



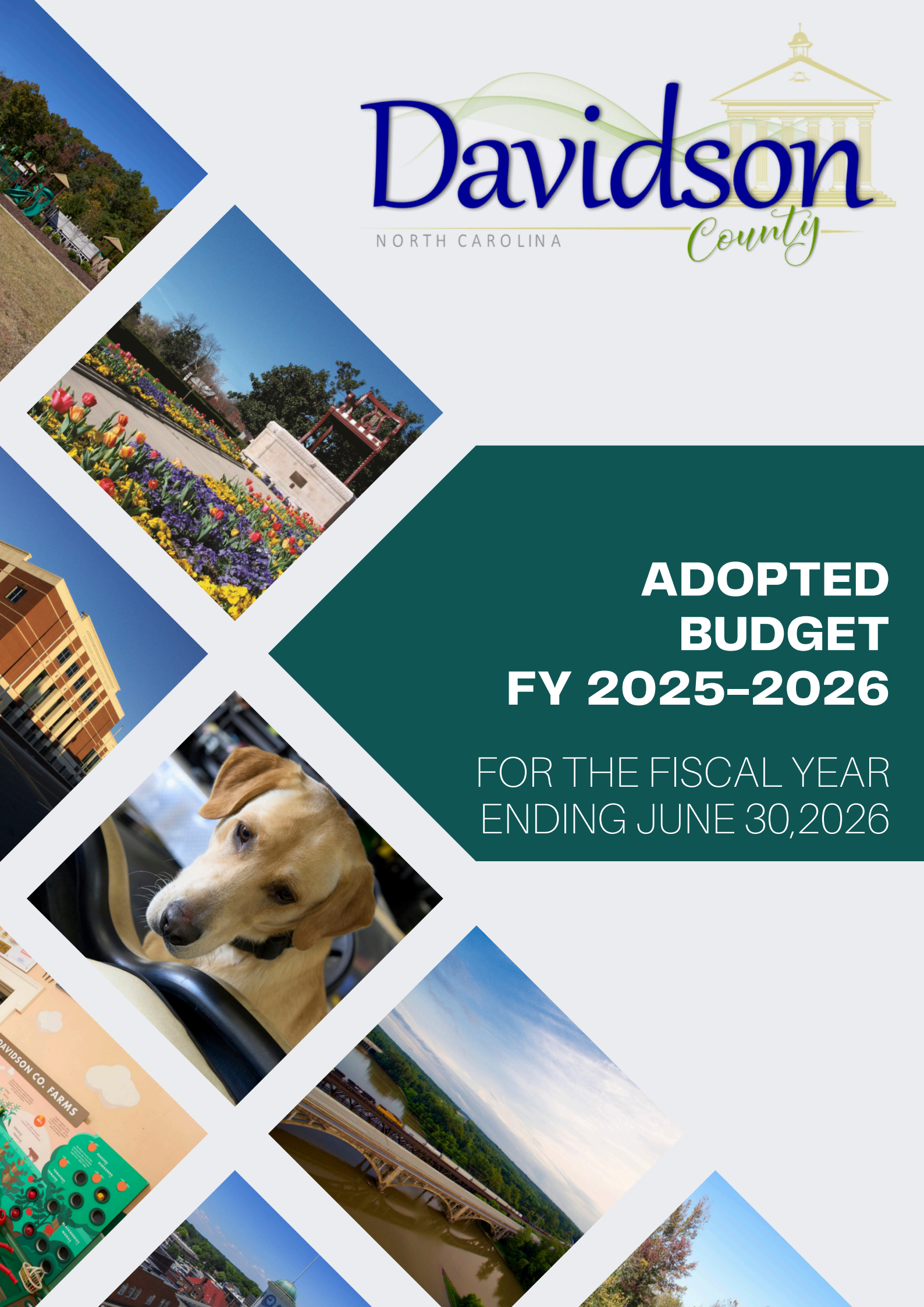
Davidson

NORTH CAROLINA

County

ADOPTED BUDGET FY 2025-2026

FOR THE FISCAL YEAR
ENDING JUNE 30, 2026



Davidson County

FY 2025 - 26 Adopted Budget

Board of Commissioners



Chairman
Todd Yates



Vice-Chair
Karen Watford



Commissioner
Chris Elliott



Commissioner
Tripp Kester



Commissioner
Fred McClure



Commissioner
Matt Mizell



Commissioner
Steve Shell

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, 2024

Christopher P. Morrell

Executive Director

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Proposed Budget

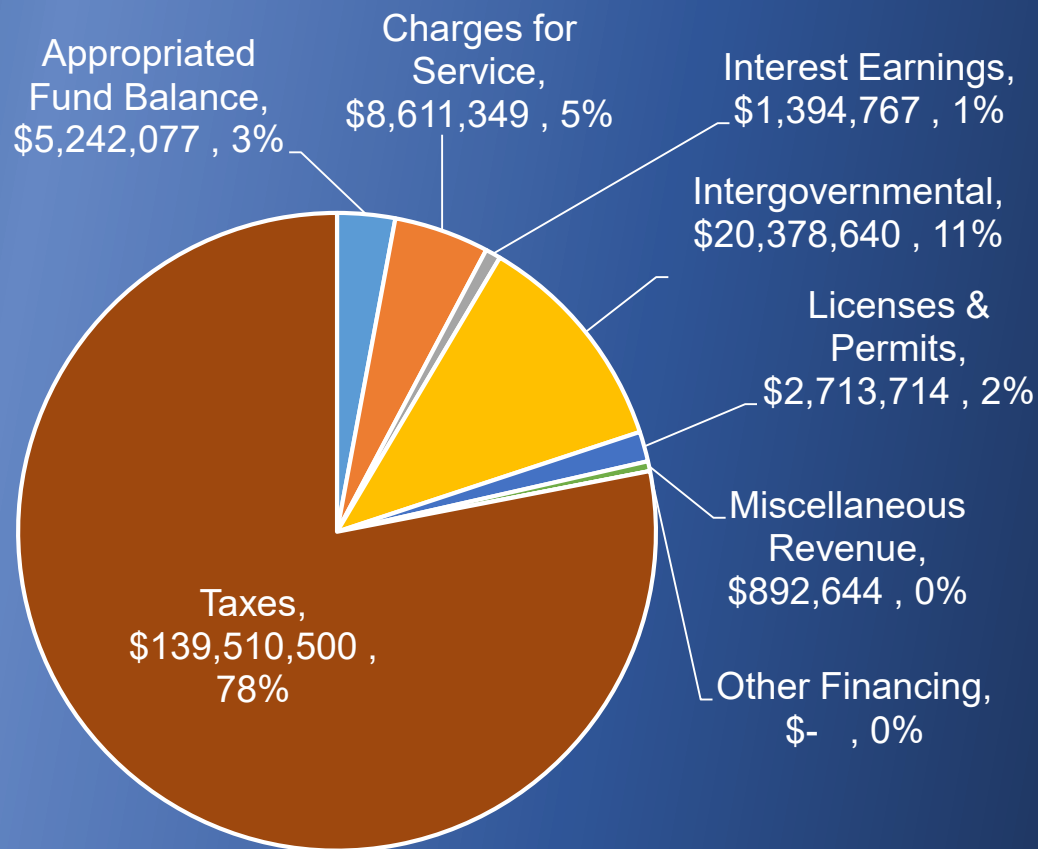
FY 2025-26

Where Does the Money Come From?

5/12/2025

Highlights (General Fund)

FY 2025 Proposed Budget Revenues
Total: \$178,743,691



- **Proposed Tax Rate** of **\$0.54** per **\$100** of assessed property valuation, the same as FY 2025 (Property Tax revenue increase of **\$4M** or **4.6%**)
- **Article 46** Sales Tax (0.25%) increases to **(\$5.9) million + (\$5.6) million for Article 44. Base Sales Tax** revenue increase of **(\$600K)** to a total of **(\$34.5) million**
- Increase of **\$496K** in **Intergovernmental Revenue** largely in DSS Foster Care (**Reimbursement for adding 9.00 positions in FY 2025**) + Less Lottery Proceeds **(\$528K) = \$0** in Total
- Overall increase in other revenues **“driven”** by strength in the local housing market: 1) Building Permits = **\$37K** + ROD = **\$192K** + “Small” fee changes within GIS (Lowering fees)
- Use of **General Fund Reserves** to **“balance”** the budget has decreased by **(\$1.5M)** over FY 2025 to **\$5.2 million** + Less Reliance on Interest Revenue by **(\$1.2M)**

**Increase of \$2.9
Million Over FY 2025**

Property Tax Values Summary

5/12/2025

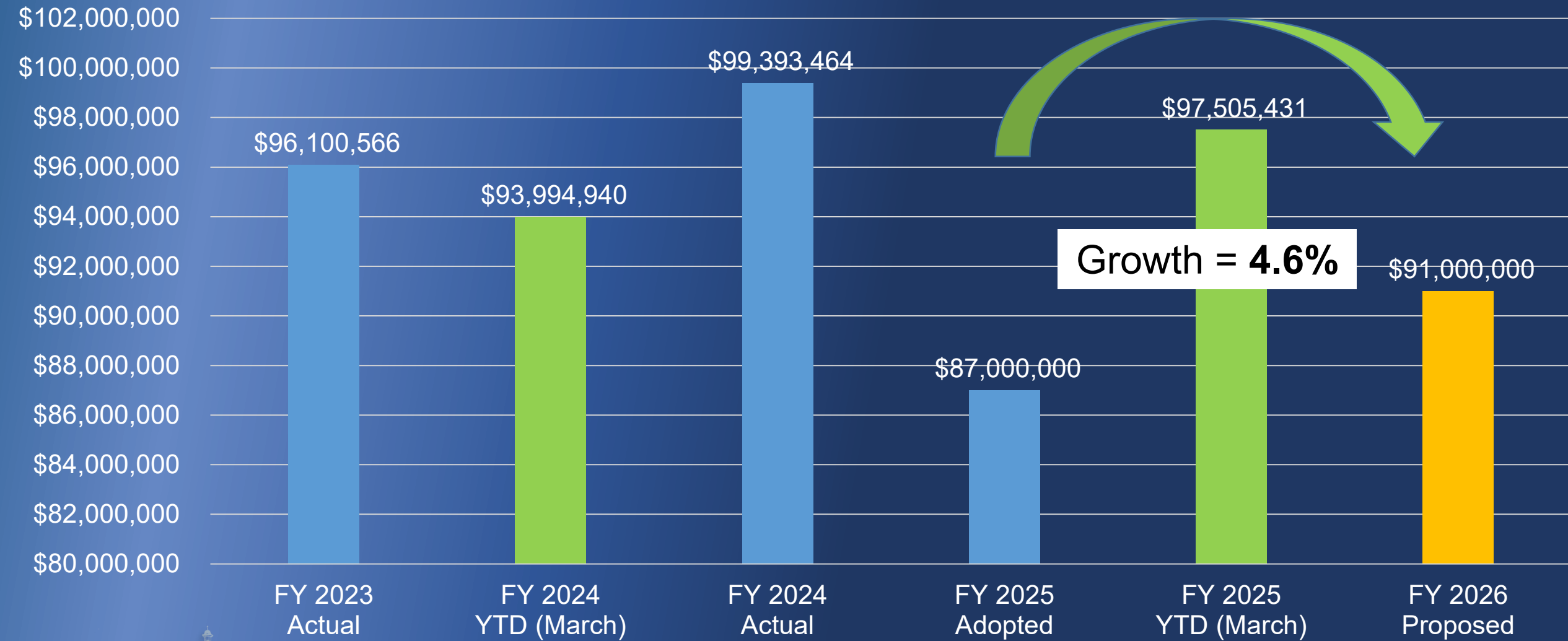
Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.54	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	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	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.54	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 477,471,891	2.71%
2024	\$ 0.54	\$ 14,811,736,022	\$ 1,901,817,092	\$ 2,061,216,049	\$ 18,774,769,163	\$ 647,105,787	3.57%
2025 Adopted Budget	\$ 0.54	\$ 13,259,811,140	\$ 1,697,500,000	\$ 1,695,000,000	\$ 16,652,311,140	\$ (2,122,458,023)	-11.30%
2025 Estimated Actual	\$ 0.54	\$ 15,562,759,125	\$ 1,842,155,519	\$ 2,109,669,211	\$ 19,514,583,855	\$ 2,862,272,715	17.19%
2026 Proposed Budget	\$ 0.54	\$ 14,025,434,650	\$ 1,697,500,000	\$ 1,695,000,000	\$ 17,417,934,650	\$ (2,096,649,205)	-10.74%
Total	\$ 0.54	\$ 205,921,431,447	\$ 24,094,711,007	\$ 25,242,620,320	\$ 255,258,762,774	\$ 8,398,519,598	59.03%
Average Growth Per Year						\$ 466,584,422	3.47%

**4.6% Growth vs.
FY 2025 Adopted Budget**

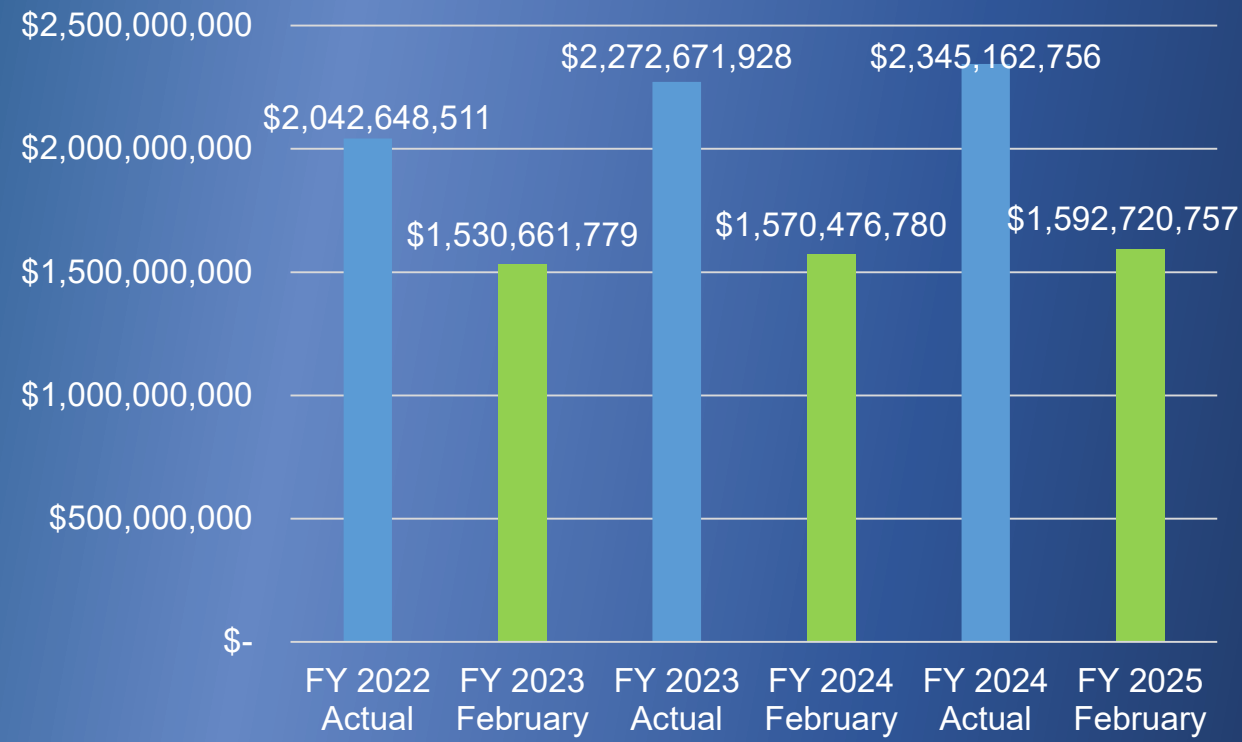


Current Year Property Tax

5/12/2025

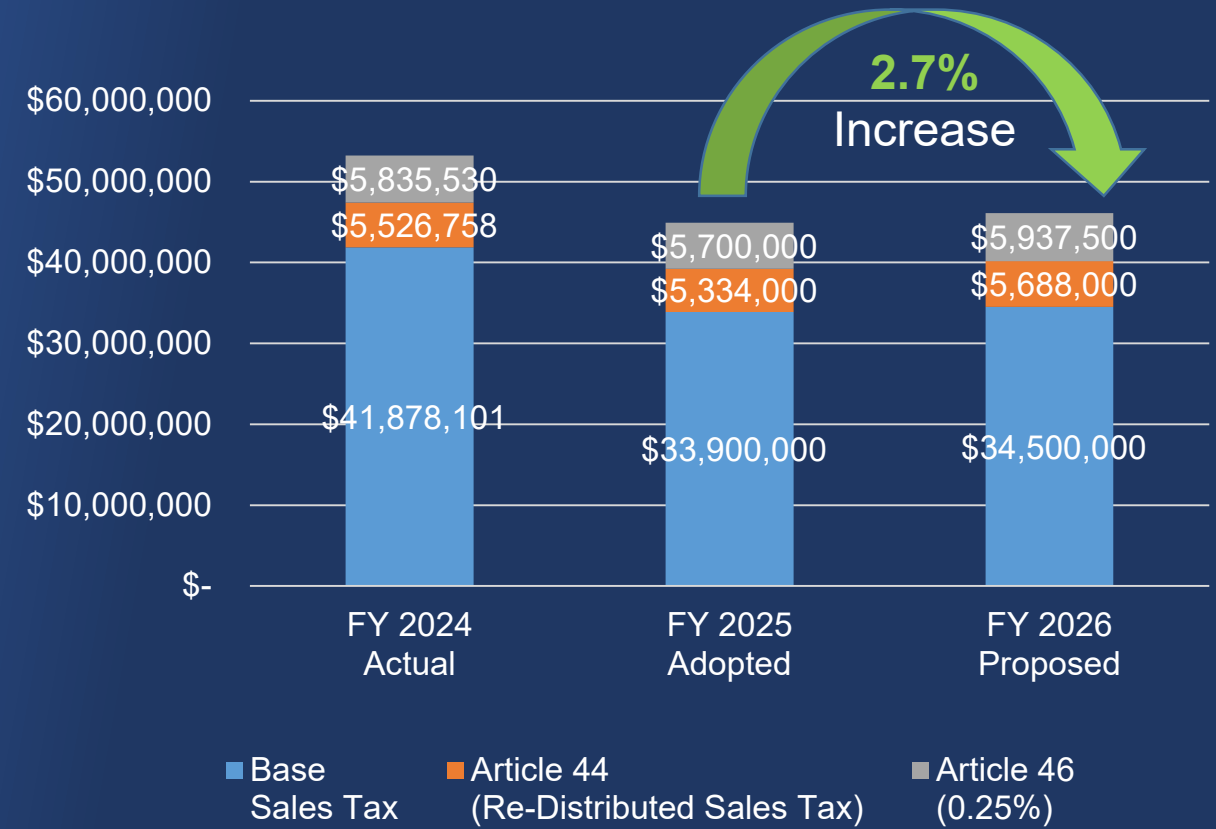


Taxable Retail Sales



**Increase of 1.4%
Over Previous Year**

Sales Tax Revenue



**Article 44 For Education And / Or
Economic Development And
Article 46 For School Capital**

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 major capital

Description	Article 44	Article 46
Estimated Collections	\$ 5,688,000	\$ 5,937,500
Expense Items:		
County Economic Development	\$ (5,000)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,689,400)
School HVAC / Roof Debt	\$ -	\$ (176,250)
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (689,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,169,000)	\$ -
Chambers of Commerce + DDAC Contribution	\$ (11,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2025 - FY 2026)	\$ (3,212,485)	\$ -
DDCC Operating (FY 2025 - FY 2026)	\$ (374,000)	\$ -
School Type I Capital (FY 2025 - FY 2026)	\$ -	\$ (3,071,850)
Total	\$ (5,688,000)	\$ (5,937,500)

Sales Tax Articles vs. School Debt / Capital

5/12/2025

Quick Points:

- From FY 2016 – 2026 All Restricted Sales Tax Articles **40**, **42** and **46** Have Been Used for School Debt and Capital
- From FY 2026 – 2029:
 - **Scenario #1** - No “New” School Capital and Other County \$’s (**\$17.6M**) Can Go to County Projects (Example – Detention Center Ren. / Exp to Lower Debt Cost)
 - **Scenario #2** – Provide Other County \$’s (**\$11.3M**) = “Average Spending Per Year” = Prior Years

FY 2026 - 2029

Category	\$	%
Articles 40 and 42	\$ 17,684,300	61%
Other County \$'s	\$ 11,305,240	39%
Total	\$ 28,989,540	100%

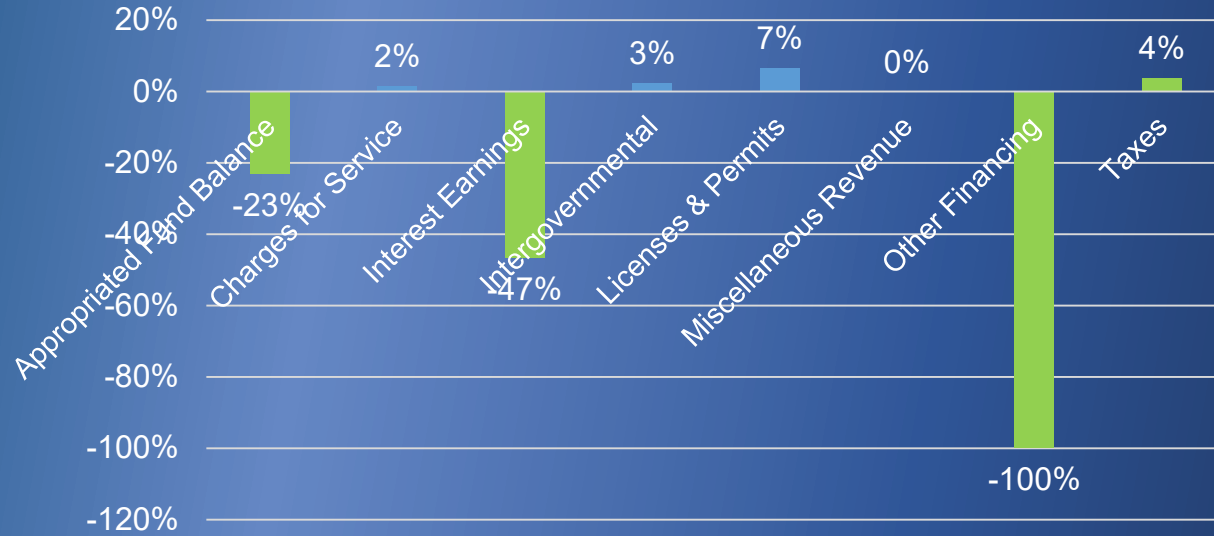


School Debt / Capital Expenses FY 2016 - FY 2029 by Source of Funds

Category	FY 2016 - 2026 Prior Years	FY 2016 - 2029 (Scenario #1)	FY 2016 - 2029 (Scenario #2)	Scenario #1 vs. Prior Years		Scenario #2 vs. Prior Years	
				\$ Change	% Change	\$ Change	% Change
Revenue							
Sales Tax Articles 40 and 42	\$ 88,346,682	\$ 122,454,217	\$ 122,454,217	\$ 34,107,535	38.6%	\$ 34,107,535	38.6%
Sales Tax Article 46	\$ 49,527,153	\$ 68,429,939	\$ 68,429,939	\$ 18,902,786	38.2%	\$ 18,902,786	38.2%
Lottery \$'s for Prior Years Debt	\$ 13,903,345	\$ 13,903,345	\$ 13,903,345	\$ -	0.0%	\$ -	0.0%
Additional Lottery \$'s / Grants	\$ 2,525,127	\$ 2,525,127	\$ 2,525,127	\$ -	0.0%	\$ -	0.0%
Other County Revenues	\$ 41,452,544	\$ 23,768,244	\$ 52,757,784	\$ (17,684,300)	-42.7%	\$ 11,305,240	27.3%
Total	\$ 195,754,851	\$ 231,080,871	\$ 260,070,411	\$ 35,326,020	18.0%	\$ 64,315,560	32.9%
Expenses							
Debt Service Payments	\$ 82,291,471	\$ 88,941,952	\$ 88,941,952	\$ 6,650,481	8.1%	\$ 6,650,481	8.1%
Major Capital (Type I)	\$ 41,834,367	\$ 45,345,134	\$ 45,345,134	\$ 3,510,767	8.4%	\$ 3,510,767	8.4%
Operating Capital (Type II / III)	\$ 22,101,860	\$ 28,363,847	\$ 28,363,847	\$ 6,261,987	28.3%	\$ 6,261,987	28.3%
Sub-Total	\$ 146,227,698	\$ 162,650,933	\$ 162,650,933	\$ 16,423,235	11.2%	\$ 16,423,235	11.2%
Article 46 Expenses							
Oak Grove HS + 2020 HVAC / Roofs	\$ 31,326,583	\$ 39,333,133	\$ 39,333,133	\$ 8,006,550	25.6%	\$ 8,006,550	25.6%
Major Capital (Type I)	\$ 18,200,570	\$ 29,096,806	\$ 29,096,806	\$ 10,896,236	59.9%	\$ 10,896,236	59.9%
Sub-Total	\$ 49,527,153	\$ 68,429,939	\$ 68,429,939	\$ 18,902,786	38.2%	\$ 18,902,786	38.2%
Total	\$ 195,754,851	\$ 231,080,871	\$ 231,080,871	\$ 35,326,020	18.0%	\$ 35,326,020	18.0%
Additional Major Capital \$'s (from CIP)	\$ -	\$ -	\$ 28,989,540	\$ -		\$ 28,989,540	
Difference	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	
Average Per Year "Other County Revenues"	\$ 3,768,413	\$ 1,697,732	\$ 3,768,413				

FY 2026 Revenues

Changes from Prior Year

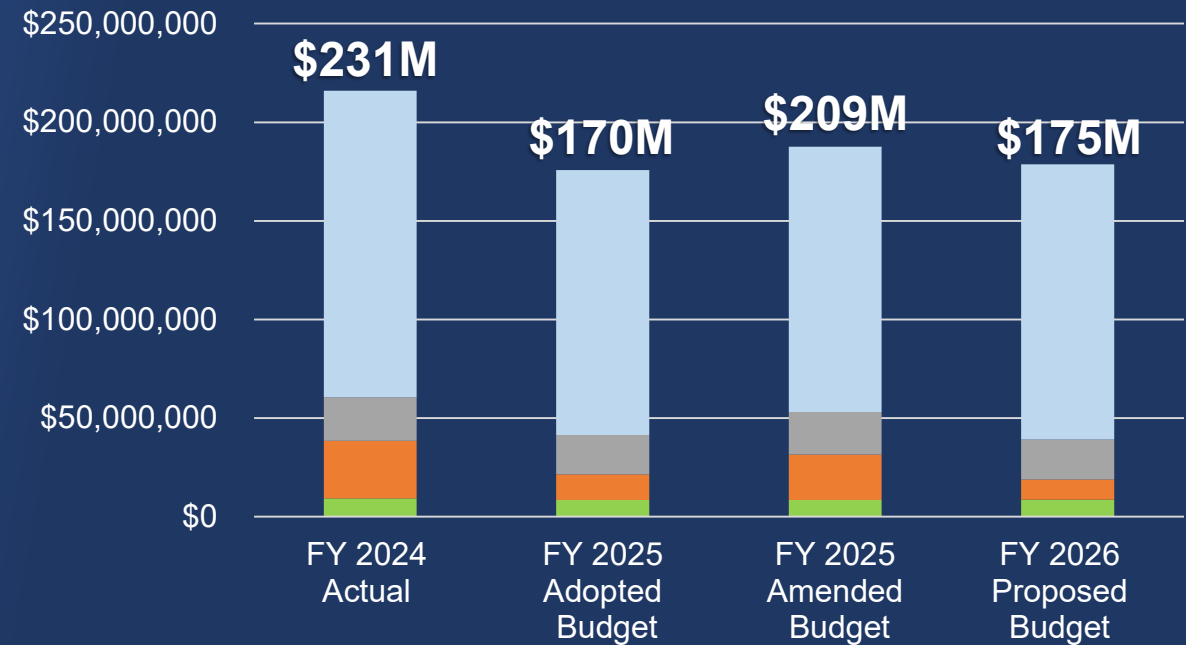


- Decreased Use of **Fund Balance** + Interest Revenue
- “**Slight**” Increase in Property and Sales Taxes
- Increased **Intergovernmental Revenue**
(DSS Foster Care and \$0 Lottery \$’s for School Debt)

1.7% “More” Proposed Budget
vs. FY 2025 Adopted

FY 2025 Revenues

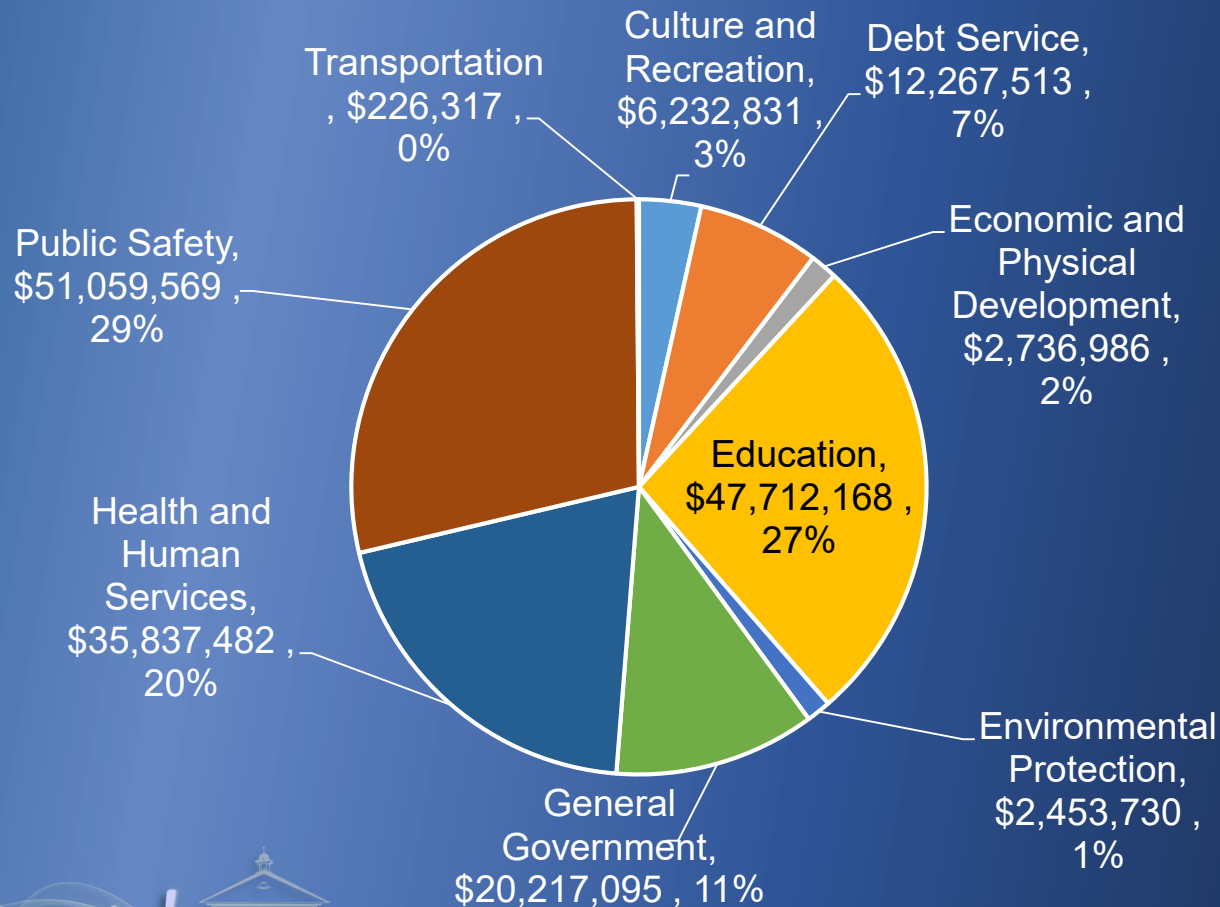
By Category



■ Charges for Service
 ■ Other Revenue
 ■ Intergovernmental
 ■ Taxes

Where Does The Money Go?

FY 2025 Proposed Budget Expenditures
Total: \$178,743,691



Highlights (General Fund) 5/12/2025

- Increases per pupil spending from \$1,400 to \$1,451 or 3.7% + \$116K additional for DDCC (To Assist with > Local Teacher Supplements)
- “Maintains” major capital funding provided to the schools (Same as for FY 2025 = \$4.8M)
- Adds (10.00) New Positions – SV EMS, BOE and PH (100% Medicaid Funded) – (1.00) GIS Manager (Annualizes the 10.00 Approved in FY 2025 for DSS + Ambulance Billing)
- Less debt services vs. FY 2025 = (\$953K) but places (\$1.6M) in County Contingency to have Ready for Detention Facility Renovations / Expansion Additional Debt
- Transfers \$1.1 + \$689K (Article 44 Sales Tax) to Economic Development and Sewer Fund Reserves for Future Use
- Provides \$3M to Replace (20) LEO Vehicles (> 150K – 200K Miles) + (3) Ambulances + (1) Ambulance for SV EMS

General Fund Expenditure Summary by Function

	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 6,214,944	\$ 6,420,346	\$ 6,500,989	\$ 6,232,831	\$ (187,515)	-2.9%
Debt Service	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Economic and Physical Development	\$ 60,787,574	\$ 2,641,005	\$ 3,248,764	\$ 2,736,986	\$ 95,981	3.6%
Education	\$ 56,203,960	\$ 46,050,583	\$ 48,100,540	\$ 47,712,168	\$ 1,661,585	3.6%
Environmental Protection	\$ 3,242,703	\$ 2,478,158	\$ 3,345,585	\$ 2,453,730	\$ (24,428)	-1.0%
General Government	\$ 17,203,217	\$ 20,718,339	\$ 23,682,939	\$ 20,217,095	\$ (501,244)	-2.4%
Health and Human Services	\$ 33,434,752	\$ 34,548,787	\$ 36,275,323	\$ 35,837,482	\$ 1,288,695	3.7%
Public Safety	\$ 48,182,128	\$ 49,530,507	\$ 53,796,479	\$ 51,059,569	\$ 1,529,062	3.1%
Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total	\$239,677,207	\$ 175,835,511	\$187,529,392	\$178,743,691	\$ 2,908,180	1.7%

Total Funded Positions

943.50

938.50

948.50

957.50

19.00

2.0%



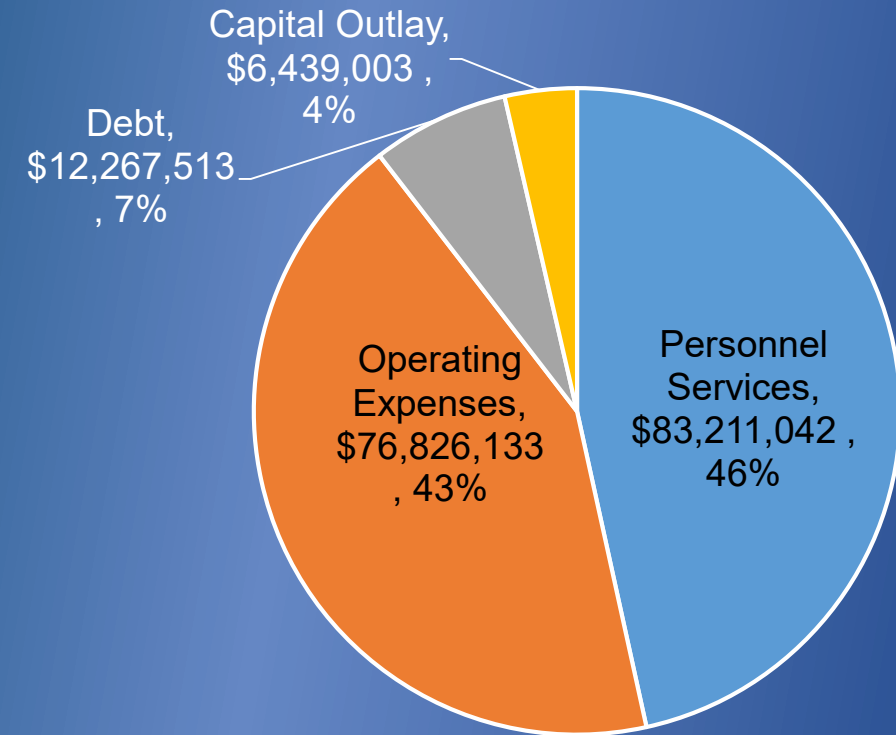
\$2.9M or **1.7%** > Than
FY 2025 Adopted Budget

(\$8.7M) or **-4.7%** < Than
FY 2025 Amended Budget

Highlights (General Fund)

5/12/2025

FY 2026 Proposed Budget Expenditures Total: \$178,743,691



- FY 2025 COLA for Employees (\$500 + 4%)
- No increase in employee group insurance costs but increase in state-mandated employee retirement contributions
- Less Current Year Debt Service = (\$956K) – Moves to County Contingency (\$1.6M)
- Includes an additional \$1.6M for Education vs. FY 2025. Increases operating funding as the Per Pupil \$'s (Including Charter Schools) totals \$1,451.97. An increase of \$51.80 or 3.7% over FY 2025 Adopted
- Increases state foster care funds within DSS + removes (\$528K) in School Lottery Proceeds for Debt (Budgets \$0 for FY 2026)
- Includes funding for (10.00) – PH SW II (100% Medicaid Funded), BOE ad SV EMS + (9.00) additional DSS Foster Care staff approved during FY 2025.
- Includes funds for replacing three (high mileage) ambulances, twenty Sheriff vehicles and purchasing one ambulance for SV EMS

“High Priority” Positions – General Fund

5/12/2025

(10.00) Additional Positions:

- **(1.00)** - PH – SW II (100% Medicaid Funded) – To assist clients with home / doctor visits and assess medical needs and make referrals (Current caseload average per staff member = 43)
- **(8.00)** - Silver Valley EMS
- **(1.00)** – BOE - (NC Law Changes Related to Counting Provisional Ballots – 3 Days vs. 10 Days + 5th Highest “Registered Voter per FTE” = 23K vs. 15 Peer Counties)

(13.00) Position “Reclassifications / In-Band Adjustments” to Align Job Duties to Current Job Descriptions

General Fund

“Net” Increase = 19.00

+ **1.00** MAT Program Grant Fund
Position from FY 2025 = **20.00**

Department / Division	Category	Count
Ambulance Billing	FY 2025	1.00
DSS	Additions	9.00
Sub-Total		10.00

GIS	FY 2026 Eliminations	(1.00)
Sub-Total		(1.00)

EMS	FY 2026 Additions	8.00
PH		1.00
BOE		1.00
Sub-Total		10.00

Net

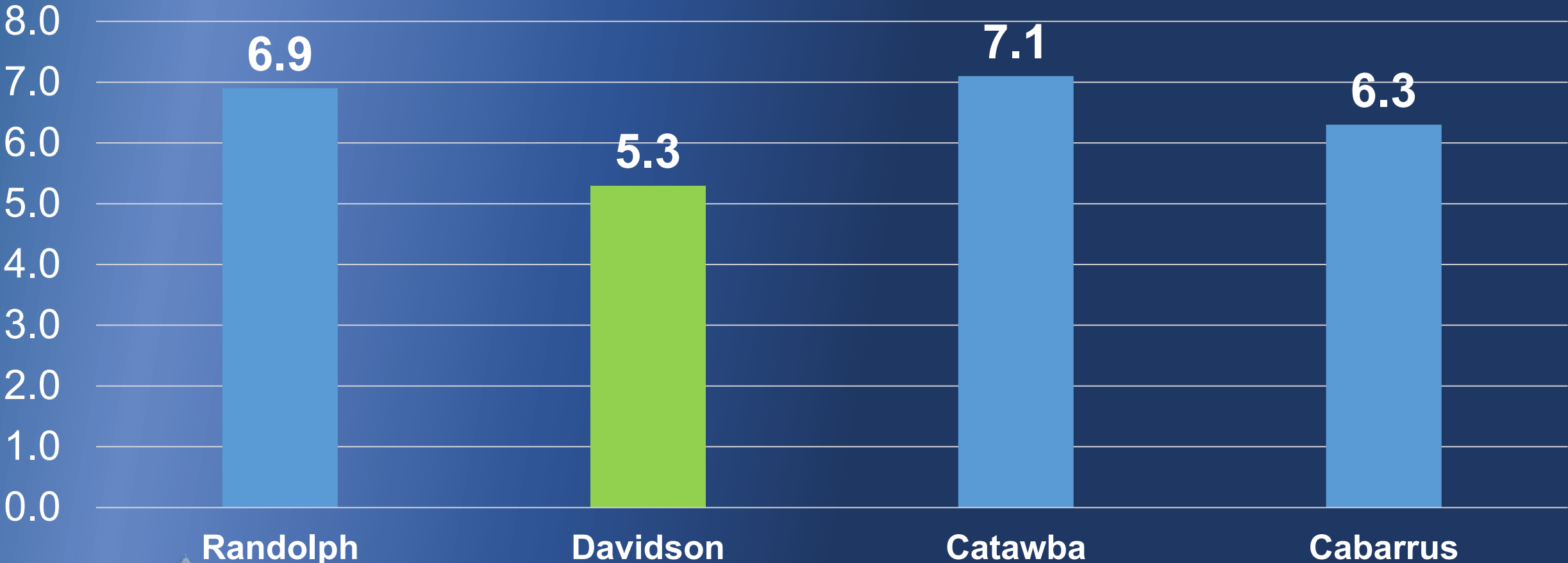
19.00



“High Priority” Positions – General Fund

5/12/2025

General Fund
FTEs per 1,000 Citizens – FY 2025 Adopted



Education Funding Summary

5/12/2025

ADM Funding with Charter School #'s Included

Information		FY 2025 Adopted			FY 2026 Proposed			Operating		Capital	
District	ADM FY 2025-26 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,632	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	4.1%	\$ 1,054,725	1.0%	\$ 14,140
Lexington City	3,235	\$ 4,505,750	\$ 282,497	\$ 1,400.17	\$ 4,697,110	\$ 285,322	\$ 1,451.97	4.2%	\$ 191,360	1.0%	\$ 2,825
Thomasville City	2,319	\$ 3,088,775	\$ 370,165	\$ 1,400.17	\$ 3,367,115	\$ 373,867	\$ 1,451.97	9.0%	\$ 278,340	1.0%	\$ 3,702
DDCC	-	\$ 3,737,000	\$ 438,340	\$ -	\$ 3,849,110	\$ 442,723	\$ -	3.0%	\$ 112,110	1.0%	\$ 4,383
Total	24,186	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	4.4%	\$ 1,636,535	1.0%	\$ 25,050

Total Funding Increase (Three School Districts) \$ 1,545,092

Cumulative Per Pupil Funding % Increase 3.70%

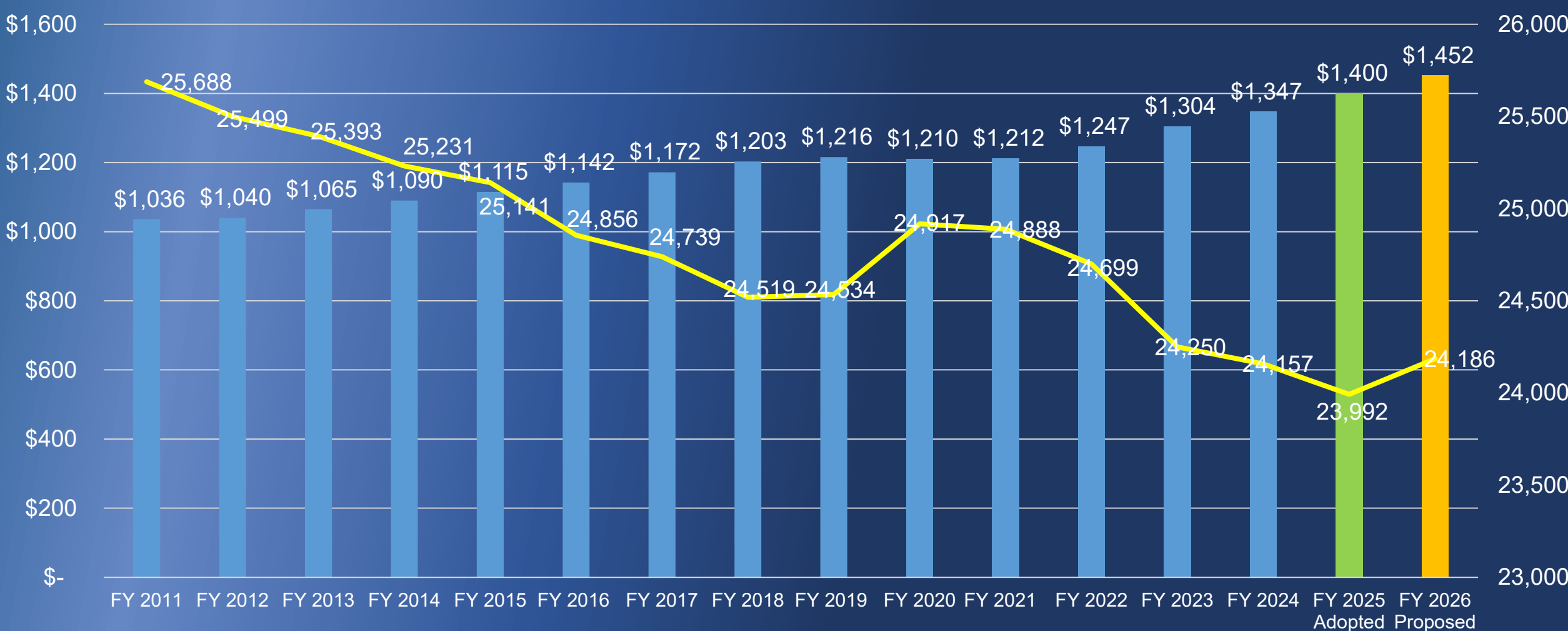
Local Teacher Supplements

Future Issues:

- Average State COLAs vs. "Available" Local \$'s
- "Large Scale" State Pay Changes

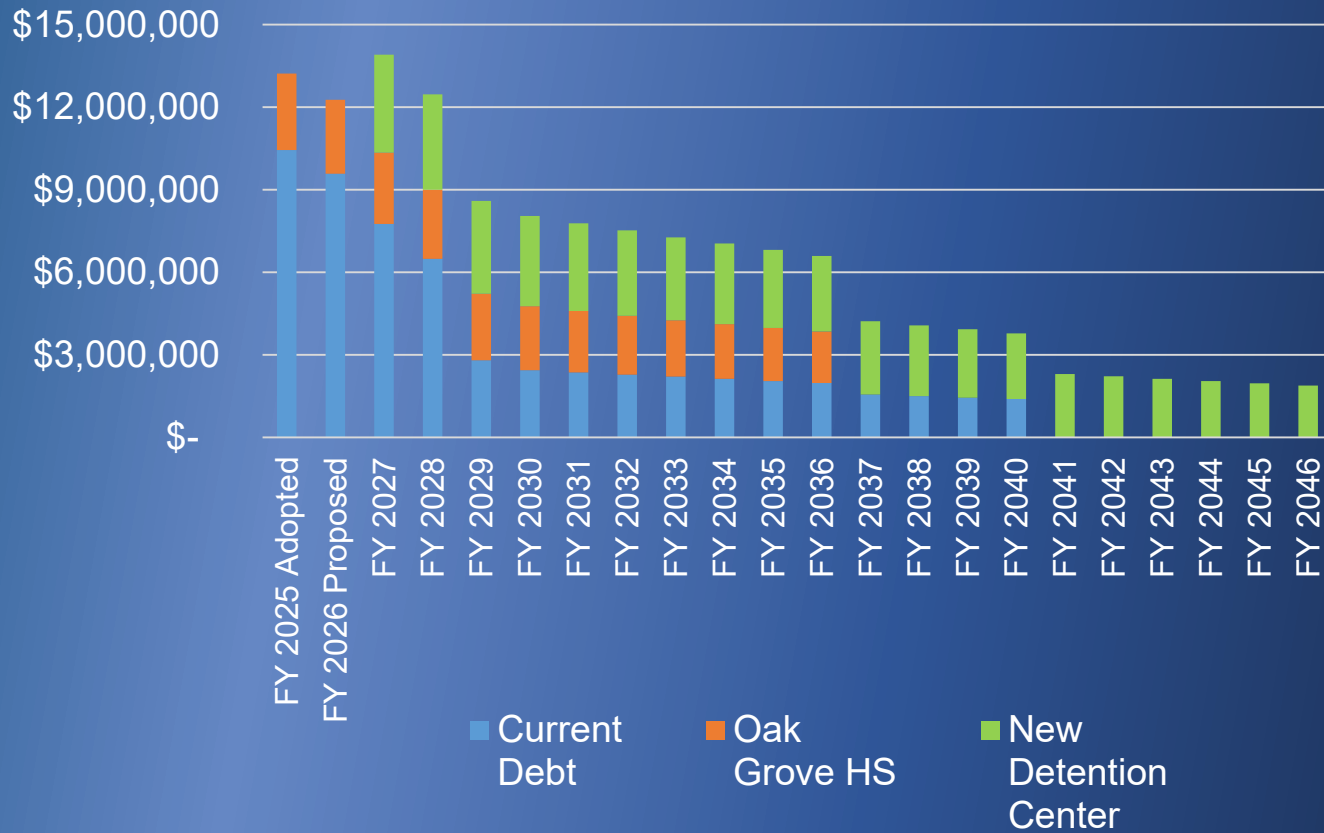
District	Current	Revised	Goal
DCS	6.125%	6.75%	8.00%
LCS	Average 8%	8.25% - 8.75%	8.25% - 8.75%
TCS	6.00%	7.40%	7.40%

Per Pupil Funding Summary

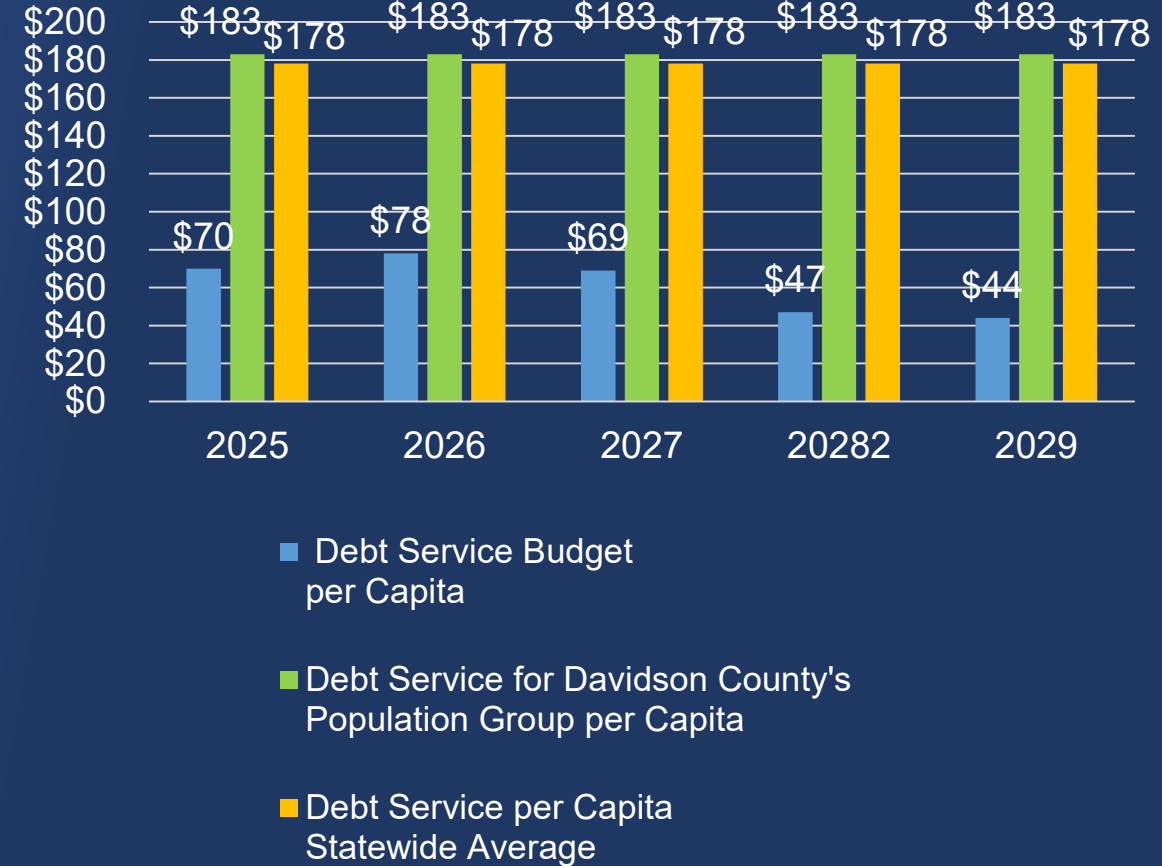


■ Per Pupil \$'s — ADM
(Average Daily Membership - Including Charter Schools)

Debt Service Summary



Debt Service Comparison Summary



New County Debt Includes

(Borrowing - Detention Center Renovations / Expansion)

Outside Agencies Summary

Function	FY 2025 Adopted	FY 2026 Proposed	\$ Change	% Change
Culture & Recreation	\$ 90,360	\$ 90,360	\$ -	0.00%
Economic Development	\$135,212	\$172,776	\$ 37,564	27.78%
Human Services	\$ -	\$ -	\$ -	0.00%
Public Safety	\$ 74,500	\$ 74,500	\$ -	0.00%
Total	\$300,072	\$337,636	\$ 37,564	12.52%
Article 44 Sales Tax	\$ (11,890)	\$ (3,890)	\$ 8,000	-67.28%
Net County \$'s	\$288,182	\$333,746	\$ 45,564	15.81%

- **\$45K** Increase Forrester (Replace Vehicle)
- **\$3,890** in Chamber of Commerce Memberships + Removes **“One-Time”** DDAC **(\$8,000)** Covering with Article 44 Sales Tax Proceeds

FY 2025 - 2030 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2025	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	Total (All Years)
Expenses							
General Government	\$ 16,903,746	\$ 96,177,221	\$ 3,885,036	\$ 600,000	\$ 625,000	\$ 2,250,000	\$ 120,441,003
Education	\$ 500,000	\$ 14,494,770	\$ 17,494,770	\$ -	\$ -	\$ -	\$ 32,489,540
Landfill	\$ -	\$ 870,000	\$ 6,920,000	\$ 900,000	\$ 2,700,000	\$ 800,000	\$ 12,190,000
Total	\$ 17,403,746	\$ 111,541,991	\$ 28,299,806	\$ 1,500,000	\$ 3,325,000	\$ 3,050,000	\$ 165,120,543
Source of Funds							
Capital Reserve	\$ 2,312,072	\$ 58,162,086	\$ 21,084,993	\$ 600,000	\$ 625,000	\$ 2,250,000	\$ 85,034,151
Enterprise Funds	\$ -	\$ 870,000	\$ 6,920,000	\$ 900,000	\$ 2,700,000	\$ 800,000	\$ 12,190,000
Federal / State Revenue	\$ 15,091,674	\$ 15,491,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 30,877,784
Debt Financing	\$ -	\$ 37,018,608	\$ -	\$ -	\$ -	\$ -	\$ 37,018,608
Total	\$ 17,403,746	\$ 111,541,991	\$ 28,299,806	\$ 1,500,000	\$ 3,325,000	\$ 3,050,000	\$ 165,120,543

Current Available = **\$17M**

County Capital Improvement Plan

5/12/2025

Fiscal Year / Projects	Total Cost	Other County \$'s	Debt	Grants / Other Revenue	Already Budgeted
Current Available	\$ -	\$ 17,032,079	\$ -	\$ 33,176,117	\$ 1,500,000
FY 2025	\$ -	\$ 22,667,358	\$ -	\$ 4,228,334	\$ -
FY 2026	\$ -	\$ 22,667,358	\$ 37,018,608	\$ 4,063,333	\$ -
FY 2027	\$ -	\$ 22,667,356	\$ -	\$ 1,600,000	\$ -
Total	\$ -	\$ 85,034,151	\$ 37,018,608	\$ 43,067,784	\$ 1,500,000

"Proposed" FY 2025-2030 CIP	\$ 12,130,445	\$ (11,965,445)	\$ -	\$ (165,000)	\$ -
Detention Facility Expansion	\$ 67,597,774	\$ (30,579,166)	\$ (37,018,608)	\$ -	\$ -
DCS Admin. Building Renov.	\$ 2,000,000	\$ (500,000)	\$ -	\$ -	\$ (1,500,000)
Possible School Renovations / Repairs	\$ 28,989,540	\$ (28,989,540)	\$ -	\$ -	\$ -
Possible DDCC Renovations / Repairs	\$ 3,000,000	\$ (3,000,000)	\$ -	\$ -	\$ -
Capital Reserve - Future Capital Improvements	\$ 10,000,000	\$ (10,000,000)	\$ -	\$ -	\$ -
Airport Improvement Projects	\$ 30,712,784	\$ -	\$ -	\$ (30,712,784)	\$ -
Landfill Cell Const. & Equip.	\$ 12,190,000	\$ -	\$ -	\$ (12,190,000)	\$ -
Total	\$ 166,620,543	\$ (85,034,151)	\$ (37,018,608)	\$ (43,067,784)	\$ (1,500,000)



Minus (\$1.5) Already Budgeted for DCS Admin. Building Renov. / Repair = FY 2025 – 2030 CIP = \$165M

"Cash Flow" for CIP – FY 2025 - 2023

5/12/2025

Project	2025	2026	2027	2028	2029	2030	Total
Courthouse Renov. - Public Defender Office	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ -	\$ 965,250
West Campus Gym Roof Replacement (P & R)	\$ -	\$ 296,119	\$ -	\$ -	\$ -	\$ -	\$ 296,119
Colonial Drive Roof Replacement	\$ -	\$ 443,120	\$ -	\$ -	\$ -	\$ -	\$ 443,120
Thomasville Probation & Parole Roof Repl.	\$ -	\$ 223,000	\$ -	\$ -	\$ -	\$ -	\$ 223,000
Thomasville Probation & Parole Roof Replacement	\$ 162,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,000
Juvenile Services Office Roof Replacement	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Cecil School Window Replacement	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
County-Wide Elevator Replacement	\$ -	\$ 125,072	\$ -	\$ -	\$ -	\$ -	\$ 125,072
Transportation Retaining Wall	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Parking Deck Renovations (w / New Elevator)	\$ 125,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,072
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ -	\$ 625,000
EMS Silver Valley Base, Furn. & Ambulance	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000
Old Daymark Building Renovations	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Backup 911 Center Remodel	\$ -	\$ 744,989	\$ -	\$ -	\$ -	\$ -	\$ 744,989
911 Comm. Console Equip. & Tech. Upgrade	\$ -	\$ -	\$ 2,639,223	\$ -	\$ -	\$ -	\$ 2,639,223
Replacement of 800 MHz Radios (450 Radios)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000
Detention Facility Expansion	\$ -	\$ 30,579,166	\$ -	\$ -	\$ -	\$ -	\$ 30,579,166
DCS Administration Building Renovations / Repairs	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Possible School Renovations / Repairs	\$ -	\$ 14,494,770	\$ 14,494,770	\$ -	\$ -	\$ -	\$ 28,989,540
Potential DDCC Renovations / Repairs	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
Capital Reserve - Future Capital Improvements	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Total	\$ 2,312,072	\$ 58,162,086	\$ 21,084,993	\$ 600,000	\$ 625,000	\$ 2,250,000	\$ 85,034,151
"Expected" County Cash Balance	\$ 37,387,365	\$ 1,892,637	\$ 3,475,000	\$ 2,875,000	\$ 2,250,000	\$ -	\$ -

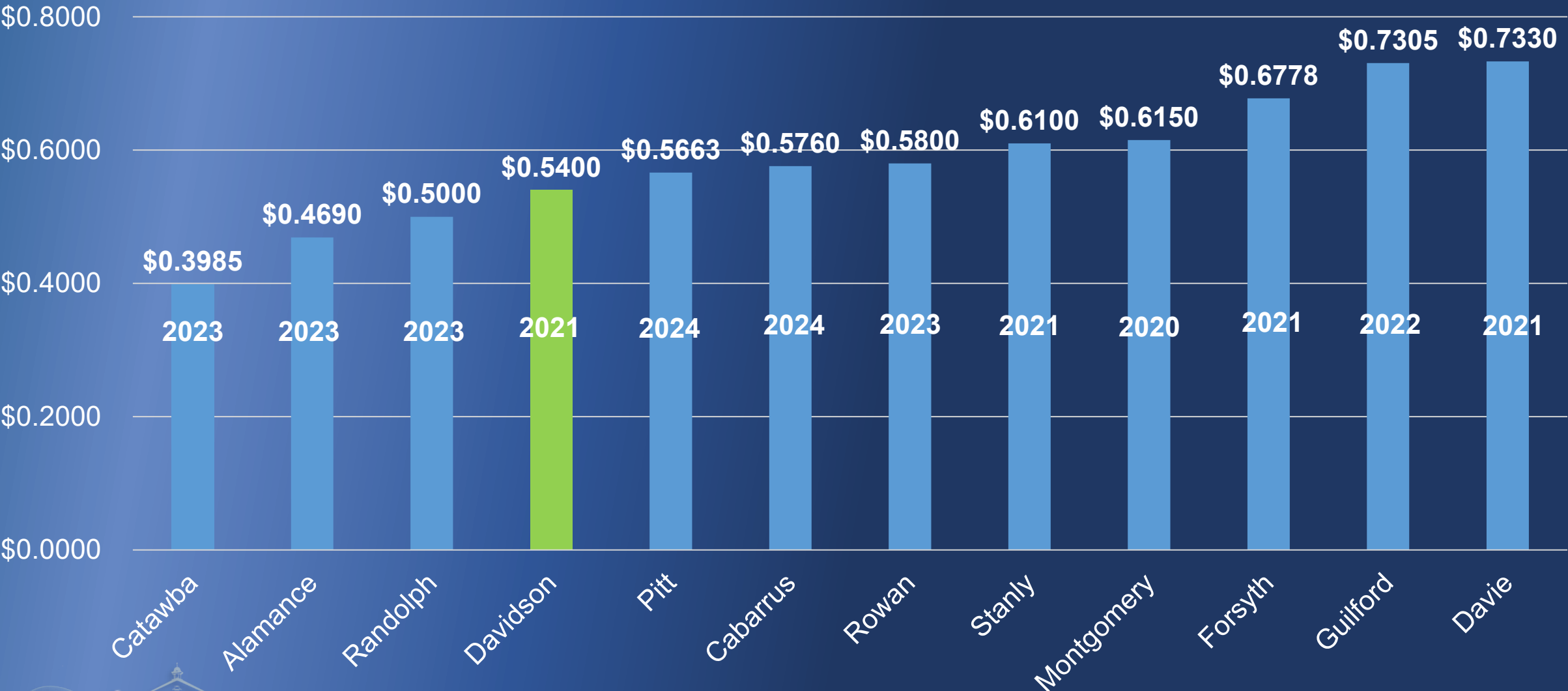
Fund Balance

Category	%
State Recommendation	8% - 16%
County Policy	18%
FY 2014	35%
FY 2015	28%
FY 2016	38%
FY 2017	42%
FY 2018	48%
FY 2019	45%
FY 2020	56%
FY 2021	57%
FY 2022	51%
FY 2023	77%
FY 2024	50%

Goals (Next Five Years)

- Tax Rate = **\$0.54** or **>**
(Due to Upcoming Revaluation)
- General Fund Reserve Balance = **50%** or **>**
- Continue With Pay Increases **+** School **“Per Pupil”** / Capital **\$’s +** Complete Major Capital Projects

Current Tax Rate vs. Last Property Revaluation



Other Funds with Major Changes:

- **Insurance Fund** – Decreases overall funding for by (\$2.6M) or -17.0% - Removed “High Cost” Claimants - HCCs
- **Transportation Fund** – Increases overall funding for transportation by \$67K or 4.0% - Replace one “high-mileage” bus
- **Rural Fire Districts** – Increases overall funding for the rural fire districts by \$1.2M or 8.2%. Five departments seeking a tax rate increase + two departments merging (Midway / Gumtree)
 - Central = **\$0.03**
 - Silver Valley = **\$0.02**
 - Hasty = **\$0.02**
 - Wallburg = **\$0.02**
 - Griffith = **\$0.02**

Sewer Fund – Increases overall funding to the Sewer Fund by \$286K or 18.6% + includes an anticipated 6.0% sewer rate increase mandated by the Winston-Salem Utility Commission

- \$'s for PT Assistance – 44 miles of line + 1,879 connections
- \$'s for a Capacity Flow Study – 21 year old system
- \$'s for Pump Replacement (County Line Pump Station)
- \$'s to Replace a 21 Year Old Generator at Northeast Pump Station

School Capital Outlay Fund – Maintains funding vs. FY 2025 for Type I School Capital = \$4.8M. These funds are expected to be used for critical school infrastructure repair / renovations

Other Funds with Major Changes:

- **Mental Health Fund** – Maintains funding equal to that of FY 2025 = \$786K
(Partners Behavioral Health Management)
- **Opioid Settlement Fund** – Includes the next installment \$1.9M (to a total of \$8.8M) of the Opioid Settlement Funds. The County expects to receive \$23.4M in total funds “allocated” over eighteen years, and must be spent on opioid remediation activities
- **Medical Assistance Treatment (MAT) Grant Fund** - \$503K from the opioid settlement funds to provide for the detention center’s MAT program (Same as for FY 2025)
- **911 Fund** – Decreases funding by (27K) or -6.1% for a total of \$417K. 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
- **Garage** – Increases funding by \$175K or 6.8%. Majority of the increase is related to general liability insurance to (\$370K – Current year payment = \$349K) + \$13K for a new Maintenance Management System. New system will interface with current fuel system to develop a “true cost” of maintaining an aging County fleet

Other Funds with Major Changes:

- **Airport Fund** – Maintains (same as for FY 2025) the overall funding to the airport (\$569K). The County's contribution also stays the same vs. FY 2025 to \$119K (All of local contribution is covered via Article 44 Sales Tax)
- **Special School District (LCS)** – Increases overall funding by \$18,500 or 0.9%. The increase is attributed to the “natural growth” in property valuations (Property tax rate same as for FY 2025 = \$0.12)

Next Steps

- Public Hearing on the County Manager's Proposed Budget – May 27th
6:00 pm, County Commissioners' Board Room
- Board of Commissioners Budget Worksession – June 5th
8:00 am, County Commissioners' Board Room
- Possible Adoption of the Budget – June 9th
6:00 pm, County Commissioners' Board Room



Davidson County
“Dedicated to Excellence in Serving Our Citizens”
LEXINGTON, NORTH CAROLINA
BUDGET MESSAGE
May 12, 2025
DAVIDSON COUNTY BOARD OF COMMISSIONERS

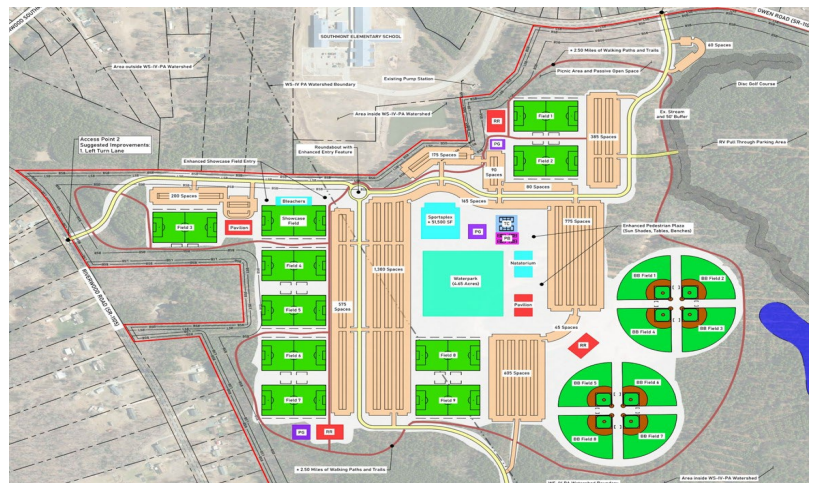
Commissioners,

I am pleased to submit to you the Proposed Davidson County FY 2025-2026 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 27, 2025 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 is made 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.

2024-2025 Budget in Review

To date, the FY 2024 - 2025 budget remains consistent with anticipated projections. Tax collections + interest revenue is expected to be greater than the budgeted amounts. Sales tax proceeds are also tracking “slightly” ahead of what was budgeted this year. When all revenues are totaled through June 30, 2025, 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.



In March of 2025 the Board of Commissioners approved \$65M for the construction of the Davidson County Sports Complex. The park located on Owens Road off Hwy 8, totals (360) acres. The plan is to utilize (125) acres to construct several “professional” style baseball / soccer fields + develop a (5) acre aquatic center + a 50K sq. ft. multi-purpose facility. In addition to athletic facilities and aquatic center, there will also be an RV park, disc-golf course and cross-country track. The goal of the facility is to allow for youth ball leagues + county citizens + schools to utilize year-round. This will hopefully create better wellness outcomes for individuals + strengthen family bonds.



The County is in the final stages of developing the I-85 Corporate Center. After the sale of property to DNP in 2024, there are only (146) acres remaining of the original (450) acres from 2015. The County continues to “facilitate” the efforts related to economic development via the newly structured Economic Development Corporation (EDC).

Since the newly formed EDC began, staff have prepared (118) requests for information RFIs (worth \$26B + 31K jobs) from companies looking to located within NC. Of that total, (66) RFIs (worth \$14B + 17K jobs) are still in the “consideration” stage.

During FY 2025 the County along with its municipal partners brought in six major economic development companies

totaling \$534M in investment and creating 546 jobs.

In addition, the County continues to work through five other major projects: 1) Detention Center Expansion / Renovations, 2) School Building Renovations at Lexington Middle School, 3) Construction of Silver Valley EMS base, 4) The Regional Sewer System in Partnership with the City of Thomasville and 5) Possible Schools Capital Needs. 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.

At the January 2, 2025 Board of Commissioners Budget Worksession, the board received the auditor’s report for the fiscal year ending June 30, 2024. 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 \$118,422,989, which is 49.54% 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 \$175,834,224 or 46.75% respectively.

General Fund Balance as of June 30, 2024	
Total Fund Balance	\$ 138,538,292
Non-Spendable	\$ (717)
Stabilization by State Statute	<u>\$ (20,114,586)</u>
Available Fund Balance	\$ 118,422,989
Available Fund Balance 2023	\$ 140,873,282
Increase / (Decrease) in Available Fund Balance	\$ (22,450,293)

The Proposed Budget for FY 2025-2026

Growth is occurring within the local economy, as reflected in projected revenue from property and user fees for next fiscal year. Property values appear to be growing, as the County continues to utilize the growth in property taxes collected from the FY 2021-22 county-wide property revaluation to fund large “major” capital projects. However, sales (albeit growing) has slowed down. As recent as 2023, the County saw “double digit” growth in (year over year) collections. During the first part of 2025, that growth has been reduced to 1% - 1.%. Similarly, interest revenue continues to remain higher than was budgeted for FY 2025.

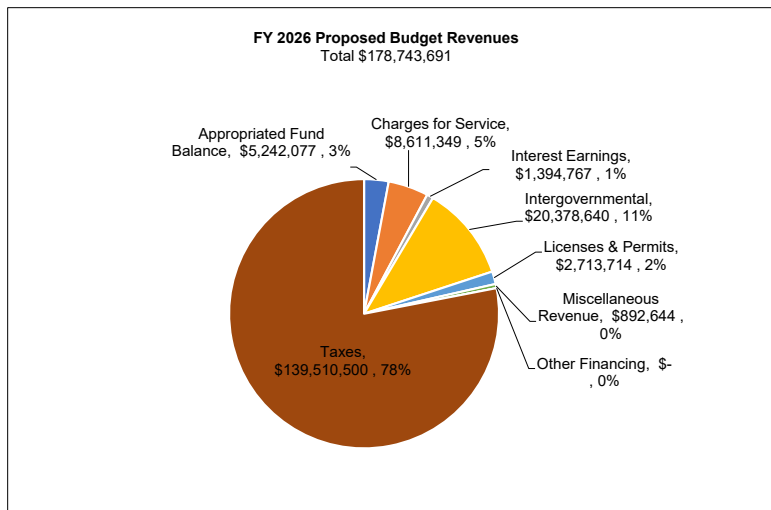
On the expenditure side, County departments continue efforts to identify opportunities to contain or even reduce operational costs without compromising service levels. The County continues to work through the planning stages of renovations / expansion of the existing detention center, a new EMS base located beside Silver Valley Fire Department and planning to assist with possible school capital needs. Projects such as the Regional Sewer System and LCS MS Renovations / Repairs are well underway or substantially complete.

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 or less, while providing for the level of service citizens expect from County Government.
- Maintain the General Fund Reserve Balance = 50% or >.
- Maintain competitiveness in terms of staff pay + attempt to increase the “per pupil” spending + complete major capital projects

County Property Tax Rate - The FY 2024-25 Proposed Budget recommends a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation – equal to that of FY 2024-25.

REVENUES (GENERAL FUND)



The property tax remains the major local revenue source available to the County and it accounts for 52% 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.

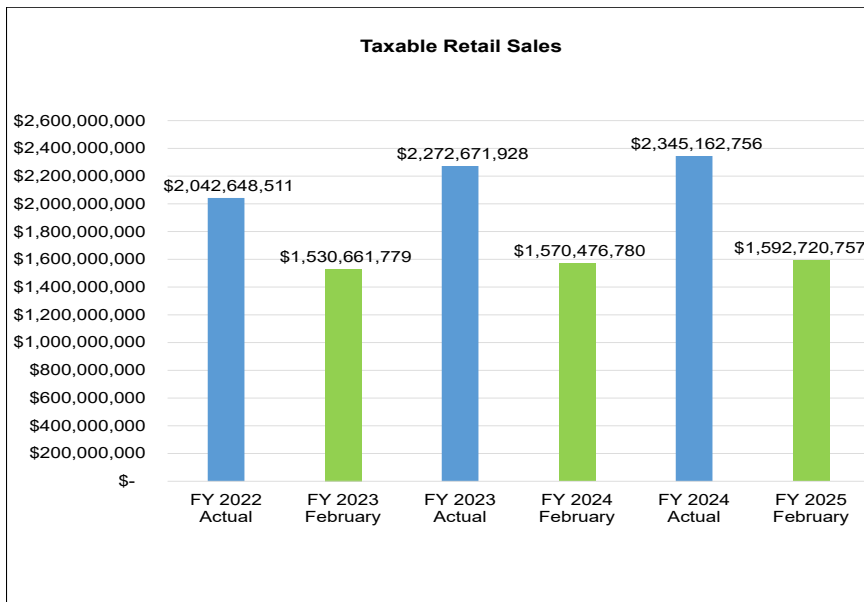
Current year revenues generated from the property tax on real and personal property are expected to

exceed the budget for FY 2024-25. 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 2024-25. In addition, the natural growth in property values + dollars from the 2021 county-wide property revaluation, continue to be applied to high priority “major” capital projects.

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. The next scheduled revaluation was set for 2027 however, the state has notified the County that due to a large decrease in sales ratios (county-wide) the next revaluation must be completed by January 1, 2026 or FY 2027.

The FY 2025-2026 Proposed Budget is built on an estimated June 30, 2024 year ending assessed value amount of \$18,774,769,163. This is a 11% more than the figure used to develop the FY 2024-25 Adopted Budget of \$16,652,311,140. Therefore, growth is expected to increase by an additional 4.6% (vs. the FY 2024-25 Adopted Budget) to an estimated total of \$17,417,934,650 for the FY 2025-26 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	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.54	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 477,471,891	2.71%
2024	\$ 0.54	\$ 14,811,736,022	\$ 1,901,817,092	\$ 2,061,216,049	\$ 18,774,769,163	\$ 647,105,787	3.57%
2025 Adopted Budget	\$ 0.54	\$ 13,259,811,140	\$ 1,697,500,000	\$ 1,695,000,000	\$ 16,652,311,140	\$ (2,122,458,023)	-11.30%
2025 Estimated Actual	\$ 0.54	\$ 15,562,759,125	\$ 1,842,155,519	\$ 2,109,669,211	\$ 19,514,583,855	\$ 2,862,272,715	17.19%
2026 Proposed Budget	\$ 0.54	\$ 14,025,434,650	\$ 1,697,500,000	\$ 1,695,000,000	\$ 17,417,934,650	\$ (2,096,649,205)	-10.74%
Total	\$ 0.54	\$ 205,921,431,447	\$ 24,094,711,007	\$ 25,242,620,320	\$ 255,258,762,774	\$ 8,398,519,598	59.03%
Average Growth Per Year						\$ 466,584,422	3.47%



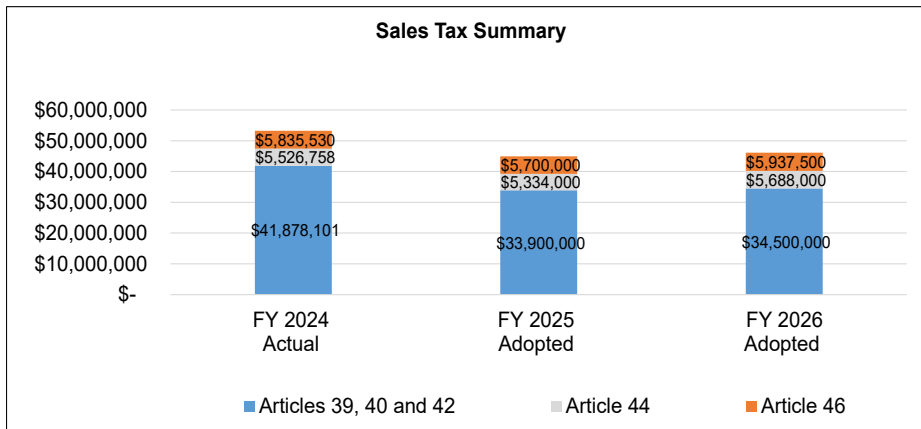
For sales tax the latest taxable retail sales shows the County ahead (only “slightly”) in terms of overall collections as compared to this time a year ago. Much of this increase is likely due to the tax reforms put in place by the General Assembly back in 2013 as well as in March of 2016.

The County has begun to realize the full impact of the newly approved 0.25% - Article 46 Sales Tax (\$5.9 million) and anticipates receiving approximately \$5.6 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	\$ 5,688,000	\$ 5,937,500
Expense Items:		
County Economic Development	\$ (5,000)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,689,400)
School HVAC / Roof Debt	\$ -	\$ (176,250)
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (689,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,169,000)	\$ -
Chambers of Commerce + DDAC Contribution	\$ (11,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2025 - FY 2026)	\$ (3,212,485)	\$ -
DDCC Operating (FY 2025 - FY 2026)	\$ (374,000)	\$ -
School Type I Capital (FY 2025 - FY 2026)	\$ -	\$ (3,071,850)
Total	\$ (5,688,000)	\$ (5,937,500)

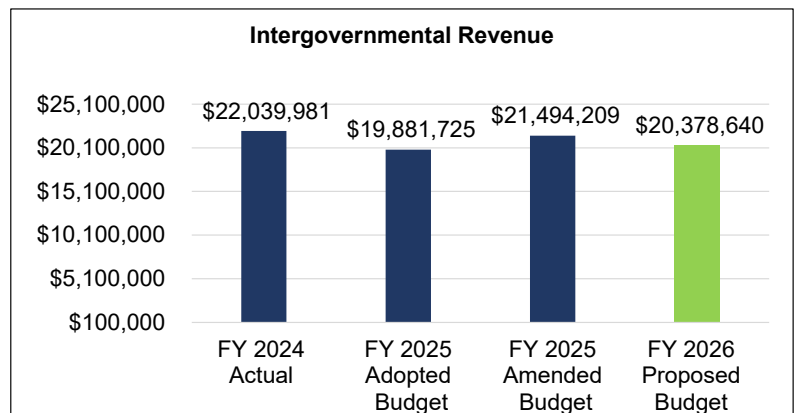


Taxable retail sales are “only” up by about 1.4% YTD thru February (2024 vs. 2025), so the proposed budget increases the base or natural sales tax projections only “slightly” as a way to adjust to the changing collections data.

Intergovernmental revenue is expected to increase by \$496K or 2.5%. The is largely due to receiving additional foster care funds for the upcoming fiscal year + claiming additional Medicaid dollars due to the additional social worker positions added by the BOC during FY 2025. Further, Senior Services expects to receive additional intergovernmental funds for transportation. This will assist to maintain the system with current ridership.

In addition, the proposed budget adds 1.00 SW II (100% - Medicaid Funded) to assist with in-home services.

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 2026 equals \$5,242,077. 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, assisting the schools with increases to the local teacher supplement, the opening of SV EMS Base and the replacing of “high-mileage” public safety vehicles.

As you can see in more detail, once you back out the expense items in “blue” the overall budget is “basically lower” versus FY 2024-25.

		Change vs. FY 2025 Adopted
The large expense items for the upcoming fiscal year include:		
<ul style="list-style-type: none">FY 2025 COLA (\$500 + 4%).Increase employee retirement.Increase “Per Pupil” \$’s.	Property Tax	\$ 4,000,000
	Sales Tax	\$ 600,000
	Intergovernmental Revenue	\$ 496,915
	Decreased Use of County Fund Balance	\$ (1,568,389)
	Decreased Use of Interest Earned	\$ (1,212,539)
<ul style="list-style-type: none">Additional Positions – PH, BOC and EMS.	All Other County Revenues	\$ 592,193
	Total Revenue	\$ 2,908,180
<ul style="list-style-type: none">Debt Service “Fall-Off” – Placed in County Contingency.Replace “High Mileage” Patrol Vehicles + Ambulances.	FY 2026 COLA (\$500 + 4%)	\$ 2,519,604
	Group Insurance Decrease	\$ (2,576,220)
	Mandated State Retirement Contribution	\$ 927,741
	Increase for Education Funding (Per Pupil)	\$ 661,585
	Full Year of Additional (10.00) FY 2025 Positions	\$ 660,000
	(2.00) Additional Positions - PH and BOE	\$ 127,780
	SVF EMS Cost	\$ 975,173
	Current Year Debt - "Fall Off"	\$ (953,956)
	County Contingency	\$ (615,893)
	Replace "High Mileage" Sheriff + EMS Vehicles	\$ 2,190,000
These expense items are covered via the natural growth in property / sales tax collections. Additional sales tax revenues (Article 44 and 46) are expected to cover education and economic development related expenditures for FY 2026.	All Other Changes	\$ (1,007,634)
	Total Expenses	\$ 2,908,180

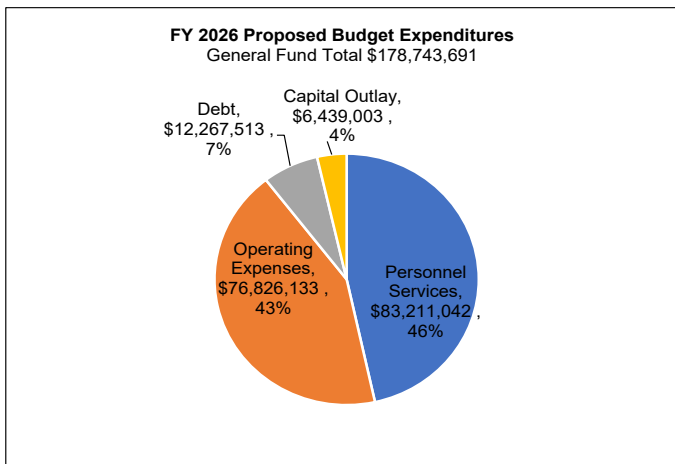
General Fund Expenditure Summary by Function

	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 6,214,944	\$ 6,420,346	\$ 6,500,989	\$ 6,232,831	\$ (187,515)	-2.9%
Debt Service	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Economic and Physical Development	\$ 60,787,574	\$ 2,641,005	\$ 3,248,764	\$ 2,736,986	\$ 95,981	3.6%
Education	\$ 56,203,960	\$ 46,050,583	\$ 48,100,540	\$ 47,712,168	\$ 1,661,585	3.6%
Environmental Protection	\$ 3,242,703	\$ 2,478,158	\$ 3,345,585	\$ 2,453,730	\$ (24,428)	-1.0%
General Government	\$ 17,203,217	\$ 20,718,339	\$ 23,682,939	\$ 20,217,095	\$ (501,244)	-2.4%
Health and Human Services	\$ 33,434,752	\$ 34,548,787	\$ 36,275,323	\$ 35,837,482	\$ 1,288,695	3.7%
Public Safety	\$ 48,182,128	\$ 49,530,507	\$ 53,796,479	\$ 51,059,569	\$ 1,529,062	3.1%
Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total	\$239,677,207	\$ 175,835,511	\$187,529,392	\$178,743,691	\$ 2,908,180	1.7%
Total Funded Positions	943.50	938.50	948.50	957.50	19.00	2.0%

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 2026 Proposed Budget has been allocated.

From here let me highlight three key areas:

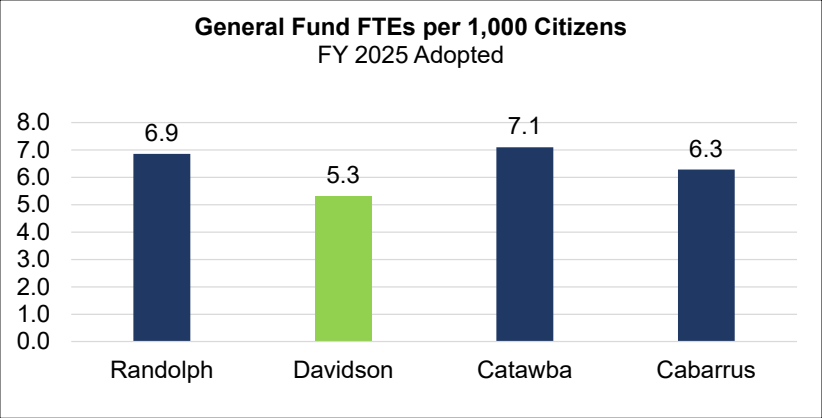
Personnel Cost



For personnel the proposed budget does include a COLA increase for employees (\$500 + 4%). In April, 2025 the Board of Commissioners approved a new employee benefit plan, which did not increase the employee cost for health insurance. Group insurance is expected to decrease dramatically due to several “High Cost” Claimants – HCCs not being any longer on the County’s plan. Further, retirement is expected to increase substantially for LEOs and Non-LEOs for FY 2026 (7% and 5%).

The FY 2026 Proposed Budget adds a “net” 9.00 new positions within the County. Eight of these positions are to staff the new Silver Valley EMS Base, which is expected to open in January of 2026. Further, the proposed budget adds one SW II within PH (100% Medicaid Funded) + one within BOE to assist with election law changes imposed by NC General Assembly. Lastly, the proposed budget eliminates a GIS Manager, which was an “over-hire” position to transition the division through the

retirement of the previous manager. 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.



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 (\$1.6 or 4.2%) for education vs. FY 2025.

To determine the total operating funding spread across each of the three County school systems, the County utilized the Average Daily Membership “projections” for 2025-26 + (Charter School enrollment). So, the total funding level “increases” the per pupil amount from \$1,400.17 for FY 2025 to \$1,451.97 for FY 2026.

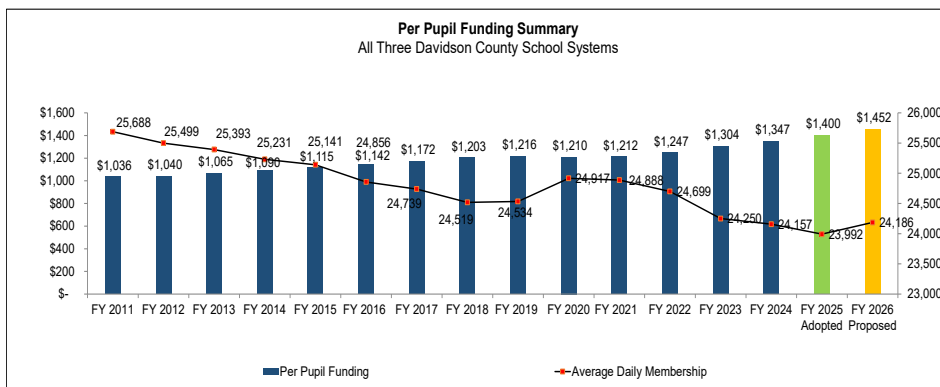
ADM Funding with Charter School #'s Included

Information		FY 2025 Adopted			FY 2026 Proposed			Operating		Capital	
District	ADM FY 2025-26 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,632	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	4.1%	\$ 1,054,725	1.0%	\$ 14,140
Lexington City	3,235	\$ 4,505,750	\$ 282,497	\$ 1,400.17	\$ 4,697,110	\$ 285,322	\$ 1,451.97	4.2%	\$ 191,360	1.0%	\$ 2,825
Thomasville City	2,319	\$ 3,088,775	\$ 370,165	\$ 1,400.17	\$ 3,367,115	\$ 373,867	\$ 1,451.97	9.0%	\$ 278,340	1.0%	\$ 3,702
DDCC	-	\$ 3,737,000	\$ 438,340	\$ -	\$ 3,849,110	\$ 442,723	\$ -	3.0%	\$ 112,110	1.0%	\$ 4,383
Total	24,186	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	4.4%	\$ 1,636,535	1.0%	\$ 25,050

Total Funding Increase (Three School Districts) \$ 1,545,092

Cumulative Per Pupil Funding % Increase 3.70%

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 2026, the per pupil amount includes Charter School enrollment and is finally making an “upward” increase vs. FY 2025.

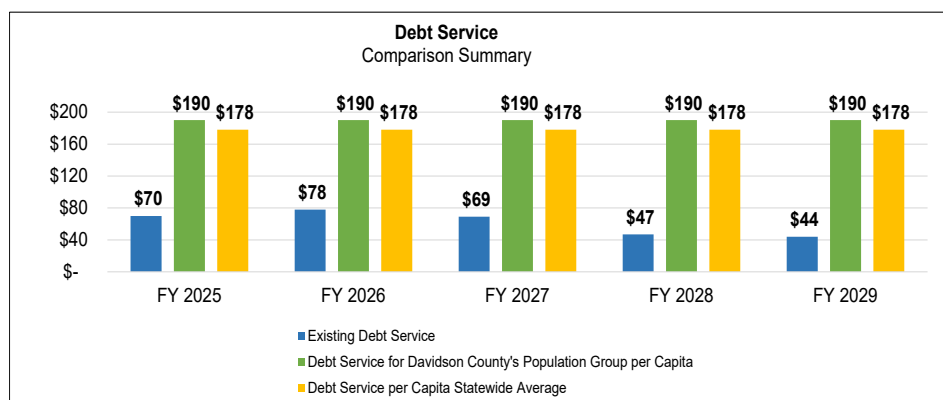
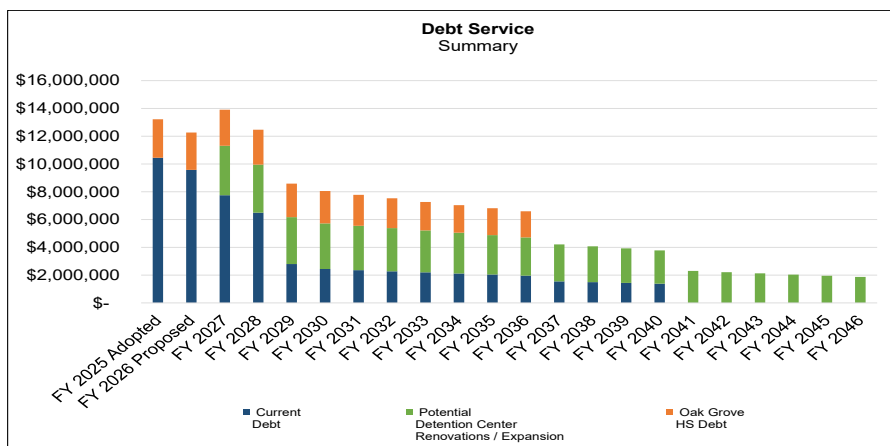


Per pupil funding above also does not include debt service expenses related to Education. Davidson County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County borrows funds to build new school facilities or provide for sewer infrastructure. Since 2001 the County, with assistance from the schools, has funded approximately \$213 + / -

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 (\$116K or 2.8%) vs. FY 2025. Lastly, the proposed budget “maintains” major capital funding (vs. that approved for FY 2025), which totals \$4.8M (For all three school systems combined).

Debt Service and Major Capital Projects

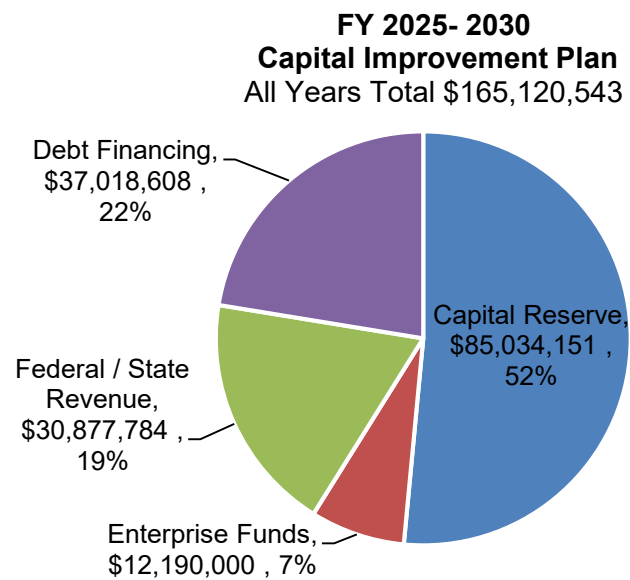
A large part of the additional spending for this year’s upcoming budget comes from debt service and cash contributions related to major capital projects. For the upcoming fiscal year “current / existing” debt obligations are expected to be lower than that due for FY 2025 (\$953 or -7.2%). The debt “fall-off” will be placed within County Contingency for FY 2026. This will ensure the County has funds available for the new 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 2029.



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 FY 2027 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 2025 – 2030 Capital Improvement Plan includes all the projects from above totals \$165 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, possibly assisting with school / community college capital needs and other major capital projects.



Davidson County
Financial Model

Category	FY 2026 Proposed	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated
Total Expenditures	\$ 236,905,777	\$ 207,816,208	\$ 195,582,128	\$ 202,970,174	\$ 212,568,407
Total Revenues	\$ 236,905,777	\$ 201,199,939	\$ 183,019,013	\$ 185,858,245	\$ 190,360,774
Effect on Fund Balance					
Beginning Fund Balance	\$ 100,000,000	\$ 100,000,000	\$ 93,383,731	\$ 80,820,617	\$ 63,708,687
Increase (Decrease) Fund Balance	\$ (0)	\$ (6,616,269)	\$ (12,563,114)	\$ (17,111,930)	\$ (22,207,633)
Ending Fund Balance	<u>\$ 100,000,000</u>	<u>\$ 93,383,731</u>	<u>\$ 80,820,617</u>	<u>\$ 63,708,687</u>	<u>\$ 41,501,054</u>
Fund Balance %	55.95%	51.85%	44.30%	34.39%	22.06%
Tax Rate	\$ 54.00	\$ 37.80	\$ 37.80	\$ 37.80	\$ 37.80

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.

For FY 2025-26 there are fourteen major changes within several funds effecting revenues:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2026, the proposed budget maintains (same as for FY 2025 = \$569K) the overall funding to the airport. The County’s contribution also stays the same vs. FY 2025 to (\$119K – All of local contribution is covered via Article 44 Sales Tax).
- Insurance Fund – Internal Service Fund - The proposed budget decreases overall funding for group insurance by (\$2.6M) or -17.0%. The decrease is due to more favorable claim cost projections for the upcoming fiscal year. The proposed budget does not anticipate a change in cost to employees for health insurance for FY 2026.
- Landfill Fund – Enterprise Fund – The proposed budget decreases overall operating expenses by (\$416K) or -8.1%. This is due to aligning the budget to actual spending trends + savings from the insurance cost for existing landfill staff.
- Transportation Fund – Special Revenue Fund – The proposed budget increases overall funding for transportation by \$67K or 4.0%. For FY 2026 the department plans to replace one “end-of-life” service buses. For FY 2026 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 \$1.2M or 8.2%. The increase is attributed to not only the “natural growth” in property valuations but five departments (shown in “green” below) are asking for a tax rate increase for the upcoming fiscal year + two departments are planning to merge (shown in “orange” below).

Fire Districts Summary
FY 2025-2026

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2025 Adopted	FY 2026 Proposed	\$ Change vs. Proposed	% Change vs. Proposed	FY 2025 Adopted	FY 2026 Proposed	\$ Change vs. Proposed	% Change vs. Proposed	
ARCH	\$ 0.1000	\$ 0.1000	\$ -		\$ 1,387,155	\$ 1,436,505	\$ 49,350	3.6%	
Central	\$ 0.1000	\$ 0.1300	\$ 0.0300	30.0%	\$ 461,000	\$ 607,000	\$ 146,000	31.7%	Increase salaries to retain staff and remain competitive; Renovation of station to accommodate 24-hour shifts (improving / adding sleeping quarters)
Churchland	\$ 0.0900	\$ 0.0900	\$ -		\$ 327,340	\$ 342,340	\$ 15,000	4.6%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -		\$ 548,951	\$ 563,843	\$ 14,892	2.7%	
Gumtree	\$ 0.1275	\$ -	\$ (0.1275)	-100.0%	\$ 214,114	\$ -	\$ (214,114)	-100.0%	Merging with Midway
Healing Springs	\$ 0.1300	\$ 0.1300	\$ -		\$ 501,546	\$ 512,399	\$ 10,853	2.2%	
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -		\$ 364,559	\$ 403,520	\$ 38,961	10.7%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -		\$ 771,300	\$ 779,300	\$ 8,000	1.0%	
Midway	\$ 0.1300	\$ 0.1300	\$ -		\$ 1,472,823	\$ 1,742,973	\$ 270,150	18.3%	Merging with Gumtree
North Lexington	\$ 0.1300	\$ 0.1300	\$ -		\$ 320,000	\$ 335,000	\$ 15,000	4.7%	
Pilot	\$ 0.1050	\$ 0.1050	\$ -		\$ 445,439	\$ 452,574	\$ 7,135	1.6%	
Reeds	\$ 0.0800	\$ 0.0800	\$ -		\$ 553,834	\$ 560,117	\$ 6,283	1.1%	
Silver Valley	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 513,922	\$ 673,230	\$ 159,308	31.0%	Recruit and retain paid staff due to declining volunteerism; Offset rising operational costs; Update fleet / equipment; Enhance safety and training programs; Secure 24-hour coverage
South Emmons	\$ 0.1000	\$ 0.1000	\$ -		\$ 157,640	\$ 161,947	\$ 4,307	2.7%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -		\$ 341,100	\$ 380,510	\$ 39,410	11.6%	
Southmont	\$ 0.1300	\$ 0.1300	\$ -		\$ 1,397,493	\$ 1,435,406	\$ 37,913	2.7%	
Hasty	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 658,185	\$ 808,350	\$ 150,165	22.8%	Recruit and retain paid staff; Build new fire station - replacing 50-year old facility; Prepare for the purchase of (2) two fire apparatus (brush truck & 30-year old tanker); Add 1 FTE per shift
Tyro	\$ 0.0800	\$ 0.0800	\$ -		\$ 463,857	\$ 479,875	\$ 16,018	3.5%	
Wallburg	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 1,062,483	\$ 1,311,413	\$ 248,930	23.4%	Increase full-time firefighter coverage from (2) per shift to (4) per - a net FTE increase of (6) firefighters; Replacing 34-year old fire truck
Welcome	\$ 0.1100	\$ 0.1100	\$ -		\$ 740,500	\$ 781,000	\$ 40,500	5.5%	
West Lexington	\$ 0.1200	\$ 0.1200	\$ -		\$ 490,000	\$ 528,000	\$ 38,000	7.8%	
South Davidson	\$ 0.1300	\$ 0.1300	\$ -		\$ 192,671	\$ 200,997	\$ 8,326	4.3%	
Hornetown	\$ 0.1500	\$ 0.1500	\$ -		\$ 282,000	\$ 290,186	\$ 8,186	2.9%	
Griffith	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 469,721	\$ 586,636	\$ 116,915	24.9%	Recruitment and retention of paid and volunteer staff including equipment; Increase personnel coverage per shift
Clemmons	\$ 0.1000	\$ 0.1000	\$ -		\$ 199,635	\$ 200,123	\$ 488	0.2%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -		\$ 50,000	\$ 52,250	\$ 2,250	4.5%	
Total	\$ 2.7875	\$ 2.7700	\$ 0.1100	3.9%	\$ 14,387,268	\$ 15,625,494	\$ 1,238,226	8.6%	

- Medical Assistance Treatment (MAT) Grant Fund – The proposed budget includes \$503K from the opioid settlement funds to provide for the detention center’s MAT program.
- Special School District – Special Revenue Fund – The proposed budget increases overall funding to the Special School District Fund by \$18,500 or 0.9%. The increase is attributed to the “natural growth” in property valuations (Property tax rate same as for FY 2025 = \$0.12).
- Sewer Fund – Enterprise Fund – The proposed budget increases overall funding to the Sewer Fund by \$286K or 18.6%. The proposed budget includes an anticipated 6.0% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding for additional PT staff (\$40K) to assist with growth in workload related to maintaining forty-four miles of sewer line and 1,879 sewer connections. The budget also includes \$50K to complete a flow capacity study related to the Davidson County Wastewater system, as it is now a twenty-year old system and knowing the correct flow amounts will assist with understanding system maintenance cost + available capacity for future use. Lastly, the proposed budget includes (\$48K) to have a replacement pump for the County Line pump station + (\$50K) to replace the twenty-year old generator at the Northwest pump station.
- Workers Compensation Fund – Internal Service Fund – The proposed budget increases funding to the Workers Compensation Fund by \$141K or 12.0%. This increase is to account for the county’s self-funded workers compensation plan.
- School Capital Outlay Fund – Special Revenue Fund – The proposed budget maintains funding vs. FY 2025 for Type I School Capital = \$4.8M. These funds are expected to be used for critical school infrastructure repair / renovations.

