education

	Population	Pop Age 25+
2020-21 Kindergarten-12th Enrollment	23,278	
2020 Average SAT score (1600 scale)	1,076	
2020 Percent of Graduates taking SAT	33.3%	
2019-20 (Provisional) Higher Education Completions	1,783	
2019-20 (Provisional) Higher Education Enrollment	5,162	
2019 Est Education Attainment age 25+, At Least High School Graduate	97,507	83.9%
2019 Est Education Attainment age 25+, At Least Bachelor's Degree	21,469	18.5%





## Housing

		% Ann Growth or % Total
2020 Census Total Housing Units, % annual growth	74,536	0.3%
2020 Census Occupied Housing, % of total	68,126	91.4%
2020 Census Vacant Housing, % of total	6,410	8.6%
2019 Est Median Value of Owner Occupied Housing	\$142,100	
2019 Est Median Gross Rent	\$720	
2019 Est Owner Occupied Housing, % of total	46,531	69.8%
2019 Est Renter Occupied Housing, % of total	20,122	30.2%
2019 Est % Owner Occupied Vacancy Rate	2.4%	
2019 Est % Renter Occupied Vacancy Rate	5.8%	

## Income

		% Ann Growth or % Pov
2019 Est Median Family Income	\$60,913	
2020 Median Household Income (SAIPE)	\$56,067	4.0%
2019 Est Median Worker Earnings	\$31,734	
2020 Per Capita Income (BEA)	\$43,348	
2020 Est Pop, Income Below Poverty (SAIPE)	20,044	12.0%

## Employment / Unemployment

	Currently	2021 Annual
Mar2022 Prelim., 2021 Employment	78,217	73,311
Mar2022 Prelim., 2021 Unemployment	2,627	5,605
Mar2022 Prelim., 2021 Unemployment Rate	3.2%	7.1%
2021Q4YTD, 2021 Announced Job Creation	192	192
2021Q4YTD, 2021 Total Announced Investments (\$mil)	\$142.1	\$142.1

## Employment / Wages by Industry

	2021Q4 Employment	2021 Employment	2021Q4 Avg Weekly Wage	2021 Avg Weekly Wage
Total All Industries	44,769	42,578	\$997	\$840
Total Government	6,248	5,989	\$1,061	\$828
Total Private Industry	38,521	36,589	\$986	\$842
Agriculture Forestry Fishing & Hunting	59	.	\$747	.
Mining	20	.	\$1,160	.
Utilities	141	127	\$1,400	\$1,249
Construction	2,225	2,241	\$1,071	\$886
Manufacturing	10,536	9,606	\$1,186	\$993
Wholesale Trade	2,314	1,915	\$1,093	\$896
Retail Trade	5,331	5,174	\$625	\$555
Transportation and Warehousing	2,038	1,913	\$1,109	\$921
Information	113	124	\$1,004	\$938
Finance and Insurance	574	590	\$1,238	\$1,080
Real Estate and Rental and Leasing	387	404	\$1,025	\$929
Professional and Technical Services	877	737	\$1,256	\$989
Mgt of Companies, Enterprises	1,184	1,128	\$2,768	\$2,532
Administrative and Waste Services	2,814	2,938	\$723	\$738
Educational Services	4,031	3,756	\$1,018	\$773
Health Care and Social Assistance	4,468	4,671	\$1,004	\$824
Arts, Entertainment and Recreation	652	538	\$1,199	\$1,065
Accommodation and Food Services	3,759	3,509	\$370	\$305
Other Services Ex. Public Admin	1,189	1,068	\$752	\$617
Public Administration	2,057	2,059	\$1,003	\$850
Unclassified	0	0	\$0	\$0

## Commercial/Retail/Industrial

### Local Business

2021Q4 Available Industrial Buildings	.
2021Q4 Establishments: Total Private Industry	2,981
2021Q4 Establishments: Manufacturing	231
2019 Est Self Employed	4,585

### Local Retail Business

2021 Total Retail Sales (With Food/Drink) (\$mil)	\$1,319.7
2021 Total Retail Businesses (With Food/Drink)	1,003
2021 Avg Sales/Business Total (with Food/Drink)	\$1,315,787
2021Q4 Available Commercial Buildings (if County reports)	.