- Emergency Telephone (911 Fund – Special Revenue Fund) – The proposed budget decreases funding to the 911 Emergency Telephone Fund by (27K) or -6.1% for a total of \$417K. 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.
- Mental Health Fund – Special Revenue Fund – The proposed budget maintains (same level of funding as for FY 2025) to the Mental Health Fund totaling \$786K. These funds represent the County’s contribution to Partners Behavioral Health Management for being selected as the County’s mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The proposed budget includes the next installment \$1.9M (to a total of \$8.8M) of the Opioid Settlement Funds. The County expects to receive \$23.4M in total funds “allocated” over eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The proposed budget increases funding for the Garage by \$175K or 6.8%. Majority of the increase is related to general liability insurance to (\$370K). The current year payment = \$349K + \$13K for a new Maintenance Management System. New system will interface with current fuel system to develop a “true cost” of maintaining an aging County fleet.

Conclusion

County	Current Tax Rate	Last Property Revaluation
Catawba	\$ 0.3985	2023
Alamance	\$ 0.4690	2023
Randolph	\$ 0.5000	2023
Davidson	\$ 0.5400	2021
Pitt	\$ 0.5663	2024
Cabarrus	\$ 0.5760	2024
Rowan	\$ 0.5800	2023
Stanly	\$ 0.6100	2021
Montgomery	\$ 0.6150	2020
Forsyth	\$ 0.6778	2021
Guilford	\$ 0.7305	2022
Davie	\$ 0.7330	2021

Tax Rate Summary		
FY 2006 - FY 2024 Approved Tax Rates	FY 2025 Adopted Tax Rate	FY 2026 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, opening of SV EMS Base and possible assistance with schools / community college capital needs.

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, while keeping an eye towards the future in terms of the pending county-wide property revaluation and potential debt sale for education capital needs.

The budget also includes pay increases for employees and covers health / retirement cost increases for the

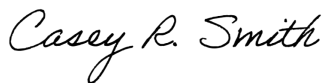
upcoming fiscal year. This reinforces the County's statement of philosophy, which states "delivering services devoted to excellence, maintain standards of professionalism and integrity while enhancing the wellbeing of our community."

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 January, 2024.

The FY 2026 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 as well as loss of sale tax revenue due to the slowing of statewide sales and collections.
- The labor market and impact on County finances / service delivery.
- The final cost of possible renovation / expansion of the Davidson County Detention Facility + possibly assisting the school and community college with capital needs.
- The budget approved by the North Carolina General Assembly and the Governor.

Respectfully Submitted

A handwritten signature in cursive script that reads "Casey R. Smith".

Casey Smith
Davidson County Manager

Staff Recommended Changes to FY 2025-26 Proposed Budget - All Funds

Expenditures				Revenue						
Fund / Department / Division	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Services	Interest Earnings	Fund Balance	Sales Tax	Total	
911 Fund										
Reduced to Reflect the 911 Board's FY 2026 Funding Notification	\$ 417,557	\$ (462)	\$ 417,095	\$ (462)	\$ -	\$ -	\$ -	\$ -	\$ (462)	
Sub-Total	\$ 417,557	\$ (462)	\$ 417,095	\$ (462)	\$ -	\$ -	\$ -	\$ -	\$ (462)	
Airport										
Adjust to Reflect Budget Adopted by DCAA	\$ 552,650	\$ 66,120	\$ 618,770	\$ -	\$ 66,120	\$ -	\$ -	\$ -	\$ 66,120	
Sub-Total	\$ 552,650	\$ 66,120	\$ 618,770	\$ -	\$ 66,120	\$ -	\$ -	\$ -	\$ 66,120	
Grand Total Change (All Funds)	\$ 970,207	\$ 65,658	\$ 1,035,865	\$ (462)	\$ 66,120	\$ -	\$ -	\$ -	\$ 65,658	

Summary of All Funds

					vs. Adopted		vs. Proposed	
	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Proposed Budget	FY 2026 Adopted Budget	\$ Change	% Change	\$ Change	% Change
Summary of All Funds								
Revenues								
Appropriated Fund Balance	\$ 6,915,466	\$ 11,376,400	\$ 5,242,077	\$ 5,242,077	\$ (1,673,389)	-24.2%	\$ -	0.0%
Charges for Service	\$ 33,795,453	\$ 33,885,328	\$ 31,650,756	\$ 31,716,876	\$ (2,078,577)	-6.2%	\$ 66,120	0.2%
Interest Earnings	\$ 2,607,306	\$ 2,607,306	\$ 1,394,767	\$ 1,394,767	\$ (1,212,539)	-46.5%	\$ -	0.0%
Intergovernmental	\$ 23,078,387	\$ 26,140,029	\$ 24,417,139	\$ 24,416,677	\$ 1,338,290	5.8%	\$ (462)	0.0%
Licenses & Permits	\$ 2,540,000	\$ 2,550,272	\$ 2,713,714	\$ 2,713,714	\$ 173,714	6.8%	\$ -	0.0%
Miscellaneous Revenue	\$ 932,644	\$ 983,541	\$ 907,644	\$ 907,644	\$ (25,000)	-2.7%	\$ -	0.0%
Other Financing	\$ 6,544,836	\$ 20,884,993	\$ 6,478,359	\$ 6,478,359	\$ (66,477)	-1.0%	\$ -	0.0%
Taxes	\$ 151,744,443	\$ 176,679,612	\$ 157,920,206	\$ 157,920,206	\$ 6,175,763	4.1%	\$ -	0.0%
Total	\$ 228,158,535	\$ 275,107,481	\$ 230,724,662	\$ 230,790,320	\$ 2,631,785	1.2%	\$ 65,658	0.0%
Expenditures by Type								
Personnel Services	\$ 84,636,930	\$ 84,124,646	\$ 86,062,075	\$ 86,062,075	\$ 1,425,145	1.7%	\$ -	0.0%
Operating Expenses (Includes Transfer Out)	\$ 117,731,829	\$ 151,973,321	\$ 119,542,070	\$ 119,607,728	\$ 1,875,899	1.6%	\$ 65,658	0.1%
Debt	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ 12,267,513	\$ (953,956)	-7.2%	\$ -	0.0%
Capital Outlay	\$ 12,568,307	\$ 26,657,058	\$ 12,853,004	\$ 12,853,004	\$ 284,697	2.3%	\$ -	0.0%
Total	\$ 228,158,535	\$ 275,107,481	\$ 230,724,662	\$ 230,790,320	\$ 2,631,785	1.2%	\$ 65,658	0.0%
Total Funded Positions								
	967.00	978.00	987.00	987.00	20.00	2.1%	-	0.0%

Summary of General Fund

					vs. Adopted		vs. Proposed							
					\$	%	\$	%						
					Change	Change	Change	Change						
Summary of General Fund														
Revenues														
Appropriated Fund Balance	\$	6,810,466	\$	10,987,233	\$	5,242,077	\$	5,242,077	\$	(1,568,389)	-23.0%	\$	-	0.0%
Charges for Service	\$	8,475,893	\$	8,565,768	\$	8,611,349	\$	8,611,349	\$	135,456	1.6%	\$	-	0.0%
Interest Earnings	\$	2,607,306	\$	2,607,306	\$	1,394,767	\$	1,394,767	\$	(1,212,539)	-46.5%	\$	-	0.0%
Intergovernmental	\$	19,881,725	\$	21,630,367	\$	20,378,640	\$	20,378,640	\$	496,915	2.5%	\$	-	0.0%
Licenses & Permits	\$	2,540,000	\$	2,550,272	\$	2,713,714	\$	2,713,714	\$	173,714	6.8%	\$	-	0.0%
Miscellaneous Revenue	\$	892,644	\$	931,781	\$	892,644	\$	892,644	\$	-	0.0%	\$	-	0.0%
Other Financing	\$	186,477	\$	6,440,450	\$	-	\$	-	\$	(186,477)	-100.0%	\$	-	0.0%
Taxes	\$	134,441,000	\$	158,534,333	\$	139,510,500	\$	139,510,500	\$	5,069,500	3.8%	\$	-	0.0%
Total	\$	175,835,511	\$	212,247,510	\$	178,743,691	\$	178,743,691	\$	2,908,180	1.7%	\$	-	0.0%
Expenditures by Type														
Personnel Services	\$	81,939,510	\$	81,354,204	\$	83,211,042	\$	83,211,042	\$	1,271,532	1.6%	\$	-	0.0%
Operating Expenses (Includes Transfer Out)	\$	74,675,126	\$	106,086,775	\$	76,826,133	\$	76,826,133	\$	2,151,007	2.9%	\$	-	0.0%
Debt	\$	13,221,469	\$	12,352,456	\$	12,267,513	\$	12,267,513	\$	(953,956)	-7.2%	\$	-	0.0%
Capital Outlay	\$	5,999,406	\$	12,454,075	\$	6,439,003	\$	6,439,003	\$	439,597	7.3%	\$	-	0.0%
Total	\$	175,835,511	\$	212,247,510	\$	178,743,691	\$	178,743,691	\$	2,908,180	1.7%	\$	-	0.0%
Total Funded Positions					938.50	948.50	957.50	957.50	19.00	2.0%	-	0.0%		

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

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, 2025 and ending June 30, 2026.

Summary by Fund

Governmental Fund Types:

General Fund	\$ 178,743,691
Mental Health Fund	\$ 786,844
Total	<u>\$ 179,530,535</u>

Special Revenue Funds:

Fire District Fund	\$ 15,625,494
Transportation Fund	\$ 1,752,000
Special School District	\$ 2,018,500
Emergency Telephone Fund	\$ 417,095
Capital Improvement Project Plan	\$ 16,667
School Capital Outlay Fund	\$ 4,802,334
Opioid Fund	\$ 1,900,000
MAT Grant	\$ 503,499
Total	<u>\$ 27,035,589</u>

Total Governmental Fund Types \$ 206,566,124

Proprietary Fund Types:

Internal Service Funds:

Garage Fund	\$ 2,771,712
Insurance Fund	\$ 12,887,072
Workers Compensation Fund	\$ 1,327,011
Total	<u>\$ 16,985,795</u>

Enterprise Funds:

Landfill Fund	\$ 4,751,568
Airport Fund	\$ 618,770
Sewer Fund	\$ 1,868,063
Total	<u>\$ 7,238,401</u>

Total Proprietary Fund Types \$ 24,224,196

Total of All Fund Types \$ 230,790,320

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, 2025 and ending June 30, 2026 in accordance with the chart of accounts heretofore established for this county.

General Government:

County Commissioners	\$ 413,025
County Manager	\$ 951,430
County Attorney	\$ 721,191

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

Human Resources	\$	1,468,841
Finance	\$	1,352,588
Purchasing	\$	551,424
Tax Assessor & Collector	\$	3,541,371
Board of Elections	\$	1,081,791
Register of Deeds	\$	748,305
State Agencies	\$	217,197
Public Works & Services	\$	4,270,506
Information Technology	\$	2,579,339
Contingency	\$	1,640,087
Fines & Forfeitures	\$	680,000
Total	\$	20,217,095
Public Safety:		
Sheriff	\$	19,103,343
Sheriff Resource Officers	\$	1,936,838
Jail	\$	7,965,018
Emergency Communications	\$	3,967,317
Inspections	\$	1,688,123
Medical Examiner	\$	205,000
Emergency Management	\$	183,721
Fire Marshal	\$	620,619
Emergency Medical Services	\$	14,491,640
Animal Shelter	\$	823,450
JCPC Operating Supplies Allocation	\$	2,500
Contributions to Rescue Squads	\$	72,000
Total	\$	51,059,569
Environmental Protection:		
Sanitation	\$	1,465,080
Soil & Water	\$	299,342
Total	\$	1,764,422
Economic and Physical Development:		
Planning	\$	729,419
GIS	\$	308,566
Cooperative Extension	\$	352,225
Economic Development	\$	5,000
Contribution to Forester	\$	168,886
Contribution to Chambers of Commerce	\$	3,890
Total	\$	1,567,986
Human Services:		
Public Health	\$	9,150,460
Social Services	\$	18,921,491
Public Assistance	\$	3,335,645
Senior Services	\$	3,397,518
Veterans Service	\$	271,968
Total	\$	35,077,082
Culture and Recreation:		
Recreation	\$	1,494,704

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

Library	\$ 4,246,357
Museum	\$ 197,733
Lake Thom-A-Lex	\$ 203,677
Tourism	\$ 90,360
Total	<u>\$ 6,232,831</u>
Debt Service:	
Principal	\$ 8,417,513
Interest and Fiscal Charges	\$ 3,850,000
Total	<u>\$ 12,267,513</u>
Education:	
School Systems-Current Expense	\$ 35,117,338
School Systems-Capital Outlay	\$ 2,087,329
Community College-Current Expense	\$ 3,849,110
Community College-Capital Outlay	\$ 442,723
Other Education Contributions	\$ 1,413,334
Total Education	<u>\$ 42,909,834</u>
Operating Transfers:	
School Capital Outlay Fund	\$ 4,802,334
Economic Development Reserve	\$ 1,169,000
Transportation Fund	\$ 107,000
Sewer Fund	\$ 689,308
Mental Health Fund	\$ 760,400
Airport Fund	\$ 102,650
County Capital Projects Plan	\$ 16,667
Total	<u>\$ 7,647,359</u>
Total General Fund Appropriations	<u><u>\$ 178,743,691</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, 2025 and ending June 30, 2026.

Taxes:	
Property Taxes:	
Current Year Collections	\$ 91,000,000
Current Year Discount	\$ (975,000)
Prior Year Collections	\$ 1,550,000
Total	<u>\$ 91,575,000</u>
Sales Tax:	
1% Sales Tax	\$ 16,181,416
1/2% Sales Tax (83) Restricted	\$ 3,419,469
1/2% Sales Tax (83) Unrestricted	\$ 7,978,761
1/2% Sales Tax (86) Restricted	\$ 4,152,212
1/2% Sales Tax (86) Unrestricted	\$ 2,768,142
1/2% Sales Tax - Article 44	\$ 5,688,000
1/4% Sales Tax - Article 46	\$ 5,937,500
Total	<u>\$ 46,125,500</u>

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

Other Taxes:	
Other Collections / Refunds	\$ 1,810,000
Intergovernmental Revenue	\$ 20,378,640
Charges for Services	\$ 8,611,349
Licenses & Permits	\$ 2,713,714
Miscellaneous Revenue	\$ 892,644
Interest Earnings	\$ 1,394,767
Total	\$ 33,991,114
Appropriated Fund Balance	\$ 5,242,077
Total General Fund Revenues	\$ 178,743,691

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 2025-26 Projected Average Daily Membership (Including Charter Schools)	Appropriation Per Pupil	
Davidson County Administrative Unit	18,632	\$ 1,451.97	\$ 27,053,113
Lexington Administrative Unit	3,235	\$ 1,451.97	\$ 4,697,110
Thomasville Administrative Unit	2,319	\$ 1,451.97	\$ 3,367,115
Stoner-Thomas Operating (Children's Center)			\$ 456,474
Teen Parenting			\$ 126,868
Developmental Center			\$ 779,992
Scholarships			\$ 50,000
Total			\$ 36,530,672

School Capital Outlay-Category II & III

Davidson County Administrative Unit	\$ 1,428,140
Lexington Administrative Unit	\$ 285,322
Thomasville Administrative Unit	\$ 373,867
Total	\$ 2,087,329

School Capital Outlay-Category I

Davidson County Administrative Unit	\$ 2,772,587
Lexington Administrative Unit	\$ 1,036,586
Thomasville Administrative Unit	\$ 993,161
Total	\$ 4,802,334

Total Net School Capital Outlay-Category I	\$ 4,802,334
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Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$17,417,934,650 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, 2025 for the purpose of raising the revenue listed as "Current Year Collections" in the General Fund in Section 2 of this ordinance.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

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, 2025 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, 2025 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	\$	0.1300
Churchland Fire District	\$	0.0900
Fairgrove Fire District	\$	0.1000
Healing Springs Fire District	\$	0.1300
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	\$	0.1050
Reeds Fire District	\$	0.0800
Silver Valley Fire District	\$	0.1300
South Emmons Fire District	\$	0.1000
South Lexington Fire District	\$	0.1100
Southmont Fire District	\$	0.1300
Hasty Fire District	\$	0.1200
Tyro Fire District	\$	0.0800
Wallburg Fire District	\$	0.1200
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	\$	0.1200
Clemmons Fire District	\$	0.1000
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, 2025 and ending June 30, 2026.

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, 2025 and ending June 30, 2026.

Other Financing-Transfer from General Fund	\$	760,400
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 Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2025 and ending June 30, 2026.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

Transportation	<u>\$ 1,752,000</u>
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Section 10. 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, 2025 and ending June 30, 2026.

Intergovernmental	\$ 1,635,000
Charges for Service	\$ 10,000
Other Financing-Transfer from General Fund	\$ 107,000
Total	<u>\$ 1,752,000</u>

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Fire Protection Districts activities fiscal year beginning July 1, 2025 and ending June 30, 2026.

Arcadia-Reedy Creek-Hampton Fire District	\$ 1,436,505
Central Fire District	\$ 607,000
Churchland Fire District	\$ 342,340
Fairgrove Fire District	\$ 563,843
Healing Springs Fire District	\$ 512,399
Holly Grove Fire District	\$ 403,520
Linwood Fire District	\$ 779,300
Midway Fire District	\$ 1,742,973
North Lexington-Triangle Fire District	\$ 335,000
Pilot Fire District	\$ 452,574
Reeds Fire District	\$ 560,117
Silver Valley Fire District	\$ 673,230
South Emmons Fire District	\$ 161,947
South Lexington Fire District	\$ 380,510
Southmont Fire District	\$ 1,435,406
Hasty Fire District	\$ 808,350
Tyro Fire District	\$ 479,875
Wallburg Fire District	\$ 1,311,413
Welcome Fire District	\$ 781,000
West Lexington Fire District	\$ 528,000
South Davidson Fire District	\$ 200,997
Horneytown Fire District	\$ 290,186
Griffith Fire District	\$ 586,636
Clemmons	\$ 200,123
Badin Lake	\$ 52,250
Total	<u>\$ 15,625,494</u>

Section 12. 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, 2025 and ending June 30, 2026.

Property Taxes	<u>\$ 15,625,494</u>
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Section 13. The following amounts are hereby appropriated in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

Lexington School Administrative Unit \$ 2,018,500

Section 14. 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, 2025 and ending June 30, 2026.

Property Taxes \$ 2,018,500

Section 15. The following amounts are hereby appropriated in the Special Revenue Fund for the Emergency Telephone Activities for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Taxes-Emergency Telephone (E-911) \$ 417,095

Section 16. 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, 2025 and ending June 30, 2026.

Telephone Customer Surcharges \$ 417,095

Section 17. The following amounts are hereby appropriated in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

School Capital Projects \$ 4,802,334

Section 18. 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, 2025 and ending June 30, 2026.

Other Financing-Transfer from General Fund \$ 4,802,334

Section 19. The following amounts are hereby appropriated in the Special Revenue Fund for the Opioid Settlement Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Opioid Fund \$ 1,900,000

Section 20. 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, 2025 and ending June 30, 2026.

Opioid Settlement Fund - Intergovernmental Revenue \$ 1,900,000

Section 21. The following amounts are hereby appropriated in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Capital Projects \$ 16,667

Section 22. It is estimated that the following revenues will be available in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

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

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

Section 23. The following amounts are hereby appropriated in the Enterprise Fund for the Landfill operations for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Landfill	<u>\$ 4,751,568</u>
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Section 24. It is estimated that the following revenues will be available in the Enterprise Fund for the Integrated Solid Waste operations for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Charges for Service	\$ 4,429,857
Taxes	<u>\$ 321,711</u>
Total	<u>\$ 4,751,568</u>

Section 25. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Airport	<u>\$ 618,770</u>
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Section 26. 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, 2025 and ending June 30, 2026.

Charges for Service	\$ 501,120
Other Financing-Transfer from General Fund	\$ 102,650
Miscellaneous Revenue	<u>\$ 15,000</u>
Total	<u>\$ 618,770</u>

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Sewer	<u>\$ 1,868,063</u>
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Section 28. 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, 2025 and ending June 30, 2026.

Charges for Service-Sewer Fees	\$ 1,178,755
Other Financing - Transfer from General Fund	<u>\$ 689,308</u>
Total	<u>\$ 1,868,063</u>

Section 29. 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.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

Section 30. The operating funds encumbered on the financial records as of June 30, 2025, are hereby appropriated to this budget.

Section 31. 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 32. 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 33. 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."

Section 34: Effective July 1, 2025, thirteen (13) positions will be changed within the following county departments / funds as summarized below:

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
Integrated Solid Waste - Recycling Center Attendant to Utility Technician	56	65
Integrated Solid Waste - Heavy Equipment Operator to Heavy Equipment Operator II	63	66
Inspections - Central Permit Technician to Office Support IV	64	62
Inspections - Assistant Director to Chief Building Code Official	72	70
County Attorney - Assistant County Attorney to Senior Assistant County Attorney	80	81
County Manager - Administrative Assistant III (In-band Adjustment)	67	67
Social Services - Administrative Assistant III (In-band Adjustment)	67	67
Social Services - Community Social Services Technician (In-band Adjustment)	61A	61A
Social Services - IM Program Administrator to Deputy Director	74A	78A
Social Services - Community Employment Case (Grade Change)	65	65A

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

Social Services - Community Employment Case (Work Against) to Community Employment Case Manager	63	65A
Social Services - Community Employment Case (Work Against) to Community Employment Case Manager	63	65A
Social Services - Deputy Director (In-band Adjustment)	78A	78A

Section 35. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Garage Fund

Expenditures-Operation Cost	\$ 2,771,712
Revenues:	
Department Charges	\$ 2,771,712

Insurance Fund

Group Insurance Claims	\$ 9,967,072
Dependent Life	\$ 20,000
Other Expenses	\$ 2,900,000
Expenditures-Operation Cost	\$ 12,887,072
Revenues:	
Department Charges	\$ 10,623,646
Withholding	\$ 1,851,683
Cobra Payments	\$ 403,743
Life AD & D	\$ 8,000
Total	\$ 12,887,072

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2025-2026

Workers Compensation Fund

Workers Comp Claims	\$ 1,324,761
Other Expenses	\$ 2,250
Expenditures-Operation Cost	<u>\$ 1,327,011</u>
Revenues:	
Department Charges	<u>\$ 1,327,011</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 2024, the Adopted Budget for FY 2025, the Amended Budget for FY 2025 (includes changes to the Adopted Budget during the year), YTD Actuals for FY 2025 and the Adopted Budget for FY 2026 are included. Also displayed are each department's purpose and goals, budget highlights, major accomplishments, performance measures, and future issues.

CENTRAL PERMITTING & INSPECTIONS

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,286,123	\$1,433,895	\$1,429,359	\$1,169,059	\$1,377,635	(\$56,260)	-3.9%
Operating	\$169,086	\$203,543	\$209,838	\$178,695	\$215,488	\$11,945	5.9%
Capital Outlay	\$92,962	\$90,000	\$93,241	\$95,364	\$95,000	\$5,000	5.6%
Total	\$1,548,171	\$1,727,438	\$1,732,438	\$1,443,118	\$1,688,123	(\$39,315)	-2.3%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$1,924,806	\$1,450,000	\$1,450,000	\$1,691,468	\$1,487,714	\$37,714	2.6%
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%
Total	\$1,924,806	\$1,450,000	\$1,450,000	\$1,691,468	\$1,487,714	\$37,714	2.6%
Net County Funds	(\$376,635)	\$277,438	\$282,438	(\$248,350)	\$200,409	(\$77,029)	-27.8%
Authorized Positions	16.00	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 2026 ADOPTED BUDGET HIGHLIGHTS

DEBT REPAYMENT & INFORMATION

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

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

CAPITAL

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

- A **list of all operating capital expenditures** for General Fund departments is included in this section.
- A **5 year capital improvement plan**.
- In addition, a summary of the adopted 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.

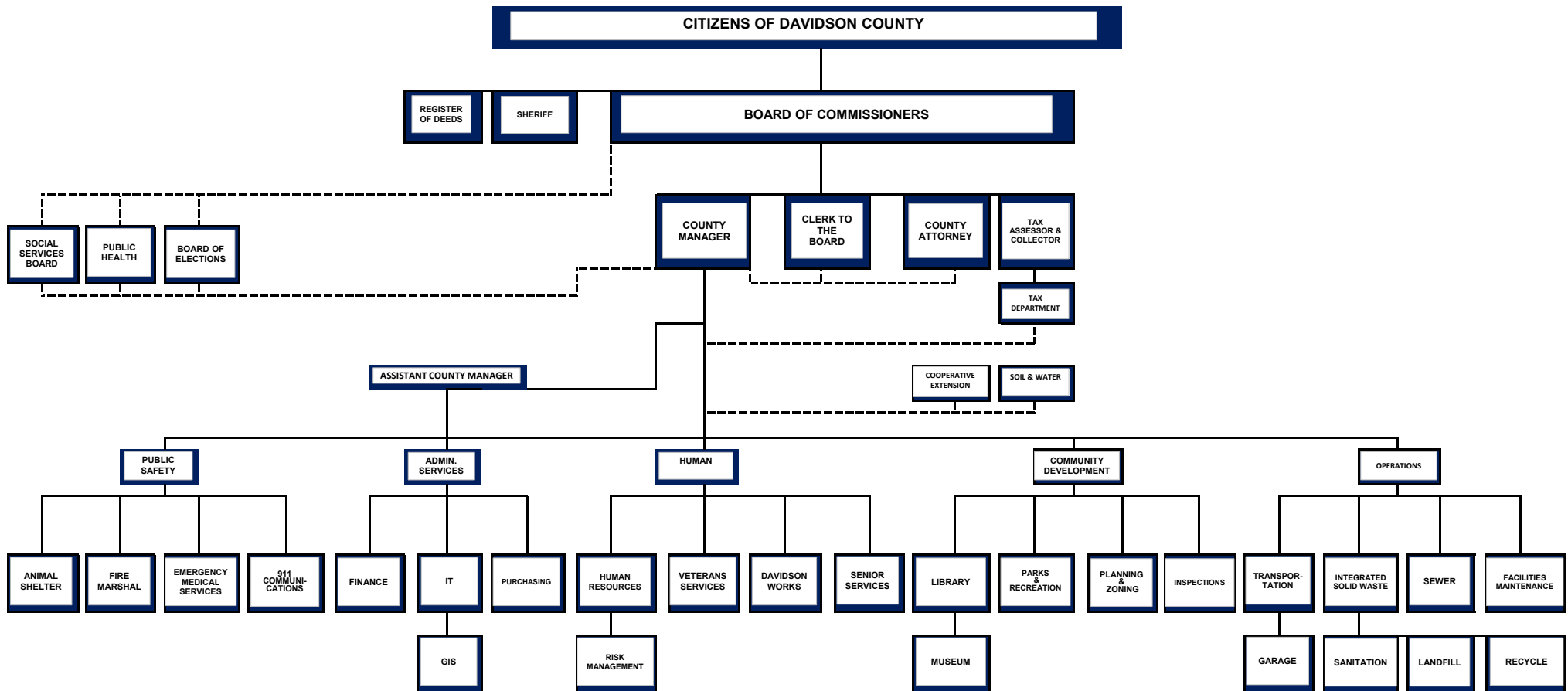
APPENDICES

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

Capital Projects

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

Debt

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

THE BUDGET DEVELOPMENT PROCESS

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

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

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

DEPARTMENT REQUESTS

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

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

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

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

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

MANAGER'S RECOMMENDED BUDGET

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

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

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

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

BOARD APPROVED BUDGET

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

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

THE BUDGET AMENDMENT PROCESS

LEVEL OF BUDGETARY CONTROL

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

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

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

BUDGET TRANSFERS

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

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

BOARD APPROVED BUDGET AMENDMENTS

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

BASIS OF BUDGETING and BASIS OF ACCOUNTING

Basis of Budgeting

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

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

Basis of Accounting

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

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

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

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

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

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

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

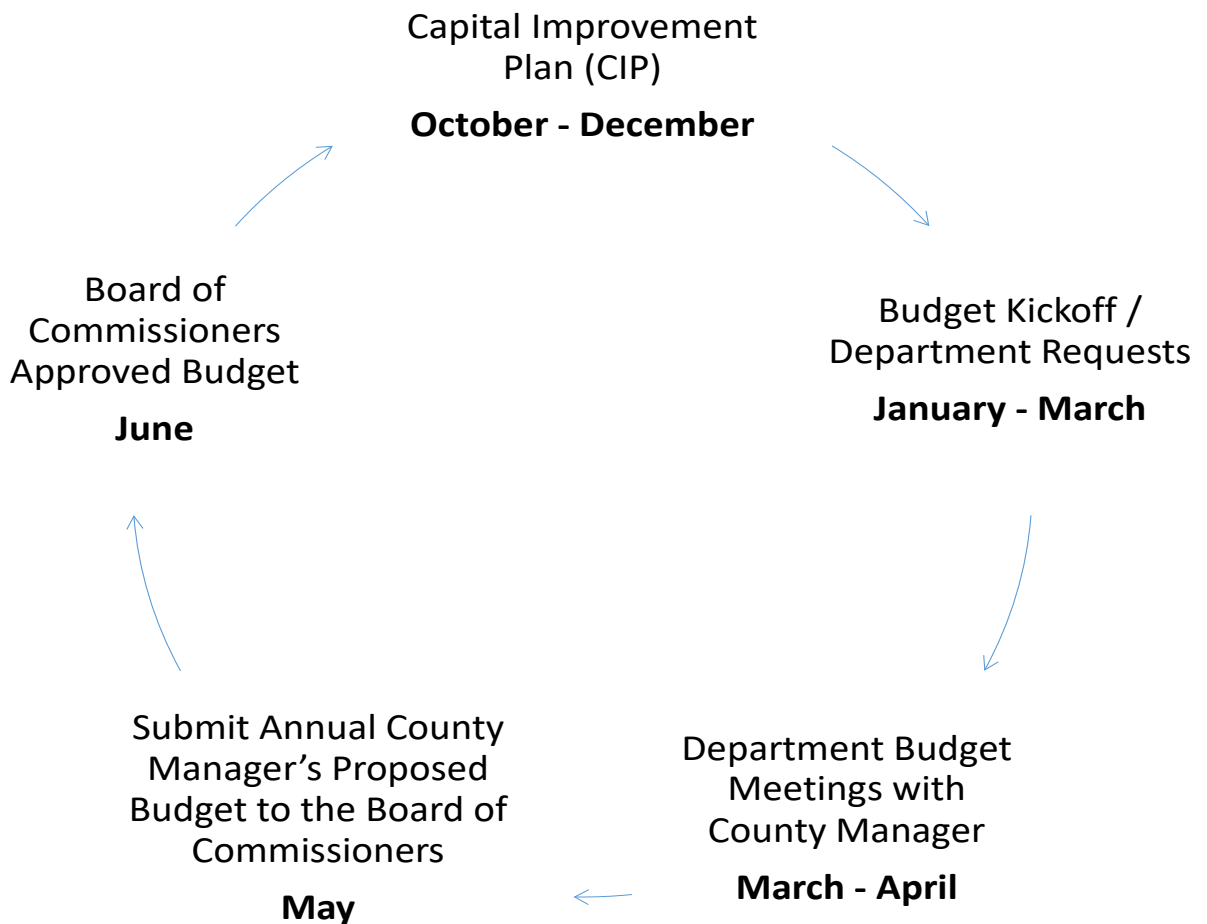
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant areas where estimates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

Davidson County Budget Calendar
Fiscal Year 2025-2026

DATE	DAY	BUDGET PROCEDURE
1/27/2025	MONDAY	BUDGET SEMINARS WITH DEPARTMENT HEADS AND STAFF PERSON WHO PREPARES THE BUDGET TO GO OVER BUDGET WORKSHEETS
1/27/2025	MONDAY	ISSUE BUDGET PACKETS TO THE DEPARTMENT HEADS
1/29/2025	WEDNESDAY	ISSUE BUDGET PACKETS TO NOT FOR PROFIT AGENCIES
1/29/2025	WEDNESDAY	ISSUE BUDGET PACKETS TO THE FIRE DISTRICTS
2/24/2025	MONDAY	COMPLETED COUNTY DEPARTMENT BUDGET PACKETS RETURNED TO THE BUDGET DIRECTOR
2/24/2025	MONDAY	START AND FINISH ASSEMBLY AND REVIEW COMPLETED BUDGET PACKETS
2/26/2025	WEDNESDAY	START MEETINGS WITH DEPARTMENT HEADS TO REVIEW BUDGET REQUEST
3/6/2025	THURSDAY	RETREAT WITH BOARD OF COMMISSIONERS
3/10/2025	MONDAY	RECEIVE BUDGET REQUESTS FROM NOT FOR PROFIT AGENCIES
3/14/2025	FRIDAY	RECEIVE BUDGET REQUESTS FROM FIRE DISTRICTS
3/18/2024	MONDAY	FINISH MEETINGS WITH DEPARTMENT HEADS
4/3/2025	THURSDAY	PROPERTY TAX ESTIMATES AND SALES TAX ESTIMATES
5/1/2025	THURSDAY	BUDGET SUBMITTED BY THE SCHOOLS

Davidson County Budget Calendar
Fiscal Year 2025-2026

DATE	DAY	BUDGET PROCEDURE
5/12/2025	MONDAY	DISTRIBUTION OF PROPOSED BUDGET AT THE REGULAR BOARD OF COMMISSIONERS MEETING AS WELL AS NOTIFY DEPARTMENT HEADS OF RECOMMENDATIONS
5/27/2025	TUESDAY	PUBLIC HEARING BOARD OF COMMISSIONERS
6/5/2025	THURSDAY	BUDGET WORKSHOP
6/9/2025	MONDAY	ADOPT TAX LEVY AND RESOLUTION



FUND STRUCTURE

Fund	Description	Category	Type	Appropriated in Budget Ordinance
GENERAL FUND	Primary operating fund for the County. Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.	Governmental	General	Yes
MENTAL HEALTH FUND	This fund accounts for costs associated with mental health services contracted with Cardinal Innovations Healthcare Solutions	Governmental	General	Yes
DAVIDSONWORKS	This fund accounts for operations associated with DavidsonWorks, a county resource center providing workforce development and employment solutions for businesses and citizens of Davidson County	Governmental	General	No
OPIOID FUND	This fund accounts for costs associated with the NC Opioid Settlement Funds.	Governmental	Special Revenue	Yes
MEDICAL ASSISTANCE TREATMENT (MAT) GRANT FUND	This fund accounts for costs associated with the MAT Grant, which is covered via Opioid Settlement Funds.	Governmental	Special Revenue	Yes
FIRE DISTRICT FUND	Accounts for voter-approved property taxes levied to provide fire protection services. Separate accounts are established within this fund for each of the (25) fire protection districts.	Governmental	Special Revenue	Yes
TRANSPORTATION FUND	Account for proceeds that are legally restricted to expenditures for the purpose of transportation	Governmental	Special Revenue	Yes
REVALUATION FUND	A legally budgeted fund under NC General Statutes to account for the resolution of property tax revaluation appeals	Governmental	Special Revenue	No
EMERGENCY TELEPHONE FUND	Accounts for all allowed expenditures associated with 911 Emergency Communications	Governmental	Special Revenue	Yes
SPECIAL SCHOOL DISTRICTS	A special revenue account for the proceeds of a special school district tax that is restricted for the specific purpose of Lexington City Schools	Governmental	Special Revenue	Yes
CAPITAL IMPROVEMENT PROJECT PLAN	Used to account for the purchase or construction of major capital facilities, such as buildings, infrastructure, and lands	Governmental	Special Revenue	Yes
SCHOOL CAPITAL OUTLAY FUND	Accounts for the construction of school buildings and facilities for Davidson County Schools, Lexington City Schools, Thomasville City Schools, and Davidson County Community College	Governmental	Special Revenue	Yes
LANDFILL FUND	This fund is used to account for the provisions of Landfill services. Operating costs of this fund are paid from user charges	Proprietary	Enterprise	Yes

FUND STRUCTURE

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

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	\$ Change	% Change
Summary of All Funds						
Revenues						
Charges for Service	\$ 34,737,888	\$ 33,795,453	\$ 33,885,328	\$ 31,716,876	\$ (2,078,577)	-6.2%
Interest Earnings	\$ 12,687,161	\$ 2,607,306	\$ 2,607,306	\$ 1,394,767	\$ (1,212,539)	-46.5%
Intergovernmental	\$ 26,855,273	\$ 23,078,387	\$ 26,140,029	\$ 24,417,139	\$ 1,338,752	5.8%
Licenses & Permits	\$ 3,634,466	\$ 2,540,000	\$ 2,550,272	\$ 2,713,714	\$ 173,714	6.8%
Miscellaneous Revenue	\$ 2,405,839	\$ 932,644	\$ 983,541	\$ 907,644	\$ (25,000)	-2.7%
Other Financing (Includes Transfer In)	\$ 19,358,604	\$ 6,544,836	\$ 20,884,993	\$ 6,478,359	\$ (66,477)	-1.0%
Taxes (Various Taxes)	\$ 172,076,609	\$ 151,744,443	\$ 176,679,612	\$ 157,919,744	\$ 6,175,301	4.1%
Total	\$ 271,755,841	\$ 221,243,069	\$ 263,731,081	\$ 225,548,243	\$ 4,305,174	1.9%
Expenditures by Type						
Capital Outlay	\$ 12,581,859	\$ 12,568,307	\$ 26,657,058	\$ 12,853,004	\$ 284,697	2.3%
Debt	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Operating Expenses (Includes Transfer Out)	\$ 178,318,728	\$ 117,731,829	\$ 151,973,321	\$ 119,607,728	\$ 1,875,899	1.1%
Personnel Services	\$ 77,437,195	\$ 84,636,930	\$ 84,124,646	\$ 86,062,075	\$ 1,425,145	1.7%
Total	\$ 282,519,393	\$ 228,158,535	\$ 275,107,481	\$ 230,790,320	\$ 2,631,785	1.2%
Expenditures by General Fund Function						
Culture and Recreation	\$ 6,214,944	\$ 6,420,346	\$ 6,533,371	\$ 6,232,831	\$ (187,515)	-2.9%
Debt Service	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Economic and Physical Development	\$ 60,787,574	\$ 2,641,005	\$ 24,392,797	\$ 2,736,986	\$ 95,981	3.6%
Education	\$ 56,203,960	\$ 46,050,583	\$ 50,996,540	\$ 47,712,168	\$ 1,661,585	3.6%
Environmental Protection	\$ 3,242,703	\$ 2,478,158	\$ 3,392,792	\$ 2,453,730	\$ (24,428)	-1.0%
General Government	\$ 17,203,217	\$ 20,718,339	\$ 23,956,703	\$ 20,217,095	\$ (501,244)	-2.4%
Health and Human Services	\$ 33,434,752	\$ 34,548,787	\$ 36,378,275	\$ 35,837,482	\$ 1,288,695	3.7%
Public Safety	\$ 48,182,128	\$ 49,530,507	\$ 54,018,259	\$ 51,059,569	\$ 1,529,062	3.1%
Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total	\$ 239,677,207	\$ 175,835,511	\$ 212,247,510	\$ 178,743,691	\$ 2,908,180	1.7%
Expenditures by Remaining Funds						
Enterprise Funds	\$ 1,669,331	\$ 7,262,843	\$ 14,855,129	\$ 7,238,401	\$ (24,442)	-0.3%
DavidsonWorks	\$ 13,892	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Service Funds	\$ 18,008,395	\$ 19,308,675	\$ 19,308,675	\$ 16,985,795	\$ (2,322,880)	-12.0%
Mental Health	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Special Revenue Funds	\$ 22,363,727	\$ 24,964,662	\$ 27,909,323	\$ 27,035,589	\$ 2,070,927	8.3%
Total	\$ 42,842,185	\$ 52,323,024	\$ 62,859,971	\$ 52,046,629	\$ (276,395)	-0.5%
Excess / (Deficiency) of Revenues Over Expenditures	\$ (10,763,552)	\$ (6,915,466)	\$ (11,376,400)	\$ (5,242,077)	\$ 1,673,389	-24.2%
Beginning Fund Balance	\$ 186,824,938	\$ 176,061,386	\$ 176,061,386	\$ 169,145,920	\$ (6,915,466)	-3.9%
Ending Fund Balance	\$ 176,061,386	\$ 169,145,920	\$ 169,145,920	\$ 163,903,843	\$ (5,242,077)	-3.1%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Charges for Service	\$ 9,298,132	\$ 8,475,893	\$ 8,565,768	\$ 8,611,349	\$ 135,456	1.6%
Interest Earnings	\$ 10,991,329	\$ 2,607,306	\$ 2,607,306	\$ 1,394,767	\$ (1,212,539)	-46.5%
Intergovernmental	\$ 22,039,981	\$ 19,881,725	\$ 21,630,367	\$ 20,378,640	\$ 496,915	2.5%
Licenses & Permits	\$ 3,634,466	\$ 2,540,000	\$ 2,550,272	\$ 2,713,714	\$ 173,714	6.8%
Miscellaneous Revenue	\$ 2,052,923	\$ 892,644	\$ 931,781	\$ 892,644	\$ -	0.0%
Other Financing (Includes Transfer In)	\$ 12,501,997	\$ 186,477	\$ 6,440,450	\$ -	\$ (186,477)	-100.0%
Taxes (Property and Sales Tax)	\$ 155,451,452	\$ 134,441,000	\$ 158,534,333	\$ 139,510,500	\$ 5,069,500	3.8%
Total	\$ 215,970,281	\$ 169,025,045	\$ 201,260,277	\$ 173,501,614	\$ 4,476,569	2.6%
Expenditures by Type						
Capital Outlay	\$ 7,893,449	\$ 5,999,406	\$ 12,454,075	\$ 6,439,003	\$ 439,597	7.3%
Debt	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Operating Expenses (Includes Transfer Out)	\$ 142,777,948	\$ 74,675,126	\$ 106,086,775	\$ 76,826,133	\$ 2,151,007	2.9%
Personnel Services	\$ 74,824,199	\$ 81,939,510	\$ 81,354,204	\$ 83,211,042	\$ 1,271,532	1.6%
Total	\$ 239,677,207	\$ 175,835,511	\$ 212,247,510	\$ 178,743,691	\$ 2,908,180	1.7%
Expenditures by General Fund Functions / Fund						
Culture and Recreation	\$ 6,214,944	\$ 6,420,346	\$ 6,533,371	\$ 6,232,831	\$ (187,515)	-2.9%
Debt Service	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Economic and Physical Development	\$ 60,787,574	\$ 2,641,005	\$ 24,392,797	\$ 2,736,986	\$ 95,981	3.6%
Education	\$ 56,203,960	\$ 46,050,583	\$ 50,996,540	\$ 47,712,168	\$ 1,661,585	3.6%
Environmental Protection	\$ 3,242,703	\$ 2,478,158	\$ 3,392,792	\$ 2,453,730	\$ (24,428)	-1.0%
General Government	\$ 17,203,217	\$ 20,718,339	\$ 23,956,703	\$ 20,217,095	\$ (501,244)	-2.4%
Health and Human Services	\$ 33,434,752	\$ 34,548,787	\$ 36,378,275	\$ 35,837,482	\$ 1,288,695	3.7%
Public Safety	\$ 48,182,128	\$ 49,530,507	\$ 54,018,259	\$ 51,059,569	\$ 1,529,062	3.1%
Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total	\$ 239,677,207	\$ 175,835,511	\$ 212,247,510	\$ 178,743,691	\$ 2,908,180	1.7%
Excess / (Deficiency) of Revenues Over Expenditures	\$ (23,706,926)	\$ (6,810,466)	\$ (10,987,233)	\$ (5,242,077)	\$ 1,568,389	-23.0%
Beginning Fund Balance	\$ 133,346,263	\$ 110,486,395	\$ 110,486,395	\$ 103,675,929	\$ (6,810,466)	-6.2%
Ending Fund Balance	\$ 110,486,395	\$ 103,675,929	\$ 103,675,929	\$ 98,433,852	\$ (5,242,077)	-5.1%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	\$ Change	% Change
Summary of All Special Revenue Funds						
Revenues						
Charges for Service	\$ 11,434	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Interest Earnings	\$ 26,769	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ 4,815,292	\$ 3,196,662	\$ 4,509,662	\$ 4,038,499	\$ 841,837	26.3%
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing	\$ 4,533,282	\$ 4,926,001	\$ 5,431,659	\$ 4,926,001	\$ -	0.0%
Taxes (Property Tax)	\$ 16,091,276	\$ 16,831,999	\$ 17,673,835	\$ 18,061,089	\$ 1,229,090	7.3%
Total	\$ 25,478,053	\$ 24,964,662	\$ 27,625,156	\$ 27,035,589	\$ 2,070,927	8.3%
Expenditures by Type						
Capital Outlay	\$ 4,406,030	\$ 5,144,553	\$ 4,410,022	\$ 4,410,022	\$ (734,531)	-14.3%
Operating Expenses	\$ 17,323,900	\$ 19,154,834	\$ 22,761,004	\$ 21,852,484	\$ 2,697,650	14.1%
Personnel Services	\$ 633,797	\$ 665,275	\$ 738,297	\$ 773,083	\$ 107,808	16.2%
Total	\$ 22,363,727	\$ 24,964,662	\$ 27,909,323	\$ 27,035,589	\$ 2,070,927	8.3%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 3,114,325	\$ -	\$ (284,167)	\$ -	\$ -	0.0%
Beginning Fund Balance						
Beginning Fund Balance	\$ 2,600,787	\$ 5,715,112	\$ 5,715,112	\$ 5,715,112	\$ -	0.0%
Ending Fund Balance	\$ 5,715,112	\$ 5,715,112	\$ 5,715,112	\$ 5,715,112	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

						vs. Adopted	
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget		\$ Change	% Change
Summary of Mental Health Fund							
Revenues							
Other Financing	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	-	0.0%
Taxes (Bottle Tax Revenue)	\$ 41,140	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	-	0.0%
Total	\$ 801,540	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	-	0.0%
Expenditures by Type							
Operating Expenses	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	-	0.0%
Total	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	-	0.0%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 14,700	\$ -	\$ -	\$ -	\$ -	-	0.0%
Beginning Fund Balance	\$ 4,718,169	\$ 4,732,869	\$ 4,732,869	\$ 4,732,869	\$ -	-	0.0%
Ending Fund Balance	\$ 4,732,869	\$ 4,732,869	\$ 4,732,869	\$ 4,732,869	\$ -	-	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

							vs. Adopted	
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget			\$ Change	% Change
Summary of DavidsonWorks Fund								
Revenues								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Other Financing	\$ 13,892	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Total	\$ 13,892	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Expenditures by Type								
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Operating Expenses	\$ 74	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Personnel Services	\$ 13,818	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Total	\$ 13,892	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Excess / (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Beginning Fund Balance	\$ 473,859	\$ 473,859	\$ 473,859	\$ 473,859	\$ 473,859		\$ -	0.0%
Ending Fund Balance	\$ 473,859	\$ 473,859	\$ 473,859	\$ 473,859	\$ 473,859		\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	\$ Change	% Change
Summary of All Enterprise Funds						
Revenues						
Charges for Service	\$ 6,566,676	\$ 6,130,885	\$ 6,130,885	\$ 6,109,732	\$ (21,153)	-0.3%
Interest Earnings	\$ 1,669,062	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 254,948	\$ 15,000	\$ 26,760	\$ 15,000	\$ -	0.0%
Other Financing	\$ 1,549,033	\$ 671,958	\$ 8,252,484	\$ 791,958	\$ 120,000	17.9%
Taxes (Disposal Tax Revenue)	\$ 492,742	\$ 445,000	\$ 445,000	\$ 321,711	\$ (123,289)	-27.7%
Total	\$ 10,532,461	\$ 7,262,843	\$ 14,855,129	\$ 7,238,401	\$ (24,442)	-0.3%
Expenditures by Type						
Capital Outlay	\$ 271,429	\$ 1,319,348	\$ 8,551,423	\$ 1,315,000	\$ (4,348)	-0.3%
Debt	\$ 82,310	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenses	\$ (197,623)	\$ 4,400,415	\$ 4,760,626	\$ 4,340,676	\$ (59,739)	-1.4%
Personnel Services	\$ 1,513,215	\$ 1,543,080	\$ 1,543,080	\$ 1,582,725	\$ 39,645	2.6%
Total	\$ 1,669,331	\$ 7,262,843	\$ 14,855,129	\$ 7,238,401	\$ (24,442)	-0.3%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 8,863,130	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 40,052,524	\$ 48,358,550	\$ 48,358,550	\$ 48,358,550	\$ -	0.0%
Ending Fund Balance	\$ 48,358,550	\$ 48,358,550	\$ 48,358,550	\$ 48,358,550	\$ -	0.0%

Note:

Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

					vs. Adopted	
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	\$ Change	% Change
Summary of All Internal Service Funds (Financial Plan)						
Revenues						
Charges for Service	\$ 18,861,646	\$ 19,178,675	\$ 19,178,675	\$ 16,985,795	\$ (2,192,880)	-11.4%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 97,969	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)	-100.0%
Total	\$ 18,959,615	\$ 19,203,675	\$ 19,203,675	\$ 16,985,795	\$ (2,217,880)	-11.5%
Expenditures by Type						
Capital Outlay	\$ 10,950	\$ 105,000	\$ 105,000	\$ -	\$ (105,000)	-100.0%
Operating Expenses	\$ 17,545,280	\$ 18,714,610	\$ 18,714,610	\$ 16,490,570	\$ (2,224,040)	-11.9%
Personnel Services	\$ 452,165	\$ 489,065	\$ 489,065	\$ 495,225	\$ 6,160	1.3%
Total	\$ 18,008,395	\$ 19,308,675	\$ 19,308,675	\$ 16,985,795	\$ (2,322,880)	-12.0%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 951,219	\$ (105,000)	\$ (105,000)	\$ -	\$ 105,000	-100.0%
Beginning Fund Balance	\$ 5,633,336	\$ 6,584,555	\$ 6,584,555	\$ 6,479,555	\$ (105,000)	-1.6%
Ending Fund Balance	\$ 6,584,555	\$ 6,479,555	\$ 6,479,555	\$ 6,479,555	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Available Fund Balance Analysis

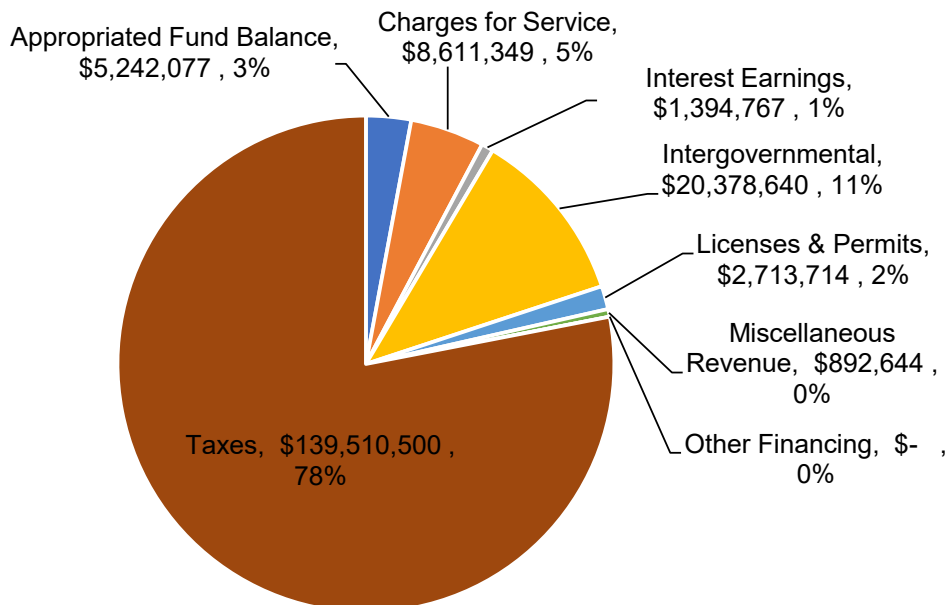
Category	FY 2024 Actual	Estimated FY 2025 Actual	FY 2026 Adopted	\$ Change	% Change
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$ 239,677,207	\$ 210,529,392	\$ 178,743,691	\$ (31,785,701)	-15.1%
18% County Internal Fund Balance Policy	\$ 43,141,897	\$ 37,895,291	\$ 32,173,864	\$ (5,721,426)	-15.1%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2024 (Estimate for June 30, 2025)	\$ 138,538,292	\$ 143,538,292	\$ 143,538,292	\$ -	0.0%
Less 18% County Policy Internal Fund Balance Policy	\$ 43,141,897	\$ 37,895,291	\$ 32,173,864	\$ (5,721,426)	-15.1%
Available Above Unreserved	\$ 95,396,395	\$ 105,643,001	\$ 111,364,428	\$ 5,721,426	5.4%
Less Amount Included in Operating Budget	\$ -	\$ -	\$ 5,242,077	\$ 5,242,077	0.0%
Less Debt Service	\$ 12,569,586	\$ 12,569,586	\$ 12,569,586	\$ -	0.0%
Less Stabilization by State Statute	\$ 20,114,586	\$ 20,114,586	\$ 20,114,586	\$ -	0.0%
Less Long Term Note Receivable	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Less Prepays / Leases	\$ 717	\$ 717	\$ 717	\$ -	0.0%
Total	\$ 32,684,889	\$ 32,684,889	\$ 37,926,966	\$ 5,242,077	16.0%
Restricted Amounts:					
Register of Deeds	\$ 532,217	\$ 532,217	\$ 532,217	\$ -	0.0%
Sheriff Operations	\$ 370,326	\$ 370,326	\$ 370,326	\$ -	0.0%
Health Programs	\$ 3,298,952	\$ 3,298,952	\$ 3,298,952	\$ -	0.0%
Inspections Operations	\$ 1,578,433	\$ 1,578,433	\$ 1,578,433	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	\$ 1	\$ 1	\$ 1	\$ -	0.0%
PBB Savings	\$ 3,466,532	\$ 3,500,000	\$ 3,500,000	\$ -	0.0%
Total	\$ 9,542,801	\$ 9,576,269	\$ 9,576,269	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 53,168,705	\$ 63,381,843	\$ 63,861,193	\$ 479,349	0.8%

Summary of General Fund

					vs. Adopted	
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 6,810,466	\$ 10,987,233	\$ 5,242,077	\$ (1,568,389)	-23.0%
Charges for Service	\$ 9,298,132	\$ 8,475,893	\$ 8,565,768	\$ 8,611,349	\$ 135,456	1.6%
Interest Earnings	\$ 10,991,329	\$ 2,607,306	\$ 2,607,306	\$ 1,394,767	\$ (1,212,539)	-46.5%
Intergovernmental	\$ 22,039,981	\$ 19,881,725	\$ 21,630,367	\$ 20,378,640	\$ 496,915	2.5%
Licenses & Permits	\$ 3,634,466	\$ 2,540,000	\$ 2,550,272	\$ 2,713,714	\$ 173,714	6.8%
Miscellaneous Revenue	\$ 2,052,923	\$ 892,644	\$ 931,781	\$ 892,644	\$ -	0.0%
Other Financing	\$ 12,501,997	\$ 186,477	\$ 6,440,450	\$ -	\$ (186,477)	-100.0%
Taxes	\$ 155,451,452	\$ 134,441,000	\$ 158,534,333	\$ 139,510,500	\$ 5,069,500	3.8%
Total	\$ 215,970,281	\$ 175,835,511	\$ 212,247,510	\$ 178,743,691	\$ 2,908,180	1.7%
Expenditures by Type						
Personnel Services	\$ 74,824,199	\$ 81,939,510	\$ 81,354,204	\$ 83,211,042	\$ 1,271,532	1.6%
Operating Expenses	\$ 142,777,948	\$ 74,675,126	\$ 106,086,775	\$ 76,826,133	\$ 2,151,007	2.9%
Debt	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Capital Outlay	\$ 7,893,449	\$ 5,999,406	\$ 12,454,075	\$ 6,439,003	\$ 439,597	7.3%
Total	\$ 239,677,207	\$ 175,835,511	\$ 212,247,510	\$ 178,743,691	\$ 2,908,180	1.7%

FY 2026 Adopted Budget Revenues

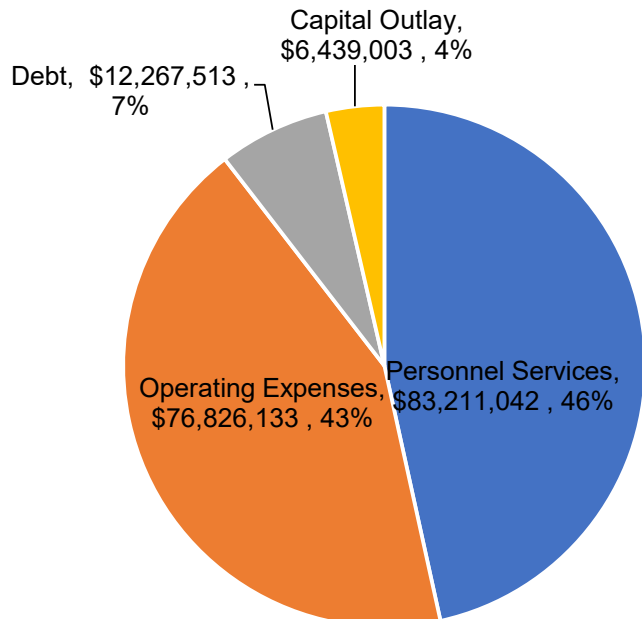
Total \$178,743,691



Summary of General Fund

					vs. Adopted	
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 6,810,466	\$ 10,987,233	\$ 5,242,077	\$ (1,568,389)	-23.0%
Charges for Service	\$ 9,298,132	\$ 8,475,893	\$ 8,565,768	\$ 8,611,349	\$ 135,456	1.6%
Interest Earnings	\$ 10,991,329	\$ 2,607,306	\$ 2,607,306	\$ 1,394,767	\$ (1,212,539)	-46.5%
Intergovernmental	\$ 22,039,981	\$ 19,881,725	\$ 21,630,367	\$ 20,378,640	\$ 496,915	2.5%
Licenses & Permits	\$ 3,634,466	\$ 2,540,000	\$ 2,550,272	\$ 2,713,714	\$ 173,714	6.8%
Miscellaneous Revenue	\$ 2,052,923	\$ 892,644	\$ 931,781	\$ 892,644	\$ -	0.0%
Other Financing	\$ 12,501,997	\$ 186,477	\$ 6,440,450	\$ -	\$ (186,477)	-100.0%
Taxes	\$ 155,451,452	\$ 134,441,000	\$ 158,534,333	\$ 139,510,500	\$ 5,069,500	3.8%
Total	\$ 215,970,281	\$ 175,835,511	\$ 212,247,510	\$ 178,743,691	\$ 2,908,180	1.7%
Expenditures by Type						
Personnel Services	\$ 74,824,199	\$ 81,939,510	\$ 81,354,204	\$ 83,211,042	\$ 1,271,532	1.6%
Operating Expenses	\$ 142,777,948	\$ 74,675,126	\$ 106,086,775	\$ 76,826,133	\$ 2,151,007	2.9%
Debt	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Capital Outlay	\$ 7,893,449	\$ 5,999,406	\$ 12,454,075	\$ 6,439,003	\$ 439,597	7.3%
Total	\$ 239,677,207	\$ 175,835,511	\$ 212,247,510	\$ 178,743,691	\$ 2,908,180	1.7%

FY 2026 Adopted Budget Expenditures
Total \$178,743,691



Summary of Funded Positions by Fund / Department

Fund / Department	Adopted FY 2023-24	Adopted FY 2024-25	Adopted FY 2025-26	Change
<u>General Fund</u>				
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	32.40	32.40	32.40	-
County Attorney	7.60	4.60	4.60	-
Finance	9.00	10.00	11.00	1.00
Purchasing	6.00	6.00	6.00	-
Register of Deeds	8.00	8.00	8.00	-
Human Resources	9.00	8.00	8.00	-
Information Technology	6.00	6.00	6.00	-
Public Buildings	13.00	13.00	13.00	-
Elections	5.00	5.00	6.00	1.00
General Government	109.00	106.00	108.00	2.00
Public Health	98.00	95.00	96.00	1.00
Social Services & Child Support	224.50	227.50	236.50	9.00
Senior Services	24.00	24.00	24.00	-
Veterans Services	3.00	3.00	3.00	-
Health & Human Services	349.50	349.50	359.50	10.00
Emergency Services	96.50	100.50	108.50	8.00
Emergency Management	1.00	1.00	1.00	-
Fire Marshal	4.00	4.00	4.00	-
911 Communications	40.00	40.00	40.00	-
Sheriff	147.00	146.00	146.00	-
Jail	50.00	51.00	51.00	-
Animal Control	4.00	4.00	4.00	-
Animal Shelter	6.00	6.00	6.00	-
School Resource Officers	21.00	21.00	21.00	-
DCCC - School Resource Officers	1.00	1.00	1.00	-
Inspections	16.00	16.00	16.00	-
Public Safety	386.50	390.50	398.50	8.00
Library	47.00	47.00	47.00	-
Museum	2.00	2.00	2.00	-
Parks & Recreation	11.00	11.00	11.00	-
Culture and Recreation	60.00	60.00	60.00	-
Planning	7.00	7.00	7.00	-
Economic Development	1.00	-	-	-
Geographical Information Systems	2.00	3.00	2.00	(1.00)
Cooperative Extension	6.00	6.00	6.00	-
Economic and Physical Development	16.00	16.00	15.00	(1.00)
Soil & Water	3.00	3.00	3.00	-
Sanitation	13.50	13.50	13.50	-
Environmental Protection	16.50	16.50	16.50	-
Total General Fund	937.50	938.50	957.50	19.00
<u>Internal Service Fund</u>				
Garage	6.00	6.00	6.00	-
Insurance Fund	-	-	-	-
Total Internal Service Fund	6.00	6.00	6.00	-
<u>Other Funds</u>				
DavidsonWorks	-	-	-	-
Medical Assistance Treatment (MAT - Grant)	-	-	1.00	1.00
Transportation	5.00	5.00	5.00	-
Total Other Funds	5.00	5.00	6.00	1.00
<u>Enterprise Funds</u>				
Landfill	15.50	15.50	15.50	-
Recycling	-	-	-	-
Sewer	1.00	2.00	2.00	-
Total Enterprise Funds	16.50	17.50	17.50	-
Total Countywide	965.00	967.00	987.00	20.00

Summary of Funded Position Changes from FY 2024-25 to FY 2025-26

Department	Position Name	FTE
Position Splits / Transfers / Reclassifications / Corrections to Position Counts from FY 2025		
Transportation	Office Support IV (62)	(1.00)
Transportation	Office Support IV (62)	<u>1.00</u>
Total		-
Board-Approved Position Increases / Decreases During FY 2024-25		
Sheriff	Detention Officer (66)	1.00
Finance	Ambulance Billing Technician I (63)	1.00
Social Services	Social Work I	3.00
Social Services	Social Work III	4.00
Social Services	Social Work III Supervisor	1.00
Social Services	CSST	<u>1.00</u>
Total		11.00
Reclassification, New & Eliminated Positions Included in the FY 2025-26 Adopted Budget		
Reclassifications		
ISW	Recycling Center Attendant (56)	(1.00)
ISW	Utility Technician (65)	1.00
ISW	Heavy Equipment Operator (63)	(1.00)
ISW	Heavy Equipment Operator II (66)	1.00
Inspections	Central Permit Technician (64)	(1.00)
Inspections	Office Support IV (62)	1.00
Inspections	Assistant Director (72)	(1.00)
Inspections	Chief Building Code Official (70)	1.00
County Attorney	Assistant County Attorney (80)	(1.00)
County Attorney	Senior Assistant County Attorney (81)	1.00
County Manager	Administrative Assistant III (67 - In-Band Adjustment)	-
Social Services	Administrative Assistant III (67 - In-Band Adjustment)	-
Social Services	Community Social Services Technician (61A - In-Band Adjustment)	-
Social Services	IM Program Administrator (74A)	(1.00)
Social Services	Deputy Director (78A)	1.00
Social Services	Community Employment Case Manager (65)	(1.00)
Social Services	Community Employment Case Manager (65A)	1.00
Social Services	Community Employment Case Manager (63 - Work Against)	(1.00)
Social Services	Community Employment Case Manager (65A)	1.00
Social Services	Community Employment Case Manager (63 - Work Against)	(1.00)
Social Services	Community Employment Case Manager (65A)	1.00
Social Services	Deputy Director (78A - In-Band Adjustment)	<u>-</u>
Total		-
Additional Positions		
EMS	Paramedics	8.00
Public Health	Social Work II	1.00

Summary of Funded Position Changes from FY 2024-25 to FY 2025-26		
Department	Position Name	FTE
Elections	Elections Administrative Manager	1.00
Total		10.00
Eliminated Positions		
GIS	GIS Manager	(1.00)
Total		(1.00)
Total		9.00
Grand Total Position Adjustments		20.00

General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2025-26 total \$178,743,691. This is (\$2,908,180) million dollars or 1.7% more than the budget approved for FY 2024-25. Property and Sales Tax revenues account for (78%) of the total revenue budget next fiscal year. The next largest sources of funds for general county operations are Federal and State Funds (11%) and Charges for Services revenues (5%). All other sources total approximately (6%).

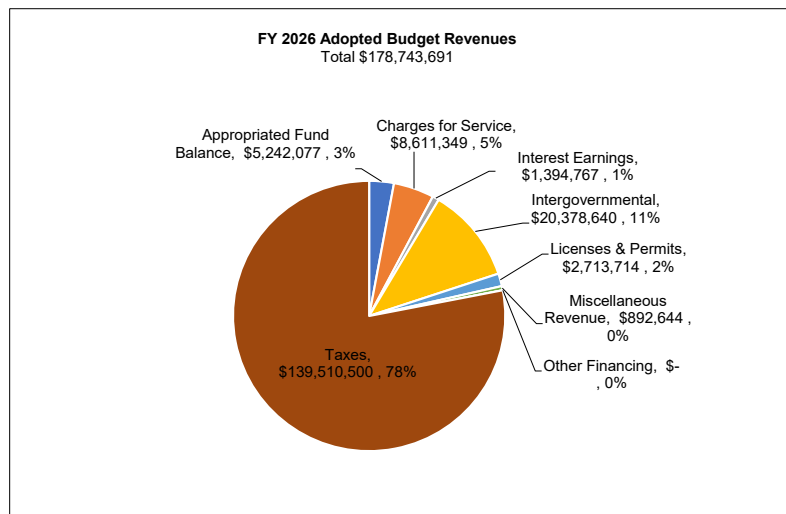
Summary of General Fund

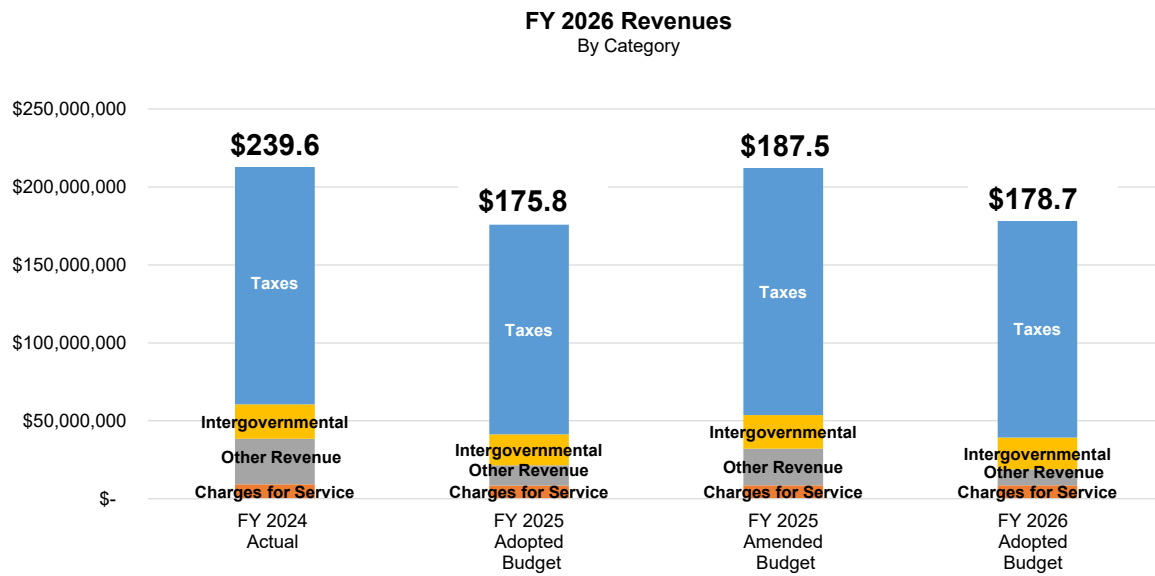
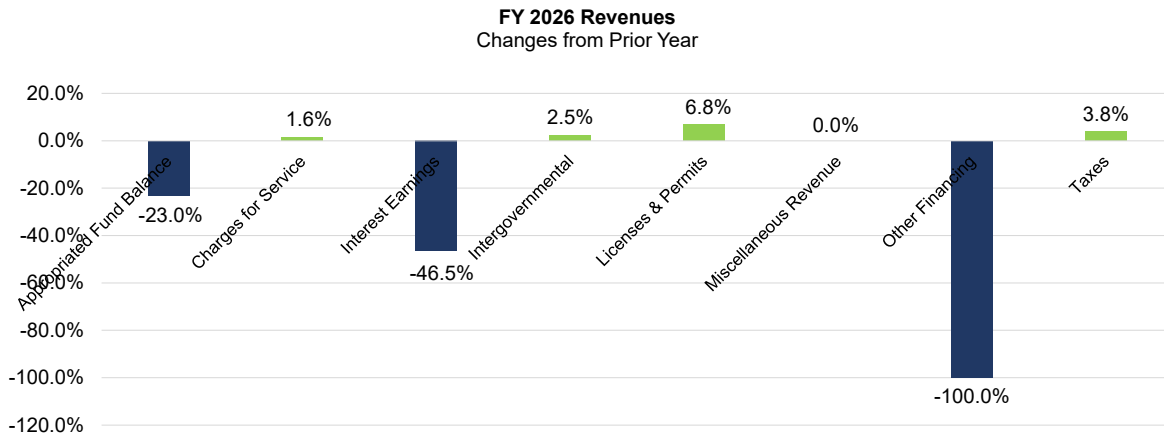
					vs. Adopted	
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 6,810,466	\$ 10,987,233	\$ 5,242,077	\$(1,568,389)	-23.0%
Charges for Service	\$ 9,298,132	\$ 8,475,893	\$ 8,565,768	\$ 8,611,349	\$ 135,456	1.6%
Interest Earnings	\$ 10,991,329	\$ 2,607,306	\$ 2,607,306	\$ 1,394,767	\$(1,212,539)	-46.5%
Intergovernmental	\$ 22,039,981	\$ 19,881,725	\$ 21,630,367	\$ 20,378,640	\$ 496,915	2.5%
Licenses & Permits	\$ 3,634,466	\$ 2,540,000	\$ 2,550,272	\$ 2,713,714	\$ 173,714	6.8%
Miscellaneous Revenue	\$ 2,052,923	\$ 892,644	\$ 931,781	\$ 892,644	\$ -	0.0%
Other Financing	\$ 12,501,997	\$ 186,477	\$ 6,440,450	\$ -	\$(186,477)	-100.0%
Taxes	\$155,451,452	\$ 134,441,000	\$158,534,333	\$139,510,500	\$ 5,069,500	3.8%
Total	\$215,970,281	\$ 175,835,511	\$212,247,510	\$178,743,691	\$ 2,908,180	1.7%

The FY 2025-26 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 2024-25.

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

Approximately 89% of all general county revenues are generated from just three sources – Property Taxes (52%), Sales Taxes (26%), and (11%) 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

\$93,385,000

Revenue from the property tax is the largest source of funds for Davidson County. For FY 2025-2026, the ad valorem property tax and other taxes is estimated to generate approximately 52% of total General Fund revenues, or \$93.3 million dollars. Current year taxes (i.e., taxes paid on time) are expected to generate \$91 million of the total revenues estimated for next year, while the remaining \$2.3 million will come from payments made for taxes other penalties / fees. Overall, property tax revenues are projected to increase by approximately \$4M or 4.6% from the amount originally budgeted for FY 2024-25.

FY 2024-25 Property Tax Revenues

Current year revenues generated from the property tax on real and personal property are expected to exceed the budget for FY 2024-25. 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 2024-25. In addition, the natural growth in property values + dollars from the 2021 county-wide property revaluation, continue to be applied to high priority “major” capital projects.

Estimating FY 2025-26 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. The next scheduled revaluation was set for 2027 however, the state has notified the County that due to a large decrease in sales ratios (county-wide) the next revaluation must be completed by January 1, 2026 or FY 2027.

FY 2025-26 Adopted Tax Rate

The FY 2025-26 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 2024-25.

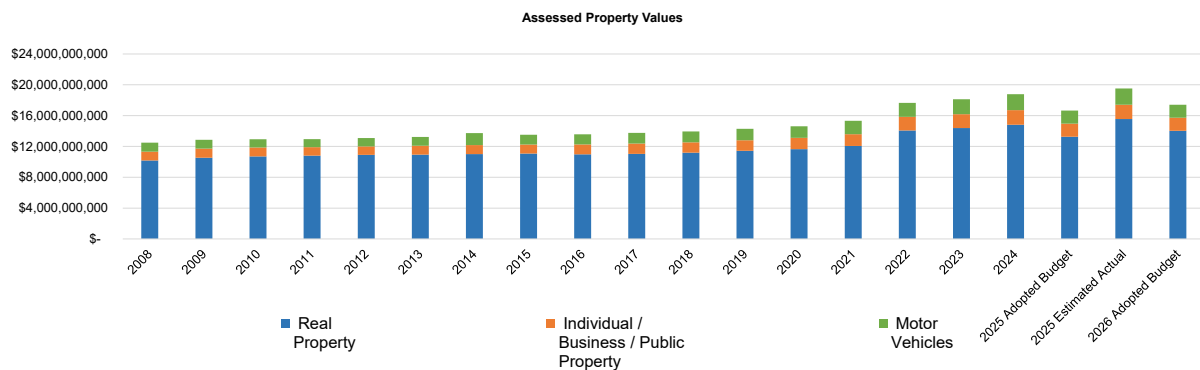
Assessed Value of Taxable Property

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 2025-2026 Adopted Budget is built on an estimated June 30, 2024 year ending assessed value amount of \$18,774,769,163. This is a 11% more than the figure used to develop the

FY 2024-25 Adopted Budget of \$16,652,311,140. Therefore, growth is expected to increase by an additional 4.6% (vs. the FY 2024-25 Adopted Budget) to an estimated total of \$17,417,934,650 for the FY 2025-26 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	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.54	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 477,471,891	2.71%
2024	\$ 0.54	\$ 14,811,736,022	\$ 1,901,817,092	\$ 2,061,216,049	\$ 18,774,769,163	\$ 647,105,787	3.57%
2025 Adopted Budget	\$ 0.54	\$ 13,259,811,140	\$ 1,697,500,000	\$ 1,695,000,000	\$ 16,652,311,140	\$ (2,122,458,023)	-11.30%
2025 Estimated Actual	\$ 0.54	\$ 15,562,759,125	\$ 1,842,155,519	\$ 2,109,669,211	\$ 19,514,583,855	\$ 2,862,272,715	17.19%
2026 Adopted Budget	\$ 0.54	\$ 14,025,434,650	\$ 1,697,500,000	\$ 1,695,000,000	\$ 17,417,934,650	\$ (2,096,649,205)	-10.74%
Total	\$ 0.54	\$ 205,921,431,447	\$ 24,094,711,007	\$ 25,242,620,320	\$ 255,258,762,774	\$ 8,398,519,598	59.03%
Average Growth Per Year						\$ 466,584,422	3.47%



As the preceding charts indicates, total assessed property values are projecting to increase (post County-wide property re-valuation during 2021-22) from FY 2024-25 to FY 2025-26, 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 a four process, the county decided to go with once every six years however, the state has notified the County that due to a large decrease in sales ratios (county-wide) the next revaluation must be completed by January 1, 2026 or FY 2027.

Property Tax Rate Comparison

County	Current Tax Rate	Last Property Revaluation	Tax Rate Summary		
Catawba	\$ 0.3985	2023	FY 2006 - FY 2024	FY 2025	FY 2026
Alamance	\$ 0.4690	2023	Approved	Adopted	Adopted
Randolph	\$ 0.5000	2023	Tax Rates	Tax Rate	Tax Rate
Davidson	\$ 0.5400	2021	\$ 0.5400	\$ 0.5400	\$ 0.5400
Pitt	\$ 0.5663	2024	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 2025-26 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 eighteen years. In addition to paying the		
Cabarrus	\$ 0.5760	2024			
Rowan	\$ 0.5800	2023			
Stanly	\$ 0.6100	2021			
Montgomery	\$ 0.6150	2020			
Forsyth	\$ 0.6778	2021			
Guilford	\$ 0.7305	2022			
Davie	\$ 0.7330	2021			

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 97.96% by year-end FY 2024-25.

The FY 2025-26 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 2024-25 were not available at the time of the budget presentation, 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

\$46,125,500

Sales Tax revenues are expected to generate \$46 million dollars for next fiscal year, or about 26% 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 \$494K+ per month in collections, next year's budgeted amount totals \$5.9 million dollars. These funds will be used for the debt service related to the new Oak Grove High School as well as covering the 2020 Schools HVAC / Roof Debt sale + portions of all schools "major capital" needs.

Finally, the adopted budget includes \$5.6 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.

Description	Article 44	Article 46
Estimated Collections	\$ 5,688,000	\$ 5,937,500
Expense Items:		
County Economic Development	\$ (5,000)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,689,400)
School HVAC / Roof Debt	\$ -	\$ (176,250)
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (689,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,169,000)	\$ -
Chambers of Commerce + DDAC Contribution	\$ (11,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2025 - FY 2026)	\$ (3,212,485)	\$ -
DDCC Operating (FY 2025 - FY 2026)	\$ (374,000)	\$ -
School Type I Capital (FY 2025 - FY 2026)	\$ -	\$ (3,071,850)
Total	\$ (5,688,000)	\$ (5,937,500)

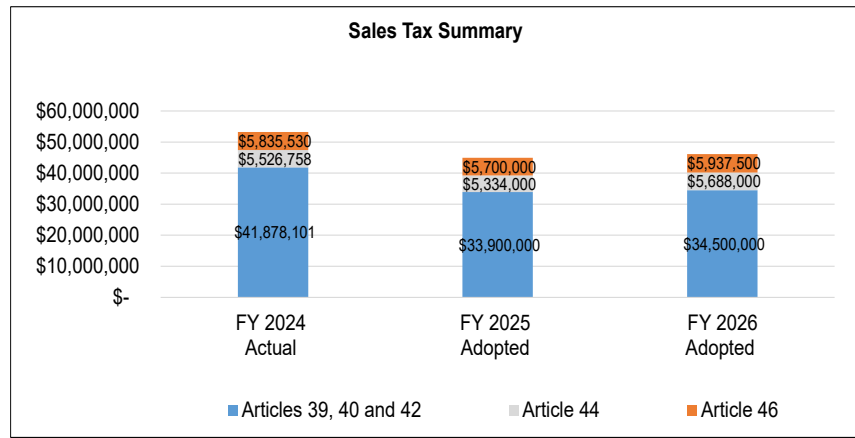
Sales Tax Components & Distribution to Local Governments

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

tax returned to the county as a whole is determined by the state, the amount of revenue a particular local government receives is based population.

Impact of Medicaid Relief

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

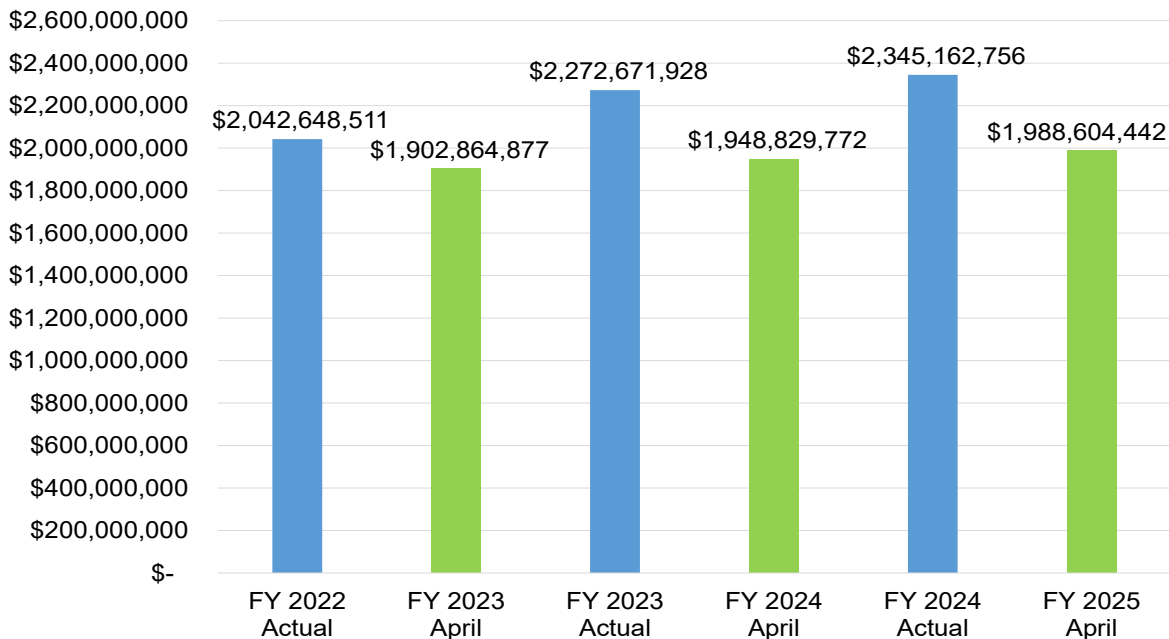


related sales tax revenue to the state was complete in October 2009. While counties lost a significant revenue stream, the state now assumes all of the counties' share of Medicaid expenditures. Because municipalities receive a portion of the sales taxes generated in their counties, the legislation also includes a provision that counties hold municipalities harmless from any sales tax losses. This hold harmless amount is projected to be nearly \$3.3 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 2024-2025 was estimated to be approximately \$0.

FY 2024-25 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 2022-25. However, over the last year, collections (for April) in Davidson County from FY 2024 vs. FY 2025 have only seen an increase of \$39 million dollars or 2.0%, compared to an increase of \$45 million dollars or 2.4% (For April FY 2023 vs. FY 2024).

Taxable Retail Sales



Intergovernmental Revenue

\$20,378,640

Intergovernmental revenue represents about 11% or \$20.3 million dollars of total revenues anticipated for FY 2025-26. This represents an increase of \$496K or 2.5% from the amount of federal and state funds included in the FY 2024-25 budget. The change is largely due to receiving additional foster care funds for the upcoming fiscal year + claiming additional Medicaid dollars due to the additional social worker positions added by the BOC during FY 2025. Further, Senior Services expects to receive additional intergovernmental funds for transportation. This will assist to maintain the system with current ridership.

Lottery Funds

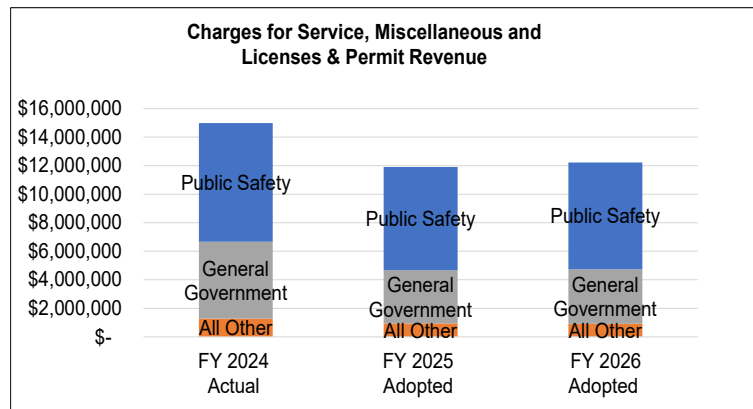
The original legislation establishing the North Carolina Education Lottery directed 40% of lottery proceeds to counties for local school capital needs, including debt service on school facilities. Davidson County chose to allocate its share of lottery revenues to repay debt / bonds issued to build and renovate school facilities. Several years ago, the state changed the lottery legislation and reduced the amount of money provided to counties. The FY 2025-26 Adopted Budget includes \$0 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.

Nearly all of the federal and state revenue expected to be received in FY 2025-26 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.

\$12,217,707

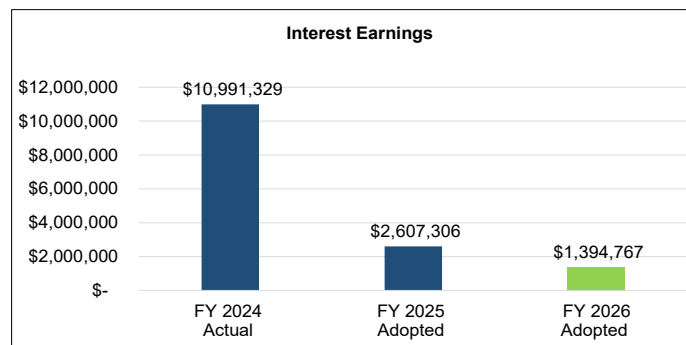
Davidson County departments expect to generate approximately \$12 million dollars from charges for service, miscellaneous revenue and licenses / permits (approximately 7% of total revenues). Examples include fees for ambulance transportation or clinical visits to the Health Department. Most user fees 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 2025-26 are expected to increase over the current fiscal year by \$309K or 2.6%. The increase is largely driven by ambulance fees, building permit fees and ROD collections. Similarly, the FY 2026 Adopted Budget includes \$680K in Fine and Forfeitures that are collected via the court system and distributed to each school system.

Other Fin. & Interest Earnings

\$1,394,767



Next year, Davidson County expects to appropriate \$1.3M 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 2025-26 Adopted Budget for Other Revenues is less than the amount approved in the FY 2025 Adopted Budget.

The adopted budget expects to use no County Capital Reserve funds for FY 2026 to complete minor capital projects within the County, rather will cover via other County revenue sources. A full list of those capital projects planned for completion during FY 2026 using these funds can be seen within the capital outlay or Support Services (Public Buildings) section of this document.

Appropriated Fund Balance

\$5,242,077

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 2025-26 General Fund budget includes a fund balance appropriation of \$5.3 million dollars, which is (\$1.5M) or -23.0% less than the amount originally appropriated during FY 2024-25. Approximately \$5.2 million dollars will be used for general county needs, with \$20.1 million dollars being restricted to repay certain debt service expenditures. Lastly, another \$9.5 million dollars is restricted for use by certain departments / functions. These components are highlighted within the table below.

Available Fund Balance Analysis

Category	FY 2024 Actual	Estimated FY 2025 Actual	FY 2026 Adopted	\$ Change	% Change
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$239,677,207	\$210,529,392	\$178,743,691	\$ (31,785,701)	-15.1%
18% County Internal Fund Balance Policy	\$ 43,141,897	\$ 37,895,291	\$ 32,173,864	\$ (5,721,426)	-15.1%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2024 (Estimate for June 30, 2025)	\$138,538,292	\$143,538,292	\$143,538,292	\$ -	0.0%
Less 18% County Policy Internal Fund Balance Policy	\$ 43,141,897	\$ 37,895,291	\$ 32,173,864	\$ (5,721,426)	-15.1%
Available Above Unreserved	\$ 95,396,395	\$105,643,001	\$111,364,428	\$ 5,721,426	5.4%
Less Amount Included in Operating Budget	\$ -	\$ -	\$ 5,242,077	\$ 5,242,077	0.0%
Less Debt Service	\$ 12,569,586	\$ 12,569,586	\$ 12,569,586	\$ -	0.0%
Less Stabilization by State Statute	\$ 20,114,586	\$ 20,114,586	\$ 20,114,586	\$ -	0.0%
Less Long Term Note Receivable	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Less Prepays / Leases	\$ 717	\$ 717	\$ 717	\$ -	0.0%
Total	\$ 32,684,889	\$ 32,684,889	\$ 37,926,966	\$ 5,242,077	16.0%
Restricted Amounts:					
Register of Deeds	\$ 532,217	\$ 532,217	\$ 532,217	\$ -	0.0%
Sheriff Operations	\$ 370,326	\$ 370,326	\$ 370,326	\$ -	0.0%
Health Programs	\$ 3,298,952	\$ 3,298,952	\$ 3,298,952	\$ -	0.0%
Inspections Operations	\$ 1,578,433	\$ 1,578,433	\$ 1,578,433	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	\$ 1	\$ 1	\$ 1	\$ -	0.0%
PBB Savings	\$ 3,466,532	\$ 3,500,000	\$ 3,500,000	\$ -	0.0%
Total	\$ 9,542,801	\$ 9,576,269	\$ 9,576,269	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 53,168,705	\$ 63,381,843	\$ 63,861,193	\$ 479,349	0.8%

All Other Funds

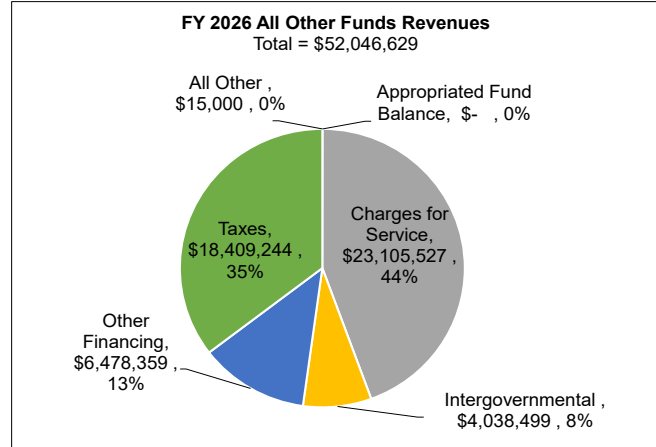
\$52,046,629

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 2025-26 there are fourteen major changes within several funds effecting revenues:

- Airport Fund – Enterprise / Special Revenue Fund –** For FY 2026, the adopted budget increases the overall funding to the airport to \$635K. The County's contribution stays the same vs. FY 2025 to (\$119K – All of local contribution is covered via Article 44 Sales Tax).
- Insurance Fund – Internal Service Fund -** The adopted budget decreases overall funding for group insurance by (\$2.6M) or -17.0%. The decrease is due to more favorable claim cost projections for the upcoming fiscal year. The adopted budget does not anticipate a change in cost to employees for health insurance for FY 2026.
- Landfill Fund – Enterprise Fund –** The adopted budget decreases overall operating expenses by (\$416K) or -8.1%. This is due to aligning the budget to actual spending trends + savings from the insurance cost for existing landfill staff.
- Transportation Fund – Special Revenue Fund –** The adopted budget increases overall funding for transportation by \$67K or 4.0%. For FY 2026 the department plans to replace one “end-of-life” service buses. For FY 2026 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 \$1.2M or 8.2%. The increase is attributed to not only the “natural growth” in property valuations but five departments (shown in “green” below) are asking for a tax rate increase for the upcoming fiscal year + two departments are planning to merge (shown in “orange” below).



Fire Districts Summary
FY 2025-2026

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2025 Adopted	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2025 Adopted	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -		\$ 1,387,155	\$ 1,436,505	\$ 49,350	3.6%	
Central	\$ 0.1000	\$ 0.1300	\$ 0.0300	30.0%	\$ 461,000	\$ 607,000	\$ 146,000	31.7%	Increase salaries to retain staff and remain competitive; Renovation of station to accommodate 24-hour shifts (improving / adding sleeping quarters)
Churchland	\$ 0.0900	\$ 0.0900	\$ -		\$ 327,340	\$ 342,340	\$ 15,000	4.6%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -		\$ 548,951	\$ 563,843	\$ 14,892	2.7%	
Gumtree	\$ 0.1275	\$ -	\$ (0.1275)	-100.0%	\$ 214,114	\$ -	\$ (214,114)	-100.0%	Merging with Midway
Healing Springs	\$ 0.1300	\$ 0.1300	\$ -		\$ 501,546	\$ 512,399	\$ 10,853	2.2%	
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -		\$ 364,559	\$ 403,520	\$ 38,961	10.7%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -		\$ 771,300	\$ 779,300	\$ 8,000	1.0%	
Midway	\$ 0.1300	\$ 0.1300	\$ -		\$ 1,472,823	\$ 1,742,973	\$ 270,150	18.3%	Merging with Gumtree
North Lexington	\$ 0.1300	\$ 0.1300	\$ -		\$ 320,000	\$ 335,000	\$ 15,000	4.7%	
Pilot	\$ 0.1050	\$ 0.1050	\$ -		\$ 445,439	\$ 452,574	\$ 7,135	1.6%	
Reeds	\$ 0.0800	\$ 0.0800	\$ -		\$ 553,834	\$ 560,117	\$ 6,283	1.1%	
Silver Valley	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 513,922	\$ 673,230	\$ 159,308	31.0%	Recruit and retain paid staff due to declining volunteerism; Offset rising operational costs; Update fleet / equipment; Enhance safety and training programs; Secure 24-hour coverage
South Emmons	\$ 0.1000	\$ 0.1000	\$ -		\$ 157,640	\$ 161,947	\$ 4,307	2.7%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -		\$ 341,100	\$ 380,510	\$ 39,410	11.6%	
Southmont	\$ 0.1300	\$ 0.1300	\$ -		\$ 1,397,493	\$ -	\$ (1,397,493)	-100.0%	
Hasty	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 658,185	\$ 808,350	\$ 150,165	22.8%	Recruit and retain paid staff; Build new fire station - replacing 50-year old facility; Prepare for the purchase of (2) two fire apparatus (brush truck & 30-year old tanker); Add 1 FTE per shift
Tyro	\$ 0.0800	\$ 0.0800	\$ -		\$ 463,857	\$ 479,875	\$ 16,018	3.5%	
Wallburg	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 1,062,483	\$ 1,311,413	\$ 248,930	23.4%	Increase full-time firefighter coverage from (2) per shift to (4) per - a net FTE increase of (6) firefighters; Replacing 34-year old fire truck
Welcome	\$ 0.1100	\$ 0.1100	\$ -		\$ 740,500	\$ 781,000	\$ 40,500	5.5%	
West Lexington	\$ 0.1200	\$ 0.1200	\$ -		\$ 490,000	\$ 528,000	\$ 38,000	7.8%	
South Davidson	\$ 0.1300	\$ 0.1300	\$ -		\$ 192,671	\$ 200,997	\$ 8,326	4.3%	
Hornetown	\$ 0.1500	\$ 0.1500	\$ -		\$ 282,000	\$ 290,186	\$ 8,186	2.9%	
Griffith	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 469,721	\$ 586,636	\$ 116,915	24.9%	Recruitment and retention of paid and volunteer staff including equipment; Increase personnel coverage per shift
Clemmons	\$ 0.1000	\$ 0.1000	\$ -		\$ 199,635	\$ 200,123	\$ 488	0.2%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -		\$ 50,000	\$ 52,250	\$ 2,250	4.5%	
Total	\$ 2.7875	\$ 2.7700	\$ 0.1100	3.9%	\$ 14,387,268	\$ 14,190,088	\$ (197,180)	-1.4%	

- Medical Assistance Treatment (MAT) Grant Fund – The adopted budget includes \$503K from the opioid settlement funds to provide for the detention center’s MAT program.
- Special School District – Special Revenue Fund – The adopted budget increases overall funding to the Special School District Fund by \$18,500 or 0.9%. The increase is attributed to the “natural growth” in property valuations (Property tax rate equal to that of FY 2025 = \$0.12).
- Sewer Fund – Enterprise Fund – The adopted budget increases overall funding to the Sewer Fund by \$286K or 18.6%. The adopted budget includes an anticipated 6.0% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding for additional PT staff (\$40K) to assist with growth in workload related to maintaining forty-four miles of sewer line and 1,879 sewer connections. The budget also includes \$50K to complete a flow capacity study related to the Davidson County Wastewater system, as it is now a twenty-year old system and knowing the correct flow amounts will assist with understanding system maintenance cost + available capacity for future use. Lastly, the adopted budget includes (\$48K) to have a replacement pump for the County Line pump station + (\$50K) to replace the twenty-year old generator at the Northwest pump station.
- Workers Compensation Fund – Internal Service Fund – The adopted budget increases funding to the Workers Compensation Fund by \$141K or 12.0%. This increase is to account for the county’s self-funded workers compensation plan.
- School Capital Outlay Fund – Special Revenue Fund – The adopted budget maintains funding vs. FY 2025 for Type I School Capital = \$4.8M. 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 (27K) or -6.2% for a total of \$417K. 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.
- Mental Health Fund – Special Revenue Fund – The adopted budget maintains (same level of funding as for FY 2025) to the Mental Health Fund totaling \$786K. These funds represent the County’s contribution to Partners Behavioral Health Management for being selected as the County’s mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The adopted budget includes the next installment \$1.9M (to a total of \$8.8M) of the Opioid Settlement Funds. The County expects to receive \$23.4M in total funds “allocated” over eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The adopted budget increases funding for the Garage by \$175K or 6.8%. Majority of the increase is related to general liability insurance to (\$370K). The current year payment = \$349K + \$13K for a new Maintenance Management System. New system will interface with current fuel system to develop a “true cost” of maintaining an aging County fleet.

General Fund Expenditures

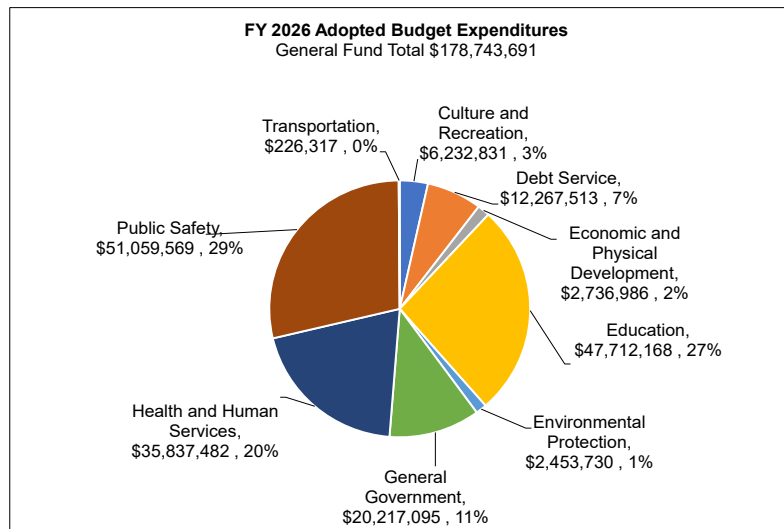
The FY 2025-26 Adopted General Fund budget totals \$178,743,691. This is (\$2.9) million dollars or 1.7% more than the budget approved for FY 2024-25. The Adopted General Fund property tax rate totals \$0.54, which is equal to the current fiscal year's rate at \$0.54 per \$100 of assessed valuation. 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 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 6,214,944	\$ 6,420,346	\$ 6,533,371	\$ 6,232,831	\$ (187,515)	-2.9%
Debt Service	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Economic and Physical Development	\$ 60,787,574	\$ 2,641,005	\$ 24,392,797	\$ 2,736,986	\$ 95,981	3.6%
Education	\$ 56,203,960	\$ 46,050,583	\$ 50,996,540	\$ 47,712,168	\$ 1,661,585	3.6%
Environmental Protection	\$ 3,242,703	\$ 2,478,158	\$ 3,392,792	\$ 2,453,730	\$ (24,428)	-1.0%
General Government	\$ 17,203,217	\$ 20,718,339	\$ 23,956,703	\$ 20,217,095	\$ (501,244)	-2.4%
Health and Human Services	\$ 33,434,752	\$ 34,548,787	\$ 36,378,275	\$ 35,837,482	\$ 1,288,695	3.7%
Public Safety	\$ 48,182,128	\$ 49,530,507	\$ 54,018,259	\$ 51,059,569	\$ 1,529,062	3.1%
Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total	\$239,677,207	\$ 175,835,511	\$212,247,510	\$178,743,691	\$ 2,908,180	1.7%
Total Funded Positions	943.50	938.50	948.50	957.50	19.00	2.0%

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 2025-26. Approximately 76% of the FY 2025-26 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 **Public Safety**. The second 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 27% of the total county operating budget. **Human Services** is the third largest expenditures, accounting for 20% of expenses, respectively.

Debt service represents 7% of the total FY 2025-26 Adopted Budget. For next fiscal year, the budget assumes less “existing” debt (\$953K) from prior years, but does take the \$1.6M and places within County Contingency, in order to have dollars ready once additional debt is taken out for the new detention facility renovations / expansion / repairs.

For FY 2025-26 the County is expected to receive approximately \$5.6 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 \$5.9M for Article 46 collections, which will be used for debt service for Oak Grove HS + major capital funding for each of three school systems. The summary below highlights a plan for FY 2026, which allocates the funds accordingly based on historical collection estimates.

Description	Article 44	Article 46
Estimated Collections	\$ 5,688,000	\$ 5,937,500
Expense Items:		
County Economic Development	\$ (5,000)	\$ -
Oak Grove Debt Service	\$ -	\$ (2,689,400)
School HVAC / Roof Debt	\$ -	\$ (176,250)
DCAA	\$ (119,317)	\$ -
County Transportation	\$ (107,000)	\$ -
Transfer to Sewer Fund	\$ (689,308)	\$ -
Transfer to Economic Development Reserve	\$ (1,169,000)	\$ -
Chambers of Commerce + DDAC Contribution	\$ (11,890)	\$ -
School Operating "Per Pupil \$'s" (FY 2025 - FY 2026)	\$ (3,212,485)	\$ -
DDCC Operating (FY 2025 - FY 2026)	\$ (374,000)	\$ -
School Type I Capital (FY 2025 - FY 2026)	\$ -	\$ (3,071,850)
Total	\$ (5,688,000)	\$ (5,937,500)

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 \$1.6M or 4.2%. The increase will assist each district with increasing their respective local teacher supplement for the upcoming fiscal year.

The FY 2026 Adopted Budget includes an employee COLA = \$500 + 4%. In addition, the adopted budget does not anticipate a change in cost to employees for health insurance but does reduce the County’s cost significantly. This is largely due to the removal of “High Cost Claimants – HCCs” from the insurance plan for the upcoming fiscal year. Further, the adopted budget includes a mandated county increase in state retirement for employees (7% for LEOs and 5% for Non-LEOs).

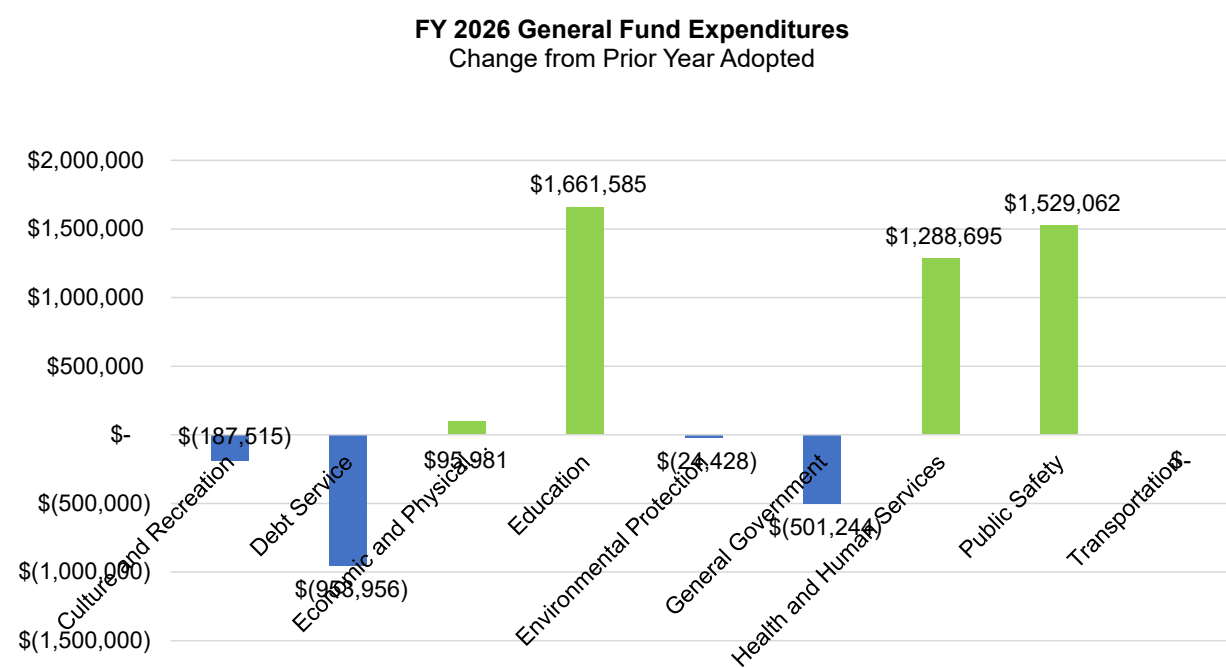
The adopted budget includes an additional \$661K to assist each school system with increasing local teacher supplements. The goal is to get the local supplement %'s equal to that of surrounding school districts such as Rowan-Salisbury and Davie County Schools.

Lastly, the FY 2026 Adopted Budget includes additional funding to replace (20) patrol vehicles and (3) ambulances. Similarly, the adopted budget includes funding to open the new EMS Base located next to Silver Valley Fire Department + adds funds for two other County positions within PH (no local dollars required) and BOE to assist with compliance with state statute changes in counting provisional voting ballots + reducing caseloads related to home-health care.

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 (\$3.1M).

	Change vs. FY 2025 Adopted
Property Tax	\$ 4,000,000
Sales Tax	\$ 600,000
Intergovernmental Revenue	\$ 496,915
Decreased Use of County Fund Balance	\$ (1,568,389)
Decreased Use of Interest Earned	\$ (1,212,539)
All Other County Revenues	\$ 592,193
Total Revenue	\$ 2,908,180
FY 2026 COLA (\$500 + 4%)	\$ 2,519,604
Group Insurance Decrease	\$ (2,576,220)
Mandated State Retirement Contribution	\$ 927,741
Increase for Education Funding (Per Pupil)	\$ 661,585
Full Year of Additional (10.00) FY 2025 Positions	\$ 660,000
(2.00) Additional Positions - PH and BOE	\$ 127,780
SVF EMS Cost	\$ 975,173
Current Year Debt - "Fall Off"	\$ (953,956)
County Contingency	\$ (615,893)
Replace "High Mileage" Sheriff + EMS Vehicles	\$ 2,190,000
All Other Changes	\$ (1,007,634)
Total Expenses	\$ 2,908,180

The following chart and table illustrate the overall changes in the FY 2025-26 Adopted Budget by functional area and type of expenditure.



Summary of General Fund						
	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Expenditures by Type						
Personnel Services	\$ 74,824,199	\$ 81,939,510	\$ 81,354,204	\$ 83,211,042	\$ 1,271,532	1.6%
Operating Expenses	\$142,777,948	\$ 74,675,126	\$106,086,775	\$ 76,826,133	\$ 2,151,007	2.9%
Debt	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Capital Outlay	\$ 7,893,449	\$ 5,999,406	\$ 12,454,075	\$ 6,439,003	\$ 439,597	7.3%
Total	\$239,677,207	\$ 175,835,511	\$212,247,510	\$178,743,691	\$ 2,908,180	1.7%
Total Funded Positions	943.50	938.50	948.50	957.50	19.00	2.0%

Personnel Services

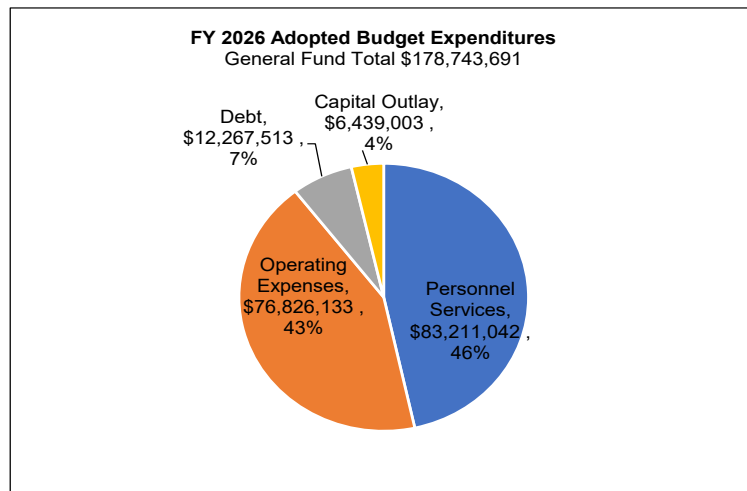
Personnel Services (e.g., salaries and related benefits) account for 46% of all General Fund expenditures. Operating Expenses, which include appropriations to Education (excluding debt + HS assistance \$'s), represent 41% of total expenditures. Other expenditures are for debt repayment (7%), Human Services Assistance (2%), and funding for capital needs (4%). Personnel services expenses within the General Fund are projected to increase by \$1.2M in FY 2025-26. The total number of permanent full-time funded positions is 957.50. This is a net increase of (19.00) positions over FY 2024-25 and (9.00) more than currently authorized within the FY 2025 Amended Budget.

Category	FY 2026 Change
FY 2026 COLA (\$500 + 4%)	\$ 2,519,604
Group Insurance Decrease	\$ (2,576,220)
Mandated State Retirement Increase	\$ 927,741
(2.00) Additional Positions - PH and BOE	\$ 127,780
SVF EMS	\$ 493,987
Full Year of Additional (10.00) FY 2025 Positions	\$ 660,000
All Other Changes	\$ (881,360)
Total	\$ 1,271,532

Position Changes - The total number of permanent full-time funded positions is 957.50. This is a net increase of (19.00) positions over FY 2024-25 and (9.00) more than currently authorized within the FY 2025 Amended Budget. Majority of this change is due to adding (8.00) positions for the opening of the new Silver Valley EMS Base. This base is expected to open in January of 2026. Further the change is due to adding (9.00) additional DSS Foster Care staff in FY 2025. This will assist with reducing case loads in order to better recruit / retain staff. The adopted budget also adds one PH SW II (100% Medicaid Funded) + one BOE position to assist with state election law changes with regards to time to count provisional ballots + eliminates one GIS Manager, which was an "over-hire" to transition the division during FY 2025.

Employee Raises - The adopted budget includes a COLA for employees totaling \$500 + 4%, same as was approved for FY 2025.

Other Personnel Benefits - The General Fund's contribution to county's group insurance budget is projected to decrease by -17.0% for the upcoming fiscal year. In April 2025, the Board of



Commissioners approved a new employee benefit plan. This plan renewal adds no cost or significant plan changes to employees. Most of the decrease is due to the County seeing less cost related to High Cost Claimants – HCCs.

Further, the county expects an increase (7% for LEOs and 5% for Non-LEOs) related to the employee retirement system contribution for FY 2026. This state-mandated increase will add 0.70% and 1.04% respectively to existing Non-LEO and LEO retirement rates (Non-LEO 13.65% to 14.35% and LEO 15.04% to 16.08%).

Operating, Debt Repayment, and Capital Expenses

Operating Expenses will increase by \$2.1M or 2.9% in FY 2025-26. The adopted budget increases funding for Education by \$1.6M and also includes \$680K to pay mandated (court collected) Fines and Forfeitures to the school systems + a “reduction” of (\$528K) in lottery proceeds paid by DCS to cover old school facilities debt. For FY 2026, DCS will pay \$0 to the County for such purposes and begin to build up lottery proceed balances in Raleigh to have available for future use related to capital needs.

Education is major component of operating expenses for the county. For FY 2026, the Adopted Budget increases education funding above FY 2024 by \$1.6 or 4.2%. The additional 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 \$1,400 for FY 2025 to \$1,452 for FY 2026. The increase will assist each district with increasing their respective local teacher supplement for the upcoming fiscal year.

ADM Funding with Charter School #'s Included

Information		FY 2025 Adopted			FY 2026 Adopted			Operating		Capital	
District	ADM FY 2025-26 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,632	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	4.1%	\$ 1,054,725	1.0%	\$ 14,140
Lexington City	3,235	\$ 4,505,750	\$ 282,497	\$ 1,400.17	\$ 4,697,110	\$ 285,322	\$ 1,451.97	4.2%	\$ 191,360	1.0%	\$ 2,825
Thomasville City	2,319	\$ 3,088,775	\$ 370,165	\$ 1,400.17	\$ 3,367,115	\$ 373,867	\$ 1,451.97	9.0%	\$ 278,340	1.0%	\$ 3,702
DDCC	-	\$ 3,737,000	\$ 438,340	\$ -	\$ 3,849,110	\$ 442,723	\$ -	3.0%	\$ 112,110	1.0%	\$ 4,383
Total	24,186	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	4.4%	\$ 1,636,535	1.0%	\$ 25,050

Total Funding Increase (Three School Districts) \$ 1,545,092

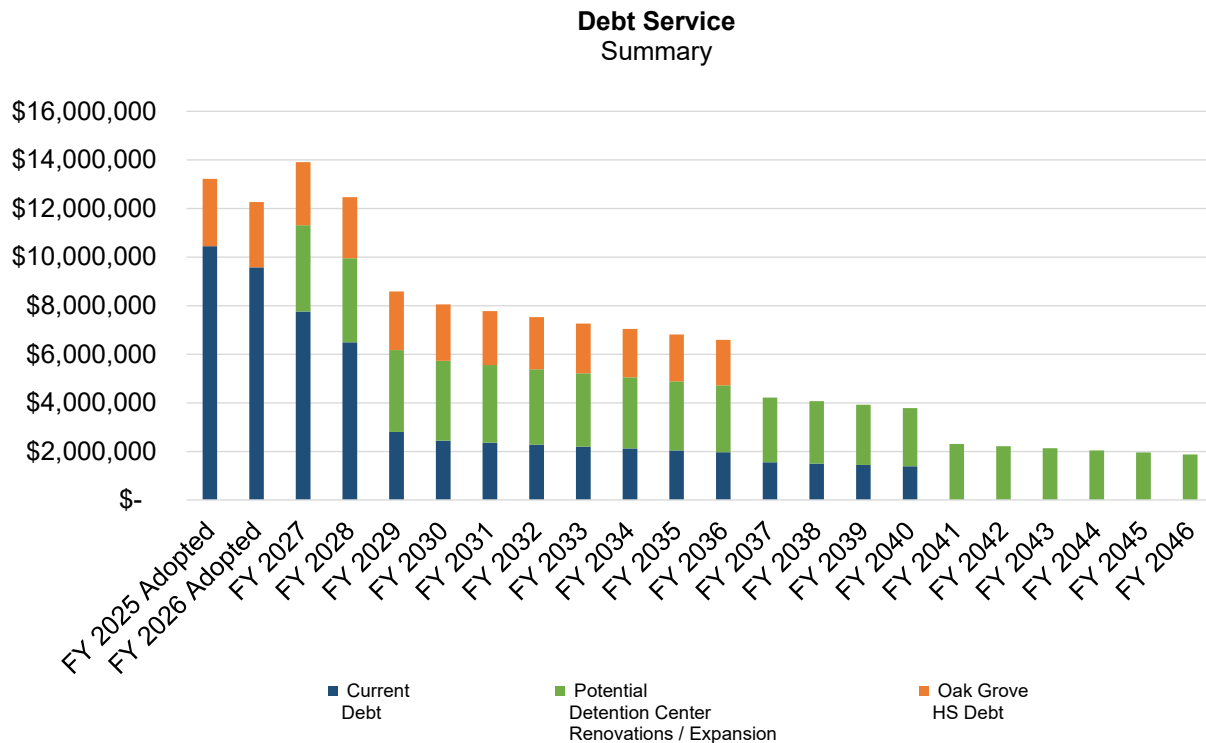
Cumulative Per Pupil Funding % Increase 3.70%

The FY 2026 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. Further, the adopted budget includes the full cost of new systems such as the new HR / Payroll system with Workday, which is expected to come online during the fall / early winter of 2025.

Scheduled **Debt Service Payments** are expected to decrease by about (\$953KM) or -7.2% for FY 2026. Debt service estimates for the high priority capital projects such as the Courthouse Expansion / Renovations and School Renovations are included in the upcoming fiscal year totals. The adopted budget allocates the (\$1.6M) to County Contingency for FY 2026, in order to “not”

utilize savings for on-going County expenses thereby allowing for the funds to be used for the future detention center renovations / expansion.

As shown below, the added debt service from these new capital projects will increase the burden on the general fund thru at least, FY 2029.



Capital Outlay will increase by (\$414K) or 11.8% above FY 2025. 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 + purchase one new ambulance for SV EMS). At the time of replacement each vehicle will have 175K + / - miles. The adopted budget also includes funding to replace (20 Sheriff patrol vehicles; 150K+ miles – 200K miles).

Public Safety ***\$51,059,569***

At 29% 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 2026 Adopted Budget includes \$51 million for Public Safety services, an increase of \$1.5M or 3.1% from last year's approved budget.

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 775,137	\$ 842,597	\$ 842,597	\$ 823,450	\$ (19,147)	-2.3%
Contributions - Rescue Squads	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
Contributions - State Prescribed - Rescue Squads	\$ 100,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - State Prescribed - DC S&N Program	\$ 260,000	\$ -	\$ -	\$ -	\$ -	100.0%
JCPC Operating Supplies + Program Grant	\$ 209,262	\$ 2,500	\$ 249,044	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 3,636,870	\$ 4,057,470	\$ 4,161,102	\$ 3,967,317	\$ (90,153)	-2.2%
Emergency Services	\$ 13,392,869	\$ 13,946,569	\$ 16,775,100	\$ 15,500,980	\$ 1,554,411	11.1%
Inspections	\$ 1,548,171	\$ 1,727,438	\$ 1,732,438	\$ 1,688,123	\$ (39,315)	-2.3%
Operating Transfers - MAT Grant	\$ -	\$ -	\$ 505,658	\$ -	\$ -	0.0%
Sheriff	\$ 28,187,819	\$ 28,881,933	\$ 29,680,320	\$ 29,005,199	\$ 123,266	0.4%
Grand Total	\$ 48,182,128	\$ 49,530,507	\$ 54,018,259	\$ 51,059,569	\$ 1,529,062	3.1%
Total Revenue	\$ 10,730,101	\$ 9,445,249	\$ 10,050,483	\$ 9,566,301	\$ 121,052	1.3%
County Funds	\$ 37,452,027	\$ 40,085,258	\$ 43,967,776	\$ 41,493,268	\$ 1,408,010	3.5%

The **Sheriff's Office** budget will increase by \$123K or 0.4%. Specific expense items include:

- The adopted budget includes \$1.1M to replace (20) "high-mileage" patrol vehicles for the upcoming fiscal year. The department current has (34) vehicles with 150K – 200K in mileage and (6) over 200K.
- Lastly, the adopted budget includes (\$75K) to replace (20) Mobile Data Terminals (MDTs), with (30) trays and power supplies and docking stations.

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

- The adopted budget includes an additional \$975K to hire (8) additional EMS staff + purchase an additional truck to operate the new Silver Valley EMS Base. The new base located next to Silver Valley Fire Department is expected to be completed in January of 2026. Therefore, EMS is looking to begin hiring for the new base during the fall of 2025.
- The adopted budget also includes \$1M to replace three "high-mileage" existing ambulances, and (\$603K) for other EMS / Fire Marshal equipment as follows:
 - Replace (27) 2017 (end of life) Motorola radios.
 - Three Lucas devices for new ambulances (CPR aids).
 - Stryker Power Load Stretchers and Chairs for new ambulances.
 - EMS Base furniture replacement (Department supplies).
 - Replace two (2013) fire investigation cameras (Department supplies).
 - Replace two (end of life – eight-year-old) gas monitors (Department supplies).

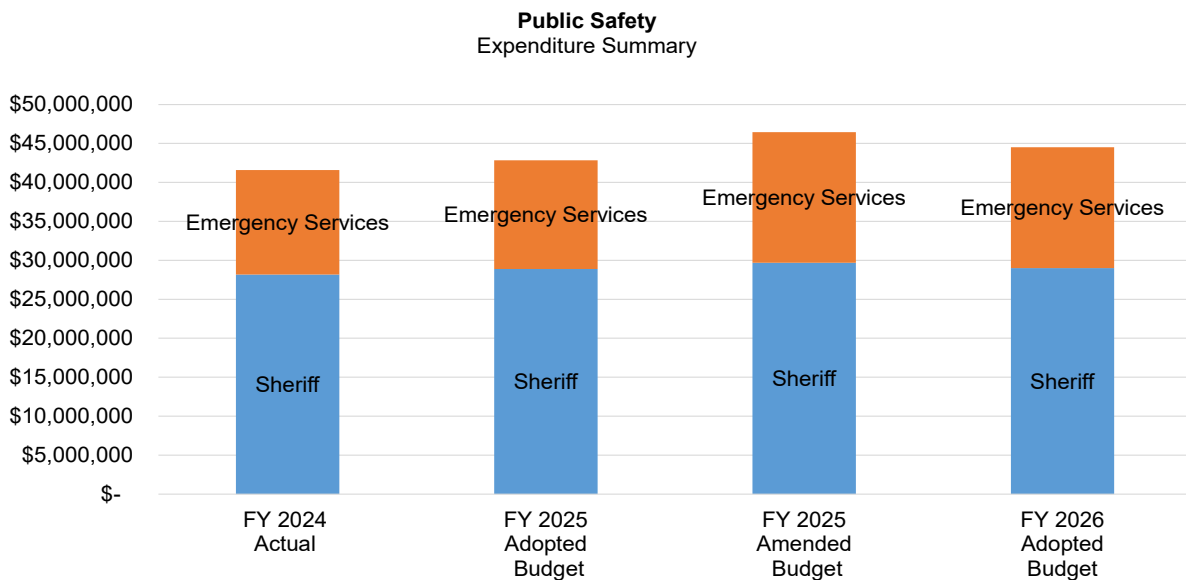
- Lastly, the adopted budget includes funds to increase PT hours within the FM Office. This is in lieu of adding FT staff to continue to handle the existing # of fire investigations per year.

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

- The adopted budget reduces cost within contract services, to align with prior year spending trends.

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

- The adopted budget provides funding to replace two staff vehicles, as the current vehicle have over 225K miles each.
- Lastly, the adopted “reclassifies” two positions to better align with current work duties. Both reclassifications are considered “downgrades.”
 - Central Permit Technician (64) to Office Support IV (62).
 - Assistant Director (72) to Chief Building Code Official (70).



Education

\$47,712,168

The FY 2026 Adopted Budget allocates \$47 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 27% 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 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 15,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 4,067,000	\$ 4,175,340	\$ 4,175,340	\$ 4,291,833	\$ 116,493	2.8%
Davidson County Schools	\$ 26,513,665	\$ 27,412,388	\$ 27,412,388	\$ 28,481,253	\$ 1,068,865	3.9%
Developmental Center	\$ 779,992	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
Lexington City Schools	\$ 4,769,700	\$ 4,788,247	\$ 4,788,247	\$ 4,982,432	\$ 194,185	4.1%
Operating Transfers - School Capital Outlay Fund	\$ 16,054,876	\$ 4,802,334	\$ 9,748,291	\$ 4,802,334	\$ -	0.0%
Stoner-Thomas Center	\$ 456,474	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
Teen Parenting	\$ 126,868	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%
Thomasville City Schools	\$ 3,420,385	\$ 3,458,940	\$ 3,458,940	\$ 3,740,982	\$ 282,042	8.2%
Grand Total	\$ 56,203,960	\$ 46,050,583	\$ 50,996,540	\$ 47,712,168	\$ 1,661,585	3.6%
Total Revenue	\$ 5,658,776	\$ 5,955,335	\$ 6,105,335	\$ 6,658,335	\$ 703,000	11.8%
County Funds	\$ 50,545,184	\$ 40,095,248	\$ 44,891,205	\$ 41,053,833	\$ 958,585	2.4%

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 \$213 + / - million dollars for various new school / renovation projects such as the new Oak Grove High School and a January, 2020 debt sell for replacing high priority HVACs / Roofs.

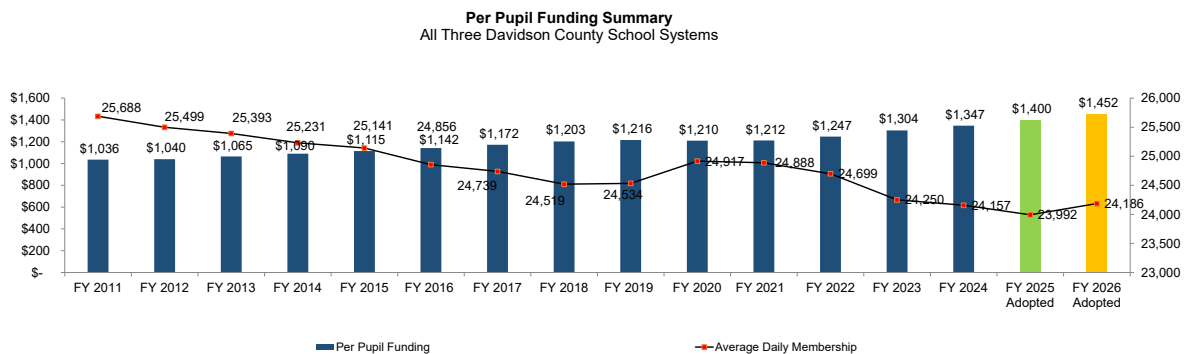
Davidson County Schools, Lexington and Thomasville City Schools

Education is a high priority for the Board of Commissioners. In recognition of this importance, the Board did not reduce per pupil local operating funding for each of the three school systems throughout the recession and the struggling recovery from COVID-19. The FY 2026 Adopted Budget increases operating funding (\$1.6M or 4.2%) for the three Davidson County School systems above that was appropriated for FY 2025. This increases the cumulative per pupil funding amount by 3.7% from \$1,400 for FY 2025 to \$1,452 for each school system for FY 2026. The increase will assist each district with increasing their respective local teacher supplement for the upcoming fiscal year.

Information		FY 2025 Adopted			FY 2026 Adopted			Operating		Capital	
District	ADM FY 2025-26 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,632	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	4.1%	\$ 1,054,725	1.0%	\$ 14,140
Lexington City	3,235	\$ 4,505,750	\$ 282,497	\$ 1,400.17	\$ 4,697,110	\$ 285,322	\$ 1,451.97	4.2%	\$ 191,360	1.0%	\$ 2,825
Thomasville City	2,319	\$ 3,088,775	\$ 370,165	\$ 1,400.17	\$ 3,367,115	\$ 373,867	\$ 1,451.97	9.0%	\$ 278,340	1.0%	\$ 3,702
DDCC	-	\$ 3,737,000	\$ 438,340	\$ -	\$ 3,849,110	\$ 442,723	\$ -	3.0%	\$ 112,110	1.0%	\$ 4,383
Total	24,186	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	4.4%	\$ 1,636,535	1.0%	\$ 25,050

Total Funding Increase (Three School Districts) \$ 1,545,092

Cumulative Per Pupil Funding % Increase 3.70%



Davidson County Community College

The Community College's Board of Trustees has requested a total budget of \$4,858,832 from Davidson County for FY 2026 (\$4,188,832 in operating funds and \$670,000 in capital outlay funds). This request is \$396K or 16.7% higher than the current year's budget (Excluding Type I Capital Outlay allocation). The FY 2026 Adopted Budget increases (\$116K or 2.8%) the level of county funding to Davidson-Davie Community College versus what was approved for FY 2025. 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

\$35,837,482

The adopted budget includes \$35.8 million for Human Services expenditures, an increase of (\$1.2M or 3.7%) versus FY 2025. Human Services is the third largest expenditure category and accounts for approximately 20% 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 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Family Services Grant	\$ 359,304	\$ -	\$ 359,712	\$ -	\$ -	0.0%
Contributions (State Prescribed) Home Solutions Davidson County	\$ 120,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed) South Davidson Family Resource	\$ 50,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed) Workshop of Davidson County	\$ 225,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed) DC PRISON MINISTRY, INC.	\$ 100,000	\$ -	\$ -	\$ -	\$ -	100.0%
Contributions (State Prescribed) CANCER SERVICES OF DC, INC.	\$ 150,000	\$ -	\$ -	\$ -	\$ -	100.0%
Contributions (State Prescribed) SALVATION ARMY	\$ 250,000	\$ -	\$ -	\$ -	\$ -	100.0%
Contributions (State Prescribed) HOSPICE OF DC, INC.	\$ 250,000	\$ -	\$ -	\$ -	\$ -	100.0%
Contributions (State Prescribed) SERVICES FOR THE DEAF OF DC	\$ 100,000	\$ -	\$ -	\$ -	\$ -	100.0%
Contributions (State Prescribed) CAROLINA CHRISTIAN ACADEMY	\$ 250,000	\$ -	\$ -	\$ -	\$ -	100.0%
Operating Transfers - Mental Health	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
Public Health	\$ 8,676,529	\$ 9,031,349	\$ 9,361,604	\$ 9,150,460	\$ 119,111	1.3%
Senior Services	\$ 3,462,005	\$ 3,116,008	\$ 3,447,454	\$ 3,397,518	\$ 281,510	9.0%
Social Services	\$ 18,383,602	\$ 21,368,513	\$ 22,176,566	\$ 22,257,136	\$ 888,623	4.2%
Veterans Services	\$ 297,913	\$ 272,517	\$ 272,517	\$ 271,968	\$ (549)	-0.2%
Grand Total	\$ 33,434,752	\$ 34,548,787	\$ 36,378,253	\$ 35,837,482	\$ 1,288,695	3.7%
Total Revenue	\$ 18,545,119	\$ 17,258,841	\$ 18,119,595	\$ 18,376,022	\$ 1,117,181	6.5%
County Funds	\$ 14,889,634	\$ 17,289,946	\$ 18,258,658	\$ 17,461,460	\$ 171,514	1.0%

The

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

- The adopted budget “annualizes” the (9.00) positions added during FY 2025 to assist with Foster Care caseloads. The adopted also includes (11) personnel reclassifications / in-band pay adjustments to allows for positions to be classified correctly vs. the current job duties. The list adjustments are as follows:
 - Administrative Assistant III (67 – In-band adjustment).
 - Community Social Services Technician (61A – In-band adjustment).
 - IM Program Administrator (74A) to Deputy Director (78A).
 - Deputy Director (78A – In-band adjustment).
 - Community Employment Case Manager (65) to Community Employment Case Manager (65A).

- Community Employment Case Manager (63 – Work against) to Community Employment Case Manager (65A).
- Community Employment Case Manager (63 – Work against) to Community Employment Case Manager (65A).
- The adopted budget also includes funds to continue to implement the Traverse case management system within child support, child welfare and adult services. The adopted budget also continues to utilize Allies for consulting services related to the department's administrative functions.
- Lastly, the adopted budget includes (\$20K) install a new router and wifi system at the courthouse to accommodate Odyssey, the new e-filing system as of October, 2025.

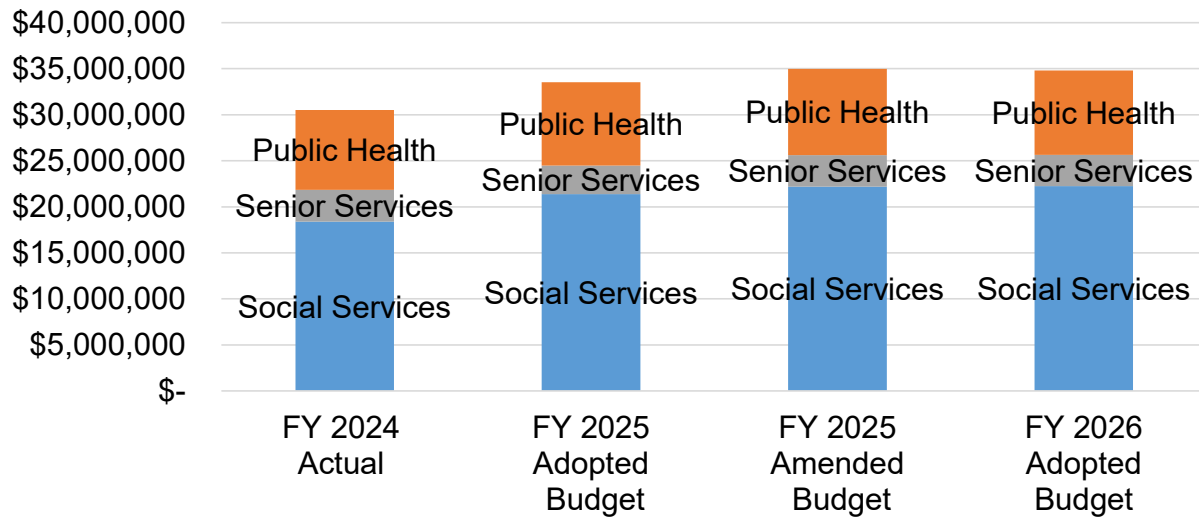
The **Department of Public Health** budget includes changes in funding for the following major expenses:

- The adopted budget includes an additional Social Worker II position. The position is 100% funded via pre-plan health plan contributions through Medicaid (No County \$'s) to assist clients with home visits, attend physician appointments (as requested) and assess needs and make referrals, with the goal of keeping clients from utilizing the emergency room for standard health care visits. There are currently four staff within this unit that carry an average caseload of (43) clients. In 2024 there were (416) new referrals and YTD for 2025 there are (137). The referrals come from outside agencies, primary care providers, DSS, WIC and pre-paid health plans etc.

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

- The adopted budget includes an additional \$309K (largely grant funds + local matches) to maintain service levels for CNAs (In-home care), Meals on Wheels and Transportation. During FY 2025, the BOC asked staff to "right size" Senior Services Transportation cost to equal the approved grants and required local matching funds. To do so, the County needed to "cease" providing "out-of-county" medical trips, do only three days a week of nutrition site trips + no adding of new clients once trip rosters / available slots were full. For FY 2026 staff believes based on recent trends, the austerity measures will ensure the service will not go over the expected budget.

Human Services Expenditure Summary



General Government

\$20,217,095

At \$20.2 million dollars, Davidson County's General Government departments make up 11% 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 2026 Adopted Budget for General Government is expected to decrease by (\$501K) or -2.4% for the upcoming fiscal year.

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 967,854	\$ 1,138,894	\$ 1,168,894	\$ 1,081,791	\$ (57,103)	-5.0%
Contingency	\$ -	\$ 2,255,980	\$ 395,004	\$ 1,640,087	\$ (615,893)	-27.3%
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Manager	\$ 2,544,959	\$ 2,244,393	\$ 2,391,444	\$ 2,302,843	\$ 58,450	2.6%
Education	\$ 670,006	\$ 850,000	\$ 850,000	\$ 680,000	\$ (170,000)	-20.0%
Finance	\$ 1,007,124	\$ 1,323,982	\$ 1,323,982	\$ 1,352,588	\$ 28,606	2.2%
Human Resources	\$ 1,329,015	\$ 1,813,011	\$ 1,986,745	\$ 1,468,841	\$ (344,170)	-19.0%
Information Technology	\$ 1,823,073	\$ 2,034,757	\$ 3,366,171	\$ 2,579,339	\$ 544,582	26.8%
Operating Transfers - Revaluation Fund	\$ 28,001	\$ -	\$ -	\$ -	\$ -	0.0%
Register of Deeds	\$ 681,289	\$ 697,284	\$ 750,721	\$ 748,305	\$ 51,021	7.3%
Support Services	\$ 4,940,635	\$ 4,774,953	\$ 8,131,770	\$ 4,821,930	\$ 46,977	1.0%
Tax	\$ 3,211,261	\$ 3,585,085	\$ 3,591,972	\$ 3,541,371	\$ (43,714)	-1.2%
Grand Total	\$ 17,203,217	\$ 20,718,339	\$ 23,956,703	\$ 20,217,095	\$ (501,244)	-2.4%
Total Revenue	\$ 173,480,646	\$ 136,940,280	\$ 171,677,073	\$ 138,517,202	\$ 1,576,922	1.2%
County Funds	\$ (156,277,429)	\$ (116,221,941)	\$ (147,720,370)	\$ (118,300,107)	\$ (2,078,166)	1.8%

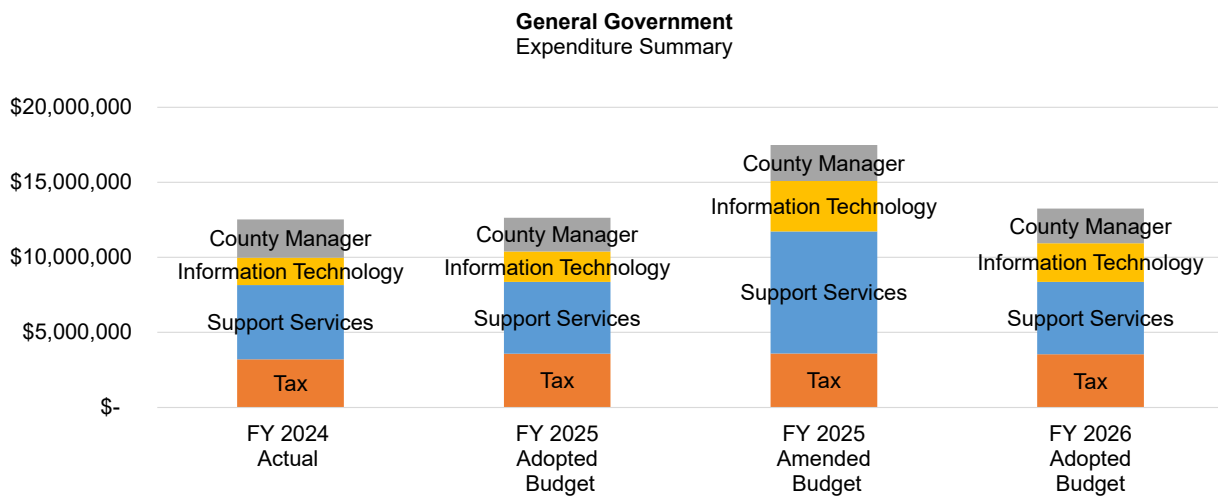
Most of the change in funding for General Government is related to **County Contingency** (Reduction of \$615K to a total of \$1.6M). This is directly related the amount of debt service needed for FY 2027 to accommodate the renovations / expansion of the existing detention center. These funds will be placed within County Contingency as a way to guard against spending for "on-going"

annual expenses. Once the additional debt service is approved for the new detention center renovations / expansion, the County have the funds available for debt repayments.

Overall the Support Services budget is expected to increase by (\$46K) for the upcoming fiscal year. Further, the adopted budget includes funds needed for the completion of several major capital as shown below:

- Replace sixteen-year-old staff vehicle (\$63K).
- Replace (11) toughbooks for Maintenance Technicians (Within Department Supplies) = \$26K.
- Replace scissor lift = \$15K.
- Update HVAC fleet = \$75K.
- Roof repair = \$35K.

Lastly, the adopted includes funds within Information Technology and Tax to cover the new HR / Payroll system (Workday – Potential “Go-Live” date of fall / early winter 2025) + enterprise-wide network security enhancements + additional temporary staff / technology to assist with workload related to completing the county-wide property revaluation by January 1, 2026.



Debt Service

\$12,267,513

Total debt repayment expenditures in the FY 2026 Adopted Budget totals approximately \$12.2M, 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 (\$953K) or -7.2% for FY 2026. Debt service estimates are included for the high priority capital project listed below:

- Courthouse Expansion / Renovation.
- Oak Grove High School + Various School Construction Projects.
- \$2.39M for School HVACs / Roof Needs (Debt sold in January, 2020).

The added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2029. 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

\$11,649,864

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 removes all the "one-time" equipment purchased from FY 2025.
- The adopted budget includes funding (\$100K) to complete a County Master Plan for parks, greenways and facilities. The current plan is outdated, so an update is needed in order to continue to apply for grants. These grants "assist" as a cost "offset" and reduces the need for local dollars to fund projects in the future.
- Lastly, the adopted budget includes funding (\$60K) to replace a pier located within the park that has served its useful life.

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

- The adopted budget aligns internal service expense (such as for telephones etc.) for the upcoming fiscal year and maintains the public (38) public wifi "hot spots" used by citizens to access the internet for educational purposes.

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - All Other	\$ 525,707	\$ 135,212	\$ 135,212	\$ 172,776	\$ 37,564	27.8%
Contributions - Tourism	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	0.0%
Cooperative Extension	\$ 328,859	\$ 345,059	\$ 419,227	\$ 352,225	\$ 7,166	2.1%
Economic Development	\$ 19,623	\$ 25,000	\$ 25,000	\$ 5,000	\$ (20,000)	-80.0%
Geographical Information Systems	\$ 267,136	\$ 357,796	\$ 330,108	\$ 308,566	\$ (49,230)	-13.8%
Integrated Solid Waste	\$ 1,507,733	\$ 1,562,154	\$ 1,609,361	\$ 1,465,080	\$ (97,074)	-6.2%
Library	\$ 4,417,142	\$ 4,491,428	\$ 4,580,678	\$ 4,444,090	\$ (47,338)	-1.1%
Operating Transfers - All Other	\$ 60,430,180	\$ 1,618,308	\$ 24,107,300	\$ 1,858,308	\$ 240,000	14.8%
Operating Transfers - Transportation	\$ 226,317	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Planning	\$ 662,452	\$ 728,938	\$ 814,271	\$ 729,419	\$ 481	0.1%
Parks & Recreation	\$ 1,707,442	\$ 1,838,558	\$ 1,862,333	\$ 1,698,381	\$ (140,177)	-7.6%
Soil & Water	\$ 288,587	\$ 346,696	\$ 345,110	\$ 299,342	\$ (47,354)	-13.7%
Grand Total	\$ 70,471,539	\$ 11,765,826	\$ 34,545,277	\$ 11,649,864	\$ (115,962)	-1.0%
Total Revenue	\$ 3,771,434	\$ 2,509,959	\$ 2,569,177	\$ 2,760,181	\$ 250,222	10.0%
County Funds	\$ 66,700,105	\$ 9,255,867	\$ 31,976,100	\$ 8,889,683	\$ (366,184)	-4.0%

Lastly, the adopted includes \$1.1M 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. Similarly, the adopted budget includes \$689K as a transfer to the Sewer Fund for future use as it relates to infrastructure repair / replacement.

All Other Funds **\$51,980,971**

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 2025-26 there are fourteen major changes within several funds effecting expenses:

- Airport Fund – Enterprise / Special Revenue Fund – For FY 2026, the adopted budget increases the overall funding to the airport to a total = \$635K. The County’s contribution stays the same vs. FY 2025 to (\$119K – All of local contribution is covered via Article 44 Sales Tax).
- Insurance Fund – Internal Service Fund - The adopted budget decreases overall funding for group insurance by (\$2.6M) or -17.0%. The decrease is due to more favorable claim cost projections for the upcoming fiscal year. The adopted budget does not anticipate a change in cost to employees for health insurance for FY 2026.

- Landfill Fund – Enterprise Fund – The adopted budget decreases overall operating expenses by (\$416K) or -8.1%. This is due to aligning the budget to actual spending trends + savings from the insurance cost for existing landfill staff.
- Transportation Fund – Special Revenue Fund – The adopted budget increases overall funding for transportation by \$67K or 4.0%. For FY 2026 the department plans to replace one “end-of-life” service buses. For FY 2026 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 \$1.2M or 8.2%. The increase is attributed to not only the “natural growth” in property valuations but five departments (shown in “green” below) are asking for a tax rate increase for the upcoming fiscal year + two departments are planning to merge (shown in “orange” below).

Fire Districts Summary
FY 2025-2026

District	Tax Rate				Budget				Increase Justification
	FY 2025 Adopted	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2025 Adopted	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -		\$ 1,387,155	\$ 1,436,505	\$ 49,350	3.6%	
Central	\$ 0.1000	\$ 0.1300	\$ 0.0300	30.0%	\$ 461,000	\$ 607,000	\$ 146,000	31.7%	Increase salaries to retain staff and remain competitive; Renovation of station to accommodate 24-hour shifts (improving / adding sleeping quarters)
Churchland	\$ 0.0900	\$ 0.0900	\$ -		\$ 327,340	\$ 342,340	\$ 15,000	4.6%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -		\$ 548,951	\$ 563,843	\$ 14,892	2.7%	
Gumtree	\$ 0.1275	\$ -	\$ (0.1275)	-100.0%	\$ 214,114	\$ -	\$ (214,114)	-100.0%	Merging with Midway
Healing Springs	\$ 0.1300	\$ 0.1300	\$ -		\$ 501,546	\$ 512,399	\$ 10,853	2.2%	
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -		\$ 364,559	\$ 403,520	\$ 38,961	10.7%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -		\$ 771,300	\$ 779,300	\$ 8,000	1.0%	
Midway	\$ 0.1300	\$ 0.1300	\$ -		\$ 1,472,823	\$ 1,742,973	\$ 270,150	18.3%	Merging with Gumtree
North Lexington	\$ 0.1300	\$ 0.1300	\$ -		\$ 320,000	\$ 335,000	\$ 15,000	4.7%	
Pilot	\$ 0.1050	\$ 0.1050	\$ -		\$ 445,439	\$ 452,574	\$ 7,135	1.6%	
Reeds	\$ 0.0800	\$ 0.0800	\$ -		\$ 553,834	\$ 560,117	\$ 6,283	1.1%	
Silver Valley	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 513,922	\$ 673,230	\$ 159,308	31.0%	Recruit and retain paid staff due to declining volunteerism; Offset rising operational costs; Update fleet / equipment; Enhance safety and training programs; Secure 24-hour coverage
South Emmons	\$ 0.1000	\$ 0.1000	\$ -		\$ 157,640	\$ 161,947	\$ 4,307	2.7%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -		\$ 341,100	\$ 380,510	\$ 39,410	11.6%	
Southmont	\$ 0.1300	\$ 0.1300	\$ -		\$ 1,397,493	\$ -	\$ (1,397,493)	-100.0%	
Hasty	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 658,185	\$ 808,350	\$ 150,165	22.8%	Recruit and retain paid staff; Build new fire station - replacing 50-year old facility; Prepare for the purchase of (2) two fire apparatus (brush truck & 30-year old tanker); Add 1 FTE per shift
Tyro	\$ 0.0800	\$ 0.0800	\$ -		\$ 463,857	\$ 479,875	\$ 16,018	3.5%	
Wallburg	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 1,062,483	\$ 1,311,413	\$ 248,930	23.4%	Increase full-time firefighter coverage from (2) per shift to (4) per - a net FTE increase of (6) firefighters; Replacing 34-year old fire truck
Welcome	\$ 0.1100	\$ 0.1100	\$ -		\$ 740,500	\$ 781,000	\$ 40,500	5.5%	
West Lexington	\$ 0.1200	\$ 0.1200	\$ -		\$ 490,000	\$ 528,000	\$ 38,000	7.8%	
South Davidson	\$ 0.1300	\$ 0.1300	\$ -		\$ 192,671	\$ 200,997	\$ 8,326	4.3%	
Hornetown	\$ 0.1500	\$ 0.1500	\$ -		\$ 282,000	\$ 290,186	\$ 8,186	2.9%	
Griffith	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 469,721	\$ 586,636	\$ 116,915	24.9%	Recruitment and retention of paid and volunteer staff including equipment; Increase personnel coverage per shift
Clemmons	\$ 0.1000	\$ 0.1000	\$ -		\$ 199,635	\$ 200,123	\$ 488	0.2%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -		\$ 50,000	\$ 52,250	\$ 2,250	4.5%	
Total	\$ 2.7875	\$ 2.7700	\$ 0.1100	3.9%	\$ 14,387,268	\$ 14,190,088	\$ (197,180)	-1.4%	

- Medical Assistance Treatment (MAT) Grant Fund – The adopted budget includes \$503K from the opioid settlement funds to provide for the detention center’s MAT program.
- Special School District – Special Revenue Fund – The adopted budget increases overall funding to the Special School District Fund by \$18,500 or 0.9%. The increase is attributed to the “natural growth” in property valuations (Property tax rate equal to that of FY 2025 = \$0.12).
- Sewer Fund – Enterprise Fund – The adopted budget increases overall funding to the Sewer Fund by \$286K or 18.6%. The adopted budget includes an anticipated 6.0% sewer rate increase mandated by the Winston-Salem Utility Commission. The budget also includes funding for additional PT staff (\$40K) to assist with growth in workload related to maintaining forty-four miles of sewer line and 1,879 sewer connections. The budget also includes \$50K to complete a flow capacity study related to the Davidson County Wastewater system, as it is now a twenty-year old system and knowing the correct flow amounts will assist with understanding system maintenance cost + available capacity for future use. Lastly, the

adopted budget includes (\$48K) to have a replacement pump for the County Line pump station + (\$50K) to replace the twenty-year old generator at the Northwest pump station.

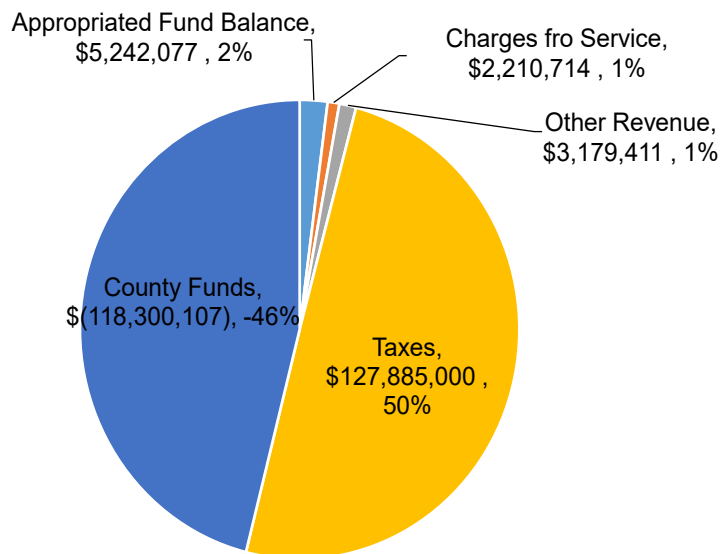
- Workers Compensation Fund – Internal Service Fund – The adopted budget increases funding to the Workers Compensation Fund by \$141K or 12.0%. This increase is to account for the county's self-funded workers compensation plan.
- School Capital Outlay Fund – Special Revenue Fund – The adopted budget maintains funding vs. FY 2025 for Type I School Capital = \$4.8M. 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 (27K) or -6.2% for a total of \$417K. 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.
- Mental Health Fund – Special Revenue Fund – The adopted budget maintains (same level of funding as for FY 2025) to the Mental Health Fund totaling \$786K. These funds represent the County's contribution to Partners Behavioral Health Management for being selected as the County's mental health provider.
- Opioid Settlement Fund – Special Revenue Fund – The adopted budget includes the next installment \$1.9M (to a total of \$8.8M) of the Opioid Settlement Funds. The County expects to receive \$23.4M in total funds "allocated" over eighteen years, and must be spent on opioid remediation activities.
- Garage – Internal Service Fund – The adopted budget increases funding for the Garage by \$175K or 6.8%. Majority of the increase is related to general liability insurance to (\$370K). The current year payment = \$349K + \$13K for a new Maintenance Management System. New system will interface with current fuel system to develop a "true cost" of maintaining an aging County fleet.

General Government Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 967,854	\$ 1,138,894	\$ 1,168,894	\$ 1,081,791	\$ (57,103)	-5.0%
Contingency	\$ -	\$ 2,255,980	\$ 395,004	\$ 1,640,087	\$ (615,893)	-27.3%
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
County Manager	\$ 2,544,959	\$ 2,244,393	\$ 2,391,444	\$ 2,302,843	\$ 58,450	2.6%
Education	\$ 670,006	\$ 850,000	\$ 850,000	\$ 680,000	\$ (170,000)	-20.0%
Finance	\$ 1,007,124	\$ 1,323,982	\$ 1,323,982	\$ 1,352,588	\$ 28,606	2.2%
Human Resources	\$ 1,329,015	\$ 1,813,011	\$ 1,986,745	\$ 1,468,841	\$ (344,170)	-19.0%
Information Technology	\$ 1,823,073	\$ 2,034,757	\$ 3,366,171	\$ 2,579,339	\$ 544,582	26.8%
Operating Transfers - Revaluation Fund	\$ 28,001	\$ -	\$ -	\$ -	\$ -	0.0%
Register of Deeds	\$ 681,289	\$ 697,284	\$ 750,721	\$ 748,305	\$ 51,021	7.3%
Support Services	\$ 4,940,635	\$ 4,774,953	\$ 8,131,770	\$ 4,821,930	\$ 46,977	1.0%
Tax	\$ 3,211,261	\$ 3,585,085	\$ 3,591,972	\$ 3,541,371	\$ (43,714)	-1.2%
Grand Total	\$ 17,203,217	\$ 20,718,339	\$ 23,956,703	\$ 20,217,095	\$ (501,244)	-2.4%
Total Revenue	\$ 173,480,646	\$ 136,940,280	\$ 171,677,073	\$ 138,517,202	\$ 1,576,922	1.2%
County Funds	\$ (156,277,429)	\$ (116,221,941)	\$ (147,720,370)	\$ (118,300,107)	\$ (2,078,166)	1.8%

FY 2026 General Government Revenues

Total = \$138,517,202



BOARD OF ELECTIONS

Andrew Richards, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$639,636	\$787,876	\$712,151	\$629,878	\$751,316	(\$36,560)	-4.6%
Operating	\$326,152	\$351,018	\$456,743	\$234,147	\$330,475	(\$20,543)	-5.9%
Capital Outlay	\$2,065	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$967,854	\$1,138,894	\$1,168,894	\$864,025	\$1,081,791	(\$57,103)	-5.0%
Revenues							
Charges for Service	\$69,088	\$125	\$125	\$0	\$49,275	\$49,150	39320.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$69,088	\$125	\$125	\$0	\$49,275	\$49,150	39320.0%
Net County Funds	\$898,766	\$1,138,769	\$1,168,769	\$864,025	\$1,032,516	(\$106,253)	-9.3%
Authorized Positions	5.00	5.00	5.00	5.00	6.00	1.00	20.0%

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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases total funding to the Board of Elections by (\$57K) or -5.0%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- The adopted budget includes an Elections Administrative Manager position. With the passage of SB 382 counties must now process mail in and provisional ballots within three days (vs. 10 days as before). With two elections during FY 2026 (Municipal + Spring 2026 Primaries), this will be impossible to accomplish with existing staffing levels. In addition to ensuring accurate and timely vote counts, the new position will work (year-round) on campaign finance issues + field public information requests. Below is a table highlighting the current staffing levels vs. workload in several surrounding jurisdictions as well as the potential staffing requests due to the passage of this new state legislation.

County	# of FTEs	Registered Voters	Requesting Additional Positions in Upcoming Budget Process	Registered Voter per FTE
Alamance	6	116,179	1	19,363
Brunswick	7	137,226	2	19,604
Catawba	5	114,371	1	22,874
Chatham	5	62,465	1	12,493
Davidson	5	119,120	1	23,824
Forsyth	10	265,914	PTs	26,591
Guilford	13	380,236	N/A	29,249
Henderson	5	89,119	N/A	17,824
Iredell	5	142,340	Equipment + 1 FTE	28,468
New Hanover	8	181,266	3	22,658
Onslow	5	124,186	2	24,837
Orange	5	109,211	1	21,842
Pitt	6	119,925	N/A	19,988
Randolph	5	97,075	1	19,415
Wayne	4	74,613	1	18,653
Average				21,846

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Successfully conducted the 2024 General Election.
- Implemented new precinct officials' trainings.
- Implemented new precinct officials/polling place / election equipment management program.
- Increased voter registration to over 120,000 up from 116,000 from May of 2024.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
% of Voting Age Population Registered to Vote	77%	79%	77%	78%
County Funds Spent per Registered Voter	\$8.12	\$8.15	\$8.16	\$8.10
Total Ballots Cast in Election	34,896	93,848	51,000	68,000
Absentee and Early Voting Ballots Cast	13,802	72,062	23,000	40,000
Provisional Ballots Cast	244	1,207	450	800

FUTURE ISSUES

- New warehouse. Current warehouse space is quickly becoming not big enough for the new election equipment to contain all the machines, voting booths, supplies, signs. The current warehouse is already overflowing into the print shop garage / surplus area. Need a space that staff can do logic and accuracy testing. Currently, have to set up in the garage area of the print shop and surplus area due to the space limitations.
- Additional early voting locations across the county to accommodate increased numbers of voters during the early voting period and alleviate the long lines at early voting sites (Board of Elections in Lexington, Thomasville Library, Midway, and Arcadia).

CONTINGENCY

Todd Yates, Chairman

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$2,255,980	\$631,065	\$0	\$1,640,087	(\$615,893)	-27.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$2,255,980	\$631,065	\$0	\$1,640,087	(\$615,893)	-27.3%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$0	\$2,255,980	\$631,065	\$0	\$1,640,087	(\$615,893)	-27.3%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The adopted budget includes \$1.6M for the upcoming fiscal year should any emergency appropriations be necessary. This amount represents the “additional debt needed” to add to the existing debt service budget in order to “fully” fund the “potential” borrowing needed to renovation / expand the detention center in FY 2027. Rather than appropriate elsewhere within County government, the FY 2026 Adopted Budget places in County Contingency to allow for use for “one-time” purchases during FY 2026 and then transfers to the debt service budget for FY 2027 to accommodate the scheduled borrowing.

COUNTY ATTORNEY

Adam Jones, County Attorney

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$650,247	\$653,783	\$658,154	\$578,667	\$679,940	\$26,157	4.0%
Operating	\$140,964	\$59,471	\$69,136	\$51,191	\$41,251	(\$18,220)	-30.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$791,212	\$713,254	\$727,290	\$629,858	\$721,191	\$7,937	1.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$791,212	\$713,254	\$727,290	\$629,858	\$721,191	\$7,937	1.1%
Authorized Positions	7.60	4.60	4.60	4.60	4.60	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to the County Attorney's Office by \$7,937 or 1.1%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes "no significant" changes to the employee health insurance plan and does recognize a "savings" due to the removal of a few "High Cost Claimants – HCC's" from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- The adopted reduces reliance on professional services (or outside legal services) for FY 2026.
- Lastly, the adopted include one position reclassification: Assistant County Attorney (80) to Senior Assistant County Attorney (81). This is a title change only, no pay adjustment.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Hiring of both County Attorney and Assistant County Attorney.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Telephone Calls Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response Within 24 Hours (Goal 90% or Less)	99%	99%	98%	98%
Written Legal Opinions to the Board of Commissioners and County Departments Within (3) Days (Goal 90% or Less)	100%	98%	99%	98%
Contracts and Other Standard Documents Reviewed, Edited, and Modified Within (5) Days (Goal 90% or Less)	97%	98%	96%	97%
Juvenile Orders Required to be Drafted and Submitted Within (30) Days (Goal 80% or Less)	96%	0%	0%	0%
Child Support Enforcement Orders Required to be Drafted or Edited and Submitted Within (45) Days (Goal 80% or Less)	100%	0%	0%	0%
Staff Presence in All Requested or Required County Meetings, Hearings or Other Functions	99%	99%	99%	99%
Tax Foreclosures (Goal = 100%)	100%	90%	80%	80%
Delinquent Taxes (Goal = 100%)	100%	100%	100%	100%

FUTURE ISSUES

- Continue to monitor workload among legal staff.

BOARD OF COMMISSIONERS

Todd Yates, Chairman

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$301,450	\$311,811	\$281,811	\$234,123	\$303,570	(\$8,241)	-2.6%
Operating	\$116,023	\$104,210	\$104,210	\$98,520	\$109,455	\$5,245	5.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$417,474	\$416,021	\$386,021	\$332,644	\$413,025	(\$2,996)	-0.7%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$417,474	\$416,021	\$386,021	\$332,644	\$413,025	(\$2,996)	-0.7%
Authorized Positions	7.00	7.00	7.00	7.00	7.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Board of Commissioners by (\$2,996) or 0.7%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

COUNTY MANAGER

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$788,364	\$823,217	\$831,125	\$733,917	\$857,311	\$34,094	4.1%
Operating	\$547,910	\$291,901	\$447,008	\$259,537	\$311,316	\$19,415	6.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,336,274	\$1,115,118	\$1,278,133	\$993,453	\$1,168,627	\$53,509	4.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$ 100,000	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$100,000	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,236,274	\$1,115,118	\$1,278,133	\$993,453	\$1,168,627	\$53,509	4.8%
Authorized Positions	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to the County Manager's Office by \$53K or 4.8%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes "no significant" changes to the employee health insurance plan and does recognize a "savings" due to the removal of a few "High Cost Claimants – HCC's" from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- The adopted budget includes additional funding for next year's Department Christmas Lunches, as the increase is related to cost of food increasing over the last several years + additional funding related to the cost of general liability insurance.
- Lastly, the adopted budget includes an "in-band" salary adjustment (5%) for the current Administrative Assistant III. This position has "expanded" to take on a budget support role and assists with many aspects of fiscal management.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Received GFOA Distinguished Budget Presentation Award for the tenth year in a row.
- Assisted the BOC in planning for major capital projects (Sports Complex, Detention Center Renovations / Expansion and School Renovations).
- Continued with coordinating Economic Development with new EDC Board.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Board of Commissioner Agendas Completed and Made Available to the Board and Public by 12:00 pm on Friday Before the Meeting	89%	100%	100%	100%
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.
- Acquiring a budget system.

FINANCE

Christy Stillwell, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$787,801	\$929,089	\$929,089	\$763,066	\$976,756	\$47,667	5.1%
Operating	\$219,323	\$394,893	\$394,893	\$294,402	\$375,832	(\$19,061)	-4.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,007,124	\$1,323,982	\$1,323,982	\$1,057,468	\$1,352,588	\$28,606	2.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,007,124	\$1,323,982	\$1,323,982	\$1,057,468	\$1,352,588	\$28,606	2.2%
Authorized Positions	10.00	10.00	11.00	11.00	11.00	1.00	10.0%

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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to the Finance Department by \$28K or 2.2%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- The adopted budget also includes an Ambulance Billing Technician I approved by the BOC in August of 2024. This position assists with maintaining high collection rates and ensures no billing “backlogs.”
- Lastly, the adopted budget includes a “slight” increase related to the contract with the auditors.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Improved filing time for financial audits.
- Received GFOA Excellence in Financial Reporting Award.
- Transitioning credit card processing to new technology (Swipesimple) / Webpass).
- Improved payroll processing times.
- Ambulance revenues increased over FY 2024.
- Narrowing processing gap from ambulance call date to billing date.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Pay property taxes allocated by the 15th of the following month	15th	16th	17th	18th
Post 98% of budget amendments within five working days of approval	5 days	6 days	5 days	4 days
Increase ambulance collections by 1%	1%	1%	2%	1%

FUTURE ISSUES

- Continue to enhance ambulance billing process.
- Continue to create staff succession / training plan.

HUMAN RESOURCES

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,171,813	\$1,613,150	\$1,503,483	\$ 727,350	\$1,304,158	(\$308,992)	-19.2%
Operating	\$141,983	\$199,861	\$483,262	\$321,506	\$164,683	(\$35,178)	-17.6%
Capital Outlay	\$ 15,219	\$ -	\$ -	\$ -	\$ -	\$0	0.0%
Total	\$1,329,015	\$1,813,011	\$1,986,745	\$1,048,856	\$1,468,841	(\$344,170)	-19.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,329,015	\$1,813,011	\$1,986,745	\$1,048,856	\$1,468,841	(\$344,170)	-19.0%
Authorized Positions	8.00	8.00	8.00	8.00	8.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Human Resources Department by (\$344K) or -19.0%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan but does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Completed the I-9 audit.
- Selected and New HR and Payroll System.
- Executime upgrade.
- HR staff member received her MESH Certification.
- Transitioned ATS system from CivicHR to Criterion.
- Automated the position reclassification and new position request process.
- Conducted fire extinguisher training for all departments using the new training system.
- Coordinated with Sergeant Azelton of the Sheriff's Department to provide workshop - Shelter in Place at the Libraries.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
# Annual/Special Trainings	16	17	18	20
Participation Annual/Special Trainings	871	726	1,000	950
% of Loss Property and Casualty Insurance (Property and General Liability- Law Enforcement)	124%	41%	40%	40%
Worker Compensation Recordable Injuries	36	66	45	40
# of Employment Applications Processed	5,326	5,523	4,934	5,600
% of Positions Studied / Re-Classified	15%	10%	9%	20%

FUTURE ISSUES

- Succession planning.
- Implement the HR System (Workday) on time and within budget.

INFORMATION TECHNOLOGY

Daniel Parrish, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$ 730,832	\$ 689,434	\$ 698,345	\$ 608,546	\$ 709,856	\$20,422	3.0%
Operating	\$999,195	\$1,186,913	\$2,386,261	\$1,811,101	\$1,769,483	\$582,570	49.1%
Capital Outlay	\$ 93,047	\$ 158,410	\$ 281,565	\$ 243,731	\$ 100,000	(\$58,410)	-36.9%
Total	\$1,823,073	\$2,034,757	\$3,366,171	\$2,663,378	\$2,579,339	\$544,582	26.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,823,073	\$2,034,757	\$3,366,171	\$2,663,378	\$2,579,339	\$544,582	26.8%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to the Information Technology Department by \$544K or 26.8%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- The adopted budget also includes (\$315K) for the County’s new HR / Payroll / Timekeeping System, called Workday. It is expected this new system will go live in late 2025.
- Added cost for maintenance related to Rubrik Enterprise Backup Support (\$89K). This system “securely” backs up all “non-financial” data within the County, and adds dollars for enhanced firewall support (\$56K).
- Lastly, the adopted budget includes \$100K to continue to replace “outdated” staff computers.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Replace UPS and upgraded firewall.

KEY PERFORMANCE MEASURES

Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
IT workorder completion time (In Days)	0.5	1.5	1.5	1.5
IT work order priorities - HOT completed same day	93%	93%	93%	93%
IT work order priorities - High completed within two days	97%	92%	92%	92%
IT work order priorities - Medium completed in one week	98%	97%	95%	95%
IT work order priorities - Low completed in four weeks	90%	96%	98%	98%

FUTURE ISSUES

- Continue to migrate to more enhanced network security platforms and ensure top quality training for County staff.

NON-DEPARTMENTAL

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$6,810,466	\$10,987,233	\$0	\$5,242,077	(\$1,568,389)	-23.0%
Charges for Service	\$1,267,934	\$1,328,510	\$1,328,510	\$1,171,747	\$1,158,510	(\$170,000)	-12.8%
Interest Earnings	\$10,991,329	\$2,607,306	\$2,607,306	\$8,315,914	\$1,394,767	(\$1,212,539)	-46.5%
Intergovernmental	\$241,363	\$2,000	\$364,720	\$297,487	\$2,000	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$1,863,157	\$767,644	\$767,644	\$3,197,913	\$767,644	\$0	0.0%
Other Financing	\$596,755	\$0	\$375,000	\$0	\$0	\$0	0.0%
Taxes	\$43,073,744	\$35,040,000	\$43,233,333	\$29,636,198	\$35,640,000	\$600,000	1.7%
Total	\$58,034,283	\$46,555,926	\$59,663,746	\$42,619,259	\$44,204,998	(\$2,350,928)	-5.0%
Net County Funds	(\$58,034,283)	(\$46,555,926)	(\$59,663,746)	(\$42,619,259)	(\$44,204,998)	\$2,350,928	-5.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget includes a decrease in overall revenue estimates totaling (\$2.3M) or -5.0%. The change is largely due to a “slow-down” in the use of sales tax proceeds (\$600K or 1.7%). Collections year over year have “slowed” due to “slower” growth in terms of consumer spending within NC and Davidson County. In addition, the County lost \$3M in sales tax collections from the Medicaid Hold Harmless agreement with the state. In 2007, Counties agreed to allow the state to receive a portion of collected sales tax revenues in exchange for covering Medicaid client costs. The hold harmless calculation factors in the growth in such vs. the state economy and provide an annual hold harmless payment amount to each county. For 2024 Davidson County’s amount = \$3.0M. For 2025 it - \$3.3M.
- Finally, the adopted budget decreases the use of county fund balance as a source of funds to balance the budget by (\$1.5M) and decreases the use of interest revenue by (\$1.2M).

REGISTER OF DEEDS

Michael Horne, Register of Deeds

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

BUDGET SUMMARY

							vs. Adopted	
Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	\$ Change	% Change	
Expenses								
Personnel	\$595,098	\$607,350	\$646,955	\$557,209	\$639,343	\$31,993	5.3%	
Operating	\$78,050	\$89,934	\$103,766	\$81,180	\$108,962	\$19,028	21.2%	
Capital Outlay	\$8,140	\$0	\$0	\$0	\$0	\$0	0.0%	
Total	\$681,289	\$697,284	\$750,721	\$638,389	\$748,305	\$51,021	7.3%	
Revenues								
Charges for Service	\$874,346	\$931,467	\$931,467	\$2,914,707	\$923,644	(\$7,823)	-0.8%	
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Licenses & Permits	\$1,212,607	\$640,000	\$640,000	(\$992,542)	\$840,000	\$200,000	31.3%	
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	
Total	\$2,086,953	\$1,571,467	\$1,571,467	\$1,922,165	\$1,763,644	\$192,177	12.2%	
Net County Funds	(\$1,405,665)	(\$874,183)	(\$820,746)	(\$1,283,775)	(\$1,015,339)	(\$141,156)	16.1%	
Authorized Positions	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases total funding to the Register of Deeds by \$51K or 7.3%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- Lastly, the adopted “fully” implements the staff pay changes approved by the BOC during FY 2025. These changes bring staff more “in-line” with surrounding jurisdictions and will allow for better staff retention / recruitment in the future.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- 100% Staff Retention.
- Appointed by NCARD President to serve as co-chair of the Vital Records Committee.
- All staff members are now NCARD Certified.
- First Davidson County Registrar in history to serve on the State Association Executive Board as Secretary.
- Sr. Assistant was re-appointed to serve on the State Certification Committee.
- Staff positions were reclassified, restructured and a defined chain of command was established. The starting salary for Deputy Registers was adjustment to a competitive level with like counties. Due to the adjustment, current staff were compensated according to county policy.
- Enhanced community involvement and education of the services / programs provided.
- Completed School for Elected Registers of Deeds at UNC School of Government.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Projected
Administrative Notice (Corrections)	16	12	9	9
Marriage Licenses Issued	988	990	980	980
Births Recorded	644	630	600	600
Deaths Recorded	1,793	1,650	1,700	1,700
Notary Oaths	673	650	635	635
Military Discharges	18	15	20	20
Real Estate Documents Recorded	24,882	25,000	24,900	24,900

FUTURE ISSUES

- Continue with provided local dollars from the County.

SUPPORT SERVICES

Dwayne Childress, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,264,171	\$1,387,473	\$1,387,473	\$1,162,521	\$1,440,965	\$53,492	3.9%
Operating	\$2,832,614	\$3,143,003	\$3,465,726	\$2,928,200	\$3,192,965	\$49,962	1.6%
Capital Outlay	\$843,851	\$244,477	\$3,278,571	\$2,156,983	\$188,000	(\$56,477)	-23.1%
Total	\$4,940,635	\$4,774,953	\$8,131,770	\$6,247,703	\$4,821,930	\$46,977	1.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$322,700	\$186,477	\$5,494,605	\$0	\$0	(\$186,477)	-100.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$322,700	\$186,477	\$5,494,605	\$0	\$0	(\$186,477)	-100.0%
Net County Funds	\$4,617,935	\$4,588,476	\$2,637,165	\$6,247,703	\$4,821,930	\$233,454	5.1%
Authorized Positions	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases total funding to the Support Services Department by \$46K or 1.0%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- Lastly, the adopted budget includes funding to maintain “aging” building / equipment and \$214K to replace the following capital items:
 - Replace sixteen-year-old staff vehicle (\$63K).
 - Replace (11) toughbooks for Maintenance Technicians (Within Department Supplies) = \$26K.
 - Replace scissor lift = \$15K.
 - Update HVAC fleet = \$75K.
 - Roof repair = \$35K.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Replaced West Davidson Library roof.
- Replaced West Campus roof.
- Completed Parking Deck refinishing.
- Completed renovation work at Thomasville Courthouse.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
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	179%	200%	220%	220%
No work orders >8 weeks <20%	1.3%	2.0%	1%	1%
All building assessments completed total of 60	100%	100%	100%	100%
No abatement work orders >8 weeks <20%	1.1%	1.5%	1.0%	1%

FUTURE ISSUES

- Cost of materials.
- Continuing to manage equipment and facility maintenance needs.

TAX ASSESSOR

David Rickard, Tax Administrator

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,418,881	\$2,606,415	\$2,606,415	\$2,244,399	\$2,616,730	\$10,315	0.4%
Operating	\$792,381	\$978,670	\$985,557	\$772,668	\$924,641	(\$54,029)	-5.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,211,261	\$3,585,085	\$3,591,972	\$3,017,067	\$3,541,371	(\$43,714)	-1.2%
Revenues							
Charges for Service	\$93,942	\$59,285	\$59,285	\$117,900	\$79,285	\$20,000	33.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$175,719	\$200,000	\$200,000	\$270,696	\$175,000	(\$25,000)	-12.5%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$101,015,420	\$88,367,000	\$104,117,000	\$102,298,453	\$92,245,000	\$3,878,000	4.4%
Total	\$101,285,080	\$88,626,285	\$104,376,285	\$102,687,048	\$92,499,285	\$3,873,000	4.4%
Net County Funds	(\$98,073,819)	(\$85,041,200)	#####	(\$99,669,982)	(\$88,957,914)	(\$3,916,714)	4.6%
Authorized Positions	33.40	32.40	32.40	32.40	32.40	0.00	0.0%

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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases total funding to the Tax Department by (\$43K) or -1.2%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- The adopted budget does include (\$17K) to purchase Microsoft Surface Pros for Appraisers to assist with upcoming FY 2027’s county-wide property revaluation.

- Lastly, the adopted budget increase property “growth” estimates by \$3.8M or 4.4% for the upcoming fiscal year.

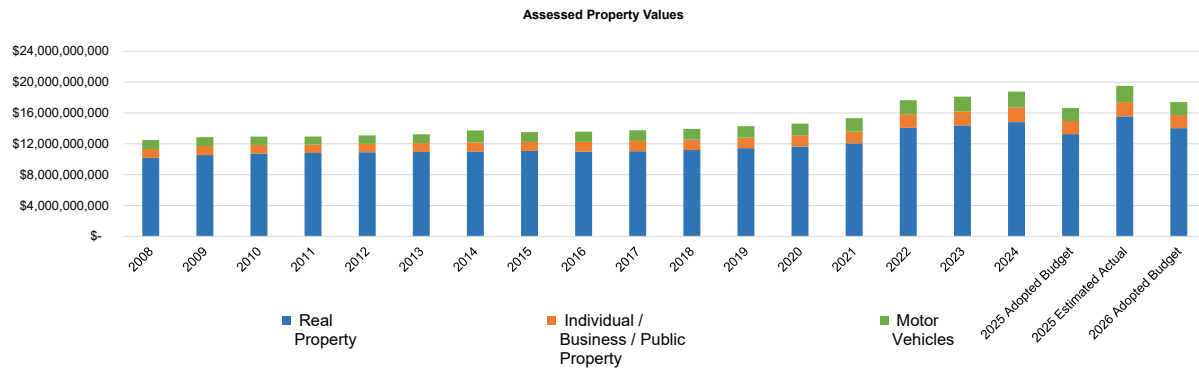
FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Implementation of online listing for personal property for the first time.
- Record collections rate for the same period last budget cycle.
- Increased percentage of electronic payments using Invoice Cloud.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Releases Per 1,000 Bills	11.80%	10.06%	10.77%	11.09%
Total Collections - (Current Year %)	98.10%	97.98%	98.00%	98.02%
Delinquent Collection - (All Years %)	99.82%	99.83%	99.85%	99.86%

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	\$ 1,767,972,748	\$ 1,810,221,971	\$ 17,650,191,485	\$ 2,324,850,513	15.17%
2023	\$ 0.54	\$ 14,383,002,411	\$ 1,804,625,064	\$ 1,940,035,901	\$ 18,127,663,376	\$ 477,471,891	2.71%
2024	\$ 0.54	\$ 14,811,736,022	\$ 1,901,817,092	\$ 2,061,216,049	\$ 18,774,769,163	\$ 647,105,787	3.57%
2025 Adopted Budget	\$ 0.54	\$ 13,259,811,140	\$ 1,697,500,000	\$ 1,695,000,000	\$ 16,652,311,140	\$ (2,122,458,023)	-11.30%
2025 Estimated Actual	\$ 0.54	\$ 15,562,759,125	\$ 1,842,155,519	\$ 2,109,669,211	\$ 19,514,583,855	\$ 2,862,272,715	17.19%
2026 Adopted Budget	\$ 0.54	\$ 14,025,434,650	\$ 1,697,500,000	\$ 1,695,000,000	\$ 17,417,934,650	\$ (2,096,649,205)	-10.74%
Total	\$ 0.54	\$ 205,921,431,447	\$ 24,094,711,007	\$ 25,242,620,320	\$ 255,258,762,774	\$ 8,398,519,598	59.03%
Average Growth Per Year						\$ 466,584,422	3.47%



FUTURE ISSUES

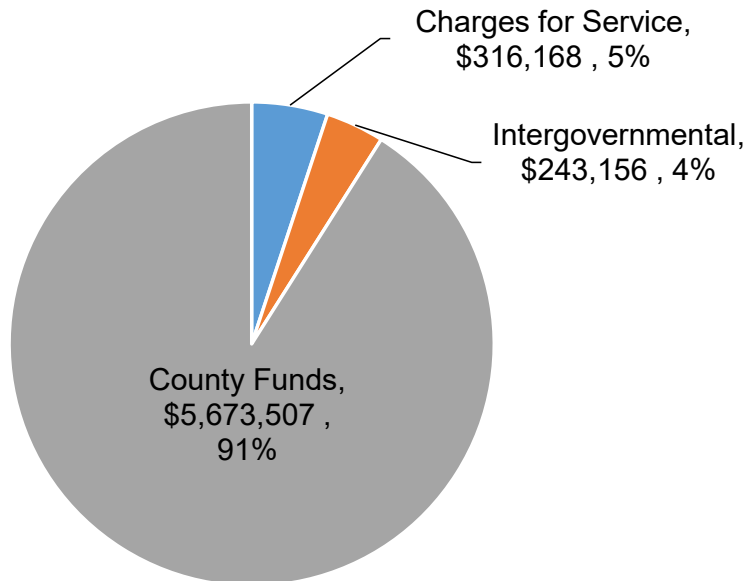
- January 1, 2026, reappraisal mandated by the NCDOR will increase the tax base significantly.
- Residential, commercial and industrial growth continues at a good pace, as all three areas are expected to grow over the next few years.
- Legislation offering expanded tax relief for the elderly and disabled has been proposed but the impact on the county budget is unknown at this point.
- Collections continue to improve and will be monitored closely along with tax foreclosures.

Culture & Recreation Summary

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Tourism	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	0.0%
Library	\$ 4,417,142	\$ 4,491,428	\$ 4,580,678	\$ 4,444,090	\$ (47,338)	-1.1%
Recreation	\$ 1,707,442	\$ 1,838,558	\$ 1,862,333	\$ 1,698,381	\$ (140,177)	-7.6%
Grand Total	\$ 6,214,944	\$ 6,420,346	\$ 6,533,371	\$ 6,232,831	\$ (187,515)	-2.9%
Total Revenue	\$ 521,965	\$ 516,942	\$ 542,263	\$ 559,324	\$ 42,382	8.2%
County Funds	\$ 5,692,979	\$ 5,903,404	\$ 5,991,108	\$ 5,673,507	\$ (229,897)	-3.9%

FY 2026 Culture & Recreation Revenues

Total = \$559,324



CONTRIBUTIONS – CULTURE & RECREATION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$90,360	\$90,360	\$90,360	\$90,360	\$90,360	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$90,360	\$90,360	\$90,360	\$90,360	\$90,360	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$90,360	\$90,360	\$90,360	\$90,360	\$90,360	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget maintains (same as for FY 2025) local funding to Culture and Recreation totaling \$90,360. These funds are for the county's contract tourism agency TRIP.

Contribution Summary

Functional Area	Agency	FY 2025 Adopted	FY 2025 Amended	FY 2026 Requested	FY 2026 Adopted	\$ Change vs. Requested	\$ Change vs. Adopted
Culture and Recreation Organizations	TOURISM	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Culture and Recreation Total		\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Economic Development Organizations	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 123,322	\$ 123,322	\$ 168,886	\$ 168,886	\$ -	\$ 45,564
	DAVIDSON / DAVIE APPRENTICESHIP CONSORTIUM	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ (8,000)
Economic Development Total		\$ 135,212	\$ 135,212	\$ 180,731	\$ 172,776	\$ (7,955)	\$ 37,564
Human Services Organizations	Family Services - Grant	\$ -	\$ 359,734	\$ -	\$ -	\$ -	\$ -
Human Services Total		\$ -	\$ 359,734	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 62,032	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations	JUVENILE MEDIATION	\$ -	\$ 140,512	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations Total		\$ 74,500	\$ 321,044	\$ 94,500	\$ 74,500	\$ (20,000)	\$ -
Grand Total		\$ 300,072	\$ 906,350	\$ 365,591	\$ 337,636	\$ (27,955)	\$ 37,564
Article 44 Sales Tax (to Cover Economic Development)		\$ (11,890)	\$ (11,890)	\$ (11,890)	\$ (11,890)	\$ -	\$ -
Family Services - Grant		\$ -	\$ (359,734)	\$ -	\$ -	\$ -	\$ -
Net County \$'s		\$ 288,182	\$ 534,726	\$ 353,701	\$ 325,746	\$ (27,955)	\$ 37,564

LIBRARY - MUSEUM

Sheila Killebrew, Director

612 South Main Street Lexington, NC 27292 (336) 242-2064

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$3,572,681	\$3,784,887	\$3,784,887	\$3,154,740	\$3,753,025	(\$31,862)	-0.8%
Operating	\$779,787	\$706,541	\$767,702	\$549,654	\$691,065	(\$15,476)	-2.2%
Capital Outlay	\$64,675	\$0	\$28,089	\$26,089	\$0	\$0	0.0%
Total	\$4,417,142	\$4,491,428	\$4,580,678	\$3,730,483	\$4,444,090	(\$47,338)	-1.1%
Revenues							
Charges for Service	\$86,019	\$55,000	\$80,321	\$93,712	\$55,000	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$243,156	\$243,156	\$243,156	\$269,185	\$243,156	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$329,175	\$298,156	\$323,477	\$362,897	\$298,156	\$0	0.0%
Net County Funds	\$4,087,968	\$4,193,272	\$4,257,201	\$3,367,586	\$4,145,934	(\$47,338)	-1.1%
Authorized Positions	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Libraries and Museum by (\$47K) or -1.1%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- The adopted budget aligns internal service expense (such as for telephones etc.) for the upcoming fiscal year and maintains the public (38) public wifi “hot spots” used by citizens to access the internet for educational purposes.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Installed grant-funded StoryWalk at Yadkin River Park. This was done in collaboration with Davidson County Parks and Recreation.
- Facilitated grant and acquisition of books, toys, games, and furniture for two newly renovated visitation rooms at the Davidson County Department of Social Services. Were able to help turn these two worn-out, dated rooms into comfortable and literature-rich environments.
- Installed a new grant-funded exhibit, *Full Steam Ahead*, at the Davidson County Historical Museum.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Percentage of requested items processed and available to the borrower will equal 97% each quarter.	98%	99%	97%	97%
Percentage of Staff participating in job-swapping will equal 50% by June 30, 2020.	50%	50%	50%	50%
Percentage of Staff attending five library related training will equal 95% by June 30.	100%	100%	95%	95%
Percentage of Staff having safety training will equal 90% by June 30.	100%	100%	90%	90%

FUTURE ISSUES

- Library staff members continue working to identify funding and a new location for the North Davidson Public Library. Concerns with the current facility remain: asbestos in multiple locations, a failing septic system, and space and access issues.
- During the next two fiscal years, the Library and Historical Museum will be planning and executing programming related to America250. The following events are already in the planning stages: one-day traveling exhibit containing the original constitution for the State of North Carolina and other founding documents, the writing and performing of a play relating the history of the county during the nation's founding, and an author event featuring Cynthia Kierner who wrote *The Tory's Wife*, a national publication based on Jane Spurgin, who lived in the Wallburg area and played an important role in the American Revolution.

- Potential funding reductions from the federal government for the Interlibrary book circulation and interlibrary loan programs called NC Cardinal. The reduction would mean the County would need to find an alternative way to circulate books and utilize other libraries throughout the state to check out books.

PARKS & RECREATION

Thomas Marshburn, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$945,807	\$997,229	\$997,229	\$834,086	\$996,654	(\$575)	-0.1%
Operating	\$356,483	\$395,600	\$410,652	\$304,496	\$478,050	\$82,450	20.8%
Capital Outlay	\$224,593	\$287,500	\$289,650	\$265,751	\$20,000	(\$267,500)	-93.0%
Total	\$1,526,884	\$1,680,329	\$1,697,531	\$1,404,333	\$1,494,704	(\$185,625)	-11.0%
Revenues							
Charges for Service	\$117,894	\$98,300	\$98,300	\$67,823	\$107,200	\$8,900	9.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$117,894	\$98,300	\$98,300	\$67,823	\$107,200	\$8,900	9.1%
Net County Funds	\$1,408,989	\$1,582,029	\$1,599,231	\$1,336,510	\$1,387,504	(\$194,525)	-12.3%
Authorized Positions	10.00	10.00	10.00	10.00	10.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Parks and Recreation Department by (\$194K) or -12.3%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- The adopted budget removes all the “one-time” equipment purchased from FY 2025.

- Lastly, the adopted budget includes funding (\$100K) to complete a County Master Plan for parks, greenways and facilities. The current plan is outdated, so an update is needed in order to continue to apply for grants. These grants “assist” as a cost “offset” and reduces the need for local dollars to fund projects in the future.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Completion of West Campus enhancements (Playgrounds, Pickleball Court, Outdoor Gym, Concrete Walking Trail and Tranquility Garden and Pond).
- Completion of playgrounds at Yadkin River Park.
- Completion of Environmental Center.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Volleyball Program Participants	0	0	0	0
Cross Country Meeting Participants	300	260	300	300
Visitors to Boone's Cave	44,000	42,000	45,000	45,000
Volunteer Coaches for Sport Athletic Programs	10	8	8	8
Athletics Participants	10,660	11,000	11,500	11,500
Total Citizens Using County Parks	1,500,000	1,500,000	1,600,000	1,600,000

FUTURE ISSUES

- Continue with completing Sport Complex project.
- Replace staff vehicle at Yadkin River Park.

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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$133,708	\$128,479	\$131,052	\$102,155	\$116,592	(\$11,887)	-9.3%
Operating	\$46,850	\$29,750	\$33,750	\$31,159	\$27,085	(\$2,665)	-9.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$60,000	\$60,000	0.0%
Total	\$180,558	\$158,229	\$164,802	\$133,315	\$203,677	\$45,448	28.7%
Revenues							
Charges for Service	\$74,897	\$120,486	\$120,486	\$176,373	\$153,968	\$33,482	27.8%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$74,897	\$120,486	\$120,486	\$176,373	\$153,968	\$33,482	27.8%
Net County Funds	\$105,662	\$37,743	\$44,316	(\$43,058)	\$49,709	\$11,966	31.7%
Authorized Positions	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to Lake Thom-A-Lex Park by \$11K or 31.7%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan

for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- Lastly, the adopted budget includes funding (\$60K) to replace a pier located within the park that has served its useful life.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Nature Trail extension (.27 miles). Trail now 3 miles roundtrip.
- New Motor for lake boat.
- Brush clearing on Yokley Rd.
- Bait shop Ice machine and minnow tank recycle water upgrade.
- Pressure washing of all sidewalks and shelter / bait shop roof.

FUTURE ISSUES

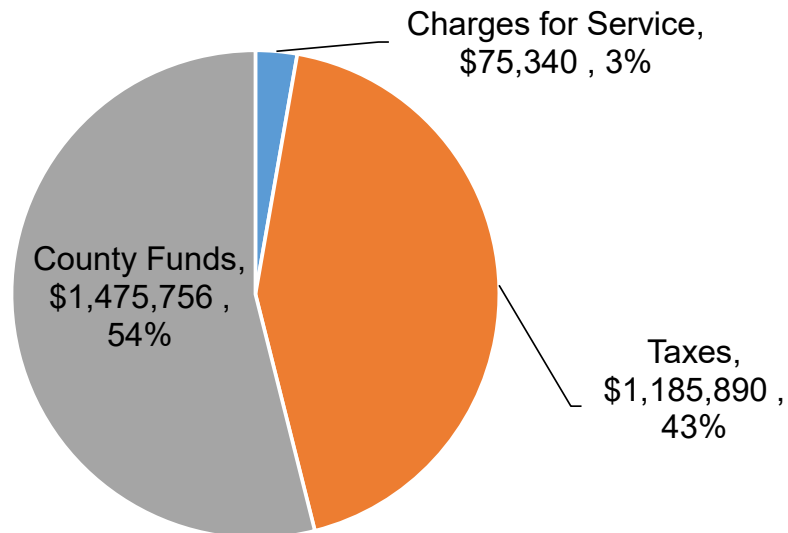
- Shelter 2,3 and 4 retaining wall replacement.
- Pier Two replacement.
- Ramp repair.
- Kayak replacement / repair.
- Creating more bank fishing area behind bait shop.

Economic & Physical Development Summary

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Economic Development	\$ 525,707	\$ 135,212	\$ 135,212	\$ 172,776	\$ 37,564	27.8%
Cooperative Extension	\$ 328,859	\$ 345,059	\$ 419,227	\$ 352,225	\$ 7,166	2.1%
Economic Development	\$ 19,623	\$ 25,000	\$ 25,000	\$ 5,000	\$ (20,000)	-80.0%
Geographical Information Systems	\$ 267,136	\$ 357,796	\$ 330,108	\$ 308,566	\$ (49,230)	-13.8%
Operating Transfers - JTEC and Eco. Dev. Res.	\$ 58,983,797	\$ 1,049,000	\$ 22,668,979	\$ 1,169,000	\$ 120,000	11.4%
Planning	\$ 662,452	\$ 728,938	\$ 814,271	\$ 729,419	\$ 481	0.1%
Grand Total	\$ 60,787,574	\$ 2,641,005	\$ 24,392,797	\$ 2,736,986	\$ 95,981	3.6%
Total Revenue	\$ 2,425,970	\$ 1,173,390	\$ 1,207,287	\$ 1,261,230	\$ 87,840	7.5%
County Funds	\$ 58,361,604	\$ 1,467,615	\$ 23,185,510	\$ 1,475,756	\$ 8,141	0.6%

FY 2026 Economic and Physical Development Revenues

Total = \$1,261,230



CONTRIBUTIONS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$525,707	\$135,212	\$135,212	\$120,625	\$172,776	\$37,564	27.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$525,707	\$135,212	\$135,212	\$120,625	\$172,776	\$37,564	27.8%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$785,000	\$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	\$3,909	\$11,890	\$11,890	\$8,457	\$11,890	\$0	0.0%
Total	\$788,909	\$11,890	\$11,890	\$8,457	\$11,890	\$0	0.0%
Net County Funds	(\$263,202)	\$123,322	\$123,322	\$112,168	\$160,886	\$37,564	30.5%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases overall funding for Contributions related to Economic & Physical Development by \$37,564 or 30.5%. 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 the “one-time” purchase of a replacement staff vehicle.

Contribution Summary

Functional Area	Agency	FY 2025 Adopted	FY 2025 Amended	FY 2026 Requested	FY 2026 Adopted	\$ Change vs. Requested	\$ Change vs. Adopted
Culture and Recreation Organizations	TOURISM	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Culture and Recreation Total		\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Economic Development Organizations	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 123,322	\$ 123,322	\$ 168,886	\$ 168,886	\$ -	\$ 45,564
	DAVIDSON / DAVIE APPRENTICESHIP CONSORTIUM	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ (8,000)
Economic Development Total		\$ 135,212	\$ 135,212	\$ 180,731	\$ 172,776	\$ (7,955)	\$ 37,564
Human Services Organizations	Family Services - Grant	\$ -	\$ 359,734	\$ -	\$ -	\$ -	\$ -
Human Services Total		\$ -	\$ 359,734	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 62,032	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations Total		\$ 74,500	\$ 321,044	\$ 94,500	\$ 74,500	\$ (20,000)	\$ -
Grand Total		\$ 300,072	\$ 906,350	\$ 365,591	\$ 337,636	\$ (27,955)	\$ 37,564
Article 44 Sales Tax (to Cover Economic Development)		\$ (11,890)	\$ (11,890)	\$ (11,890)	\$ (11,890)	\$ -	\$ -
Family Services - Grant		\$ -	\$ (359,734)	\$ -	\$ -	\$ -	\$ -
Net County \$'s		\$ 288,182	\$ 534,726	\$ 353,701	\$ 325,746	\$ (27,955)	\$ 37,564

COOPERATIVE EXTENSION

Troy Coggins, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$328,859	\$345,059	\$419,227	\$337,999	\$352,225	\$7,166	2.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$328,859	\$345,059	\$419,227	\$337,999	\$352,225	\$7,166	2.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$14,136	\$0	\$12,422	\$11,120	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$22,287	\$0	\$21,475	\$15,695	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$36,422	\$0	\$33,897	\$26,815	\$0	\$0	0.0%
Net County Funds	\$292,437	\$345,059	\$385,330	\$311,184	\$352,225	\$7,166	2.1%
Authorized Positions	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 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 continues to grow as people enjoy the benefits and quality of the food they produce and look for alternatives to purchasing processed foods at the retail grocery store. 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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to the Cooperative Extension Department by \$7,166K or 2.1%. The adopted budget includes funding for expected state COLA (3%).

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Agriculture producers of agronomic crops, horticulture crops, livestock and poultry realized a combined net income gain greater than \$2.49 million by implementing extension recommended best management practices.
- Homeowners and gardeners saved over \$73,030 by utilizing extension recommended practices for pest management, fertilization, water management and pruning techniques in their landscape, lawns, and gardens.
- Over 540 people were trained in food preservation (canning, freezing, dehydration) and safe handling of foods for non-commercial use.
- 3,199 youth (students) gained knowledge in Science, Technology, Engineering and Math (STEM) through 4-H youth programming. In addition, 1,015 youth gained career/employable skill by involvement in 4-H opportunities.
- 3,852 hours of volunteer service were documented by extension volunteers (Master Gardeners, ECA, 4-H, Commodity Groups, On-farm test cooperators, ALS)
- 91.4% of certified pesticide applicators and dealers meet their training requirements through Cooperative Extension Programming.
- 144 teachers (goal 125+) used 4-H STEM (Science, Technology, Engineering, & Math) curriculum in the classroom.

KEY PREFORMACE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Agronomic Crops Income Gain	1.87M	2.025M	1.5M	1.5M
Livestock Income Gain	592,945	399,845	250,000	250,000
Horticulture Income Gain	59,897	67,657	50,000	50,000
Urban & Consumer Cost Savings	67,849	73,030	50,000	50,000
Food Preservation	658	549	200	200
4-H STEM Teachers	160	144	125	125
4-H STEM Students	2,994	3,199	2,500	2,500
4-H Career Skills	1,015	1,042	1,000	1,000

FUTURE ISSUES

- Remodel the entrance ramp to Cecil School (\$250,000).
 - Improve visibility entering and exiting the facility.
 - Increase visibility for law enforcement officers.
 - Improve employee safety and public safety.
- Replace original plumbing in Cecil School (\$500,000).
 - No hot water in large restrooms.
 - Detreating metal pipes.
 - Tap water not used for drinking or cooking.
 - Two major floods have occurred in the building due to pipe failure / rupture.
- Replace windows in Cecil School (\$650,000) *Scheduled for 2027*
 - Some windows are broken, will not close and occasionally fall out.
 - Plastic is stapled over window openings in some occupied offices.
 - The complete window system is very energy inefficient.
- New Agriculture and Event Center

ECONOMIC DEVELOPMENT

Casey Smith, County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$19,623	\$25,000	\$25,000	\$1,950	\$5,000	(\$20,000)	-80.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$19,623	\$25,000	\$25,000	\$1,950	\$5,000	(\$20,000)	-80.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$249,207	\$25,000	\$25,000	\$17,782	\$5,000	(\$20,000)	-80.0%
Total	\$249,207	\$25,000	\$25,000	\$17,782	\$5,000	(\$20,000)	-80.0%
Net County Funds	(\$229,584)	\$0	\$0	(\$15,832)	\$0	\$0	0.0%
Authorized Positions	1.00	0.00	0.00	0.00	0.00	0.00	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. The department acts as the liaison between NC Commerce and the all Davidson County economic development projects.

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget provides local funding to the Economic Development Department totaling \$5,000. The original plan called for the hiring of a new ED Director however, over the last two years staff from the County Manager's Office have provided staff support to the newly re-organized Economic Development Commission (EDC). The \$5K is covered via Article 44 Sale Tax Proceeds.

GEOGRAPHICAL INFORMATION SYSTEMS

Daniel Parrish, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$195,831	\$274,108	\$262,997	\$219,496	\$220,881	(\$53,227)	-19.4%
Operating	\$71,306	\$83,688	\$67,111	\$63,888	\$87,685	\$3,997	4.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$267,136	\$357,796	\$330,108	\$283,384	\$308,566	(\$49,230)	-13.8%
Revenues							
Charges for Service	\$80	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$80	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$267,056	\$357,796	\$330,108	\$283,384	\$308,566	(\$49,230)	-13.8%
Authorized Positions	2.00	3.00	3.00	3.00	2.00	(1.00)	-33.3%

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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Geographical Information Systems Division by (\$49K) or -13.8%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan

and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- The adopted removes the “over-hire” position within the division, which was approved to provide for transition to new manager.
- Lastly, the adopted has several fee changes designed to better align with neighboring jurisdictions and comply with current public records request fee guidelines.

GIS Fees by County							Change \$	
Map Size	Davie	Forsyth	Randolph	Rowan	Guilford	Alamance	Davidson (Current)	Davidson (Adopted)
8.5x11 (Color)	\$ 2.00	\$ 0.25	\$ 5.00	\$ 0.10	\$ 1.00	\$ 0.50	\$ 3.00	\$ 1.00
8.5x11 (Black & White)	\$ -	\$ -	\$ 1.00	\$ 0.50	\$ -	\$ 0.15	\$ 2.00	\$ -
11x17 (Color)	\$ 5.00	\$ 0.25	\$ 7.00	\$ -	\$ 2.00	\$ 1.00	\$ 4.00	\$ 1.00
11x17 (Black & White)	\$ -	\$ -	\$ 2.00	\$ -	\$ -	\$ -	\$ 3.00	\$ 1.00
C-size (17x22)	\$ 15.00	\$ 5.00	\$ 10.00	0.75 per sq. ft.	\$ 4.00	\$ 5.00	\$ 15.00	\$ 5.00
D-size (22x34)	\$ 20.00	\$ 10.00	\$ 15.00	0.75 per sq. ft.	\$ 12.00	\$ 7.50	\$ 20.00	\$ 10.00
E-size (34x44)	\$ 25.00	\$ 15.00	\$ 20.00	0.75 per sq. ft.	\$ 15.00	\$ 12.50	\$ 25.00	\$ 15.00
GIS Map Internet Copy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.00	\$ -
Property Record Card	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.25	\$ -
Custom Data - First Hour	\$ 50.00	\$ -	\$ -	\$ -	\$ 45.00	\$ 25.00	\$ 65.00	\$ -
Custom Data - Each Additional Hour	\$ 10.00	\$ -	\$ -	\$ -	\$ 45.00	\$ 25.00	\$ 40.00	\$ 28.00

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Transitioned to current GIS Manager.
- Created EDC Dashboard + enhanced current GIS platform to create more ease of use.

KEY PERFORMANCE MEASURES

Measure	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
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 succession planning.
- Continue to modernize current GIS platform.

OPERATING TRANSFERS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$58,983,797	\$1,049,000	\$22,668,979	\$0	\$1,169,000	\$120,000	11.4%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$58,983,797	\$1,049,000	\$22,668,979	\$0	\$1,169,000	\$120,000	11.4%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$1,256,082	\$1,049,000	\$1,049,000	\$746,123	\$1,169,000	\$120,000	11.4%
Total	\$1,256,082	\$1,049,000	\$1,049,000	\$746,123	\$1,169,000	\$120,000	11.4%
Net County Funds	\$57,727,715	\$0	\$21,619,979	(\$746,123)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 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 2026 are Economic Development Reserve = \$1.16M (Covered via Article 44 Sales Tax). These funds will be used to pay performance based economic development incentives (# of jobs + investment \$'s).

PLANNING & ZONING

Lee Crook, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$592,715	\$635,358	\$628,785	\$538,043	\$625,302	(\$10,056)	-1.6%
Operating	\$69,736	\$67,424	\$157,744	\$141,087	\$69,380	\$1,956	2.9%
Capital Outlay	\$0	\$26,156	\$27,742	\$27,741	\$34,737	\$8,581	32.8%
Total	\$662,452	\$728,938	\$814,271	\$706,871	\$729,419	\$481	0.1%
Revenues							
Charges for Service	\$95,270	\$87,500	\$87,500	\$90,840	\$75,340	(\$12,160)	-13.9%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$95,270	\$87,500	\$87,500	\$90,840	\$75,340	(\$12,160)	-13.9%
Net County Funds	\$567,182	\$641,438	\$726,771	\$616,031	\$654,079	\$12,641	2.0%
Authorized Positions	7.00	7.00	7.00	7.00	7.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

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

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to the Planning and Zoning Department by \$12K or 2.0%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes "no significant" changes to the employee health insurance plan and does recognize a "savings" due to the removal of a few "High Cost Claimants – HCC's" from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- Lastly, the adopted budget includes funding to purchase hand-held decibel readers (the gauge sound barrier compliance) and replaces a 2007 staff vehicle which has 140K miles.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- The Department oversaw the cleanup and abatement of the Jesse Michael Property (Michael Property). The Michael Property has been in violation of the Zoning Regulation and Solid Waste Ordinances for a number of years. Staff worked with the Legal Department, the Managers Office, Support Services and County Commissioners to secure funding, bid the job and oversee its completion.
- The Department moved away from natural gas-powered vehicles by trading two natural gas Honda civics for two petroleum powered fleet vehicles. This was done to lessen the burden of the County on the aging compressed natural gas pumps that are becoming increasingly cost prohibitive to maintain.
- The Department reassumed the responsibility of issuing residential zoning compliances from Central Permitting. This involves not only reviewing submitted plans but contacting applicants for clarification or missing information. All zoning compliances are being completed in the Planning Department once more.