## Quality of Life

### Taxes

FY2021-22 Property Tax Rate per \$100 Value	\$0.5400
FY2020-21 Annual Taxable Retail Sales (\$mil)	\$1,837.3
2021 Tier designation	2

### Childcare

2022Q1 Licensed Child Care Facilities	74
2022Q1 Licensed Child Care Enrollment	3,098

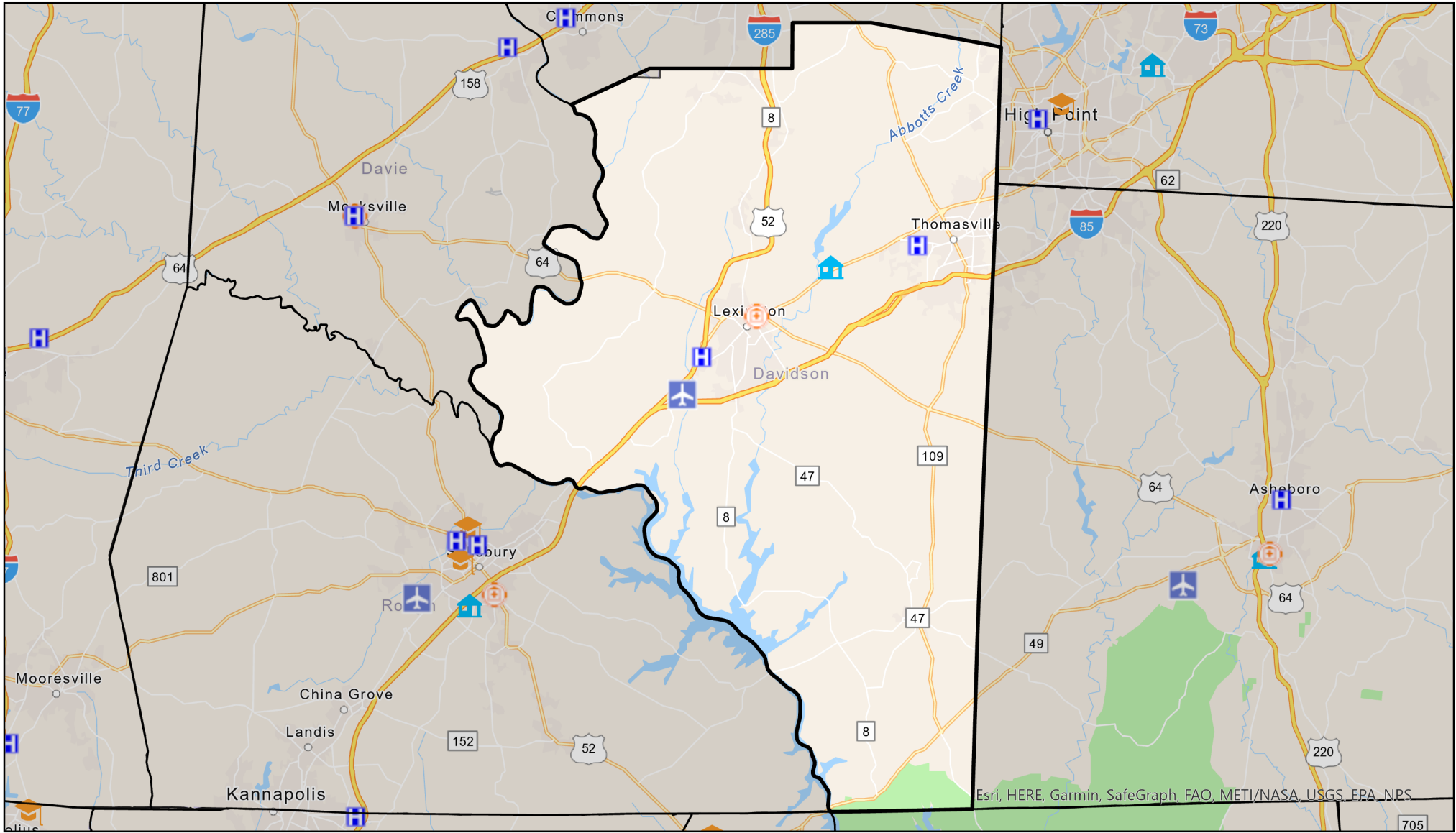
### Healthcare Providers









2019 Number of Physicians	124
2019 Physicians/10,000 population	7.3
2020 RNs/10,000 population	46.1
2020 Dentists/10,000 population	1.9
2020 Pharmacists/10,000 population	4.2

**Sources:**  
 Census (2020, ACS 2015-19) for income, commuters, place of work, population, housing, and educational attainment at <https://data.census.gov>. AGS for retail data at [www.AppliedGeographic.com](http://www.AppliedGeographic.com). NC Dept. of Education for SAT data by NC county system at <http://www.ncpublicschools.org>. US Dept. of Education, National Center for Education Statistics for higher education data at <https://nces.ed.gov/ipeds/datacenter>. NC Commerce, Labor and Economic Analysis Division for NC tiers, occupational data, employment and unemployment, and wages and establishments by industry at <https://d4.nccommerce.com/>. EDPNC for announced new jobs and investment and available buildings at <https://edpnc.com>. NC Dept. of Health & Human Services for childcare data at <http://www.ncdhhs.gov/>. UNC Sheps Center for healthcare professions at <https://nchealthworkforce.unc.edu/>. For more data resources, see <https://d4.nccommerce.com/>.

**Notes:**  
 Data are the latest available at the date the profile was prepared. A period means the data is not available. SAT scores use the 1600 scoring system and represent county systems. Unemployment data is now the latest month which is preliminary and is subject to change. US Education IPEDs data for Completions and