- Staff continues to address changes in the several ordinances that our office administers. Multiple text changes to the zoning regulation were proposed and approved by the Board of Commissioners over the past year and I envision this trend continuing.
- The Addressing Coordinator's responsibilities continue to expand beyond what was anticipated as that role develops with technology. Initially there were concerns that there may not be enough work to keep this position busy. Below are just a portion of the additional responsibilities that have been assigned to the 911 Coordinator's position;
- Maintains all current address points and road centerline data for Davidson County, including within city/municipality jurisdictions.
- Provides support to 911 staff when dispatching errors occur, then updates data to correct cause of the issue.
- Provides zoning approval for Farm Exemption applications through OpenGov.
- Assists with zoning approval for Building Permits in OpenGov.
- Verifies addresses and locations for 95% of the IP/IPCA/CA/Well applications.
- Creates and maintains Planning and Zoning applications and workflows in OpenGov.
- Aids staff with various Open Gov operations and reports.
- Assigns all Zoning Approval steps for Commercial Plan Review requests to the appropriate staff.
- Maintains and updates the MSAG of all road range additions and changes within Davidson County.
- Performs monthly GeoComm submissions with 0 critical errors as required by NC-911.
- Updates data in third party applications (Google, Here.com, Apple Maps).
- Reviews monthly permit reports from the City of Thomasville and Lexington to add newly assigned addresses not previously known.
- Maintains annual progress spreadsheet of rezoning, variance, special use permit, and text amendment applications received to keep staff on track with regulatory deadlines and hearing dates.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
# of Complaints Investigated Within (72) Hours of Receipt	235	220	230	230
# of Phone Calls Returned Before 4:30 pm the Same Day	7,200	8,000	8,000	8,100
# of Land Use Applications Processed in a Timely Manner	51	66	70	70
# of Minor Subdivisions Reviewed and Approved Within (30) Days of Receipt	520	480	500	520
# of Major Subdivisions Reviewed and Approved Within Statutory Requirements	8	7	8	8
# of Non-Residential Zoning Compliance Permits Reviewed and Approved Within (72) Hours of Receipt	106	126	125	125
# of Answers Provided to Online Inquiries Within (48) Hours	15,000	15,000	15,000	15,000
# of Professional Recommendations Provided on All Land use Related Applications	51	66	65	65
# of Professional Assistance to Citizens that are Walk-in Customers	2,500	2,500	2,600	2,600
# of Complaint Trips Generated from Office	750	750	775	775
# of Phone Calls Assisting Customers Within an Eight Hour Work Day	10,000	11,000	11,200	11,400
# of N.O.V. Letters Issued for Zoning & Solid Waste Violations	189	252	250	250
# of Solid Waste Citations Issued	Included in Line Above	Included in Line Above	Included in Line Above	Included in Line Above
# of ABC Permits Issued	16	13	13	13
# of Zoning Consistency Letters Issued	15	30	35	35
# of Court Appearances	15	20	20	20

FUTURE ISSUES

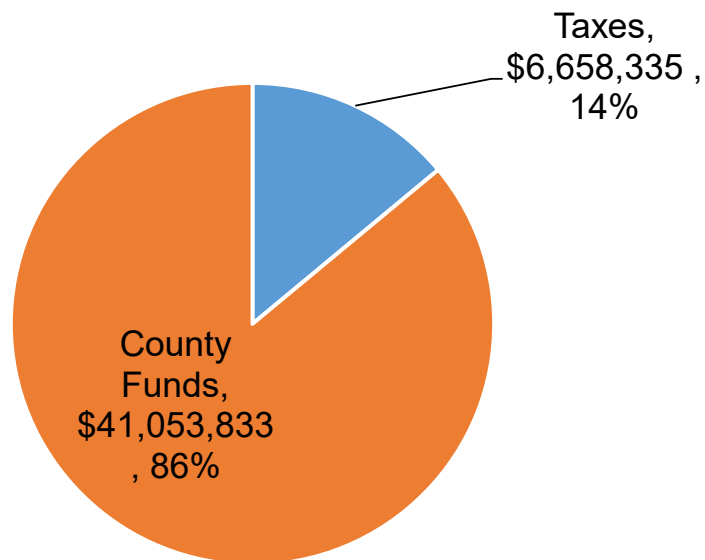
- The current Land Development Plan (LDP) expires in 2029, therefore we anticipate revising the Plan to reflect the growth that has taken place since 2009 when the Plan was adopted. Staff would envision utilizing PTRC for this service. This will heavily involve staff time as well as the public to address concerns the community has with growth issues in our County.
- The State of North Carolina continues to promote the idea that local governments will eventually become responsible for the administration of stormwater regulations. The Planning Department will be involved in that transition in some way. The State will produce a mandated Stormwater Management Plan for the High Rock Lake watershed which will include all of Davidson County, within the next two years. This will require increased regulation with engineering expertise either on a staff level, or contracted.
- The Department currently has three high mileage vehicles. We hope to replace a vehicle a year over the next three years to spread the cost effectively in the budget. The current fleet contains a 2008 Honda Civic with 121,000 miles, a 2008 Chevrolet Trailblazer with 140,000 miles and a 2008 Ford Ranger with 140,000 miles.

Education Summary

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 15,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 4,067,000	\$ 4,175,340	\$ 4,175,340	\$ 4,291,833	\$ 116,493	2.8%
Davidson County Schools	\$ 26,513,665	\$ 27,412,388	\$ 27,412,388	\$ 28,481,253	\$ 1,068,865	3.9%
Developmental Center	\$ 779,992	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%
Lexington City Schools	\$ 4,769,700	\$ 4,788,247	\$ 4,788,247	\$ 4,982,432	\$ 194,185	4.1%
Operating Transfers - School Capital Outlay Fund	\$ 16,054,876	\$ 4,802,334	\$ 9,748,291	\$ 4,802,334	\$ -	0.0%
Stoner-Thomas Center	\$ 456,474	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
Teen Parenting	\$ 126,868	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%
Thomasville City Schools	\$ 3,420,385	\$ 3,458,940	\$ 3,458,940	\$ 3,740,982	\$ 282,042	8.2%
Grand Total	\$ 56,203,960	\$ 46,050,583	\$ 50,996,540	\$ 47,712,168	\$ 1,661,585	3.6%
Total Revenue	\$ 5,658,776	\$ 5,955,335	\$ 6,105,335	\$ 6,658,335	\$ 703,000	11.8%
County Funds	\$ 50,545,184	\$ 40,095,248	\$ 44,891,205	\$ 41,053,833	\$ 958,585	2.4%

FY 2026 Education Revenues

Total = \$6,658,335



EDUCATION - OTHER

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,378,334	\$1,413,334	\$1,413,334	\$1,365,834	\$1,413,334	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,378,334	\$1,413,334	\$1,413,334	\$1,365,834	\$1,413,334	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,378,334	\$1,413,334	\$1,413,334	\$1,365,834	\$1,413,334	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

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

2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget maintains county funding (same as for FY 2025) to Other Education totaling \$1.4M.

DAVIDSON – DAVIE COMMUNITY COLLEGE

Jenny Varner, President

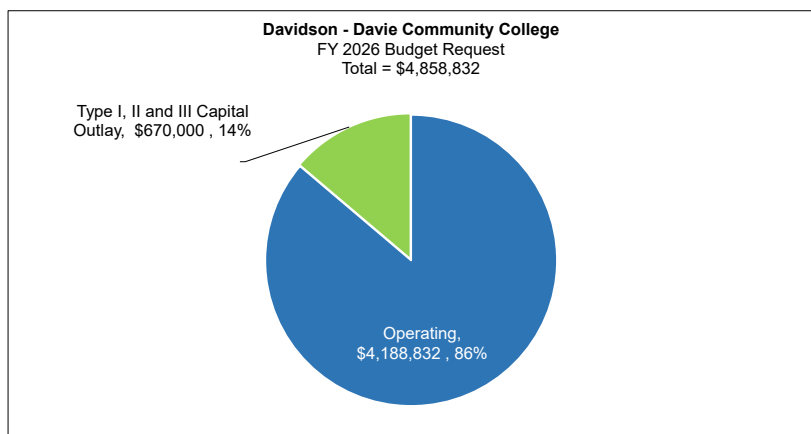
297 DCCC Road Thomasville, NC 27360 (336) 249-8186

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,633,000	\$3,737,000	\$3,737,000	\$3,737,000	\$3,849,110	\$112,110	3.0%
Capital Outlay	\$434,000	\$438,340	\$438,340	\$438,340	\$442,723	\$4,383	1.0%
Total	\$4,067,000	\$4,175,340	\$4,175,340	\$4,175,340	\$4,291,833	\$116,493	2.8%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$374,000	\$374,000	0.0%
Total	\$0	\$0	\$0	\$0	\$374,000	\$374,000	0.0%
Net County Funds	\$4,067,000	\$4,175,340	\$4,175,340	\$4,175,340	\$3,917,833	(\$257,507)	-6.2%
Authorized Positions	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 \$4,858,832 from Davidson County for FY 2026 (\$4,188,832 in operating funds and \$670,000 in capital outlay

funds). This request, detailed on the following page, is \$111,037 or 2.3% higher than the current year's budget (Excluding Type I Capital Outlay allocation).

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases the level of county funding to Davidson-Davie Community College by \$116,493 or 2.8%. 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 2026 Budget Request

Category	Operating	Type I Capital Outlay	Total
Payroll & Contracted Services	\$2,796,782	\$ -	\$2,796,782
Utilities	\$ 704,000	\$ -	\$ 704,000
Telecommunications	\$ 78,200	\$ -	\$ 78,200
Insurance	\$ 135,000	\$ -	\$ 135,000
Lease / Rental	\$ 21,650	\$ -	\$ 21,650
Supplies, Equipment Repairs, & Other Costs	\$ 453,200	\$ -	\$ 453,200
General Facility Repairs, Renovations & Equipment	\$ -	\$670,000	\$ 670,000
Total	\$4,188,832	\$670,000	\$4,858,832

ADM Funding with Charter School #'s Included

Information		FY 2025 Adopted			FY 2026 Adopted			Operating		Capital	
District	ADM FY 2025-26 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,632	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	4.1%	\$ 1,054,725	1.0%	\$ 14,140
Lexington City	3,235	\$ 4,505,750	\$ 282,497	\$ 1,400.17	\$ 4,697,110	\$ 285,322	\$ 1,451.97	4.2%	\$ 191,360	1.0%	\$ 2,825
Thomasville City	2,319	\$ 3,088,775	\$ 370,165	\$ 1,400.17	\$ 3,367,115	\$ 373,867	\$ 1,451.97	9.0%	\$ 278,340	1.0%	\$ 3,702
DDCC	-	\$ 3,737,000	\$ 438,340	\$ -	\$ 3,849,110	\$ 442,723	\$ -	3.0%	\$ 112,110	1.0%	\$ 4,383
Total	24,186	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	4.4%	\$ 1,636,535	1.0%	\$ 25,050

Total Funding Increase (Three School Districts) \$ 1,545,092

Cumulative Per Pupil Funding % Increase 3.70%



Davidson-Davie

COMMUNITY COLLEGE

BOARD OF TRUSTEES

April 9, 2025

Mr. Todd Yates
Chair, Davidson County Commissioners
PO Box 1067
Lexington, NC 27293-1067

Dear Chairman Yates:

On behalf of the Board of Trustees, thank you for the opportunity to present a budget request for the 2025-2026 fiscal year. Our College educates approximately 13,000 students annually and is dedicated to the success of our students and the communities we serve.

Career-Focused Programs, Including Apprenticeships

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. Working with business and industry, as well as local economic development partners, Davidson-Davie prepares students with the skills needed by local employers for immediate employment or career advancement in positions that offer financial security through family-sustaining wages. Through apprenticeship programs such as the Davidson and 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 into the future. During the 2024 calendar year, Davidson-Davie had 120 apprentices, with 104 of those being registered apprentices and 16 as pre-apprentices. Their apprenticeships involved 32 participating employers and were in fields ranging from manufacturing (machining, industrial systems, and electrical engineering) to healthcare (nursing, surgical technology, pharmacy technology, and emergency medical science).

Our newest program, Radiography Technology, starts this fall with a cohort of 16 students, expanding our healthcare offerings. Additionally, our Dental Assisting students just took first place at the state-level SkillsUSA competition. SkillsUSA is a national partnership of students, teachers and industry, working together to ensure a skilled workforce by providing students with opportunities to gain personal, workplace, and technical skills grounded in academics.

Continuing Education & Customized Training

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 to local

citizens. Since 2021, we have realized an almost 50% increase in continuing education headcount. The areas of greatest interest are welding, fire protection, advanced law enforcement, emergency medical science, and cosmetology. To support new, expanding, and existing businesses and industry, the Customized Training Program has provided education, training, and support this year to companies such as Border Concepts, CPM Wolverine Proctor, EGGER, McIntyre Manufacturing, Mohawk, Nucor, and Woodgrain.

High School Programs

Enrollment in Career and College Promise (CCP) courses offered on our campus and most high school campuses has also continued to increase, with students taking classes both in person and online. Collaborations with our local school systems, in addition to our partnerships with Davidson Early College and Yadkin Valley Regional Career Academy, provide opportunities for high school students to earn college credit while completing their high school diplomas, leading to faster, more direct entry into the workforce or to completion of postsecondary degrees. Dual enrollment has increased more than 35% from 2021 to 2024. Our Small Business Center will again host a “Shark Tank” where high school students from across the county work with entrepreneurs to pitch their ideas for business ventures. Students get to interact with industry professionals, gain insights into business practices, and understand the complexities of bringing ideas to market.

Community Engagement

Davidson-Davie has played a significant role in engaging the community through various events and initiatives. Our Open Aquarium nights, held multiple times per year, bring hundreds of visitors to campus as local families visit the aquarium and enjoy kid-friendly activities. Our Sustainable Agriculture program hosts a plant sale that always draws crowds. Numerous cultural events and travel abroad opportunities are available for both students and community members. Our Mobile Pharmacy event provides free over-the-counter medication to campus and community members. Community members use tax services through our Student Connections office to get free assistance filing their income taxes. Additionally, we are providing temporary space at our Uptown Lexington location as part of our workforce partnership with Siemens Mobility while their new facilities are being built.

Budget Request for 2025-2026

The Board of Trustees of Davidson-Davie Community College approved a budget request for Davidson County on April 8, 2025. The request is attached. The total request is \$4,858,832 (\$4,188,832 general expense + \$670,000 capital expense). The budget includes a 3% salary increase and associated benefits for staff.

On behalf of our students, community, and many employer partners, we thank you for your continued support of educational excellence, economic development, and the workforce. Please let us know if you have questions or need additional information.

Sincerely,



Dr. William P. Steed
Chair, Board of Trustees



Jenny Michael Varner
President, Davidson-Davie

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

Davie Campus
1205 Salisbury Road
Mocksville, NC 27028
336.751.2885

Davidson-Davie Community College
Davidson Campus Budget Request
2025-2026

	2025-2026 Budget Requests	2024-2025 Budget Requests	Change vs. P/Y Request
GENERAL EXPENSE:			
Payroll & Contracted Services	\$ 2,796,782	\$ 2,706,933	
Utilities	\$ 704,000	\$ 704,000	
Telecommunications	\$ 78,200	\$ 77,900	
Insurance	\$ 135,000	\$ 117,812	
Lease/Rental	\$ 21,650	\$ 21,650	
Supplies, Equipment Repairs, & Other Costs	\$ 453,200	\$ 449,500	
Subtotal General Expense	\$ 4,188,832	\$ 4,077,795	2.72%
CAPITAL			
General Facility Repairs, Renovations & Equipment	\$ 670,000	\$ 670,000	
Total Capital Expense	\$ 670,000	\$ 670,000	0.00%
Grand Total Budget Request	\$ 4,858,832	\$ 4,747,795	2.34%

DAVIDSON COUNTY SCHOOLS

Dr. Greg Slate, Superintendent

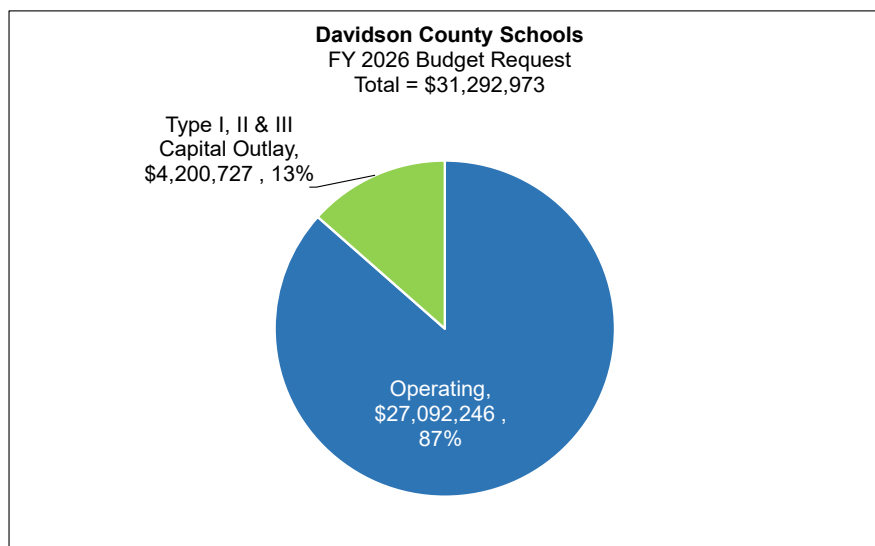
250 County School Road Lexington, NC 27292 (336) 249-1062

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$25,113,665	\$25,998,388	\$25,998,388	\$25,998,388	\$27,053,113	\$1,054,725	4.1%
Capital Outlay	\$1,400,000	\$1,414,000	\$1,414,000	\$1,414,000	\$1,428,140	\$14,140	1.0%
Total	\$26,513,665	\$27,412,388	\$27,412,388	\$27,412,388	\$28,481,253	\$1,068,865	3.9%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$2,775,910	\$3,212,485	\$3,212,485	\$2,284,948	\$3,212,485	\$0	0.0%
Total	\$2,775,910	\$3,212,485	\$3,212,485	\$2,284,948	\$3,212,485	\$0	0.0%
Net County Funds	\$23,737,755	\$24,199,903	\$24,199,903	\$25,127,440	\$25,268,768	\$1,068,865	4.4%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Schools are comprised of thirty-five schools that distinguish themselves as safe and orderly places where a diverse student body excels in academics, arts and athletics. Their ADM is 18,632 (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 2026 ADOPTED BUDGET HIGHLIGHTS

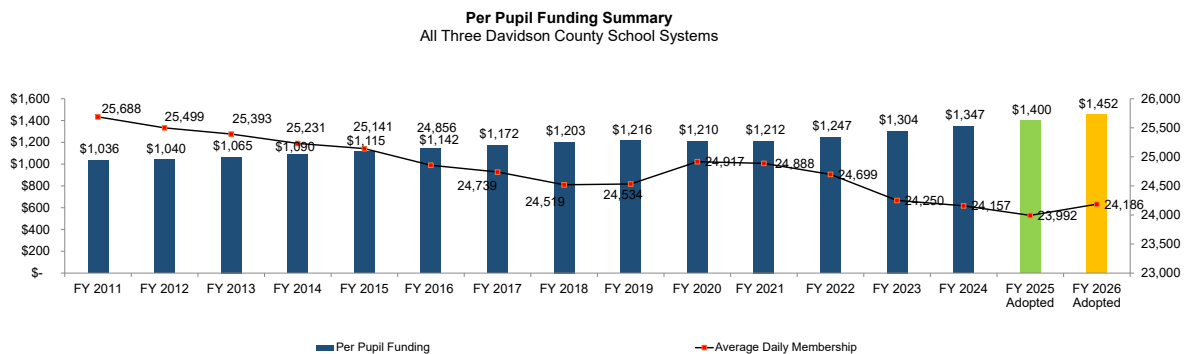
- The FY 2026 Adopted Budget increases total funding to Davidson County School System by \$1,068,865 or 3.9%. This increases the “per pupil” allocation from \$1,400.17 (FY 2025) to \$1,451.97 (FY 2026). Further, the adopted budget increases the Type II / III capital outlay allocation by \$14,140 or 1.0% and brings the Type I Capital Outlay amount to a total of \$2.7M. The increase in per pupil funding will be used to raise local teacher supplement pay for the upcoming fiscal year.

ADM Funding with Charter School #'s Included

Information		FY 2025 Adopted			FY 2026 Adopted			Operating		Capital	
District	ADM FY 2025-26 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,632	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	4.1%	\$ 1,054,725	1.0%	\$ 14,140
Lexington City	3,235	\$ 4,505,750	\$ 282,497	\$ 1,400.17	\$ 4,697,110	\$ 285,322	\$ 1,451.97	4.2%	\$ 191,360	1.0%	\$ 2,825
Thomasville City	2,319	\$ 3,088,775	\$ 370,165	\$ 1,400.17	\$ 3,367,115	\$ 373,867	\$ 1,451.97	9.0%	\$ 278,340	1.0%	\$ 3,702
DDCC	-	\$ 3,737,000	\$ 438,340	\$ -	\$ 3,849,110	\$ 442,723	\$ -	3.0%	\$ 112,110	1.0%	\$ 4,383
Total	24,186	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	4.4%	\$ 1,636,535	1.0%	\$ 25,050

Total Funding Increase (Three School Districts) \$ 1,545,092

Cumulative Per Pupil Funding % Increase 3.70%



Davidson County Schools 2025-2026 Proposed Budget

Ashley M. Crawford, CFO

May 5, 2025

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 2025-2026

Overview

- **Legislative Budget Requirements of Public School Units**
- **Funding Sources 2025-2026**
- **Budget Factors and Projections for Fiscal Year 2026**
- **Proposed Budgets and Resolution for Fiscal Year 2026**

Davidson County Schools

Proposed Budget 2025-2026

May 1, 2025 Proposed 2024-2025 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 1st. A copy of the budget will be filed in the Superintendent's office available for public inspection until the budget resolution is adopted.

May 5, 2025 2024-2025 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 15th.

June 25, 2025 Board Approval of the Budget Resolution for 2024-2025

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 2025-2026

Funding Sources (*Proposed*)

	<u>Revenue Source(s)</u>
• <u>Local</u> (21%)	
• Fund 2 (Local Current Expense Fund)	Davidson County, Interest Income, Miscellaneous Rev.
• Fund 4 (Capital Outlay Fund)	Davidson County, State Yellow School Bus Replacement
• Fund 8 (Other Restricted Fund)	Davidson County, Medicaid (NCDHSS), Local Grants, State Grant Funds
• <u>State</u> (71%)	
• Fund 1 (State Public School Fund)	NC State Revenues
• <u>Federal</u> (8%)	
• Fund 3 (Federal Grants Fund)*	Federal Government
• Fund 5 (School Nutrition Fund)	USDA (Federal Government)

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

Davidson County Schools

Proposed Budget 2025-2026

Public School Unit Funding Ranking (Fiscal Year 2024)

PUBLIC SCHOOLS OF NORTH CAROLINA, DEPT. OF PUBLIC INSTRUCTION,

SCHOOL BUSINESS SERVICES 17SEP24

34

FIVE-YEAR COMPARISON OF PER PUPIL EXPENDITURES 2020 THRU 2024
 REPORT NO. 3 (INCLUDES CHILD NUTRITION SERVICE) (FINAL)
 290-DAVIDSON COUNTY

	2019-2020	RANK	2020-2021	%	RANK	2021-2022	%	RANK	2022-2023	%	RANK	2023-2024	%	RANK
	PPE	WITHIN	PPE	CHANGE	WITHIN	PPE	CHANGE	WITHIN	PPE	CHANGE	WITHIN	PPE	CHANGE	WITHIN
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
STATE	6,443	96	6,963	8.1	98	7,270	4.4	98	7,325	0.8	100	7,583	3.5	103
FEDERAL	763	105	1,133	48.5	96	2,346	107.0	89	1,865	-20.5	90	1,407	-24.6	103
LOCAL	1,213	106	1,135	-6.4	105	1,140	0.5	107	1,828	60.4	95	1,887	3.2	96
TOTAL	8,419	116	9,231	9.7	116	10,756	16.5	113	11,019	2.4	111	10,877	-1.3	115

Davidson County Schools

Proposed Budget 2025-2026

Budgetary Factors & Projections

- **Long Session**
 - No approved budget at this time
- **Projected Increases within proposed budget**
 - 4% Salary Increase
 - 2% Retirement Increase
 - Hospitalization Increase to \$9,000 (Increase of \$905 per Person)
 - Certified Supplement Increase from 6.125% to 6.75%
 - Cost Increase of \$564,319.73

Davidson County Schools

Proposed Budget 2025-2026

Budgetary Factors & Projections

- **Average Daily Membership** projected at 17,732
- **ESSER Funding** is no longer available
- **Continuation Cost (Fund 2)**
 - Salaries - \$300,000
 - Retirement - \$200,000
 - Hospitalization - \$100,000
- **Insurance Cost/Utility Increase \$100,000**
- **Charter School Growth - Year Over Year**
 - FY 2023 - 646 Students (\$842,041.62)
 - FY 2024 - 731 Students (\$984,284.19)
 - FY 2025 - 794 Students (\$1,111,703.22)

Davidson County Schools

Proposed Budget 2025-2026

Budget Resolution 2025-2026

SECTION 3- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Instructional Services (5000)	\$ 17,963,592.36
System-Wide Support Services (6000)	\$ 13,026,262.79
Ancillary Services (7000)	\$ 91,954.27
Non- Programmed Charges (8000)	\$ 915,000.00
Total Local Current Expense Funds Appropriation	<u>\$ 31,996,809.42</u>

Davidson County Schools

Proposed Budget 2025-2026

Budget Resolution 2025-2026

SECTION 4- The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Local Operating Funds:	\$ 27,092,246.00
Fines and Forfeitures	\$ 556,000.00
Other Operating Revenue	\$ 800,000.00
Fund Balance Appropriated:	\$ 3,548,563.42
Total Local Current Expense Fund Revenue	<u>\$ 31,996,809.42</u>

Davidson County Schools

Proposed Budget 2025-2026

Budget Resolution 2025-2026

SECTION 7- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Instructional Services (5000)	\$ 105,000.00
System-Wide Support Services (6000)	\$ 1,920,140.00
Capital Outlay (9000)	\$ 2,772,587.00
Total Capital Outlay Appropriation	<u>\$ 4,797,727.00</u>

Davidson County Schools

Proposed Budget 2025-2026

Budget Resolution 2025-2026

SECTION 8- The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Local Funds	\$ 4,200,727.00
Other Revenue	\$ 120,000.00
Fund Balance Appropriated	\$477,000.00
Total Capital Outlay Revenue	<u>\$ 4,797,727.00</u>

Davidson County Schools

Proposed Budget 2025-2026

Budget Resolution 2025-2026

SECTION 11- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Other Restricted Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Instructional Services (5000)	\$ 3,555,481.88
System-Wide Support Services (6000)	\$ 990,003.95
Total Other Restricted Fund Appropriation	<u>\$ 4,545,485.84</u>

Davidson County Schools

Proposed Budget 2025-2026

Budget Resolution 2025-2026

SECTION 12- The following revenues are estimated to be available to the **Other Restricted Fund Revenue** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Local Funds:

Stoner-Thomas	\$ 456,474.00
Teen Parent	\$ 126,868.00
Truancy	\$ 59,399.00
Smart Start School Readiness	\$ 434,138.00
More at Four Grant	\$ 496,000.00
Other Restricted Fund Revenue	\$ 2,972,606.84

Total Other Restricted Fund Revenue	<u>\$ 4,545,485.84</u>
--	-------------------------------

Budget Timeline 2025-2026

- **May 5, 2025**: Proposed local budgets (Fund 2, 4, 8) presented to BOE for review and approval.
- **May 27, 2025**: BOE approved budget will be included in Board of Commissioners (BOC) agenda and considered at Public Hearing for 2025/2026 requests.
- **June 5, 2025**: BOC will hold a work session to evaluate the 2025/2026 budget requests.
- **June 9, 2025**: BOC will vote to approve the 2025/2026 budgets.
- **June 23, 2025**: BOE scheduled meeting to review and approve the Davidson County Schools 2024/2025 final budget.



DAVIDSON
COUNTY SCHOOLS

Your future. Our focus.

For Your Information

Local Current Expense (Fund 2)

Expense				
	Instructional Services	5000	\$	17,963,592.36
	System Wide Support Services	6000	\$	13,026,262.79
	Ancillary Services	7000	\$	91,954.27
	Non-Programmed Charges	8000	\$	915,000.00
	Total		\$	31,996,809.42
Revenues				
	Davidson County Government- Local		\$	27,092,246.00
	Fines & Forfeitures		\$	556,000.00
	Other Operating Fund Revenue		\$	800,000.00
	Fund Balance Appropriated		\$	3,548,563.42
	Total		\$	31,996,809.42

Capital Outlay (Fund 4)

Tier II & III				
Expense				
	Instructional Services	5000	\$	105,000.00
	System Wide Support Services	6000	\$	1,920,140.00
	Total		\$	2,025,140.00
Revenues				
	Davidson County Government- Tier II & III		\$	1,428,140.00
	Other Revenue		\$	120,000.00
	Fund Balance Appropriated		\$	477,000.00
	Total		\$	2,025,140.00
Tier I				
Expense/ Revenue				
	Roof Replacement District Wide	SSDWR	\$	1,628,582.00
	Fire Alarms	SCCFAR	\$	50,000.00
	Intercoms	SCCINS	\$	50,000.00
	Cooling Tower District Wide	SCCSWC	\$	294,005.00
	South Davidson Welding Shop	SCCSDW	\$	300,000.00
	Paving Projects	SCCPAP	\$	350,000.00
	Environmental Abatement		\$	100,000.00
	Davidson County Government- Tier I	Total	\$	2,772,587.00

Other Restricted (Fund 8)

Expense				
	Instructional Services	5000	\$	3,555,481.88
	System Wide Support Services	6000	\$	990,003.95
	Total		\$	4,545,485.83
Revenues				
	Stoner-Thomas		\$	456,474.00
	Teen Parent		\$	126,868.00
	Truancy		\$	59,399.00
	Smart Start School Readiness		\$	434,138.00
	More at Four Grant		\$	496,000.00
	Other Restricted Fund Revenue		\$	2,972,606.84
	Total		\$	4,545,485.84

Budget projections are based on draft amounts. Board of Education will review and approve at May 5, 2025 meeting.

Budget Resolution 2025-2026

BE IT RESOLVED BY THE DAVIDSON COUNTY BOARD OF EDUCATION:

SECTION 1- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **State Public School Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Instructional Services (5000)	\$ 123,643,284.41
System-Wide Support Services (6000)	\$ 14,389,288.01
Ancillary Services (7000)	\$ 47,059.91

Total State Public School Fund Appropriation	<u>\$ 138,079,632.33</u>
---	---------------------------------

SECTION 2- The following revenues are estimated to be available to the **State Public School Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

State Funds	\$ 138,079,632.33
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Total State Public School Fund Revenue	<u>\$ 138,079,632.33</u>
---	---------------------------------

Budget Resolution 2025-2026

SECTION 3- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Instructional Services (5000)	\$ 17,963,592.36
System-Wide Support Services (6000)	\$ 13,026,262.79
Ancillary Services (7000)	\$ 91,954.27
Non- Programmed Charges (8000)	\$ 915,000.00
Total Local Current Expense Funds Appropriation	<u>\$ 31,996,809.42</u>

SECTION 4- The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Local Operating Funds:	\$ 27,092,246.00
Fines and Forfeitures	\$ 556,000.00
Other Operating Revenue	\$ 800,000.00
Fund Balance Appropriated:	\$ 3,548,563.42
Total Local Current Expense Fund Revenue	<u>\$ 31,996,809.42</u>

Budget Resolution 2025-2026

SECTION 5- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Federal Grants Funds** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Instructional Services (5000)	\$ 3,211,241.04
System-Wide Support Services (6000)	\$ 301,948.79
Non-Programmed Charges (8000)	\$ 516,752.45

Total Federal Grants Fund Appropriation	<u>\$ 4,029,942.28</u>
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SECTION 6- The following revenues are estimated to be available to the **Federal Grants Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Federal Funds	\$ 4,029,942.28
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Total Federal Grants Fund Revenue	<u>\$ 4,029,942.28</u>
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Budget Resolution 2025-2026

SECTION 7- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Instructional Services (5000)	\$ 105,000.00
System-Wide Support Services (6000)	\$ 1,920,140.00
Capital Outlay (9000)	\$ 2,772,587.00
Total Capital Outlay Appropriation	<u>\$ 4,797,727.00</u>

SECTION 8- The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Local Funds	\$ 4,200,727.00
Other Revenue	\$ 120,000.00
Fund Balance Appropriated	\$477,000.00
Total Capital Outlay Revenue	<u>\$ 4,797,727.00</u>

Budget Resolution 2025-2026

SECTION 9- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Child Nutrition Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Ancillary Services (7000)	\$ 12,200,000.00
Non-Programmed Charges (8000)	\$300,000.00
Total Child Nutrition Fund Appropriation	<u>\$ 12,500,000.00</u>

SECTION 10- The following revenues are estimated to be available to the **Child Nutrition Revenue** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Federal Funds	\$ 9,500,000.00
Other Revenue	\$ 3,000,000.00
Total Child Nutrition Fund Revenue	<u>\$ 12,500,000.00</u>

Budget Resolution 2025-2026

SECTION 11- The following amounts are hereby appropriated for the operations of the school's administrative unit in the **Other Restricted Fund** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Instructional Services (5000)	\$ 3,555,481.88
System-Wide Support Services (6000)	\$ 990,003.95
Total Other Restricted Fund Appropriation	<u>\$ 4,545,485.84</u>

SECTION 12- The following revenues are estimated to be available to the **Other Restricted Fund Revenue** for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Local Funds:

Stoner-Thomas	\$ 456,474.00
Teen Parent	\$ 126,868.00
Truancy	\$ 59,399.00
Smart Start School Readiness	\$ 434,138.00
More at Four Grant	\$ 496,000.00
Other Restricted Fund Revenue	\$ 2,972,606.84

Total Other Restricted Fund Revenue	<u>\$ 4,545,485.84</u>
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Budget Resolution 2025-2026

SECTION 13- All appropriations shall be paid first from revenue restricted as to use, and second from general unrestricted revenues.

SECTION 14- The Superintendent is hereby authorized to transfer appropriations within a fund under the following conditions:

- a. The Superintendent may transfer between sub-functions and objects of expenditures within a function without limitations and without a report to the Board of Education being required.
- b. The Superintendent may transfer amounts not to exceed \$1,000 between functions with a report on such transfers being required at the next meeting of the Board of Education.
- c. The Superintendent may not transfer any amounts between funds nor from any contingency appropriation within a fund.

SECTION 15- Copies of the **Budget Resolution** shall be immediately furnished to the Superintendent and School Finance Officer for the direction in carrying out their duties.

Adopted this _____ day of _____, 2025.

Approved:

_____, Superintendent

_____, Date

Approved:

_____, Board of Education Chairperson

_____, Date

LEXINGTON CITY SCHOOLS

Dr. Nakia Hardy, Superintendent

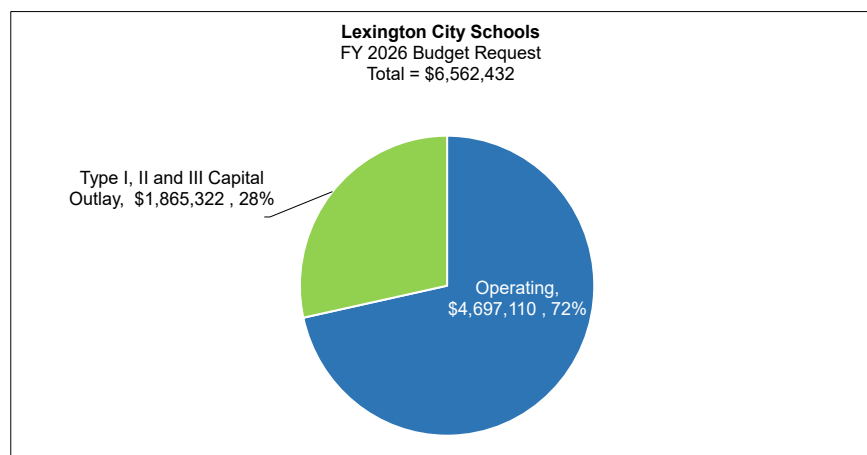
1010 Fair Street Lexington, NC 27292 (336) 242-1527

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$4,360,000	\$4,505,750	\$4,505,750	\$4,505,750	\$4,697,110	\$191,360	4.2%
Capital Outlay	\$409,700	\$282,497	\$282,497	\$282,497	\$285,322	\$2,825	1.0%
Total	\$4,769,700	\$4,788,247	\$4,788,247	\$4,788,247	\$4,982,432	\$194,185	4.1%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$100,986	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$100,986	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$4,668,714	\$4,788,247	\$4,788,247	\$4,788,247	\$4,982,432	\$194,185	4.1%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Lexington City Schools is comprised of seven schools with an ADM of 3,235 (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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases total funding to the Lexington City School System by \$191,360 or 4.2%. This increases the “per pupil” allocation from \$1,400.17 (FY 2025) to \$1,451.97 (FY 2026). Further, the adopted budget increases the Type II / III capital outlay by \$2,825 or 1.0%. The Type I Capital Outlay amount of \$1M is the same as was approved for FY 2025. Lastly, the district expects to utilize the additional “per pupil” allocation for increasing the average local teacher supplement for the upcoming school year.

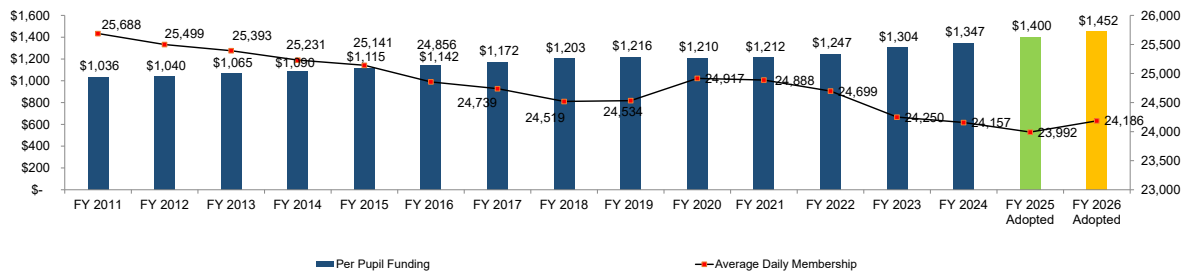
ADM Funding with Charter School #'s Included

Information		FY 2025 Adopted			FY 2026 Adopted			Operating		Capital	
District	ADM FY 2025-26 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,632	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	4.1%	\$ 1,054,725	1.0%	\$ 14,140
Lexington City	3,235	\$ 4,505,750	\$ 282,497	\$ 1,400.17	\$ 4,697,110	\$ 285,322	\$ 1,451.97	4.2%	\$ 191,360	1.0%	\$ 2,825
Thomasville City	2,319	\$ 3,088,775	\$ 370,165	\$ 1,400.17	\$ 3,367,115	\$ 373,867	\$ 1,451.97	9.0%	\$ 278,340	1.0%	\$ 3,702
DDCC	-	\$ 3,737,000	\$ 438,340	\$ -	\$ 3,849,110	\$ 442,723	\$ -	3.0%	\$ 112,110	1.0%	\$ 4,383
Total	24,186	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	4.4%	\$ 1,636,535	1.0%	\$ 25,050

Total Funding Increase (Three School Districts) \$ 1,545,092

Cumulative Per Pupil Funding % Increase 3.70%

Per Pupil Funding Summary
All Three Davidson County School Systems





Lexington City Schools

2025-2026 Budget Request

Dr. Nakia Hardy, Superintendent
Lisa Jones, Executive Director-Finance
Tim Curry, Director-Building Services



AGENDA & PURPOSE

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

LEXINGTON CITY SCHOOLS

2025-2026

Request to the Davidson County Commissioners

	2024-25 Adopted Budget	2025-26 Proposed Budget	\$ Change	% Change
Local Current Expense Fund				
County Appropriation	\$4,505,750	\$4,697,110	\$191,360	4.2%
Other Restricted Funds - Fund 8				
Developmental Center	\$ 779,992	\$ 779,992	\$ -	0%
Capital Outlay				
Category I	\$1,036,586	\$1,580,000	\$543,414	52.4%
Category II & III	\$ 282,497	\$ 285,322	\$ 2,825	1.0%
Total	\$6,604,825	\$7,342,424	\$737,599	11.2%

LEXINGTON CITY SCHOOLS

2025-26 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY I)

Proposed Projects	
System-wide paving	\$75,000
System-wide HVAC	\$250,000
Roofing	\$650,000
Playground Renovations	\$130,000
Maintenance Shop	\$40,000
Flooring	\$100,000
System-wide painting	\$75,000
Security	\$260,000
Total	<u>\$1,580,000</u>

LEXINGTON CITY SCHOOLS

2025-26 PROPOSED CAPITAL OUTLAY FUND BUDGET (CATEGORY II & III)

Category II - Proposed Capital Outlay Projects

Computer Equipment and Software	\$111,000
Apple Initiative	\$70,000
Maintenance (Repairs/Parts/Labor)	\$30,000
Vehicles	\$20,000
Furniture & Equipment	\$54,322
Total	\$285,322

Total Category II & III Request \$285,322

LEXINGTON CITY SCHOOLS

2025-26 PROPOSED CAPITAL OUTLAY FUND BUDGET (Fund 8)

Accounts for moneys restricted in use:

- *Sales Tax
- *Tuition
- *Interest Income
- *Indirect Cost Allocated
- *E-rate
- *Developmental Center (County funded)
- *JROTC
- *Medicaid
- *More at Four
- *Driver Ed Fees
- *District Paid Life Insurance for Employees
- *Grant Allocations

Questions/Discussion

OPERATING TRANSFERS - EDUCATION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$16,054,876	\$4,802,334	\$9,748,291	\$0	\$4,802,334	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$16,054,876	\$4,802,334	\$9,748,291	\$0	\$4,802,334	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$2,781,880	\$2,742,850	\$2,892,850	\$1,911,689	\$3,071,850	\$329,000	12.0%
Total	\$2,781,880	\$2,742,850	\$2,892,850	\$1,911,689	\$3,071,850	\$329,000	12.0%
Net County Funds	\$13,272,996	\$2,059,484	\$6,855,441	(\$1,911,689)	\$1,730,484	(\$329,000)	-16.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget maintains the county contribution from the General Fund to the School Capital Outlay Fund equal to \$4.8M. From the total, \$3.07M comes from Article 46 Sales Tax Collections.

THOMASVILLE CITY SCHOOLS

Dr. Quincy Williams, Superintendent

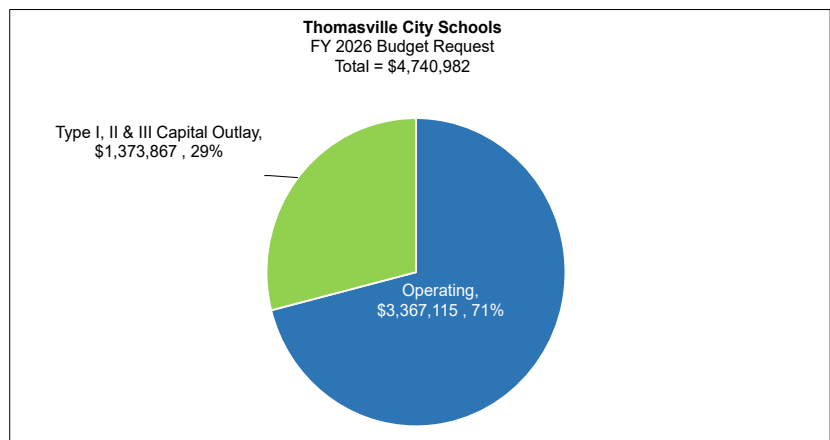
400 Turner Street Thomasville, NC 27360 (336) 474-4200

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,053,885	\$3,088,775	\$3,088,775	\$3,088,775	\$3,367,115	\$278,340	9.0%
Capital Outlay	\$366,500	\$370,165	\$370,165	\$370,165	\$373,867	\$3,702	1.0%
Total	\$3,420,385	\$3,458,940	\$3,458,940	\$3,458,940	\$3,740,982	\$282,042	8.2%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,420,385	\$3,458,940	\$3,458,940	\$3,458,940	\$3,740,982	\$282,042	8.2%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Thomasville City Schools consists of four schools with an AMD of 2,319 (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 21st Century. Educating the whole child and providing them with the tools needed for success in life is paramount. Expectations for a positive learning environment along with rigor, relevance, and relationship building will ensure success for all students.



FY 2026 ADOPTED BUDGET HIGHLIGHTS

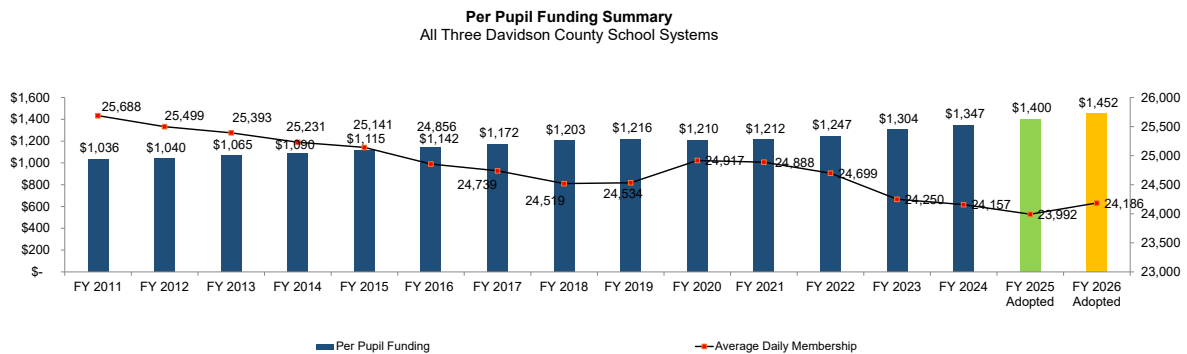
- The FY 2026 Adopted Budget increases county total funding to the Thomasville City School System by \$282,042 or 8.2%. This increases the “per pupil” allocation from \$1,400.17 (FY 2025) to \$1,451.97 (FY 2026). Further, the adopted budget increases the Type II / III capital outlay allocation by \$3,702 or 1.0% and “maintains” the Type I Capital Outlay amount to a total of \$993K. The increased per pupil allocation will assist in increasing the local teacher supplement for the upcoming fiscal year.

ADM Funding with Charter School #'s Included

Information		FY 2025 Adopted			FY 2026 Adopted			Operating		Capital	
District	ADM FY 2025-26 Projection	Operating	Operating Capital	Per Pupil	Operating	Operating Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	18,632	\$ 25,998,388	\$ 1,414,000	\$ 1,400.17	\$ 27,053,113	\$ 1,428,140	\$ 1,451.97	4.1%	\$ 1,054,725	1.0%	\$ 14,140
Lexington City	3,235	\$ 4,505,750	\$ 282,497	\$ 1,400.17	\$ 4,697,110	\$ 285,322	\$ 1,451.97	4.2%	\$ 191,360	1.0%	\$ 2,825
Thomasville City	2,319	\$ 3,088,775	\$ 370,165	\$ 1,400.17	\$ 3,367,115	\$ 373,867	\$ 1,451.97	9.0%	\$ 278,340	1.0%	\$ 3,702
DDCC	-	\$ 3,737,000	\$ 438,340	\$ -	\$ 3,849,110	\$ 442,723	\$ -	3.0%	\$ 112,110	1.0%	\$ 4,383
Total	24,186	\$ 37,329,913	\$ 2,505,002	\$ 1,400.17	\$ 38,966,448	\$ 2,530,052	\$ 1,451.97	4.4%	\$ 1,636,535	1.0%	\$ 25,050

Total Funding Increase (Three School Districts) \$ 1,545,092

Cumulative Per Pupil Funding % Increase 3.70%





Thomasville City Schools

2025 / 2026 Proposed Budget

Wanda Lane Illescas, Interim CFO

01

FY 25-26 VISION

02

FY 25-26 BUDGET PRIORITIES

AGENDA

03

FY 25-26 CAPITAL REQUESTS

04

CLOSING

05

Q & A

Our Vision:

Thomasville City Schools is committed to providing a high-quality education that prepares and **EMPOWERS** our students for success in college, careers, and life. However, to continue this progress, we need to make strategic investments in our educators, students, and programs that directly impact achievement and community engagement.



2025-2026 BUDGET PRIORITIES:

Strengthening Our Workforce

- Prioritizing a **competitive local salary supplement** to remain aligned with neighboring districts, enhance staff retention, and attract top-tier educators. Additionally, adjusting our supplement structure will **eliminate the risk of losing state funding due to supplanting**, ensuring we maximize available resources.

Shift from an Average of 6% to an estimate of 7.3%

Ensuring Financial Stability

- Proactively allocating funds to **offset rising fixed benefits and operational expenses**, safeguarding the district's financial health. Strategic planning will enable us to **maintain fiscal responsibility while securing long-term sustainability**, ensuring continued investment in student success.



2025 / 2026

Request to the Davidson County Commissioners

	<u>2024-25 Adopted Budget</u>	<u>2025-26 Proposed Budget</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Local Current Expense Fund</u>				
County Appropriation	\$3,088,775	\$3,367,115	\$278,340	9.01%
<u>Capital Outlay</u>				
Category I	\$993,161	\$1,000,000	\$6,839	.69%
Category II & III	\$370,165	\$373,867	\$3,702	1.00%
Total	\$4,452,101	\$4,740,982	\$288,881	6.49%



2025-26 Proposed Capital Outlay Fund Budget

(Category I)

Proposed Projects

District-wide painting	\$50,000
Finch Auditorium Renovations	\$200,000
HVAC Repairs and Renovations	\$200,000
Safety & Security	\$300,000
Chromebook Refresh for TPS	\$250,000
<u>Total</u>	<u>\$1,000,000</u>



Thomasville City Schools serves nearly 2,200 students and over 500 families, with 85 – 90% residing in the City of Thomasville. Our request today is simple:

“Help us maintain the momentum of progress without overburdening our taxpayers.”

We are not where we want to be — yet! However, we are operating lean, Leading with clarity, and planning linearly. Not just year to year, but for the next generation of students.

Our ask is to let this be a shared investment in the children who will one day lead Thomasville. And let it reflect our collective belief that when we stabilize schools, we strengthen Thomasville.

Thank you for your Time



Questions & Discussion

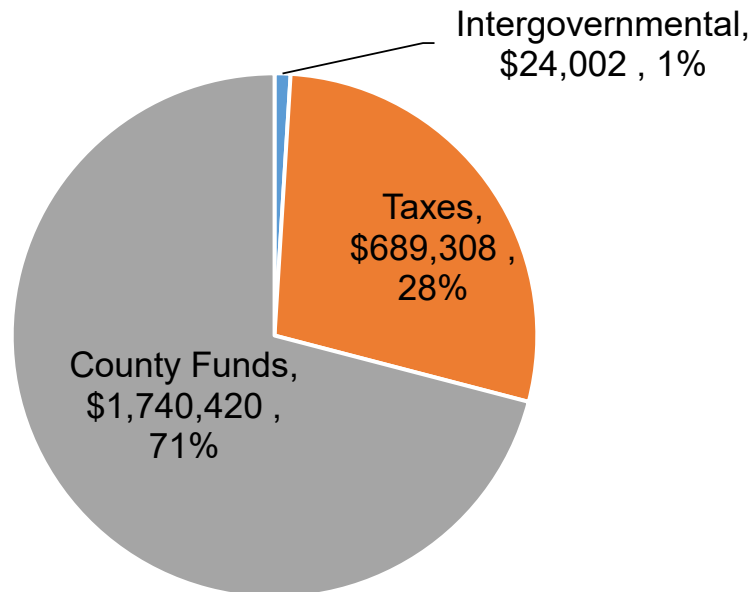


Environmental Protection Summary

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Integrated Solid Waste	\$ 1,507,733	\$ 1,562,154	\$ 1,609,361	\$ 1,465,080	\$ (97,074)	-6.2%
Operating Transfers - Sewer Fund	\$ 1,446,383	\$ 569,308	\$ 1,438,321	\$ 689,308	\$ 120,000	21.1%
Soil & Water	\$ 288,587	\$ 346,696	\$ 345,110	\$ 299,342	\$ (47,354)	-13.7%
Grand Total	\$ 3,242,703	\$ 2,478,158	\$ 3,392,792	\$ 2,453,730	\$ (24,428)	-1.0%
Total Revenue	\$ 596,080	\$ 593,310	\$ 593,310	\$ 713,310	\$ 120,000	20.2%
County Funds	\$ 2,646,623	\$ 1,884,848	\$ 2,799,482	\$ 1,740,420	\$ (144,428)	-7.7%

FY 2026 Environmental Protection Revenues

Total = \$713,310



INTEGRATED SOLID WASTE - SANATATION

Charlie Brushwood, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$947,907	\$917,034	\$964,241	\$835,731	\$940,245	\$23,211	2.5%
Operating	\$390,469	\$445,120	\$445,120	\$372,569	\$409,835	(\$35,285)	-7.9%
Capital Outlay	\$169,358	\$200,000	\$200,000	\$154,394	\$115,000	(\$85,000)	-42.5%
Total	\$1,507,733	\$1,562,154	\$1,609,361	\$1,362,693	\$1,465,080	(\$97,074)	-6.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,507,733	\$1,562,154	\$1,609,361	\$1,362,693	\$1,465,080	(\$97,074)	-6.2%
Authorized Positions	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Sanitation Department by (\$97K) or -6.2%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- The adopted budget includes \$115K for one replacement and one new recycling compactor located at the following locations + asphalt replacement at 49 / 109 box site:
 - Evans Road (Replacement).
 - Midway (New).
 - Asphalt replacement for areas that have visible damage.

- Within department supplies placed \$5,150 to lay concrete pad at Midway box site for new recycling compactor + replace old plastic / sun damage boxes for lead battery collection.
- Lastly, the adopted budget includes two position reclassifications:
 - Recycling Attendant (56) to Utility Technician (65).
 - Heavy Equipment Operator (63) to Heavy Equipment Operator II (66).

Both reclassifications are to align job classification to current job duties and to provide for boxsite compactor maintenance for both evenings and weekends.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Next cell was completed during fiscal year.
- In talks with local recycling company that will bring an extra three loads of sludge per day.
- The new area at Midway boxsite opened and residents have been very pleased.
- One more recycling compactor to add at Midway boxsite next year.
- Opened hand unload area at Phase 2 landfill for box trucks and inoperable dump trailers. This was in order to keep the face of landfill safe and moving order for larger, commercial trucks.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Reduce OSHA Recordable Accidents < 3	3		0	0
MSW Tons Compacted	149,499	144,266	150,000	150,000
Ferrous & Nonferrous Metals Tons Recycled	630	758	700	700
Garbage Boxes Pulled	2,336	2,335	2,300	2,400
Recycle Boxes Pulled	583	564	560	580
Increase Tons per Load in Recycle Boxes	2.52	2.86	3	3.25
Provide Community Education Outreach Tours to the County / City School for (2) Schools	1	1	1	1
Transport at Least 1,600 Tons of Recyclables	1,631	1,643	1,675	1,675

FUTURE ISSUES

- Finding property for future landfill.

OPERATING TRANSFERS – ENVIRONMENTAL PROTECTION

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,446,383	\$569,308	\$1,438,321	\$0	\$689,308	\$120,000	21.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,446,383	\$569,308	\$1,438,321	\$0	\$689,308	\$120,000	21.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$572,078	\$569,308	\$569,308	\$404,932	\$689,308	\$120,000	21.1%
Total	\$572,078	\$569,308	\$569,308	\$404,932	\$689,308	\$120,000	21.1%
Net County Funds	\$874,305	\$0	\$869,013	(\$404,932)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget provides \$689K (from Article 44 – Sales Tax Collections) to the Sewer Fund Reserve for Future Use. These funds will be utilized in the future to replace aging sewer lines and / or pumps / pump stations the County owes.

SOIL & WATER

Andy Miller, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$279,274	\$286,360	\$286,360	\$255,318	\$286,941	\$581	0.2%
Operating	\$9,313	\$14,472	\$15,122	\$7,617	\$12,401	(\$2,071)	-14.3%
Capital Outlay	\$0	\$45,864	\$43,628	\$42,936	\$0	(\$45,864)	-100.0%
Total	\$288,587	\$346,696	\$345,110	\$305,870	\$299,342	(\$47,354)	-13.7%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$24,002	\$24,002	\$24,002	\$24,002	\$24,002	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$24,002	\$24,002	\$24,002	\$24,002	\$24,002	\$0	0.0%
Net County Funds	\$264,585	\$322,694	\$321,108	\$281,868	\$275,340	(\$47,354)	-14.7%
Authorized Positions	3.00	3.00	3.00	3.00	3.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Soil and Water Department exists to help the citizens of Davidson County manage the natural resources of the County in a manner that provides for their needs both now and in the future. This is accomplished by providing technical assistance directly to land users and through an informational program for all the citizens of Davidson County. To enhance the ability of land users to provide for the needs of their property, the Department provides financial assistance from the Federal and State governments to land users for the implementation of Best Management Practices that protect and improve natural resources. The Department also 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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Soil and Water Department by (\$47K) or -14.7%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- Lastly, the adopted budget removes the “one-time” cost for a vehicle purchase completed during FY 2025.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- The Department completed a project to remove vegetative debris from a section of Abbotts Creek from Midway School Road upstream 3,318 feet. This Project reduced the threat of flooding in the area, helped to minimize stream bank erosion on this section of Abbotts Creek and helped improve water quality in Lake Thom-A-Lex. The Project was fully funded by the NC Department of Agriculture and Consumer Services, Stream Rehabilitation Assistance 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 eight contracts with land users. The United States Department of Agriculture-Natural Resources Conservation Service, Environmental Quality Incentives Program provided funding for five contracts for installing best management practices. 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 12 Envirothon teams during the year. The Department Staff worked with these students to help them better understand the importance of properly managing natural resources. At the NC Envirothon, the teams claimed Twelfth Place at the High School level and First Place at the Middle School level.
- 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 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
State Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
NC Ag. Cost Share	\$64,241	\$77,050	\$66,976	\$70,000
NC Ag. Water Resources Asst. Prog.	\$11,000	\$10,000	\$10,500	\$11,000
NC Community Conservation Asst. Prog.	\$3,000	\$50,000	\$3,000	\$3,000
Federal Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
Env. Quality Incentives Prog.	\$178,985	\$64,921	\$47,460	\$100,000
Grassland Conservation Initiative	\$1,498	Closed Out		
Conservation Security Program	\$34,819	\$32,014	\$30,000	\$30,000
Emergency Watershed Program				
<i>(Federal and State Grant Dollars)</i>				
NRCS & NCDA&CS *See Note	\$69,953	Closed out	Closed out	Closed out
Stream Restoration Assistance Prog.				
NCDA&CS Funding	N/A	\$396,512	\$140,756	\$150,000
Technical Asst. to Individuals	963	1,160	1,000	1,000
Information Program				
Group Presentations (# of Attendees)	1,991	1,657	2,021	1,750
Envirothon Teams	3	11	12	10
Essay & Computer Designed Slide Show	926	783	525	500

FUTURE ISSUES

- Demands for the County's natural resources will increase as land uses change from agricultural or forest uses to land uses that increase impermeable surfaces and reduce the ability of natural systems to provide ecosystem 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 other challenges. The Department will work with all land users to manage the properties they control to minimize the negative impacts on the community.
- The State Legislature continues to demonstrate a desire to address storm debris in water bodies and the associated flooding by providing funding to the NC Department of Agriculture and Consumer Services to address these issues. These funds are provided to counties, municipalities, and soil and water conservation districts for implementation.

Expectations are that additional funding will continue to be available. The Soil and Water Department has identified several sections of streams to take advantage of this opportunity.

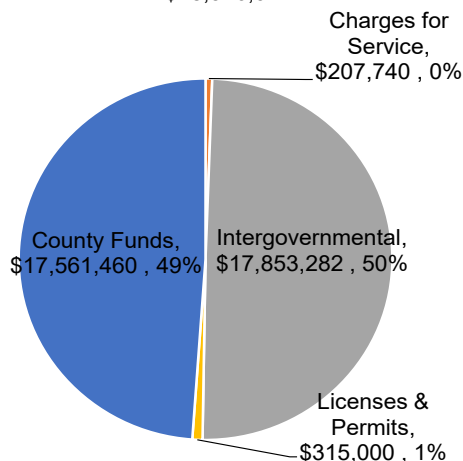
- Increasing demand for water will require innovative solutions to meet the needs. Even though the County is blessed with water resources, experience from previous dry years has shown that there is a continuing need to develop the water resources of the County. Issues that should be considered include 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 to produce 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 with 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 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Family Services Grant	\$ 359,304	\$ -	\$ 359,712	\$ -	\$ -	0.0%
Contributions (State Prescribed) Home Solutions Davidson County	\$ 120,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed) South Davidson Family Resource	\$ 50,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed) Workshop of Davidson County	\$ 225,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (State Prescribed) DC PRISON MINISTRY, INC.	\$ 100,000	\$ -	\$ -	\$ -	\$ -	100.0%
Contributions (State Prescribed) CANCER SERVICES OF DC, INC.	\$ 150,000	\$ -	\$ -	\$ -	\$ -	100.0%
Contributions (State Prescribed) SALVATION ARMY	\$ 250,000	\$ -	\$ -	\$ -	\$ -	100.0%
Contributions (State Prescribed) HOSPICE OF DC, INC.	\$ 250,000	\$ -	\$ -	\$ -	\$ -	100.0%
Contributions (State Prescribed) SERVICES FOR THE DEAF OF DC	\$ 100,000	\$ -	\$ -	\$ -	\$ -	100.0%
Contributions (State Prescribed) CAROLINA CHRISTIAN ACADEMY	\$ 250,000	\$ -	\$ -	\$ -	\$ -	100.0%
Operating Transfers - Mental Health	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
Public Health	\$ 8,676,529	\$ 9,031,349	\$ 9,361,604	\$ 9,150,460	\$ 119,111	1.3%
Senior Services	\$ 3,462,005	\$ 3,116,008	\$ 3,447,454	\$ 3,397,518	\$ 281,510	9.0%
Social Services	\$ 18,383,602	\$ 21,368,513	\$ 22,176,566	\$ 22,257,136	\$ 888,623	4.2%
Veterans Services	\$ 297,913	\$ 272,517	\$ 272,517	\$ 271,968	\$ (549)	-0.2%
Grand Total	\$33,434,752	\$ 34,548,787	\$ 36,378,253	\$ 35,837,482	\$ 1,288,695	3.7%
Total Revenue	\$ 18,545,119	\$ 17,258,841	\$ 18,119,595	\$ 18,376,022	\$ 1,117,181	6.5%
County Funds	\$ 14,889,634	\$ 17,289,946	\$ 18,258,658	\$ 17,461,460	\$ 171,514	1.0%

FY 2026 Human Services Revenues

Total = \$18,376,022



CONTRIBUTIONS – HUMAN SERVICES

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,854,304	\$0	\$359,734	\$329,758	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,854,304	\$0	\$359,734	\$329,758	\$0	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,734,304	\$0	\$359,734	\$329,758	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,734,304	\$0	\$359,734	\$329,758	\$0	\$0	0.0%
Net County Funds	\$120,000	\$0	\$0	\$0	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget provides no contributions related to Health and Human Service functions for next fiscal year.

Contribution Summary

Functional Area	Agency	FY 2025 Adopted	FY 2025 Amended	FY 2026 Requested	FY 2026 Adopted	\$ Change vs. Requested	\$ Change vs. Adopted
Culture and Recreation Organizations	TOURISM	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Culture and Recreation Total		\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Economic Development Organizations	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 123,322	\$ 123,322	\$ 168,886	\$ 168,886	\$ -	\$ 45,564
	DAVIDSON / DAVIE APPRENTICESHIP CONSORTIUM	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ (8,000)
Economic Development Total		\$ 135,212	\$ 135,212	\$ 180,731	\$ 172,776	\$ (7,955)	\$ 37,564
Human Services Organizations	Family Services - Grant	\$ -	\$ 359,734	\$ -	\$ -	\$ -	\$ -
Human Services Total		\$ -	\$ 359,734	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 62,032	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations Total		\$ 74,500	\$ 321,044	\$ 94,500	\$ 74,500	\$ (20,000)	\$ -
Grand Total		\$ 300,072	\$ 906,350	\$ 365,591	\$ 337,636	\$ (27,955)	\$ 37,564
Article 44 Sales Tax (to Cover Economic Development)		\$ (11,890)	\$ (11,890)	\$ (11,890)	\$ (11,890)	\$ -	\$ -
Family Services - Grant		\$ -	\$ (359,734)	\$ -	\$ -	\$ -	\$ -
Net County \$'s		\$ 288,182	\$ 534,726	\$ 353,701	\$ 325,746	\$ (27,955)	\$ 37,564

OPERATING TRANSFERS – HUMAN SERVICES

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$760,400	\$760,400	\$760,400	\$0	\$760,400	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$760,400	\$760,400	\$760,400	\$0	\$760,400	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$760,400	\$760,400	\$760,400	\$0	\$760,400	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget maintains the county contribution from the General Fund to the Mental Health Fund. This County's contract Local Management Entity (LME) is Partners Behavioral Health Management.

PUBLIC HEALTH

Lillian Koontz, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$7,185,430	\$7,942,412	\$7,999,981	\$6,451,643	\$8,024,488	\$82,076	1.0%
Operating	\$1,292,623	\$1,088,937	\$1,361,623	\$967,322	\$1,125,972	\$37,035	3.4%
Capital Outlay	\$198,476	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$8,676,529	\$9,031,349	\$9,361,604	\$7,418,965	\$9,150,460	\$119,111	1.3%
Revenues							
Charges for Service	\$228,445	\$127,000	\$165,500	\$211,912	\$127,000	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$4,106,752	\$3,982,880	\$4,270,785	\$4,177,197	\$4,199,596	\$216,716	5.4%
Licenses & Permits	\$334,049	\$375,000	\$375,000	\$304,047	\$315,000	(\$60,000)	-16.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$4,669,246	\$4,484,880	\$4,811,285	\$4,693,156	\$4,641,596	\$156,716	3.5%
Net County Funds	\$4,007,283	\$4,546,469	\$4,550,319	\$2,725,809	\$4,508,864	(\$37,605)	-0.8%
Authorized Positions	98.00	95.00	95.00	95.00	96.00	1.00	1.1%

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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Public Health Department by (\$37K) or -0.8%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- Lastly, the adopted budget includes an additional Social Worker II position. The position is 100% funded via pre-plan health plan contributions through Medicaid (No County \$’s) to assist clients with home visits, attend physician appointments (as requested) and assess needs and make referrals, with the goal of keeping clients from utilizing the emergency room for standard health care visits. There are currently four staff within this unit that carry and average caseload of (43) clients. In 2024 there were (416) new referrals and YTD for 2025 there are (137). The referrals come from outside agencies, primary care providers, DSS, WIC and pre-paid health plans etc.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Utilization of one-time state special project funds to reduce the county burden on the budget.
- Used PBB funds to remodel downstairs breakroom.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Personal Health				
Immunization Rates for Children (DCHD) Benchmark Age = 24 Months	100%	100%	95%	95%
Total Unduplicated Patients (Clinic)	5,845	5,573	5,500	5,500
Total Unduplicated Visits (Clinic)	22,813	21,846	21,000	21,000
Environmental Health				
Average Number of Working Days to Make Initial Site Visit for New On-site Wastewater Applications	119.50	30.00	15.00	12.00
Average Number of Working Days to Make Initial Site Visit for Repairs to an Existing System	97.40	11.00	8.00	5.00
Average Number of Working Days to Make a F&L Site Visit in Response to a Complaint	2.78	1.64	2.00	2.00
% of Quality Control Inspections Completed	100%	100.00%	100.00%	100.00%

FUTURE ISSUES

- Concerns continue regarding high staff turnover rates. Retention strategies will maintain a high priority for health department leadership.

SENIOR SERVICES

Thessia Everhart-Roberts, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,879,044	\$1,929,269	\$1,929,269	\$1,612,634	\$1,897,553	(\$31,716)	-1.6%
Operating	\$1,577,590	\$1,186,739	\$1,518,185	\$1,289,662	\$1,499,965	\$313,226	26.4%
Capital Outlay	\$5,371	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,462,005	\$3,116,008	\$3,447,454	\$2,902,297	\$3,397,518	\$281,510	9.0%
Revenues							
Charges for Service	\$104,950	\$77,540	\$79,129	\$103,249	\$78,540	\$1,000	1.3%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,881,927	\$1,417,702	\$1,590,728	\$1,283,687	\$1,556,634	\$138,932	9.8%
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%
Total	\$1,986,877	\$1,495,242	\$1,669,857	\$1,386,936	\$1,635,174	\$139,932	9.4%
Net County Funds	\$1,475,129	\$1,620,766	\$1,777,597	\$1,515,360	\$1,762,344	\$141,578	8.7%
Authorized Positions	24.00	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.

Utilizing the North Carolina Department of Health and Human Services, Division of Aging and Adult Services, Aging Services Plan, "AdvancNCing Equity in Aging: A Collaborative Strategy for NC" as a guide, these goals are developed to target six areas of focus over the next four years, 2024-2027.

GOALS AND OBJECTIVES

Safety, Protections and Advocacy

Goal 1: Use policy, advocacy, education, and a multi-disciplinary approach to protect the rights of older adults from abuse, neglect, and exploitation.

OBJECTIVE 1.1: Training and outreach regarding the protection of vulnerable older adults and indicators of maltreatment and guardianship resources will be provided to community stakeholders.

OBJECTIVE 1.2: Advocate for the advancement of Adult Protective Services (APS) transformation work in partnership with county DSS and key program stakeholders to advance innovative solutions that foster and promote safety, independence, and the improvement of health and well-being for vulnerable adults served by APS.

OBJECTIVE 1.3: Through building and maintaining strong relationships with key stakeholders and advocacy organizations, advance advocacy efforts and increase awareness and support for policies and programs that promote healthy aging.

Healthy Aging / Quality of Life

Goal 2: Support programs and partnerships that improve the health and well-being of older Davidson County residents.

OBJECTIVE 2.1: Through an interdisciplinary approach, Senior Services and community partners will employ system and community level strategies to meet the food and nutrition security needs of older adults, increase their access to nutritious foods, and promote healthy eating habits.

OBJECTIVE 2.2: Continue to improve transportation for older adults by supporting a more responsive, coordinated, diverse, and inclusive transportation system.

OBJECTIVE 2.3: Older adults will have access to evidence-based health promotion, wellness, and disease prevention programs.

OBJECTIVE 2.4: Maintain a countywide structure to coordinate falls reduction efforts.

OBJECTIVE 2.5: Expand public awareness regarding the benefits of senior centers and their role in the community.

OBJECTIVE 2.6: Increase public awareness of mental health challenges and disorders and strengthen social connection systems to mitigate the effects of social isolation, loneliness, and elevated suicide risk.

Housing and Homelessness

Goal 3: Adopt an equity-centered housing lens approach to enable older adults to age in their place of choice with the appropriate services, supports, and housing opportunities.

OBJECTIVE 3.1: Promote expansion of home and community-based services to support older adults aging in the least restrictive setting and provide aging-in-place housing improvements.

OBJECTIVE 3.2: Support increases in affordable housing opportunities and support a coordinated, comprehensive system of services to address, prevent, reduce, and end chronic homelessness among older adults.

Caregiving Support and Workforce Development

Goal 4: Advance equity, accessibility, and inclusion through informal and formal caregiving support.

OBJECTIVE 4.1: Support efforts to expand, and diversify the direct care workforce to meet the growing care needs in Davidson County.

OBJECTIVE 4.2: Raise awareness of impacts and challenges of Alzheimer's disease and related dementias for older adults.

OBJECTIVE 4.3: Strengthen the "No Wrong Door" (NWD) access to aging and disability services and promote the development of a system of long-term care that is coordinated.

OBJECTIVE 4.4: Ensure that people who need additional care can stay in their community and in the living arrangement of their choice.

OBJECTIVE 4.5: Promote social, physical and emotional well-being through Senior Centers, Adult Day Services and Program of All-Inclusive Care for the Elderly (PACE) program.

Long-term Preparedness Planning

Goal 5: Incorporate innovative practices learned through COVID-19 and create reliable systems and infrastructures that will have the capacity to serve the growing aging population, all while recognizing the need for communication equity to foster involvement from all stakeholders.

OBJECTIVE 5.1: Evaluate current systems and infrastructures in response to the evolving needs, services, and communication access for our aging population's well-being.

OBJECTIVE 5.2: Implement operational improvements and managerial efficiencies for critical services and supports.

OBJECTIVE 5.3: Expand efforts to assist older adults, people with disabilities, and their caregivers with emergency management and disaster preparedness planning, response, and recovery with communication equity.

OBJECTIVE 5.4: Support the implementation of the Medicare-Medicaid integration strategy to better meet the diverse needs of the aging population.

Advancing Equity and Reframing Aging

Goal 6: Advance equity by supporting and encouraging older adults of all backgrounds and their support systems to access information that helps them make informed choices about support services at home or in the community.

OBJECTIVE 6.1: Continue to expand equity-centered communications to older adults, people with disabilities, and families of all backgrounds.

OBJECTIVE 6.2: Foster equity and inclusion across multiple structurally excluded and inadequately represented populations of greatest social and economic need and their community networks.

OBJECTIVE 6.3: Advance digital equity and connectivity literacy by supporting a comprehensive person-centered, community-involved approach.

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to the Senior Services Department by \$141K or 8.7%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- Lastly, the adopted budget includes an additional \$309K (largely grant funds + local matches) to maintain service levels for CNAs (In-home care), Meals on Wheels and Transportation. During FY 2025, the BOC asked staff to “right size” Senior Services Transportation cost to equal the approved grants and required local matching funds. To do so, the County needed to “cease” providing “out-of-county” medical trips, do only three days a week of nutrition site trips + no adding of new clients once trip rosters / available slots were full. For FY 2026 staff believes based on recent trends, the austerity measures will ensure the service will not go over the expected budget.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- The Meals on Wheels waiting list was successfully reduced from (180) to (100) clients due to the dedicated efforts of staff members who carefully reviewed each applicant’s eligibility. By thoroughly evaluating applications and verifying that all clients met the program’s requirements, the team was able to prioritize services for those who truly qualified. This process not only ensured fair access to resources but also helped free up space on the list, allowing more eligible individuals to receive the support they needed.
- Senior Services successfully implemented ARPA-funded programs by strategically identifying the most pressing needs among local older adults and swiftly deploying resources to address them. With a focus on improving health, safety, and social connection, the team expanded existing services and introduced new initiatives such as Senior Center Expanded Community Services, Home Care Independence Pilot Program, meal delivery drivers, meat vouchers, produce boxes, and additional transportation opportunities. By collaborating with community partners and maintaining clear communication with seniors, the department ensured that the American Rescue Plan Act (ARPA) funds were used efficiently and effectively, directly improving the quality of life for countless older adults in the community.
- For the first time in the history of Senior Services, the department had a sufficient number of volunteers to fully cover all Meals on Wheels delivery routes, along with additional backup drivers—without the need for staff to fill in. This milestone reflects the incredible commitment of the community and the growing recognition of the importance of supporting homebound seniors. The strong volunteer turnout not only ensured uninterrupted service but also allowed

staff to focus on other essential areas, ultimately enhancing the overall efficiency and impact of the program.

- Senior Services received a \$4,000 grant from DoorDash's Project DASH initiative, which enabled the launch of a brand-new Meals on Wheels route. This funding provided crucial support to expand our reach, allowing us to serve more homebound seniors who were previously on the waiting list or in underserved areas. By partnering with DoorDash, the department was able to increase their delivery capacity, reduce wait times, and ensure that more older adults receive the nutritious meals they need to maintain their health and independence.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
To reduce cost involved in purchasing unserved meals at The Café's, Nutrition Site Coordinators will retain a combined monthly rate of 80 or less unserved meals.	100%	75%	100%	100%
Maintain a Daily Client Fill Rate for Meals on Wheels - Goal = 98%	94%	100%	100%	100%
Generate \$25,000 in community engagement fundraising revenue	N/A	N/A	N/A	N/A
Increase the amount of revenue generated annually by 20% through in-home aide client consumer contributions of \$1,395	N/A	100%	100%	100%
Increase participation in Evidence-Based Programming by 10% over FY24	N/A	N/A	100%	100%

FUTURE ISSUES

Aging of Davidson County

- The 2020 Census data for Davidson County highlights a growing concern for aging services. Currently, 27% of the county's population—approximately 47,197 individuals—is over the age of 60. This marks a significant increase of 13,630 seniors since 2010. Additionally, 14% of residents aged 65 and older are living below the poverty line, further emphasizing the urgent need for expanded support and resources to meet the challenges of an aging population.

Insufficient Funding

- The growing population of older adults has led to a greater demand for essential programs and services. However, a decline in Federal and State funding has created significant financial challenges. This funding gap is particularly affecting critical services such as Transportation, Meals on Wheels, Congregate Nutrition, In-Home Services, and the operation of Senior

Centers. To sustain and expand these vital services, additional funding is urgently needed. Continued investment will enable older citizens to remain in their homes and communities, promoting both their well-being and their ongoing contributions to the economy and society.

Wait List for Services

- Due to funding and staffing challenges, Meals on Wheels currently has more than 100 seniors on the waiting list.
- Due to funding and staffing shortages, there are currently 21 clients on the waiting list for in-home services.
- Due to insufficient funding, transportation services have been scaled back, discontinuing out-of-county medical appointment trips and reducing transportation to congregate meal sites to just three days per week. As a result, there are currently (21) individuals on the waiting list for transportation assistance.

Director Care Worker Shortage

- The growing demand for essential healthcare workers to provide in-home aide services is compounded by the challenge of competing with the higher pay rates offered by the healthcare industry.
- Uncompetitive federal and state grant reimbursement rates for in-home care services result in many referrals and clients being overlooked, as they do not qualify for Medicaid or Veterans Affairs programs, which offer significantly higher pay rates.
- The lack of both formal (professional) and informal (family or community) caregivers creates a critical gap in providing essential care to those in need, particularly for older adults and individuals with disabilities. This shortage leads to increased strain on the healthcare system, delays in receiving care, and reduced quality of life for those who rely on these services to remain independent and healthy.

SOCIAL SERVICES & CHILD SUPPORT

Trish Baker, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$13,918,090	\$16,525,062	\$16,083,423	\$12,931,445	\$17,193,671	\$668,609	4.0%
Operating	\$4,465,512	\$4,843,451	\$5,974,143	\$4,583,088	\$5,043,465	\$200,014	4.1%
Capital Outlay	\$0	\$0	\$119,000	\$127,647	\$20,000	\$20,000	0.0%
Total	\$18,383,602	\$21,368,513	\$22,176,566	\$17,642,180	\$22,257,136	\$888,623	4.2%
Revenues							
Charges for Service	\$219,006	\$2,030	\$2,030	\$2,991	\$2,200	\$170	8.4%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$10,283,513	\$11,274,689	\$11,274,689	\$9,784,711	\$12,095,002	\$820,313	7.3%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$10,502,519	\$11,276,719	\$11,276,719	\$9,787,702	\$12,097,202	\$820,483	7.3%
Net County Funds	\$7,881,083	\$10,091,794	\$10,899,847	\$7,854,478	\$10,159,934	\$68,140	0.7%
Authorized Positions	224.50	227.50	227.50	227.50	227.50	0.00	0.0%

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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to the Department of Social Services by \$68K or 0.7%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- The adopted budget “annualizes” the (9.00) positions added during FY 2025 to assist with Foster Care caseloads. The adopted budget also includes (11) personnel reclassifications / in-band pay adjustments to allows for positions to be classified correctly vs. the current job duties. The list adjustments are as follows:
 - Administrative Assistant III (67 – In-band adjustment).
 - Community Social Services Technician (61A – In-band adjustment).
 - IM Program Administrator (74A) to Deputy Director (78A).
 - Deputy Director (78A – In-band adjustment).
 - Community Employment Case Manager (65) to Community Employment Case Manager (65A).
 - Community Employment Case Manager (63 – Work against) to Community Employment Case Manager (65A).
 - Community Employment Case Manager (63 – Work against) to Community Employment Case Manager (65A).
- The adopted budget also includes funds to continue the implement the Traverse case management system within child support, child welfare and adult services. The adopted budget also continues to utilize Allies for consulting services related to the department’s administrative functions.
- Lastly, the adopted budget includes (\$20K) install a new router and wifi system at the courthouse to accommodate Odyssey, the new efilng system as of October, 2025.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Six Child Support Agents were recognized by the state for Outstanding Collections in July, September, November, December 2024, and January 2025. The total amount of these collections = \$109,102.49.
- The Training Plan for Income Maintenance programs was developed in 2024 and provides an outline of classroom and self-guided webinar trainings, as well as over the shoulder support for working live cases. New employees are now being released from training as early as (12) weeks, with the new Training Plan model. New and existing employees are encouraged to provide feedback that is assessed by the IM Leadership Team monthly.
- The agency is on target to meet or exceed the state goal of \$ \$11,655,926 for Total Child Support Collections.
- 100% of Adult Services Reports of Abuse and Neglect evaluations are completed within (30) day of a report being received.
- In an effort to decrease the vacancy rate the agency has held and attended job fairs. Additionally, the county implemented measures to assist in recruitment by engaging several

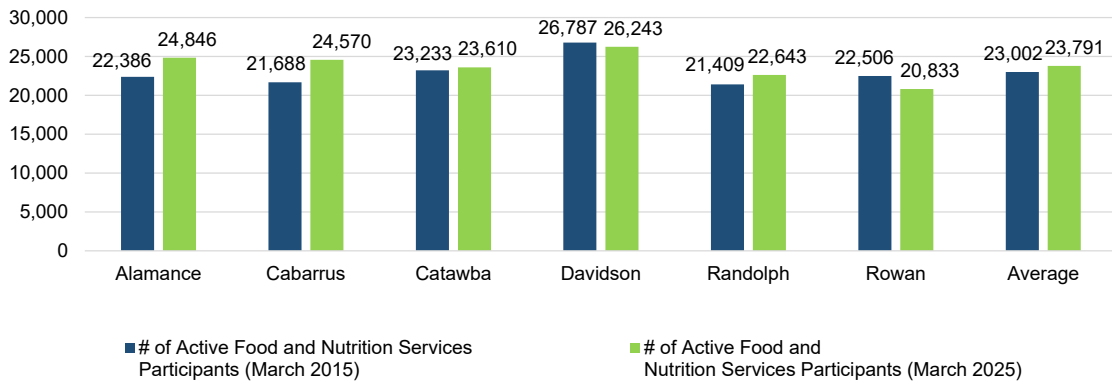
“head-hunters” and provided increases to salaries for social workers both in child welfare and adult services.

- Maintained county cost in providing mandates services by effectively utilizing state and federal reimbursements
- Despite vacancies and heavy work-load the agency continues to meet the needs of the residents of Davison county, processing Medicaid expansion applications.
- Medicaid passed the Report Card for timeliness in application processing for all programs for the past (12) months.

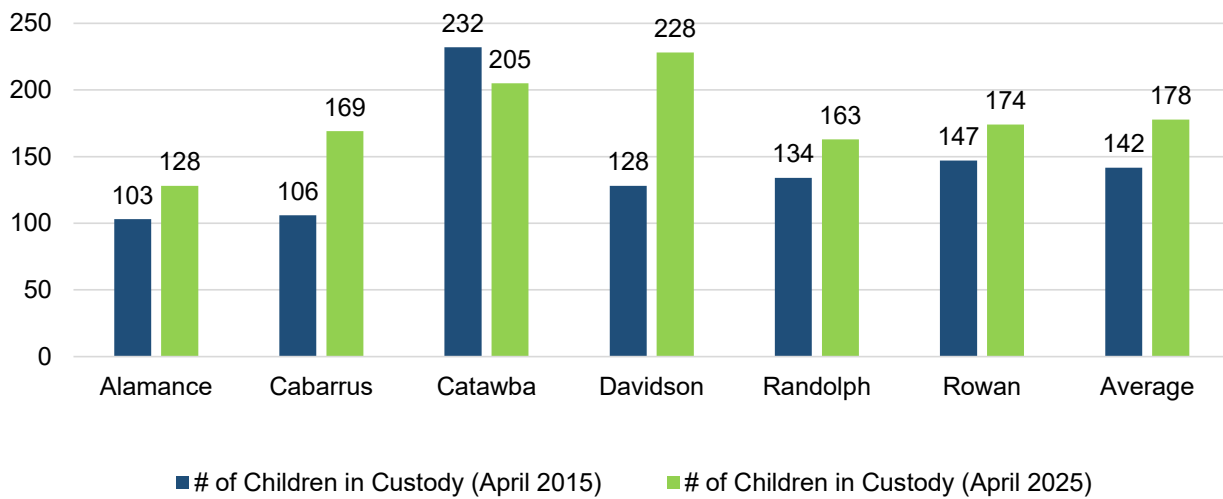
KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Timely Processing of Medicaid Applications (State Standard = 90%)	92%	84%	90%	90%
Timely Processing of Food and Nutrition Services (FSN) Applications (State Standard = 95%)	92%	76%	94%	95%
Child Support Collections (State Goal = \$12,124,358 Per Year)	\$12,302,792	\$11,777,525	\$11,655,926	\$11,500,000
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%	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	83%	100%	90%	90%

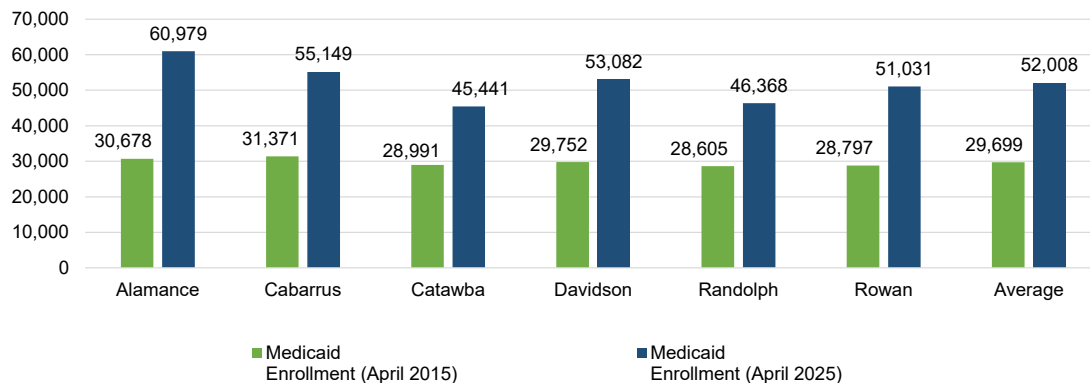
Number of Active Food and Nutrition Services Participants
(March 2015 vs. March 2025)



of Children in Custody
(April 2015 vs. April 2025)



Medicaid Enrollment
(April 2015 vs. April 2025)



FUTURE ISSUES

- There is uncertainty in the state budget for FY25-26, due to possible changes in federal funding and / or program requirements. Staff will monitor this and will react / respond appropriately as changes are known.
- Changes in Child Welfare are again proposed in this legislative year. NC seems to be moving towards some broad changes that will impact the need for additional staff, due to potential changes in the definitions of abuse and neglect and broadening the requirements on child welfare staff. Staff has monitored these bills as they make their way through the legislative process and have advocated for change while not burdening or placing unreasonable expectations on the child welfare social worker.
- After funding and programmatic uncertainties, the workforce and employee expectations remain the top challenge facing the department. High Turnover, High Work Volume continue to create an endless cycle. The cost of turnover is extremely high. 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. When caseloads are high employees are unable to spend the time necessary to do their job effectively 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.
- Employees leaving to seek better work life balance continues to impact the agency into FY 26 and beyond. Workload demands are high in all parts of DSS and many jobs are higher stress than the norm – i.e. 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. The department has begun addressing this with the creation of additional support positions, but 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. Davidson County has taken great strides to becoming pay comparable but flexibility in work scheduling and alternative work locations continue to be benefits employees are looking for and private agencies and many of our neighboring counties offer these. 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.
- Continued across the board pay increases to DSS staff is recommended. Remaining competitive in this time of retention and sign on bonuses makes recruitment even more difficult.
- Changes in Technology with a Child Welfare Information System - Since October 2023, NCDHHS has been working on updating and transitioning Child Welfare from NCFast/CWIS to achieve a statewide child welfare information system. This system, now called PATH NC, will provide decision support to county child welfare staff and improve oversight capabilities for local and state child welfare leaders. Davidson County has been slated to begin the new Intake and Assessment Modules, during FY 2025-26. This new statewide electronic Screening and Response (Intake) tool (as part of the Intake & Assessment modules for PATH NC) to address inconsistencies and inequities in screening decisions of child protective services reports, and to provide a more efficient and effective process for receiving abuse and neglect reports. At the same time, NCDHHS plans to implement a CPS Assessments module in PATH NC which will include utilization of the new Structured Decision-Making tools for CPS Assessments. Training and Implementation process will take about 3.5 months during FY25-26 – Davidson will be going into the system in September / October 2025. This will place an even heavier burden on already overburden staff while they learn the new system and processes. Following Intake and Assessment will be the Ongoing Case Management Modules, also in 25-26.
- More changes in Technology – the Administrative Office of the Courts (AOC) is rolling out a statewide system. This new Odyssey suite will replace (40+) older legacy systems and integrate a variety of systems and court products into one streamlined case management solution which will include eFiling, financial management, and document management for all case types. Child Welfare, Child Support and Adult Services in DSS will be most impacted, but any department using the court system will see a change in process. Davidson County is part of Track

(10) and is slated to go live October 13, 2025. Additional equipment such as scanners and better internet / wi-fi access in the court house is being budgeted. The implementation appears to have resulted in clerical heavy duties, with counties already in Odyssey reporting the need for additional staff to scan and upload documents to the new court filing system. Staff will monitor this and may need to request additional staff if the workload is increased.

- Having two major technology implementations in October 2025 is concerning in an already struggling child welfare workforce. Staff will monitor these new systems and the impact they have on workload and workflow and will advocate for additional needs as they arise.

VETERANS

Rick Johnson, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$246,818	\$257,379	\$257,379	\$217,157	\$261,745	\$4,366	1.7%
Operating	\$12,111	\$15,138	\$15,138	\$10,497	\$10,223	(\$4,915)	-32.5%
Capital Outlay	\$38,984	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$297,913	\$272,517	\$272,517	\$227,654	\$271,968	(\$549)	-0.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$2,174	\$2,000	\$2,000	\$2,273	\$2,050	\$50	2.5%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,174	\$2,000	\$2,000	\$2,273	\$2,050	\$50	2.5%
Net County Funds	\$295,739	\$270,517	\$270,517	\$225,382	\$269,918	(\$599)	-0.2%
Authorized Positions	3.00	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Veterans Services Office by (\$599) or -0.2%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- Lastly, the adopted budget eliminates two pieces of software the department no longer utilizes: 1) ZOOM and 2) Lexus Nexus.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- During the last calendar year, the Veteran Service Office facilitated 928 Office Appointments, 993, Walk-in visits, 49,000+ emails, 11,190 phone calls and 2,456 record reviews. communications.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Total Veteran Population	9,963	9,950	10,000	10,000

FUTURE ISSUES

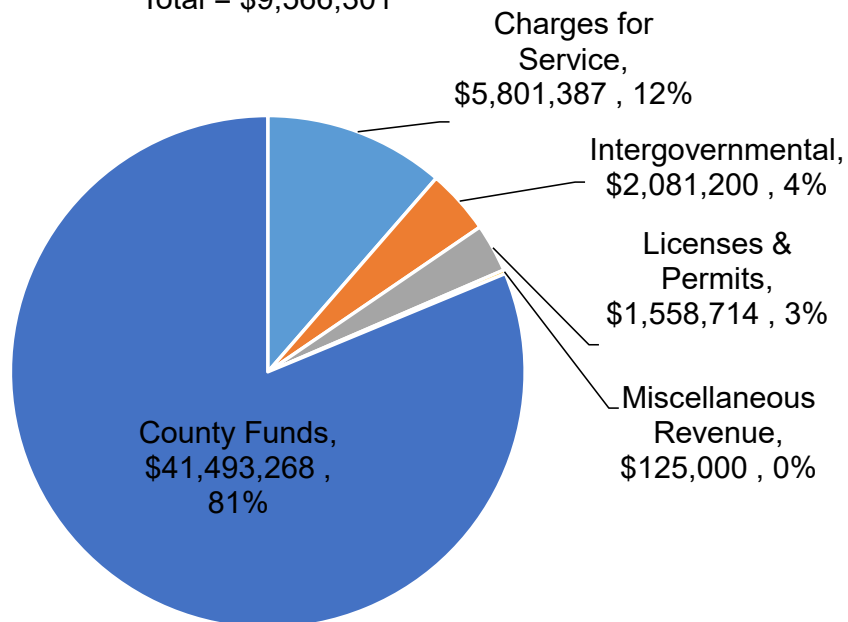
- Possible move to new facilities and possible retirement of current director.

Public Safety Summary

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 775,137	\$ 842,597	\$ 842,597	\$ 823,450	\$ (19,147)	-2.3%
Contributions - Rescue Squads	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ -	0.0%
Contributions - State Prescribed - Rescue Squads	\$ 100,000	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - State Prescribed - DC S&N Program	\$ 260,000	\$ -	\$ -	\$ -	\$ -	100.0%
JCPC Operating Supplies + Program Grant	\$ 209,262	\$ 2,500	\$ 249,044	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 3,636,870	\$ 4,057,470	\$ 4,161,102	\$ 3,967,317	\$ (90,153)	-2.2%
Emergency Services	\$ 13,392,869	\$ 13,946,569	\$ 16,775,100	\$ 15,500,980	\$ 1,554,411	11.1%
Inspections	\$ 1,548,171	\$ 1,727,438	\$ 1,732,438	\$ 1,688,123	\$ (39,315)	-2.3%
Operating Transfers - MAT Grant	\$ -	\$ -	\$ 505,658	\$ -	\$ -	0.0%
Sheriff	\$ 28,187,819	\$ 28,881,933	\$ 29,680,320	\$ 29,005,199	\$ 123,266	0.4%
Grand Total	\$ 48,182,128	\$ 49,530,507	\$ 54,018,259	\$ 51,059,569	\$ 1,529,062	3.1%
Total Revenue	\$ 10,730,101	\$ 9,445,249	\$ 10,050,483	\$ 9,566,301	\$ 121,052	1.3%
County Funds	\$ 37,452,027	\$ 40,085,258	\$ 43,967,776	\$ 41,493,268	\$ 1,408,010	3.5%

FY 2026 Public Safety Revenues

Total = \$9,566,301



ANIMAL SHELTER

Donna Grooms, Animal Shelter Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$389,303	\$434,751	\$434,751	\$367,232	\$426,754	(\$7,997)	-1.8%
Operating	\$385,834	\$407,846	\$407,846	\$342,636	\$396,696	(\$11,150)	-2.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$775,137	\$842,597	\$842,597	\$709,868	\$823,450	(\$19,147)	-2.3%
Revenues							
Charges for Service	\$44,357	\$32,500	\$32,500	\$36,947	\$32,500	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$44,357	\$32,500	\$32,500	\$36,947	\$32,500	\$0	0.0%
Net County Funds	\$730,780	\$810,097	\$810,097	\$672,921	\$790,950	(\$19,147)	-2.4%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Animal Shelter by (\$19K) or - 2.4%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes "no significant" changes to the employee health insurance plan and does recognize a "savings" due to the removal of a few "High Cost Claimants – HCC's" from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- Lastly, the adopted aligns actual operating expenses with prior year trends.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Elevated use of mobile spay and neuter bus – “Paws and Claws.”

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Adoption %	9%	10%	12%	13%
Rescue %	28%	33%	25%	25%
Return To Owner %	11%	11%	11%	11%

FUTURE ISSUES

- Succession planning.
- Space needs.

CONTRIBUTIONS – PUBLIC SAFETY

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$641,262	\$74,500	\$321,044	\$302,140	\$74,500	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$641,262	\$74,500	\$321,044	\$302,140	\$74,500	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$280,000	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$280,000	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$361,262	\$74,500	\$321,044	\$302,140	\$74,500	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget maintains local funding to Public Safety Contributions (equal to the FY 2025 Adopted Budget). This includes both Davidson County and Thomasville City Rescue Squads (\$72K) and \$2,500 for JCPC Administration.

Contribution Summary

Functional Area	Agency	FY 2025 Adopted	FY 2025 Amended	FY 2026 Requested	FY 2026 Adopted	\$ Change vs. Requested	\$ Change vs. Adopted
Culture and Recreation Organizations	TOURISM	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Culture and Recreation Total		\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	\$ -
Economic Development Organizations	CHAMBER OF COMM - LEXINGTON	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	\$ -
	CHAMBER OF COMM - THOMASVILLE	\$ 1,795	\$ 1,795	\$ 9,750	\$ 1,795	\$ (7,955)	\$ -
	CHAMBER OF COMM - NORH DAVIDSON	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -
	FORESTER	\$ 123,322	\$ 123,322	\$ 168,886	\$ 168,886	\$ -	\$ 45,564
	DAVIDSON / DAVIE APPRENTICESHIP CONSORTIUM	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ (8,000)
Economic Development Total		\$ 135,212	\$ 135,212	\$ 180,731	\$ 172,776	\$ (7,955)	\$ 37,564
Human Services Organizations	Family Services - Grant	\$ -	\$ 359,734	\$ -	\$ -	\$ -	\$ -
Human Services Total		\$ -	\$ 359,734	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	\$ -
	TRUANCY PROGRAM	\$ -	\$ 44,000	\$ -	\$ -	\$ -	\$ -
	PARENTING WISELY	\$ -	\$ 62,032	\$ -	\$ -	\$ -	\$ -
Public Safety Organizations Total		\$ 74,500	\$ 321,044	\$ 94,500	\$ 74,500	\$ (20,000)	\$ -
Grand Total		\$ 300,072	\$ 906,350	\$ 365,591	\$ 337,636	\$ (27,955)	\$ 37,564
Article 44 Sales Tax (to Cover Economic Development)		\$ (11,890)	\$ (11,890)	\$ (11,890)	\$ (11,890)	\$ -	\$ -
Family Services - Grant		\$ -	\$ (359,734)	\$ -	\$ -	\$ -	\$ -
Net County \$'s		\$ 288,182	\$ 534,726	\$ 353,701	\$ 325,746	\$ (27,955)	\$ 37,564

EMERGENCY COMMUNICATIONS

Rob Wilson, Director

949 North Main Street Lexington, NC 27292 (336) 242-2047

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$3,216,667	\$3,451,995	\$3,451,995	\$2,944,594	\$3,457,528	\$5,533	0.2%
Operating	\$360,372	\$605,475	\$709,107	\$508,639	\$509,789	(\$95,686)	-15.8%
Capital Outlay	\$59,830	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,636,870	\$4,057,470	\$4,161,102	\$3,453,233	\$3,967,317	(\$90,153)	-2.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,636,870	\$4,057,470	\$4,161,102	\$3,453,233	\$3,967,317	(\$90,153)	-2.2%
Authorized Positions	40.00	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Emergency Communications Department by (\$90K) or -2.2%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes "no significant" changes to the employee health insurance plan and does recognize a "savings" due to the removal of a few "High Cost Claimants – HCC's" from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- Lastly, the adopted budget reduces cost within contract services, to align with prior year spending trends.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- NC 911 Board has officially recognized the full seat count at the primary center (moving recognized seat count from 9 to 13 at Lexington).
- Night shift stipend was adopted and implemented. Very positive feedback from the staff has been received since implementation.
- Radio shop continued to make TDMA upgrades, radio programming and modifications as needed for EMS and DCSO.
 - There are over 9 other departments with executed MOU's with the radio shop to perform work. Those include but are not limited to Thomasville Fire Department, Davidson County Rescue, Thomasville Rescue, Lexington Police, & Fire, Linwood Fire Dept, Badin Lake Fire Dept and Davidson-Davie Community College.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
# of Calls Entered in to CAD System	158,300	118,703	160,000	160,000
# of Calls Received in Phone System	244,914	173,862	245,000	245,000
Average Dispatch Time				
EMS	2 Min 35 Sec	4 Mins 16 Sec	4 Mins 16 Secs	4 Mins 16 Secs
Fire	2 Min 00 Sec	4 Min 52 Sec	4 Mins 52 Secs	4 Mins 52 Secs
Law Enforcement	2 Min 23 Sec	8 Mins 16 Sec	8 Mins 16 Sec	8 Mins 16 Sec
# of Days to Replace or Repair Reported Down / Missing / Damaged Green Street Name Road Signs	3.3 Days	3-7 Days	3-7 Days	3-7 Days
(Goal is 10 Working Days 95% of the Time and Includes Performing the Utility Locate)				

FUTURE ISSUES

- Thomasville Backup Center is in need of renovation due to excessive water, moisture and ADA issues. This project would include moving all equipment from the basement of 22 Randolph St. up to one of remodeled Court Rooms upstairs.
- Renovation would take place in the room; quotes have been gathered.

- Estimated total cost including structural changes to the building as well as new server and radio room is about ~\$909,000.
 - During heavy rain storms in 2024, it was discovered that water was flowing down into the Back Up 911 Center area.
 - Davidson County currently owns the entire courthouse in Thomasville and it is desirable and necessary to move 911 dispatch out of the basement and upstairs into a remodeled old court room.
 - This remodel of the space to include:
 - Light demo of the court room to remove jury box and pony walls as well as judge's chambers.
 - Floor to ceiling windows either repaired or covered up.
 - New console furniture installation (this is an allowable expense once approved by the 911 Board).
 - New electrical and data cabling.
 - New paint, baseboards and carpet throughout.
 - Reallocation of space to facilitate a new server/radio room, dispatch area, kitchen/locker room, and administrative spaces.
 - New lighting.
 - Reworking of several walls in the hallway leading to dispatch to create locked points of entry to the 911 floor as is required by CJIS policy.
 - Once relocated upstairs, the 911 Dispatch Center should no longer experience the moisture issues and will be ADA compliant.
- Sign Shop is in need of a new vinyl cutter. Quotes are being gathered now.
- Legacy concerns regarding the physical location of the Primary 911 Center.
 - Natural gas and gasoline located behind the Center.
 - Natural gas leaks have been smelled within the 911 Center, at times Lexington Fire Department has had to respond to the Center.
 - Electrical Substation in vicinity of the 911 Center.
 - Crime rate continues to rise around the 911 Center. Over 400 calls or LEO self-initiated traffic has occurred on Jamaica Drive / Drexel Circle between 7/1/23-6/30/24
- There has been at least a 25% increase in supply costs for the sign shop.
 - The sign shop needs a new vinyl cutter.

- Quotes are being solicited however there are not a lot of vendors to choose from.
- The Uninterruptable Power Supplies (UPS) at both Tyro and Thomasville require replacement.
 - Both are under maintenance contract but parts are no longer available.
 - Quotes have been obtained from state contract.
 - Dollars are in the budget.
- Maintenance of FLEX CAD system.
 - Fire Department Response Plans.
- Currently there are over 76,600 responses plans built within the FLEX system.
 - Currently in the process of updating EMS response plans as well as integrating BLS responses and building Base 9 responses into the system.
- Telecommunicator span of control.
 - There is a heightened sense of concern regarding the span of control of the TC staff as the number of applications and responsibilities continue to grow and the staff numbers do not change.
 - Minimum staffing is 5 people on shift at a time – 1 person for each dispatch channel with no person to act as a back-up person.
 - This includes the shift supervisor who is counted as a TC and does not function as a supervisor when staffing is a 5 or 6 on a shift.
 - “Fully staffed” has traditionally meant there are 6 on a shift. Any staffing above that number is considered overflow to assist in call taking and back up consoles.
 - Dispatchers currently monitor up to **12 applications** during the course of a shift with the potential of up to **15 applications** running at one time.
 - CAD (Computer Aided Dispatch).
 - This application can have up to as many as 7-10 different windows open at a time.
 - Emergency Medical Dispatch Protocol.
 - Emergency Police Dispatch Protocol.
 - Emergency Fire Dispatch Protocol.
 - DCI (Division of Criminal Information) – Warrants/Missing/Wanted People / Vehicles.

- RAVE (School safety monitoring application).
- RapidSOS (911 Caller live location data) – proven to be more effective than phase 2 phone pings from 911 phone system as this system uses multiple phone applications to triangulate a caller's exact position and elevation – (Bluetooth, wifi, cell network etc).
- Prepared Live – 911 caller live video application to allow Telecommunicators to see what is happening on scene of a call.
- It also allows 911 to text callers in the event it is not safe for them to communicate over the phone.
 - Google/Davidson County GIS – must be kept up in the event GIS has not updated streets, address points or businesses in CAD – many addressing issues have been discovered due to locations not being accurate in CAD therefore the TC must have a secondary way to check for new businesses / developments.
 - If a trainer or supervisor TC must have Power Ready up at all time to document staff performance throughout the shift.
 - Power Ready is a training software that allows trainee progression to be tracked.
- Other applications that are not required but available should they be needed:
 - 3SI Tracker (Bank Dye Pack Tracker for Armed Robbery).
 - GIS Railroad Information – In the event a call is at a railroad crossing as CAD does not currently have rail crossing in the CAD map.
- Flight tracker – In the event a call about a potential down aircraft or aircraft in distress is reported:
 - <https://www.flightaware.com/live/>
 - Monitor Cameras for DCSO and Lexington.
 - Power Time – Davidson County 911 scheduling software so TCs can see their next scheduled shifts, request overtime/time off.
 - Supervisors must keep this application open at all times to document staff tardys, absences etc.
 - IAED / APCO – Training and continuing education software.
 - TCs will be logged into these programs when conducting CE or recertifying on their required certifications.
 - In addition to monitoring a growing number of applications, our TC's process approximately 270,000 calls and answer several million push to talks a year while providing prearrival instructions to callers in medical, fire and law protocols.

- Davidson County 911 services 4 police departments, 26 volunteer fire departments, 2 city fire departments and a county wide EMS department as well as is the answering point for numerous departments who decided that our non-emergency number should answer for them when they're not available.
- As the information above indicates, there is a need for additional Telecommunicator positions with a heavier need for call taker specific positions to alleviate some of the pressure off of current employees. As it stands, each TC at our 911 Center must process calls from the public while simultaneously handling thousands of radio transmissions/dispatches while on the phone. Having call takers specific positions would allow dispatchers to focus primarily on their designated channels while call takers focused on callers.
- Estimated 6 call taker positions would be needed:
 - 2 Day shift Call Takers on Opposite Rotations.
 - 2 Night shift Call Takers on Opposite Rotations.
 - 2 Mid Shift Call Takers on Opposite Rotations.
- This would allow for 2 additional call takers to be present during high call volume times (11:45am-11:45pm).
 - In addition to requesting discussions about additional positions we are actively seeking out technology that will consolidate multiple applications monitored by telecommunicators into a more simplified system with fewer tools to manage.
 - RapidSOS Communicate – UNITE (Harmony).
 - Command Central AWARE.

EMERGENCY SERVICES

Alton Hanes, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$10,627,136	\$11,056,667	\$11,024,806	\$9,542,345	\$11,634,299	\$577,632	5.2%
Operating	\$1,704,976	\$1,597,905	\$1,795,472	\$1,500,940	\$1,730,467	\$132,562	8.3%
Capital Outlay	\$1,060,757	\$1,291,997	\$3,954,822	\$2,395,385	\$2,136,214	\$844,217	65.3%
Total	\$13,392,869	\$13,946,569	\$16,775,100	\$13,438,669	\$15,500,980	\$1,554,411	11.1%
Revenues							
Charges for Service	\$5,745,219	\$5,308,000	\$5,308,000	\$7,665,993	\$5,521,737	\$213,737	4.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$105,187	\$62,500	\$109,336	\$197,333	\$62,500	\$0	0.0%
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%
Total	\$5,850,406	\$5,370,500	\$5,417,336	\$7,863,326	\$5,584,237	\$213,737	4.0%
Net County Funds	\$7,542,463	\$8,576,069	\$11,357,764	\$5,575,343	\$9,916,743	\$1,340,674	15.6%
Authorized Positions	101.50	105.50	105.50	105.50	113.50	8.00	7.6%

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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to the Emergency Services Department by \$1.3M or 15.6%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- The adopted budget includes an additional \$975K to hire (8) additional EMS staff + purchase an additional truck to operate the new Silver Valley EMS Base. The new base located next to Silver Valley Fire Department is expected to be completed in January of 2026. Therefore, EMS is looking to begin hiring for the new base during the fall of 2025.
- The adopted budget also includes \$1M to replace three “high-mileage” existing ambulances, and (\$603K) for other EMS / Fire Marshal equipment as follows:
 - Replace (27) 2017 (end of life) Motorola radios.
 - Three Lucas devices for new ambulances (CPR aids).
 - Stryker Power Load Stretchers and Chairs for new ambulances.
 - EMS Base furniture replacement (Department supplies).
 - Replace two (2013) fire investigation cameras (Department supplies).
 - Replace two (end of life – eight-year-old) gas monitors (Department supplies).
- Lastly, the adopted budget includes funds to increase PT hours within the FM Office. This is in lieu of adding FT staff to continue to handle the existing # of fire investigations per year.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

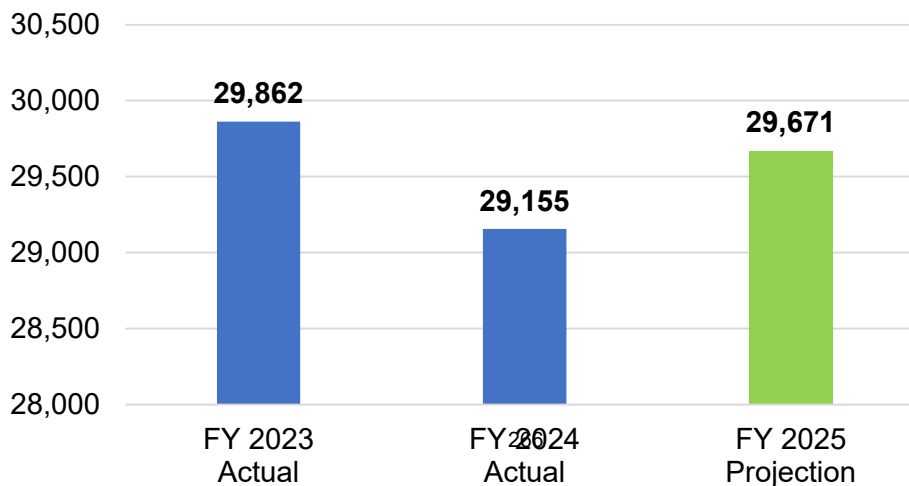
- Purchased new Cardiac Monitors with more enhanced diagnostic features.
- Upfitted all EMS transport units with auto-loading stretchers and motorized stair chairs to prevent provider injuries.
- Added a fourth Field Training Officer to each shift and significantly increased training hours.
- Implementation of “Fireworks” software to provide a standardized platform for Fire Department reporting.

- First full year with accelerant detection canine “Boone” with (21) fires and (7) arrests.
- Created GIS App for Fire Departments to access critical information and resources in the field.
- Provided Support, both personnel and equipment, for Hurricane Helene.
- Increased involvement in special events that involve multiple agencies and other county departments (Hughes Park fireworks show and the Special Olympics).

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Track number and % of successful IV starts	74%	72%	72%	73%
Provide a minimum of 30 hours continuing education to EMS employees	27hrs	37hrs	53hrs	48 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	1,200	1,240	1,250	1,250
Conduct or participate in a minimum of four (4) multi-agency training exercises annually	4	4	4	4

of Dispatched Calls



FUTURE ISSUES

- Increased vacancy rate.
- Inflation of equipment and medical supplies.
- Maintain an adequate and equal fire department response to all districts within Davidson County.
- Need for a Continuity of Operations Plan.

CENTRAL PERMITTING & INSPECTIONS

Beau Chollett, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,286,123	\$1,433,895	\$1,429,359	\$1,169,059	\$1,377,635	(\$56,260)	-3.9%
Operating	\$169,086	\$203,543	\$209,838	\$178,695	\$215,488	\$11,945	5.9%
Capital Outlay	\$92,962	\$90,000	\$93,241	\$95,364	\$95,000	\$5,000	5.6%
Total	\$1,548,171	\$1,727,438	\$1,732,438	\$1,443,118	\$1,688,123	(\$39,315)	-2.3%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$1,924,806	\$1,450,000	\$1,450,000	\$1,691,468	\$1,487,714	\$37,714	2.6%
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%
Total	\$1,924,806	\$1,450,000	\$1,450,000	\$1,691,468	\$1,487,714	\$37,714	2.6%
Net County Funds	(\$376,635)	\$277,438	\$282,438	(\$248,350)	\$200,409	(\$77,029)	-27.8%
Authorized Positions	16.00	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases local funds to the Central Permitting Department by (\$77K) or -27.8%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local

government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- The adopted budget provides funding to replace two staff vehicles, as the current vehicle have over 225K miles each.
- Lastly, the adopted “reclassifies” two positions to better align with current work duties. Both reclassifications are considered “downgrades.”
 - Central Permit Technician (64) to Office Support IV (62).
 - Assistant Director (72) to Chief Building Code Official (70).

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

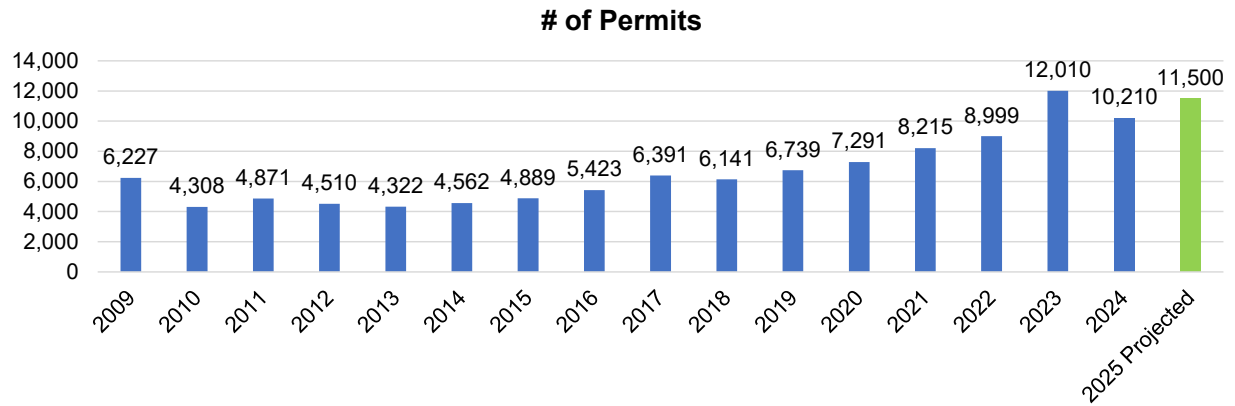
- Further growth and changes made for OpenGov for better use and efficiency.
- Bulk of the Nucor Plant Site to be completed and in production June / July 2025.
- Field staff have grown and excelled with training levels, leading to a better-balanced work-load, also resulting in less complaints with better consistency.
- Staff has maintained and performed efficient turn-around time frames on all permits issued, and provided next day inspection service accordingly.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Total # of Building Permits	12,010	10,210	11,500	11,000
Total # of Inspections	39,800	34,952	36,000	35,000
# of Inspections per Day per Inspector	32	25	20	18-20

FUTURE ISSUES

- Staff training and retention.
- Continue with state mandated building code implementation.
- Continue to enhance OpenGov permitting software.



- Balancing the existing work-load with the time-frames required for continuing staff education.

SHERIFF

Richie Simmons, Sheriff

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$20,059,373	\$21,475,027	\$21,432,689	\$17,915,750	\$21,717,784	\$242,757	1.1%
Operating	\$5,722,526	\$6,256,906	\$6,663,840	\$5,530,883	\$6,147,415	(\$109,491)	-1.7%
Capital Outlay	\$2,405,920	\$1,150,000	\$1,583,791	\$1,375,844	\$1,140,000	(\$10,000)	-0.9%
Total	\$28,187,819	\$28,881,933	\$29,680,320	\$24,822,477	\$29,005,199	\$123,266	0.4%
Revenues							
Charges for Service	\$276,687	\$248,150	\$272,615	\$270,281	\$247,150	(\$1,000)	-0.4%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$2,023,362	\$2,144,099	\$2,650,098	\$1,644,190	\$2,018,700	(\$125,399)	-5.8%
Licenses & Permits	\$163,005	\$75,000	\$85,272	\$121,631	\$71,000	(\$4,000)	-5.3%
Miscellaneous Revenue	\$167,479	\$125,000	\$142,662	\$127,862	\$125,000	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,630,532	\$2,592,249	\$3,150,647	\$2,163,963	\$2,461,850	(\$130,399)	-5.0%
Net County Funds	\$25,557,287	\$26,289,684	\$26,529,673	\$22,658,513	\$26,543,349	\$253,665	1.0%
Authorized Positions	223.00	223.00	223.00	223.00	223.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Sheriff's Office is responsible for the protection and security of all County residents. The department is comprised of five divisions:

- Law Enforcement / Administration
- Detention
- School Resource Officers – Davidson County Schools
- Davidson – Davie County Community College – School Resource Officers
- Animal Control

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases local funds to the Sheriff's Office by \$253K or 1.0%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 6.9% increase in the local government retirement contribution by

the County for LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- The adopted budget includes \$1.1M to replace (20) “high-mileage” patrol vehicles for the upcoming fiscal year. The department current has (34) vehicles with 150K – 200K in mileage and (6) over 200K.
- Lastly, the adopted budget includes (\$75K) to replace (20) Mobile Data Terminals (MDTs), with (30) trays and power supplies and docking stations.

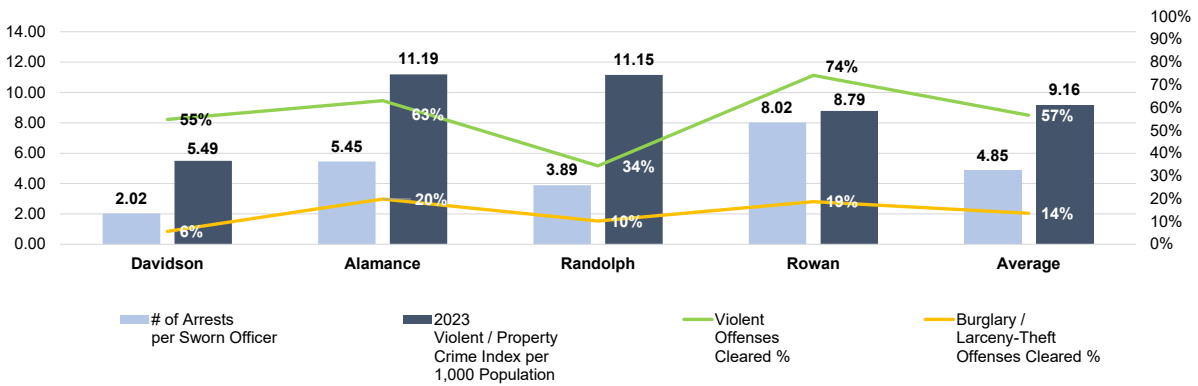
FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Increased our technology programs; implementing Flock tag reading devices that are detecting and preventing crimes and sharing vital intel information with other agencies.
- Crime continues to be on a 6-year decrease, as crime rate went down (5%) overall again this year.
- Invictus Program, which is a task force that fights for exploited children.
- Completed several sting operations through Invictus. The numbers this year are as follows: (77) total charges; (29) of those being in Davidson County.
- Implemented new service weapons and taser devices to protect deputies.
- Continued to help other agencies in the downloading of telephones and computers to help solve crimes statewide and have received several letters of accommodation from other agencies pertaining to this service.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
# of Total Arrests	3,880	2,245	2,447	2,667
# of Dispatched Calls	43,906	49,921	52,597	55,497
Average Daily Jail Population	291	287.62	314	342

Sheriff Department Statistics
(January - May 2023)



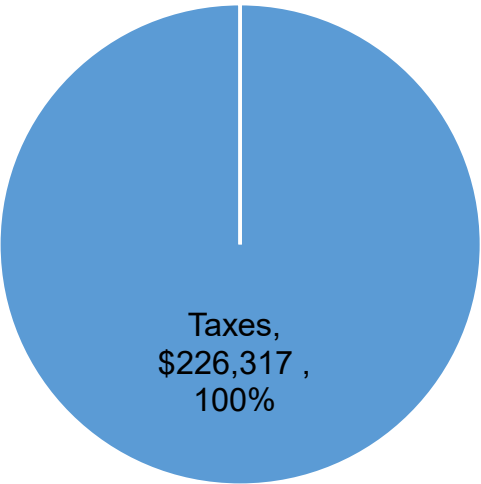
FUTURE ISSUES

- Increase new positions for deputies and detention personnel to ensure safety and rapid response to keep up with the increased population in Davidson County.
- Increase salaries to maintain the experience / existing personnel and to keep other agencies from recruiting current personnel. This also assists with recruitment of new personnel to fill unoccupied positions.
- Start the construction of the new high-tech jail to decrease the overcrowding and reduce liabilities.

Transportation Summary

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Airport	\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ -	0.0%
Transportation	\$ 107,326	\$ 107,000	\$ 107,000	\$ 107,000	\$ -	0.0%
Grand Total	\$ 226,643	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
Total Revenue	\$ 227,418	\$ 226,317	\$ 226,317	\$ 226,317	\$ -	0.0%
County Funds	\$ (775)	\$ -	\$ -	\$ -	\$ -	0.0%

FY 2026 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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$226,317	\$226,317	\$226,317	\$0	\$226,317	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$226,317	\$226,317	\$226,317	\$0	\$226,317	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$227,418	\$226,317	\$226,317	\$160,973	\$226,317	\$0	0.0%
Total	\$227,418	\$226,317	\$226,317	\$160,973	\$226,317	\$0	0.0%
Net County Funds	(\$1,101)	\$0	\$0	(\$160,973)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

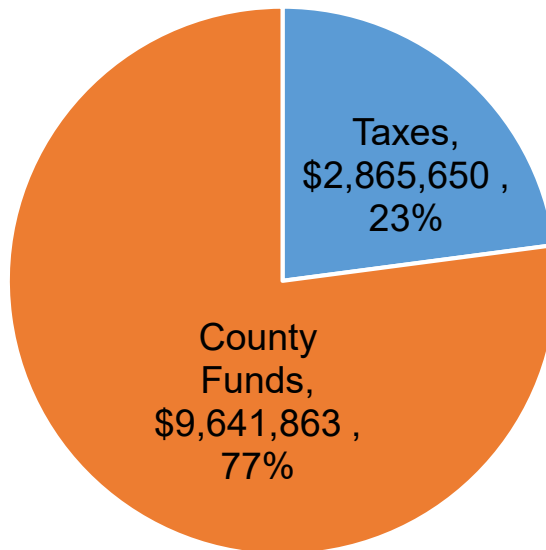
- The FY 2026 Adopted Budget maintains (same as for FY 2025) the county contribution from the General Fund to the Transportation Fund totaling \$107K (Covered via Article 44 Sales Tax proceeds).
- The adopted budget maintains (the same as for FY 2025) the contribution to the airport fund of \$102,650 + \$16,667 (Local matching \$'s for state grants = \$119,317 - (Covered via Article 44 Sales Tax proceeds). The airport is responsible for \$137M +/- in economic impact and 710 direct / indirect jobs per NCDOT – Division of Aviation report from 2025).

Debt Service Summary

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Debt Service	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Grand Total	\$ 14,181,611	\$ 13,221,469	\$ 12,352,456	\$ 12,267,513	\$ (953,956)	-7.2%
Total Revenue	\$ 4,374,206	\$ 3,725,847	\$ 3,725,847	\$ 2,865,650	\$ (860,197)	-23.1%
County Funds	\$ 9,807,405	\$ 9,495,622	\$ 8,626,609	\$ 9,401,863	\$ (93,759)	-1.0%

FY 2026 Debt Service Revenues

Total = \$2,865,650



DEBT SERVICE

Christy Stillwell, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$14,181,611	\$13,221,469	\$12,352,456	\$2,171,531	\$12,267,513	(\$953,956)	-7.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$14,181,611	\$13,221,469	\$12,352,456	\$2,171,531	\$12,267,513	(\$953,956)	-7.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,079,388	\$528,697	\$528,697	\$0	\$0	(\$528,697)	-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	\$570,845	\$0	\$0	\$0	0.0%
Taxes	\$3,294,818	\$3,197,150	\$3,197,150	\$2,124,885	\$2,865,650	(\$331,500)	-10.4%
Total	\$4,374,206	\$3,725,847	\$4,296,692	\$2,124,885	\$2,865,650	(\$860,197)	-23.1%
Net County Funds	\$9,807,405	\$9,495,622	\$8,055,764	\$46,646	\$9,401,863	(\$93,759)	-1.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County issues debt using a variety of tools such as:

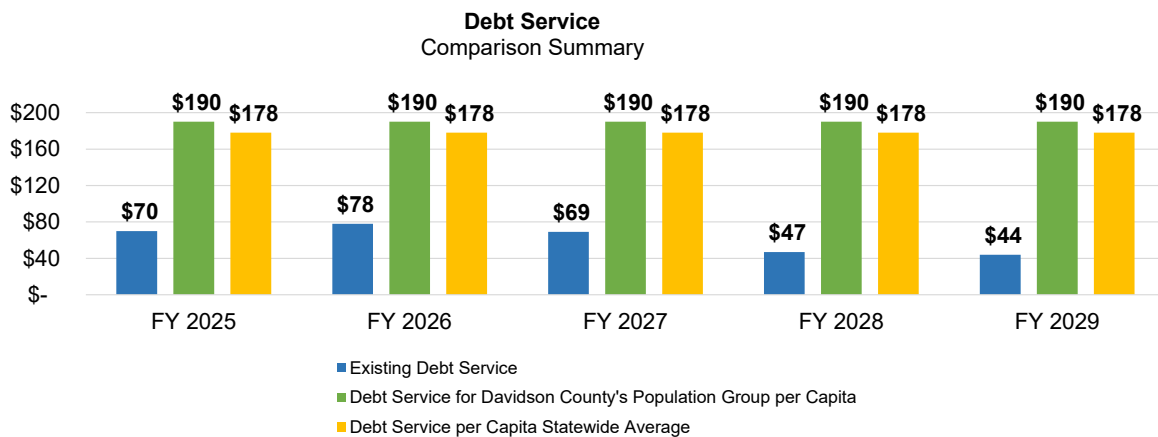
- Voter-Approved General Obligation Debt.
- Certificates of Participation.
- Installment Purchase Financing.
- Limited Obligation Bond Debt.

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

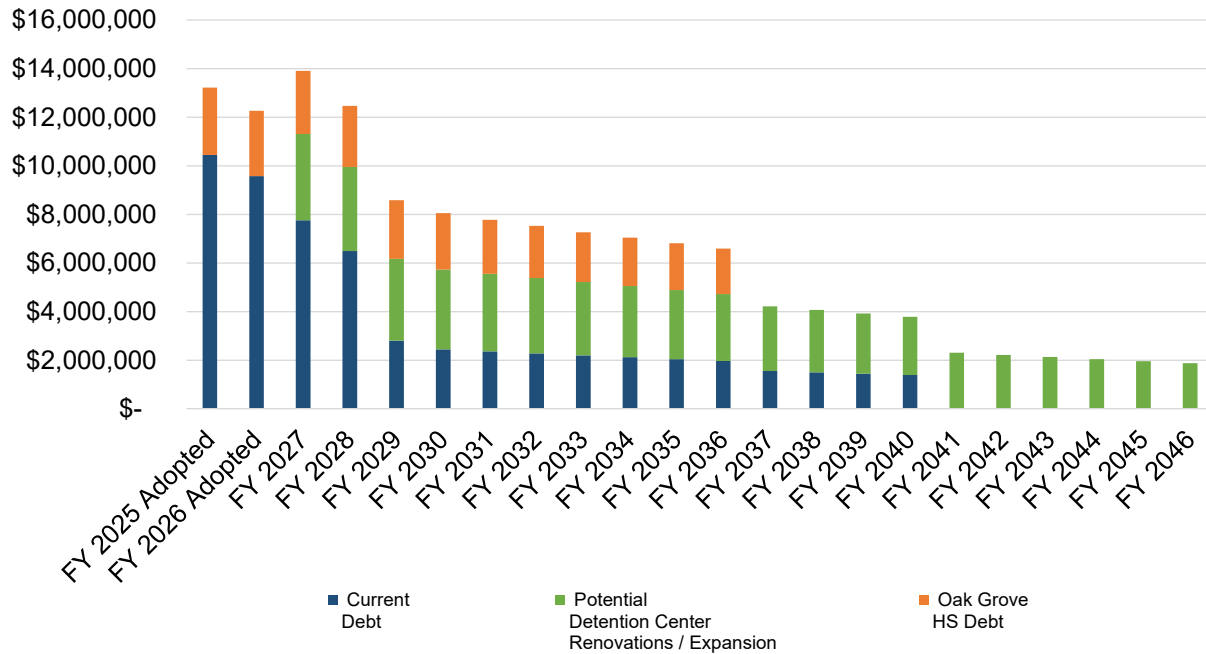
In addition, Davidson County maintains an Aa1 bond rating with Moody's and an AA rating with Standard & Poor's. Bond ratings, much like an individual's credit score, determine the County's cost to borrow money. An Aa1 rating with Moody's, and AA+ rating with Standard & Poor's is the second highest ratings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

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases total funding to the debt service by (\$953K) or -7.2%, as this decrease is due to current debt “fall-off” and no anticipated borrowing for the potential Detention Center Renovations / Expansion project during FY 2026. The adopted budget places \$1.6M within County Contingency, which represents the “additional” amount needed for FY 2027 to pay for the borrowing related to the potential Detention Center Renovations / Expansion.
- Further, the adopted budget uses \$2.8M in Article 46 Sales Tax proceeds to pay for debt related to Oak Grove HS as well as the 2020 HVAC / Roof projects (All three school districts) + eliminates (\$528K) in Lottery Proceeds (paid by the schools to the County) for old debt related to construction of schools / infrastructure. This will allow the schools to build lottery proceeds within their account in Raleigh for future use on school capital.
- 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-two-year debt service summary, and principal / interest schedule for existing debt only for FY 2025-2046.



Debt Service Summary



Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Value of Taxable Property	<u>\$ 18,774,769,163</u>
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Debt Limit - 8% of Assessed Value	\$ 1,501,981,533
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Amount of Debt Applicable to Debt Limit:

Bonded Debt	\$ 14,985,000
Leases	\$ 71,857
Subscriptions	\$ 1,382,619
Certificates of Participation	\$ -
Limited Obligation Bonds	\$ 50,375,000
Qualified School Construction Bonds	\$ 13,388,461
Installment Financing - REDLG	<u>\$ 780,000</u>

Total Amount of Debt Applicable to Legal Debt Limit	<u>\$ 80,982,937</u>
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Legal Debt Margin	<u>\$ 1,420,998,596</u>
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Current Debt Service
Bonds - Principal

Fiscal Year	Series 2016 Refunding	Total
2025	\$ 3,900,000	\$ 3,900,000
2026	\$ 3,895,000	\$ 3,895,000
2027	\$ 4,085,000	\$ 4,085,000
2028	\$ 3,105,000	\$ 3,105,000
2029	\$ -	\$ -
2030	\$ -	\$ -
2031	\$ -	\$ -
2032	\$ -	\$ -
Total	\$ 14,985,000	\$ 14,985,000

Current Debt Service
Bonds - Interest

Fiscal Year	Series 2016 Refunding	Total
2025	\$ 697,150	\$ 697,150
2026	\$ 502,150	\$ 502,150
2027	\$ 307,400	\$ 307,400
2028	\$ 103,150	\$ 103,150
2029	\$ -	\$ -
2030	\$ -	\$ -
2031	\$ -	\$ -
2032	\$ -	\$ -
Total	\$ 1,609,850	\$ 1,609,850

Current Debt Service
Installment - Principal

Fiscal Year	BB&T QSCB	2016 LOBS Sewer	LOB QSCB	LOBS Sewer Jail Refinancing	Sheriff's Office 2016 LOBs	High School 2016 LOBs	Courthouse 2020 LOBs	Schools 2020 LOBs	REDLG I-85 Corporate Center	Total
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	\$ -	\$ 5,090,000
2027	\$ -	\$ 600,000	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,235,000	\$ 100,000	\$ -	\$ 4,110,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 338,465	\$ 2,605,000	\$ 1,740,000	\$ 260,000	\$ 4,130,000	\$ 21,935,000	\$ 19,805,000	\$ 1,640,000	\$ 240,000	\$ 52,693,465

Current Debt Service
Interest

Fiscal Year	BB&T QSCB	2016 LOBS Sewer	LOB QSCB	LOBS Sewer Jail Refinancing	Sheriff's Office 2016 LOBs	High School 2016 LOBs	Courthouse 2020 LOBs	Schools 2020 LOBs	REDLG I-85 Corporate Center	Total
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	\$ 7,142	\$ 366,250	\$ 1,435,500	\$ 17,875	\$ 1,052,950	\$ 5,592,850	\$ 7,524,300	\$ 620,500	\$ -	\$ 16,617,367

DAVIDSON COUNTY
BUDGET 2025-2026
VEHICLE LISTING

Department	Current Vehicles	Current Trailers	Current Boats	Current Motor Cycles	Total	Vehicles Requested	New / Replacement Vehicles in FY 2026 Adopted Budget
Animal Shelter	2				2		
Ambulance	25	5			30	4	4
911	3				3		
Fire Marshal	6	4			10		
Emergency Management	3	4			7		
Garage	2				2		
Environmental Health	13	2			15		
Health	2				2		
Risk Management	1				1		
Inspections	11				11	2	2
Library	1				1		
Planning	4				4	1	1
Public Buildings	13	4			17	1	1
Purchasing	1				1		
Recreation	6	6			12		
Sheriff	198	17	2	7	224	20	20
DSS	25				25		
Transportation	10				10	2	2
Tax	11				11		
Sanitation	5				5		
Landfill	12	5			17	1	1
Recycle	3	4			7		
Senior Services	3				3		
Soil & Water	1				1		
Sewer	3	2			5		
Motor Pool	15				15		
TOTAL	379	53	2	7	441	31	31

FY 2025 - 26 Capital Outlay / Other Improvements Summary

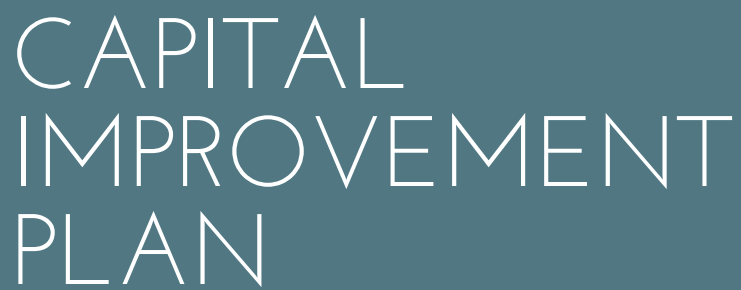
Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amounted Adopted
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulances	3	\$ 350,000	\$ 1,050,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Add ambulance to fleet for Silver Valley EMS Base expansion	1	\$ 350,000	\$ 350,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Silver Valley EMS Base ambulance equipment - stretcher, stair chair, Lucas machine & radios	1	\$ 145,600	\$ 145,600
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Lucas devices for new ambulances (CPR aids)	3	\$ 20,000	\$ 60,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Stryker MTS Power Load Stretcher Mount for New Ambulances + Pro 2 Stretcher	3	\$ 86,600	\$ 259,800
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Stryker Xpedition Stair Chair for New Ambulances	3	\$ 18,000	\$ 54,000
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Motorola Mobile APX 6500 (Dual Head) - Radio Replacement	3	\$ 6,550	\$ 19,650
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Motorola Radios	23	\$ 7,188	\$ 165,324
General	Emergency Services	Fire Marshal	EQUIPMENT	Motorola Radios	4	\$ 7,960	\$ 31,840
Sub-Total					44	\$ 48,550	\$ 2,136,214
General	Support Services	Public Buildings	EQUIPMENT	2025 Chevrolet 3500 4x4 Service Truck	1	\$ 63,000	\$ 63,000
General	Support Services	Public Buildings	EQUIPMENT	Scissor lift	1	\$ 15,000	\$ 15,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Update HVAC Fleet	1	\$ 75,000	\$ 75,000

FY 2025 - 26 Capital Outlay / Other Improvements Summary

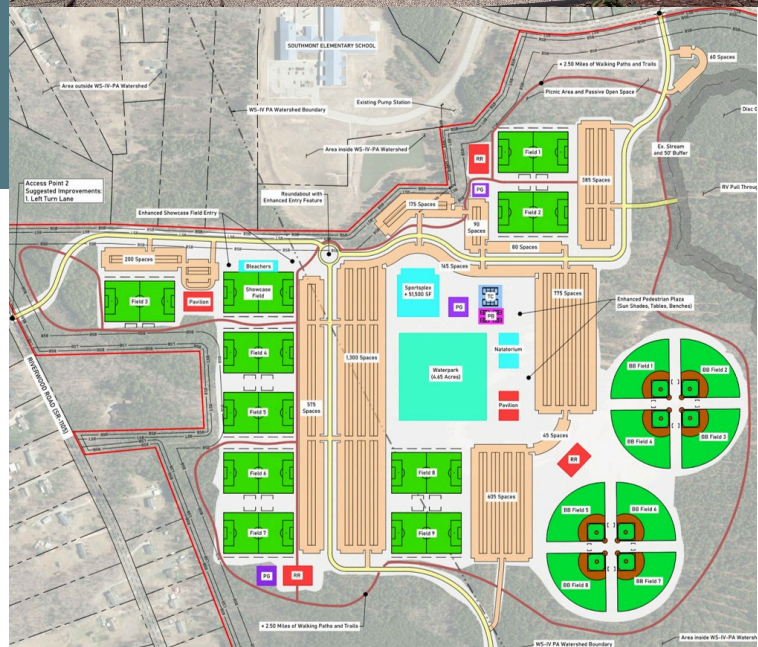
Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amounted Adopted
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Repair Fleet	1	\$ 35,000	\$ 35,000
Sub-Total					4	\$ 47,000	\$ 188,000
General	Information Technology	Information Technology	EQUIPMENT	Replacement Computers (Countywide)	100	\$ 1,000	\$ 100,000
Sub-Total					100	\$ 1,000	\$ 100,000
General	Integrated Solid Waste	Sanitation	EQUIPMENT	New Trash Compactor for Evan's Road box site & Recycling Compactor at Midway	2	\$ 50,000	\$ 100,000
General	Integrated Solid Waste	Sanitation	OTHER IMPROVEMENTS	Asphalt at 49 / 109 box site	1	\$ 15,000	\$ 15,000
Sub-Total					3	\$ 38,333	\$ 115,000
General	Recreation	Recreation	OTHER IMPROVEMENTS	ADA improvements	1	\$ 20,000	\$ 20,000
General	Recreation	Lake Thom-A-Lex	OTHER IMPROVEMENTS	Fishing Pier	1	\$ 60,000	\$ 60,000
Sub-Total					2	\$ 40,000	\$ 80,000
General	Sheriff	Administration	EQUIPMENT	Replace (20) Patrol Vehicles	20	\$ 44,000	\$ 880,000
General	Sheriff	Administration	EQUIPMENT	Equipment for (20) Patrol Vehicles	20	\$ 13,000	\$ 260,000
Sub-Total					40	\$ 28,500	\$ 1,140,000
General	Inspections	Inspections	EQUIPMENT	Replace (2) High-mileage Work Trucks	2	\$ 47,500	\$ 95,000
Sub-Total					2	\$ 47,500	\$ 95,000
General	Planning	Planning	EQUIPMENT	Replace High-mileage Vehicle	1	\$ 34,737	\$ 34,737
Sub-Total					1	\$ 34,737	\$ 34,737
General	Social Services	Social Services	EQUIPMENT	New router & wifi for DSS in court house to prepare of efilng	1	\$ 20,000	\$ 20,000
Sub-Total					1	\$ 20,000	\$ 20,000

FY 2025 - 26 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amounted Adopted
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace Bell articulated dump truck	1	\$ 900,000	\$ 900,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace skid steer	1	\$ 84,000	\$ 84,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Precrusher for white goods	1	\$ 90,000	\$ 90,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Equipment trailer	1	\$ 17,000	\$ 17,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Scale upgrade	1	\$ 36,000	\$ 36,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Chevrolet EV Truck	1	\$ 68,000	\$ 68,000
Sub-Total					6	\$ 199,167	\$ 1,195,000
Enterprise Fund	Sewer	Administration	EQUIPMENT	Pump for Country Lane pump station	1	\$ 45,000	\$ 45,000
Enterprise Fund	Sewer	Administration	EQUIPMENT	Generator at Northwest pump station (replacing 20-year old equipment)	1	\$ 50,000	\$ 50,000
Sub-Total					2	\$ 47,500	\$ 95,000
Special Revenue	Public Services	Transportation	EQUIPMENT	Replace Ford E-450 Cutaway with a 25' LTV Bus	2	\$ 140,000	\$ 280,000
Sub-Total					1	\$ 280,000	\$ 280,000
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
Sub-Total					2	\$ 20,834	\$ 41,667
Grand Total - All Funds					208	\$ 853,121	\$ 5,520,618



FY 2025-2030



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.

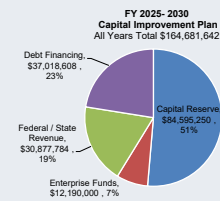
Impact on the Annual Operating Budget

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 Landfill) =
\$164.6M



Total "All Years" for Just
County Government +
Education Projects = \$152.5M

FY 2025 - 2030 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Total (All Years)
Expenses	
General Government	
New Detention Facility	\$ 67,597,774
Courthouse Renovation - Public Defender Office	\$ 965,250
West Campus Gym Roof Replacement (P & R)	\$ 296,119
Colonial Drive Roof Replacement	\$ 443,120
Thomasville Probation & Parole Roof Replacement	\$ 223,000
Juvenile Services Office Roof Replacement	\$ 330,000
Cecil School Window Replacement	\$ 621,000
Transportation Retaining Wall	\$ 290,600
EMS Lexington Base	\$ 600,000
EMS Administration Expansion	\$ 625,000
EMS Silver Valley Base, Furnishing & Ambulance	\$ 525,000
Old Daymark Building Renovations	\$ 399,360
Back-up 911 Center Remodel	\$ 1,483,872
911 Communications Consoles & Technology	\$ 2,639,223
911 Radio Replacement (450+/-)	\$ 2,250,000
Airport Capital Infrastructure Bill Funds	\$ 16,600,000
Airport Runway, Taxiway and Apron Strengthening	\$ 14,112,784
Capital Reserve - Future Capital Improvements	\$ 10,000,000
Sub-Total	\$120,002,102
Education	
Potential School Systems Renovation Projects	\$ 28,989,540
Potential DDCC Renovation Projects	\$ 3,000,000
Davidson County Schools Admin Building	\$ 500,000
Total	\$ 32,489,540
Total	\$152,491,642
Source of Funds	
Capital Reserve	\$ 84,595,250
Federal / State Revenue	\$ 30,877,784
Debt Financing	\$ 37,018,608
Total	\$152,491,642

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
Reeds Elementary Metal Roof	\$ 2,220,400
YVRCA - Replace HVAC / Windows	\$ 1,835,915
Cameras & Safety Equipment Upgrades & Repairs - District-Wide	\$ 500,000
Fire Alarm Upgrades or Replacements - District-Wide	\$ 593,000
YVRCA - Elevator Installation	\$ 250,000
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
Athletic Facilities Upgrades - WDHS, SDHS, CDHS, Ledford HS, Ledford MS, EDHS & Others	\$ 2,193,635
Athletic Seating Repairs & Replacement	\$ 853,000
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
Total	<u>\$ 98,497,919</u>

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

Project	Request
Lexington City Schools	
New Lexington Senior High School	\$ 112,578,288
Southwest Elementary Roof Replacement	\$ 469,000
Districtwide HVAC Replacement	\$ 5,000,000
Administration / Central Office Renovations	\$ 3,500,000
Removal of Mobile Units	\$ 100,000
Districtwide Sidewalk Repair	\$ 100,000
Districtwide Fire Alarm Upgrades	\$ 700,000
Generators for (6) Six Schools	\$ 500,000
Rekeying (4) Four Elementary Schools	\$ 200,000
Districtwide Technology Upgrades	\$ 1,250,000
Districtwide Cameras Upgrades	\$ 500,000
Total	<u>\$ 124,897,288</u>

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)	\$ 680,000
General District Roofing	\$ 200,000
Total	<u>\$ 880,000</u>
HVAC/ Electrical Upgrades:	
TMS, THS, and Primary Valving and HVAC control system	\$ 2,000,000
Thomasville High School HVAC	\$ 7,000,000
General District Wide HVAC Service, Maintenance and Refurbishing	\$ 10,000,000
THS, TMS, and TPS HVAC Air Quality Upgrades	\$ 6,000,000
Total	<u>\$ 25,000,000</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	\$ 250,000
Total	<u>\$ 5,700,000</u>
Buildings:	
Thomasville High School (New Building)	\$ 71,806,318
CTE/Vocational Building at THS	\$ 3,000,000
Finch Auditorium Building Repairs	\$ 300,000
Blinds	\$ 150,000
Parking Lots	\$ 250,000
Pavement / Sidewalks	\$ 100,000
Painting	\$ 100,000
Total	<u>\$ 75,706,318</u>
Technology:	
Telecommunication Infrastructure Upgrades	\$ 350,000
Finch Auditorium Projections	\$ 150,000
Server Room Upgrades	\$ 200,000
Total	<u>\$ 700,000</u>
Total	<u>\$ 107,986,318</u>

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

Project	Request
Davidson - Davie Community College	
Sewer Connection for Current Construction Across Old Greensboro Road	\$ 5,000,000
Reich Boiler Replacement	\$ 250,000
Replace Davidson and Davie HVAC Controls	\$ 570,000
Finch Elevator Upgrade	\$ 135,000
Replace Mendenhall Roof Top Units	\$ 500,000
Air Handling Unit (AHU) Replacement - Finch Building 8 multi zone	\$ 1,070,000
AHU Replacement - Brooks Student Center	\$ 300,000
AHU Replacement - Sinclair	\$ 100,000
Finch Flooring Replacement	\$ 150,000
Parking Lot Resurfacing	\$ 200,000
Remove or Fill Underground Storage Tanks	\$ 500,000
Fire Alarm and Egress Upgrades	\$ 454,000
Mendenhall Roof Replacement	\$ 120,000
Gee South Wing Roof Replacement	\$ 110,000
Replace Electrical Switch Gear in Sinclair Building	\$ 225,000
Brooks HVAC Upgrades/Energy Efficiency Improvements	\$ 528,000
Sinclair HVAC upgrades/Energy efficiency Improvements	\$ 420,000
Total	<u>\$ 10,632,000</u>
Total All Requests	<u><u>\$ 342,013,525</u></u>

Davidson County Schools
Capital Improvements Plan (CIP) FY 2025-2030
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
HVAC/Cooling Towers and Boiler Replacement-District-Wide- The estimated cost for these projects comes from the 2020 NCDPI Facility Needs Survey. We applied for the Need Based Public Schools Capital Improvement Grant for many of these projects.	\$ 25,000,000	HVAC systems are old and failing. Many kitchens and gymnasiums do not have air conditioning.	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 installed at DT. Projects at Churchland and Stoner Thomas have been completed (2023). HVAC project at Silver Valley completed (2024) Kitchens need air conditioning added at CDHS, LHS, WDHS, SDMHS, EDHS. Air conditioning is also needed in the following gyms- Brown, CDMS, Denton, EDHS, LMS, NDMS, NDHS, Silver Valley, SDMHS, Tyro Middle, WDHS, and Valley Academy.	1	Cooling tower and boiler replacement in planning stages- Ledford Middle. HVAC units in planning stages; Denton Elementary, Central Davidson Middle, Wallburg, and Pilot.	Yes	1-2 years
Reeds Elementary Metal Roof- This price estimate is from Metal Roof Consultant. We have applied for \$1,887,340 from the NBPSCF.	\$ 2,220,400	1951, 61, 75 roof with extensive repairs done in 1987.	Continue to make costly repairs.	2	Roofs have reached their life expectancy.	No	1-2 years
YVRCA - Replace HVAC/Windows- This price is from a proposal from McKissick Architecture. We have applied for \$1,835,915 from the Needs-Based Public School Capital Grant.	\$ 1,835,915	Windows and HVAC are in need of replacement.	Continue to make costly repairs to replace windows. Window units are highly ineffective.	3	Windows and HVAC have been installed on the front portion of the building.	No	1-2 years
Cameras & Safety Equipment Upgrades & Repairs- We have applied for \$500,000 through the NC Safety Grant	\$ 500,000	We have been working on adding or replacing cameras and servers 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 recently (CDHS, LHS, NDMS).	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) Applied and received 1.6 million for a variety of safety applications including 25 SROs, bus cameras, servers, door access controls, and reunification supplies (22-23).	4	School systems across America must continue to improve safety measures.	Yes	1-2 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2025-2030
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
Fire Alarm Upgrades or Replacements- 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.	Funds from previous budgets have been earmarked for fire alarm replacement.	5	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
YVRCA- Install an Elevator- The estimated cost for this project comes from the 2020 NCDPI Facility Needs Survey	\$ 250,000	Safety measure for current ADA standards.	Future need for handicap access.	6	As the school grows in numbers, we may need to accommodate handicap students on the second floor.	Yes	1-5 years
Tyro Middle New Cafeteria- This request was included in the 2015-2016 NCDPI 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	7	Please note the proposed impacts of the new housing developments in the West Davidson feeder pattern.	No	3-5 years
Pod Replacement at Wallburg Elementary and Ledford Middle Schools- 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	8	Overcrowded- Wallburg is currently at 133% capacity while Ledford Middle is at 100% capacity.	No	3-5 years
New Wallburg Area Elementary and Land Purchase- 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.	9	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
Davis Townsend Municipal Sewer- 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.	10	Do not want to close school because of current site conditions for waste.	No	5-10 years

Davidson County Schools
Capital Improvements Plan (CIP) FY 2025-2030
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
Athletic Facilities -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.- Ledford High- pressbox and tennis courts, Ledford Middle - football bleachers and wooden pole lights, East- roof replacement for the fieldhouse, restrooms, and pressbox. Tyro Middle School- outdoor bleachers.	Tracks have been replaced at North, Ledford, Central, and South. 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.	11	South Davidson track replacement has been completed.	Yes	1-5 years
Athletic Seating Repairs & Replacement -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.	12	We must continue to make repairs to keep our schools safe.	Yes	1-5 years
Generators Across the District - 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.	13	Power loses impacts school schedules.	Yes	Quarter 1-2 yr. Quarter 3-5 yr. Half 6-10 years
Covered Walkways -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	14	None	No	3-5 years
Paving- All Schools - 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.	15	Portions of parking lots were paved at Central High and Ledford High during the summer of 2021.	Yes	3-5 years
Food Storage Warehouse - 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.	16	Currently paying to store pallets of frozen food off school grounds.	No	1-5 years
New Bus Garage Land & Infrastructure - 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.	17	All new buses will not be able to fit inside the existing garage bay areas.	Yes	1-5 years
Maintenance Warehouse Addition - 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.	18	Inventory has been stolen from outside storage containers and storage areas.	No	1-5 years
Total Davidson County Schools	<u><u>\$ 98,497,919</u></u>						

Lexington City Schools
Capital Improvements Plan (CIP) FY 2025-2030
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
New Lexington Senior High School	\$ 112,578,288	Replace current high school	Major renovations	1	N/A	Yes	3 to 5 years
Southwest Elementary Roof Replacement	\$ 469,000	Replace 1988 roof	Continue costly repairs to existing roofs	4	Roof has reached its end of life stage	Yes	1 to 2 years
Districtwide HVAC Replacement	\$ 5,000,000	HVAC Replacement / Upgrades Districtwide	Continue costly repairs to existing units	6	Several HVAC systems are at end of life stage	Yes	5 years
Administration / Central Office Renovations	\$ 3,500,000	Renovate existing building to extend useful life	Continue costly repairs to existing roofs	11	N/A	No	6 to 7 years
Removal of Mobile Units	\$ 100,000	Mobile units are in bad repair and are not being used	None	9	N/A	N/A	2 to 3 years
Districtwide Sidewalk Repair	\$ 100,000	Repair and/or replace cracked, uneven, and damaged sidewalks	None	7	N/A	Yes	1 to 3 years
Districtwide Fire Alarm Upgrades	\$ 700,000	Repair or replace outdated alarms	None	5	N/A	Yes	2 to 3 years

Lexington City Schools
Capital Improvements Plan (CIP) FY 2025-2030
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
Generators for (6) Six Schools	\$ 500,000	Replace and / or add backup generators	None	8	N/A	Yes	2 to 3 years
Rekeying (4) Four Elementary Schools	\$ 200,000	Rekey all doors / locks to replace worn mechanisms that have exceeded their useful life	None	2	N/A	No	1 to 2 years
Districtwide Technology Upgrades	\$ 1,250,000	Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	10	N/A	No	3 to 5 years
Districtwide Camera Upgrades	\$ 500,000	Replace and / or add cameras to increase security and reduce blind spots	None	3	N/A	No	1 to 2 years
Total Lexington City Schools	<u>\$ 124,897,288</u>						

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2025-2030
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
<u>Roofing</u>							
THS CTE Building Roofing (oldest roof in TCS)	\$ 680,000	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. Need is contingent on receiving NBG for new high school.	Priority 2	Growth in career and technical programs - overall building renovation needed. Rest of the campus roofing has been updated.	YES	2025-2027
General District Roofing, Maintenance, and Service etc.	\$ 200,000	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 2025-2029
Total	\$ 880,000						
<u>HVAC/ Electrical Upgrades</u>							
TMS, THS, and Primary Valving and HVAC control system	\$ 2,000,000	Replacement of HVAC control systems at TMS. Identified as part of ESSER assessment but funding was exhausted on other projects.	Continued maintenance and repair of outdated control system. Unable to keep climate control as it should be. There is no alternative other than replacement	Priority 2	Upgrade, cost savings on bill and services. Pneumatic valving non-functioning.	NO	2025-2027
THS HVAC	\$ 7,000,000	Replace HVAC units and piping in classrooms and underground loop system. 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. Need contingent on receiving NBG for new high school.	Priority 2	No growth anticipated. Educating in hot and cold buildings is not desirable for a learning environment.	NO	2025-2027
General District Wide HVAC Service, Maintenance and Refurbishing	\$ 10,000,000	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 licensed technicians is not possible. Hiring of such technicians is not possible due to salary structures.	Priority 2	Esser funding is no longer available.	NO	Annually 2025-2029
THS, TMS, and TPS HVAC upgrades for air quality and replacement of units	\$ 6,000,000	Chiller replacement at all three schools; significant upgrades at TPS and TMS to meet air quality demands and life expectancy/warranty of current units.	ESSER funds have been expended and projects are in various stages of completion. Needs for THS are contingent on NBG funding for a new high school.	Priority 3	Life expectancy of units are coming to an end; needs for upgraded air quality requirements.	YES	2025-2026; 2026-2027
Total	\$ 25,000,000						

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2025-2030
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
<u>Facility/Property Upgrades</u>							
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	2024-2025; 2025-2026
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. Need may be contingent on securing NBG for new high school and repurposing part of THS for this.	Priority 5		NO	2026-2028
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
Finch Auditorium Replace Seats	\$ 250,000	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
Total	\$ 5,700,000						
<u>Buildings</u>							
Thomasville High School Replacement	\$ 71,806,318	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 (\$62-M) + County Match (\$10-M)	YES	2026-2028
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. Need is contingent on securing NBG grant for new high school.	YES	2025-2027
Finch Auditorium Building Repairs	\$ 300,000	Will need to have engineering & structural analysis conducted by professionals followed by repair work to existing facade.		Priority 1		YES	2024-2025

Thomasville City Schools
Capital Improvements Plan (CIP) FY 2025-2030
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
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	2025-2026
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	2025-2026
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	2024-2029
Painting	\$ 100,000	Interior and exterior paint for a building each year (contracted service).		Priority 1	Age and consistent need.	NO	2024-2029
Total	\$ 75,706,318						
<u>Technology</u>							
Telecommunication infrastructure upgrades	\$ 350,000	Upgrade school intercom 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	2024-2025
Finch Auditorium Network Infrastructure	\$ 150,000	Complete upgrades of 20 year old projection equipment and screens; add additional side screens, and update network architecture. This is a community use facility that receives significant use outside TCS.		Priority 3		NO	2025-2026
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	2024-2025
Total	\$ 700,000						
Total Thomasville City Schools	\$ 107,986,318						

Davidson-Davie Community College
Capital Improvements Plan (CIP) FY 2025-2030
Large Project Request - Five Year Plan

Project	Request	Project Description / Justification	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement
Sewer connection for current construction across Old Greensboro Road	\$ 5,000,000	Sewer needed for new Regional Training and Emergency Response Center (previously committed)	1	No	25-26
Reich Boiler Replacement	\$ 250,000	Original boiler is aging and having issues (Brady quote)	1	Yes	25-26
Replace Davidson and Davie HVAC Controls	\$ 570,000	Outdated HVAC controls across campus not working. County to provide \$100k of \$570k	1	Yes	25-26
Finch Elevator Upgrade	\$ 135,000	Elevator put into service in 1974. Consistently malfunctions and may cause serious injury.	1	Yes	25-26
Replace Mendenhall Roof Top Units	\$ 500,000	The 2 RTU's are aging and starting to have issues	2	Yes	25-26
AHU Replacement - Finch Building 8 multi zone	\$ 1,070,000	AHU has failed and had to be retrofitted. At end of life 50+ years (Brady quote)	2	Yes	26-27
AHU Replacement - Brooks Student Center	\$ 300,000	Failing unit requires replacement	2	Yes	26-27
AHU Replacement - Sinclair	\$ 100,000	Failing unit requires replacement	2	Yes	26-27
Finch flooring replacement	\$ 150,000	Carpet is aging and has become a tripping hazard	3	Yes	26-27

Davidson-Davie Community College
Capital Improvements Plan (CIP) FY 2025-2030
Large Project Request - Five Year Plan

Project	Request	Project Description / Justification	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement
Parking lot resurfacing	\$ 200,000	Asphalt is cracking and deteriorating	4	Yes	26-27
Remove or fill underground storage tanks	\$ 500,000	EPA updates to underground storage tank.	5	No	26-27
Fire Alarm and Egress Upgrades	\$ 454,000	Numerous buildings across campus need the fire alarm and egress lighting upgraded	6	Yes	27-28
Mendenhall Roof Replacement	\$ 120,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	7	Yes	27-28
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.	8	Yes	28-29
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.	9	Yes	29-30
Brooks HVAC upgrades/Energy efficiency Improvements (retro commissioning)	\$ 528,000	Inconsistent Building Temp, high energy cost	10	No	29-30
Sinclair HVAC upgrades/Energy efficiency Improvements (retro commissioning)	\$ 420,000	High Energy Cost	11	No	29-30
Total Davidson-Davie Community College	<u>\$ 10,632,000</u>				

Davidson County

County Government Projects not Included in the FY 2025 - 2030 CIP but are Considered "Horizon Issues"

Project	Estimated Cost	Estimated Offsetting Revenues	Net County Cost	First Year Operating Cost
County-wide CTE Facility - Construct a centrally located career & technical education facility for use by all three school districts.	\$ 19,200,000	\$ -	\$ 19,200,000	\$ -
Linwood Park Renovations - Add lights to small ballfield and replace the ones utilized on the larger field. Small ballfield grading, playground and restrooms upgrades and driveway and dugout renovations.	\$ 1,030,000	\$ -	\$ 1,030,000	\$ -
Hughes Park Renovations - Additional playgrounds, restroom facility, archery range.	\$ 350,000	\$ -	\$ 350,000	\$ -
Southmont Park Renovations - Replace lights on large ballfield and renovate restrooms.	\$ 100,000	\$ -	\$ 100,000	\$ -
Boone's Cave Park Renovations - Resurface road and renovate bathhouse and camp sites and camp sites.	\$ 525,000	\$ -	\$ 525,000	\$ -
Optimist Park Renovations - Add playground and renovate restrooms pave walking trails.	\$ 128,000	\$ -	\$ 128,000	\$ -
Yadkin River Park - Add an observation tower	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -
West Campus Renovations - Add additional space and gym to current facility.	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
Lake Thom-A-Lex - Replace Miracle Playground.	\$ 95,000	\$ 51,667	\$ 43,333	\$ -
Hughes Park Multi-Sports Center - 58,000 sq. ft. facility with 5,000 capacity auditorium & other amenities on plan	\$ 15,000,000	\$ -	\$ 15,000,000	\$ -
Public Land Acquisition (Alcoa - Greenways)	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -
Agriculture Center / Livestock Arena - 21,000 sq. ft. facility including land acquisition.	\$ 5,630,000	\$ -	\$ 5,630,000	\$ -
Buoys for High Rock Lake - Partner with Rowan County to strategically place buoys throughout High Rock Lake.	\$ 150,000	\$ -	\$ 150,000	\$ 15,000
North Davidson Public Library - Build a new library or upgrade existing in the North Davidson area.	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -
Landfill - Replace 836 Trash Compactor (130,000lbs)	\$ 1,700,000	\$ 1,700,000	\$ -	\$ -
Landfill - Land Purchase for New Landfill	\$ 20,000,000	\$ 20,000,000	\$ -	\$ -
Colonial Drive Building - Remaining exterior & interior renovations including covered walkway (after window replacement and brick repointing)	\$ 4,338,912	\$ -	\$ 4,338,912	\$ -
West Campus (Senior Services) - Build a covered walkway to the main entrance	\$ 437,000	\$ -	\$ 437,000	\$ -
DSS Renovations - Includes reconfiguration of current space (Lexington / Governmental Center) to meet existing needs.	\$ 1,538,900	\$ -	\$ 1,538,900	\$ -
Southmont Civic Center (Senior Services) - Remodel facility to improve look and functionality	\$ 218,500	\$ -	\$ 218,500	\$ -
New 911 Center - Transition the existing 911 center to new location, more suitable for current use.	\$ 12,596,604	\$ -	\$ 12,596,604	\$ -
Major Education Improvements - Systemwide in "High Priority" Areas	\$ 150,000,000	\$ -	\$ 150,000,000	\$ -
Lake Dredging - High Rock Lake Dredging and Rehabilitation	<u>\$ 25,000,000</u>	<u>\$ 25,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total	\$ 282,537,916	\$ 46,751,667	\$ 235,786,249	\$ 15,000

FY 2025- 2030 Capital Improvement Plan Summary (All Projects)

Project	Department	2025	2026	2027	2028	2029	2030	Total
New Detention Facility	Sheriff	\$ -	\$ 67,597,774	\$ -	\$ -	\$ -	\$ -	\$ 67,597,774
Courthouse Renovation - Public Defender Office	Public Bldgs.	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ -	\$ 965,250
West Campus Roof Replacement (Parks & Recreation)	Public Bldgs.	\$ -	\$ 296,119	\$ -	\$ -	\$ -	\$ -	\$ 296,119
Colonial Drive Roof Replacement	Public Bldgs.	\$ -	\$ 443,120	\$ -	\$ -	\$ -	\$ -	\$ 443,120
Probation & Parole Roof Replacement (Lexington)	Public Bldgs.	\$ -	\$ 223,000	\$ -	\$ -	\$ -	\$ -	\$ 223,000
Juvenile Services Office Roof Replacement	Public Bldgs.	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Cecil School Window Replacement	Public Bldgs.	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Transportation Retaining Wall	Public Bldgs.	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Potential School Systems Renovation / Repairs Projects	Schools	\$ -	\$ 14,494,770	\$ 14,494,770	\$ -	\$ -	\$ -	\$ 28,989,540
Potential DDCC Renovation / Repairs Projects	Schools	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
DCS Administration Building Renovation	Schools	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
EMS Lexington Base	EMS	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
EMS Administration Expansion	EMS	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ -	\$ 625,000
EMS Silver Valley Base, Furnishings & Ambulance	EMS	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000
Old Daymark Building Renovations	Public Bldgs.	\$ 399,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,360
Backup 911 Center Remodel	Public Bldgs.	\$ -	\$ 1,483,872	\$ -	\$ -	\$ -	\$ -	\$ 1,483,872
911 Communications Console Equipment & Technology Upgrade	Public Safety	\$ -	\$ -	\$ 2,639,223	\$ -	\$ -	\$ -	\$ 2,639,223
Replacement of 800 MHz Radios (450 Radios)	Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000
Airport Capital Infrastructure Bill Funds	Airport	\$ 978,890	\$ 326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 1,600,000
Airport Runway Strengthening	Airport	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Airport Capital Improvement (State Grant)	Airport	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Capital Reserve - Future Capital Improvements	Other	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Replace Komatsu Dozer	Landfill	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000
Replace 963 Trackloader	Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Cell Construction Phase II - Area 5B (3.7 Acres)	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 2,700,000	\$ -	\$ 2,700,000
Replace (826 Trash Compactor - 90,000 lbs.)	Landfill	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,300,000
Bulk Trash Shredder	Landfill	\$ -	\$ -	\$ 820,000	\$ -	\$ -	\$ -	\$ 820,000
Replace Articulated Dump Truck	Landfill	\$ -	\$ 870,000	\$ -	\$ -	\$ -	\$ -	\$ 870,000
Cell Construction Phase II - Area 5 Cell 1 (6 Acres)	Landfill	\$ -	\$ -	\$ 4,800,000	\$ -	\$ -	\$ -	\$ 4,800,000
Purchase (Roll Off Truck)	Landfill	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
Total		\$ 16,516,034	\$ 111,990,802	\$ 28,299,806	\$ 1,500,000	\$ 3,325,000	\$ 3,050,000	\$ 164,681,642

FY 2025 - 2030 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2025	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	Total (All Years)
Expenses							
General Government	\$ 16,016,034	\$ 96,626,032	\$ 3,885,036	\$ 600,000	\$ 625,000	\$ 2,250,000	\$ 120,002,102
Education	\$ 500,000	\$ 14,494,770	\$ 17,494,770	\$ -	\$ -	\$ -	\$ 32,489,540
Landfill	\$ -	\$ 870,000	\$ 6,920,000	\$ 900,000	\$ 2,700,000	\$ 800,000	\$ 12,190,000
Total	\$ 16,516,034	\$ 111,990,802	\$ 28,299,806	\$ 1,500,000	\$ 3,325,000	\$ 3,050,000	\$ 164,681,642
Source of Funds							
Capital Reserve	\$ 1,424,360	\$ 58,610,897	\$ 21,084,993	\$ 600,000	\$ 625,000	\$ 2,250,000	\$ 84,595,250
Enterprise Funds	\$ -	\$ 870,000	\$ 6,920,000	\$ 900,000	\$ 2,700,000	\$ 800,000	\$ 12,190,000
Federal / State Revenue	\$ 15,091,674	\$ 15,491,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 30,877,784
Debt Financing	\$ -	\$ 37,018,608	\$ -	\$ -	\$ -	\$ -	\$ 37,018,608
Total	\$ 16,516,034	\$ 111,990,802	\$ 28,299,806	\$ 1,500,000	\$ 3,325,000	\$ 3,050,000	\$ 164,681,642

FY 2025 - 2030 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Current Year FY 2025	FY 2026 Estimated	FY 2027 Estimated	FY 2028 Estimated	FY 2029 Estimated	FY 2030 Estimated	Total (All Years)
Expenses							
General Government							
New Detention Facility	\$ -	\$ 67,597,774	\$ -	\$ -	\$ -	\$ -	\$ 67,597,774
Courthouse Renovation - Public Defender Office	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ -	\$ 965,250
West Campus Gym Roof Replacement (P & R)	\$ -	\$ 296,119	\$ -	\$ -	\$ -	\$ -	\$ 296,119
Colonial Drive Roof Replacement	\$ -	\$ 443,120	\$ -	\$ -	\$ -	\$ -	\$ 443,120
Thomasville Probation & Parole Roof Replacement	\$ -	\$ 223,000	\$ -	\$ -	\$ -	\$ -	\$ 223,000
Juvenile Services Office Roof Replacement	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Cecil School Window Replacement	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Transportation Retaining Wall	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ -	\$ 625,000
EMS Silver Valley Base, Furnishing & Ambulance	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000
Old Daymark Building Renovations	\$ 399,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,360
Back-up 911 Center Remodel	\$ -	\$ 1,483,872	\$ -	\$ -	\$ -	\$ -	\$ 1,483,872
911 Communications Consoles & Technology	\$ -	\$ -	\$ 2,639,223	\$ -	\$ -	\$ -	\$ 2,639,223
911 Radio Replacement (450+/-)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000	\$ 2,250,000
Airport Capital Infrastructure Bill Funds	\$ 978,890	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 16,600,000
Airport Runway, Taxiway and Apron Strengthening	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,112,784
Capital Reserve - Future Capital Improvements	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Sub-Total	\$ 16,016,034	\$ 96,626,032	\$ 3,885,036	\$ 600,000	\$ 625,000	\$ 2,250,000	\$ 120,002,102
Education							
Potential School Systems Renovation Projects	\$ -	\$ 14,494,770	\$ 14,494,770	\$ -	\$ -	\$ -	\$ 28,989,540
Potential DDCC Renovation Projects	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 3,000,000
Davidson County Schools Admin Building	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Total	\$ 500,000	\$ 14,494,770	\$ 17,494,770	\$ -	\$ -	\$ -	\$ 32,489,540
Total	\$ 16,516,034	\$ 111,120,802	\$ 21,379,806	\$ 600,000	\$ 625,000	\$ 2,250,000	\$ 152,491,642
Source of Funds							
Capital Reserve	\$ 1,424,360	\$ 58,610,897	\$ 21,084,993	\$ 600,000	\$ 625,000	\$ 2,250,000	\$ 84,595,250
Federal / State Revenue	\$ 15,091,674	\$ 15,491,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 30,877,784
Debt Financing	\$ -	\$ 37,018,608	\$ -	\$ -	\$ -	\$ -	\$ 37,018,608
Total	\$ 16,516,034	\$ 111,120,802	\$ 21,379,806	\$ 600,000	\$ 625,000	\$ 2,250,000	\$ 152,491,642

Davidson County
Estimated Revenue Redistributed Sales Tax - Article 44

FY 2023-24 Year End Actual	\$ 5,526,758
FY 2024-25 Adopted Budget	\$ 5,334,000

2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
\$ 5,582,026	\$ 5,688,000	\$ 5,744,880	\$ 5,831,053	\$ 5,918,519

Davidson County
Estimated Revenue Article 46 Sales Tax

FY 2023-24 Year End Actual	\$ 5,835,530
FY 2024-25 Adopted Budget	\$ 5,700,000

2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
\$ 5,893,885	\$ 5,937,500	\$ 5,996,875	\$ 6,056,844	\$ 6,147,696

Davidson County
Summary Outstanding Debt Schedule

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2025	2026	2027	2028	2029
	2026	2027	2028	2029	2030
Debt Service Obligations (General Fund)					
QSCBs	\$ 1,587,750	\$ -	\$ -	\$ -	\$ -
General Obligation (GO) Bonds	\$ 11,997,700	\$ 7,600,550	\$ 3,208,150	\$ -	\$ -
Limited Obligation Bonds (LOBs)	\$ 59,098,763	\$ 52,816,151	\$ 46,854,051	\$ 41,062,451	\$ 35,848,101
Total Current Debt Outstanding	\$ 72,684,213	\$ 60,416,701	\$ 50,062,201	\$ 41,062,451	\$ 35,848,101
Debt from New Borrowing	\$ -	\$ 3,553,100	\$ 3,463,850	\$ 3,374,600	\$ 3,285,350
Total Outstanding Debt	\$ 72,684,213	\$ 63,969,801	\$ 53,526,051	\$ 44,437,051	\$ 39,133,451

Davidson County
Summary of Projected Interest and Principal Debt Payments

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2025	2026	2027	2028	2029
	2026	2027	2028	2029	2030
Debt Service Payments (General Fund)					
General Obligation (GO) Bonds	\$ 4,397,150	\$ 4,392,400	\$ 3,208,150	\$ -	\$ -
Limited Obligation Bonds (LOBs)	\$ 6,282,613	\$ 5,962,100	\$ 5,791,600	\$ 5,214,350	\$ 4,766,600
QSCB's	\$ 1,587,750	\$ -	\$ -	\$ -	\$ -
Total Current Debt Payments	\$ 12,267,513	\$ 10,354,500	\$ 8,999,750	\$ 5,214,350	\$ 4,766,600
New Borrowing	\$ -	\$ 3,553,100	\$ 3,463,850	\$ 3,374,600	\$ 3,285,350
Total Principal and Interest Debt Service	\$ 12,267,513	\$ 13,907,600	\$ 12,463,600	\$ 8,588,950	\$ 8,051,950

Debt Service as a Percentage of Operating Budget	5%	7%	6%	4%	4%
Population (Per NC Office of Budget and Management)	176,388	177,909	179,444	180,992	182,553
Debt Service Budget Per Capita (Estimated with Existing + CIP New Projects)	\$70	\$78	\$69	\$47	\$44
Existing Debt for Davidson County Per Capita As of 6/30/24 Financial Statements	\$79	\$58	\$50	\$29	\$26
Debt for Davidson County's Population Group Per Capita As of 6/30/24 on the LGC Website	\$190	\$190	\$190	\$190	\$190
Debt Per Capita Statewide Average As of 6/30/24 on the LGC Website	\$178	\$178	\$178	\$178	\$178

Davidson County
Projected Property Taxes

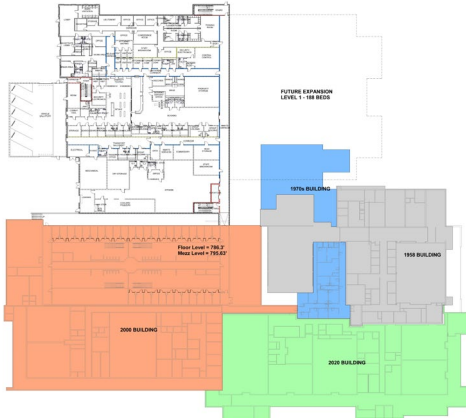
	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year		Budget Year	
	2024		2025		2026		2027		2028		2029	
	2025		2026		2027		2028		2029		2030	
Property Tax Revenue	\$	102,375,268	\$	104,422,773	\$	106,511,229	\$	108,641,453	\$	110,814,282	\$	113,030,568
Collection Rate		96.75%		96.75%		96.75%		96.75%		96.75%		96.75%
Tax Rate		0.54		0.54		0.38		0.38		0.38		0.38
Property Tax Base	\$	19,514,583,855	2.00%	\$ 19,904,875,532	30.00%	\$ 25,876,338,192	2.00%	\$ 26,393,864,956	2.00%	\$ 26,921,742,255	2.00%	\$ 27,460,177,100
One Penny Equals		\$1,895,838		\$ 1,933,755		\$ 2,802,927		\$ 2,858,986		\$ 2,916,165		\$ 2,974,489
Increase from Previous Year		\$2,399,434		\$ 2,047,505		\$ 2,088,455		\$ 2,130,225		\$ 2,172,829		\$ 2,216,286
Tax Rate	\$	54.00		\$ 54.00		\$ 37.80		\$ 37.80		\$ 37.80		\$ 37.80

Davidson County
Financial Model

Category	FY 2026 Adopted		FY 2027 Estimated		FY 2028 Estimated		FY 2029 Estimated		FY 2030 Estimated			
Previous Year's General Fund Budget	\$	175,835,511	\$	178,743,691	\$	186,731,215	\$	194,982,128	\$	202,345,174		
Operating Effects to General Government												
Personnel (Excluding Ins. + Retirement)	\$	2,920,011	4.82%	\$	3,172,400	5.00%	\$	3,331,019	5.00%	\$	3,497,570	5.00%
Group Health Insurance	\$	(2,576,220)	-19.99%	\$	515,662	5.00%	\$	541,445	5.00%	\$	568,517	5.00%
Retirement Contribution	\$	927,741	10.89%	\$	944,981	10.00%	\$	1,039,479	10.00%	\$	1,143,427	10.00%
Operating Expenses	\$	514,473	1.43%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
General Fund Capital Outlay	\$	414,547	11.86%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%
Operating Effects to the Schools												
Current Expense And Capital To School Systems	\$	1,661,585	4.03%	\$	1,714,393	4.00%	\$	1,782,969	4.00%	\$	1,854,288	4.00%
Increase (Decrease) Current Debt Schedule	\$	(953,957)		\$	(1,913,013)		\$	(1,354,750)		\$	(3,785,400)	
Projected Budget	\$	178,743,691		\$	183,178,115		\$	192,071,378		\$	198,260,530	
Capital Improvement Plan												
Projects Funded By Debt												
Community College	\$	-		\$	-		\$	-		\$	-	
Schools	\$	-		\$	-		\$	-		\$	-	
Sewer	\$	-		\$	-		\$	-		\$	-	
General Government	\$	-		\$	3,553,100		\$	(89,250)		\$	(89,250)	
Capital Improvements Impact on Budget	\$	-		\$	-		\$	3,000,000		\$	4,173,894	
Total Growth for the General Fund	\$	178,743,691		\$	186,731,215		\$	194,982,128		\$	202,345,174	
One-Time Capital Expenditures												
CIP Projects Funded by General Fund	\$	(0)		\$	-		\$	-		\$	-	
CIP Projects Funded by the Capital Reserve	\$	58,610,897		\$	21,084,993		\$	600,000		\$	625,000	
Sales Tax Pay as You Go	\$	-		\$	-		\$	-		\$	-	
Total Expenditures	\$	237,354,588		\$	207,816,208		\$	195,582,128		\$	202,970,174	
Revenue Summary												
Previous Year's General Fund Budget	\$	175,835,511		\$	178,743,691		\$	181,024,946		\$	183,347,213	
Increase In Revenue Growth												
1/4 Cent Sales Tax	\$	237,500	4.17%	\$	59,375	1.00%	\$	59,969	1.00%	\$	60,568	1.00%
Property Tax	\$	4,000,000	4.60%	\$	1,820,000	2.00%	\$	1,856,400	2.00%	\$	1,893,528	2.00%
Base Sales Tax	\$	600,000	1.77%	\$	345,000	1.00%	\$	348,450	1.00%	\$	351,935	1.00%
Redistributed Sales Tax	\$	354,000	6.64%	\$	56,880	1.00%	\$	57,449	1.00%	\$	58,023	1.00%

Davidson County
Financial Model

Category	FY 2026 Adopted		FY 2027 Estimated		FY 2028 Estimated		FY 2029 Estimated		FY 2030 Estimated						
Other Revenue	\$	(2,283,320)	-5.20%	\$	-	0.00%	\$	-	0.00%	\$	-	0.00%			
Total Growth for the General Fund	\$	178,743,691		\$	181,024,946		\$	183,347,213		\$	185,711,268		\$	188,117,898	
One Time Revenue Source															
Capital Reserve Proceeds	\$	58,610,897		\$	21,084,993		\$	600,000		\$	625,000		\$	2,250,000	
Total Revenues	\$	237,354,588		\$	202,109,939		\$	183,947,213		\$	186,336,268		\$	190,367,898	
Tax Increase (Decrease)	\$	-		\$	(16.20)		\$	-		\$	-		\$	-	
Effect on Fund Balance															
Beginning Fund Balance	\$	100,000,000		\$	100,000,000		\$	94,293,731		\$	82,658,817		\$	66,024,910	
Increase (Decrease) Fund Balance	\$	(0)		\$	(5,706,269)		\$	(11,634,914)		\$	(16,633,907)		\$	(22,200,509)	
Ending Fund Balance	\$	100,000,000		\$	94,293,731		\$	82,658,817		\$	66,024,910		\$	43,824,401	
Fund Balance %		55.95%			52.09%			45.08%			35.55%			23.30%	
Tax Rate	\$	54.00		\$	37.80		\$	37.80		\$	37.80		\$	37.80	



Project Description: The new detention facility project would replace the oldest parts of the jail, provide a new "core" that includes new kitchen, laundry, intake, and medical facilities that would have the capacity to handle a 600-bed facility at full buildout. The initial buildout will include a net increase of 80 to 88 beds taking the new bed count to 375+/- with the ability to expand into the future.

Project Funding: Project funding from Debt Proceeds (55%) + County Capital Reserve (45%).

Operating Impacts: Operating impacts include (20) 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ 67,597,774	\$ -	\$ -	\$ -	\$ -	\$ 67,597,774
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 67,597,774	\$ -	\$ -	\$ -	\$ -	\$ 67,597,774
Revenues							
Capital Fund Balance	\$ -	\$ 30,579,166	\$ -	\$ -	\$ -	\$ -	\$ 30,579,166
Debt Financing	\$ -	\$ 37,018,608	\$ -	\$ -	\$ -	\$ -	\$ 37,018,608
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 67,597,774	\$ -	\$ -	\$ -	\$ -	\$ 67,597,774
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ 1,855,342	\$ 2,093,293	\$ -	\$ 3,948,635
Other Expenses	\$ -	\$ -	\$ -	\$ 1,144,658	\$ 1,056,707	\$ -	\$ 2,201,365
Sub-Total	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,150,000	\$ -	\$ 6,150,000
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	10.00	10.00	0.00	20.00



Project Description: Renovate existing space to provide offices and meeting space for a Public Defender's Office.

Project Funding: Project funding from County Capital Reserve (100%).

Operating Impacts: Operating Impacts are minimal as additional staff will be State employees.

Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ 65,250	\$ -	\$ -	\$ -	\$ -	\$ 65,250
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ -	\$ 965,250
Revenues							
Capital Fund Balance	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ -	\$ 965,250
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 965,250	\$ -	\$ -	\$ -	\$ -	\$ 965,250
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Provide a new retrofit standing seam metal roof system with light gauge metal framing along with sheet metal flashing and accessories to provide a complete, watertight, 20-year warrantable roof assembly.

Project Funding: Project funding from County Capital Reserve (100%).

Operating Impacts: No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ 267,000	\$ -	\$ -	\$ -	\$ -	\$ 267,000
Contingency	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 19,119	\$ -	\$ -	\$ -	\$ -	\$ 19,119
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 296,119	\$ -	\$ -	\$ -	\$ -	\$ 296,119
Revenues							
Capital Fund Balance	\$ -	\$ 296,119	\$ -	\$ -	\$ -	\$ -	\$ 296,119
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 296,119	\$ -	\$ -	\$ -	\$ -	\$ 296,119
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Roof replacement, which 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ 396,000	\$ -	\$ -	\$ -	\$ -	\$ 396,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 47,120	\$ -	\$ -	\$ -	\$ -	\$ 47,120
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 443,120	\$ -	\$ -	\$ -	\$ -	\$ 443,120
Revenues							
Capital Fund Balance	\$ -	\$ 443,120	\$ -	\$ -	\$ -	\$ -	\$ 443,120
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 443,120	\$ -	\$ -	\$ -	\$ -	\$ 443,120
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Provide a new roof as current roof has exceeded its useful life.

Project Funding: Project funding from County Capital Reserve (100%).

Operating Impacts: No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ 201,700	\$ -	\$ -	\$ -	\$ -	\$ 201,700
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 21,300	\$ -	\$ -	\$ -	\$ -	\$ 21,300
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 223,000	\$ -	\$ -	\$ -	\$ -	\$ 223,000
Revenues							
Capital Fund Balance	\$ -	\$ 223,000	\$ -	\$ -	\$ -	\$ -	\$ 223,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 223,000	\$ -	\$ -	\$ -	\$ -	\$ 223,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Replace shingle roof at Juvenile Services with an engineered standing seam metal roof. Current roof (age unknown) has had repairs made due leaks. Repairs will continue as needed until roof replacement occurs.

Project Funding: Project funding from County Capital Reserve (100%).

Operating Impacts: No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ 285,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ 330,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ 567,000	\$ -	\$ -	\$ -	\$ 567,000
Contingency	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ 34,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 621,000	\$ -	\$ -	\$ -	\$ 621,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The retaining wall behind the Transportation Department is deteriorating and needs to be replaced or reinforced 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ 197,900	\$ -	\$ -	\$ -	\$ -	\$ 197,900
Contingency	\$ -	\$ 29,700	\$ -	\$ -	\$ -	\$ -	\$ 29,700
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ 63,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Revenues							
Capital Fund Balance	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 290,600	\$ -	\$ -	\$ -	\$ -	\$ 290,600
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Funds (projected at \$28.9-million +/-) would be used for repairs, renovations, infrastructure enhancements, and other identified improvements among the (3) three school systems.

In addition, \$3-million +/- would be set aside for DDCC to make capital improvements, renovations, repairs, etc.

Project Funding: Project funding from Capital Reserve (100%)

Operating Impacts: Operating Impacts have not been identified to date

Category	Current Year FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total FY 2024-2029
Expenses							
Construction	\$ -	\$ -	\$ 14,494,770	\$ 17,494,770	\$ -	\$ -	\$ 31,989,540
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 14,494,770	\$ 17,494,770	\$ -	\$ -	\$ 31,989,540
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 14,494,770	\$ 17,494,770	\$ -	\$ -	\$ 31,989,540
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 14,494,770	\$ 17,494,770	\$ -	\$ -	\$ 31,989,540
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	321 0.00	0.00	0.00	0.00	0.00



Project Description: Renovation of existing facility to extend its useful life, including HVAC and electrical systems work, ADA compliance upgrades, exterior and interior renovations, and parking lot resurfacing. To date \$1.5-M has been budgeted to this project. It's anticipated \$500K more will be appropriated toward renovations.

Project Funding: Project funding from Capital Reserve (100%)

Operating Impacts: No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	500,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	500,000
Revenues							
Capital Fund Balance	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	500,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	500,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ -	\$ 625,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ -	\$ 625,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ -	\$ 625,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 625,000	\$ -	\$ 625,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: 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 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 would include adding a new EMS unit (This includes the cost associated with (8) eight additional full time positions plus the one-time cost for (1) one new ambulance).

Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ -	475,000
Contingency	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	50,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ -	525,000
Revenues							
Capital Fund Balance	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ -	525,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ -	525,000
Operating Budget Impacts							
Personnel	\$ -	\$ 493,987	\$ -	\$ -	\$ -	\$ -	493,987
Other Expenses	\$ -	\$ 481,150	\$ -	\$ -	\$ -	\$ -	481,150
Sub-Total	\$ -	\$ 975,137	\$ -	\$ -	\$ -	\$ -	975,137
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	8.00	0.00	0.00	0.00	0.00	8.00

Old Daymark Building Renovations

New / Continuation: New



Project Description: This project renovates the "Old Daymark" building, now occupied by d DSS. The renovations will rework the space and make ADA improvements to potentially house more DSS staff and/or VSO staff.

Project Funding: Project funding from Capital Fund Balance (100%).

Operating Impacts: No operating impacts have been identified at this time.

Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ 399,360	\$ -	\$ -	\$ -	\$ -	\$ -	399,360
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 399,360	\$ -	\$ -	\$ -	\$ -	\$ -	399,360
Revenues							
Capital Fund Balance	\$ 399,360	\$ -	\$ -	\$ -	\$ -	\$ -	399,360
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 399,360	\$ -	\$ -	\$ -	\$ -	\$ -	399,360
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

911 Backup Center Remodel and Technology Upgrade

Function: Public Safety
New / Continuation: New



Project Description: The back-up 911 Center projects moves the back-up center from the basement of the former Thomasville Courthouse to the main floor. Moisture and ADA issues are the primary drivers of the move. Renovations to the main floor are projected to begin in FY 2026 (Project Cost = \$910K +/-).

In FY 2027, it's expected console equipment/technology (18 units total) will need to be replaced at both the main location and backup center as they will have reached their useful life.

Project Funding: For 911 Center Backup Remodel - project funding from Capital Fund Balance (82%) & 911 Fund Balance (18%)

For Console Replacement - project funding from Capital Fund Balance (100%)

Operating Impacts: No operating impacts have been identified at this time.

Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ 1,318,872	\$ -	\$ -	\$ -	\$ -	\$ 1,318,872
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ 165,000	\$ 2,639,223	\$ -	\$ -	\$ -	\$ 2,804,223
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,483,872	\$ 2,639,223	\$ -	\$ -	\$ -	\$ 4,123,095
Revenues							
Capital Fund Balance	\$ -	\$ 1,318,872	\$ 2,639,223	\$ -	\$ -	\$ -	\$ 3,958,095
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,483,872	\$ 2,639,223	\$ -	\$ -	\$ -	\$ 4,123,095
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Radio replacement of 450+/- units that have met or exceeded their useful life. The current lot of radios are aging out, parts and support will winddown from Motorola.

Project Funding: Project funding from Capital Fund Balance (100%).

Operating Impacts: No operating impacts have been identified at this time.

Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	2,250,000	2,250,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	2,250,000	2,250,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ 978,890	\$ 326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 1,600,000
Total	\$ 978,890	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 16,600,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 978,890	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 16,600,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 978,890	\$ 15,326,297	\$ 294,813	\$ -	\$ -	\$ -	\$ 16,600,000
Operating Budget Impacts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Davidson County Airport - Runway, Taxiway and Apron Strengthening Project

Function: Public Safety
New / Continuation: Continuation



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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ 13,202,149	\$ -	\$ -	\$ -	\$ -	\$ -	13,202,149
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ 910,635	\$ -	\$ -	\$ -	\$ -	\$ -	910,635
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	14,112,784
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	14,112,784
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 14,112,784	\$ -	\$ -	\$ -	\$ -	\$ -	14,112,784
Operating Budget Impacts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Funds set aside for future, yet to be identified capital projects.

Project Funding: Project funding from Capital Fund Balance (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Revenues							
Capital Fund Balance	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	800,000	800,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	800,000	800,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	800,000	800,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	800,000	800,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This construction is a continuation of the Phase II of the Landfill's Cell Construction. Phase II, Area 3, Cell 2 was built in 2020. These new areas are planned for continued operation after existing cells are filled. If new cell construction is not 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ 4,800,000	\$ -	\$ 2,700,000	\$ -	\$ 7,500,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 4,800,000	\$ -	\$ 2,700,000	\$ -	\$ 7,500,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 4,800,000	\$ -	\$ 2,700,000	\$ -	\$ 7,500,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 4,800,000	\$ -	\$ 2,700,000	\$ -	\$ 7,500,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	1,300,000	\$ -	\$ -	\$ -	1,300,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	1,300,000	\$ -	\$ -	\$ -	1,300,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	1,300,000	\$ -	\$ -	\$ -	1,300,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	1,300,000	\$ -	\$ -	\$ -	1,300,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: As tonnage increases the trash shredder will be used for larger waste items, such as construction debris. Shredding this material will save air space prolonging the lifespan of the current landfill site.

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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	820,000	\$ -	\$ -	\$ -	820,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	820,000	\$ -	\$ -	\$ -	820,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	820,000	\$ -	\$ -	\$ -	820,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	820,000	\$ -	\$ -	\$ -	820,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	870,000	\$ -	\$ -	\$ -	\$ -	870,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	870,000	\$ -	\$ -	\$ -	\$ -	870,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	870,000	\$ -	\$ -	\$ -	\$ -	870,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	870,000	\$ -	\$ -	\$ -	\$ -	870,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Purchase of replacement roll off truck that is used to haul boxes from the recycling center boxsites 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.

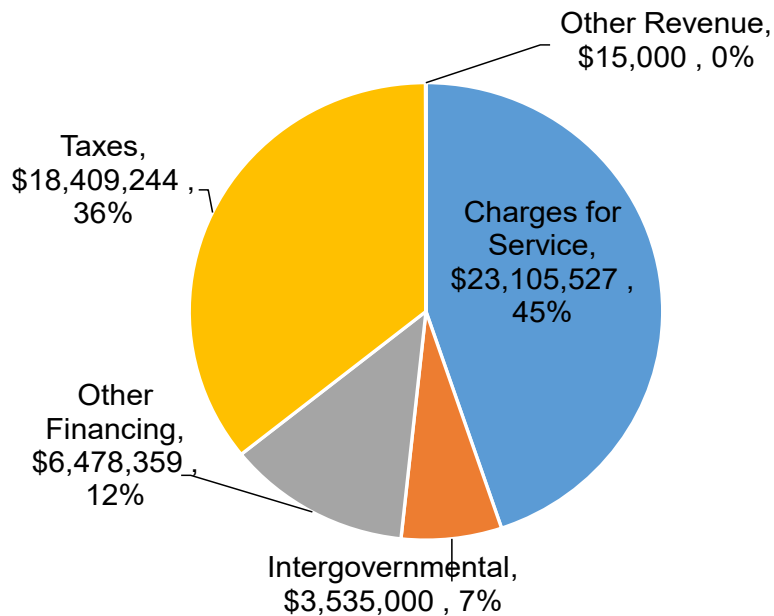
Category	Current Year FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total FY 2025-2030
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	200,000	\$ -	\$ -	200,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	200,000	\$ -	\$ -	200,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	200,000	\$ -	\$ -	200,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	\$ -	200,000	\$ -	\$ -	200,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Other Funds Summary

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2026 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Enterprise Funds	\$ 1,669,331	\$ 7,262,843	\$ 14,855,129	\$ 7,238,401	\$ (24,442)	-0.3%
DavidsonWorks	\$ 13,892	\$ -	\$ -	\$ -	\$ -	0.0%
Internal Service Funds	\$ 18,008,395	\$ 19,308,675	\$ 19,308,675	\$ 16,985,795	\$ (2,322,880)	-12.0%
Mental Health	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Special Revenue Funds	\$ 22,363,727	\$ 24,964,662	\$ 27,405,824	\$ 26,532,090	\$ 1,567,428	6.3%
Grand Total	\$ 42,842,185	\$ 52,323,024	\$ 62,356,472	\$ 51,543,130	\$ (779,894)	-1.5%
Total Revenue	\$ 55,785,559	\$ 52,323,024	\$ 62,356,472	\$ 51,543,130	\$ (779,894)	-1.5%
County Funds	\$ (12,943,374)	\$ -	\$ -	\$ -	\$ -	0.0%

FY 2026 All Other Funds Revenues

Total = \$51,543,130



ENTERPRISE / SPECIAL REVENUE FUND - AIRPORT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,952,209	\$527,650	\$539,410	\$391,832	\$593,770	\$66,120	12.5%
Capital Outlay	\$(6,260,122)	\$41,667	\$41,667	\$3,660,358	\$41,667	\$0	0.0%
Total	\$(4,307,913)	\$569,317	\$581,077	\$4,052,190	\$635,437	\$66,120	11.6%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$527,529	\$435,000	\$435,000	\$572,129	\$501,120	\$435,000	100.0%
Interest Earnings	\$5,574	\$0	\$0	\$48,340	\$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	\$254,948	\$15,000	\$26,760	\$28,040	\$15,000	\$15,000	100.0%
Other Financing	\$119,317	\$119,317	\$119,317	\$0	\$119,317	\$119,317	100.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$907,368	\$569,317	\$581,077	\$648,509	\$635,437	\$569,317	100.0%
Net County Funds	(\$5,215,281)	\$0	\$0	\$3,403,681	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Airport is a general aviation facility that is open to the public. It is 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.

ENTERPRISE FUNDS - INTEGRATED SOLID WASTE

Charlie Brushwood, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,405,041	\$1,411,145	\$1,411,145	\$1,241,994	\$1,395,808	(\$15,337)	-1.1%
Operating	\$3,147,078	\$2,524,680	\$2,568,867	\$1,697,662	\$2,160,760	(\$363,920)	-14.4%
Capital Outlay	\$152,918	\$1,231,848	\$8,463,923	\$3,669,442	\$1,195,000	(\$36,848)	-3.0%
Total	\$4,705,036	\$5,167,673	\$12,443,935	\$6,609,097	\$4,751,568	(\$416,105)	-8.1%
Revenues							
Charges for Service	\$4,886,761	\$4,722,673	\$4,722,673	\$4,755,662	\$4,429,857	(\$292,816)	-6.2%
Interest Earnings	\$1,663,488	\$0	\$0	\$1,490,985	\$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	\$7,276,262	\$0	\$0	\$0	0.0%
Taxes	\$492,742	\$445,000	\$445,000	\$398,322	\$321,711	(\$123,289)	-27.7%
Total	\$7,042,991	\$5,167,673	\$12,443,935	\$6,644,968	\$4,751,568	(\$416,105)	-8.1%
Net County Funds	(\$2,337,955)	\$0	\$0	(\$35,870)	\$0	\$0	0.0%
Authorized Positions	15.50	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. To stay in compliance with state and federal guide lines. Working towards replacing old trash compactors at recycling center and to have a recycling compactor at every site to reduce pulls.

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget decreases total funding to the Landfill by (\$416K) or -8.1%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes "no significant" changes to the employee health insurance plan and does recognize a "savings" due to the removal of a few "High Cost Claimants – HCC's" from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.
- The adopted budget aligns contract services appropriations with actual spending trends + appropriates \$1.1M for replacement of the following major equipment:

- Replace bell articulated dump truck = \$900K.
- Replace skid steer = \$84K.
- Precrusher for white goods = \$90K.
- Equipment trailer = \$17K.
- Scale upgrade = \$36K.
- Chevrolet EV Truck = \$68K.
- Within department supplies included \$12K for Bushhog for skid steer and push blade for grading and snow removal.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Next cell was completed during fiscal year.
- In talks with local recycling company that will bring an extra three loads of sludge per day.
- The new area at Midway boxsite opened and residents have been very pleased.
- One more recycling compactor to add at Midway boxsite next year.
- Opened hand unload area at Phase 2 landfill for box trucks and inoperable dump trailers. This was in order to keep the face of landfill safe and moving order for larger, commercial trucks.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Reduce OSHA Recordable Accidents < 3	3		0	0
MSW Tons Compacted	149,499	144,266	150,000	150,000
Ferrous & Nonferrous Metals Tons Recycled	630	758	700	700
Garbage Boxes Pulled	2,336	2,335	2,300	2,400
Recycle Boxes Pulled	583	564	560	580
Increase Tons per Load in Recycle Boxes	2.52	2.86	3	3.25
Provide Community Education Outreach Tours to the County / City School for (2) Schools	1	1	1	1
Transport at Least 1,600 Tons of Recyclables	1,631	1,643	1,675	1,675

FUTURE ISSUES

- Finding property for future landfill.

ENTERPRISE FUND - SEWER

Charlie Brushwood, Director

913 Greensboro Street Lexington, NC 27292 (336) 224-5376

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$108,174	\$131,935	\$131,935	\$107,283	\$186,917	\$54,982	41.7%
Operating	\$1,062,188	\$1,348,085	\$1,647,790	\$819,769	\$1,586,146	\$238,061	17.7%
Capital Outlay	\$118,512	\$62,500	\$67,059	\$0	\$95,000	\$32,500	52.0%
Total	\$1,288,874	\$1,542,520	\$1,846,784	\$927,052	\$1,868,063	\$325,543	21.1%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$1,152,385	\$973,212	\$973,212	\$1,166,545	\$1,178,755	\$205,543	21.1%
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	\$1,446,383	\$569,308	\$873,572	\$0	\$689,308	\$120,000	21.1%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,598,768	\$1,542,520	\$1,846,784	\$1,166,545	\$1,868,063	\$325,543	21.1%
Net County Funds	(\$1,309,894)	\$0	\$0	(\$239,493)	\$0	\$0	0.0%
Authorized Positions	1.00	1.00	1.00	1.00	2.00	1.00	100.0%

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. The county's sewer systems continue to gain customers as homes are bought. Goal is staying in compliance as systems grow and more and more 811 tickets come out.

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases funding to the Sewer Fund by \$325K or 21.1%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes "no significant" changes to the employee health insurance plan and does recognize a "savings" due to the

removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- The adopted budget includes an anticipated wastewater rate increase imposed by the Winston-Salem Utilities Commission = 6%.

Description	FY 2025 Adopted	FY 2026 Adopted	\$ Change	% Change
Volume Rate				
(Cost per 100 cu. ft. of metered water, excluding first 267 cu. ft. (2,000 gallons))	\$ 12.71	\$ 13.47	\$ 0.76	6.0%
Base Rate				
(Cost per month; base fee includes up to 267 cu. ft. (2,000 gallons))	\$ 31.91	\$ 33.82	\$ 1.91	6.0%

- The adopted budget includes funding for additional PT staff (\$40K) to assist with growth in workload related to maintaining forty-four miles of sewer line and 1,879 sewer connections. The budget also includes \$50K to complete a flow capacity study related to the Davidson County Wastewater system, as it is now a twenty-year old system and knowing the correct flow amounts will assist with understanding system maintenance cost + available capacity for future use.
- Lastly, the adopted budget includes (\$48K) to have a replacement pump for the County Line pump station + (\$50K) to replace the twenty-year old generator at the Northwest pump station.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Staying in compliance with state regulations and keeping up with growth.

FUTURE ISSUES

- Preparing for growth due to the Thomasville Sewer System.
- The county’s natural growth.

DAVIDSON COUNTY, NORTH CAROLINA
SEWERAGE SYSTEM POLICY

Effective Date
July 1, 2025

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, 2025

(e) and (f) below are the new service rates effective as of July 1, 2025.

(e) *Service where public water
also provided:*

- | | |
|-----------------|---|
| (1) Volume rate | \$13.47 per 100 cu.ft.
of water metered,
excluding first 267 cu.
ft. (2,000 gal) |
| (2) Base fee | \$33.82 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 2025-26. Additional fees may apply; refer to Section 88 of the Davidson County Sewerage System Policy for a complete listing.

SPECIAL REVENUE FUND - DAVIDSONWORKS

The Late Pam Walton, Former Director

220 East 1st Avenue, Extension, Lexington, NC 27292 (336) 242-2065

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$13,818	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$74	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$13,892	\$0	\$0	\$0	\$0	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$13,892	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$13,892	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	(\$0)	\$0	\$0	\$0	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- As of July 1, 2023 workforce development functions / services are provided by PTRC.

INTERNAL SERVICE FUND - INSURANCE

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$13,602,096	\$15,527,077	\$15,527,077	\$12,912,812	\$12,887,072	(\$2,640,005)	-17.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$13,602,096	\$15,527,077	\$15,527,077	\$12,912,812	\$12,887,072	(\$2,640,005)	-17.0%
Revenues							
Charges for Service	\$15,224,515	\$15,527,077	\$15,527,077	\$11,297,143	\$12,887,072	(\$2,640,005)	-17.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$15,224,515	\$15,527,077	\$15,527,077	\$11,297,143	\$12,887,072	(\$2,640,005)	-17.0%
Net County Funds	(\$1,622,420)	\$0	\$0	\$1,615,669	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The purpose of this fund is to account for the county's self-funded employee health care and dental programs.