Enrollment is at least Provisional and updated when Final. Census' American Community Survey (ACS) data are estimates, noted 'Est' and are from the 5-year survey; data is as of final year with dollars inflated to final year. Per capita income is a broad measure of income spread over all residents. Worker earnings includes wage income for residents regardless of where they work. Private sector wages are paid by local employers to their employees regardless of where they live. Additional data resources are available at: <https://d4.nccommerce.com/>.

# Davidson County, North Carolina



- Legend**
-  Commercial Airports
  -  Hospitals
  -  Public Universities
  -  General Aviation
  -  Public Health Departments
  -  Independent Colleges and Universities
  -  Community Colleges
  -  Military Installations
  -  NC Ports



8 Miles

## DAVIDSON COUNTY PRINCIPAL EMPLOYERS

<u>Employer</u>	<u>Employees</u>
Davidson County Schools	1000+
County of Davidson	1000+
Atrium Corporation	500-999
Old Dominion Freight Line	500-999
Wal-Mart Associates Inc.	500-999
Food Lion	500-999
Bradley Personnel	500-999
Jeld-Wen	500-999
Asco Power Technologies	500-999
Pergo LLC	<u>500-999</u>
<b>Total County Employment</b>	<b>80,913</b>

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
EGGER Wood Products	\$ 352,409,227	2.00%
Unilin Flooring NC LLC	163,516,794	0.93%
Duke Energy	135,524,434	0.77%
Halyard North Carolina (formerly Kimberly-Clark Corporation)	130,694,862	0.74%
Electric Glass Fiber America, LLC (formerly PPG Industries)	83,195,170	0.47%
Energy United	69,226,675	0.39%
Cube Yadkin Generation LLC (formerly Yadkin, Inc.)	63,077,690	0.36%
Owens Brockway	55,602,522	0.32%
Transcontinental Pipeline Co.	52,415,199	0.30%
Norfolk Southern	51,200,238	0.29%
	<u>\$ 1,156,862,811</u>	

Source – Davidson County Tax Department