FY 2026 ADOPTSED BUDGET HIGHLIGHTS

- The adopted budget decreases funding for group insurance by (\$2.6) or -17.0%. Overall claim cost is lower due to fewer HCC (High Cost Claimants) utilizing the plan. Further, the adopted budget includes "no significant" changes to the employee health insurance plan. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

INTERNAL SERVICE FUND - WORKERS COMPENSATION

Tony Dill, Director

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,768,423	\$1,185,187	\$1,185,187	\$554,694	\$1,327,011	\$141,824	12.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,768,423	\$1,185,187	\$1,185,187	\$554,694	\$1,327,011	\$141,824	12.0%
Revenues							
Charges for Service	\$1,051,785	\$1,185,187	\$1,185,187	\$1,018,706	\$1,327,011	\$141,824	12.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,051,785	\$1,185,187	\$1,185,187	\$1,018,706	\$1,327,011	\$141,824	12.0%
Net County Funds	\$716,638	\$0	\$0	(\$464,011)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The purpose of this fund is to account for the county's self-funded worker's compensation insurance program.

INTERNAL SERVICE FUND - GARAGE

Richard Jones, Director

945 North Main Street Lexington, NC 27292 (336) 242-2007

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$452,165	\$489,065	\$489,065	\$426,349	\$495,225	\$6,160	1.3%
Operating	\$2,174,762	\$2,002,346	\$2,002,346	\$1,926,654	\$2,276,487	\$274,141	13.7%
Capital Outlay	\$10,950	\$105,000	\$105,000	\$106,464	\$0	(\$105,000)	-100.0%
Total	\$2,637,877	\$2,596,411	\$2,596,411	\$2,459,466	\$2,771,712	\$175,301	6.8%
Revenues							
Appropriated Fund Balance	\$0	\$105,000	\$105,000	\$0	\$0	(\$105,000)	-100.0%
Charges for Service	\$2,585,345	\$2,466,411	\$2,466,411	\$2,228,677	\$2,771,712	\$305,301	12.4%
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	\$97,969	\$25,000	\$25,000	\$27,320	\$0	(\$25,000)	-100.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,683,314	\$2,596,411	\$2,596,411	\$2,255,998	\$2,771,712	\$175,301	6.8%
Net County Funds	(\$45,438)	\$0	\$0	\$203,468	\$0	\$0	0.0%
Authorized Positions	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 2026 ADOPTED BUDGET

- The FY 2026 Adopted Budget increases total funding to the Garage by \$175K or 6.8%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a

state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes “no significant” changes to the employee health insurance plan and does recognize a “savings” due to the removal of a few “High Cost Claimants – HCC’s” from the overall plan for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- The adopted budget increases funding for general liability insurance to (\$370K). The current year payment = \$349K.
- Lastly, the adopted budget includes \$13K for a new Maintenance Management System. New system will interface with current fuel system to develop a “true cost” of maintaining an aging County fleet.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- After experiencing pump failure of the fueling station at EMS base #2, estimates for replacement were well over \$10,000. After exploring different options, we found that Rex Oil, a business we already utilized to fill our outlying stations, had a fleet fueling station nearby. Enrolled all the EMS and Transportation vehicles to have access to this site. This has allowed access to fueling of gasoline and diesel fuel without the equipment and maintenance cost associated with operating a standalone fueling site.
- With motor pool fleet consisting of aging and less reliable vehicles turned in from other departments, came up with a cost-effective solution to provide safe reliable vehicles for county employees to travel. Looked at brand new vehicles but noticed could purchase pre-owned vehicles that are still under factory warranty at a significant savings. Purchased three pre-owned vehicles, a midsize sedan, a 4x4 SUV, and a full-size HD 4x4 diesel pickup truck. This provided three different classes of vehicles to the fleet that can safely and reliably travel locally, out of county, and even out of state.
- While meeting with tire suppliers, found a program that repurposes worn out quality tire casings. This applies to the tires running on ambulances and transportation buses. Instead of just sending them to the landfill or paying to dispose of them, turning them in and getting a credit back towards next purchase of new tires.
- To provide quicker and more cost-effective roadside service of county fleet, have equipped shop truck with an electric winch, a kit for vehicle recovery, a full-size car / truck jack, and a tool kit for assistance during and after shop hours. In addition, the vehicle is also equipped with spare wheels and tires, and sometimes batteries for first responder vehicles. During holidays, extended days off, and in advance of potential bad weather, have a secondary vehicle available. This has been especially important when operating with a reduced fleet of ambulances available due to major repairs.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Number of Preventative Maintenance (PMs) Performed Per Quarter	206	224	225	230
Number of Tech Inspections Per Quarter	229	250	250	260
Number of Repair Orders Per Quarter	479	590	600	625
Lower Cost Per Repair from Previous year	\$291.12	\$315.54	\$346.00	\$390
Number of Vehicle Services Per Day	7	10.0	10.0	12.0

FUTURE ISSUES

- More complex vehicles and systems that require dealer specific, specialty, and costly repairs.
- Continued cost increases due to economic uncertainty with potential cost increases due to tariffs on trade with different countries that produce and supply essential parts and equipment
- Replacement of aging heavy-duty shop lift due to lack of replacement / maintenance parts.
- Remodel / renovate the low roof section of the garage to allow more space to service and repair light trucks and SUVs. An additional light duty four post lift would also be requested to aid in providing timely services to fleet that continues to expand.

SPECIAL REVENUE FUND – MENTAL HEALTH

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$786,840	\$786,844	\$786,844	\$615,725	\$786,844	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$786,840	\$786,844	\$786,844	\$615,725	\$786,844	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$760,400	\$760,400	\$760,400	\$0	\$760,400	\$0	0.0%
Taxes	\$41,140	\$26,444	\$26,444	\$46,454	\$26,444	\$0	0.0%
Total	\$801,540	\$786,844	\$786,844	\$46,454	\$786,844	\$0	0.0%
Net County Funds	(\$14,700)	\$0	\$0	\$569,271	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Appropriated funding for costs associated with mental health services contracted through Partners Behavioral Health Management. Partners 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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$110,435	\$399,179	\$636,057	\$309,667	\$217,759	(\$181,420)	-45.4%
Capital Outlay	\$39,320	\$45,552	\$0	\$0	\$199,336	\$153,784	337.6%
Total	\$149,755	\$444,731	\$636,057	\$309,667	\$417,095	(\$27,636)	-6.2%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$189,167	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$19,775	\$0	\$0	\$16,169	\$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	\$107,281	\$0	\$2,159	\$0	\$0	\$0	0.0%
Taxes	\$79,694	\$444,731	\$444,731	\$374,721	\$417,095	(\$27,636)	-6.2%
Total	\$206,750	\$444,731	\$636,057	\$390,891	\$417,095	(\$27,636)	-6.2%
Net County Funds	(\$56,995)	\$0	\$0	(\$81,224)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County 9-1-1 Emergency Communication's mission is to serve as the communications link between the citizens and the public safety agencies; to accurately identify each caller's location; to quickly and accurately activate needed public safety services; and to provide communications support and coordination for all city/county safety and applicable support agencies. The goal is to provide courteous, accurate and responsive service to the citizens and agencies served in a professional timely manner.

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget appropriates the state-mandated amount of \$417K for purposes of addressing 911 telecommunication equipment.

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- All Telecommunicator III employees have been certified in APCO Certified Training Officer Course as well as APCO Supervisor Course in addition to all other required certifications.
- All Telecommunicators have obtained and retained all certifications necessary for 911 employment.
 - Emergency Medical Dispatch, Emergency Fire Dispatch, Emergency Police Dispatch, CPR Certification, Division of Criminal Information 1-3.
- Successful completion of Davidson County's first ever PSAP Assessment.
 - Davidson County was mentioned several times for how detailed and meticulous the centers documentation was for the assessment.
 - Several mentions of Davidson County being the "Gold Standard" for the Assessment Process.
- Davidson County 911 has acquired AI Skill Pass that will be used to better train individuals in EMD, EFD and EPD.
- Davidson County has been able to maintain 09 NCAC 06C.0209 PSAP 911 CALL OPERATING PROCEDURES of: 90 percent of 911 calls received on emergency lines shall be answered within 10 seconds, and 95 percent of 911 calls received on emergency lines shall be answered within 20 seconds.

FUTURE ISSUES

- Additional administrative requirements that the 911 Board has placed on all 911 Centers.
 - Financial Planning Tool.
 - Fluctuation in Fund Balance and Carry Over in the 911 Fund.
- Maintaining all Telecommunicators acquired certifications as well as supply any additional requested training.
- Radio Dispatch Consoles will need to be replaced as the current system is end of life – 3rd Quarter of 2027.
- Locution dispatch system will be submitted for funding consideration in March 2025.

SPECIAL REVENUE FUND – RURAL FIRE DISTRICTS

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$14,412,832	\$14,387,268	\$15,229,104	\$15,053,142	\$15,625,494	\$1,238,226	8.6%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$14,412,832	\$14,387,268	\$15,229,104	\$15,053,142	\$15,625,494	\$1,238,226	8.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$6,249	\$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	\$14,081,765	\$14,387,268	\$15,229,104	\$14,794,706	\$15,625,494	\$1,238,226	8.6%
Total	\$14,088,014	\$14,387,268	\$15,229,104	\$14,794,706	\$15,625,494	\$1,238,226	8.6%
Net County Funds	\$324,818	\$0	\$0	\$258,436	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The county has twenty-five 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

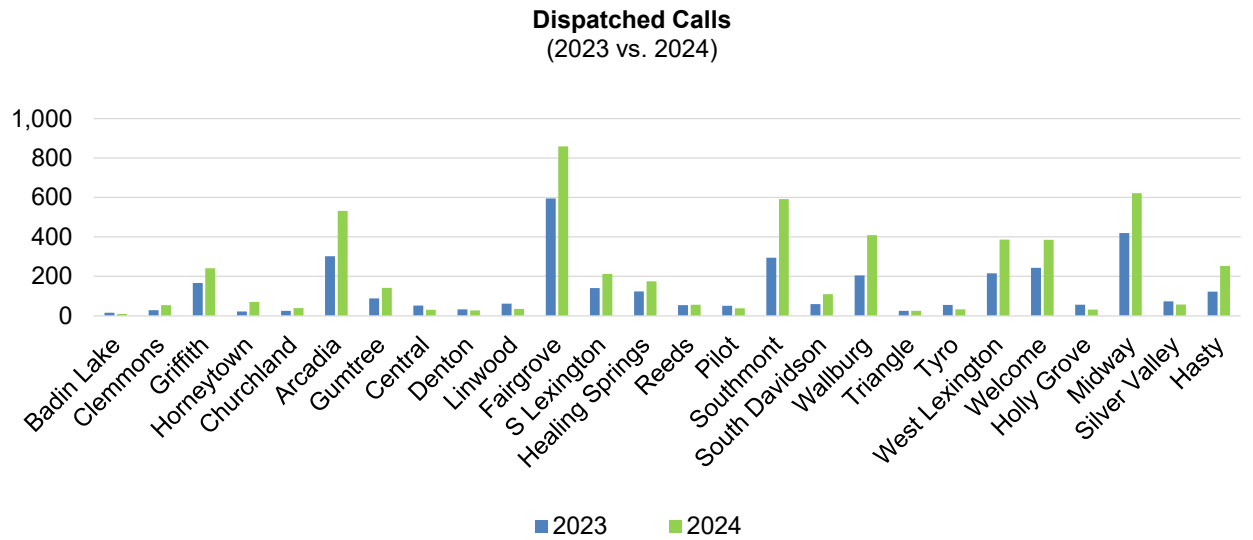
FY 2026 ADOPTED BUDGET HIGHLIGHTS

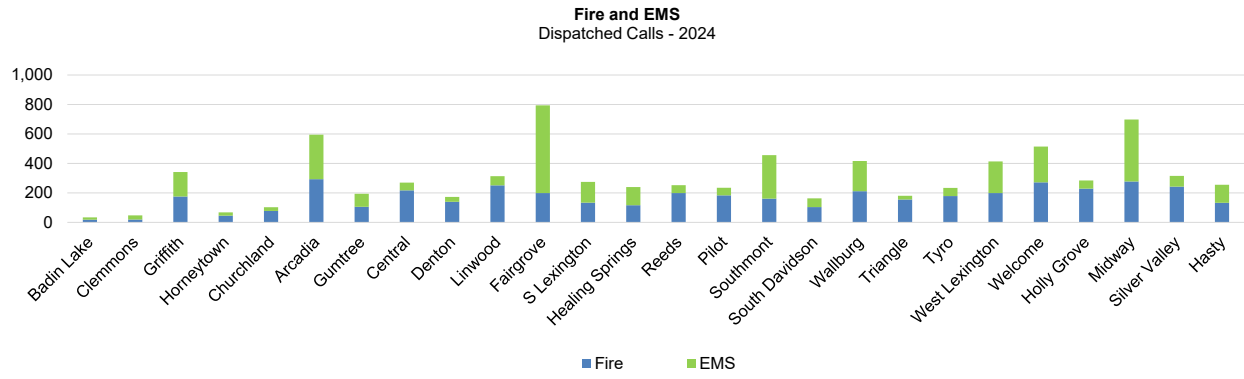
- The FY 2026 Adopted Budget increases total funding to the fire districts by \$1.2M or 8.6%. The changes in funding can be seen as displayed in the table below, with five departments seeking approval for a tax rate increase for the upcoming fiscal year, and two departments asking for a merger. Each individual district's line-item budget request for FY 2026 follows this summary on the proceeding pages.

Fire Districts Summary
FY 2025-2026

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2025 Adopted	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2025 Adopted	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.1000	\$ 0.1000	\$ -		\$ 1,387,155	\$ 1,436,505	\$ 49,350	3.6%	
Central	\$ 0.1000	\$ 0.1300	\$ 0.0300	30.0%	\$ 461,000	\$ 607,000	\$ 146,000	31.7%	Increase salaries to retain staff and remain competitive; Renovation of station to accommodate 24-hour shifts (improving / adding sleeping quarters)
Churchland	\$ 0.0900	\$ 0.0900	\$ -		\$ 327,340	\$ 342,340	\$ 15,000	4.6%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -		\$ 548,951	\$ 563,843	\$ 14,892	2.7%	
Gumtree	\$ 0.1275	\$ -	\$ (0.1275)	-100.0%	\$ 214,114	\$ -	\$ (214,114)	-100.0%	Merging with Midway
Healing Springs	\$ 0.1300	\$ 0.1300	\$ -		\$ 501,546	\$ 512,399	\$ 10,853	2.2%	
Holly Grove	\$ 0.1000	\$ 0.1000	\$ -		\$ 364,559	\$ 403,520	\$ 38,961	10.7%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -		\$ 771,300	\$ 779,300	\$ 8,000	1.0%	
Midway	\$ 0.1300	\$ 0.1300	\$ -		\$ 1,472,823	\$ 1,742,973	\$ 270,150	18.3%	Merging with Gumtree
North Lexington	\$ 0.1300	\$ 0.1300	\$ -		\$ 320,000	\$ 335,000	\$ 15,000	4.7%	
Pilot	\$ 0.1050	\$ 0.1050	\$ -		\$ 445,439	\$ 452,574	\$ 7,135	1.6%	
Reeds	\$ 0.0800	\$ 0.0800	\$ -		\$ 553,834	\$ 560,117	\$ 6,283	1.1%	
Silver Valley	\$ 0.1100	\$ 0.1300	\$ 0.0200	18.2%	\$ 513,922	\$ 673,230	\$ 159,308	31.0%	Recruit and retain paid staff due to declining volunteerism; Offset rising operational costs; Update fleet / equipment; Enhance safety and training programs; Secure 24-hour coverage
South Emmons	\$ 0.1000	\$ 0.1000	\$ -		\$ 157,640	\$ 161,947	\$ 4,307	2.7%	
South Lexington	\$ 0.1100	\$ 0.1100	\$ -		\$ 341,100	\$ 380,510	\$ 39,410	11.6%	
Southmont	\$ 0.1300	\$ 0.1300	\$ -		\$ 1,397,493	\$ 1,435,406	\$ 37,913	2.7%	
Hasty	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 658,185	\$ 808,350	\$ 150,165	22.8%	Recruit and retain paid staff; Build new fire station - replacing 50-year old facility; Prepare for the purchase of (2) two fire apparatus (brush truck & 30-year old tanker); Add 1 FTE per shift
Tyro	\$ 0.0800	\$ 0.0800	\$ -		\$ 463,857	\$ 479,875	\$ 16,018	3.5%	
Wallburg	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 1,062,483	\$ 1,311,413	\$ 248,930	23.4%	Increase full-time firefighter coverage from (2) per shift to (4) per - a net FTE increase of (6) firefighters; Replacing 34-year old fire truck
Welcome	\$ 0.1100	\$ 0.1100	\$ -		\$ 740,500	\$ 781,000	\$ 40,500	5.5%	
West Lexington	\$ 0.1200	\$ 0.1200	\$ -		\$ 490,000	\$ 528,000	\$ 38,000	7.8%	
South Davidson	\$ 0.1300	\$ 0.1300	\$ -		\$ 192,671	\$ 200,997	\$ 8,326	4.3%	
Horneytown	\$ 0.1500	\$ 0.1500	\$ -		\$ 282,000	\$ 290,186	\$ 8,186	2.9%	
Griffith	\$ 0.1000	\$ 0.1200	\$ 0.0200	20.0%	\$ 469,721	\$ 586,636	\$ 116,915	24.9%	Recruitment and retention of paid and volunteer staff including equipment; Increase personnel coverage per shift
Clemmons	\$ 0.1000	\$ 0.1000	\$ -		\$ 199,635	\$ 200,123	\$ 488	0.2%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -		\$ 50,000	\$ 52,250	\$ 2,250	4.5%	
Total	\$ 2.7875	\$ 2.7700	\$ 0.1100	3.9%	\$ 14,387,268	\$ 15,625,494	\$ 1,238,226	8.6%	

KEY PERFORMANCE MEASURES





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 2025-2026

The Board of Directors of Arcadia-Reedy Creek-Hampton Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Pension Fund	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000
Building & Grounds	\$ 24,000	\$ 40,000	\$ 40,000	\$ 40,000
Vehicle Fund	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Communications	\$ 10,000	\$ 30,000	\$ 20,000	\$ 20,000
Truck Operations	\$ 18,000	\$ 45,000	\$ 40,000	\$ 40,000
Fire Equipment	\$ 100,000	\$ 100,000	\$ 20,000	\$ 20,000
Furniture & Fixtures	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Building Payment	\$ -	\$ -	\$ 90,000	\$ 90,000
Insurance	\$ 52,000	\$ 60,000	\$ 60,000	\$ 60,000
Training & Books	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
Office Expenses	\$ 8,500	\$ 11,000	\$ 15,000	\$ 15,000
Computer Expense	\$ 35,000	\$ 20,000	\$ 10,000	\$ 10,000
Public Fire Education Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Membership Dues	\$ 3,000	\$ 5,000	\$ 4,000	\$ 4,000
Utilities	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Medical Supplies	\$ 10,000	\$ 10,000	\$ 6,000	\$ 6,000
Rescue Equipment	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000
Salaries	\$ 869,202	\$ 762,155	\$ 820,000	\$ 807,505
Protective Clothing	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000
NFPA Physicals	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Health & Disability	\$ 60,000	\$ 105,000	\$ 120,000	\$ 120,000
Travel Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Uniforms	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000
Contract Labor-Maintenance	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL	\$ 1,372,702	\$ 1,387,155	\$ 1,449,000	\$ 1,436,505
Original or Amended Budget	\$ 1,372,702	\$ 1,387,155	\$ 1,449,000	\$ 1,436,505
YTD Revenues	\$ 1,400,557	\$ 1,455,483	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 27,855	\$ 68,328	\$ -	\$ -
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 1,372,702,794	\$ 1,387,155,121	\$ 1,436,505,230	\$ 1,436,505,230

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 2025-2026 is not to exceed \$0.10.

Respectfully Submitted,

Brian Bumgarner
Board Chairman

Bronson Canovai
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 2025-2026

The Board of Directors of Central Volunteer Fire Department estimates the operation costs for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salaries	\$ 125,000	\$ 140,000	\$ 200,000	\$ 200,000
Fire Station Upgrades	\$ 80,000	\$ 80,000	\$ 140,000	\$ 140,000
Repairs	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Truck Operations (Gas & Oil)	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Equipment	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Insurance	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Telephone	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Electric	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Heating	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
County Water	\$ 450	\$ 450	\$ 450	\$ 450
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Travel Reimbursement	\$ 21,800	\$ 21,800	\$ 21,800	\$ 21,800
Dues	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Waste Disposal	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Pest Control	\$ 600	\$ 600	\$ 600	\$ 600
Truck Payment		\$ -		
Truck Maintenance	\$ 15,000	\$ 15,000	\$ 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	\$ 36,000	\$ 36,000	\$ 62,000	\$ 62,000
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	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL	\$ 446,000	\$ 461,000	\$ 607,000	\$ 607,000
Original or Amended Budget	\$ 446,000	\$ 461,000	\$ 607,000	\$ 607,000
YTD Revenues	\$ 483,663	\$ 461,000	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 37,663	\$ -	\$ -	\$ -
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 469,975,205	\$ 479,086,419	\$ 489,734,945	\$ 489,734,945

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 2025-2026 is not to exceed \$0.13.

Respectfully Submitted,

Robert Swing
Board Chairman

Byron Lohr
Secretary to Board

Becky Tucker
Treasurer to Board

To Whom It May Concern,

The Central Fire Department is currently facing challenges due to the nationwide shortage of volunteer firefighters. For many years, we have been fortunate to rely on unpaid local volunteers who generously continue to give their time. However, with the growing shortage of volunteers, the department has had to rely more on paid staff. As a result, we have increased our paid staffing to nearly 8,000 hours per year, and this number continues to grow. To maintain a well-qualified department, it is necessary to offer fair wages, and as labor costs rise, so too does our budget.

The current fire station, which was built in 1991, is now 34 years old. It was originally designed to accommodate a volunteer staff, not 24-hour shifts. To meet the demands of full-time staffing, the facility requires significant upgrades to provide a safe and functional environment for our first responders.

To ensure we can continue to provide the necessary services to the Central Fire District and its residents, the Board of Directors is requesting a tax rate increase to \$0.13 for the 2025-2026 budget year. This increase will help support our efforts to meet the growing needs of the community we serve.

Sincerely,
Central Fire Department Board of Directors

Robert Swing, President

MARCH 2024 BOARD OF DIRECTORS MEETING

03/18/2025

Officers Present		Directors Present			
President		2025-2028	2023-2026	2024-2027	
Vice President	Steven Young	Michael Sexton	Mike Smith	Logan Bowers	
Secretary	Byron Lohr	Steve Beck	David Kinley	Jason Surratt	
Treasurer	Becky Tucker	Marcus Jones	Joby Garner	Martin Burkhart	

Vice president Young called the meeting to order. Minutes from January 2025 meeting were read and approved.

Mr. Young called for nominations for President. Robert Swing was nominated Steve Beck. Joby Gamer made a motion to accept President Swing by acclamation. This was seconded by Steve Beck. The motion was voted and approved. Secretary Tim Hedrick called for nominations of Vice President. Steve Young was nominated for vice president by Marcus Jones. Joby Gamer made a motion to accept by acclamation. This motion was seconded by David Kinley and voted on and passed.

Byron Lohr was nominated by Joby Garner for office of secretary. Director Gamer made a motion to accept secretary nomination by acclamation and was seconded by Mike Smith motion passed. Tim Hedrick thanked the directors for the opportunity to serve as the secretary as he had done so for the past years. Joby Gamer nominated Becky Tucker for treasurer. Director Gamer made a motion to accept Becky Tucker by acclamation seconded by Steve Beck. Motion voted on and passed.

OLD BUSINESS

Not much to report on building update.

Discussion of fire department phones still waiting on Robert. Chief Floyd discusses his phone and Byron Lohr numbers to Prepared Live app.

Staffing report from Chief Floyd was about the same as January meeting still a few a holes in coverage. Still staffing some shortage chief believes to be because of labor rates.

NEW BUSINESS

See attached documents for treasures report.

Officer of Fire Department Chris Floyd Chief, Byron Lohr Deputy Chief, Marcus Jones Asst. Chief Mo Hodges Captain Colton Hedrick LT. Safety Josh Motley LT. Joby made a motion to approve 2025-2026 officers of Central Fire Department was seconded by Steve Beck. Motion Passed

Mike Smith made a motion to raise the tax rate \$.13 for 2025-2026 upon county commissioners' approval to address staffing shortage seconded by Logan Bowers. Passed unanimously

Mike Smith made a motion to go with Best Disposal when the contract is up with GFL for waste disposal. Seconded by Joby Garner Passed Unanimously

Mike Smith made a motion Budget Fire station Upgrades to \$140,000 Future Truck to \$63,000 Daytime employment to \$200,000 total budget of \$607,000 seconded David Kinley passed unanimously

Joby made motion to adjourn seconded Mike Smith.

Submitted by,

Byron Lohr, Secretary- Board of Directors

BALANCES AS OF 2/28/2025 CENTRAL FIRE DEPARTMENT

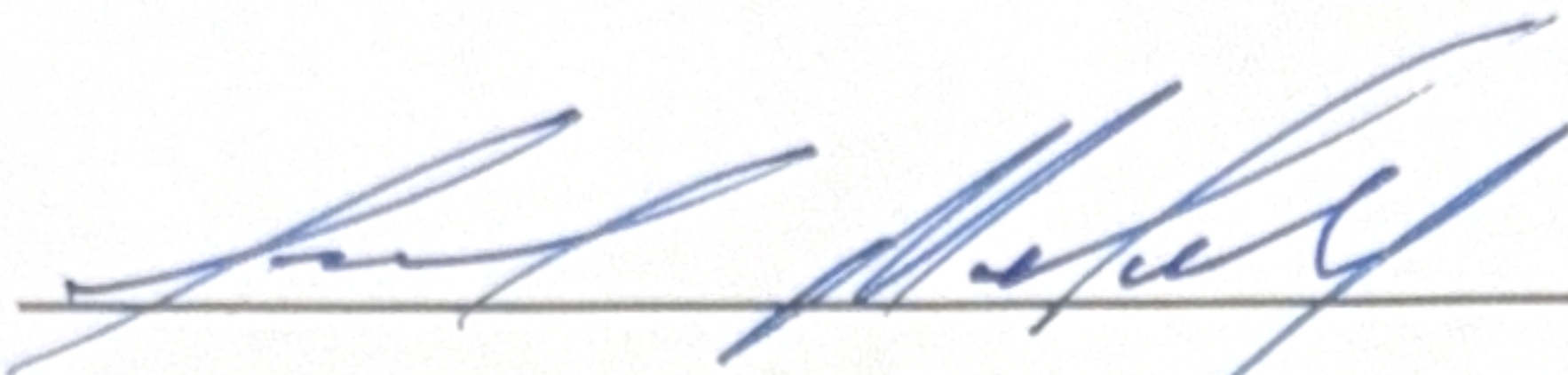
CHECKING	142,513.14
MONEY MARKET	\$42,719.87
CERTIFICATE --GENERAL FUNDS	
9 month CD matures 7/1/25 current rate 3.6984% from MMA	60,559.32
7 month CD matures 9/18/25 current rate 3.9414from checking	102,067.91
9 month cd matures 6/18/25 current rate 3.9414	100,982.65
CERTIFICATE--FIRST BANK	
12 month cd matures 2/21/26	38,089.46
CERTIFICATE--COMMUNICATIONS RESERVE	42,462.12
7 month CD matures 7/27/2025 current rate 4.0869%	
CERTIFICATE--FUTURE TRUCK RESERVE	
13 month CD matures 12/21/25 current rate 3.9414%	\$175,902.38
TOTAL FUNDS ON DEPOSIT	705,296.85

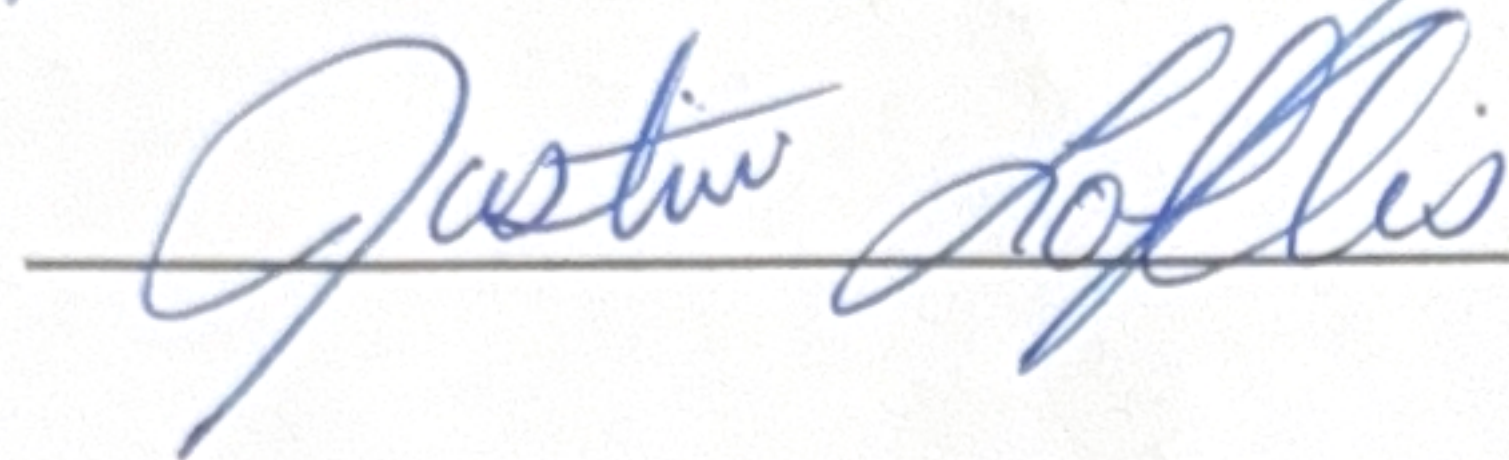
BALANCES AS OF 2/28/2025 CENTRAL FIRE DEPARTME

CHECKING	142,513.14
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CERTIFICATE--COMMUNICATIONS RESERVE	42,462.12
7 month CD matures 7/27/2025 current rate 4.0869%	
CERTIFICATE--FUTURE TRUCK RESERVE	
13 month CD matures 12/21/25 current rate 3.9414%	\$175,902.38
TOTAL FUNDS ON DEPOSIT	705,296.85

March 17, 2025

This is to verify that the below have reviewed the bank statements, invoices and CPA reconciled statements for the March 1, 2024 through February 28, 2025 year for Central Fire Department of Davidson County, Inc.







CENTRAL FIRE DEPARTMENT

ANNUAL MEETING
MARCH 17 TH 7:30 PM

OPEN TO THE PUBLIC

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 2025-2026

The Board of Directors of Churchland Rural Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Vehicle Fund	\$ 10,255	\$ 18,000	\$ 13,000	\$ 13,000
Building Repairs	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Truck Operations (Gas & Oil)	\$ 14,577	\$ 12,000	\$ 12,000	\$ 12,000
Equipment	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000
Insurance	\$ 20,000	\$ 25,000	\$ 30,000	\$ 30,000
Utilities	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Training	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Miscellaneous	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000
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	\$ 53,340	\$ 53,340
Office Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Chief	\$ 38,000	\$ 38,000	\$ 40,000	\$ 40,000
Admin	\$ 10,000	\$ 10,000	\$ 18,000	\$ 18,000
Clerical	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
TOTAL	\$ 316,172	\$ 327,340	\$ 342,340	\$ 342,340
Original or Amended Budget	\$ 316,172	\$ 327,340	\$ 342,340	\$ 342,340
YTD Revenues	\$ 323,811	\$ 327,340	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 7,639	\$ -	\$ -	\$ -
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 351,302,923	\$ 363,932,772	\$ 380,562,227	\$ 380,562,227

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 2025-2026 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 2025-2026

The Board of Directors of Fair Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Building Fund-Mortgage	\$ 21,899	\$ 18,908	\$ 17,703	\$ 17,703
Vehicle Fund	\$ 16,685	\$ 18,008	\$ 16,860	\$ 16,860
Building Repairs	\$ 6,257	\$ 5,402	\$ 5,058	\$ 5,058
Equipment Repairs	\$ 20,856	\$ 18,008	\$ 17,703	\$ 17,703
Truck Operations (Gas & Oil)	\$ 40,669	\$ 35,116	\$ 32,877	\$ 32,877
Equipment	\$ 12,514	\$ 21,610	\$ 18,968	\$ 18,968
Insurance	\$ 28,156	\$ 25,594	\$ 34,142	\$ 34,142
Utilities	\$ 18,249	\$ 15,757	\$ 17,703	\$ 17,703
Supplies	\$ 22,681	\$ 15,082	\$ 16,860	\$ 16,860
Miscellaneous	\$ 7,873	\$ 6,348	\$ 5,943	\$ 5,943
Compensation	\$ 224,932	\$ 269,085	\$ 274,565	\$ 274,565
Professional Services	\$ 7,300	\$ 11,255	\$ 11,802	\$ 11,802
Protective Clothing	\$ 13,035	\$ 22,510	\$ 23,183	\$ 23,183
Building Fund-Capital	\$ 45,883	\$ 19,359	\$ 26,555	\$ 26,555
Truck Payments	\$ 44,319	\$ 38,267	\$ 35,828	\$ 35,828
Training Expense	\$ 3,233	\$ 2,791	\$ 2,613	\$ 2,613
SCBA Fund	\$ 6,778	\$ 5,853	\$ 5,480	\$ 5,480
TOTAL	\$ 541,317	\$ 548,951	\$ 563,843	\$ 563,843
Original or Amended Budget	\$ 541,317	\$ 548,951	\$ 563,843	\$ 563,843
YTD Revenues	\$ 563,338	\$ 548,951	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 22,021	\$ (0)	\$ -	\$ -
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 541,657,843	\$ 549,062,989	\$ 564,341,169	\$ 564,341,169

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 2025-2026 is not to exceed \$0.10.

Respectfully Submitted,

Daniel A. Oakley
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 2025-2026

The Board of Directors of Gumtree Fire & Rescue Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Payments	\$ -	\$ -	\$ -	\$ -
Truck Repairs & Maintenance	\$ 28,000	\$ 30,000	\$ -	\$ -
Building Repairs	\$ 6,000	\$ 5,000	\$ -	\$ -
Equipment Repairs	\$ 4,500	\$ 5,500	\$ -	\$ -
Truck Operations (Gas & Oil)	\$ 6,126	\$ 6,200	\$ -	\$ -
Equipment	\$ 4,500	\$ 4,500	\$ -	\$ -
Insurance	\$ 18,000	\$ 22,000	\$ -	\$ -
Utilities	\$ 8,500	\$ 8,500	\$ -	\$ -
Supplies	\$ 2,000	\$ 2,000	\$ -	\$ -
Training & Conference	\$ 2,000	\$ 1,500	\$ -	\$ -
Legal Fees/Office Supply	\$ 4,500	\$ 4,500	\$ -	\$ -
Squad Supplies & Equipment	\$ 4,500	\$ 4,000	\$ -	\$ -
Uniforms / Turn Out Gear	\$ 5,500	\$ 5,000	\$ -	\$ -
Membership Dues & Subscription	\$ 12,500	\$ 12,000	\$ -	\$ -
New Truck Down Payment	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 73,000	\$ 78,414	\$ -	\$ -
Medical	\$ 8,000	\$ 8,000	\$ -	\$ -
Building payment	\$ 15,000	\$ 15,000	\$ -	\$ -
Reporting Software	\$ 1,900	\$ 2,000	\$ -	\$ -
TOTAL	\$ 204,526	\$ 214,114	\$ -	\$ -
Original or Amended Budget	\$ 204,526	\$ 214,114	\$ -	\$ -
YTD Revenues	\$ 218,716	\$ 227,771	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 14,190	\$ 13,657	\$ -	\$ -
Current Year Tax Rate	\$ 0.1275	\$ 0.1275	\$ 0.1275	\$ 0.1275
Total Tax Valuation	\$ 161,511,348	\$ 167,932,914	\$ 176,867,965	\$ 176,867,965

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 2025-2026 is not to exceed \$0.1275.

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 2025-2026

The Board of Directors of Healing Springs Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Truck Payment	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Telephone	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
Building Repairs	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Equipment Repairs	\$ 12,000	\$ 40,000	\$ 35,000	\$ 35,000
Truck Operations (Gas & Oil)	\$ 25,000	\$ 25,000	\$ 32,000	\$ 32,000
Equipment	\$ 33,478	\$ 61,796	\$ 30,000	\$ 30,000
Insurance	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
Utilities	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
Supplies	\$ 4,000	\$ 10,000	\$ 12,000	\$ 12,000
Contingency Fund	\$ 6,000	\$ 10,000	\$ 12,000	\$ 12,000
Training	\$ 7,000	\$ 8,000	\$ 14,000	\$ 14,000
Squad Funds	\$ 6,000	\$ 6,000	\$ -	\$ -
Dumpster Service	\$ 350	\$ 350	\$ 350	\$ 350
Retirement	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Building Fund	\$ -	\$ 50,000	\$ 76,549	\$ 76,549
Part Time Salaries	\$ 110,000	\$ 150,000	\$ 160,000	\$ 160,000
Alltel Land Line Phone	\$ -	\$ -	\$ -	\$ -
Account. Service	\$ 2,000	\$ 2,400	\$ 2,500	\$ 2,500
Dues	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
TOTAL	\$ 334,828	\$ 501,546	\$ 512,399	\$ 512,399
Original or Amended Budget	\$ 334,828	\$ 501,546	\$ 512,399	\$ 512,399
YTD Revenues	\$ 346,670	\$ 501,546	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 11,842	\$ -	\$ -	\$ -
Current Year Tax Rate	\$ 0.09	\$ 0.13	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 372,031,281	\$ 385,804,915	\$ 394,153,294	\$ 394,153,294

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 2025-2026 is not to exceed \$0.13.

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 2025-2026

The Board of Directors of Holly Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 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	\$ 92,000	\$ 92,000	\$ 125,000	\$ 125,000
Telephone	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Building Repairs	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Equipment Repairs	\$ 5,500	\$ 5,500	\$ 6,500	\$ 6,500
Truck Operations (Gas & Oil)	\$ 43,859	\$ 43,859	\$ 42,820	\$ 42,820
Equipment	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Insurance	\$ 32,000	\$ 32,000	\$ 40,000	\$ 40,000
Utilities	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Supplies	\$ 7,000	\$ 7,000	\$ 5,000	\$ 5,000
Reserve for Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fraternal Benefit	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500
Employee Travel & Incentive	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Meals	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Training	\$ 3,500	\$ 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	\$ 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
TOTAL	\$ 364,559	\$ 364,559	\$ 403,520	\$ 403,520
Original or Amended Budget	\$ 364,559	\$ 364,559	\$ 403,520	\$ 403,520
YTD Revenues	\$ 386,214	\$ 364,559	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 21,655	\$ -	\$ -	\$ -
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 367,364,763	\$ 381,840,502	\$ 403,520,675	\$ 403,520,675

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 2025-2026 is not to exceed \$0.10.

Respectfully Submitted,

Todd Warford
Board Chairman

Alyson Warford
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 2025-2026

The Board of Directors of Linwood Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Salary	\$ 225,000	\$ 235,000	\$ 240,000	\$ 240,000
Record Supplies & Accounting	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Repairs	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000
Truck Operations (Gas & Oil) & Maintenance	\$ 40,000	\$ 55,000	\$ 55,000	\$ 55,000
Equipment	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000
Insurance	\$ 80,000	\$ 40,000	\$ 40,000	\$ 40,000
Utilities & Telephone	\$ 11,000	\$ 10,500	\$ 10,500	\$ 10,500
Supplies, Fire Fighting	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Reserve for Capital	\$ 70,000	\$ -	\$ -	\$ -
Miscellaneous	\$ 32,514	\$ 20,000	\$ 20,000	\$ 20,000
Mowing	\$ -	\$ -	\$ -	\$ -
Building Maintenance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
School & Dues	\$ 5,000	\$ 500	\$ 500	\$ 500
Firemen's Gas to Fires	\$ 32,000	\$ 25,000	\$ 25,000	\$ 25,000
Maint for Mobile Air	\$ 300	\$ 300	\$ 300	\$ 300
Future Truck Reserve	\$ -	\$ 77,500	\$ 79,000	\$ 79,000
Building Fund Capital	\$ -	\$ 77,500	\$ 79,000	\$ 79,000
TOTAL	\$ 770,814	\$ 771,300	\$ 779,300	\$ 779,300
Original or Amended Budget	\$ 770,814	\$ 771,300	\$ 779,300	\$ 779,300
YTD Revenues	\$ 759,895	\$ 826,221	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ (10,919)	\$ 54,921	\$ -	\$ -
Current Year Tax Rate	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.100
Total Tax Valuation	\$ 770,814,802	\$ 771,364,574	\$ 779,476,781	\$ 779,476,781

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 2025-2026 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 2025-2026

The Board of Directors of Midway Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salary	\$ 622,500	\$ 700,000	\$ 920,000	\$ 920,000
Overtime	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Telephone	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Truck Repairs	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000
Equipment Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 37,000	\$ 32,000	\$ 32,000	\$ 32,000
Equipment	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Insurance	\$ 170,000	\$ 200,000	\$ 210,000	\$ 210,000
Utilities	\$ 16,000	\$ 16,000	\$ 18,000	\$ 18,000
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	\$ 70,000	\$ 40,000	\$ 40,000	\$ 40,000
Calls, Frat. Benefits & Phys	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fuel for Building	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Physicals	\$ 5,206	\$ 8,323	\$ 8,980	\$ 8,980
Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Capital Improvements	\$ 120,000	\$ 100,000	\$ 137,493	\$ 137,493
Legal & Accounting	\$ 8,000	\$ 14,000	\$ 14,000	\$ 14,000
Salary-Part Time	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Uniforms	\$ 12,000	\$ 15,000	\$ 15,000	\$ 15,000
Garbage Service	\$ 500	\$ 500	\$ 500	\$ 500
Future Fire Station	\$ 20,000	\$ 14,000	\$ 14,000	\$ 14,000
Future Apparatus	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL	\$ 1,414,206	\$ 1,472,823	\$ 1,742,973	\$ 1,742,973
Original or Amended Budget	\$ 1,414,206	\$ 1,472,823	\$ 1,742,973	\$ 1,742,973
YTD Revenues	\$ 1,469,484	\$ 1,577,791	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 55,278	\$ 104,968	\$ -	\$ -
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1300
Total Tax Valuation	\$ 1,059,921,629	\$ 1,093,317,312	\$ 1,340,748,665	\$ 1,340,748,665

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 2025-2026 is not to exceed \$0.13.

Respectfully Submitted,

Zachary Medlin
Board Chairman

Tim Hill
Secretary to Board

Daniel Fleming
Treasurer to Board

To: Davidson County Board of County Commissioners

From: North Lexington Triangle Fire Department
2976 Greensboro St. Ext.
Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2025-2026

The Board of Directors of North Lexington Triangle Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Personnel (formerly Salaries)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Debt Service (formerly Truck Payment)	\$ 61,442	\$ 61,442	\$ 61,442	\$ 61,442
Apparatus Operations (formerly Truck Operations Gas & Oil)	\$ 21,000	\$ 22,500	\$ 25,000	\$ 25,000
Equipment	\$ 46,058	\$ 47,058	\$ 50,058	\$ 50,058
Station Operations (formerly Utilities)	\$ 24,000	\$ 25,000	\$ 26,500	\$ 26,500
Technology (New)	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000
Training	\$ 3,000	\$ 3,000	\$ 4,000	\$ 4,000
Fire and Life Safety Education (New)	\$ 1,000	\$ 2,000	\$ 3,500	\$ 3,500
Consulting & Professional Services (formerly Audit/Review)	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Insurance	\$ 27,000	\$ 27,000	\$ 28,000	\$ 28,000
Supplies (formerly Miscellaneous)	\$ 3,000	\$ 3,500	\$ 7,000	\$ 7,000
Capital Reserves (formerly Truck Fund)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Maintenance (Removing)	\$ -	\$ -	\$ -	\$ -
Fuel Costs (Removing)	\$ -	\$ -	\$ -	\$ -
Contingency (Removing)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 315,000	\$ 320,000	\$ 335,000	\$ 335,000
Original or Amended Budget	\$ 315,000	\$ 320,000	\$ 335,000	\$ 335,000
YTD Revenues	\$ 328,250	\$ 332,925	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 13,250	\$ 12,925	\$ -	\$ -
Current Year Tax Rate	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 245,771,112	\$ 250,297,215	\$ 259,380,028	\$ 259,380,028

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 2025-2026 is not to exceed \$0.13.

Respectfully Submitted,

Danny Kennedy
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 2025-2026

The Board of Directors of Pilot Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
-----	-----	-----	-----	-----
New Station Fund	\$ 53,600	\$ 50,000	\$ 50,000	\$ 50,000
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)	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800
Equipment	\$ 8,000	\$ 13,000	\$ 13,000	\$ 13,000
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	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700
Salary	\$ 76,000	\$ 152,000	\$ 159,135	\$ 159,135
Payroll Tax Expense	\$ 17,500	\$ 23,500	\$ 23,500	\$ 23,500
Hepatitis B Vaccine Immunization	\$ 3,000	\$ 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	\$ 21,400	\$ 21,400	\$ 21,400
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	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400
Truck Payments	\$ 38,800	\$ 38,800	\$ 38,800	\$ 38,800
TOTAL	\$ 347,039	\$ 445,439	\$ 452,574	\$ 452,574
Original or Amended Budget	\$ 347,039	\$ 445,439	\$ 452,574	\$ 452,574
YTD Revenues	\$ 368,592	\$ 472,386	\$ -	\$ -
	-----	-----	-----	-----
Amount Over or (Under) Original Budget	\$ 21,553	\$ 26,947	\$ -	\$ -
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.085	\$ 0.105	\$ 0.105	\$ 0.105
Total Tax Valuation	\$ 401,355,421	\$ 409,122,452	\$ 431,022,994	\$ 431,022,994

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 2025-2026 is not to exceed \$0.105.

Respectfully Submitted,

Keith Ridge
Board Chairman

Doug Powell
Secretary to Board

Brian Starnes
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 2025-2026

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 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	\$ 150,000	\$ 150,000	\$ 150,000
Truck Operations (Gas & Oil)	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Insurance	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000
Utilities	\$ 15,000	\$ 17,000	\$ 17,000	\$ 17,000
Supplies	\$ 3,647	\$ 4,000	\$ 4,000	\$ 4,000
Miscellaneous	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Benefits	\$ 4,000	\$ 10,000	\$ 10,000	\$ 10,000
Building Maint.	\$ 12,434	\$ 15,000	\$ 15,000	\$ 15,000
Fire Station Employee	\$ 129,000	\$ 216,934	\$ 223,217	\$ 223,217
Benevolence - Burn-Out	\$ 900	\$ 900	\$ 900	\$ 900
TOTAL	\$ 398,981	\$ 553,834	\$ 560,117	\$ 560,117
Original or Amended Budget	\$ 398,981	\$ 553,834	\$ 560,117	\$ 560,117
YTD Revenues	\$ 416,304	\$ 561,397	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 17,323	\$ 7,563	\$ -	\$ -
Current Year Tax Rate	\$ 0.06	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 664,969,017	\$ 692,291,473	\$ 700,145,680	\$ 700,145,680

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 2025-2026 is not to exceed \$0.08.

Respectfully Submitted,

Claude Sink Jr
Board Chairman

Molly Michael
Secretary to Board

Terry Bule
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 2025-2026

The Board of Directors of Silver Valley Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 22,000	\$ 24,000	\$ 32,000	\$ 32,000
Truck Fund	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000
Debt Service	\$ 62,500	\$ 62,500	\$ 62,000	\$ 62,000
Truck Operations (Gas & Oil)	\$ 20,000	\$ 23,000	\$ 25,000	\$ 25,000
Equipment	\$ 39,000	\$ 41,000	\$ 53,500	\$ 53,500
Insurance	\$ 54,000	\$ 57,000	\$ 59,000	\$ 59,000
Utilities	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Supplies	\$ 5,000	\$ 5,500	\$ 6,000	\$ 6,000
Miscellaneous	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Medical Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Building Maintenance	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Telephone	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Equipment Maintenance	\$ 8,000	\$ 8,000	\$ 9,000	\$ 9,000
Training	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000
Legal Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
New Station # 92 Payment	\$ 91,422	\$ 91,422	\$ 91,422	\$ 91,422
Salary	\$ 138,000	\$ 147,000	\$ 274,808	\$ 274,808
Bookkeeping	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Pension & Death Benefit	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
TOTAL	\$ 494,422	\$ 513,922	\$ 673,230	\$ 673,230
Original or Amended Budget	\$ 494,422	\$ 513,922	\$ 673,230	\$ 673,230
YTD Revenues	\$ 553,704	\$ 732,922	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 59,282	\$ 219,000	\$ -	\$ -
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 476,543,574	\$ 519,098,560	\$ 529,643,335	\$ 529,643,335

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 2025-2026 is not to exceed \$0.13.

Respectfully Submitted,

Milton Hedrick
Board Chairman

Travis Beeson
Secretary to Board

Michael Helton
Treasurer to Board

Silver Valley Volunteer Fire Department

Bryce M. Hedrick
Board of Director Chairman

11450 S NC Highway 109
Lexington, NC 27292

Christopher Hulin
Fire Chief

For over 50 years, the Silver Valley Volunteer Fire Department has provided emergency response and other services to the Silver Valley community. We have a dedicated group of volunteers who answer the call, day and night, risking their lives to save lives and property.

However, our department faces unprecedented challenges that threaten our ability to serve our community effectively. These challenges will be outlined below:

- **Decline in Volunteerism:** Although volunteerism is deeply ingrained in our community, volunteerism at the Silver Valley Fire Department is facing increasing pressures. In today's society, demands on personal time, coupled with the training and commitment of firefighters, make it increasingly difficult to attract and retain volunteers. This dwindling volunteer base strains our ability to maintain adequate staffing levels, leaving us with potentially limited personnel during critical emergencies.
- **Increase in Operational Cost:** As the operational cost continues to rise, there is a crippling effect on our budget. One example of this is the rising cost of diesel fuel. Our fire trucks and rescue vehicles are vital to our operations, but the constant fuel price increases are eating into funds. The increase in operational costs leaves us with less money to invest in critical equipment upgrades and essential maintenance.
- **Aging Apparatus and Equipment:** Many of our fire trucks and essential equipment are aging, requiring costly repairs and replacements. Outdated equipment not only compromises our ability to respond effectively to emergencies but also poses safety risks to our firefighters.
- **Years of Stagnation:** To our community and department's credit, we have operated for over 20 years without the need for a tax revenue increase. However, with the ever-evolving world that we live in, there have been many significant changes in that time. The demands placed on our department have grown exponentially, while the funding provided by tax revenue has remained stagnant.

This proposed tax increase is not about raising taxes for the sake of raising taxes. It is an investment in the safety and well-being of the Silver Valley community. The funds generated will be used to:

- **Recruit and Retain Paid Staff:** To supplement our decline in volunteerism, we plan to supplement our volunteer force with paid personnel to ensure adequate staffing levels during critical emergency incidents.
- **Offset Rising Operational Costs:** To mitigate the impact of rising operational costs, we plan to use this funding to supplement these demands on the budget.
- **Modernize our Fleet/Equipment:** To ensure our ability to respond effectively and provide the safest equipment for our department, we plan to update aging apparatus and replace outdated equipment with new technology.

Silver Valley Volunteer Fire Department

Bryce M. Hedrick
Board of Director Chairman

11450 S NC Highway 109
Lexington, NC 27292

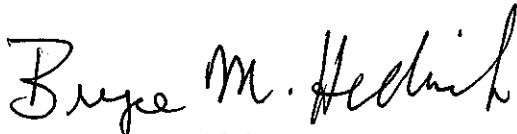
Christopher Hulin
Fire Chief

- **Enhance Safety and Training Programs:** To provide our firefighters with the essential training that they need, the funding will assist in providing the best possible training and safety equipment.

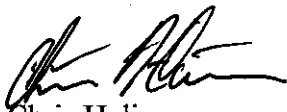
This is not just about maintaining our current level of service; it's about ensuring the Silver Valley community has the fire protection that everyone deserves, for both the generations of today and for those to come.

We urge you to support this critical tax increase. It's an investment in the community's safety, our firefighter's safety, and the safety of our future.

Sincerely,



Bryce M. Hedrick
Silver Valley Fire Department
Board of Directors, Chairman



Chris Hulin
Silver Valley Volunteer Fire Department
Fire Chief

70121661

71141484

STATE OF NORTH CAROLINA
DAVIDSON COUNTY

LEXINGTON, NC January 18, 2025

I, Lynn Bowers OF THE DISPATCH, A NEWSPAPER PUBLISHED IN THE CITY OF LEXINGTON, COUNTY AND STATE AFORESAID, BEING DULY SWORN, SAYS THE FOREGOING LEGAL OF WHICH THE ATTACHED IS A TRUE COPY, WAS PUBLISHED IN SAID NEWSPAPER ONCE A WEEK FOR 2 WEEKS, BEGINNING THE 11th DAY OF January, 2025.

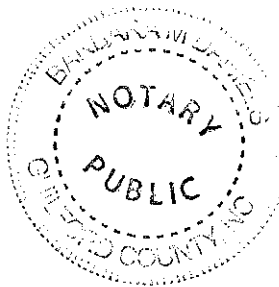
PUBLICATION FEE: \$ 104.98

Lynn Bowers (SEAL)

SWORN TO AND SUBSCRIBED BEFORE ME, THIS 18th DAY OF January 2025

Barbara McDaniel

MY COMMISSION EXPIRES March 6, 2027



Ad Copy:

Notice of Special Meeting

TO: Members of Silver Valley
Fire Department, Inc.

You are hereby notified that on January 23, 2025 at 6 p.m., a Special Meeting of the Members of Silver Valley Fire Department, Inc. is called to be held at the Silver Valley Fire Department, 11450 South NC Highway 109, Lexington, NC.

The purpose of this Meeting is to discuss the 2-cent tax increase for the fire district to cover the cost of personnel and operational cost increases.

Date: January 6, 2025

Silver Valley Fire
Department, Inc.
By: Milton Hedrick

January 11, 18, 2025

Special Called Meeting

1/23/2025

Ref: Raise Tax From 11 cents to 13 cents

Start Time: 19:00 in 1/23/2025

Milton opened – stated rate and current money on budget and advised what it will go up to for the increase.

Question: “What will the money be used for?”

Milton advised that part will go to paid personnel due to decrease of volunteer, stand-by and coverage @ stations.

Milton advised leave the meeting open until 19:15 to see if anyone else comes in.

No one else came in/Milton advised a pose to carry out paperwork to carry out to make increase.

Joseph Smith – 1st motion for approval.

Emily Hulin – 2nd motion for approval.

Motion to close meeting:

Sheila Hedrick – 1st motion to close meeting.

Matthew Hedrick – 2nd motion to close meeting.

Minutes submitted by the Secretary of the Board – Travis Beeson 1/23/2025.

SILVER VALLEY FIRE DEPARTMENT, INC.
COMPILED FINANCIAL STATEMENTS
JUNE 30, 2024

Jeffrey W. Goins, CPA, CGMA
Office: 336-249-2176
Fax: 336-249-6565



Member AICPA, NCACPA
Accounting Taxes
Consulting

ACCOUNTANT'S COMPILATION REPORT

To Board of Directors and Management
Silver Valley Fire Dept. Inc.
Lexington, North Carolina

Management is responsible for the accompanying financial statements of Silver Valley Fire Department, Inc., which comprise the statement of assets, liabilities and net assets as of June 30, 2024, and the related statement of revenues and expenses and net assets for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form or assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows ordinarily included in financial statements prepared under accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the organization's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Goins CPA PLLC

Goins CPA, PLLC
Lexington, NC
February 12, 2025

SILVER VALLEY FIRE DEPARTMENT, INC.
Balance Sheet
As of June 30, 2024

ASSETS

CURRENT ASSETS

Cash in Bank	\$ 179,689
Petty Cash	82
Total Current Assets	<u>\$ 179,771</u>

PROPERTY, PLANT, & EQUIPMENT

Buildings	\$ 2,050,501
Land	10,359
Furniture & Fixtures	12,382
Machinery & Equipment	2,036,830
Vehicles	1,194,595
Less Accumulated Depreciation	<u>(3,260,373)</u>
Net Property, Plant & Equipment	<u>\$ 2,044,294</u>

TOTAL ASSETS

\$ 2,224,065

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Current Portion of Long Term Debt	126,642
Payroll Taxes Payable	<u>2,558</u>
Total Current Liabilities	<u>\$ 129,200</u>

LONG TERM LIABILITIES:

Note Payable Hometrust Bank	\$ 1,781,300
Less-Current Portion	<u>(126,642)</u>
	<u>\$ 1,654,658</u>

STOCKHOLDERS' EQUITY:

Unrestricted Net Assets	<u>\$ 440,207</u>
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TOTAL LIABILITIES AND NET ASSETS

\$ 2,224,065

See accountant's compilation report

SILVER VALLEY FIRE DEPARTMENT, INC.
Statement of Activities and Net Assets
For the Year Ended June 30, 2024

REVENUES:

Tax Funding-Davidson County	\$ 497,412
Interest Income	324
Other Income	<u>20,397</u>
Total Revenues	\$ 518,133

EXPENSES:

Wages Paid	\$ 84,413
Payroll Taxes	6,767
Payroll Processing	498
Advertising	155
Auto and Truck Expense	5,760
Awards Expense	1,424
Bank Service Charge	93
Cleaning Supplies	1,237
Death Benefits	525
Depreciation	53,382
Dues & Subscriptions	3,967
Equipment	36,559
Finance Charges	32
Firemen Meals	2,593
Firemen Plaques	528
Fuel & Oil	17,608
General Supplies	9,187
Inspection Fees	907
Insurance	57,963
Interest Expense	55,571
Licenses & Permits	600
Medical Supplies	881
Legal and Accounting	18,451
Firemens Pension	240
Office Expense and Postage	4,739
Taxes & Fees	18,568
Repairs-Building	5,126
Repairs-Fire Equipment	41,168
Repairs-Trucks	30,990
Repairs-Radios	5,120
Repairs-General	5,595
Safer Grant	(181)
Software	75
Training	49
Telephone Expense	8,250
Uniforms	2,114
Utilities	<u>16,369</u>
Total Expenses	\$ 497,323

INCREASE IN NET ASSETS	\$ 20,810
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NET ASSETS, Beginning	<u>419,397</u>
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NET ASSETS, Ending	<u><u>\$ 440,207</u></u>
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See accountant's compilation report

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 2025-2026

The Board of Directors of South Emmons Fire District estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Contract - Town of Denton	\$ 153,403	\$ 157,640	\$ 161,947	\$ 161,947
TOTAL	\$ 153,403	\$ 157,640	\$ 161,947	\$ 161,947
Original or Amended Budget	153,403	157,640	161,947	161,947
YTD Revenues	161,963	157,640	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 8,560	\$ -	\$ -	\$ -
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 153,403,799	\$ 157,640,376	\$ 161,947,039	\$ 161,947,039

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 2025-2026 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 2025-2026

The Board of Directors of South Lexington Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 15,000	\$ 10,000	\$ 20,000	\$ 19,910
Truck Operations (Gas & Oil)	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	\$ 23,000	\$ 26,000	\$ 26,000	\$ 26,000
Insurance	\$ 23,000	\$ 26,000	\$ 26,000	\$ 26,000
Utilities	\$ 12,000	\$ 6,000	\$ 6,000	\$ 6,000
Miscellaneous	\$ 9,130	\$ 5,000	\$ 5,000	\$ 5,000
Officer Compensation	\$ -	\$ -	\$ -	\$ -
Pension Fund	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
Telephone	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000
Equipment Maintenance	\$ 3,500	\$ 5,000	\$ 5,000	\$ 5,000
Training	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000
Legal Fees	\$ -	\$ -	\$ -	\$ -
Accounting Fees	\$ 3,500	\$ 3,500	\$ 7,000	\$ 7,000
Building Fund	\$ 87,000	\$ 75,000	\$ 75,000	\$ 75,000
Paid Personnel	\$ 95,770	\$ 149,000	\$ 175,000	\$ 175,000
Physicals	\$ -	\$ -	\$ -	\$ -
Future Truck Fund	\$ 20,600	\$ 20,600	\$ 20,600	\$ 20,600
TOTAL	\$ 309,000	\$ 341,100	\$ 380,600	\$ 380,510
Original or Amended Budget	\$ 309,000	\$ 341,100	\$ 380,600	\$ 380,510
YTD Revenues	\$ 353,864	\$ 369,850	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 44,864	\$ 28,750	\$ -	\$ -
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 309,200,829	\$ 323,852,461	\$ 345,918,484	\$ 345,918,484

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 2025-2026 is not to exceed \$0.11.

Respectfully Submitted,

Michael Whitaker
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 2025-2026

The Board of Directors of Southmont Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 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	\$ 52,000	\$ 55,000	\$ 52,000	\$ 52,000
Training	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Communications	\$ 15,100	\$ 15,500	\$ 15,500	\$ 15,500
Personnel Expenses	\$ 839,420	\$ 862,500	\$ 887,750	\$ 887,750
Apparatus Expenses	\$ 125,650	\$ 125,050	\$ 138,456	\$ 138,456
Long Range Fund	\$ -	\$ -	\$ -	\$ -
Operating Expenses	\$ 175,884	\$ 199,943	\$ 202,200	\$ 202,200
Contract Staff	\$ 1,800	\$ 6,000	\$ 6,000	\$ 6,000
TOTAL	\$ 1,343,354	\$ 1,397,493	\$ 1,435,406	\$ 1,435,406
Original or Amended Budget	\$ 1,343,354	\$ 1,397,493	\$ 1,435,406	\$ 1,435,406
YTD Revenues	\$ 1,393,050	\$ 1,397,493	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 49,696	\$ -	\$ -	\$ -
Current Year Tax Rate	\$ 0.130	\$ 0.130	\$ 0.130	\$ 0.130
Total Tax Valuation	\$ 1,033,349,253	\$ 1,074,995,189	\$ 1,108,774,344	\$ 1,108,774,344

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 2025-2026 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 2025-2026

The Board of Directors of Hasty Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
New Building	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000
Salaries	\$ 318,000	\$ 323,245	\$ 430,560	\$ 430,560
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	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Building Maintenance	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000
Equipment Maintenance	\$ 32,000	\$ 32,000	\$ 40,000	\$ 40,000
Training & Dues	\$ 5,000	\$ 14,000	\$ 18,000	\$ 18,000
Gifts & Contributions	\$ 5,000	\$ 5,000	\$ 7,000	\$ 7,000
Squad Supplies	\$ 6,000	\$ 6,000	\$ 7,000	\$ 7,000
Pension Fund	\$ 6,000	\$ 6,000	\$ 7,000	\$ 7,000
Legal & Professional	\$ 5,000	\$ 7,000	\$ 7,500	\$ 7,500
Uniforms	\$ 6,000	\$ 6,000	\$ 8,000	\$ 8,000
Employee Benefits & Insurance	\$ 45,000	\$ 41,000	\$ 41,000	\$ 41,000
Fire Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Turnout Gear	\$ 12,000	\$ 12,000	\$ 22,000	\$ 22,000
Fire Fighter Physicals	\$ 14,000	\$ 7,000	\$ 6,000	\$ 6,000
Equipment Operations	\$ 25,440	\$ 25,440	\$ 30,790	\$ 30,790
TOTAL	\$ 652,940	\$ 658,185	\$ 808,350	\$ 808,350
Original or Amended Budget	\$ 652,940	\$ 658,185	\$ 808,350	\$ 808,350
YTD Revenues	\$ 672,640	\$ 693,892	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 19,700	\$ 35,707	\$ -	\$ -
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.12	\$ 0.12
Total Tax Valuation	\$ 652,944,095	\$ 658,185,625	\$ 673,625,369	\$ 673,625,369

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 2025-2026 is not to exceed \$0.12.

Respectfully Submitted,

Adam Miller
Board Chairman

Janice Bristow
Secretary to Board

Phillip Sloan
Treasurer to Board

HASTY FIRE DEPARTMENT

Station 96

Date: March 14th, 2025

To: Tim Maness

From: Stephen Black

Subject: Hasty Fire Department-Tax Increase

To whom it may concern;

The Hasty Fire Department is requesting a tax increase from .10 to .12. This money will pay for the needed equipment and personnel to help us continue to offer the highest service to our community. We are in the process of planning/purchasing land for a new fire station. Our current fire station is almost 50 years old and the original part of the building is much older than that. We are in need of replacing two of our apparatus that will total close to \$1 million dollars between the two of them. Staffing is the biggest issue the fire departments face right now across the country and this money will help to be competitive with pay and benefits for our employees. We are also adding a daytime position to have more personnel at the station during the day to handle the emergencies that come in. People are not volunteering like they were 20 years ago so it costs more in staffing to make sure we have the personnel ready to respond. The cost of one portable radio is over \$5,000 and turnout gear to outfit a firefighter is \$5,200 and the turnout gear only last 10 years per NFPA Standard and then it has to be replaced. These are just a few of the things that this extra money will go towards, there are plenty more examples. As the fire chief, a member of Hasty Fire Department for over 20 years and a tax payer in the Hasty community, I feel confident that it is time for an increase in order for us to progress this fire department and set it up financially for our current and future needs. Thank you for your consideration.

Respectfully submitted,

Stephen Black



Fire Chief

Hasty Fire Department

1306 Joe Moore Rd
Thomasville, NC 27360
Main-(336) 882-3053
Fax-(336)882-4170

Fire Chief: Stephen Black



Hasty Fire Department

Nov 3, 2024 · 🌐



**Annual Meeting on
Thursday, November 14th at
7:00pm. We will be
discussing a tax increase
and voting on new Board
Members. All are welcome.**



Like



Comment



Share



Melissa Thompson + 2

2 shares



Comment as Stephen Black



The 2024 Annual Meeting of the Hasty Fire District was held on Thursday, November 14, 2024 at 7:00 P.M. Six Board Members and eleven Members of the Community were present. The meeting was called to order by President, Kim Cecil who introduced the Board Members, the Chief, Deputy Chief, and Assistant Chief and welcomed the members of the community who had come out tonight.

The Minutes of the 2023 Annual Meeting were read and approved.

Phil Sloan, Treasurer had our 2023-2024 Financial Report as of June 30, 2024 the end of our fiscal year with total monies of \$590,793.47 which includes Checking, Money Market and CD's. (Attached) A motion was made by Bryan Hayworth to accept the 2023-2024 Budget as presented, seconded by Rodney Byrd and carried by unanimous vote. Phil put a copy of this report on the table for anyone to look over.

The President called for Old Business:

There was none.

The President then called for New Business:

Kim Cecil, President opened the floor for nominations for New Board Members stating that Jeff Otey would be going off the Board, Mike Craven who was filling out Randy Cecil's term could be re-elected. Also Robbin Milliken wants to resign with one year left on her term. Kelly Meredith nominated Joseph Harrington. Adam Miller nominated Dow Craver. Bryan Hayworth nominated Mike Craven. Joseph Harrington nominated Kelly Meredith. Rodney Byrd nominated...

closed, The votes were counted by Janice Bristow, Secretary and Phil Sloan, Treasurer. We had a tie vote for our third Member which was voted on and counted. Our three new Board Members are Dow Craver, Mike Craven, and and Kelly Meredith. Papers were signed by all eligible voters.

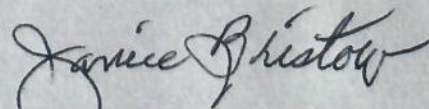
Chief Black announced to the community that due to an increase in pay to keep the fire station manned, needing new trucks, radios, air pacs, and other equipment, we would be asking the County for an increase in our Fire Tax in 2025.

Stephen stated that we currently have 29 Volunteers, 2 Full-Time Employees, 7 Part Time and 5 Junior Firefighters. We have had 445 calls this past year from November 1, 2023 to October 31, 2024. Stephen also thanked the Board for supporting the Firefighters in their endeavors.

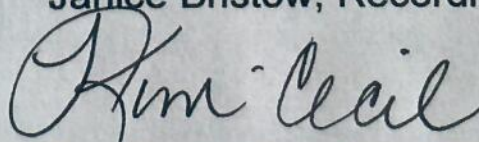
Kim thanked the Officers and Firefighters for all they do and thanked all from the community who had come out on tonight.

With no further business the meeting was adjourned.

Respectfully submitted,



Janice Bristow, Recording Secretary



Kim Cecil, President Board of Directors

Members Present:

Kim Cecil	Bryan Hayworth	Adam Miller
Sam Guthrie	Rodney Byrd	Jeff Otey

The Board of Directors met following the Annual Meeting.

Kim Cecil, President called the meeting to order.

Our three newly elected Board Members are Dow Craver, Mike Craven, and Kelly Meredith. Kelly will fill out Robbin Milliken's term ending in 2025 and can be re-elected for two more 3-year terms.

The Minutes of the October 24, 2024 meeting were read and approved.

The Treasurers Report was given out with total monies on hand \$923,715.07 for October 31, 2024. (Attached) Phil brought up rolling over another CD. Adam Miller made the motion to go ahead and roll over the CD, seconded by Kelly Meredith and carried by unanimous vote. Phil also discussed that our Financial File was full and we needed to move records or destroy (1984-2014). Stephen said he would take care of this.

The President called for Old Business:

Rodney Byrd brought up discussion on a new Brush Truck; maybe check on getting someone to write a grant for us. It was discussed that Stephen Black and Wendell Cecil will get a Truck Committee formed to look into this.

The President then called for New Business:

Kim Cecil nominated Adam Miller for President; Rodney Byrd nominated Bryan Hayworth for Vice President; Kim Cecil nominated Janice Bristow for Secretary and Phillip Sloan for Treasurer. This slate of Officers were elected by unanimous vote. Janice Bristow will be resigning as our Secretary on June 30, 2025 after 45 years. Courtney Milliken will be taking on

this position and will be with us until then and taking over as your Board Secretary. We are lucky to have her and I know she will do a fine job.

There will be no December meeting.

Kim Cecil went over the menu for the catering (Rosa Mae's) of our Christmas party on December 7th at 5 P.M. at our station. She discussed that the Auxiliary would help with decorating the tables and the raffle tickets.

Janice will order the Firefighter Plaques to be given out at the party.

Stephen Black discussed raising the Fire Tax from 10 cents to 12 cents. Bryan Hayworth made a motion to raise our Fire Tax to 12 cents, seconded by Rodney Byrd, and carried by unanimous vote.

With no further business the meeting was adjourned.

Respectfully submitted,

Janice Bristow, Recording Secretary

Members Present: Adam Miller Kim Cecil Bryan Hayworth
Sam Guthrie Rodney Byrd Mike Craven

A.M. Payne & Assoc., Inc.
1610 Westchester Dr
High Point, NC 27262-7070
336-885-4177

To the Board of Directors:

Hasty Fire & Rescue, Inc.
1306 Joe Moore Rd
Thomasville, NC 27360

We have reviewed the accompanying balance sheet of Hasty Fire & Rescue, Inc. as of June 30, 2024, and the related statements of income and retained earnings for the year then ended, in accordance with generally accepted accounting standards. All information included in these financial statements is the representation of the management of Hasty Fire & Rescue, Inc..

A review consists principally of inquiries of Company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

A.M. Payne & Assoc., Inc.

August 12, 2024

Hasty Fire & Rescue, Inc.
Statement of Monthly Receipts and Disbursements
For the 1 Month and 7 Months Ended January 31, 2025

		Actuals For Month Ending 01/31/25	Monthly Budget	Actuals Year to Date 01/31/25	Requested Budget	Balance Remaining
401	County Revenue	\$ 62,387	\$ 54,849	\$ 556,290	\$ 658,185	\$ 101,895
408	County Revenue - Surplus Funds	0	0	32,575	0	0
402	Sales Tax Refund	0	0	12,200	0	0
403	Interest Income	69	0	19,346	0	0
	Total Receipts	<u>\$ 62,456</u>	<u>\$ 54,849</u>	<u>\$ 620,411</u>	<u>\$ 658,185</u>	<u>\$ 101,895</u>
626	Salaries	\$ 27,648	\$ 25,000	\$ 173,726	\$ 300,000	\$ 126,274
708	FICA Tax	2,115	1,913	13,290	22,950	9,660
761	State Unemployment Tax	75	25	537	295	(242)
621	Bank Charges	0	21	0	250	250
664	Building Improvements	0	833	1,061	10,000	8,939
630	Truck Payment/Interest	0	4,500	0	54,000	54,000
635	Truck Gas & Oil	336	667	4,819	8,000	3,181
642	Turnout Gear	4,966	1,000	39,649	12,000	-27,649
640	Equipment	992	2,917	11,499	35,000	23,501
641	Equipment Operations	0	2,120	0	25,440	25,440
645	Insurance	0	2,667	16,020	32,000	15,980
650	Utilities	611	1,667	4,641	20,000	15,359
660	Uniforms	596	500	6,903	6,000	-903
665	Building Maintenance	295	833	7,328	10,000	2,672
670	Equipment Maintenance	5,910	2,667	40,745	32,000	-8,745
673	Employee Benefits & Insurance	154	3,417	3,855	41,000	37,145
675	Firefighter Physicals	0	583	974	7,000	6,026
676	Training & Dues	1,004	583	2,522	7,000	4,478
680	Gifts & Contributions	267	417	8,606	5,000	-3,606
682	Fire Prevention	0	83	55	1,000	945
685	Squad Supplies	0	500	1,903	6,000	4,097
690	Pension Fund / Fraternal Benefits	3,150	500	3,150	6,000	2,850
693	I.T./Software	0	583	6,022	7,000	978
695	Legal Fees	350	208	3,403	2,500	(903)
696	Professional Fees	144	354	1,010	4,250	3,240
709	Office Supplies	159	292	1,459	3,500	2,041
768	Sales Tax	483	0	4,295	0	(4,295)
	Total Disbursements	<u>\$ 49,255</u>	<u>\$ 54,850</u>	<u>\$ 357,472</u>	<u>\$ 658,185</u>	<u>\$ 300,713</u>
	Year-to-Date Surplus (Deficiency) of Receipts over Disbursements	<u>\$ 13,201</u>	<u>\$ (1)</u>	<u>\$ 262,939</u>	<u>\$ 0</u>	

	Actuals For Month Ending 01/31/25	Monthly Budget	Actuals Year to Date 01/31/25	Requested Budget	Balance Remaining
Cash as of 01/31/25					
Pinnacle - [REDACTED] checking	\$ 12,961.65				
Pinnacle - MM Savings 0700	187,457.58				
Pinnacle 13 Mo CD - Mat 10/9/25	324,208.86				
Pinnacle 9 Mo CD - Mat 9/2/25	79,013.43				
Pinnacle 7 MO CD - Mat 5/2/25	250,000.00				
	<u>\$ 853,641.52</u>				

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 2025-2026

The Board of Directors of Tyro Rural Fire Department estimates the cost of operations for fiscal year 2025-2026 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	\$ 57,282	\$ 67,857	\$ 83,875	\$ 83,875
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	\$ 120,000	\$ 123,000	\$ 123,000	\$ 123,000
TOTAL	\$ 450,282	\$ 463,857	\$ 479,875	\$ 479,875
Original or Amended Budget	\$ 450,282	\$ 463,857	\$ 479,875	\$ 479,875
YTD Revenues	\$ 469,046	\$ 463,857	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 18,764	\$ -	\$ -	\$ -
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 562,853,664	\$ 579,821,677	\$ 599,843,574	\$ 599,843,574

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 2025-2026 is not to exceed \$0.08.

Respectfully Submitted,

Barry Shoaf
Board Chairman

Preston Seacrest
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 2025-2026

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 45,000	\$ 40,000	\$ 50,000	\$ 50,000
Truck Fund	\$ 130,258	\$ 113,983	\$ 137,000	\$ 136,413
Equipment	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000
Insurance	\$ 100,000	\$ 80,000	\$ 100,000	\$ 100,000
Utilities	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous	\$ 3,500	\$ 3,500	\$ 2,500	\$ 2,500
Supplies	\$ 4,500	\$ 4,500	\$ 3,000	\$ 3,000
Building Maintenance	\$ 20,000	\$ 25,000	\$ 30,000	\$ 30,000
Equipment Maintenance	\$ 15,000	\$ 10,000	\$ 15,000	\$ 15,000
Dues and Subscriptions	\$ 9,180	\$ 10,000	\$ 12,000	\$ 12,000
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Certified Audit and Payroll Preparation	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Building Payment	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
Medical Supplies	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000
Physicals	\$ 6,500	\$ 6,000	\$ 7,000	\$ 7,000
Uniform Expenses	\$ 5,000	\$ 25,000	\$ 30,000	\$ 30,000
Office Expenses	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
SCBA Loan	\$ 32,000	\$ -	\$ -	\$ -
Pension Fund/Retirement	\$ 4,500	\$ 2,500	\$ 2,500	\$ 2,500
Salaries / Benefits	\$ 563,242	\$ 650,000	\$ 830,000	\$ 830,000
TOTAL	\$ 1,041,180	\$ 1,062,483	\$ 1,312,000	\$ 1,311,413
Original or Amended Budget	\$ 1,041,180	\$ 1,062,483	\$ 1,312,000	\$ 1,311,413
YTD Revenues	\$ 1,067,770	\$ 1,107,691	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 26,590	\$ 45,208	\$ -	\$ -
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.12	\$ 0.12
Total Tax Valuation	\$ 1,041,180,250	\$ 1,062,483,687	\$ 1,092,844,313	\$ 1,092,844,313

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 2025-2026 is not to exceed \$0.12.

Respectfully Submitted,

Daniel Harper
Board Chairman

Beth Meyer
Secretary to Board

Julie Logan
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 2025-2026

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2024-2025 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET
Truck Maintenance	\$ 45,000	\$ 40,000	\$ 50,000
Truck Fund	\$ 130,258	\$ 113,983	\$ 137,000
Equipment	\$ 50,000	\$ 40,000	\$ 40,000
Insurance	\$ 100,000	\$ 80,000	\$ 100,000
Utilities	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous	\$ 3,500	\$ 3,500	\$ 2,500
Supplies	\$ 4,500	\$ 4,500	\$ 3,000
Building Maintenance	\$ 20,000	\$ 25,000	\$ 30,000
Equipment Maintenance	\$ 15,000	\$ 10,000	\$ 15,000
Dues and Subscriptions	\$ 9,180	\$ 10,000	\$ 12,000
Training	\$ 3,000	\$ 3,000	\$ 3,000
Certified Audit and Payroll Preparation	\$ 6,000	\$ 6,000	\$ 6,000
Fuel Reimbursement	\$ 1,500	\$ 1,000	\$ 1,000
Medical Supplies	\$ 2,000	\$ 2,000	\$ 3,000
Physicals	\$ 6,500	\$ 6,000	\$ 7,000
Uniform Expenses	\$ 5,000	\$ 25,000	\$ 30,000
Office Expenses	\$ 15,000	\$ 15,000	\$ 15,000
SCBA Loan	\$ 32,000	\$ -	
Pension Fund/Retirement	\$ 4,500	\$ 2,500	\$ 2,500
Salaries / Benefits	\$ 563,242	\$ 650,000	\$ 830,000
TOTAL	\$ 1,041,180	\$ 1,062,483	\$ 1,312,000
Original or Amended Budget	\$ 1,041,180	\$ 1,062,483	\$ 1,312,000
YTD Revenues	\$ 1,067,770	\$ 938,686	\$ -
Amount (Over) or Under Original Budget	\$ (26,590)	\$ 123,797	\$ 1,312,000
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 1,041,180,250	\$ 1,062,483,687	\$ 1,092,844,313

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 2024-2025 is not to exceed \$0.12.

Respectfully Submitted,

Sharron Wood
Board Chairman

Beth Meyer
Secretary to Board

Julie Logan
Treasurer to Board

WALLBURG FIRE AND RESCUE BOARD OF DIRECTORS 2024-2025

President: Sharron Wood
Vice-President: Jeremy Burris
Secretary: Beth Meyer
Treasurer: Beth Meyer

Jeremy Burris (2025)

970 Mt. Vernon Church Road
Winston Salem, NC 27107
734-845-0704
burris.jeremy@yahoo.com

Dustin Essick (2025)

1999 Wallburg High Point Road
High Point, NC 27265
336-259-7255
dustinessick@gmail.com

Matthew Hatch (2025)

3600 Greystone Drive
Winston Salem, NC 27107
336-442-0514
mhatch@wspd.org

Eddie Longbottom (2026)

185 Lansdowne Place
Winston Salem, NC 27107
336-848-2566
eddie.longbottom@gmail.com

Allan McKenzie (2027)

1585 Wallburg High Point Road
High Point, NC 27265
336-804-4245
asmckenzie@icloud.com

Richard Mendenhall (2027)

200 Dolly Lane
Winston Salem, NC 27107
336-442-1796
mendenhall0711@gmail.com

Beth Meyer (2026)

191 Willowcrest Drive
Winston Salem, NC 27107
336-341-9520
bethgmeyer@gmail.com

Casie Pegg (2026)

333 Norwood Hills Drive
Winston Salem, NC 27107
336-442-2718
cpegg@novanthealth.org

Sharron Wood (2027)

349 Brookforest Drive
Winston Salem, NC 27107
336-413-6644
swood385@gmail.com

Wallburg Fire and Rescue Annual Meeting October 21, 2024

- **Board Members in Attendance:**

Jeremy Burris	<u> x </u>	Julie Logan	<u> x </u>	Casie Pegg	<u> x </u>
Dustin Essick	<u> x </u>	Eddie Longbottom	<u> x </u>		<u> </u>
Daniel Harper	<u> x </u>	Beth Meyer	<u> x </u>		<u> </u>
Matthew Hatch	<u> x </u>	Scott Newton	<u> x </u>		<u> </u>

- **Others in Attendance:**

Mark Reid x

- **Call to Order by:** Daniel Harper at 7:00 pm

- **Opening Prayer by:** Scott Newton

- **Reading & Approval of 2023 Meeting Minutes:**

Motion Made by: Eddie Longbottom 2nd by: Mark Reid

Motion Passed: Yes

- **Approval of 2024 Treasurer's Report:**

Motion Made by: Casie Pegg 2nd by: Eddie Longbottom

Motion Passed: Yes

- **Chief's Report:**

1. Report is attached.

- **Old Business:**

1. _____

2. _____

3. _____

- **New Business:**

1. Thanks to Daniel Harper, Julie Logan and Scott Newton for serving on the Board of Directors.
2. In June of 2023 the Board of Directors approved the purchase of a new engine to replace a 32-year-old engine that is still currently in service. The approximate delivery date of the new engine is April, 2027.

We currently employ 6 full time firefighters and a Chief. That gives us 2 full time firefighters per shift. Our goal is to have 4 firefighters per shift and we do this by utilizing part time firefighters along with our full time. In today's world finding enough qualified part time firefighters that are willing to work is a challenge, so I feel hiring more full time firefighters would be the way to ensure our district is properly covered with qualified firefighters at all times.

The new engine and having qualified firefighters are crucial to the fire department but they cost money. We may be able to fund these projects on our current budget but I would request that the community approve a fire tax increase of up to 2 cents in case the current budget is not enough.

Motion made by Eddie Longbottom to increase the budget up to 2 cents above the already 10 cents. Second by Jeremy Burris. Motion passed unanimously by all members present.

3. _____

- **Nominating Committee:**

Richard Mendenhall

Sharron Wood

Alan McKenzie

- **Nominations from The Floor:**

None

- Motion to Close Nominations by: Dustin Essick 2nd by: Casie Pegg

- **Three New Board Members:**

Richard Mendenhall

Alan McKenzie

Sharron Wood

- **Motion to Adjourn by: Eddie Longbottom 2nd by: Casie Pegg**

Jeremy Burris	X	Allan McKenzie		Sharron Wood	X
Dustin Essick	X	Richard Mendenhall	X		
Matthew Hatch	X	Beth Meyer	X		
Eddie Longbottom	X	Casie Pegg	X		

● **New Business:**

1. _____
2. _____
3. _____
4. _____

● **General Committee Updates:**

1. Finance: Budget

- Committee met to discuss the budget. Mark Reid emailed the Budget Worksheet/provided copies at the meeting for those who needed it.
- Mark completes the Worksheet annually with the help of Julie Logan.
 - Outlines what we spent, what we budgeted and what we spent, then proposed.
- If we left the tax rate at 10,
- Motion in the annual meeting was to go 0.12 @ \$1,311,413
- Dumped any extra into the Truck Fund.
 - At 5% interest rate for 5 years, it will cover an annual payment.
- Although the budget year starts July 01- we will not receive a check until August.
- Mark explained the difference between residential and commercial properties in terms of funding/budgeting. We gain more from the commercial side.
- There seems to be more interest in Haeco- so hoping the property will sell soon.
- Dustin Essick asked a clarifying question about whether or not the tax rate is locked. If things are going well and the truck is paid for, can they come back down. Mark Reid shared that during the re-evaluation, it could come back down.

Motion to accept budget as it is written: Eddie Longbottom
Motion Passed

2nd: Jeremy Burris

2. Personnel: _____
3. Bylaws: _____
4. Long Range Planning: _____
5. Nominating Committee: _____

● **General Announcements:**

● **Motion to Adjourn at 7:57 pm**

Motion Made by: Richard Mendenhall 2nd by: Jeremy Burris

AFFP

Wallburg Fire and Rescue will

Affidavit of Publication

Wallburg Fire and Rescue will hold its Annual Meeting on October 21, 2024 at 7pm. The budget and annual statistics will be discussed at this meeting.

STATE OF NC }
COUNTY OF GUILFORD } SS

Oct. 8, 15, 2024

Kimberly Cook, being duly sworn, says:

That she is Billing Clerk of the The High Point Enterprise, a daily newspaper of general circulation, printed and published in High Point, Guilford County, NC; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

October 08, 2024, October 15, 2024

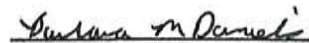
That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Billing Clerk

Subscribed to and sworn to me this 15th day of October 2024.

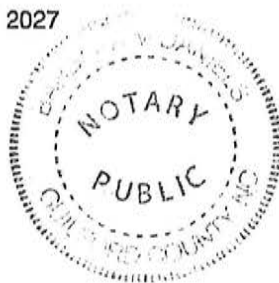


Barbara M Daniels, Notary, Guilford County, NC

My commission expires: March 06, 2027

70126038 71053043

(HPE)
Wallburg Fire and Rescue, Inc.
121 Georgetown Road
Winston Salem, NC 27107



Wallburg Fire and Rescue, Inc.

Statement of Activity

July 2023 - June 2024

	TOTAL
Revenue	
4001 Davidson County Tax Revenue	1,063,174.00
4002 Contributions	399.00
4003 Fireman's Relief Fund Revenue	9,669.78
4005 Sales Tax Refund Revenue	18,494.01
4006 Room Rental Revenue	1,670.00
4008 Grant Revenue	35,644.94
4010 Miscellaneous Revenue	25.01
Total Revenue	\$1,129,076.74
GROSS PROFIT	\$1,129,076.74
Expenditures	
5000 Payroll Expenses	
5010 Wages	666,931.24
5030 Company Contributions	
5035 Retirement	9,553.42
Total 5030 Company Contributions	9,553.42
5050 Taxes	51,468.96
5090 Reimbursements	0.00
Total 5000 Payroll Expenses	727,953.62
5020 Pension Fund	960.00
6025 Professional Services	4,100.00
6100 Supplies	2,477.70
6110 Job Supplies	284.02
6120 Medical Supplies	5,487.82
Total 6100 Supplies	8,249.54
6200 Insurance	
6210 Liability/Building Insurance	13,560.97
6215 Auto Insurance	8,167.62
6220 Workers Compensation	0.00
6230 Term Life Insurance	1,037.79
6240 Accident & Sickness Policy	6,130.36
Total 6200 Insurance	28,896.74
6250 Health Insurance	46,221.66
6255 Dental Insurance	4,934.88
6260 Fireman's Benevolence	810.00
6300 Equipment Purchases	8,166.60
6310 Uniforms	29,241.13
6340 Repairs & Maintenance	246.09
6341 Building Maintenance	14,496.66
6342 Equipment Maintenance	11,256.65
Total 6340 Repairs & Maintenance	25,999.40
6400 Office Expenses	6,899.41
6401 Office Supplies & Software	181.88

	TOTAL
6402 Postage	16.86
6403 Shipping Fees	15.17
Total 6400 Office Expenses	7,113.32
6410 Bank Charges & Fees	274.00
6420 Dues & Subscriptions	10,582.62
6430 Training	1,795.50
6490 Physicals - Firemen	5,211.00
6500 Truck Expenses	966.99
6510 Fuel	8,997.18
6520 Truck Repairs and Maintenance	7,157.03
Total 6500 Truck Expenses	17,121.20
6600 Utilities	
6610 Electric	8,515.34
6620 Water	793.71
6630 Natural Gas	4,529.48
6640 Cable & Internet	5,149.57
6650 Cell phone & Tablet service	3,908.04
6660 Garbage Service	683.40
Total 6600 Utilities	23,579.54
6700 Taxes & Licenses	126.69
6750 Meals & Entertainment	238.87
6950 Miscellaneous Expenses	611.39
Total Expenditures	\$952,187.70
NET OPERATING REVENUE	\$176,889.04
Other Revenue	
4111 Interest Income - FNB	5,825.88
4113 Interest Income - Civic	8,114.78
Total Other Revenue	\$13,940.66
NET OTHER REVENUE	\$13,940.66
NET REVENUE	\$190,829.70

Wallburg Fire and Rescue, Inc.

Statement of Financial Position

As of June 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1001 FNB Checking 2278	65,669.09
1002 FNB Savings 2278	550,423.68
1003 Fireman's Relief Fund	70,475.32
1006 Civic Business Savings	61.97
1007 Civic Founders Money Market	276,691.24
1008 Ladies Auxiliary Fund Checking	3,921.94
1009 Ladies Auxiliary Scholarship Fund	928.46
1030 Cash on hand	131.78
Total Bank Accounts	\$968,303.48
Accounts Receivable	
1200 Davidson County Tax Revenue Receivable	0.00
1210 Sales Tax Receivable	2,656.49
1220 Accounts Receivable	0.00
Total Accounts Receivable	\$2,656.49
Other Current Assets	
1300 Prepaid Expenditures	0.00
1305 Prepaid Insurance	14,299.35
Payroll Refunds	0.00
Total Other Current Assets	\$14,299.35
Total Current Assets	\$985,259.32
Fixed Assets	
1500 Land	205,000.00
1510 Buildings	976,968.00
1520 Vehicles	1,260,623.11
1530 Computers & Equipment	530,050.25
1600 Accumulated Depreciation	-1,854,097.31
Total Fixed Assets	\$1,118,544.05
Other Assets	
1700 Loan Closing Cost	1,630.00
1701 Accumulated Amortization	-1,630.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$2,103,803.37
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	11,828.15
Total Accounts Payable	\$11,828.15
Credit Cards	
2001 Mark CC	3,072.41

	TOTAL
2002 Kevin CC	1,818.41
2003 Morris CC	0.00
2004 Shane CC	0.00
Total Credit Cards	\$4,890.82
Other Current Liabilities	
2100 Accrued Payroll	0.00
2101 Direct Deposit Payable	0.00
Total 2100 Accrued Payroll	0.00
2200 Payroll Liabilities	
2201 Federal Taxes (941/944)	0.00
2202 NC Income Tax	1,069.00
2203 NC Unemployment Tax	-2,388.96
2204 AFLAC	0.00
2205 NCSFA 401K Plan	0.00
2209 Medical Insurance	0.00
Total 2200 Payroll Liabilities	-1,319.96
2209 Payroll Liabilities	
Garnishment Payable	0.00
Total 2209 Payroll Liabilities	0.00
2300 Accrued Interest Payable	3,500.00
2500 Accrued Compensated Absences	200,904.72
2810 Equipment Loan Payable - Current	0.00
Total Other Current Liabilities	\$203,084.76
Total Current Liabilities	\$219,803.73
Long-Term Liabilities	
2900 NP - FNB Building Loan	0.00
2910 Equipment Loan Payable - Long term	0.00
Total Long-Term Liabilities	\$0.00
Total Liabilities	\$219,803.73
Equity	
3000 Net Assets - Unrestricted	1,647,293.56
3100 Net Assets - Temporarily Restricted	45,876.38
Net Revenue	190,829.70
Total Equity	\$1,883,999.64
TOTAL LIABILITIES AND EQUITY	\$2,103,803.37

Mark Reid, Fire Chief, Wallburg Fire and Rescue 121 Georgetown Road Winston Salem, NC 27107 chief561@wallburgfire.com March 17, 2025

Tim Maness, Budget & Management Analyst, Davidson County Government 913 N. Greensboro Street, Suite 404 Lexington, NC 27292

Dear Mr. Maness,

I hope this letter finds you well. I am writing on behalf of Wallburg Fire and Rescue to address an important matter concerning our operational capabilities and the safety of our community. As we strive to provide the highest level of emergency services, we have identified several critical needs that necessitate a discussion about raising taxes to support our fire department.

First and foremost, we are facing an urgent need to hire more paid staff. Our volunteer base, while dedicated, is insufficient to meet the increasing demands for emergency response. As our community grows, so do the complexities and frequency of emergencies. By hiring more paid personnel, we can ensure that we have adequate coverage at all times, which is vital for effective response times and overall public safety.

Additionally, to attract and retain qualified personnel, it is essential that we offer competitive salaries for both our full-time and part-time staff. By increasing our budget through a tax adjustment, we can provide the salaries that reflect the hard work and dedication of our team, ultimately leading to a more stable and effective workforce.

Lastly, we are in dire need of a new fire engine to replace one that has been in service for 34 years. This aging equipment poses significant risks, as it may not meet modern safety standards and may be less reliable during critical emergencies. Investing in a new engine will not only enhance our operational capacity but will also ensure that we can respond effectively to incidents, safeguarding lives and property in our community.

In conclusion, the necessity for a tax increase is driven by our commitment to enhancing our service delivery, ensuring the safety of our community, and providing fair compensation to our dedicated staff. We believe that with your support, Wallburg Fire and Rescue can continue to serve our community effectively and efficiently.

Thank you for considering our request. We are eager to work collaboratively with Davidson County to explore the best ways to meet these pressing needs.

Sincerely,



Mark Reid, Fire Chief Wallburg Fire and Rescue

WALLBURG FIRE AND RESCUE, INC.
INDEPENDENT AUDITOR'S REPORT
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEARS ENDED JUNE 30, 2021 AND 2020

WALLBURG FIRE AND RESCUE, INC.

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ROBERT C. MORGAN & COMPANY, CPA's, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
8064 NORTH POINT BOULEVARD - SUITE 104
WINSTON-SALEM, NORTH CAROLINA 27106

INDEPENDENT AUDITOR'S REPORT

To the Officers and Directors
of Wallburg Fire and Rescue, Inc.

Opinion

We have audited the accompanying financial statements of Wallburg Fire and Rescue, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and June 30, 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 Wallburg Fire and Rescue, Inc. as of June 30, 2021 and June 30, 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 audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are required to be independent of Wallburg Fire and Rescue, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility 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, and raise substantial doubt about Wallburg Fire and Rescue, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibility 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 statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement 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 Wallburg Fire and Rescue, 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 Wallburg Fire and Rescue, 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.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of actual versus budgeted expenses are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Robert C. Morgan & Co., CPAs, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

October 31, 2023

WALLBURG FIRE AND RESCUE, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
ASSETS:		
Cash	\$ 537,848	\$ 432,516
Restricted cash	45,876	39,222
Accounts receivable	55,025	38,104
Prepaid insurance	27,755	25,807
Property and equipment, net	901,953	948,544
TOTAL ASSETS	<u><u>\$ 1,568,457</u></u>	<u><u>\$ 1,484,193</u></u>
LIABILITIES:		
Accounts payable	\$ 3,932	1,526
Accrued expenses	23,612	24,666
Accrued compensated absences, net of long-term portion	144,942	136,964
Right-of-use asset lease liability, current	26,948	25,434
Right-of-use asset lease liability, long-term portion	58,807	85,754
Accrued compensated absences, long-term portion	55,963	59,562
Total liabilities	<u><u>314,204</u></u>	<u><u>333,906</u></u>
NET ASSETS:		
Without donor restrictions	1,208,377	1,111,065
With donor restrictions	45,876	39,222
Total net assets	<u><u>1,254,253</u></u>	<u><u>1,150,287</u></u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 1,568,457</u></u>	<u><u>\$ 1,484,193</u></u>

See independent auditor's report and notes to financial statements

WALLBURG FIRE AND RESCUE, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>YEAR ENDED</u>	
	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
REVENUES, OTHER SUPPORT AND RECLASSIFICATIONS:		
Fire district taxes	\$ 884,559	\$ 845,251
Sales tax refunds, contributions, etc.	<u>12,826</u>	<u>10,728</u>
	897,385	855,979
Net assets released from restrictions	<u>-</u>	<u>510</u>
Total revenues, other support and reclassifications without donor restrictions	897,385	856,489
EXPENSES:		
Fire and rescue programs	545,035	575,854
Management and general	255,039	235,848
Fund-raising	<u>-</u>	<u>-</u>
Total expenses	800,074	811,702
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>97,311</u>	<u>44,787</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:		
Interest income restricted for long-term purposes	94	262
Other income	6,561	6,023
Net assets released from restrictions	<u>-</u>	<u>(510)</u>
Increase in net assets with donor restrictions	6,655	5,775
INCREASE IN NET ASSETS	<u>103,966</u>	<u>50,562</u>
NET ASSETS AT BEGINNING OF YEAR	1,150,287	1,099,725
NET ASSETS AT END OF YEAR	<u><u>\$ 1,254,253</u></u>	<u><u>\$ 1,150,287</u></u>

See independent auditor's report and notes to financial statements

WALLBURG FIRE AND RESCUE, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021**

	Program Services	Supporting Services		
	Fire and Rescue	Management and General	Fund- raising	Total
Salaries and wages	\$ 428,063	\$ 41,928	\$ -	\$ 469,991
Depreciation and amortization	-	82,654	-	82,654
Dues and benevolence	4,215	-	-	4,215
Food and provisions	1,422	-	-	1,422
Insurance	-	81,077	-	81,077
Interest	-	5,986	-	5,986
Miscellaneous	216	216	-	432
Office supplies	4,097	4,096	-	8,193
Operating supplies	4,222	4,222	-	8,443
Payroll taxes	35,323	3,460	-	38,783
Physicals	5,626	-	-	5,626
Professional fees	-	-	-	-
Reimbursement program	1,656	-	-	1,656
Repairs and maintenance - building	10,109	-	-	10,109
Repairs and maintenance - equipment	10,734	-	-	10,734
Repairs and maintenance - trucks	22,198	-	-	22,198
Retirement and pension fund	-	9,203	-	9,203
Scholarships	-	-	-	-
Telephone and utilities	-	22,198	-	22,198
Training and conferences	4,015	-	-	4,015
Uniforms	13,139	-	-	13,139
Total functional expenses	\$ 545,035	\$ 255,039	\$ -	\$ 800,074

See independent auditor's report and notes to financial statements

WALLBURG FIRE AND RESCUE, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	Program Services	Supporting Services		
	Fire and Rescue	Management and General	Fund- raising	Total
Salaries and wages	\$ 418,649	\$ 41,006	\$ -	\$ 459,655
Depreciation and amortization	-	81,502	-	81,502
Dues and benevolence	5,640	-	-	5,640
Food and provisions	1,823	-	-	1,823
Insurance	-	61,939	-	61,939
Interest	-	7,198	-	7,198
Miscellaneous	2,420	2,420	-	4,840
Office supplies	5,085	5,084	-	10,169
Operating supplies	2,582	2,582	-	5,164
Payroll taxes	34,171	3,347	-	37,518
Physicals	6,487	-	-	6,487
Professional fees	-	3,750	-	3,750
Reimbursement program	2,059	-	-	2,059
Repairs and maintenance - building	15,099	-	-	15,099
Repairs and maintenance - equipment	26,034	-	-	26,034
Repairs and maintenance - trucks	54,280	-	-	54,280
Retirement and pension fund	-	9,527	-	9,527
Scholarships	-	500	-	500
Telephone and utilities	-	16,993	-	16,993
Training and conferences	-	-	-	-
Uniforms	1,525	-	-	1,525
Total functional expenses	\$ 575,854	\$ 235,848	\$ -	\$ 811,702

See independent auditor's report and notes to financial statements

WALLBURG FIRE AND RESCUE, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	YEAR ENDED	
	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
CASH FLOWS FROM (USED FOR) OPERATING ACTIVITIES:		
Fire district taxes received	\$ 871,060	\$ 807,960
Sales tax refunds, contributions etc.	12,826	10,728
Cash paid to suppliers and employees	(710,560)	(845,498)
Interest paid	(6,500)	(8,050)
Net cash from (used for) operating activities	<u>166,826</u>	<u>(34,860)</u>
CASH FLOWS USED FOR INVESTING ACTIVITIES:		
Purchases of property and equipment	(36,062)	(12,559)
CASH FLOWS FROM (USED FOR) FINANCING ACTIVITIES:		
Interest income restricted for long-term purposes	94	252
Other income restricted for long-term purposes	6,561	6,021
Principal payments on loans	(25,434)	(54,994)
Net cash used for financing activities	<u>(18,779)</u>	<u>(48,721)</u>
NET INCREASE (DECREASE) IN CASH	<u>111,985</u>	<u>(96,140)</u>
CASH AT BEGINNING OF YEAR	471,738	567,878
CASH AT END OF YEAR	<u><u>\$ 583,723</u></u>	<u><u>\$ 471,738</u></u>

See independent auditor's report and notes to financial statements

WALLBURG FIRE AND RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

Nature of Organization. Wallburg Fire and Rescue, Inc. (the Organization) is a North Carolina nonprofit organization incorporated in 1954. It provides fire protection and emergency services to the residents of Wallburg Fire District. The Organization serves north central Davidson County in North Carolina.

Basis of Accounting. The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation. Financial statement presentation follows the standards of FASB ASC 958 which requires the Organization to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions, and with donor restrictions.

Fair Value of Financial Instruments. The carrying value of cash in banks, accounts receivable, accounts payable, prepaid insurance, and accrued expenses approximates fair value due to the relatively short maturity of these instruments. The amounts shown for notes payable approximate fair value since the interest rates do not differ significantly from current market rates.

Cash and cash equivalents. Cash consisted of monies held in checking and savings accounts. The Organization considers as cash equivalents all short-term cash investments with an original maturity of three months or less.

Support and Revenues. The Organization derives most of its financial support from Davidson County. This support is identified as fire district taxes on the statements of activities.

Contributions. Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions. All donor-restricted contributions are reported as an increase in net assets with donor restrictions, classified according to the nature of the restriction. When a restriction expires (that is, when a 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 restrictions.

Donated Services. The Organization receives a significant amount of donated services from unpaid volunteers who provide fire protection, administrative support, and emergency safety services. No amounts for these services have been recognized in the statements of activities because the criteria for recognition under FASB ASC 958 have not been satisfied.

WALLBURG FIRE AND RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES. (CONTINUED)

Expense Allocation. Directly identifiable expenses are charged to programs and supporting expenses. Expenses related to more than one function are charged to program and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Estimates. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Income Tax Status. The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and is classified as an organization other than a private foundation under Section 509(a)(2). Contributions to the Organization qualify for the charitable contribution deduction under Section 170(b)(1)(A). The Organization's Department of the Treasury information returns are subject to examination, generally for three years after the filing date.

NOTE 2: CASH AND RESTRICTED CASH.

At June 30, 2021 and 2020, cash and restricted cash consisted of the following:

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Cash	\$ 537,848	\$ 432,516
Cash restricted for scholarship and firemen's relief purposes	45,875	39,222
Total cash and restricted cash	<u>\$ 583,723</u>	<u>\$ 471,738</u>

NOTE 3: CONCENTRATION OF CREDIT RISK.

The Organization's deposits in financial institutions at times may exceed the maximum amounts insured by the National Credit Union Administration (NCUA) and the Federal Deposit Insurance Corporation (FDIC). The amounts in excess of the NCUA amounts insured were \$7,718 and \$4,817 at June 30, 2021 and 2020, respectively. The amounts in excess of the FDIC insured amounts were \$8,868 and nil at June 30, 2021 and 2020, respectively. Management has deemed the risk with respect to any excess deposits to be minimal.

WALLBURG FIRE AND RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 4: PROPERTY AND EQUIPMENT.

The Organization capitalizes all expenditures for property and equipment in excess of \$1,000 and all expenditures for repairs, maintenance, renewals and betterments that materially prolong the useful lives of assets. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed on the straight-line basis using the following estimated useful lives.

	<u>Years</u>
Buildings	50
Fire vehicles	5-10
Equipment	5
Right-of-use asset	5

Property and equipment at June 30, 2021 and 2020, consisted of the following:

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Land	\$ 205,000	\$ 205,000
Buildings	976,968	976,968
Fire vehicles	1,247,831	1,247,831
Firefighting equipment	191,058	154,995
Right-of-use asset	135,193	135,193
	<u>2,756,050</u>	<u>2,719,987</u>
Less accumulated depreciation	1,854,097	1,771,443
Property and equipment, net	<u><u>\$ 901,953</u></u>	<u><u>\$ 948,544</u></u>

WALLBURG FIRE AND RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 5: LEASING ACTIVITIES.

The Organization has a financing lease for certain firefighting equipment. The lease has a remaining lease term of three years with a discount rate of 5.95%.

The following summarizes the line items in the statements of financial position which includes amounts for the finance lease as of June 30, 2021 and 2020:

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Finance lease		
Property and equipment	\$ 135,193	\$ 135,193
Accumulated depreciation	(67,597)	(40,558)
Property and equipment, net	<u><u>\$ 67,596</u></u>	<u><u>\$ 94,635</u></u>
 Liabilities, current	 \$ 26,948	 \$ 25,434
Liabilities, long-term	58,807	85,754
Total finance lease liabilities	<u><u>\$ 85,755</u></u>	<u><u>\$ 111,188</u></u>

The maturities of finance lease liabilities as of June 30, 2021 are as follows:

	<u>YEAR ENDED JUNE 30</u>	
	2022	32,054
	2023	32,054
	2024	32,054
Total lease payments		<u>96,162</u>
Less interest		10,407
Present value of finance lease liabilities		<u><u>\$ 85,755</u></u>

The following summarizes the line items in the statements of activities which include components of lease expense for the years ended June 30, 2021 and 2020:

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Finance lease costs		
Amortization of lease assets included in management and general	\$ 27,039	\$ 27,039
Interest on lease liability included in management and general	5,986	7,158
Total finance lease costs	<u><u>\$ 33,025</u></u>	<u><u>\$ 34,197</u></u>

WALLBURG FIRE AND RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 6: LEASING ACTIVITIES. (CONTINUED)

The following summarizes cash flow information related to leases for the years ended June 30, 2021 and 2020:

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from finance leases	\$ 6,500	\$ 8,049
Financing cash flows from finance leases	25,434	24,005

NOTE 7: LIQUIDITY AND AVAILABILITY.

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of donor-imposed restrictions within one year of the statement of financial position date.

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Financial assets at year end	\$ 638,749	\$ 509,842
Less financial assets unavailable for general expenditures within one year.	<u>45,876</u>	<u>39,222</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 592,873</u>	<u>\$ 470,620</u>

The Organization has \$592,873 of unrestricted financial assets available within one year of the current statement of financial position date to meet cash needs for general expenditures, consisting of cash of \$537,848 and accounts receivable of \$55,025. The Organization has a goal to maintain financial assets on hand to meet sixty days of normal operating expenses, which are, on average, approximately \$120,000. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. As more fully described in Note 8, the Organization also has a committed line of credit in the amount of \$100,000, which it could draw upon in the event of an unanticipated liquidity need.

NOTE 8: LINE OF CREDIT.

The Organization maintains a \$100,000 revolving line of credit agreement with Wells Fargo Bank. The interest rate is 7.50 percent per annum and is unsecured at June 30, 2021 and 2020, respectively. The balance outstanding was nil at June 30, 2021 and 2020.

WALLBURG FIRE AND RESCUE, INC.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 9: COMPENSATED ABSENCES.

The Organization accrues paid time off for career fire fighters and the Fire Chief based on actual days of continuous employment. A maximum of sixty days or shifts may be carried forward each year. The career fire fighters earn vacation time that must be taken in the year earned. The Chief earns vacation time that may be carried over from one year to the next. Prior to July 1, 2013, all earned but unused vacation and paid time off could be carried forward. Due to this policy change, management deemed a portion of the hours carried forward to be a current liability and the remaining portion to be a long-term liability. The current and long-term portions of accrued compensated absences were \$144,942 and \$55,963 respectively at June 30, 2021 and \$136,964 and \$59,562, respectively at June 30, 2020.

NOTE 10: RETIREMENT PLAN.

The Organization participates, by joinder agreement, in a defined contribution retirement plan maintained by the North Carolina State Fireman's Association. Organization contributions to the plan were \$7,763 and \$7,062 for the years ended June 30, 2021 and 2020, respectively.

NOTE 11: PENSION FUND.

The Organization is a member of the Firefighters' and Rescue Squad Workers' Pension Fund. Contributions to the fund were \$2,235 and \$2,465 for the years ended June 30, 2021 and 2020, respectively.

NOTE 12: NET ASSETS WITHOUT DONOR RESTRICTIONS.

By resolution of the Board of Directors, a portion of net assets without donor restrictions has been specially designated, although not restricted, to the following at June 30, 2021 and 2020:

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Undesignated	\$ 1,204,455	\$ 1,107,143
Incidental benevolence-specially designated	<u>3,922</u>	<u>3,922</u>
Total net assets without donor restrictions	<u><u>\$ 1,208,377</u></u>	<u><u>\$ 1,111,065</u></u>

WALLBURG FIRE AND RESCUE, INC.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

NOTE 13: NET ASSTS WITH DONOR RESTRICTIONS.

Net assets with donor restrictions were as follows at June 30, 2021 and 2020:

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
Restricted for scholarships and firemen's relief	\$ <u>45,876</u>	\$ <u>39,222</u>

NOTE 14: RECLASSIFICATIONS.

Certain amounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

NOTE 15: NEW ACCOUNTING PRONOUNCEMENT.

On July 1, 2020, the Organization adopted the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, codified as FASB ASC 606. The standard's core principle is that an organization will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the organization expects to be entitled in exchange for those goods or services. This standard also includes expanded disclosure requirements that result in providing users of financial statements with comprehensive information about the nature, amount, timing, and uncertainty of revenues and cash flows arising from the Organization's contracts with customers.

The Organization has analyzed the provisions of FASB ASC 606, *Revenue from Contracts with Customers*, and has concluded no changes are necessary to conform with the standard. The Organization's revenue contains multiple performance obligations. Allocation of the contract price is impractical to allocate to each performance obligation, therefore revenue is recognized at a single point in time when ownership, risks and rewards transfer, generally at the time fire district taxes are disbursed by the county.

NOTE 16: SUBSEQUENT EVENTS.

The Organization has evaluated all subsequent events through October 31, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WALLBURG FIRE AND RESCUE, INC.

**SCHEDULE OF ACTUAL VERSUS BUDGETED EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Actual</u>	<u>Budgeted</u>	<u>Over (Under) Budget</u>
Building upkeep and furnishings	\$ 10,109	\$ 40,000	\$ (29,891)
Audit/accountant	-	6,000	(6,000)
Equipment maintenance	10,734	16,000	(5,266)
Equipment payment	5,986	32,000	
Insurance	81,077	70,000	11,077
Miscellaneous expense	4,647	3,000	1,647
New equipment	-	45,000	(45,000)
Office expense	8,193	6,000	2,193
Payroll and payroll taxes	510,430	495,000	15,430
Retirement	9,203	7,500	1,703
Supplies	1,422	2,000	(578)
Training	4,015	8,000	(3,985)
Telephone and utilities	22,198	23,000	(802)
Physicals	5,626	10,000	(4,374)
Vehicle expenses	22,198	35,777	(13,579)
Uniforms	13,139	5,000	8,139
Medical supplies	8,443	2,000	6,443
Total	<u>\$ 717,420</u>	<u>\$ 806,277</u>	<u>\$ (62,843)</u>

See independent auditor's report.

WALLBURG FIRE AND RESCUE, INC.

**SCHEDULE OF ACTUAL VERSUS BUDGETED EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Actual</u>	<u>Budgeted</u>	<u>Over (Under) Budget</u>
Building upkeep and furnishings	\$ 15,099	\$ 40,000	\$ (24,901)
Building payment	7,198	25,000	(17,802)
Audit/accountant	3,750	11,500	(7,750)
Equipment maintenance	26,034	9,000	17,034
Insurance	61,939	63,000	(1,061)
Miscellaneous expense	10,980	3,000	7,980
New equipment	-	45,000	(45,000)
Office expense	10,169	5,000	5,169
Payroll and payroll taxes	499,232	470,000	29,232
Retirement	9,527	9,000	527
Supplies	1,823	2,000	(177)
Training	-	8,890	(8,890)
Telephone and utilities	16,993	23,000	(6,007)
Physicals	6,487	10,000	(3,513)
Vehicle expenses	54,280	25,000	29,280
Uniforms	1,525	2,000	(475)
Medical supplies	5,164	2,000	3,164
Total	<u>\$ 730,200</u>	<u>\$ 753,390</u>	<u>\$ (23,190)</u>

See independent auditor's report.

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 2025-2026

The Board of Directors of Welcome Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Office & Administration	\$ 25,000	\$ 28,000	\$ 35,000	\$ 35,000
Repairs & Maintenance	\$ 75,000	\$ 78,000	\$ 85,000	\$ 85,000
Interest on Debt	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 112,000	\$ 113,000	\$ 115,000	\$ 115,000
Insurance	\$ 46,000	\$ 48,500	\$ 50,000	\$ 50,000
Utilities & Fuel	\$ 38,000	\$ 39,000	\$ 40,000	\$ 40,000
Miscellaneous	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000
Supplies	\$ 12,000	\$ 12,000	\$ 15,000	\$ 15,000
Training	\$ 2,500	\$ 3,000	\$ 4,000	\$ 4,000
PT Salaries / FICA	\$ 320,000	\$ 325,000	\$ 335,000	\$ 335,000
Fraternal Benefits	\$ 20,000	\$ 19,000	\$ 20,000	\$ 20,000
Truck Debt Service	\$ -	\$ -	\$ -	\$ -
Debt Service - Building	\$ 65,000	\$ 65,000	\$ 70,000	\$ 70,000
TOTAL	\$ 725,500	\$ 740,500	\$ 781,000	\$ 781,000
Original or Amended Budget	\$ 725,500	\$ 740,500	\$ 781,000	\$ 781,000
YTD Revenues	\$ 756,171	\$ 930,500	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 30,671	\$ 190,000	\$ -	\$ -
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 666,656,771	\$ 682,690,969	\$ 716,325,631	\$ 716,325,631

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 2025-2026 is not to exceed \$0.11.

Respectfully Submitted,

Samantha Whitt
Board Chairman

Allison Brinkley
Secretary to Board

Allison Brinkley
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 2025-2026

The Board of Directors of West Lexington Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Payroll	\$ 305,680	\$ 318,450	\$ 339,275	\$ 339,275
Equipment	\$ 28,827	\$ 23,700	\$ 27,275	\$ 27,275
Insurance	\$ 43,475	\$ 32,550	\$ 45,200	\$ 45,200
Utilities	\$ 16,900	\$ 12,950	\$ 14,000	\$ 14,000
Supplies	\$ 8,500	\$ 10,000	\$ 12,250	\$ 12,250
Building Maintenance	\$ 10,850	\$ 9,350	\$ 9,500	\$ 9,500
Truck Payment	\$ 25,000	\$ 62,500	\$ 62,500	\$ 62,500
Contingency	\$ 1,660	\$ 4,500	\$ -	\$ -
Truck Maintenance	\$ 15,000	\$ 16,000	\$ 18,000	\$ 18,000
TOTAL	\$ 455,892	\$ 490,000	\$ 528,000	\$ 528,000
Original or Amended Budget	\$ 455,892	\$ 490,000	\$ 528,000	\$ 528,000
YTD Revenues	\$ 485,281	\$ 523,862	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 29,389	\$ 33,862	\$ -	\$ -
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12
Total Tax Valuation	\$ 379,910,326	\$ 408,649,348	\$ 440,257,772	\$ 440,257,772

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 2025-2026 is not to exceed \$0.12.

Respectfully Submitted,

Jim Shinn
Board Chairman

Anita Paige
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 2025-2026

The Board of Directors of South Davidson Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
EMS/Squad	\$ 3,000	\$ 3,000	\$ 3,500	\$ 3,500
Accounting Fees	\$ 2,000	\$ 2,000	\$ 2,500	\$ 2,500
Miscellaneous	\$ -	\$ -		
Gas & Oil	\$ 7,000	\$ 7,000	\$ 7,500	\$ 7,500
Equipment Maintenance	\$ 9,000	\$ 9,000	\$ 12,000	\$ 12,000
Insurance	\$ 24,000	\$ 24,756	\$ 20,000	\$ 20,000
Utilities	\$ 8,500	\$ 8,500	\$ 9,500	\$ 9,500
Replacement Radios	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Replacement Pagers	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Turn Out Gear	\$ 9,000	\$ 11,500	\$ 12,500	\$ 12,500
Building Maintenance	\$ 7,000	\$ 10,149	\$ 10,500	\$ 10,500
Miscellaneous	\$ 8,000	\$ 11,000	\$ 11,500	\$ 11,500
Pension Fund	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Training	\$ 2,000	\$ 2,000	\$ 3,500	\$ 3,500
Truck Payment	\$ 31,117	\$ 31,117	\$ 31,117	\$ 31,117
Fire Hose	\$ -	\$ -	\$ -	\$ -
Truck Fund	\$ 57,649	\$ 57,649	\$ 62,574	\$ 60,880
Air Packs	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000
TOTAL	\$ 183,266	\$ 192,671	\$ 202,691	\$ 200,997
Original or Amended Budget	\$ 183,266	\$ 192,671	\$ 202,691	\$ 200,997
YTD Revenues	\$ 186,907	\$ 192,671	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 3,641	\$ -	\$ -	\$ -
Current Year Tax Rate	\$ 0.13	\$ 0.13	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 140,973,962	\$ 148,208,455	\$ 154,613,048	\$ 154,613,048

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 2025-2026 is not to exceed \$0.13.

Respectfully Submitted,

Scott Davis
Board Chairman

Richard K. Smith
Secretary to Board

Amanda F. Cook
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Horneytown Volunteer Fire Department
P.O. Box 5004
High Point, North Carolina 27262-5004

Re: Budget Request For Fiscal Year 2025-2026

The Board of Directors of Horneytown Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 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	\$ 121,480	\$ 123,480	\$ 131,666	\$ 131,666
TOTAL	\$ 280,000	\$ 282,000	\$ 290,186	\$ 290,186
Original or Amended Budget	\$ 280,000	\$ 282,000	\$ 290,186	\$ 290,186
YTD Revenues	\$ 286,704	\$ 282,000	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 6,704	\$ -	\$ -	\$ -
Current Year Tax Rate	\$ 0.15	\$ 0.15	\$ 0.15	\$ 0.15
Total Tax Valuation	\$ 186,666,660	\$ 188,005,284	\$ 193,457,559	\$ 193,457,559

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 2025-2026

The Board of Directors of Griffith Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Telephone / Cellular / Internet	\$ 3,500	\$ 3,500	\$ 5,000	\$ 5,000
Repair & Maintenance	\$ 12,000	\$ 12,000	\$ 15,000	\$ 15,000
Radios, Computers, Pagers, Batteries	\$ 13,000	\$ 12,000	\$ 2,000	\$ 2,000
Equipment / PPE	\$ 73,450	\$ 75,000	\$ 95,000	\$ 95,000
Membership & Dues	\$ 3,500	\$ 3,500	\$ 5,000	\$ 5,000
Insurance	\$ 19,500	\$ 19,500	\$ 20,000	\$ 20,000
Utilities / Fuel	\$ 19,000	\$ 19,000	\$ 22,000	\$ 22,000
Supplies, Maintenance	\$ 9,750	\$ 10,000	\$ 10,000	\$ 10,000
Supplies, Office	\$ 3,250	\$ 3,500	\$ 3,500	\$ 3,500
Supplies, Janitorial	\$ 1,300	\$ 1,500	\$ 1,900	\$ 1,900
Building Maintenance / Improvement Project	\$ 36,261	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Depreciation Account	\$ 19,500	\$ 10,011	\$ 10,000	\$ 10,000
Salaries	\$ 199,472	\$ 225,000	\$ 310,000	\$ 310,000
Postage	\$ 650	\$ 650	\$ 236	\$ 236
Uniforms	\$ 4,000	\$ 6,010	\$ 10,000	\$ 10,000
Truck / Loan Payments	\$ 43,550	\$ 43,550	\$ 45,000	\$ 45,000
Training	\$ 6,500	\$ 15,000	\$ 22,000	\$ 22,000
TOTAL	\$ 468,183	\$ 469,721	\$ 586,636	\$ 586,636
Original or Amended Budget	\$ 468,183	\$ 469,721	\$ 586,636	\$ 586,636
YTD Revenues	\$ 463,965	\$ 469,721	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ (4,218)	\$ -	\$ -	\$ -
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.12	\$ 0.12
Total Tax Valuation	\$ 468,183,488	\$ 469,721,595	\$ 488,864,031	\$ 488,864,031

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 2025-2026 is not to exceed \$0.12.

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, 2025

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.

The Griffith Fire Department has had an extreme increase in participation and growth over the previous two years. The requested increase will provide necessary means to accelerate our services, deployment reliability and capabilities.

The additional funding will primarily be utilized in the retention and staffing of volunteer and compensated members of the Griffith Fire Department. The funding will have a direct impact on an increase in daily staffing and updating equipment.

Griffith Fire Department consists of over 50 members, (30 paid, 20 volunteers). Increased funding will allow the department to provide an additional staff member daily, totaling three personnel 24 hours every day. The increase would also provide means to replace outdated self-contained breathing apparatus and personal protective equipment.

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.

Ronald "Blake" Groce

R.B. Groce, Chief
Griffith Fire Department



GRIFFITH FIRE DEPARTMENT

5190 Peters Creek Pkwy
Winston Salem, NC 27127

P (336) 788-5412

F (336) 788-9542

Station15@Griffithfire.com

2025 GRIFFITH FIRE DEPARTMENT BOARD OF DIRECTORS

Ronald "Blake" Groce, Chief of Department
205 Bald Cypress Drive Winston Salem, NC 27127
(336) 345-9746 / BGroce@griffithfire.com

Edgar Miller, Board Chairman
4570 Ebert Road Winston Salem, NC 27127
(336) 918-7450 / edandbevmiller@gmail.com / emiller@griffithfire.com

Shawn Brophy, Board Vice-Chairman
310 Deerglade Road Winston Salem, NC 27127
(336) 512-7407 / sbrophy@griffithfire.com

Darrell Stallard, Board Treasurer
207 Holmes Drive Winston Salem, NC 27127
(336) 782-2833 / Stallarddarrell3@gmail.com / dstallard@griffithfire.com

Ed Steward, Board Secretary
808 Queensbury Drive Winston Salem, NC 27127
(336) 816-6326 / esteward@triadrr.com / esteward@griffithfire.com

Shawn Todd, Community Member
450 Essick Lane Winston Salem, NC 27127
(336) 462- 7499 / shawnt@cityofws.org / stodd@griffithfire.com

Jay Cline, Community Member
396 Essick Lane Winston Salem, NC 27127
(336) 416-4744 / jecline71@aol.com / jcline@griffithfire.com

Bill Bleeding, Community Member
103 Cottonwood Court Winston Salem, NC 27127
(336) 408-0889 / Billybleeding@gmail.com / bbleeding@griffithfire.com

Jason Holley, Community Member
4210 Sabrina Lake Road Winston Salem, NC 27127
(336) 409-5488 / jholleyhbc@gmail.com / Jholley@griffithfire.com

Jerry Bell, Community Member
436 Widaustin Drive Winston Salem, NC 27127
(336) 764-5863 / (336) 575-9870 jbell8@triad.rr.com / jbell@griffithfire.com

David Mellor, Department Member
3079 Old Salisbury Road Winston Salem, NC 27127
(336) 399- 2746 / dmellor@griffithfire.com

Damian Poole, Department Member
5293 Mount Hope Drive Winston Salem, NC 27127
(336) 464-6865 / DPoole@griffithfire.com



Blake Groce <bgroce@griffithfire.com>

Fwd: Place a Classified Ad Receipt

1 message

Stephanie Brophy <stephanie.brophy@griffithfire.com>
To: Blake Groce <bgroce@griffithfire.com>

Tue, Jan 7, 2025 at 4:42 PM

Stephanie Brophy
Administrative Assistant

Griffith Fire Department
[5190 Peters Creek Pkwy](#)
[Winston Salem, NC 27127](#)

Cell: (760) 368-5998

www.GriffithFire.com

----- Forwarded message -----
From: **BLOX Digital** <no-reply@tn-cloud.net>
Date: Tue, Jan 7, 2025 at 4:38 PM
Subject: Place a Classified Ad Receipt
To: <stephanie.brophy@griffithfire.com>

The Dispatch

Place a Classified Ad Submission
Submission ID: 129

AD INFORMATION

Ad Text	Public Notice GRIFFITH VOL FIRE DEPARTMENT PUBLIC HEARING - PROPOSED FIRE TAX INCREASE FOR GRIFFITH FIRE DISTRICT. Notice is hereby given that the Griffith Volunteer Fire Department will conduct a meeting of the Board of Directors on Saturday, January 25, 2025 at 10:00 a.m. for the purpose of receiving citizens comments on the request for an increase in Davidson County Fire Tax for Griffith Fire District. All those who wish to address the Board are invited to do so, the meeting is open to the public. The board meeting will be held in the training room at Griffith Volunteer Fire Department, located at 5190 Peters Creek Parkway, Winston Salem, NC 27127 .
Category	Public Notice
Days to Run	14

BILLING INFORMATION

First Name	Stephanie
Last Name	Brophy 444

Address	5190 Peter's Creek Parkway
City	Winston Salem
State	NC
Zip Code	27127
Email	stephanie.brophy@griffithfire.com
Phone	(760) 368-5998

The Dispatch
[27 East Center St.](#)
[Lexington, NC 27292](#)
[336-249-3981](#)

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70114798

71140265

STATE OF NORTH CAROLINA

LEXINGTON, NC January 23, 2025

DAVIDSON COUNTY

I, Lynn Bowers OF THE DISPATCH, A NEWSPAPER PUBLISHED IN THE CITY OF LEXINGTON, COUNTY AND STATE AFORESAID, BEING DULY SWORN, SAYS THE FOREGOING LEGAL OF WHICH THE ATTACHED IS A TRUE COPY, WAS PUBLISHED IN SAID NEWSPAPER Consecutively 6 days, BEGINNING THE 11th DAY OF January, 2025.

PUBLICATION FEE: \$ 304.08

Lynn Bowers (SEAL)

SWORN TO AND SUBSCRIBED BEFORE ME, THIS 23rd DAY OF January 2025

Barbara M. Daniels

MY COMMISSION EXPIRES March 6, 2029



Ad Copy:

PUBLIC NOTICE
GRIFFITH VOL FIRE
DEPARTMENT
PUBLIC HEARING -
PROPOSED FIRE TAX
INCREASE FOR
GRIFFITH FIRE DISTRICT

Notice is hereby given that the Griffith Volunteer Fire Department will conduct a meeting of the Board of Directors on Saturday, January 25, 2025 at 10:00 a.m. for the purpose of receiving citizens comments on the request for an increase in Davidson County Fire Tax for Griffith Fire District. All those who wish to address the Board are invited to do so, the meeting is open to the public. The board meeting will be held in the training room at Griffith Volunteer Fire Department, located at 5190 Peters Creek Parkway, Winston Salem, NC 27127.

January 11-23, 2025

PAID
11825 JB



GRIFFITH FIRE DEPARTMENT, INC.

5190 Peters Creek Parkway
Winston-Salem, North Carolina 27127
Business (336) 788-5412
Emergency 9-1-1



2025 ANNUAL COMMUNITY MEETING MINUTES

Date: January 25, 2025

Call to Order: @ 1040 Hours

Welcome by Board President Edgar Miller

Invocation by Chaplain Jason Holley

Minutes:

1. Note: There was a delay in the start of the meeting as Chief Groce, Chief Gossett, and Captain Brophy responded to a possible house fire.

2. Treasurer's Report by Treasurer Darryl Stallard.

Account totals as of December 31, 2024

a. Emergency Responders Federal Credit Union	\$207,742.01
b. Piedmont Federal Checking	\$62,851.78
c. Piedmont Federal Money Market	\$285,059.85
d. First National Bank Checking	\$5,535.07
e. First National Bank CD	\$158,120.62*
f. TOTAL	\$718,461.21

* First National Bank CD renews on March 18, 2025

3. Chief's Report by Chief of Department Blake Groce.

- a. 2024 Statistics - 876 calls, 48 fires, 18 first in fires, 3 residential structure fires in our district.
- b. 95% participation which reflects an increase from several years ago
- c. Forsyth Co. has established a blue ribbon committee to address fire service deficiencies in Forsyth Co.
 - Tax revaluation expected to be 50%-60%
 - Insurance rates 7.5%
 - Tax rate 60%
 - Griffith FD plans on a 3% increase which amounts to \$10,000
- d. Paid Program:
 - Twenty-four hour coverage started in 2007.
 - In 2024 we employed one full time Firefighter.
 - In 2024 we staffed two day shift Firefighters and two night shift Firefighters.
 - In 2024 we brought on two additional full time Firefighters.
 - The two additional full time Firefighters allows us to staff three day shift Firefighters and two night shift Firefighters.

GRIFFITH FIRE DEPARTMENT, INC.

5190 Peters Creek Parkway
Winston-Salem, North Carolina 27127
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Emergency 9-1-1



- e. 2024 Accomplishments
 - An average of 12.6 members responded to all fires. Compared to an average of 4 members responding to all fires years back.
 - Major increase in training hours.
 - Training facility nearing completion.
- f. 2025 Goals
 - Raises for employees.
 - New Airpacks
- g. Intention to increase taxes \$0.02 [\$0.12] in Davidson Co. and \$0.01 [\$0.12] in Forsyth

**** END CHIEF'S REPORT - FLOOR OPENED FOR DISCUSSION ****

No members of the public wished to discuss anything.

- 4. Motion to adjourn Annual Community Meeting by Damien Poole, Second by Jerry Bell - Passed unanimously
 - a. Meeting adjourned at 1106 Hours

Members present: Darryl Stallard, Edgar Miller, Blake Groce, Jason Holley, Damien Poole, Shawn Brophy, Daniel Gossett, and David Mellor

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'SB' inside a circle.

Shawn P. Brophy

GRIFFITH FIRE DEPARTMENT, INC.

5190 Peters Creek Parkway
Winston-Salem, North Carolina 27127
Business (336) 788-5412
Emergency 9-1-1



BOARD OF DIRECTORS MEETING MINUTES

Date: January 25, 2025

Call to Order: @ 1106 Hours

Welcome by Board President Edgar Miller

Minutes:

1. **Approval of minutes from October meeting** (Motion by Jerry Bell, Second by Jason Holley - Passed unanimously)
2. **Treasurer's Report by Treasurer Darryl Stallard.**
 - a. Treasurer's Report was discussed during the preceding community meeting.
 - b. Motion to approve Treasurer's report by Bill Bleeding, Second by David Mellor - Passed unanimously
3. **Chief's Report by Chief of Department Blake Groce.**
 - a. The Chief's Report was discussed during the preceding community meeting.
4. **Old Business**
 - a. Nothing to report at this time.
5. **New Business**
 - a. TJ Jones has resigned from the Griffith Fire Department Board of Directors.
 - b. Shawn Brophy nominated to take TJ Jones's vacant position on the Board of Directors.
 - c. Motion to accept Shawn Brophy to the BOD by D. Poole, Second by David Mellor - passed unanimously
 - d. 2025 Griffith Fire Department Board of Directors / Officers

Board Officers

Chief of Department Blake Groce
President / Chairmen Edgar Miller
Vice President / Vice Chairmen Shawn Brophy
Treasurer Darryl Stallard
Secretary Ed Steward

Board Members

David Mellor
Damien Poole
Shawn Todd
Jay Cline
Jerry Bell
Bill Bleeding
Jason Holley

- e. Motion to accept slate of BOD members made by J. Bell, Second by B. Bleeding- passed unanimously
- f. David Mellor spoke on the possibility of a FD Auxiliary headed by Emily Mellor.
- g. Motion to request a tax increase of \$0.01 in Forsyth Co. and \$0.02 in Davidson Co. by J. Holley, second by D. Poole - passed unanimously
- h. Next BOD Meeting on Thursday, March 27, 2025.

GRIFFITH FIRE DEPARTMENT, INC.

5190 Peters Creek Parkway
Winston-Salem, North Carolina 27127
Business (336) 788-5412
Emergency 9-1-1



4. Motion to adjourn January BOD Meeting by D. Mellor, Second by D. Poole - Passed unanimously
 - a. Meeting adjourned at 1125 Hours

NOTES: The annual Griffith Fire Department Community Meeting was held immediately before this meeting.

Members present: Darryl Stallard, Edgar Miller, Blake Groce, Jason Holley, Damien Poole, Shawn Brophy, Daniel Gossett, and David Mellor

Respectfully submitted,

A handwritten signature in black ink, appearing to be "SB" inside a circle.

Shawn P. Brophy

- Dates shown are the dates the activity was posted to your account.
- Finance Charges for loans are computed by a periodic rate applied to the unpaid balance for the exact number of days after payments and credits are subtracted and advances and other charges added.
- For changes to personal information such as name, address, telephone number, etc. please notify us in writing at the address shown on the front side of this statement. Include your account number and authorizing signature.
- If you think your statement is incorrect, please contact the credit union within ten days.

Telephone us at the phone number indicated on the reverse or write us at our address as shown on the reverse as soon as you can. If you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt, we must hear from you no later than **60 days** after we send the **FIRST** statement on which the error or problem appeared.

1. Tell us your name and account number.
2. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
3. Tell us the dollar amount of the suspected error.

Account Number

Statement mailed

For questions, please call
(336) 723-0619



1000

2194
GRIFFITH VOL. FIRE DEPARTMENT INC.
5190 PETERS CREEK PKWY
WINSTON SALEM, NC 27127

Another year is gone and a NEW YEAR begins. We at ERCU appreciate your support through 2024 and trust you will continue using YOUR credit union in 2025 and beyond!

Stay safe and remember us for all your lending and saving needs!

Share Summary

SUB	DESCRIPTION	PREVIOUS BALANCE	CREDITS (Increases)	DEBITS (Decreases)	NEW BALANCE	YTD DIVIDENDS
31	6 MONTH CERTIFICATE (Closed)	0.00	0.00	0.00	0.00	6,201.91
32	over 10k 1 year	207,716.91	0.00	0.00	207,716.91	0.00
99	MASTER SHARE ACCOUNT	25.17	0.03	0.00	25.20	0.11

Total Dividends Applied To Shares (including 'closed' accounts, and Excluding IRAs) This Year Are \$6,202.02.

These Dividends Have Been Reported To The Internal Revenue Service For The Calendar Year

ALL OTHER ACCOUNTS

32 - over 10k 1 year

Maturity Date: 2025-03-06 Annual Percentage Rate: 5.0500

For the period 10/01/2024 through 12/31/2024.

DATE	TRANSACTION DESCRIPTION	TRANSACTION AMOUNT	RUNNING BALANCE
10/01/2024	PREVIOUS BALANCE No Activity This Period		207,716.91
12/31/2024	NEW BALANCE		207,716.91

99 - MASTER SHARE ACCOUNT

Co-Owners Are RONALD B GROCE, EDGAR MILLER

Average Daily Balance Of \$25.18, Which Earned \$0.02, With An Annual Percentage Yield Earned Of 0.32%, For The Period 10/01/2024 Through And Including 12/31/2024.

For the period 10/01/2024 through 12/31/2024.

DATE	TRANSACTION DESCRIPTION	TRANSACTION AMOUNT	RUNNING BALANCE
10/01/2024	PREVIOUS BALANCE		25.17
10/31/2024	DIVIDEND POSTED	0.01	25.18
11/30/2024	DIVIDEND POSTED	0.01	25.19
12/31/2024	DIVIDEND POSTED	0.01	25.20
12/31/2024	NEW BALANCE		25.20

201 S. Stratford Rd, Winston Salem, NC 27103



132804-03A**000607
GRIFFITH VOLUNTEER FIRE DEPARTMENT INC
C/O DARRELL STALLARD
207 HOLMES DR
WINSTON SALEM NC 27127



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Simplify and streamline your business deposit and treasury needs with our solutions, designed to help your business thrive and prepare for what's next.

Come by when you are ready for what's next.



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Third party data charges may apply.

Managing Your Accounts

Branch Name Southpark
Branch Number 336-770-1040
Website www.piedmontfederal.bank

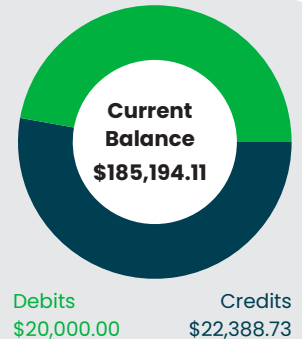
PFBusinessMarket - XXXXXXX

Account Summary

Date	Description	Amount
02/01/2025	Beginning Balance	\$182,805.38
	Credit(s) this	
	2 Period	\$22,388.73
	Debit(s) this	
	1 Period	\$20,000.00
02/28/2025	Ending Balance	\$185,194.11

Interest Summary

Description	Amount
Annual % Yield	
Earned	0.70%
Interest Days	28
Interest Earned	\$104.39
Interest Paid this	
Period	\$104.39
Interest Paid YTD	\$287.51
Interest WithHeld	
YTD	\$0.00



Account Activity

Post Date	Description	Debits	Credits	Balance
02/01/2025	Beginning Balance			\$182,805.38
02/10/2025	External Deposit DAVIDSON COUNTY - CASH DISB 567394752T		\$22,284.34	\$205,089.72

INSTRUCTIONS FOR BALANCING YOUR CHECKBOOK REGISTER

List in your checkbook and subtract from your checkbook balance any charges

1. charges appearing on this statement that have not been entered on your records - included in the following:
 - a. Checks paid but not entered in your checkbook.
 - b. Any charges shown on this statement such as monthly drafts, deposited items returned and charged back, check imprinting charge.
 - c. Service charges if any.List in your checkbook and add to your checkbook balance any credits appearing
2. on this statement that have not been entered on your records, such as:
 - a. Deposits not previously entered on your checkbook.
 - b. Recurring credits, such as direct deposit of Social Security.
 - c. Interest credits.
3. After bringing your checkbook up-to-date, perform the following:
 - a. List in Section 1 all deposits in your checkbook that are not shown on this statement.
 - b. List in Section 2 all outstanding checks.

4. LIST:	Ending Balance From This Statement	\$	
5. ADD:	Total Deposits from Section 1	\$	
6. SUBTOTAL:		\$	
7. SUBTRACT:	Total Outstanding Checks, Section 2	\$	
BALANCE:	Should Agree With Your Checkbook:	\$	

Section 1	Deposits Not Shown on this statement	
Date	Amount	
Total		

Section 2	Outstanding Checks	
Date	Amount	
Total		

THE INFORMATION BELOW APPLIES TO YOUR CONSUMER ACCOUNT

In Case of Billing Errors or Questions About Your Personal Reserve Account Statement

If you think your statement is incorrect, or if you need more information about a transaction on your statement, write us (on a separate sheet) at the address listed on the reverse side of this statement as soon as possible. We must hear from you no later than 60 days after we sent you the FIRST statement on which an error or problem appeared. You can telephone us, but doing so will not preserve your rights.

In your letter, give us the following information:

Your name and account number.

The dollar amount of the suspected error and the date posted.

Describe the error and explain why you believe it is an error.

If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your balance, which is not in question. While we are investigating your inquiry, we will not report your account as delinquent, or take any action to collect the amount in question.

Explanation of Interest Charge

Interest charges begin to accrue immediately when you make an advance on your account. To figure the finance charge for each Billing Cycle, the Average Daily Balance of the account is multiplied by the daily periodic rate. We then multiply that amount by the number of days in the Billing Cycle. To figure the Average Daily Balance, we first take the Loan Account Balance at the beginning of each day, add any new advances, and subtract any payments or credits that apply to debt repayment, and any unpaid finance charges, fees and charges. This gives us the daily balance. Then, we add up all the daily balances for the Billing Cycle and Divide the total by the number of days in the Billing Cycle. This gives us the Average Daily Balance.

In Case of Errors or Questions About Your Electronic Transfers

Telephone us at: The telephone number listed on the reverse side of this statement

Or

Write us at: Piedmont Federal Savings Bank
PO Box 215
Winston Salem, NC 27102

as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

Tell us your name, address, account number and telephone number where we may contact you during business hours.

Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.

Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is an error, so that you will have the use of the money during the time it takes to complete our investigation.

Direct Deposit

If you have arranged to have your Social Security payment or other payments automatically deposited to this account, you may telephone us at the number listed on the reverse side of this statement to find out if a deposit has been received.

Business Days – Our Business hours are 8:30 am to 5:00 pm Monday through Friday.

Holidays are not included.



Account Activity

Post Date	Description	Debits	Credits	Balance
02/01/2025	Beginning Balance			\$182,805.38
02/24/2025	Withdrawal Internet Transfer to XXXXXX - COVER PAYROLL OPEN INVOICE	\$20,000.00		\$185,089.72
02/28/2025	Credit Interest		\$104.39	\$185,194.11
02/28/2025	Ending Balance			\$185,194.11

Daily Balances

Date	Amount	Date	Amount
02/01/2025	\$182,805.38	02/24/2025	\$185,089.72
02/10/2025	\$205,089.72	02/28/2025	\$185,194.11

Interest Rate Changes

Interest Rate As Of Date	Interest Rate
02/01/2025	0.7000%

201 S. Stratford Rd, Winston Salem, NC 27103



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C/O DARRELL STALLARD
207 HOLMES DR
WINSTON SALEM NC 27127



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A TAXPAYING MUTUAL // MEMBER FDIC



Third party data charges may apply.

Managing Your Accounts

Branch Name	Southpark
Branch Number	336-770-1040
Website	www.piedmontfederal.bank

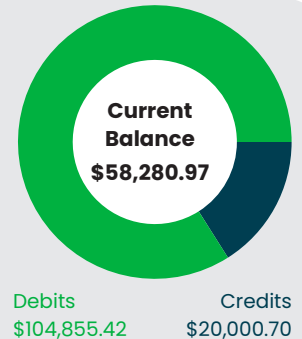
PFBusinessChoice - XXXXXXX

Account Summary

Date	Description	Amount
02/01/2025	Beginning Balance	\$143,135.69
	Credit(s) this	
	2 Period	\$20,000.70
	Debit(s) this	
	56 Period	\$104,855.42
02/28/2025	Ending Balance	\$58,280.97

Interest Summary

Description	Amount
Annual % Yield	
Earned	0.01%
Interest Days	28
Interest Earned	\$0.70
Interest Paid this	
Period	\$0.70
Interest Paid YTD	\$1.47
Interest WithHeld	
YTD	\$0.00



Account Activity

Post Date	Description	Debits	Credits	Balance
02/01/2025	Beginning Balance			\$143,135.69
02/03/2025	Check 1364	\$425.86		\$142,709.83
02/03/2025	Check 1376	\$462.85		\$142,246.98

INSTRUCTIONS FOR BALANCING YOUR CHECKBOOK REGISTER

List in your checkbook and subtract from your checkbook balance any charges

1. charges appearing on this statement that have not been entered on your records - included in the following:
 - a. Checks paid but not entered in your checkbook.
 - b. Any charges shown on this statement such as monthly drafts, deposited items returned and charged back, check imprinting charge.
 - c. Service charges if any.
2. List in your checkbook and add to your checkbook balance any credits appearing on this statement that have not been entered on your records, such as:
 - a. Deposits not previously entered on your checkbook.
 - b. Recurring credits, such as direct deposit of Social Security.
 - c. Interest credits.
3. After bringing your checkbook up-to-date, perform the following:
 - a. List in Section 1 all deposits in your checkbook that are not shown on this statement.
 - b. List in Section 2 all outstanding checks.

4. LIST:	Ending Balance From This Statement	\$	
5. ADD:	Total Deposits from Section 1	\$	
6. SUBTOTAL:		\$	
7. SUBTRACT:	Total Outstanding Checks, Section 2	\$	
BALANCE:	Should Agree With Your Checkbook:	\$	

Section 1	Deposits Not Shown on this statement	
Date	Amount	
Total		

Section 2	Outstanding Checks	
Date	Amount	
Total		

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Or

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Winston Salem, NC 27102

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Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is an error, so that you will have the use of the money during the time it takes to complete our investigation.

Direct Deposit

If you have arranged to have your Social Security payment or other payments automatically deposited to this account, you may telephone us at the number listed on the reverse side of this statement to find out if a deposit has been received.

Business Days – Our Business hours are 8:30 am to 5:00 pm Monday through Friday.

Holidays are not included.

**Account Activity**

Post Date	Description	Debits	Credits	Balance
02/01/2025	Beginning Balance			\$143,135.69
02/03/2025	Check 1380	\$941.58		\$141,305.40
02/03/2025	Check 1379	\$2,650.00		\$138,655.40
02/04/2025	Check 1384	\$77.00		\$138,578.40
02/04/2025	Check 1373	\$320.00		\$138,258.40
02/04/2025	Check 1374	\$1,421.62		\$136,836.78
02/04/2025	Check 1366	\$2,734.57		\$134,102.21
02/04/2025	Check 1372	\$3,765.00		\$130,337.21
02/05/2025	External Withdrawal VISA - PAYMENT	\$4,298.53		\$126,038.68
02/06/2025	External Withdrawal WEX INC - FLEET DEBI 9100001785348	\$688.81		\$125,349.87
02/06/2025	Check 1378	\$111.47		\$125,238.40
02/06/2025	Check 1375	\$1,075.00		\$124,163.40
02/07/2025	External Withdrawal PAYCHEX-HRS - 401(K) 47108164	\$100.91		\$124,062.49
02/07/2025	Check 99829365	\$18.16		\$124,044.33
02/07/2025	Check 99189794	\$188.29		\$123,856.04
02/07/2025	Check 99135844	\$739.35		\$123,116.69
02/07/2025	Check 1390	\$1,110.83		\$122,005.86
02/07/2025	Check 1389	\$1,110.83		\$120,895.03
02/07/2025	Check 1371	\$1,408.65		\$119,486.38
02/10/2025	External Withdrawal PIEDMONT NATURAL DIRECT DEBIT - BILL PAY	\$302.48		\$119,183.90
02/10/2025	External Withdrawal DUKEENERGY DIRECT DEBIT - BILL PAY	\$540.16		\$118,643.74
02/10/2025	Check 1383	\$158.84		\$118,484.90
02/10/2025	Check 1369	\$2,140.00		\$116,344.90
02/10/2025	Check 1387	\$5,258.10		\$111,086.80
02/11/2025	External Withdrawal PAYCHEX INC - FLEXPERKS DquwyCLSS5qEEHb	\$20.50		\$111,066.30
02/11/2025	External Withdrawal PAYCHEX EIB - INVOICE X10635200000304	\$1,098.08		\$109,968.22
02/11/2025	External Withdrawal PAYCHEX INC. - PAYROLL 10636200025021X	\$14,290.18		\$95,678.04
02/11/2025	Check 1386	\$7,021.46		\$88,656.58
02/11/2025	Check 1370	\$992.00		\$87,664.58
02/12/2025	External Withdrawal PAYCHEX-HRS - 401(K) 47127582	\$1,627.02		\$86,037.56
02/12/2025	External Withdrawal PAYCHEX TPS 39366 - TAXES 10635800005180X	\$4,642.42		\$81,395.14
02/13/2025	Check 1396	\$4,021.03		\$77,374.11
02/14/2025	Check 1324	\$75.00		\$77,299.11
02/14/2025	Check 1392	\$414.41		\$76,884.70

Account Activity

Post Date	Description	Debits	Credits	Balance
02/01/2025	Beginning Balance			\$143,135.69
02/14/2025	Check 1377	\$1,000.00		\$75,884.70
02/18/2025	External Withdrawal SPECTRUM 855-707-7328 - SPECTRUM	\$129.99		\$75,754.71
02/18/2025	Check 1394	\$18.95		\$75,735.76
02/18/2025	Check 99241785	\$88.80		\$75,646.96
02/18/2025	Check 1382	\$226.02		\$75,420.94
02/18/2025	Check 1391	\$451.91		\$74,969.03
02/18/2025	Check 1385	\$1,197.67		\$73,771.36
02/19/2025	External Withdrawal ATT - Payment	\$271.60		\$73,499.76
02/19/2025	Check 1393	\$268.00		\$73,231.76
02/19/2025	Check 1395	\$552.00		\$72,679.76
02/19/2025	Check 99799950	\$746.86		\$71,932.90
02/20/2025	Check 1399	\$275.00		\$71,657.90
02/21/2025	Check 1401	\$144.00		\$71,513.90
02/21/2025	Check 1400	\$7,450.00		\$64,063.90
02/24/2025	External Withdrawal VISA - PAYMENT	\$3,539.43		\$60,524.47
02/24/2025	Deposit Internet Transfer from XXXXXX5068 - COVER PAYROLL OPEN INVOI		\$20,000.00	\$80,524.47
02/24/2025	Check 1402	\$16.04		\$80,508.43
02/25/2025	External Withdrawal PAYCHEX INC - FLEXPERKS RplYCi5GEghy4AU	\$20.50		\$80,487.93
02/25/2025	External Withdrawal PAYCHEX EIB - INVOICE X10944000000039	\$1,098.08		\$79,389.85
02/25/2025	External Withdrawal PAYCHEX INC. - PAYROLL 10949400034234X	\$14,689.11		\$64,700.74
02/26/2025	External Withdrawal PAYCHEX-HRS - 401(K) 47261750	\$1,679.85		\$63,020.89
02/26/2025	External Withdrawal PAYCHEX TPS 39412 - TAXES 10950100024791X	\$4,740.62		\$58,280.27
02/28/2025	Credit Interest		\$0.70	\$58,280.97
02/28/2025	Ending Balance			\$58,280.97

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
1324	02/14/2025	\$75.00	1371	02/07/2025	\$1,408.65	1376	02/03/2025	\$462.85
1364*	02/03/2025	\$425.86	1372	02/04/2025	\$3,765.00	1377	02/14/2025	\$1,000.00
1366*	02/04/2025	\$2,734.57	1373	02/04/2025	\$320.00	1378	02/06/2025	\$111.47
1369*	02/10/2025	\$2,140.00	1374	02/04/2025	\$1,421.62	1379	02/03/2025	\$2,650.00
1370	02/11/2025	\$992.00	1375	02/06/2025	\$1,075.00	1380	02/03/2025	\$941.58

* Indicates skipped check number



Checks Cleared

Check Nbr	Date	Amount
1382*	02/18/2025	\$226.02
1383	02/10/2025	\$158.84
1384	02/04/2025	\$77.00
1385	02/18/2025	\$1,197.67
1386	02/11/2025	\$7,021.46
1387	02/10/2025	\$5,258.10
1389*	02/07/2025	\$1,110.83
1390	02/07/2025	\$1,110.83

* Indicates skipped check number

Check Nbr	Date	Amount
1391	02/18/2025	\$451.91
1392	02/14/2025	\$414.41
1393	02/19/2025	\$268.00
1394	02/18/2025	\$18.95
1395	02/19/2025	\$552.00
1396	02/13/2025	\$4,021.03
1399*	02/20/2025	\$275.00
1400	02/21/2025	\$7,450.00

Check Nbr	Date	Amount
1401	02/21/2025	\$144.00
1402	02/24/2025	\$16.04
99135844*	02/07/2025	\$739.35
99189794*	02/07/2025	\$188.29
99241785*	02/18/2025	\$88.80
99799950*	02/19/2025	\$746.86
99829365*	02/07/2025	\$18.16

Daily Balances

Date	Amount
02/01/2025	\$143,135.69
02/03/2025	\$138,655.40
02/04/2025	\$130,337.21
02/05/2025	\$126,038.68
02/06/2025	\$124,163.40
02/07/2025	\$119,486.38
02/10/2025	\$111,086.80

Date	Amount
02/11/2025	\$87,664.58
02/12/2025	\$81,395.14
02/13/2025	\$77,374.11
02/14/2025	\$75,884.70
02/18/2025	\$73,771.36
02/19/2025	\$71,932.90
02/20/2025	\$71,657.90

Date	Amount
02/21/2025	\$64,063.90
02/24/2025	\$80,508.43
02/25/2025	\$64,700.74
02/26/2025	\$58,280.27
02/28/2025	\$58,280.97

Interest Rate Changes

Interest Rate As Of Date	Interest Rate
02/01/2025	0.0100%

4140 E. State Street
Hermitage, PA 16148

Statement Ending 02/28/2025

GRIFFITH VOLUNTEER FIRE DEPT

Page 1 of 2

Primary Account Number:

ADDRESS SERVICE REQUESTED

GRIFFITH VOLUNTEER FIRE DEPT INC
207 HOLMES DR
WINSTON SALEM NC 27127-9150

Managing Your Accounts

	Online	www.fnb-online.com
	By Phone	1 800-555-5455
	By Mail	4140 E. State Street Hermitage, PA 16148

Summary of Accounts

Account Type	Account Number	Balance This Statement
FREE SMALL BUSINESS CHECKING		\$10,168.78

FREE SMALL BUSINESS CHECKING -

Account Summary

Date	Description	Amount		
02/01/2025	Balance Last Statement	\$12,679.99	Minimum Balance	\$10,168.78
	0 Credit(s) This Period	\$0.00	Average Ledger Balance	\$11,459.86
	2 Debit(s) This Period	\$2,511.21	Average Available Balance	\$11,459.86
02/28/2025	Balance This Statement	\$10,168.78		

Account Activity

Post Date	Description	Debits	Credits	Balance
02/01/2025	Balance Last Statement			\$12,679.99
02/03/2025	PAYMENT TO COMM T/FREE OTH FIX LOAN 47497400	\$1,096.30		\$11,583.69
02/25/2025	PAYMENT TO COMM T/FREE OTH FIX LOAN 48024225	\$1,414.91		\$10,168.78
02/28/2025	Balance This Statement			\$10,168.78

Daily Balances

Date	Amount	Date	Amount
02/03/2025	\$11,583.69	02/25/2025	\$10,168.78

To learn more about FNB's deposit account practices such as our posting order, what is an available balance, and how preauthorized point-of-sale debit card transactions affect your account, please visit the following websites:

- For consumer accounts, click on the Managing Your Checking Account video at www.fnb-online.com/learn
- For business accounts, click on <https://www.fnb-online.com/business-overdrafts>

Account Activity

12 17 MO CD *****

Balances as of 3/16/2025	Ledger Balance: \$160,679.88	Current Interest Rate: 3.6984%
Current Accrued Interest: \$81.41	Next Interest Date: 6/11/2025	Next Interest Amount: \$1,497.86
Interest Paid Current Year: \$2,559.26	Interest Paid Last Year: \$7,144.86	Maturity Date: 4/12/2026

Routing Number:
[View Routing Information](#)

Transactions

Date	Description	Category	Deposits	Withdrawals	Balance
3/11/2025	Interest	UNCATEGORIZED	\$602.81		\$160,679.88
2/11/2025	Interest	UNCATEGORIZED	\$1,956.45		\$160,077.07

Older Transactions

[Newer Transactions](#)

To: Davidson County Board of County Commissioners

From: Clemmons Volunteer Fire Department
Attn. Chief Gary Styers
5931 James Street
Clemmons, NC 27012

Re: Budget Request For Fiscal Year 2025-2026

The Board of Directors of Clemmons Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 440	\$ 440	\$ 440	\$ 440
Repair & Maintenance	\$ 6,097	\$ 6,097	\$ 6,097	\$ 6,097
Gas & Oil	\$ 1,144	\$ 1,144	\$ 1,144	\$ 1,144
Equipment	\$ 440	\$ 440	\$ 440	\$ 440
Insurance	\$ 10,620	\$ 10,620	\$ 10,620	\$ 10,620
Utilities	\$ 792	\$ 792	\$ 792	\$ 792
Supplies, Janitorial	\$ 352	\$ 352	\$ 352	\$ 352
Building Maintenance	\$ 308	\$ 308	\$ 308	\$ 308
Equipment Depreciation Account	\$ 440	\$ 440	\$ -	\$ -
Professional Fees	\$ 689	\$ 689	\$ 689	\$ 689
Postage	\$ 132	\$ 132	\$ 132	\$ 132
Uniforms	\$ 2,512	\$ 2,512	\$ 2,512	\$ 2,512
Supplies, Office	\$ 1,143	\$ 1,143	\$ 1,143	\$ 1,143
Supplies, Operating	\$ 3,372	\$ 3,372	\$ 3,372	\$ 3,372
Membership & Dues	\$ 1,086	\$ 1,086	\$ 1,086	\$ 1,086
Training	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408
Loan Repayment	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 88,305	\$ 168,660	\$ 169,588	\$ 169,588
TOTAL	\$ 119,280	\$ 199,635	\$ 200,123	\$ 200,123
Original or Amended Budget	\$ 119,280	\$ 199,635	\$ 200,123	\$ 200,123
YTD Revenues	\$ 119,840	\$ 199,635	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 560	\$ -	\$ -	\$ -
Current Year Tax Rate	\$ 0.06	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 198,800,000	\$ 199,635,343	\$ 200,123,350	\$ 200,123,350

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 2025-2026 is not to exceed \$0.10.

Respectfully Submitted,

Chris Davis
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 2025-2026

The Board of Directors of Badin Lake Volunteer Fire Department estimates the cost of operations for fiscal year 2025-2026 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 350	\$ 350	\$ 350	\$ 350
Repair & Maintenance	\$ 2,008	\$ 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	\$ 2,960	\$ 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	\$ 2,650	\$ 2,650	\$ 2,650	\$ 2,650
Loan Repayment	\$ 16,380	\$ 16,380	\$ 16,380	\$ 16,380
Paid Fire Fighter	\$ 12,000	\$ 13,000	\$ 15,250	\$ 15,250
TOTAL	\$ 49,000	\$ 50,000	\$ 52,250	\$ 52,250
Original or Amended Budget	\$ 49,000	\$ 50,000	\$ 52,250	\$ 52,250
YTD Revenues	\$ 51,622	\$ 50,000	\$ -	\$ -
Amount Over or (Under) Original Budget	\$ 2,622	\$ -	\$ -	\$ -
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.055	\$ 0.055	\$ 0.055	\$ 0.055
Total Tax Valuation	\$ 90,798,221	\$ 94,019,458	\$ 98,216,543	\$ 98,216,543

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 2025-2026 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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$633,797	\$665,275	\$665,275	\$587,766	\$694,870	\$29,595	4.4%
Operating	\$850,030	\$739,017	\$739,017	\$759,524	\$777,130	\$38,113	5.2%
Capital Outlay	\$47,709	\$280,000	\$723,000	\$376,668	\$280,000	\$0	0.0%
Total	\$1,531,537	\$1,684,292	\$2,127,292	\$1,723,959	\$1,752,000	\$67,708	4.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$95,000	\$0	\$0	\$0	0.0%
Charges for Service	\$11,434	\$10,000	\$10,000	\$9,090	\$10,000	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,385,147	\$1,567,292	\$1,915,292	\$1,356,804	\$1,635,000	\$67,708	4.3%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$107,000	\$107,000	\$107,000	\$0	\$107,000	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,503,581	\$1,684,292	\$2,127,292	\$1,365,894	\$1,752,000	\$67,708	4.0%
Net County Funds	\$27,957	\$0	\$0	\$358,064	\$0	\$0	0.0%
Authorized Positions	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 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget increases total funding to the Transportation Department by \$67K or 4.0%. The adopted budget includes a COLA of \$500 + 4% (same as FY 2025), and includes a state mandated 5.1% increase in the local government retirement contribution by the County for Non-LEO employees. Further, the adopted budget includes "no significant" changes to the employee health insurance plan and does recognize a "savings" due to the removal of a few "High Cost Claimants – HCC's" from the overall plan

for the upcoming fiscal year. As for dental insurance, it is expected to increase (by 13%) for next fiscal year.

- The adopted budget includes \$280K to replace an existing LTV Bus (Current vehicle has 170K +/-).
- Lastly, the County maintains its contribution to transportation = \$107K (Same as for FY 2025 – Paid for via Article 44 Sales Tax proceeds).

FY 2025 SIGNIFICANT ACCOMPLISHMENTS

- Will exceed 140,724 riders and 229,000 miles on deviated fixed routes and over 44,000 demand response riders and over 328,000 miles.
- Replaced two LTV buses that had exceeded FTA standard of 100,000 miles.
- Will have installed one bus shelter as progress was made with the Lexington Bus Stop Improvement Project with partner, the City of Lexington.

KEY PERFORMANCE MEASURES

Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2026 Projected
Less than Two (2) OSHA Recordable Accidents	0	0	0	0
Number of One Way Passenger Trips Per Quarter (Deviated Fixed) > 30,000	32,005	35,181	35,516	35,600
Number of Passengers Per Day (Deviated Fixed) > 410	409	450	450	455
Number of Passengers Per Service Hour > 9.5	10.51	11.88	12.01	12.05
Number of Passengers Per Service Mile > 1.65	1.83	3.01	3.00	3.05
Passengers Per Revenue Mile (Coordinated) > 7.00	7.72	7.37	7.3	7.4

FUTURE ISSUES

- As costs arise, will need to evaluate an increase in the amount the City of Lexington and Thomasville contribute to the local match required by the FTA's 5307 Grant Funding rules.
- Costs of providing transportation for rural county residents continue to rise while funding from the State of North Carolina has been stagnant. Potential need for increase of local funds from the County.

SPECIAL REVENUE FUND – OPIOID SETTLEMENT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$20,040	\$1,629,370	\$2,594,370	\$4,951	\$1,900,000	\$270,630	100.0%
Capital Outlay	\$0	\$0	\$0	\$43,373	\$0	\$0	0.0%
Total	\$20,040	\$1,629,370	\$2,594,370	\$48,324	\$1,900,000	\$270,630	100.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$3,430,145	\$1,629,370	\$2,594,370	\$1,770,246	\$1,900,000	\$270,630	100.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,430,145	\$1,629,370	\$2,594,370	\$1,770,246	\$1,900,000	\$270,630	100.0%
Net County Funds	(\$3,410,105)	\$0	\$0	(\$1,721,921)	\$0	\$0	0.0%
Authorized Positions	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 \$23.4M in total funds “allocated” over eighteen years, which must be spent on opioid remediation activities. For FY 2026 the expected amount received totals = \$1.9M, with \$6.9M total within the established opioid settlement fund prior years, for a grand total + \$8.8M.

SPECIAL REVENUE FUND – MAT GRANT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$73,022	\$38,696	\$78,213	\$78,213	0.0%
Operating	\$0	\$0	\$430,477	\$186,144	\$425,286	\$425,286	100.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$503,499	\$224,840	\$503,499	\$503,499	100.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$1,006,998	\$503,499	\$503,499	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	\$503,499	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$503,499	\$1,006,998	\$503,499	\$503,499	100.0%
Net County Funds	\$0	\$0	\$0	(\$782,158)	\$0	\$0	0.0%
Authorized Positions	0.00	1.00	1.00	1.00	1.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Medical Assistance Treatment Program (MAT – Grant) is a Special Revenue fund to account for the proceeds generated from the National Opioid Settlement appropriated for the purposes of providing funding for the Detention Center Medical Assistance Treatment Program.

SPECIAL REVENUE FUND – SCHOOL CAPITAL OUTLAY

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$4,302,334	\$4,802,334	\$4,802,334	\$4,410,022	\$4,802,334	\$0	0.0%
Total	\$4,302,334	\$4,802,334	\$4,802,334	\$4,410,022	\$4,802,334	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$760,537	\$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	\$4,302,334	\$4,802,334	\$4,802,334	\$0	\$4,802,334	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$4,302,334	\$4,802,334	\$4,802,334	\$760,537	\$4,802,334	\$0	0.0%
Net County Funds	\$0	\$0	\$0	\$3,649,485	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The School Capital Outlay Fund accounts for the construction of school buildings and facilities for Davidson County Schools, Lexington and Thomasville City Schools as well as Davidson County Community College.

FY 2026 ADOPTED BUDGET HIGHLIGHTS

- The FY 2026 Adopted Budget “maintains” the overall contribution from the General Fund to the School Capital Outlay Fund to a total of \$4.8M. These dollars continue with each of the three school systems annual renovations / repair of major capital infrastructure as shown below.

Organization / Projects	FY 2025 Adopted Budget	FY 2026 Requested Budget	FY 2026 Adopted Budget	vs. Adopted	
				\$ Change	% Change
Davidson County Schools					
District-Wide Roof Replacement	\$ 730,150	\$ 1,628,582	\$ 1,628,582	\$ 898,432	123.0%
Fire Alarms	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
Intercoms	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0.0%
Environmental Abatement	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
Athletic Facility Upgrades	\$ 257,431	\$ -	\$ -	\$ (257,431)	-100.0%
Paving Projects	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	0.0%
South Davidson Welding Shop	\$ 222,595	\$ 300,000	\$ 300,000	\$ 77,405	34.8%
Cooling Tower - District-Wide	\$ 1,562,411	\$ 294,005	\$ 294,005	\$ (1,268,406)	-81.2%
Total	\$ 2,772,587	\$ 2,772,587	\$ 2,772,587	\$ -	0.0%
Lexington City Schools					
System-Wide Paving	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
System-Wide HVAC	\$ 210,000	\$ 250,000	\$ 200,000	\$ (10,000)	-4.8%
Roofing	\$ 175,000	\$ 650,000	\$ 216,586	\$ 41,586	23.8%
Playground Renovations	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.0%
Maintenance Shop	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
System-Wide Painting	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
Security	\$ 256,586	\$ 260,000	\$ 200,000	\$ (56,586)	-22.1%
System-Wide Flooring	\$ 75,000	\$ 100,000	\$ 100,000	\$ 25,000	33.3%
Total	\$ 1,036,586	\$ 1,580,000	\$ 1,036,586	\$ -	0.0%
Thomasville City Schools					
Safety and Security Projects	\$ -	\$ 300,000	\$ 293,161	\$ 293,161	0.0%
Finch Auditorium Renovations	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	0.0%
TMS Roofing Project	\$ 800,000	\$ -	\$ -	\$ (800,000)	-100.0%
District HVAC Projects	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	0.0%
LDES Mobile Unit Removal	\$ 100,000	\$ -	\$ -	\$ (100,000)	-100.0%
Pavement / Sidewalks Projects	\$ 50,000	\$ -	\$ -	\$ (50,000)	-100.0%
Chrome Refresh for TPS	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	0.0%
District Wide Painting Project	\$ 43,161	\$ 50,000	\$ 50,000	\$ 6,839	15.8%
Total	\$ 993,161	\$ 1,000,000	\$ 993,161	\$ -	0.0%
Grand Total	\$ 4,802,334	\$ 5,352,587	\$ 4,802,334	\$ -	0.0%

SPECIAL REVENUE FUND – SPECIAL SCHOOL DISTRICT

Jason Martin, Assistant County Manager

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

BUDGET SUMMARY

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2025 YTD Actual	FY 2026 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,930,562	\$2,000,000	\$2,000,000	\$1,931,193	\$2,018,500	\$18,500	0.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,930,562	\$2,000,000	\$2,000,000	\$1,931,193	\$2,018,500	\$18,500	0.9%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$745	\$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	\$1,929,818	\$2,000,000	\$2,000,000	\$1,931,193	\$2,018,500	\$18,500	0.9%
Total	\$1,930,562	\$2,000,000	\$2,000,000	\$1,931,193	\$2,018,500	\$18,500	0.9%
Net County Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Special School District Fund is a Special Revenue fund to account for the proceeds generated from the special school tax levied by the county on behalf of the Lexington City School System.

The FY 2026 Adopted Budget keeps the tax rate equal to that of FY 2025, which is \$0.12 per \$100 dollars of assessed property valuation to continue to fund high priority school operating needs.

GLOSSARY OF BUDGET-RELATED TERMS

ABC Tax - A tax on the net profits of county and city alcoholic beverage control (ABC) stores. The law provides that the net profits from the tax to a county's general fund.

Accrual Basis of Accounting - Method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax (also known as "Property Tax") - A tax on property itself, levied on the assessed value of the property.

Adopted Budget - The original budget approved by the Board of County Commissioners for a given fiscal year.

Agency Funds – Funds used to account for assets held as an agent for individuals, private organizations, other governments and/or other funds or accounts. Agency funds are purely custodial in nature

Allocate – To set apart portions of budgeted expenditures that are specifically designated or organizations for special activities or purposes.

Amended Budget - The original budget plus or minus any adjustments approved during the fiscal year by the Board of County Commissioners, i.e. June 30th or year end.

Appropriation - An authorization from a governing body to make expenditures for a specific purpose.

Approved Positions – Employee positions which are approved in the adopted budget. Positions are to be filled during the year.

Assessed Valuation - The total value of real estate and personal property as determined by tax assessors which is used as a basis for levying taxes.

Average Daily Membership (ADM) - The average number of students attending the public schools (grades K-12) on any given day based on enrollment figures through the first 10 days of the school year. This number is used by the State Department of Public Instruction for the allotment of "per pupil" funds to a school system. It is also used by county government as the basis for the allotment of operating (non-capital) funds from county sources to the public schools.

Balanced Budget – A budget (including project ordinances and financial plans for Internal Service Funds) where the sum of estimated net revenues and appropriated fund balances is equal to appropriations. G.S. 159-8(a) requires an exact balance – neither a deficit nor a surplus. G.S. 159-13(b) (16) states that each of the accounting funds, the sum of which make up the annual budget, must also be balanced.

GLOSSARY OF BUDGET-RELATED TERMS

Benchmarking - A practical process for measuring an organization's performance and processes, and using that analysis to improve services, operations and associated expenses.

Best in Class - Organizations that perform each function at the lowest cost, or with the highest degree of quality or efficiency.

Best Practice - The method used by an entity that excels at doing a particular activity. These are the measures against which the county benchmarks its current processes for performing the activity.

Block Grant - The consolidation by a funding agency (Federal or State government, for example) of two or more program-specific grants into one grant. This, in theory, provides the recipient of the grant with the maximum flexibility in the expenditure of the grant funds, while adhering to program requirements. In practice, it is sometimes used by funding agencies as a method of reducing the amount of grant awards.

Bond - A written promise to pay a specific sum of money plus interest within a specific period of time. Bonds are a major source of revenue for construction or major renovations.

Bond Rating – In rating municipalities for the issuance of general obligation debt, Standard & Poor's and Moody's consider factors that are relevant to a government's capacity and willingness to repay its debt. Bond ratings impact the interest rate and the cost of debt service in the operating budget.

Budget - A proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.

Budget Calendar - The schedule around which the budget is developed. This schedule must include certain statutory dates, ultimately ending with the adoption of a budget ordinance by the Board of County Commissioners prior to July 1 (the date that the fiscal year begins).

Budget Message - The introduction of the budget that provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

Budget Officer - The appointed position within the organization designated to develop annual balanced spending plans for each fund within the County as well as monitor current year spending authorizations. For Davidson County that power has been designated by the Board of Commissioners to reside with the Assistant County Manager.

Budget Ordinance - The official enactment by the Board of Commissioners making appropriations and establishing a tax rate for the budget year. Appropriations shall be made by department, function, or project and will include the presentation of revenue estimates by major source. The ordinance must be adopted prior to July 1, with appropriate notification made to the Finance Officer and Clerk to the Board within five (5) days of approval by the Board of Commissioners.

GLOSSARY OF BUDGET-RELATED TERMS

Capital Improvement Plan (CIP) - A five-year plan of major construction or renovation projects. This plan includes the projected annual expenses and available revenues for each project. The plan is adjusted annually and approved by the Board of County Commissioners.

Capital Improvement Program - A long range plan which outlines proposed capital improvement projects and estimates the costs and funding sources associated with those projects.

Capital Outlay - Expenses associated with the acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. This includes equipment and physical property, other than land and buildings, having a useful life of more than three years and a cost in excess of \$5,000.

Capital Projects - A renovation and/or new construction project where the project takes a year or more to complete and the finished project has a life expectancy of five (5) or more.

Capital Project Fund - Transactions relating to the construction of any major capital improvements, including those financed by bond proceeds.

Cash Basis of Accounting - Method of accounting in which transactions are recognized at the time cash is received or spent.

Countywide Budget - The combination of the General Fund Budget (less any transfers to other funds) and the School Capital Outlay Fund Budget. This budget serves as the basis for the countywide tax rate.

Debt Service - Payments of interest and principal on an obligation resulting from the issuance of bonds.

Emergency Telephone System Fund - Transactions associated with the operation and debt retirement of the "911" Emergency Communications System. These transactions include those associated with both the "hardwire" (landlines) and "wireless" (cellular) communications components.

Fire District Funds - Transactions relating to the operation of the Fire Districts in the county. There are 26 individual Fire Districts in the county. Each is funded, in large part, from a special district tax levied on the property value for the individual district. The tax rate for each district is established annually by the Board of County Commissioners with the adoption of the Budget Ordinance.

Fiscal Year (FY) - The twelve-month period designated as the operating year for county government. For Davidson County, the fiscal year begins on July 1, and ends on the following June 30.

GLOSSARY OF BUDGET-RELATED TERMS

Fund - A separate fiscal and accounting entity, with its own set of accounts and having its own cash and other resources, liabilities, equities or fund balance, revenues and expenditures.

Fund Balance - Appropriated - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is budgeted to help finance the subsequent year's expenditures.

Fund Balance - Undesignated - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is not budgeted to help finance the subsequent year's expenditures. Any or all of this amount may be appropriated by action of the Board of County Commissioners at any time during the year, or may be left undesignated until the end of the fiscal year. The Local Government Commission recommends that the undesignated fund balance be at least 8% of the countywide budget. Davidson County internal fund balance policy requires that the undesignated fund balance be 18% of the countywide budget.

GAAP - An acronym meaning "Generally Accepted Accounting Principles", which refer to a set of standard accounting rules and procedures used by governmental agencies to account for the receipt and expenditure of funds.

General Fund - Transactions very general in nature and not required to be accounted for in another fund. This is the primary operating fund for the county.

General Obligation Bonds - Bonds issued by the government, usually requiring voter approval, that are backed by the government's full faith and credit.

Hold-Harmless Revenue – The landmark 2007 legislation granting a phase-in of county Medicaid relief required counties to cede the Article 44 1/2 percent sales tax to the state, changed the distribution method from a per capita to a point of delivery basis (non-food portion only), and guaranteed that cities would not incur any revenue losses from the relief swap. Payment to the cities is deducted automatically by the Department of Revenue from the county's monthly sales tax distribution payment. To ensure that all counties would benefit from the relief swap, the General Assembly enacted a county hold harmless provision, guaranteeing each county a net benefit of at least \$500,000 in perpetuity.

Internal Services Fund - Transactions of departments that serve other departments in the same government rather than the public. Operations in Davidson County government that are included in the Internal Services Fund are Garage and Insurance Fund.

Investment Earnings - The interest realized as a result of the investment of idle cash (includes fund balance, capital and operating proceeds, and bond proceeds. These earnings must be credited proportionately among the funds from which the invested money came.

GLOSSARY OF BUDGET-RELATED TERMS

Modified Accrual Basis of Budgeting – The assignment of most revenues, including the property tax, to the year when they are received in cash, or if they are received shortly after the start of one fiscal year but are measurable and available at the end of the prior fiscal year, to the prior year's budget; and the assignment of expenditures to the year in which the liabilities arising from those expenditures are expected to occur.

Motor Vehicles - For the purpose of establishing property values, motor vehicles are defined as any vehicle that is self-propelled and every vehicle designed to run upon the highways that is pulled by a self-propelled vehicle. Motor vehicles are designed for public roads and include trailers.

Outcome - Measures providing information on program results or effectiveness.

Output - Indicators that define the number of service units provided by a department or program (workload indicators).

Pay As You Go Funding (PAYG) - A funding mechanism for capital projects that relies on annual appropriations as opposed to long-term debt created through the issue of voter-approved bonds. This form of funding usually requires an appropriation from the General Fund (primarily property tax revenues or fund balance appropriations).

Performance Measures - Quantitative measures that assist in analyzing the effectiveness and efficiency of a program or department.

Personal Property - Property that is movable, so identified for purposes of taxation. Examples include automobiles, motorcycles, trailers, boats, and airplanes.

Property Tax (also known as "Ad Valorem Tax") - A tax on property itself, levied on the assessed value of the property.

Real Property - Land, buildings, and items permanently affixed to land or buildings.

Revaluation – A program undertaken by the County to appraise all real property in the taxing district according to its current full and fair value reflecting changes in market conditions.

Revenue - Receipts that increase the County's net worth or net financial resources.

Revenue Neutral Tax Rate - North Carolina General Statute 159-11(e) defines the revenue-neutral tax rate as the rate that when applied to the updated property values and after controlling for the average change in the tax base, will generate the same amount of revenue in the upcoming fiscal year had a property valuation not occurred.

GLOSSARY OF BUDGET-RELATED TERMS

School Capital Outlay Fund - Transactions associated with the financing of school capital assets for the Davidson County Public Schools, Lexington and Thomasville City Schools and Davidson County Community College.

Sewer Bond / Construction Fund - Transactions associated with the financing and construction of various sewer construction projects.

Special Revenue Fund - County accounts established to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose. Operations in Davidson County government that are included in the Internal Services Fund are Fire Districts, Transportation and Emergency Telephone.

State Certified Property - For the purpose of establishing property values, the N.C. Department of Revenue appraises some real and personal property in each county and certifies the values of such property to the assessor. Examples of the types of property included in this category are airline companies, bus line companies, electric membership corporations and power companies, gas companies, pipeline companies, and motor freight carrier companies.

State Shared Revenue - The proceeds from State taxes that are shared with counties, with the distribution being determined by some formula, depending on the type of tax. Revenue in this category includes intangibles tax and real estate transfer fees.

Temporary Assistance for Needy Families (TANF) - This State block grant replaces the former entitlement program (AFDC).

Tangible Personal Property - Items of visible and movable property not permanently affixed to real property.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

Tax Rate - The factor that determines the amount of tax due on taxable property. Tax rates are customarily expressed in dollars per \$100 appraised valuation.

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	INTERGOVERNMENTAL	ADMIN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA INCUMBENT WORKER GRAN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-ADULT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-DISLOCATED WORKER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-YOUTH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-WORK BASED LEARNING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIOA - ADULT FINISH GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIOA INFRASTRUCTURE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 13,892	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ 13,892	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	DavidsonWorks Total			\$ 13,892	\$ -	\$ -	\$ -	\$ -	#DIV/0!
DavidsonWorks Total				\$ 13,892	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RECYCLEABLES SALES	\$ 124,084	\$ 85,000	\$ 99,994	\$ 99,994	\$ 14,994	17.6%
			TRANSFER STATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - INERT DEBRIS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 124,084	\$ 85,000	\$ 99,994	\$ 99,994	\$ 14,994	17.6%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 1,663,488	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 1,663,488	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SCRAP TIRE DISPOSAL TAX	\$ 334,189	\$ 300,000	\$ 214,711	\$ 214,711	\$ (85,289)	-28.4%
			SOLID WASTE DISPOSAL TAX	\$ 115,813	\$ 100,000	\$ 87,000	\$ 87,000	\$ (13,000)	-13.0%
			WHITE GOODS DISPOSAL TAX	\$ 42,739	\$ 45,000	\$ 20,000	\$ 20,000	\$ (25,000)	-55.6%
		TAXES Total		\$ 492,742	\$ 445,000	\$ 321,711	\$ 321,711	\$ (123,289)	-27.7%
	Integrated Solid Waste Total			\$ 2,280,314	\$ 530,000	\$ 421,705	\$ 421,705	\$ (108,295)	-20.4%
Enterprise Fund - Landfill C&D Total				\$ 2,280,314	\$ 530,000	\$ 421,705	\$ 421,705	\$ (108,295)	-20.4%
Enterprise Fund - Landfill MSW	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ 84,560	\$ 90,000	\$ 84,000	\$ 84,000	\$ (6,000)	-6.7%
			DISPOSAL TAX	\$ (262,030)	\$ (327,000)	\$ (195,000)	\$ (195,000)	\$ 132,000	-40.4%
			INTERDEPARTMENTAL CHARGES	\$ 280,914	\$ 284,000	\$ 284,000	\$ 282,000	\$ (2,000)	-0.7%
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - INERT DEBRIS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - MSW - CASH	\$ 783,278	\$ 683,674	\$ 691,544	\$ 691,544	\$ 7,870	1.2%
			USER FEES - MSW - CHARGES	\$ 3,875,955	\$ 3,906,999	\$ 2,283,815	\$ 3,467,319	\$ (439,680)	-11.3%
		CHARGES FOR SERVICES Total		\$ 4,762,677	\$ 4,637,673	\$ 3,148,359	\$ 4,329,863	\$ (307,810)	-6.6%
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INSURANCE - LOSS OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	OTHER FINANCING/RETAINED EARNINGS-APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ 4,762,677	\$ 4,637,673	\$ 3,148,359	\$ 4,329,863	\$ (307,810)	-6.6%
Enterprise Fund - Landfill MSW Total				\$ 4,762,677	\$ 4,637,673	\$ 3,148,359	\$ 4,329,863	\$ (307,810)	-6.6%
Enterprise Fund - Recycling	Integrated Solid Waste	CHARGES FOR SERVICES	RECYCLEABLES SALES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER STATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL	SANITATION CWRR GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SCRAP TIRE DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SOLID WASTE DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WHITE GOODS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Recycling Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Sewer	Sewer	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	SERVICE FEES	\$ 1,152,385	\$ 973,212	\$ 863,476	\$ 1,178,755	\$ 205,543	21.1%
		CHARGES FOR SERVICES Total		\$ 1,152,385	\$ 973,212	\$ 863,476	\$ 1,178,755	\$ 205,543	21.1%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Sewer	Sewer	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 1,446,383	\$ 569,308	\$ 689,308	\$ 689,308	\$ 120,000	21.1%
			TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ 1,446,383	\$ 569,308	\$ 689,308	\$ 689,308	\$ 120,000	21.1%
	Sewer Total			\$ 2,598,768	\$ 1,542,520	\$ 1,552,784	\$ 1,868,063	\$ 325,543	21.1%
Enterprise Fund - Sewer Total				\$ 2,598,768	\$ 1,542,520	\$ 1,552,784	\$ 1,868,063	\$ 325,543	21.1%
Enterprise Funds - Airport Fund	Airport Fund	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	FUEL SALES	\$ 22,203	\$ 15,000	\$ 15,000	\$ 20,000	\$ 5,000	33.3%
			HANGAR RENTALS	\$ 505,326	\$ 400,000	\$ 400,000	\$ 481,120	\$ 81,120	20.3%
			MISCELLANEOUS SALES	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)	-100.0%
		CHARGES FOR SERVICES Total		\$ 527,529	\$ 435,000	\$ 435,000	\$ 501,120	\$ 66,120	15.2%
		INTEREST EARNINGS	INTEREST INCOME - LEASES	\$ 5,574	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 5,574	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL	CAPITAL PROJECTS- FEDERAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	OTHER	\$ 254,948	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
		MISCELLANEOUS REVENUE Total		\$ 254,948	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 102,650	\$ 102,650	\$ 102,650	\$ 102,650	\$ -	0.0%
			TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ 102,650	\$ 102,650	\$ 102,650	\$ 102,650	\$ -	0.0%
	Airport Fund Total			\$ 890,701	\$ 552,650	\$ 552,650	\$ 618,770	\$ 66,120	12.0%
Enterprise Funds - Airport Fund Total				\$ 890,701	\$ 552,650	\$ 552,650	\$ 618,770	\$ 66,120	12.0%
General	Animal Shelter	CHARGES FOR SERVICES	PUBLIC SAFETY / ANIMAL SHELTER ADOPTIONS	\$ 32,894	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
			PUBLIC SAFETY / OTHER	\$ 11,463	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 44,357	\$ 32,500	\$ 32,500	\$ 32,500	\$ -	0.0%
	Animal Shelter Total			\$ 44,357	\$ 32,500	\$ 32,500	\$ 32,500	\$ -	0.0%
	Board of Elections	CHARGES FOR SERVICES	BOARD OF ELECTION	\$ 69,088	\$ 125	\$ 49,275	\$ 49,275	\$ 49,150	39320.0%
		CHARGES FOR SERVICES Total		\$ 69,088	\$ 125	\$ 49,275	\$ 49,275	\$ 49,150	39320.0%
	Board of Elections Total			\$ 69,088	\$ 125	\$ 49,275	\$ 49,275	\$ 49,150	39320.0%
	Contributions	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL	FAMILY SERVICE CENTER	\$ 359,304	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIFE CENTER-HCCBG	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 2,440,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 2,799,304	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ 3,909	\$ 11,890	\$ 11,890	\$ 11,890	\$ -	0.0%
		TAXES Total		\$ 3,909	\$ 11,890	\$ 11,890	\$ 11,890	\$ -	0.0%
	Contributions Total			\$ 2,803,213	\$ 11,890	\$ 11,890	\$ 11,890	\$ -	0.0%
	Cooperative Extension	INTERGOVERNMENTAL	STATE GRANTS	\$ 14,136	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 14,136	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	4-H CLUBS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 22,287	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ 22,287	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Cooperative Extension Total			\$ 36,422	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	County Manager	INTERGOVERNMENTAL	DSS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ 100,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 100,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	County Manager Total			\$ 100,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson - Davie Community College	TAXES	1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ 374,000	\$ 374,000	\$ 374,000	#DIV/0!
		TAXES Total		\$ -	\$ -	\$ 374,000	\$ 374,000	\$ 374,000	#DIV/0!
	Davidson - Davie Community College Total			\$ -	\$ -	\$ 374,000	\$ 374,000	\$ 374,000	#DIV/0!
	Davidson / Davie County Community College	TAXES	1/4% SALES TX-ARTICLE 46	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson / Davie County Community College Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson County Schools	TAXES	1/2% SALES TX-ARTICLE 44	\$ 2,775,910	\$ 3,212,485	\$ 3,212,485	\$ 3,212,485	\$ -	0.0%
			1/4% SALES TX-ARTICLE 46	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 2,775,910	\$ 3,212,485	\$ 3,212,485	\$ 3,212,485	\$ -	0.0%
	Davidson County Schools Total			\$ 2,775,910	\$ 3,212,485	\$ 3,212,485	\$ 3,212,485	\$ -	0.0%
	Debt Service	INTERGOVERNMENTAL	PUBLIC SCH. BLDG CAP FUND	\$ 1,079,388	\$ 528,697	\$ -	\$ -	\$ (528,697)	-100.0%
		INTERGOVERNMENTAL Total		\$ 1,079,388	\$ 528,697	\$ -	\$ -	\$ (528,697)	-100.0%
		TAXES	1/2% SALES TX-ARTICLE 44	\$ 241,168	\$ 240,000	\$ -	\$ -	\$ (240,000)	-100.0%
			1/4% SALES TX-ARTICLE 46	\$ 3,053,650	\$ 2,957,150	\$ 2,689,400	\$ 2,865,650	\$ (91,500)	-3.1%
		TAXES Total		\$ 3,294,818	\$ 3,197,150	\$ 2,689,400	\$ 2,865,650	\$ (331,500)	-10.4%
	Debt Service Total			\$ 4,374,206	\$ 3,725,847	\$ 2,689,400	\$ 2,865,650	\$ (860,197)	-23.1%
	Economic Development	TAXES	1/2% SALES TX-ARTICLE 44	\$ 249,207	\$ 25,000	\$ 5,000	\$ 5,000	\$ (20,000)	-80.0%
		TAXES Total		\$ 249,207	\$ 25,000	\$ 5,000	\$ 5,000	\$ (20,000)	-80.0%
	Economic Development Total			\$ 249,207	\$ 25,000	\$ 5,000	\$ 5,000	\$ (20,000)	-80.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Emergency Services	CHARGES FOR SERVICES	AMBULANCE FEES	\$ 5,719,873	\$ 5,300,000	\$ 5,300,000	\$ 5,506,737	\$ 206,737	3.9%	
			AMBULANCE GARNISHMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PERMITS	\$ 18,996	\$ 8,000	\$ 15,000	\$ 15,000	\$ 7,000	87.5%	
			SARA FEES	\$ 6,350	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CHARGES FOR SERVICES Total	\$ 5,745,219	\$ 5,308,000	\$ 5,315,000	\$ 5,521,737	\$ 213,737	4.0%	
		INTERGOVERNMENTAL	CITY OF LEXINGTON	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%	
			EMERGENCY MANAGEMENT	\$ 97,687	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%	
		INTERGOVERNMENTAL Total		\$ 105,187	\$ 62,500	\$ 62,500	\$ 62,500	\$ -	0.0%	
		Emergency Services Total		\$ 5,850,406	\$ 5,370,500	\$ 5,377,500	\$ 5,584,237	\$ 213,737	4.0%	
	Information Technology	CHARGES FOR SERVICES	MAPS & COPIES	\$ 80	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CHARGES FOR SERVICES Total	\$ 80	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Information Technology Total		\$ 80	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Inspections	LICENSES & PERMITS	BUILDING PERMITS	\$ 1,924,806	\$ 1,450,000	\$ 1,387,714	\$ 1,487,714	\$ 37,714	2.6%	
			LICENSES & PERMITS Total	\$ 1,924,806	\$ 1,450,000	\$ 1,387,714	\$ 1,487,714	\$ 37,714	2.6%	
	Inspections Total		\$ 1,924,806	\$ 1,450,000	\$ 1,387,714	\$ 1,487,714	\$ 37,714	2.6%		
	Integrated Solid Waste	INTERGOVERNMENTAL	DAVIDSON COUNTY SCHOOLS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			RECYCLING SALES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SANITATION CWRR GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Integrated Solid Waste Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Lexington City Schools	TAXES	1/2% SALES TX-ARTICLE 44	\$ 100,986	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			1/4% SALES TX-ARTICLE 46	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES Total		\$ 100,986	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Lexington City Schools Total		\$ 100,986	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Library	CHARGES FOR SERVICES	LIBRARY FEES	\$ 57,664	\$ 35,000	\$ 30,000	\$ 35,000	\$ -	0.0%	
			OTHER	\$ 28,355	\$ 20,000	\$ -	\$ 20,000	\$ -	0.0%	
		CHARGES FOR SERVICES Total		\$ 86,019	\$ 55,000	\$ 30,000	\$ 55,000	\$ -	0.0%	
		INTERGOVERNMENTAL	LIBRARY ENRICHMENT GRT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			LIBRARY-STATE AID ALLOC.	\$ 243,156	\$ 243,156	\$ 243,156	\$ 243,156	\$ -	0.0%	
	INTERGOVERNMENTAL Total		\$ 243,156	\$ 243,156	\$ 243,156	\$ 243,156	\$ -	0.0%		
	Library Total		\$ 329,175	\$ 298,156	\$ 273,156	\$ 298,156	\$ -	0.0%		
	Non-Departmental	APPROPRIATED FUND BALANCE		FUND BALANCE - APPROP	\$ -	\$ 6,810,466	\$ 4,538,902	\$ 5,242,077	\$ (1,568,389)	-23.0%
		APPROPRIATED FUND BALANCE Total		\$ -	\$ 6,810,466	\$ 4,538,902	\$ 5,242,077	\$ (1,568,389)	-23.0%	
		CHARGES FOR SERVICES	FACILITY FEES	\$ 153,715	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0.0%	
			FAMILY DOLLAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			JAIL FEES	\$ 65,778	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%	
			MEDICAL EXAM FEES	\$ 46,450	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%	
			OFFICERS FEES	\$ 108,062	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0.0%	
			OTHER	\$ 85,457	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%	
			SHERIFF- WALLBURG/MIDWAY	\$ 123,510	\$ 123,510	\$ 123,510	\$ 123,510	\$ -	0.0%	
			U S POST OFFICE	\$ 4,458	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FINES & FORFEITURES	\$ 680,503	\$ 850,000	\$ 680,000	\$ 680,000	\$ (170,000)	-20.0%	
		CHARGES FOR SERVICES Total		\$ 1,267,934	\$ 1,328,510	\$ 1,158,510	\$ 1,158,510	\$ (170,000)	-12.8%	
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 10,991,329	\$ 2,607,306	\$ -	\$ 1,394,767	\$ (1,212,539)	-46.5%	
			INTEREST EARNINGS Total	\$ 10,991,329	\$ 2,607,306	\$ -	\$ 1,394,767	\$ (1,212,539)	-46.5%	
		INTERGOVERNMENTAL	FEDERAL PAYMENTS-OTHER	\$ 500	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			NAT. FOREST TIMBER REC	\$ 4,677	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
			OTHER	\$ 236,186	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERGOVERNMENTAL Total		\$ 241,363	\$ 2,000	\$ 2,900	\$ 2,000	\$ -	0.0%	
		MISCELLANEOUS REVENUE	INSURANCE-LOSS OF GEN FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			OTHER	\$ 319,636	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.0%	
			QSCB INTEREST SUBSIDY	\$ 628,814	\$ 616,644	\$ 616,644	\$ 616,644	\$ -	0.0%	
			SALE OF GEN FIXED ASSETS	\$ 913,576	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			VENDING	\$ 1,131	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
		MISCELLANEOUS REVENUE Total		\$ 1,863,157	\$ 767,644	\$ 767,644	\$ 767,644	\$ -	0.0%	
		OTHER FINANCING	NOTE PROCEEDS	\$ 556,755	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRANSFER TO/FROM GEN FUND	\$ 40,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER FINANCING Total		\$ 596,755	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES	1% SALES TAX	1% SALES TAX	\$ 17,908,947	\$ 15,900,000	\$ 16,181,416	\$ 16,181,416	\$ 281,416	1.8%
				1/2% SALES TAX (83) REST	\$ 4,267,856	\$ 3,360,000	\$ 3,419,469	\$ 3,419,469	\$ 59,469	1.8%
				1/2% SALES TAX (83) UNRES	\$ 9,958,330	\$ 7,840,000	\$ 7,978,761	\$ 7,978,761	\$ 138,761	1.8%
				1/2% SALES TAX (86) REST	\$ 5,845,781	\$ 4,080,000	\$ 4,152,212	\$ 4,152,212	\$ 72,212	1.8%
				1/2% SALES TAX (86) UNRES	\$ 3,897,187	\$ 2,720,000	\$ 2,768,142	\$ 2,768,142	\$ 48,142	1.8%
				FRANCHISE FEES	\$ 619,188	\$ 670,000	\$ 670,000	\$ 670,000	\$ -	0.0%
				GROSS RECEIPTS TAX	\$ 12,663	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
				PRIVILEGE LICENSES	\$ 26,985	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
				ALCOHOLIC BEVERAGE TAXES	\$ 536,808	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	0.0%
			TAXES Total		\$ 43,073,744	\$ 35,040,000	\$ 35,640,000	\$ 35,640,000	\$ 600,000	1.7%
		Non-Departmental Total		\$ 58,034,283	\$ 46,555,926	\$ 42,107,056	\$ 44,204,998	\$ (2,350,928)	-5.0%	
		Operating Transfers	OTHER FINANCING	TRANSFER FROM OTHER FUNDS	\$ 11,582,542	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				OTHER FINANCING Total	\$ 11,582,542	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TAXES	1/2% SALES TX-ARTICLE 44		\$ 2,055,578	\$ 1,844,625	\$ 2,084,625	\$ 2,084,625	\$ 240,000	13.0%		

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Operating Transfers	TAXES	1/4% SALES TX-ARTICLE 46	\$ 2,781,880	\$ 2,742,850	\$ 3,248,100	\$ 3,071,850	\$ 329,000	12.0%
		TAXES Total		\$ 4,837,458	\$ 4,587,475	\$ 5,332,725	\$ 5,156,475	\$ 569,000	12.4%
	Operating Transfers Total			\$ 16,420,000	\$ 4,587,475	\$ 5,332,725	\$ 5,156,475	\$ 569,000	12.4%
	Planning	CHARGES FOR SERVICES	COMPLIANCE PERMITS	\$ 46,555	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
			COURT FEES	\$ (21)	\$ 500	\$ 340	\$ 340	\$ (160)	-32.0%
			OTHER	\$ -	\$ 17,000	\$ 4,500	\$ -	\$ (17,000)	-100.0%
			PLANNING	\$ 48,735	\$ 30,000	\$ 30,000	\$ 35,000	\$ 5,000	16.7%
		CHARGES FOR SERVICES Total		\$ 95,270	\$ 87,500	\$ 74,840	\$ 75,340	\$ (12,160)	-13.9%
	Planning Total			\$ 95,270	\$ 87,500	\$ 74,840	\$ 75,340	\$ (12,160)	-13.9%
Public Health		APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	CHILD HEALTH COLLECTIONS	\$ 120	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY PLANNING	\$ 21,656	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
			FLU SHOTS	\$ 25,409	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
			PNEUMONIA	\$ 89	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRENATAL COLLECTIONS	\$ 167	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SENIOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			X-RAY/RAT POISON	\$ 181,004	\$ 92,000	\$ 92,000	\$ 92,000	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 228,445	\$ 127,000	\$ 127,000	\$ 127,000	\$ -	0.0%
		INTERGOVERNMENTAL	AIDS - STATE	\$ 14,700	\$ 15,214	\$ 15,214	\$ 15,214	\$ -	0.0%
			BIOTERRORISM GRANT	\$ 29,855	\$ 37,736	\$ 37,736	\$ 37,736	\$ -	0.0%
			CHILD CARE COORDINATION	\$ 9,442	\$ 9,442	\$ 9,442	\$ 9,442	\$ -	0.0%
			CHILD HEALTH	\$ 14,783	\$ 18,744	\$ 18,744	\$ 18,744	\$ -	0.0%
			CHILDBIRTH CLASS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			COMMUNICABLE DISEASE	\$ 194,778	\$ 88,906	\$ 3,906	\$ 3,906	\$ (85,000)	-95.6%
			COMP BREAST - CERV CANCER	\$ 45,090	\$ 44,025	\$ 43,975	\$ 43,975	\$ (50)	-0.1%
			DENTAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPOPROVERA CONTRA	\$ 5,868	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
			ENVIRONMENTAL HEALTH	\$ 2,447	\$ -	\$ 24,681	\$ 24,681	\$ 24,681	#DIV/0!
			FAMILY PLANNING	\$ 148,696	\$ 140,926	\$ 136,809	\$ 136,809	\$ (4,117)	-2.9%
			FOOD & LODGING	\$ 14,936	\$ 16,800	\$ 16,800	\$ 16,800	\$ -	0.0%
			HEALTH PROMOTION	\$ 26,929	\$ 34,526	\$ 34,526	\$ 34,526	\$ -	0.0%
			HEALTH-DC SCHOOLS	\$ 282,263	\$ 309,149	\$ 324,330	\$ 324,330	\$ 15,181	4.9%
			HEALTH-DCCC NURSE	\$ 73,358	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HEALTH-LEX CITY SCHOOLS	\$ 74,603	\$ 85,026	\$ 87,111	\$ 87,111	\$ 2,085	2.5%
			HEALTH-TV ILLE SCHOOLS	\$ 79,427	\$ 83,018	\$ 91,438	\$ 91,438	\$ 8,420	10.1%
			IMMUNIZATION ACTION PLAN	\$ 41,386	\$ 36,621	\$ 36,621	\$ 36,621	\$ -	0.0%
			IMMUNIZATION UPDATE	\$ 49,995	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
			MATERNAL HEALTH	\$ 108,873	\$ 116,643	\$ 116,643	\$ 116,643	\$ -	0.0%
			MEDICAID MAXIMIZATION-CSC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAID MAXIMIZATION-DEN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAID MAXIMIZATION-FP	\$ 228,176	\$ 110,000	\$ 225,000	\$ 225,000	\$ 115,000	104.5%
			MEDICAID MAXIMIZATION-GEN	\$ -	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100.0%
			MEDICAID MAXIMIZATION-MCH	\$ -	\$ 110,000	\$ 225,000	\$ 225,000	\$ 115,000	104.5%
			MH - MCC SUBSEQUENT	\$ 985,522	\$ 914,683	\$ 997,737	\$ 1,067,685	\$ 153,002	16.7%
			NW COMMUNITY CARE GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PP/NEW HV: MAT ASMT	\$ 350	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PP/NEW HV: NB ASMT	\$ 480	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PREGNANCY TEST	\$ 1,764	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
			PRENATAL MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SCHOOL NURSE GRANT	\$ 365,622	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.0%
			STATE AID TO COUNTIES	\$ 560,131	\$ 530,898	\$ 329,458	\$ 329,458	\$ (201,440)	-37.9%
			SUMMER FOOD PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TB - MEDICAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TITLE XIX-FAMILY PLANNING	\$ 38,870	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
			TUBERCULOSIS - STATE	\$ 32,522	\$ 30,736	\$ 30,736	\$ 30,736	\$ -	0.0%
			WIC	\$ 675,885	\$ 768,287	\$ 872,241	\$ 872,241	\$ 103,954	13.5%
		INTERGOVERNMENTAL Total		\$ 4,106,752	\$ 3,982,880	\$ 4,129,648	\$ 4,199,596	\$ 216,716	5.4%
		LICENSES & PERMITS	E H - PERMITS	\$ 334,049	\$ 375,000	\$ 315,000	\$ 315,000	\$ (60,000)	-16.0%
		LICENSES & PERMITS Total		\$ 334,049	\$ 375,000	\$ 315,000	\$ 315,000	\$ (60,000)	-16.0%
	Public Health Total			\$ 4,669,246	\$ 4,484,880	\$ 4,571,648	\$ 4,641,596	\$ 156,716	3.5%
Recreation		CHARGES FOR SERVICES	BAIT SHOP SALES	\$ 18,155	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
			CITY OF LEXINGTON	\$ (14,812)	\$ 37,743	\$ 55,050	\$ 49,709	\$ 11,966	31.7%
			CITY OF THOMASVILLE	\$ 30,027	\$ 37,743	\$ 55,050	\$ 49,709	\$ 11,966	31.7%
			CONCESSIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FISHING/BOATING PERMITS	\$ 33,401	\$ 25,000	\$ 31,500	\$ 31,500	\$ 6,500	26.0%
			OTHER	\$ 111,700	\$ 91,300	\$ 122,600	\$ 97,900	\$ 6,600	7.2%
			RECREATION FEES	\$ 14,170	\$ 12,000	\$ 17,200	\$ 17,200	\$ 5,200	43.3%
			SALES AND RENTALS	\$ 150	\$ -	\$ 150	\$ 150	\$ 150	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Recreation	CHARGES FOR SERVICES Total		\$ 192,791	\$ 218,786	\$ 296,550	\$ 261,168	\$ 42,382	19.4%
	Recreation Total			\$ 192,791	\$ 218,786	\$ 296,550	\$ 261,168	\$ 42,382	19.4%
	Register of Deeds	CHARGES FOR SERVICES	CHILDREN TRUST FUND	\$ (4,845)	\$ (5,060)	\$ (5,060)	\$ (5,060)	\$ -	0.0%
			DEED OF TRUST FEE	\$ (23,337)	\$ (23,383)	\$ (23,383)	\$ (23,383)	\$ -	0.0%
			DOMESTIC VIOLENCE FUND	\$ (29,070)	\$ (30,360)	\$ (30,360)	\$ (30,360)	\$ -	0.0%
			PRESERVATION/ TECHNOLOGY	\$ 78,055	\$ 63,405	\$ 27,000	\$ 80,582	\$ 17,177	27.1%
			RECORDS MANAGEMENT FEE	\$ (29,171)	\$ (23,135)	\$ (23,135)	\$ (23,135)	\$ -	0.0%
			REGISTER OF DEEDS	\$ 885,564	\$ 950,000	\$ 950,000	\$ 925,000	\$ (25,000)	-2.6%
			BIRTH CERT SEARCH FEES	\$ (2,850)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 874,346	\$ 931,467	\$ 895,062	\$ 923,644	\$ (7,823)	-0.8%
		LICENSES & PERMITS	DEED CONVEYANCE TAX	\$ (1,226,713)	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)	\$ -	0.0%
			DEED STAMP EXCISE TAX	\$ 2,503,496	\$ 1,900,000	\$ 2,000,000	\$ 2,100,000	\$ 200,000	10.5%
			FLOODPLAIN MAPPING FEES	\$ (64,176)	\$ (60,000)	\$ (25,000)	\$ (60,000)	\$ -	0.0%
		LICENSES & PERMITS Total		\$ 1,212,607	\$ 640,000	\$ 775,000	\$ 840,000	\$ 200,000	31.3%
	Register of Deeds Total			\$ 2,086,953	\$ 1,571,467	\$ 1,670,062	\$ 1,763,644	\$ 192,177	12.2%
	Senior Services	CHARGES FOR SERVICES	PRIVATE PAY-IN HOME SERVICES	\$ 30,466	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
			PRIVATE PAY-MOW	\$ 94	\$ 435	\$ 435	\$ 435	\$ -	0.0%
			PROG INC-CONG NUTRITION	\$ 16,861	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.0%
			PROG INC-ENSURE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG INC-HOME DEL MEALS	\$ 33,616	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
			PROG INC-IN HOME SERVICES	\$ 2,783	\$ 1,375	\$ 1,375	\$ 1,375	\$ -	0.0%
			PROG INC-SENIOR GAMES	\$ 2,943	\$ 2,130	\$ 2,130	\$ 2,130	\$ -	0.0%
			PROG INC-SPECIAL ACTIV	\$ 13,278	\$ 4,500	\$ 5,500	\$ 5,500	\$ 1,000	22.2%
			PROG INC-SPECIAL EVENTS	\$ 2,090	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			PROG INC-TRANSP-GENERAL	\$ 255	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG INC-TRANSP-MEDICAL	\$ 1,280	\$ 500	\$ 500	\$ 500	\$ -	0.0%
			PROGRAM INCOME-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROGRAM INCOME-MEDICAID CAP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROG FEES-SENIOR CENTER	\$ 1,286	\$ 600	\$ 600	\$ 600	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 104,950	\$ 77,540	\$ 78,540	\$ 78,540	\$ 1,000	1.3%
		INTERGOVERNMENTAL	CAREGIVER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-CITY OF LEX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-CONGREG NUTRIT	\$ 6,552	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
			DONATIONS-CRISIS PROG	\$ 3,938	\$ 500	\$ 500	\$ 500	\$ -	0.0%
			DONATIONS-FITNESS ROOM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-GENERAL	\$ 1,393	\$ 14,400	\$ 1,400	\$ 1,400	\$ (13,000)	-90.3%
			DONATIONS-HOME DEL MEALS	\$ 16,590	\$ 18,000	\$ 16,500	\$ 16,500	\$ (1,500)	-8.3%
			DONATIONS-IN HOME SERVICE	\$ 3,049	\$ 300	\$ 1,000	\$ 1,000	\$ 700	233.3%
			DONATIONS-LOVE LIGHT TREE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-SENIOR GAMES	\$ 74	\$ 100	\$ 100	\$ 100	\$ -	0.0%
			DONATIONS-SPECIAL ACTIVIT	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.0%
			DONATIONS-SPECIAL EVENTS	\$ -	\$ 50	\$ 50	\$ 50	\$ -	0.0%
			DONATIONS-SPONSORSHIPS	\$ 12,707	\$ 10,000	\$ 12,500	\$ 12,500	\$ 2,500	25.0%
			DONATIONS-SR CENTER	\$ 6,457	\$ 500	\$ 500	\$ 500	\$ -	0.0%
			DONATIONS-TRANSP-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-TRANSP-MEDICAL	\$ 250	\$ 100	\$ 100	\$ 100	\$ -	0.0%
			ENSURE- USDA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HCCBG	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HOME DELIVERED /CONG MEAL	\$ 709,739	\$ 542,998	\$ 542,998	\$ 542,998	\$ -	0.0%
			IN HOME AIDE SERVICES	\$ 215,694	\$ 215,697	\$ 255,697	\$ 255,697	\$ 40,000	18.5%
			INFORMATION & CASE ASSIST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NCDOT GRANT-SECTION 5310	\$ 283,495	\$ 360,000	\$ 450,000	\$ 450,000	\$ 90,000	25.0%
			SENIOR CENTER OPERATIONS	\$ 240,633	\$ 240,631	\$ 132,343	\$ 132,343	\$ (108,288)	-45.0%
			SENIOR GAMES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SHIIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SNAP GRANT INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SR CENTER GEN PURPOSE	\$ 22,239	\$ 10,000	\$ 22,200	\$ 22,200	\$ 12,200	122.0%
			SR CENTER HEALTH & PREV	\$ 690	\$ 360	\$ 360	\$ 360	\$ -	0.0%
			SR CENTER OUTREACH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSPORTATION- MED & GEN	\$ 32,591	\$ 41,786	\$ 41,786	\$ 41,786	\$ -	0.0%
			DONATIONS-PET FOOD PROG	\$ 3,345	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			NCDOT-5310-ARP	\$ -	\$ (27,966)	\$ -	\$ -	\$ 27,966	-100.0%
			ARPA NUTRITION SERVICES	\$ 317,596	\$ (55,354)	\$ -	\$ -	\$ 55,354	-100.0%
			WINSTON SALEM MPO	\$ 4,894	\$ 42,000	\$ 75,000	\$ 75,000	\$ 33,000	78.6%
		INTERGOVERNMENTAL Total		\$ 1,881,927	\$ 1,417,702	\$ 1,556,634	\$ 1,556,634	\$ 138,932	9.8%
	Senior Services Total			\$ 1,986,877	\$ 1,495,242	\$ 1,635,174	\$ 1,635,174	\$ 139,932	9.4%
	Sheriff	CHARGES FOR SERVICES	CANTEEN SALES	\$ 95,440	\$ 80,000	\$ 85,000	\$ 85,000	\$ 5,000	6.3%
			INMATE MEDICAL COPAY	\$ 6,459	\$ 1,550	\$ 1,550	\$ 1,550	\$ -	0.0%
			INVOLUNTARY COMM FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 12,200	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
			SERVING PAPERS	\$ 119,356	\$ 125,000	\$ 119,000	\$ 119,000	\$ (6,000)	-4.8%
			CHILD SUPPORT PAPERS SERVED	\$ 40,650	\$ 39,600	\$ 39,600	\$ 39,600	\$ -	0.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Sheriff	CHARGES FOR SERVICES	EVIDENCE DIVISION FEES	\$ 2,581	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FORENSICS LAB FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 276,687	\$ 248,150	\$ 247,150	\$ 247,150	\$ (1,000)	-0.4%
		INTERGOVERNMENTAL	CONTROLLED SUB. TAX	\$ 57,685	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%
			CRIMINAL JUSTICE GRANT	\$ 8,831	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DAVIDSON COUNTY SCHOOL	\$ 544,378	\$ 626,662	\$ 626,986	\$ 626,986	\$ 324	0.1%
			INMATE REIMBURSEMENT	\$ 59,025	\$ 50,000	\$ 52,000	\$ 52,000	\$ 2,000	4.0%
			RESTITUTION-VICE	\$ 150	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SAFE ROAD ACT	\$ 9,150	\$ 5,860	\$ 5,860	\$ 5,860	\$ -	0.0%
			SHERIFF REIMBURSEMENT	\$ 2,444	\$ 35,500	\$ 2,000	\$ 2,000	\$ (33,500)	-94.4%
			SRO MIDDLE SCHOOL GRANT	\$ 1,100,292	\$ 1,199,617	\$ 1,114,104	\$ 1,114,104	\$ (85,513)	-7.1%
			STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			VICE-US MARSHALL	\$ 55,642	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ICAC GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PUBLIC SAFETY/DAVIDSON CHARTER ACADEMY	\$ 83,417	\$ 97,511	\$ 85,805	\$ 85,805	\$ (11,706)	-12.0%
			DDCC	\$ 102,349	\$ 106,949	\$ 109,945	\$ 109,945	\$ 2,996	2.8%
		INTERGOVERNMENTAL Total		\$ 2,023,362	\$ 2,144,099	\$ 2,018,700	\$ 2,018,700	\$ (125,399)	-5.8%
		LICENSES & PERMITS	HANDGUN PERMIT - STATE	\$ (153,610)	\$ (150,000)	\$ (154,000)	\$ (154,000)	\$ (4,000)	2.7%
			HANDGUN PERMITS	\$ 316,615	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	0.0%
		LICENSES & PERMITS Total		\$ 163,005	\$ 75,000	\$ 71,000	\$ 71,000	\$ (4,000)	-5.3%
		MISCELLANEOUS REVENUE	SEIZED VEHICLE SALES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE - JAIL	\$ 167,479	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.0%
		MISCELLANEOUS REVENUE Total		\$ 167,479	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.0%
	Sheriff Total			\$ 2,630,532	\$ 2,592,249	\$ 2,461,850	\$ 2,461,850	\$ (130,399)	-5.0%
	Social Services	CHARGES FOR SERVICES	HEALTH CHOICE FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HEALTH INS-DISABLED WRKR	\$ 50	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HOME STUDY - ADOPTION	\$ 1,200	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
			OTHER	\$ 217,756	\$ 30	\$ 200	\$ 200	\$ 170	566.7%
		CHARGES FOR SERVICES Total		\$ 219,006	\$ 2,030	\$ 2,200	\$ 2,200	\$ 170	8.4%
		INTERGOVERNMENTAL	ADOPT/FOSTER NON IV-E	\$ -	\$ 100,800	\$ 100,800	\$ 100,800	\$ -	0.0%
			ADOPTION ASSISTANCE	\$ 72,847	\$ 34,000	\$ 34,000	\$ 34,000	\$ -	0.0%
			ADULT CASE MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ADULT DAY CARE	\$ -	\$ 108,035	\$ 108,035	\$ 108,035	\$ -	0.0%
			ADULT HOME SPEC	\$ -	\$ 23,175	\$ 23,175	\$ 23,175	\$ -	0.0%
			CHILD DAY CARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CHILD DAY CARE ADMIN	\$ -	\$ 228,389	\$ 191,890	\$ 191,890	\$ (36,499)	-16.0%
			CHILD PROTECTIVE SERV	\$ -	\$ 542,608	\$ 542,608	\$ 542,608	\$ -	0.0%
			CHILD SUPPORT APPL. FEES	\$ 1,085	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			COMMISSIONS	\$ 37,805	\$ 30,000	\$ 10,000	\$ 20,000	\$ (10,000)	-33.3%
			CRISIS	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
			DSS-CHRISTMAS FUND	\$ 50	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			DSS-CLOTHING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DSS-LMH REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			EMERG FOOD&SHELTER-UW	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ENERGY ADMINISTRATION	\$ -	\$ 125,670	\$ 176,825	\$ 176,825	\$ 51,155	40.7%
			FAMILY REUNIFICATION FUND	\$ -	\$ 22,311	\$ 25,591	\$ 25,591	\$ 3,280	14.7%
			FILING FEES	\$ 1,575	\$ 1,000	\$ 2,400	\$ 2,400	\$ 1,400	140.0%
			FOOD ASSISTANCE ADMIN	\$ -	\$ 1,490,319	\$ 1,490,319	\$ 1,490,319	\$ -	0.0%
			FOOD STAMP FRAUD ADMIN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FOOD STAMP RECOVERY	\$ 33,045	\$ 30,000	\$ 50,000	\$ 50,000	\$ 20,000	66.7%
			INCENTIVES	\$ 238,137	\$ 145,000	\$ 128,358	\$ 128,358	\$ (16,642)	-11.5%
			INDEPENDENT LIVING	\$ 15,468	\$ 27,088	\$ 27,088	\$ 27,088	\$ -	0.0%
			IV-D ADMINISTRATION	\$ 1,305,435	\$ 1,179,703	\$ 1,179,703	\$ 1,179,703	\$ -	0.0%
			IV-D COLLECTION RETURNS	\$ 24,851	\$ -	\$ 128,358	\$ 128,358	\$ 128,358	#DIV/0!
			IV-E FOSTER CARE	\$ 737,780	\$ 754,928	\$ 1,006,277	\$ 1,006,277	\$ 251,349	33.3%
			IV-E OPTIONAL	\$ -	\$ 560,722	\$ 693,645	\$ 693,645	\$ 132,923	23.7%
			JCPC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			JOBS/WORKFIRST	\$ -	\$ 960,098	\$ 960,098	\$ 960,098	\$ -	0.0%
			KEITH JOHNSON FUND	\$ 1,300	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
			LIEAP	\$ 18,507	\$ 25,000	\$ 10,000	\$ 10,000	\$ (15,000)	-60.0%
			MEDICAID AT RISK-CASE MGT	\$ -	\$ 22,000	\$ 45,000	\$ 45,000	\$ 23,000	104.5%
			MEDICAID TRANS ADM & SERV	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			MEDICAL ASSIST. EXPANSION	\$ -	\$ 468,862	\$ 468,862	\$ 468,862	\$ -	0.0%
			MEDICAL ASSISTANCE ADMIN	\$ -	\$ 2,638,042	\$ 2,638,042	\$ 2,638,042	\$ -	0.0%
			PERM. PLANNING-REGULAR	\$ -	\$ 42,663	\$ 42,663	\$ 42,663	\$ -	0.0%
			SHARE THE WARMTH	\$ (5,177)	\$ 8,972	\$ 2,000	\$ 2,000	\$ (6,972)	-77.7%
			SPECIAL ADOPTION FUND II	\$ 216,995	\$ 30,000	\$ 300,000	\$ 300,000	\$ 270,000	900.0%
			SPECIAL LINKS	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			SSBG-IN HOME SERVICES	\$ -	\$ 48,317	\$ 48,317	\$ 48,317	\$ -	0.0%
			SSBG-REGULAR	\$ 7,368,387	\$ 625,105	\$ 688,041	\$ 688,041	\$ 62,936	10.1%
			SSBG-STATE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STATE FOSTER CARE	\$ 215,423	\$ 254,280	\$ 287,458	\$ 287,458	\$ 33,178	13.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Social Services	INTERGOVERNMENTAL	TANF CPS & FC/ADOPT	\$ -	\$ 306,477	\$ 310,474	\$ 310,474	\$ 3,997	1.3%		
			TANF TO SSBG	\$ -	\$ 179,082	\$ 179,082	\$ 179,082	\$ -	0.0%		
			WELFARE STATE IN HOME	\$ -	\$ 78,393	\$ 78,393	\$ 78,393	\$ -	0.0%		
			NC HEALTH CHOICE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TEA FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			LIHWAP	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)	-50.0%		
			APS ESSENTIAL SERVICES	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%		
			TITLE XIX MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DSS/EMERGENCY PLACEMENT FUND	\$ -	\$ 71,150	\$ 5,000	\$ 5,000	\$ (66,150)	-93.0%		
			INTERGOVERNMENTAL Total			\$ 10,283,513	\$ 11,274,689	\$ 12,085,002	\$ 12,095,002	\$ 820,313	7.3%
	Social Services Total			\$ 10,502,519	\$ 11,276,719	\$ 12,087,202	\$ 12,097,202	\$ 820,483	7.3%		
	Soil & Water	INTERGOVERNMENTAL	SOIL & WATER	\$ 24,002	\$ 24,002	\$ 24,002	\$ 24,002	\$ -	0.0%		
		INTERGOVERNMENTAL Total			\$ 24,002	\$ 24,002	\$ 24,002	\$ 24,002	\$ -	0.0%	
	Soil & Water Total			\$ 24,002	\$ 24,002	\$ 24,002	\$ 24,002	\$ -	0.0%		
	Support Services		CHARGES FOR SERVICES	PARKING DECK FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CHARGES FOR SERVICES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER FINANCING	TRANSFERS FROM CAP RESERV	\$ 322,700	\$ 186,477	\$ -	\$ -	\$ (186,477)	-100.0%	
			OTHER FINANCING Total			\$ 322,700	\$ 186,477	\$ -	\$ -	\$ (186,477)	-100.0%
	Support Services Total			\$ 322,700	\$ 186,477	\$ -	\$ -	\$ (186,477)	-100.0%		
	Tax		CHARGES FOR SERVICES	FORECLOSURE REIMBURSEMENT	\$ 84,918	\$ 50,000	\$ 50,000	\$ 70,000	\$ 20,000	40.0%	
				MAPS & COPIES	\$ 429	\$ 485	\$ 485	\$ 485	\$ -	0.0%	
				TAX COLLECTOR	\$ 8,595	\$ 8,800	\$ 8,800	\$ 8,800	\$ -	0.0%	
				CHARGES FOR SERVICES Total			\$ 93,942	\$ 59,285	\$ 59,285	\$ 79,285	\$ 20,000
			INTERGOVERNMENTAL	TAX COMMISSIONS EARNED	\$ 175,719	\$ 200,000	\$ 175,000	\$ 175,000	\$ (25,000)	-12.5%	
			INTERGOVERNMENTAL Total			\$ 175,719	\$ 200,000	\$ 175,000	\$ 175,000	\$ (25,000)	-12.5%
			TAXES	1ST PRIOR YR TAXES	\$ 911,072	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	0.0%	
				2ND PRIOR YR TAXES	\$ 325,020	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.0%	
				3RD PRIOR YR TAXES	\$ 202,423	\$ 200,000	\$ 175,000	\$ 175,000	\$ (25,000)	-12.5%	
				4TH PRIOR YR TAXES	\$ 128,250	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.0%	
				5TH & PRIOR YR TAXES	\$ 282,452	\$ 275,000	\$ 275,000	\$ 200,000	\$ (75,000)	-27.3%	
				CURRENT YR AD VALOREM	\$ 99,393,464	\$ 87,000,000	\$ 90,500,000	\$ 91,000,000	\$ 4,000,000	4.6%	
				DISCOUNTS	\$ (909,373)	\$ (872,000)	\$ (908,000)	\$ (975,000)	\$ (103,000)	11.8%	
				DMV INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				REFUNDS	\$ (47,450)	\$ (161,000)	\$ (45,000)	\$ (45,000)	\$ 116,000	-72.0%	
				TAX PENALTY & INTEREST	\$ 729,563	\$ 750,000	\$ 715,000	\$ 715,000	\$ (35,000)	-4.7%	
			TAXES Total			\$ 101,015,420	\$ 88,367,000	\$ 91,887,000	\$ 92,245,000	\$ 3,878,000	4.4%
	Tax Total			\$ 101,285,080	\$ 88,626,285	\$ 92,121,285	\$ 92,499,285	\$ 3,873,000	4.4%		
	Transportation		TAXES	VEHICLE RENTAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Transportation Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	Veterans Services		INTERGOVERNMENTAL	VETERANS SERVICE	\$ 2,174	\$ 2,000	\$ 2,050	\$ 2,050	\$ 50	2.5%	
			INTERGOVERNMENTAL Total			\$ 2,174	\$ 2,000	\$ 2,050	\$ 2,050	\$ 50	2.5%
	Veterans Services Total			\$ 2,174	\$ 2,000	\$ 2,050	\$ 2,050	\$ 50	2.5%		
	General Total				\$ 216,910,281	\$ 175,835,511	\$ 175,797,364	\$ 178,743,691	\$ 2,908,180	1.7%	
Internal Service - Garage Fund	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ 105,000	\$ -	\$ -	\$ (105,000)	-100.0%		
			APPROPRIATED FUND BALANCE Total			\$ -	\$ 105,000	\$ -	\$ -	\$ (105,000)	-100.0%
		CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 2,585,345	\$ 2,466,411	\$ 2,658,984	\$ 2,771,712	\$ 305,301	12.4%		
			CHARGES FOR SERVICES Total			\$ 2,585,345	\$ 2,466,411	\$ 2,658,984	\$ 2,771,712	\$ 305,301	12.4%
		INTERGOVERNMENTAL	GAS TAX REFUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTERGOVERNMENTAL Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			INSURANCE - LOSS OF FA	\$ 23,906	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			OTHER	\$ 74,063	\$ 25,000	\$ -	\$ -	\$ (25,000)	-100.0%		
			MISCELLANEOUS REVENUE Total			\$ 97,969	\$ 25,000	\$ -	\$ -	\$ (25,000)	-100.0%
		Public Services Total			\$ 2,683,314	\$ 2,596,411	\$ 2,658,984	\$ 2,771,712	\$ 175,301	6.8%	
Internal Service - Garage Fund Total				\$ 2,683,314	\$ 2,596,411	\$ 2,658,984	\$ 2,771,712	\$ 175,301	6.8%		
Internal Service Funds - Insurance Fund	Insurance Fund	CHARGES FOR SERVICES	COBRA PAYMENTS	\$ 1,034,554	\$ 403,743	\$ 403,743	\$ 403,743	\$ -	0.0%		
			DEPARTMENTAL CHARGES	\$ 12,299,194	\$ 13,263,651	\$ 10,823,782	\$ 10,623,646	\$ (2,640,005)	-19.9%		
			DEPENDENT LIFE	\$ (58)	\$ (12,000)	\$ (12,000)	\$ (12,000)	\$ -	0.0%		
			EMPLOYEE WITHHOLDING	\$ 1,865,393	\$ 1,851,683	\$ 1,851,683	\$ 1,851,683	\$ -	0.0%		
			LIFE AD&D	\$ 25,432	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%		
			CHARGES FOR SERVICES Total			\$ 15,224,515	\$ 15,527,077	\$ 13,087,208	\$ 12,887,072	\$ (2,640,005)	-17.0%
		Insurance Fund Total			\$ 15,224,515	\$ 15,527,077	\$ 13,087,208	\$ 12,887,072	\$ (2,640,005)	-17.0%	
Internal Service Funds - Insurance Fund Total				\$ 15,224,515	\$ 15,527,077	\$ 13,087,208	\$ 12,887,072	\$ (2,640,005)	-17.0%		
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 1,051,785	\$ 1,185,187	\$ 1,313,448	\$ 1,327,011	\$ 141,824	12.0%		
			CHARGES FOR SERVICES Total			\$ 1,051,785	\$ 1,185,187	\$ 1,313,448	\$ 1,327,011	\$ 141,824	12.0%
		Workers Compensation Fund Total			\$ 1,051,785	\$ 1,185,187	\$ 1,313,448	\$ 1,327,011	\$ 141,824	12.0%	
Internal Service Funds - Workers Compensation Fund Total				\$ 1,051,785	\$ 1,185,187	\$ 1,313,448	\$ 1,327,011	\$ 141,824	12.0%		
Mental Health Fund	Mental Health Fund	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%		
			OTHER FINANCING Total			\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%
		TAXES	FIVE CENTS PER BOTTLE	\$ 34,896	\$ 23,380	\$ 23,380	\$ 23,380	\$ -	0.0%		
ONE CENT PER BOTTLE	\$ 6,244		\$ 3,064	\$ 3,064	\$ 3,064	\$ -	0.0%				

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Mental Health Fund	Mental Health Fund	TAXES Total		\$ 41,140	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	0.0%
	Mental Health Fund Total			\$ 801,540	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Mental Health Fund Total				\$ 801,540	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
Special Revenue - Emergency Telephone	Emergency Communications	APPROPRIATED FUND BALANCE	OTHER FINANCING / FUND BALANCE - APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 19,775	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 19,775	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 107,281	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ 107,281	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	911 CHARGES	\$ 79,694	\$ 444,731	\$ 417,557	\$ 417,095	\$ (27,636)	-6.2%
		TAXES Total		\$ 79,694	\$ 444,731	\$ 417,557	\$ 417,095	\$ (27,636)	-6.2%
	Emergency Communications Total			\$ 206,750	\$ 444,731	\$ 417,557	\$ 417,095	\$ (27,636)	-6.2%
Special Revenue - Emergency Telephone Total				\$ 206,750	\$ 444,731	\$ 417,557	\$ 417,095	\$ (27,636)	-6.2%
Special Revenue - Transportation	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	CHARTER PROFITS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CLS - UNITED WAY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DSS-MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DSS-WORKFIRST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FARES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HEALTH-FAMILY PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MENTAL HEALTH DI	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SENIOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SPONSORSHIPS	\$ 11,434	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
			TITLE XX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKSHOP OF DAVIDSON	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 11,434	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
		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	\$ 102,084	\$ 103,000	\$ 110,000	\$ 110,000	\$ 7,000	6.8%
			ROAP EMPLOYMENT	\$ 44,690	\$ 45,000	\$ 50,000	\$ 50,000	\$ 5,000	11.1%
			RURAL GENERAL PUBLIC SECTION 18	\$ 130,579	\$ 131,000	\$ 135,000	\$ 135,000	\$ 4,000	3.1%
			TRANS - SECTION 9 - H P	\$ 301,118	\$ 335,489	\$ 335,489	\$ 335,489	\$ -	0.0%
			TTAP- ELDERLY	\$ 138,099	\$ 208,517	\$ 244,511	\$ 244,511	\$ 35,994	17.3%
			TRANS-5307-WS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CAPITAL GRANT-5339	\$ 346,001	\$ 262,518	\$ 340,000	\$ 340,000	\$ 77,482	29.5%
			TRANS - 5311 - CARES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HUMAN SERVICES/TRANSP - 5307 - HP CARES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			HUMAN SERVICES/TRANSP - 5307 - WS CARES	\$ 7,303	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANS- CARES VAC TRIPS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANS - 5307 - WS ARP	\$ 130,991	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSPORTATION/TRANSP - 5339 - Capital	\$ -	\$ 280,000	\$ 270,000	\$ 270,000	\$ (10,000)	-3.6%
			RURAL GEN PUB-SUPPLEMENT	\$ 48,242	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MPO - PROJECTS	\$ 46,040	\$ 111,768	\$ 60,000	\$ 60,000	\$ (51,768)	-46.3%
		INTERGOVERNMENTAL Total		\$ 1,385,147	\$ 1,567,292	\$ 1,635,000	\$ 1,635,000	\$ 67,708	4.3%
		MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 107,000	\$ 107,000	\$ 110,409	\$ 107,000	\$ -	0.0%
		OTHER FINANCING Total		\$ 107,000	\$ 107,000	\$ 110,409	\$ 107,000	\$ -	0.0%
	Public Services Total			\$ 1,503,581	\$ 1,684,292	\$ 1,755,409	\$ 1,752,000	\$ 67,708	4.0%
Special Revenue - Transportation Total				\$ 1,503,581	\$ 1,684,292	\$ 1,755,409	\$ 1,752,000	\$ 67,708	4.0%
Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	INTERGOVERNMENTAL	STATE GRANT FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
		OTHER FINANCING Total		\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
	Airport Fund - Capital Improvement Project Plan Total			\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Fund - Airport Fund Total				\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	INTEREST EARNINGS	INTEREST EARNINGS	\$ 666	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 666	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,880	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,066	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,398,810	\$ 1,387,155	\$ 1,449,000	\$ 1,436,505	\$ 49,350	3.6%
			DISCOUNTS	\$ (13,781)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (602)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 4,518	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 1,399,891	\$ 1,387,155	\$ 1,449,000	\$ 1,436,505	\$ 49,350	3.6%
	Arcadia - RC - Hampton Total			\$ 1,400,557	\$ 1,387,155	\$ 1,449,000	\$ 1,436,505	\$ 49,350	3.6%
	Badin	INTEREST EARNINGS	INTEREST EARNINGS	\$ 12	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	Badin	INTEREST EARNINGS Total		\$ 12	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 388	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 114	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 51,370	\$ 50,000	\$ 52,250	\$ 52,250	\$ 2,250	4.5%
			DISCOUNTS	\$ (470)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (5)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 213	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 51,610	\$ 50,000	\$ 52,250	\$ 52,250	\$ 2,250	4.5%
		Badin Total		\$ 51,622	\$ 50,000	\$ 52,250	\$ 52,250	\$ 2,250	4.5%
	Central	INTEREST EARNINGS		\$ 261	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 261	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,340	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,215	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 481,299	\$ 461,000	\$ 607,000	\$ 607,000	\$ 146,000	31.7%
			DISCOUNTS	\$ (4,177)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (225)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,950	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 483,403	\$ 461,000	\$ 607,000	\$ 607,000	\$ 146,000	31.7%
		Central Total		\$ 483,663	\$ 461,000	\$ 607,000	\$ 607,000	\$ 146,000	31.7%
	Churchland	INTEREST EARNINGS		\$ 175	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 175	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,457	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,081	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 316,775	\$ 327,340	\$ 342,340	\$ 342,340	\$ 15,000	4.6%
			DISCOUNTS	\$ (2,587)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (71)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,981	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 323,636	\$ 327,340	\$ 342,340	\$ 342,340	\$ 15,000	4.6%
		Churchland Total		\$ 323,811	\$ 327,340	\$ 342,340	\$ 342,340	\$ 15,000	4.6%
	Clemmons	INTEREST EARNINGS		\$ 51	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 51	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 56	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 37	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 120,899	\$ 199,635	\$ 200,123	\$ 200,123	\$ 488	0.2%
			DISCOUNTS	\$ (1,312)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (64)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 173	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 119,789	\$ 199,635	\$ 200,123	\$ 200,123	\$ 488	0.2%
		Clemmons Total		\$ 119,840	\$ 199,635	\$ 200,123	\$ 200,123	\$ 488	0.2%
	Fairgrove	INTEREST EARNINGS		\$ 313	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 313	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,305	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,127	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 554,762	\$ 548,951	\$ 563,843	\$ 563,843	\$ 14,892	2.7%
			DISCOUNTS	\$ (5,145)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (164)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,138	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 563,025	\$ 548,951	\$ 563,843	\$ 563,843	\$ 14,892	2.7%
		Fairgrove Total		\$ 563,338	\$ 548,951	\$ 563,843	\$ 563,843	\$ 14,892	2.7%
	Griffith	INTEREST EARNINGS		\$ 195	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 195	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,449	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 210	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 466,301	\$ 469,721	\$ 586,636	\$ 586,636	\$ 116,915	24.9%
			DISCOUNTS	\$ (4,975)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (191)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 976	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 463,770	\$ 469,721	\$ 586,636	\$ 586,636	\$ 116,915	24.9%
		Griffith Total		\$ 463,965	\$ 469,721	\$ 586,636	\$ 586,636	\$ 116,915	24.9%
	Gumtree	INTEREST EARNINGS		\$ 115	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 115	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,609	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,195	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 216,766	\$ 214,114	\$ -	\$ -	\$ (214,114)	-100.0%
			DISCOUNTS	\$ (2,003)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (40)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,075	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 218,601	\$ 214,114	\$ -	\$ -	\$ (214,114)	-100.0%
		Gumtree Total		\$ 218,716	\$ 214,114	\$ -	\$ -	\$ (214,114)	-100.0%
	Hasty	INTEREST EARNINGS		\$ 297	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 297	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,330	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	Hasty	TAXES	2ND PRIOR YR TAXES	\$ 1,387	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 670,321	\$ 658,185	\$ 808,350	\$ 808,350	\$ 150,165	22.8%
			DISCOUNTS	\$ (5,854)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (136)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,295	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAXES Total	\$ 672,343	\$ 658,185	\$ 808,350	\$ 808,350	\$ 150,165	22.8%
		Hasty Total	\$ 672,640	\$ 658,185	\$ 808,350	\$ 808,350	\$ 150,165	22.8%	
	Healing Springs	INTEREST EARNINGS	INTEREST EARNINGS	\$ 116	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 116	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,764	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,336	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 343,055	\$ 501,546	\$ 512,399	\$ 512,399	\$ 10,853	2.2%
			DISCOUNTS	\$ (3,153)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (26)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST		\$ 1,578	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total	\$ 346,553	\$ 501,546	\$ 512,399	\$ 512,399	\$ 10,853	2.2%		
	Healing Springs Total	\$ 346,670	\$ 501,546	\$ 512,399	\$ 512,399	\$ 10,853	2.2%		
	Holly Grove	INTEREST EARNINGS	INTEREST EARNINGS	\$ 197	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 197	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,088	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,113	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 381,860	\$ 364,559	\$ 403,520	\$ 403,520	\$ 38,961	10.7%
			DISCOUNTS	\$ (3,240)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (58)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST		\$ 2,254	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total	\$ 386,017	\$ 364,559	\$ 403,520	\$ 403,520	\$ 38,961	10.7%		
	Holly Grove Total	\$ 386,214	\$ 364,559	\$ 403,520	\$ 403,520	\$ 38,961	10.7%		
	Horneytown	INTEREST EARNINGS	INTEREST EARNINGS	\$ 131	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 131	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,212	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 804	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 286,400	\$ 282,000	\$ 290,186	\$ 290,186	\$ 8,186	2.9%
			DISCOUNTS	\$ (2,238)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (529)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST		\$ 924	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total	\$ 286,573	\$ 282,000	\$ 290,186	\$ 290,186	\$ 8,186	2.9%		
	Horneytown Total	\$ 286,704	\$ 282,000	\$ 290,186	\$ 290,186	\$ 8,186	2.9%		
	Linwood	INTEREST EARNINGS	INTEREST EARNINGS	\$ 142	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 142	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,398	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 558	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 762,810	\$ 771,300	\$ 779,300	\$ 779,300	\$ 8,000	1.0%
			DISCOUNTS	\$ (8,131)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (88)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST		\$ 1,207	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total	\$ 759,754	\$ 771,300	\$ 779,300	\$ 779,300	\$ 8,000	1.0%		
	Linwood Total	\$ 759,895	\$ 771,300	\$ 779,300	\$ 779,300	\$ 8,000	1.0%		
	Midway	INTEREST EARNINGS	INTEREST EARNINGS	\$ 639	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 639	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 9,419	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,187	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,465,248	\$ 1,472,823	\$ 1,742,973	\$ 1,742,973	\$ 270,150	18.3%
			DISCOUNTS	\$ (13,932)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (281)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST		\$ 5,203	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total	\$ 1,468,845	\$ 1,472,823	\$ 1,742,973	\$ 1,742,973	\$ 270,150	18.3%		
	Midway Total	\$ 1,469,484	\$ 1,472,823	\$ 1,742,973	\$ 1,742,973	\$ 270,150	18.3%		
	North Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ 157	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 157	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,104	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	North Lexington	TAXES	2ND PRIOR YR TAXES	\$ 1,625	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 319,877	\$ 320,000	\$ 335,000	\$ 335,000	\$ 15,000	4.7%
			DISCOUNTS	\$ (2,580)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (174)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,241	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 328,093	\$ 320,000	\$ 335,000	\$ 335,000	\$ 15,000	4.7%
	North Lexington Total			\$ 328,250	\$ 320,000	\$ 335,000	\$ 335,000	\$ 15,000	4.7%
	Pilot	INTEREST EARNINGS	INTEREST EARNINGS	\$ 179	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 179	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,386	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,172	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 361,669	\$ 445,439	\$ 452,574	\$ 452,574	\$ 7,135	1.6%
			DISCOUNTS	\$ (3,076)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (148)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,411	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 368,413	\$ 445,439	\$ 452,574	\$ 452,574	\$ 7,135	1.6%
	Pilot Total			\$ 368,592	\$ 445,439	\$ 452,574	\$ 452,574	\$ 7,135	1.6%
	Reeds	INTEREST EARNINGS	INTEREST EARNINGS	\$ 211	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 211	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,708	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,093	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 410,615	\$ 553,834	\$ 560,117	\$ 560,117	\$ 6,283	1.1%
			DISCOUNTS	\$ (3,360)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (78)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,116	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 416,093	\$ 553,834	\$ 560,117	\$ 560,117	\$ 6,283	1.1%
	Reeds Total			\$ 416,304	\$ 553,834	\$ 560,117	\$ 560,117	\$ 6,283	1.1%
	Silver Valley	INTEREST EARNINGS	INTEREST EARNINGS	\$ 264	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 264	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,531	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,682	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 543,797	\$ 513,922	\$ 673,230	\$ 673,230	\$ 159,308	31.0%
			DISCOUNTS	\$ (4,393)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (642)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,465	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 553,440	\$ 513,922	\$ 673,230	\$ 673,230	\$ 159,308	31.0%
	Silver Valley Total			\$ 553,704	\$ 513,922	\$ 673,230	\$ 673,230	\$ 159,308	31.0%
	South Davidson	INTEREST EARNINGS	INTEREST EARNINGS	\$ 75	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 75	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,840	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 242	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 185,700	\$ 192,671	\$ 202,691	\$ 200,997	\$ 8,326	4.3%
			DISCOUNTS	\$ (1,643)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (122)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 809	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 186,825	\$ 192,671	\$ 202,691	\$ 200,997	\$ 8,326	4.3%
	South Davidson Total			\$ 186,901	\$ 192,671	\$ 202,691	\$ 200,997	\$ 8,326	4.3%
	South Emmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ 77	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 77	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 1,879	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,017	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 159,598	\$ 157,640	\$ 161,947	\$ 161,947	\$ 4,307	2.7%
			DISCOUNTS	\$ (1,341)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (374)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,106	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 161,886	\$ 157,640	\$ 161,947	\$ 161,947	\$ 4,307	2.7%
	South Emmons Total			\$ 161,963	\$ 157,640	\$ 161,947	\$ 161,947	\$ 4,307	2.7%
	South Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ 162	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 162	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,522	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	South Lexington	TAXES	2ND PRIOR YR TAXES	\$ 1,223	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 348,201	\$ 341,100	\$ 380,600	\$ 380,510	\$ 39,410	11.6%
			DISCOUNTS	\$ (3,211)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ 79	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,887	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAXES Total	\$ 353,702	\$ 341,100	\$ 380,600	\$ 380,510	\$ 39,410	11.6%
		South Lexington Total	\$ 353,864	\$ 341,100	\$ 380,600	\$ 380,510	\$ 39,410	11.6%	
	Southmont	INTEREST EARNINGS	INTEREST EARNINGS	\$ 489	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 489	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 9,814	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,386	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,387,356	\$ 1,397,493	\$ 1,435,406	\$ 1,435,406	\$ 37,913	2.7%
			DISCOUNTS	\$ (12,985)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (1,132)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 6,123	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAXES Total	\$ 1,392,561	\$ 1,397,493	\$ 1,435,406	\$ 1,435,406	\$ 37,913	2.7%
		Southmont Total	\$ 1,393,050	\$ 1,397,493	\$ 1,435,406	\$ 1,435,406	\$ 37,913	2.7%	
	Tyro	INTEREST EARNINGS	INTEREST EARNINGS	\$ 245	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 245	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,520	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,080	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 463,183	\$ 463,857	\$ 479,875	\$ 479,875	\$ 16,018	3.5%
			DISCOUNTS	\$ (4,120)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (412)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,550	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAXES Total	\$ 468,801	\$ 463,857	\$ 479,875	\$ 479,875	\$ 16,018	3.5%
		Tyro Total	\$ 469,046	\$ 463,857	\$ 479,875	\$ 479,875	\$ 16,018	3.5%	
	Wallburg	INTEREST EARNINGS	INTEREST EARNINGS	\$ 516	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 516	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,495	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,835	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 1,068,750	\$ 1,062,483	\$ 1,312,000	\$ 1,311,413	\$ 248,930	23.4%
			DISCOUNTS	\$ (10,208)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (653)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,036	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAXES Total	\$ 1,067,254	\$ 1,062,483	\$ 1,312,000	\$ 1,311,413	\$ 248,930	23.4%
		Wallburg Total	\$ 1,067,770	\$ 1,062,483	\$ 1,312,000	\$ 1,311,413	\$ 248,930	23.4%	
	Welcome	INTEREST EARNINGS	INTEREST EARNINGS	\$ 314	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 314	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 8,126	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,945	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 748,530	\$ 740,500	\$ 781,000	\$ 781,000	\$ 40,500	5.5%
			DISCOUNTS	\$ (6,937)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (502)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,694	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAXES Total	\$ 755,857	\$ 740,500	\$ 781,000	\$ 781,000	\$ 40,500	5.5%
		Welcome Total	\$ 756,171	\$ 740,500	\$ 781,000	\$ 781,000	\$ 40,500	5.5%	
	West Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ 251	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 251	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 5,228	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,489	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 479,853	\$ 490,000	\$ 528,000	\$ 528,000	\$ 38,000	7.8%
			DISCOUNTS	\$ (4,428)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (428)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,316	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAXES Total	\$ 485,029	\$ 490,000	\$ 528,000	\$ 528,000	\$ 38,000	7.8%
		West Lexington Total	\$ 485,281	\$ 490,000	\$ 528,000	\$ 528,000	\$ 38,000	7.8%	
Special Revenue Funds - Fire Districts Total				\$ 14,088,014	\$ 14,387,268	\$ 15,640,360	\$ 15,625,494	\$ 1,238,226	8.6%
Special Revenue Funds - School Capital Outlay Func	Davidson / Davie County Community College	OTHER FINANCING	TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - School Capital Outlay Fund	Davidson / Davie County Community College Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson County Schools	INTERGOVERNMENTAL	PUBLIC SCH BLDG CAP FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2022-2023 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2023-2024 TRANSFER	\$ 4,302,334	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2024-2025 TRANSFER	\$ -	\$ 4,802,334	\$ 4,802,334	\$ 4,802,334	\$ -	0.0%
		OTHER FINANCING Total		\$ 4,302,334	\$ 4,802,334	\$ 4,802,334	\$ 4,802,334	\$ -	0.0%
	Davidson County Schools Total			\$ 4,302,334	\$ 4,802,334	\$ 4,802,334	\$ 4,802,334	\$ -	0.0%
	School Capital Outlay Fund	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	School Capital Outlay Fund Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Special Revenue Funds - School Capital Outlay Fund Total				\$ 4,302,334	\$ 4,802,334	\$ 4,802,334	\$ 4,802,334	\$ -	0.0%
Special Revenue Funds - Special School District	Special School District	INTEREST EARNINGS	INTEREST EARNINGS	\$ 745	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 745	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 27,053	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			2ND PRIOR YR TAXES	\$ 7,632	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
			CURRENT YR AD VALOREM	\$ 1,900,581	\$ 1,900,000	\$ 1,900,000	\$ 1,950,000	\$ 50,000	2.6%
			DISCOUNTS	\$ (15,550)	\$ 15,500	\$ 15,500	\$ (16,000)	\$ (31,500)	-203.2%
			REFUNDS	\$ (48)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 10,150	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0%
		TAXES Total		\$ 1,929,818	\$ 2,000,000	\$ 2,000,000	\$ 2,018,500	\$ 18,500	0.9%
	Special School District Total			\$ 1,930,562	\$ 2,000,000	\$ 2,000,000	\$ 2,018,500	\$ 18,500	0.9%
Special Revenue Funds - Special School District Total				\$ 1,930,562	\$ 2,000,000	\$ 2,000,000	\$ 2,018,500	\$ 18,500	0.9%
Special Revenue Funds - Opioid Fund	Opioid Fund	INTERGOVERNMENTAL	OPIOID FUND STATE GRANTS	\$ 3,430,145	\$ 1,629,370	\$ 1,629,370	\$ 1,900,000	\$ 270,630	16.6%
		INTERGOVERNMENTAL Total		\$ 3,430,145	\$ 1,629,370	\$ 1,629,370	\$ 1,900,000	\$ 270,630	16.6%
	Opioid Fund Total			\$ 3,430,145	\$ 1,629,370	\$ 1,629,370	\$ 1,900,000	\$ 270,630	16.6%
Special Revenue Funds - Opioid Fund Total				\$ 3,430,145	\$ 1,629,370	\$ 1,629,370	\$ 1,900,000	\$ 270,630	16.6%
MAT Grant	Sheriff	INTERGOVERNMENTAL	STATE PAYMENTS - OTHER	\$ -	\$ -	\$ 503,499	\$ 503,499	\$ 503,499	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ 503,499	\$ 503,499	\$ 503,499	#DIV/0!
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Sheriff Total			\$ -	\$ -	\$ 503,499	\$ 503,499	\$ 503,499	#DIV/0!
MAT Grant Total				\$ -	\$ -	\$ 503,499	\$ 503,499	\$ 503,499	#DIV/0!
Grand Total				\$ 272,695,841	\$ 228,158,535	\$ 226,084,541	\$ 230,790,320	\$ 2,631,785	1.2%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER JTEC EXPENSES	PIC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER JTEC EXPENSES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 8	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PARTICIPANT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ 66	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 74	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ 800	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ 1,019	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PARTICIPANT WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 10,472	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ 1,509	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE ALLOWANCE	\$ 1	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ 17	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS Total		\$ 13,818	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	DavidsonWorks Total			\$ 13,892	\$ -	\$ -	\$ -	\$ -	#DIV/0!
DavidsonWorks Total				\$ 13,892	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 76,000	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 76,000	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 388	\$ 370	\$ 370	\$ 370	\$ -	0.0%
			VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ 388	\$ 370	\$ 370	\$ 370	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OPEB COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 395,476	\$ 510,080	\$ 610,000	\$ 404,700	\$ (105,380)	-20.7%
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 395,476	\$ 510,080	\$ 610,000	\$ 404,700	\$ (105,380)	-20.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ 1,050	\$ -	\$ -	\$ (1,050)	-100.0%
			MAINT & REPAIR EQUIPMENT	\$ -	\$ 1,000	\$ -	\$ -	\$ (1,000)	-100.0%
			UTILITIES	\$ 18,238	\$ 17,500	\$ 16,300	\$ 16,300	\$ (1,200)	-6.9%
		PURCHASED PROPERTY SERVICE Total		\$ 18,238	\$ 19,550	\$ 16,300	\$ 16,300	\$ (3,250)	-16.6%
		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!
		SALARIES & BENEFITS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 331	\$ -	\$ 335	\$ 335	\$ 335	#DIV/0!
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAL-HEP B	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ 331	\$ -	\$ 335	\$ 335	\$ 335	#DIV/0!
	Integrated Solid Waste Total			\$ 414,433	\$ 530,000	\$ 703,005	\$ 421,705	\$ (108,295)	-20.4%
Enterprise Fund - Landfill C&D Total				\$ 414,433	\$ 530,000	\$ 703,005	\$ 421,705	\$ (108,295)	-20.4%
Enterprise Fund - Landfill MSW	Integrated Solid Waste	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (125,736)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (125,736)	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
Enterprise Fund - Landfill MSW	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 132,168	\$ 1,150,848	\$ 1,207,000	\$ 1,195,000	\$ 44,152	3.8%		
			NEW LANDFILL CONSTRUCT	\$ -	\$ 81,000	\$ -	\$ -	\$ (81,000)	-100.0%		
			OTHER IMPROVEMENTS	\$ 20,750	\$ -	\$ 396,069	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY Total			\$ 152,918	\$ 1,231,848	\$ 1,603,069	\$ 1,195,000	\$ (36,848)	-3.0%	
		DEPRECIATION	DEPREC-BUILDINGS	\$ 495,384	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			DEPREC-EQUIPMENT	\$ 414,084	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		DEPRECIATION Total			\$ 909,469	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,319	\$ 1,260	\$ 1,260	\$ 1,260	\$ -	0.0%		
			VEHICLE MILEAGE	\$ 57,200	\$ 80,165	\$ 80,165	\$ 80,165	\$ -	0.0%		
		INTERNAL SERVICE CHARGES Total			\$ 58,519	\$ 81,425	\$ 81,425	\$ 81,425	\$ -	0.0%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 26,553	\$ 21,255	\$ 26,755	\$ 26,755	\$ 5,500	25.9%		
			INDIRECT COST	\$ 14,709	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			OPEB COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			POSTCLOSURE COSTS	\$ 410,403	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		OTHER EXPENDITURES Total			\$ 451,666	\$ 21,255	\$ 26,755	\$ 26,755	\$ 5,500	25.9%	
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ 205,800	\$ 400,000	\$ 420,000	\$ 420,000	\$ 20,000	5.0%		
			PROFESSIONAL SERVICES	\$ 17,595	\$ 2,000	\$ 6,000	\$ 6,000	\$ 4,000	200.0%		
		OTHER PROFESSIONAL SERVICES Total			\$ 223,395	\$ 402,000	\$ 426,000	\$ 426,000	\$ 24,000	6.0%	
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CONTRACTED SERVICES	\$ 387,262	\$ 525,000	\$ 359,100	\$ 359,100	\$ (165,900)	-31.6%		
			CONTRACTED SVCS. EQUIP	\$ 9,642	\$ 11,500	\$ 12,500	\$ 12,500	\$ 1,000	8.7%		
			POSTAGE	\$ 291	\$ 500	\$ 800	\$ 800	\$ 300	60.0%		
			PRINTING	\$ 875	\$ 1,500	\$ 875	\$ 875	\$ (625)	-41.7%		
			STAFF TRAINING	\$ 3,165	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%		
			TELEPHONE	\$ 11,019	\$ 12,800	\$ 13,000	\$ 13,000	\$ 200	1.6%		
			TRAVEL	\$ 10,121	\$ 7,200	\$ 9,500	\$ 9,500	\$ 2,300	31.9%		
			UNIFORMS	\$ 2,395	\$ 3,500	\$ 2,400	\$ 2,400	\$ (1,100)	-31.4%		
			OTHER PURCHASED SERVICES Total			\$ 424,770	\$ 565,500	\$ 401,675	\$ 401,675	\$ (163,825)	-29.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 44,316	\$ 55,000	\$ 44,000	\$ 44,000	\$ (11,000)	-20.0%		
			MAINT & REPAIR EQUIPMENT	\$ 434,498	\$ 475,000	\$ 432,000	\$ 432,000	\$ (43,000)	-9.1%		
			UTILITIES	\$ 18,395	\$ 50,000	\$ 18,000	\$ 18,000	\$ (32,000)	-64.0%		
		PURCHASED PROPERTY SERVICE Total			\$ 497,209	\$ 580,000	\$ 494,000	\$ 494,000	\$ (86,000)	-14.8%	
		RENTAL	EQUIPMENT	\$ 9,705	\$ 35,000	\$ 9,600	\$ 9,600	\$ (25,400)	-72.6%		
		RENTAL Total			\$ 9,705	\$ 35,000	\$ 9,600	\$ 9,600	\$ (25,400)	-72.6%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 11,329	\$ 10,896	\$ 10,706	\$ 10,706	\$ (190)	-1.7%		
			FICA	\$ 65,888	\$ 71,703	\$ 73,950	\$ 73,950	\$ 2,247	3.1%		
			GROUP INSURANCE	\$ 168,521	\$ 206,723	\$ 165,551	\$ 165,551	\$ (41,172)	-19.9%		
			OVERTIME	\$ 68,609	\$ 70,130	\$ 70,130	\$ 70,130	\$ -	0.0%		
			PART TIME	\$ 26,411	\$ 35,739	\$ 26,890	\$ 26,890	\$ (8,849)	-24.8%		
			REGULAR	\$ 854,914	\$ 816,748	\$ 838,762	\$ 838,762	\$ 22,014	2.7%		
			RETIREMENT	\$ 151,719	\$ 136,013	\$ 145,756	\$ 145,756	\$ 9,743	7.2%		
			TELEPHONE ALLOWANCE	\$ 5,861	\$ 3,781	\$ 3,781	\$ 3,781	\$ -	0.0%		
			WORKERS COMP	\$ 51,788	\$ 59,412	\$ 60,282	\$ 60,282	\$ 870	1.5%		
			SALARIES & BENEFITS Total			\$ 1,405,041	\$ 1,411,145	\$ 1,395,809	\$ 1,395,808	\$ (15,337)	-1.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 20,277	\$ 18,000	\$ 20,000	\$ 37,000	\$ 19,000	105.6%		
			GAS - DIESEL - OIL	\$ 255,145	\$ 285,500	\$ 256,000	\$ 256,000	\$ (29,500)	-10.3%		
			MEDICAL-HEP B	\$ 506	\$ 1,000	\$ 600	\$ 600	\$ (400)	-40.0%		
			SMALL TOOLS & EQUIPMENT	\$ 7,720	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000	20.0%		
		SUPPLIES Total			\$ 283,647	\$ 309,500	\$ 282,600	\$ 299,600	\$ (9,900)	-3.2%	
		Integrated Solid Waste Total				\$ 4,290,603	\$ 4,637,673	\$ 4,720,933	\$ 4,329,863	\$ (307,810)	-6.6%
Enterprise Fund - Landfill MSW Total				\$ 4,290,603	\$ 4,637,673	\$ 4,720,933	\$ 4,329,863	\$ (307,810)	-6.6%		
Enterprise Fund - Recycling	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			CAPITAL OUTLAY Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		VEHICLE MILEAGE		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTERNAL SERVICE CHARGES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			OTHER EXPENDITURES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			OTHER PROFESSIONAL SERVICES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#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!		
		OTHER PURCHASED SERVICES Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
MAINT & REPAIR EQUIPMENT	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!				
UTILITIES	\$ -		\$ -	\$ -	\$ -	\$ -	#DIV/0!				

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Recycling	Integrated Solid Waste	PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#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!
		SALARIES & BENEFITS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total				\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Recycling Total				\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Enterprise Fund - Sewer	Sewer	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (118,512)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (118,512)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ 118,512	\$ 62,500	\$ 95,000	\$ 95,000	\$ 32,500	52.0%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 118,512	\$ 62,500	\$ 95,000	\$ 95,000	\$ 32,500	52.0%
		DEBT SERVICE	INTEREST-OTHER DEBT	\$ 187,075	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINCIPAL-OTHER DEBT	\$ (104,765)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE Total		\$ 82,310	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPREC- SEWER	\$ 362,343	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 26,014	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 388,357	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 83	\$ 80	\$ 80	\$ 80	\$ -	0.0%
			VEHICLE MILEAGE	\$ 4,365	\$ 4,108	\$ 4,108	\$ 4,108	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 4,448	\$ 4,188	\$ 4,188	\$ 4,188	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 601	\$ 750	\$ 4,250	\$ 750	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 601	\$ 750	\$ 4,250	\$ 750	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 52,800	\$ 83,542	\$ 134,150	\$ 134,150	\$ 50,608	60.6%
			POSTAGE	\$ -	\$ -	\$ 300	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 1,379	\$ 910	\$ 910	\$ 400	\$ (510)	-56.0%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ 150	\$ 350	\$ 500	\$ 250	\$ (100)	-28.6%
		OTHER PURCHASED SERVICES Total		\$ 54,329	\$ 84,802	\$ 135,860	\$ 134,800	\$ 49,988	59.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 42,637	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0%
			MAINT & REPAIR EQUIPMENT	\$ -	\$ 569,308	\$ 689,308	\$ 689,308	\$ 120,000	21.1%
			UTILITIES	\$ 599,467	\$ 620,037	\$ 625,000	\$ 689,000	\$ 68,963	11.1%
		PURCHASED PROPERTY SERVICE Total		\$ 642,104	\$ 1,249,345	\$ 1,374,308	\$ 1,438,308	\$ 188,963	15.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 198	\$ 290	\$ 322	\$ 322	\$ 32	11.0%
			FICA	\$ 5,468	\$ 4,785	\$ 10,392	\$ 10,392	\$ 5,607	117.2%
			GROUP INSURANCE	\$ 13,273	\$ 25,345	\$ 20,694	\$ 20,694	\$ (4,651)	-18.4%
			OVERTIME	\$ 2,115	\$ 585	\$ 585	\$ 585	\$ -	0.0%
			PART TIME	\$ -	\$ -	\$ 37,440	\$ 37,440	\$ 37,440	#DIV/0!
			REGULAR	\$ 73,126	\$ 88,904	\$ 96,657	\$ 96,657	\$ 7,753	8.7%
			RETIREMENT	\$ 10,855	\$ 9,391	\$ 15,464	\$ 15,464	\$ 6,073	64.7%
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 840	\$ 840	\$ 300	55.6%
			WORKERS COMP	\$ 2,597	\$ 2,095	\$ 4,523	\$ 4,523	\$ 2,428	115.9%
		SALARIES & BENEFITS Total		\$ 108,174	\$ 131,935	\$ 186,917	\$ 186,917	\$ 54,982	41.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,957	\$ 4,000	\$ 4,000	\$ 3,500	\$ (500)	-12.5%
			GAS - DIESEL - OIL	\$ 4,592	\$ 5,000	\$ 4,600	\$ 4,600	\$ (400)	-8.0%
		SUPPLIES Total		\$ 8,550	\$ 9,000	\$ 8,600	\$ 8,100	\$ (900)	-10.0%
	Sewer Total				\$ 1,288,874	\$ 1,542,520	\$ 1,809,123	\$ 1,868,063	\$ 325,543
Enterprise Fund - Sewer Total				\$ 1,288,874	\$ 1,542,520	\$ 1,809,123	\$ 1,868,063	\$ 325,543	21.1%
Enterprise Funds - Airport Fund	Airport Fund	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (6,276,789)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (6,276,789)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
		CAPITAL OUTLAY Total		\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
		DEBT SERVICE	PRINCIPAL-OTHER DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPRECIATION	\$ 1,300,303	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 1,300,303	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 40,658	\$ 33,000	\$ 33,000	\$ 58,000	\$ 25,000	75.8%
		INSURANCE Total		\$ 40,658	\$ 33,000	\$ 33,000	\$ 58,000	\$ 25,000	75.8%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 71,731	\$ 86,250	\$ 86,250	\$ 86,250	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 71,731	\$ 86,250	\$ 86,250	\$ 86,250	\$ -	0.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Enterprise Funds - Airport Fund	Airport Fund	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 218,097	\$ 193,480	\$ 193,480	\$ 250,000	\$ 56,520	29.2%	
			TRAVEL	\$ 2,747	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	
		OTHER PURCHASED SERVICES Total		\$ 220,843	\$ 198,480	\$ 198,480	\$ 255,000	\$ 56,520	28.5%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 238,478	\$ 99,520	\$ 99,520	\$ 99,520	\$ -	0.0%	
			UTILITIES	\$ 77,676	\$ 107,400	\$ 107,400	\$ 90,000	\$ (17,400)	-16.2%	
		PURCHASED PROPERTY SERVICE Total		\$ 316,154	\$ 206,920	\$ 206,920	\$ 189,520	\$ (17,400)	-8.4%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,521	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000	66.7%	
	SUPPLIES Total		\$ 2,521	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000	66.7%		
	Airport Fund Total		\$ (4,324,580)	\$ 552,650	\$ 552,650	\$ 618,770	\$ 66,120	12.0%		
Enterprise Funds - Airport Fund Total				\$ (4,324,580)	\$ 552,650	\$ 552,650	\$ 618,770	\$ 66,120	12.0%	
General	All Schools	SCHOLARSHIPS	SCHOLARSHIPS	\$ 15,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%	
		SCHOLARSHIPS Total		\$ 15,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%	
	All Schools Total				\$ 15,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
		Animal Shelter	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 125	\$ 120	\$ 120	\$ 120	\$ -	0.0%	
			VEHICLE MILEAGE	\$ 272	\$ 1,526	\$ 1,526	\$ 1,526	\$ -	0.0%	
		INTERNAL SERVICE CHARGES Total		\$ 396	\$ 1,646	\$ 1,646	\$ 1,646	\$ -	0.0%	
		OTHER LAW ENFORCEMENT EXPENDITURES	DOG POUND OPERATIONS	\$ 232,344	\$ 225,000	\$ 225,000	\$ 220,000	\$ (5,000)	-2.2%	
		OTHER LAW ENFORCEMENT EXPENDITURES Total		\$ 232,344	\$ 225,000	\$ 225,000	\$ 220,000	\$ (5,000)	-2.2%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 148,524	\$ 175,000	\$ 170,000	\$ 170,000	\$ (5,000)	-2.9%	
			TELEPHONE	\$ 498	\$ 1,700	\$ 1,700	\$ 550	\$ (1,150)	-67.6%	
		OTHER PURCHASED SERVICES Total		\$ 149,022	\$ 176,700	\$ 171,700	\$ 170,550	\$ (6,150)	-3.5%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,491	\$ 1,876	\$ 1,718	\$ 1,718	\$ (158)	-8.4%	
			FICA	\$ 17,946	\$ 21,831	\$ 22,083	\$ 22,083	\$ 252	1.2%	
			GROUP INSURANCE	\$ 79,638	\$ 77,521	\$ 62,082	\$ 62,082	\$ (15,439)	-19.9%	
			OVERTIME	\$ 5,097	\$ 10,750	\$ 5,250	\$ 5,250	\$ (5,500)	-51.2%	
			REGULAR	\$ 242,157	\$ 272,449	\$ 281,397	\$ 281,397	\$ 8,948	3.3%	
			RETIREMENT	\$ 35,846	\$ 43,189	\$ 45,706	\$ 45,706	\$ 2,517	5.8%	
			TELEPHONE ALLOWANCE	\$ 301	\$ 300	\$ 300	\$ 300	\$ -	0.0%	
			WORKERS COMP	\$ 6,827	\$ 6,835	\$ 8,218	\$ 8,218	\$ 1,383	20.2%	
		SALARIES & BENEFITS Total		\$ 389,303	\$ 434,751	\$ 426,754	\$ 426,754	\$ (7,997)	-1.8%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,071	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%	
		SUPPLIES Total		\$ 4,071	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%	
		Animal Shelter Total		\$ 775,137	\$ 842,597	\$ 829,600	\$ 823,450	\$ (19,147)	-2.3%	
		Board of Elections	CAPITAL OUTLAY	EQUIPMENT	\$ 2,065	\$ -	\$ 27,375	\$ -	\$ -	#DIV/0!
			CAPITAL OUTLAY Total		\$ 2,065	\$ -	\$ 27,375	\$ -	\$ -	#DIV/0!
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 347	\$ 985	\$ 985	\$ 350	\$ (635)	-64.5%
		INTERNAL SERVICE CHARGES Total		\$ 347	\$ 985	\$ 985	\$ 350	\$ (635)	-64.5%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,472	\$ 500	\$ 1,500	\$ 500	\$ -	0.0%	
		OTHER EXPENDITURES Total		\$ 4,472	\$ 500	\$ 1,500	\$ 500	\$ -	0.0%	
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 100	\$ 275	\$ 500	\$ 250	\$ (25)	-9.1%	
			CONTRACTED SERVICES	\$ 63,203	\$ 57,000	\$ 68,000	\$ 68,000	\$ 11,000	19.3%	
			POSTAGE	\$ 23,723	\$ 28,000	\$ 35,450	\$ 28,000	\$ -	0.0%	
			PRINTING	\$ 53,338	\$ 40,000	\$ 68,000	\$ 40,000	\$ -	0.0%	
			TELEPHONE	\$ 3,753	\$ 1,200	\$ 5,000	\$ 1,200	\$ -	0.0%	
			TRAVEL	\$ 12,172	\$ 8,000	\$ 20,200	\$ 5,000	\$ (3,000)	-37.5%	
		OTHER PURCHASED SERVICES Total		\$ 156,289	\$ 134,475	\$ 197,150	\$ 142,450	\$ 7,975	5.9%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 126,925	\$ 130,000	\$ 142,500	\$ 130,000	\$ -	0.0%	
		PURCHASED PROPERTY SERVICE Total		\$ 126,925	\$ 130,000	\$ 142,500	\$ 130,000	\$ -	0.0%	
		RENTAL	BUILDINGS	\$ 4,779	\$ 3,100	\$ 6,000	\$ 4,800	\$ 1,700	54.8%	
		RENTAL Total		\$ 4,779	\$ 3,100	\$ 6,000	\$ 4,800	\$ 1,700	54.8%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,676	\$ 2,278	\$ 2,553	\$ 2,553	\$ 275	12.1%	
			FICA	\$ 26,914	\$ 47,543	\$ 50,230	\$ 42,580	\$ (4,963)	-10.4%	
			GROUP INSURANCE	\$ 66,365	\$ 64,601	\$ 62,082	\$ 62,082	\$ (2,519)	-3.9%	
			OVERTIME	\$ 50,662	\$ 81,446	\$ 53,129	\$ 53,129	\$ (28,317)	-34.8%	
			PART TIME	\$ 202,941	\$ 276,000	\$ 315,400	\$ 215,400	\$ (60,600)	-22.0%	
			REGULAR	\$ 249,684	\$ 261,609	\$ 319,673	\$ 319,673	\$ 58,064	22.2%	
		RETIREMENT	\$ 40,042	\$ 52,257	\$ 53,995	\$ 53,995	\$ 1,738	3.3%		
		WORKERS COMP	\$ 811	\$ 1,602	\$ 1,694	\$ 1,364	\$ (238)	-14.9%		
		TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ -	0.0%		
	SALARIES & BENEFITS Total		\$ 639,636	\$ 787,876	\$ 859,295	\$ 751,316	\$ (36,560)	-4.6%		
	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 33,341	\$ 81,958	\$ 48,500	\$ 52,375	\$ (29,583)	-36.1%		
	SUPPLIES Total		\$ 33,341	\$ 81,958	\$ 48,500	\$ 52,375	\$ (29,583)	-36.1%		
	Board of Elections Total		\$ 967,854	\$ 1,138,894	\$ 1,283,305	\$ 1,081,791	\$ (57,103)	-5.0%		
	Contingency	CONTINGENCY	CONTINGENCY	\$ -	\$ 2,255,980	\$ 406,154	\$ 1,640,087	\$ (615,893)	-27.3%	
		CONTINGENCY Total		\$ -	\$ 2,255,980	\$ 406,154	\$ 1,640,087	\$ (615,893)	-27.3%	
	Contingency Total		\$ -	\$ 2,255,980	\$ 406,154	\$ 1,640,087	\$ (615,893)	-27.3%		
	Contributions	OPERATING	CAPSTONE CLIMBING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CHAMBER OF COMM - LEX	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ -	0.0%	
			CHAMBER OF COMM - NORTH DAVIDSON	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%	
			CHAMBER OF COMM - T'VILLE	\$ 1,750	\$ 1,795	\$ 9,750	\$ 1,795	\$ -	0.0%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Contributions	OPERATING	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			ECONOMIC DEV COMMISSION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FAMILY SERVICES - GRANT	\$ 359,304	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FORESTER	\$ 87,162	\$ 123,322	\$ 168,886	\$ 168,886	\$ 45,564	36.9%	
			JUV CRIME PREVENTION	\$ 1,538	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%	
			JUVENILE MEDIATION	\$ 104,224	\$ -	\$ -	\$ -	\$ -	#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	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			RESCUE SQUAD DAV CTY	\$ 125,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ -	0.0%	
			RESCUE SQUAD LIFE SUPPORT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			RESCUE SQUAD T'VILLE	\$ 47,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%	
			TOURISM	\$ 90,360	\$ 90,360	\$ 90,360	\$ 90,360	\$ -	0.0%	
			TRUANCY PROGRAM	\$ 44,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WORKSHOP OF DAVIDSON	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			YD-LIFT AFTERSCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PARENTING WISELY	\$ 59,500	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FRIENDS OF ROWAN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MISC NON-PROFITS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SPECIAL OLYMPICS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			GOD'S WILL INC BACKPACK HEALTHCARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SENIOR COMPASSION FOUNDATION INC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			BRIDGING THE GAP MINISTRY INC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DMMC - DC CONNECT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CAROLINA CHRISTIAN ACADEMY	\$ 250,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TOWN OF WALLBURG	\$ 150,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			THE BBQ FESTIVAL	\$ 285,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SNIP DC SPAY NEUTER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FRIENDS OF THE ANIMAL SHELTER DC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			THE WORKSHOP OF DAVIDSON, INC.	\$ 225,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SERVICES FOR THE DEAF OF DC	\$ 100,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			HOSPICE OF DC, INC.	\$ 250,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SALVATION ARMY	\$ 250,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CANCER SERVICES OF DC, INC.	\$ 150,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DC TRANSITIONAL SERVICES, INC.	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DC PRISON MINISTRY, INC.	\$ 100,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DAVIDSON COUNTY SPAY & NEUTER PROGRAM	\$ 260,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CONTRIBUTIONS/DDCC APPRENTICESHIP CONSORTIUM	\$ -	\$ 8,000	\$ -	\$ -	\$ (8,000)	-100.0%	
			SOUTH DAV FAMILY RESOURCE	\$ 50,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			HOME SOLUTIONS DAVIDSON	\$ 120,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				OPERATING Total	\$ 3,111,632	\$ 300,072	\$ 365,591	\$ 337,636	\$ 37,564	12.5%
			Contributions Total	\$ 3,111,632	\$ 300,072	\$ 365,591	\$ 337,636	\$ 37,564	12.5%	
	Cooperative Extension		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CAPITAL OUTLAY Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INTERNAL SERVICE CHARGES	TELEPHONE	\$ 173	\$ 165	\$ 165	\$ 175	\$ 10	6.1%
			INTERNAL SERVICE CHARGES Total	\$ 173	\$ 165	\$ 165	\$ 175	\$ 10	6.1%	
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 773	\$ 850	\$ 960	\$ 850	\$ -	0.0%
			OTHER EXPENDITURES Total	\$ 773	\$ 850	\$ 960	\$ 850	\$ -	0.0%	
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 25	\$ 100	\$ 25	\$ 25	\$ (75)	-75.0%
			OTHER PROFESSIONAL SERVICES Total	\$ 25	\$ 100	\$ 25	\$ 25	\$ (75)	-75.0%	
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 274,040	\$ 328,434	\$ 335,575	\$ 335,575	\$ 7,141	2.2%
			POSTAGE	\$ 71	\$ 40	\$ 40	\$ 50	\$ 10	25.0%	
			PRINTING	\$ -	\$ -	\$ 500	\$ -	\$ -	#DIV/0!	
			STAFF TRAINING	\$ 169	\$ 100	\$ 100	\$ 100	\$ -	0.0%	
			TELEPHONE	\$ 941	\$ 870	\$ 870	\$ 950	\$ 80	9.2%	
			TRAVEL	\$ 8,091	\$ 5,500	\$ 8,680	\$ 5,500	\$ -	0.0%	
			OTHER PURCHASED SERVICES Total	\$ 283,313	\$ 334,944	\$ 345,765	\$ 342,175	\$ 7,231	2.2%	
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PURCHASED PROPERTY SERVICE Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SALARIES & BENEFITS Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SPECIAL ACTIVITIES	SPECIAL ACTIVITIES	\$ 18,466	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				SPECIAL ACTIVITES	\$ 100	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Cooperative Extension	SPECIAL ACTIVITIES Total		\$ 18,566	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 26,009	\$ 9,000	\$ 10,000	\$ 9,000	\$ -	0.0%	
		FOOD	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		SUPPLIES Total		\$ 26,009	\$ 9,000	\$ 10,000	\$ 9,000	\$ -	0.0%	
	Cooperative Extension Total			\$ 328,859	\$ 345,059	\$ 356,915	\$ 352,225	\$ 7,166	2.1%	
	County Manager	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INSURANCE	GENERAL LIABILITY	\$ 25,214	\$ 27,500	\$ 36,000	\$ 36,000	\$ 8,500	30.9%	
		INSURANCE Total		\$ 25,214	\$ 27,500	\$ 36,000	\$ 36,000	\$ 8,500	30.9%	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 867	\$ 835	\$ 855	\$ 855	\$ 20	2.4%	
			VEHICLE MILEAGE	\$ 107	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERNAL SERVICE CHARGES Total		\$ 974	\$ 835	\$ 855	\$ 855	\$ 20	2.4%	
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 99,401	\$ 91,218	\$ 98,968	\$ 98,968	\$ 7,750	8.5%	
			MISCELLANEOUS EXPENSE	\$ 276,283	\$ 34,630	\$ 53,217	\$ 53,215	\$ 18,585	53.7%	
		OTHER EXPENDITURES Total		\$ 375,684	\$ 125,848	\$ 152,185	\$ 152,183	\$ 26,335	20.9%	
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 229,963	\$ 156,255	\$ 140,000	\$ 133,000	\$ (23,255)	-14.9%	
		OTHER PROFESSIONAL SERVICES Total		\$ 229,963	\$ 156,255	\$ 140,000	\$ 133,000	\$ (23,255)	-14.9%	
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 286	\$ 1,155	\$ 300	\$ 300	\$ (855)	-74.0%	
			CONTRACTED SERVICES	\$ 90,149	\$ 81,034	\$ 81,034	\$ 81,034	\$ -	0.0%	
			POSTAGE	\$ 2,842	\$ 1,455	\$ 2,680	\$ 2,080	\$ 625	43.0%	
			PRINTING	\$ 14	\$ 120	\$ 50	\$ 50	\$ (70)	-58.3%	
			TELEPHONE	\$ 1,575	\$ 1,170	\$ 1,490	\$ 1,490	\$ 320	27.4%	
			TRAVEL	\$ 45,681	\$ 36,155	\$ 37,045	\$ 37,045	\$ 890	2.5%	
		OTHER PURCHASED SERVICES Total		\$ 140,548	\$ 121,089	\$ 122,599	\$ 121,999	\$ 910	0.8%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,897	\$ 11,416	\$ 9,915	\$ 9,915	\$ (1,501)	-13.1%	
			FICA	\$ 87,714	\$ 99,064	\$ 104,699	\$ 104,699	\$ 5,635	5.7%	
			GROUP INSURANCE	\$ 275,332	\$ 227,395	\$ 182,106	\$ 182,107	\$ (45,288)	-19.9%	
			MEETING ALLOWANCE	\$ 42,113	\$ 42,200	\$ 42,200	\$ 42,200	\$ -	0.0%	
			OVERTIME	\$ -	\$ 210	\$ 210	\$ 210	\$ -	0.0%	
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ 1,141,566	\$ 1,206,758	\$ 1,281,966	\$ 1,281,967	\$ 75,209	6.2%	
			RETIREMENT	\$ 148,117	\$ 164,454	\$ 182,292	\$ 182,292	\$ 17,838	10.8%	
			TELEPHONE ALLOWANCE	\$ 10,471	\$ 10,104	\$ 10,104	\$ 10,104	\$ -	0.0%	
			TRAVEL ALLOWANCE	\$ 24,887	\$ 25,155	\$ 25,155	\$ 25,155	\$ -	0.0%	
			WORKERS COMP	\$ 1,964	\$ 2,055	\$ 2,173	\$ 2,172	\$ 117	5.7%	
		SALARIES & BENEFITS Total		\$ 1,740,062	\$ 1,788,811	\$ 1,840,821	\$ 1,840,821	\$ 52,010	2.9%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 29,782	\$ 19,505	\$ 14,285	\$ 14,185	\$ (5,320)	-27.3%	
			SUP COURT JUDGE SUPPLIES	\$ 2,734	\$ 4,550	\$ 2,300	\$ 2,300	\$ (2,250)	-49.5%	
			DISTRICT COURT JUDGE SUPPLIES	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	#DIV/0!	
		SUPPLIES Total		\$ 32,515	\$ 24,055	\$ 18,085	\$ 17,985	\$ (6,070)	-25.2%	
	County Manager Total				\$ 2,544,959	\$ 2,244,393	\$ 2,310,545	\$ 2,302,843	\$ 58,450	2.6%
	Davidson - Davie Community College	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II		\$ 434,000	\$ 438,340	\$ 670,000	\$ 442,723	\$ 4,383	1.0%
		CAPITAL OUTLAY - CATEGORY II Total			\$ 434,000	\$ 438,340	\$ 670,000	\$ 442,723	\$ 4,383	1.0%
		OPERATING	SCHOOL CURRENT EXPENSE		\$ 3,633,000	\$ 3,737,000	\$ 4,188,832	\$ 3,849,110	\$ 112,110	3.0%
	OPERATING Total			\$ 3,633,000	\$ 3,737,000	\$ 4,188,832	\$ 3,849,110	\$ 112,110	3.0%	
	Davidson - Davie Community College Total				\$ 4,067,000	\$ 4,175,340	\$ 4,858,832	\$ 4,291,833	\$ 116,493	2.8%
	Davidson County Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II		\$ 1,400,000	\$ 1,414,000	\$ 1,428,140	\$ 1,428,140	\$ 14,140	1.0%
		CAPITAL OUTLAY - CATEGORY II Total			\$ 1,400,000	\$ 1,414,000	\$ 1,428,140	\$ 1,428,140	\$ 14,140	1.0%
		OPERATING	SCHOOL CURRENT EXPENSE		\$ 25,113,665	\$ 25,998,388	\$ 27,092,246	\$ 27,053,113	\$ 1,054,725	4.1%
OPERATING Total			\$ 25,113,665	\$ 25,998,388	\$ 27,092,246	\$ 27,053,113	\$ 1,054,725	4.1%		
Davidson County Schools Total				\$ 26,513,665	\$ 27,412,388	\$ 28,520,386	\$ 28,481,253	\$ 1,068,865	3.9%	
Debt Service	DEBT SERVICE	BOND FEES		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		DEBT SERVICE FUND - QZAB BONDS		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		PAYMENT TO ESCROW AGENT		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	DEBT SERVICE Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	INTEREST	INTEREST-BONDS		\$ 857,700	\$ 850,000	\$ 850,000	\$ 850,000	\$ -	0.0%	
		INTEREST-OTHER DEBT		\$ 3,051,978	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%	
		SBITAs		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	INTEREST Total			\$ 3,909,678	\$ 3,850,000	\$ 3,850,000	\$ 3,850,000	\$ -	0.0%	
	PRINCIPAL	PRINCIPAL-BONDS		\$ 3,880,000	\$ 3,621,469	\$ 3,995,846	\$ 2,667,513	\$ (953,956)	-26.3%	
		PRINCIPAL-OTHER DEBT		\$ 5,738,465	\$ 5,750,000	\$ 5,750,000	\$ 5,750,000	\$ -	0.0%	
		SBITAs		\$ 499,518	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		LEASES		\$ 153,950	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	PRINCIPAL Total			\$ 10,271,933	\$ 9,371,469	\$ 9,745,846	\$ 8,417,513	\$ (953,956)	-10.2%	
	Debt Service Total				\$ 14,181,611	\$ 13,221,469	\$ 13,595,846	\$ 12,267,513	\$ (953,956)	-7.2%
Developmental Center	OPERATING	SCHOOL CURRENT EXPENSE		\$ 779,992	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%	
	OPERATING Total			\$ 779,992	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%	
Developmental Center Total				\$ 779,992	\$ 779,992	\$ 779,992	\$ 779,992	\$ -	0.0%	
Economic Development	OTHER PURCHASED SERVICES	CONTRACTED SERVICES		\$ 19,180	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	OTHER PURCHASED SERVICES Total			\$ 19,180	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		FICA		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		GROUP INSURANCE		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Economic Development	SALARIES & BENEFITS	REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SALARIES & BENEFITS Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 443	\$ 25,000	\$ 5,000	\$ 5,000	\$ (20,000)	-80.0%
			SUPPLIES Total	\$ 443	\$ 25,000	\$ 5,000	\$ 5,000	\$ (20,000)	-80.0%
			Economic Development Total	\$ 19,623	\$ 25,000	\$ 5,000	\$ 5,000	\$ (20,000)	-80.0%
			Education	\$ 670,006	\$ 850,000	\$ 680,000	\$ 680,000	\$ (170,000)	-20.0%
			EDUCATION Total	\$ 670,006	\$ 850,000	\$ 680,000	\$ 680,000	\$ (170,000)	-20.0%
Education Total	Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	\$ 59,830	\$ -	\$ 294,426	\$ -	\$ -	#DIV/0!
			CAPITAL OUTLAY Total	\$ 59,830	\$ -	\$ 294,426	\$ -	\$ -	#DIV/0!
			INTERNAL SERVICE CHARGES	\$ 404	\$ 600	\$ 1,200	\$ 405	\$ (195)	-32.5%
			VEHICLE MILEAGE	\$ 13,272	\$ 12,880	\$ 12,880	\$ 12,880	\$ -	0.0%
			INTERNAL SERVICE CHARGES Total	\$ 13,676	\$ 13,480	\$ 14,080	\$ 13,285	\$ (195)	-1.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,179	\$ 2,885	\$ 3,711	\$ 2,200	\$ (685)	-23.7%
			OTHER EXPENDITURES Total	\$ 2,179	\$ 2,885	\$ 3,711	\$ 2,200	\$ (685)	-23.7%
			OTHER PROFESSIONAL SERVICES	\$ 1,205	\$ 600	\$ 600	\$ 600	\$ -	0.0%
			OTHER PROFESSIONAL SERVICES Total	\$ 1,205	\$ 600	\$ 600	\$ 600	\$ -	0.0%
			OTHER PURCHASED SERVICES	\$ 178,799	\$ 426,335	\$ 344,604	\$ 344,604	\$ (81,731)	-19.2%
			POSTAGE	\$ 7	\$ 75	\$ 75	\$ 25	\$ (50)	-66.7%
			PRINTING	\$ 421	\$ 500	\$ 500	\$ 425	\$ (75)	-15.0%
			STAFF TRAINING	\$ 5,847	\$ 22,000	\$ 22,875	\$ 6,500	\$ (15,500)	-70.5%
			TELEPHONE	\$ 48,837	\$ 48,000	\$ 46,800	\$ 46,800	\$ (1,200)	-2.5%
			TRAVEL	\$ -	\$ 850	\$ 900	\$ 850	\$ -	0.0%
			UNIFORMS	\$ 1,500	\$ 1,750	\$ 1,750	\$ 1,500	\$ (250)	-14.3%
			OTHER PURCHASED SERVICES Total	\$ 235,411	\$ 499,510	\$ 417,504	\$ 400,704	\$ (98,806)	-19.8%
			PURCHASED PROPERTY SERVICE	\$ 14,995	\$ 16,000	\$ 16,000	\$ 15,000	\$ (1,000)	-6.3%
			PURCHASED PROPERTY SERVICE Total	\$ 14,995	\$ 16,000	\$ 16,000	\$ 15,000	\$ (1,000)	-6.3%
			RENTAL	\$ 223	\$ -	\$ 250	\$ -	\$ -	#DIV/0!
			RENTAL Total	\$ 223	\$ -	\$ 250	\$ -	\$ -	#DIV/0!
			SALARIES & BENEFITS	\$ 13,282	\$ 13,062	\$ 11,606	\$ 11,490	\$ (1,572)	-12.0%
			BONUS-CHMAS & LONGEVITY	\$ 161,151	\$ 185,717	\$ 224,580	\$ 190,760	\$ 5,043	2.7%
			FICA	\$ 530,920	\$ 516,807	\$ 479,586	\$ 413,878	\$ (102,929)	-19.9%
			GROUP INSURANCE	\$ 444,147	\$ 474,390	\$ 639,207	\$ 500,278	\$ 25,888	5.5%
			OVERTIME	\$ 35,096	\$ 45,180	\$ 54,840	\$ 41,130	\$ (4,050)	-9.0%
			PART TIME	\$ 1,713,142	\$ 1,892,347	\$ 2,164,445	\$ 1,940,699	\$ 48,352	2.6%
			REGULAR	\$ 313,218	\$ 316,180	\$ 387,527	\$ 353,806	\$ 37,626	11.9%
			RETIREMENT	\$ 2,415	\$ 3,300	\$ 300	\$ 300	\$ (3,000)	-90.9%
			TELEPHONE ALLOWANCE	\$ 3,296	\$ 5,012	\$ 5,908	\$ 5,187	\$ 175	3.5%
			WORKERS COMP	\$ 3,216,667	\$ 3,451,995	\$ 3,967,999	\$ 3,457,528	\$ 5,533	0.2%
			SUPPLIES	\$ 42,354	\$ 41,000	\$ 43,500	\$ 43,500	\$ 2,500	6.1%
			DEPARTMENTAL SUPPLIES	\$ 20,889	\$ 4,000	\$ 4,500	\$ 4,500	\$ 500	12.5%
			RADIO SHOP SUPPLIES	\$ 29,440	\$ 28,000	\$ 37,500	\$ 30,000	\$ 2,000	7.1%
			SIGN SHOP SUPPLIES	\$ 92,684	\$ 73,000	\$ 85,500	\$ 78,000	\$ 5,000	6.8%
Emergency Communications Total	Emergency Services	CAPITAL OUTLAY	EQUIPMENT	\$ 1,060,757	\$ 1,291,997	\$ 2,581,268	\$ 2,136,214	\$ 844,217	65.3%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CAPITAL OUTLAY Total	\$ 1,060,757	\$ 1,291,997	\$ 2,581,268	\$ 2,136,214	\$ 844,217	65.3%
			INTERNAL SERVICE CHARGES	\$ 1,705	\$ 6,920	\$ 1,695	\$ 1,695	\$ (5,225)	-75.5%
			VEHICLE MILEAGE	\$ 538,435	\$ 527,059	\$ 596,147	\$ 596,147	\$ 69,088	13.1%
			INTERNAL SERVICE CHARGES Total	\$ 540,140	\$ 533,979	\$ 597,842	\$ 597,842	\$ 63,863	12.0%
			OTHER EXPENDITURES	\$ 1,963	\$ 2,779	\$ 2,940	\$ 2,390	\$ (389)	-14.0%
			DUES & SUBSCRIPTIONS	\$ 1,963	\$ 2,779	\$ 2,940	\$ 2,390	\$ (389)	-14.0%
			OTHER EXPENDITURES Total	\$ 256,754	\$ 272,856	\$ 277,000	\$ 277,000	\$ 4,144	1.5%
			OTHER PROFESSIONAL SERVICES	\$ 256,754	\$ 272,856	\$ 277,000	\$ 277,000	\$ 4,144	1.5%
			OTHER PURCHASED SERVICES	\$ 246,716	\$ 218,145	\$ 256,890	\$ 226,890	\$ 8,745	4.0%
			CONTRACTED SERVICES	\$ 39,224	\$ 16,500	\$ 21,000	\$ 21,000	\$ 4,500	27.3%
			LAUNDRY	\$ 2,322	\$ 2,671	\$ 3,435	\$ 3,335	\$ 664	24.9%
			POSTAGE	\$ 343	\$ 600	\$ 1,850	\$ 400	\$ (200)	-33.3%
			PRINTING	\$ -	\$ 500	\$ 1,300	\$ -	\$ (500)	-100.0%
			STAFF TRAINING	\$ 27,133	\$ 23,400	\$ 29,800	\$ 26,500	\$ 3,100	13.2%
			TELEPHONE	\$ 15,371	\$ 14,500	\$ 32,570	\$ 11,100	\$ (3,400)	-23.4%
			TRAVEL	\$ 98,665	\$ 71,075	\$ 104,650	\$ 80,100	\$ 9,025	12.7%
			UNIFORMS	\$ 429,773	\$ 347,391	\$ 451,495	\$ 369,325	\$ 21,934	6.3%
			OTHER PURCHASED SERVICES Total	\$ 38,940	\$ 23,500	\$ 25,150	\$ 23,400	\$ (100)	-0.4%
			PURCHASED PROPERTY SERVICE	\$ 38,940	\$ 23,500	\$ 25,150	\$ 23,400	\$ (100)	-0.4%
			PURCHASED PROPERTY SERVICE Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RENTAL Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SALARIES & BENEFITS	\$ 36,400	\$ 39,497	\$ 43,597	\$ 43,597	\$ 4,100	10.4%
			BONUS-CHMAS & LONGEVITY	\$ 537,198	\$ 584,427	\$ 652,401	\$ 629,929	\$ 45,502	7.8%
			FICA	\$ 1,347,210	\$ 1,363,079	\$ 1,174,380	\$ 1,174,380	\$ (188,699)	-13.8%
			GROUP INSURANCE	\$ 1,317,653	\$ 1,038,350	\$ 1,321,000	\$ 1,321,000	\$ 282,650	27.2%
			OVERTIME						

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Emergency Services	SALARIES & BENEFITS	PART TIME	\$ 713,597	\$ 820,825	\$ 744,580	\$ 649,480	\$ (171,345)	-20.9%
			REGULAR	\$ 5,283,385	\$ 5,736,201	\$ 6,416,003	\$ 6,122,255	\$ 386,054	6.7%
			RETIREMENT	\$ 964,881	\$ 1,039,937	\$ 1,253,056	\$ 1,214,455	\$ 174,518	16.8%
			TELEPHONE ALLOWANCE	\$ 5,119	\$ 5,250	\$ 3,090	\$ 3,090	\$ (2,160)	-41.1%
			WORKERS COMP	\$ 421,691	\$ 429,101	\$ 482,701	\$ 476,113	\$ 47,012	11.0%
		SALARIES & BENEFITS Total		\$ 10,627,136	\$ 11,056,667	\$ 12,090,807	\$ 11,634,299	\$ 577,632	5.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 80,726	\$ 77,200	\$ 84,300	\$ 97,310	\$ 20,110	26.0%
			FIRE PREVENTION MATERIALS	\$ 2,921	\$ 2,200	\$ 5,000	\$ 3,200	\$ 1,000	45.5%
			MEDICAL SUPPLIES	\$ 353,759	\$ 338,000	\$ 365,000	\$ 360,000	\$ 22,000	6.5%
		SUPPLIES Total		\$ 437,406	\$ 417,400	\$ 454,300	\$ 460,510	\$ 43,110	10.3%
Emergency Services Total				\$ 13,392,869	\$ 13,946,569	\$ 16,480,802	\$ 15,500,980	\$ 1,554,411	11.1%
Finance		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
		INSURANCE Total		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 397	\$ 400	\$ 400	\$ 400	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 397	\$ 400	\$ 400	\$ 400	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 893	\$ 890	\$ 890	\$ 890	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 893	\$ 890	\$ 890	\$ 890	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ (11,492)	\$ 123,213	\$ 105,837	\$ 105,837	\$ (17,376)	-14.1%
			POSTAGE	\$ 22,929	\$ 25,250	\$ 25,000	\$ 25,000	\$ (250)	-1.0%
			PROFESSIONAL SERVICES	\$ 124,999	\$ 162,710	\$ 173,625	\$ 165,000	\$ 2,290	1.4%
			TELEPHONE	\$ 712	\$ 680	\$ 680	\$ 680	\$ -	0.0%
			TRAVEL	\$ 18	\$ 750	\$ 750	\$ 25	\$ (725)	-96.7%
		OTHER PURCHASED SERVICES Total		\$ 137,165	\$ 312,603	\$ 305,892	\$ 296,542	\$ (16,061)	-5.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,700	\$ 4,764	\$ 5,003	\$ 5,003	\$ 239	5.0%
			FICA	\$ 39,930	\$ 48,967	\$ 53,489	\$ 53,390	\$ 4,423	9.0%
			GROUP INSURANCE	\$ 119,457	\$ 142,122	\$ 113,817	\$ 113,817	\$ (28,305)	-19.9%
			OVERTIME	\$ 6,237	\$ 8,400	\$ 6,300	\$ 5,000	\$ (3,400)	-40.5%
			REGULAR	\$ 537,025	\$ 626,393	\$ 687,365	\$ 687,365	\$ 60,972	9.7%
			RETIREMENT	\$ 79,025	\$ 96,893	\$ 110,739	\$ 110,533	\$ 13,640	14.1%
			TELEPHONE ALLOWANCE	\$ 553	\$ 540	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 874	\$ 1,010	\$ 1,108	\$ 1,108	\$ 98	9.7%
		SALARIES & BENEFITS Total		\$ 787,801	\$ 929,089	\$ 978,360	\$ 976,756	\$ 47,667	5.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 77,868	\$ 78,000	\$ 78,000	\$ 75,000	\$ (3,000)	-3.8%
		SUPPLIES Total		\$ 77,868	\$ 78,000	\$ 78,000	\$ 75,000	\$ (3,000)	-3.8%
Finance Total				\$ 1,007,124	\$ 1,323,982	\$ 1,366,542	\$ 1,352,588	\$ 28,606	2.2%
Human Resources		CAPITAL OUTLAY	EQUIPMENT	\$ 15,219	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 15,219	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 20,890	\$ 23,000	\$ 20,000	\$ 20,000	\$ (3,000)	-13.0%
		INSURANCE Total		\$ 20,890	\$ 23,000	\$ 20,000	\$ 20,000	\$ (3,000)	-13.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 639	\$ 610	\$ 610	\$ 610	\$ -	0.0%
			VEHICLE MILEAGE	\$ 600	\$ 1,546	\$ 1,546	\$ 1,546	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 1,239	\$ 2,156	\$ 2,156	\$ 2,156	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,106	\$ 3,670	\$ 1,005	\$ 1,005	\$ (2,665)	-72.6%
			MISCELLANEOUS EXPENSE	\$ 26,206	\$ 28,030	\$ 27,015	\$ 27,015	\$ (1,015)	-3.6%
		OTHER EXPENDITURES Total		\$ 27,311	\$ 31,700	\$ 28,020	\$ (3,680)	\$ (3,680)	-11.6%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 5,000	\$ -	\$ -	\$ (5,000)	-100.0%
			CONTRACTED SERVICES	\$ 71,386	\$ 108,010	\$ 410,577	\$ 94,802	\$ (13,208)	-12.2%
			POSTAGE	\$ 1,539	\$ 1,455	\$ 1,455	\$ 1,455	\$ -	0.0%
			PRINTING	\$ 1,024	\$ 1,215	\$ 1,050	\$ 1,050	\$ (165)	-13.6%
			STAFF TRAINING	\$ 8,591	\$ 6,350	\$ 4,650	\$ 4,650	\$ (1,700)	-26.8%
			TELEPHONE	\$ 1,042	\$ 1,700	\$ 1,000	\$ 1,000	\$ (700)	-41.2%
			TRAVEL	\$ 176	\$ 300	\$ 300	\$ 200	\$ (100)	-33.3%
		OTHER PURCHASED SERVICES Total		\$ 83,758	\$ 124,030	\$ 419,032	\$ 103,157	\$ (20,873)	-16.8%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,305	\$ 4,051	\$ 4,238	\$ 4,238	\$ 187	4.6%
			FICA	\$ 39,239	\$ 40,683	\$ 45,144	\$ 45,144	\$ 4,461	11.0%
			GROUP INSURANCE	\$ 481,076	\$ 925,128	\$ 905,186	\$ 539,499	\$ (385,629)	-41.7%
			OVERTIME	\$ 111	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	#DIV/0!
			PART TIME	\$ 11,481	\$ 17,660	\$ 12,002	\$ 12,002	\$ (5,658)	-32.0%
			REGULAR	\$ 518,043	\$ 508,948	\$ 557,736	\$ 557,736	\$ 48,788	9.6%
			RETIREMENT	\$ 75,783	\$ 77,719	\$ 91,450	\$ 91,450	\$ 13,731	17.7%
			TELEPHONE ALLOWANCE	\$ 1,166	\$ 1,140	\$ 1,140	\$ 1,140	\$ -	0.0%
			UNEMPLOYMENT INS	\$ 36,748	\$ 37,000	\$ 37,000	\$ 37,000	\$ -	0.0%
			WORKERS COMP	\$ 861	\$ 821	\$ 949	\$ 949	\$ 128	15.6%
		SALARIES & BENEFITS Total		\$ 1,171,813	\$ 1,613,150	\$ 1,669,844	\$ 1,304,158	\$ (308,992)	-19.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 8,786	\$ 18,975	\$ 11,350	\$ 11,350	\$ (7,625)	-40.2%
		SUPPLIES Total		\$ 8,786	\$ 18,975	\$ 11,350	\$ 11,350	\$ (7,625)	-40.2%
Human Resources Total				\$ 1,329,015	\$ 1,813,011	\$ 2,150,403	\$ 1,468,841	\$ (344,170)	-19.0%
Information Technology		CAPITAL OUTLAY	EQUIPMENT	\$ 93,047	\$ 158,410	\$ 100,000	\$ 100,000	\$ (58,410)	-36.9%
		CAPITAL OUTLAY Total		\$ 93,047	\$ 158,410	\$ 100,000	\$ 100,000	\$ (58,410)	-36.9%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 742	\$ 2,435	\$ 2,435	\$ 740	\$ (1,695)	-69.6%
		INTERNAL SERVICE CHARGES Total		\$ 742	\$ 2,435	\$ 2,435	\$ 740	\$ (1,695)	-69.6%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,037,289	\$ 1,230,716	\$ 2,160,163	\$ 1,826,863	\$ 596,147	48.4%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Information Technology	OTHER PURCHASED SERVICES	CONTRACTED SVCS. EQUIP	\$ 11,497	\$ 12,175	\$ 5,893	\$ 5,893	\$ (6,282)	-51.6%
			POSTAGE	\$ 3	\$ 25	\$ 80	\$ -	\$ (25)	-100.0%
			TELEPHONE	\$ 1,566	\$ -	\$ 1,522	\$ 1,522	\$ 1,522	#DIV/0!
			TRAVEL	\$ 11,769	\$ 13,500	\$ 18,175	\$ 14,500	\$ 1,000	7.4%
			OTHER PURCHASED SERVICES Total	\$ 1,062,124	\$ 1,256,416	\$ 2,185,833	\$ 1,848,778	\$ 592,362	47.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 14,348	\$ 13,257	\$ 9,501	\$ 9,501	\$ (3,756)	-28.3%
			FICA	\$ 49,997	\$ 52,738	\$ 52,484	\$ 52,483	\$ (255)	-0.5%
			GROUP INSURANCE	\$ 106,184	\$ 116,282	\$ 82,776	\$ 82,776	\$ (33,506)	-28.8%
			OVERTIME	\$ 2,455	\$ 3,355	\$ 2,695	\$ 2,695	\$ (660)	-19.7%
			REGULAR	\$ 652,419	\$ 669,107	\$ 670,205	\$ 670,205	\$ 1,098	0.2%
			RETIREMENT	\$ 96,514	\$ 103,886	\$ 108,160	\$ 108,160	\$ 4,274	4.1%
			TELEPHONE ALLOWANCE	\$ 3,670	\$ 3,660	\$ 3,660	\$ 3,660	\$ -	0.0%
			WORKERS COMP	\$ 1,076	\$ 1,257	\$ 1,257	\$ 1,257	\$ -	0.0%
			SALARIES & BENEFITS Total	\$ 926,662	\$ 963,542	\$ 930,737	\$ 930,737	\$ (32,805)	-3.4%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 7,635	\$ 11,750	\$ 7,850	\$ 7,650	\$ (4,100)	-34.9%
		SUPPLIES Total	\$ 7,635	\$ 11,750	\$ 7,850	\$ 7,650	\$ (4,100)	-34.9%	
		Information Technology Total		\$ 2,090,210	\$ 2,392,553	\$ 3,226,855	\$ 2,887,905	\$ 495,352	20.7%
	Inspections	CAPITAL OUTLAY	EQUIPMENT	\$ 92,962	\$ 90,000	\$ 95,000	\$ 95,000	\$ 5,000	5.6%
			CAPITAL OUTLAY Total	\$ 92,962	\$ 90,000	\$ 95,000	\$ 95,000	\$ 5,000	5.6%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 621	\$ 600	\$ 600	\$ 600	\$ -	0.0%
			VEHICLE MILEAGE	\$ 66,981	\$ 81,131	\$ 81,131	\$ 81,131	\$ -	0.0%
			INTERNAL SERVICE CHARGES Total	\$ 67,602	\$ 81,731	\$ 81,731	\$ 81,731	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,283	\$ 750	\$ 925	\$ 750	\$ -	0.0%
			OTHER EXPENDITURES Total	\$ 1,283	\$ 750	\$ 925	\$ 750	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 84,823	\$ 104,432	\$ 106,682	\$ 106,682	\$ 2,250	2.2%
			POSTAGE	\$ -	\$ 10	\$ 10	\$ -	\$ (10)	-100.0%
			PRINTING	\$ 1,642	\$ 1,750	\$ 1,750	\$ 1,500	\$ (250)	-14.3%
			TELEPHONE	\$ 939	\$ 870	\$ 870	\$ 625	\$ (245)	-28.2%
			TRAVEL	\$ 7,224	\$ 8,500	\$ 11,000	\$ 11,000	\$ 2,500	29.4%
			OTHER PURCHASED SERVICES Total	\$ 94,627	\$ 115,562	\$ 120,312	\$ 119,807	\$ 4,245	3.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,527	\$ 5,563	\$ 6,851	\$ 6,851	\$ 1,288	23.2%
			FICA	\$ 62,381	\$ 75,536	\$ 76,826	\$ 74,187	\$ (1,349)	-1.8%
			GROUP INSURANCE	\$ 212,368	\$ 206,723	\$ 165,551	\$ 165,551	\$ (41,172)	-19.9%
			OVERTIME	\$ 25,334	\$ 51,250	\$ 25,625	\$ 6,250	\$ (45,000)	-87.8%
			PART TIME	\$ 35,161	\$ 35,550	\$ 35,550	\$ 35,550	\$ -	0.0%
			REGULAR	\$ 800,559	\$ 887,361	\$ 928,557	\$ 913,440	\$ 26,079	2.9%
			RETIREMENT	\$ 119,803	\$ 143,042	\$ 152,324	\$ 146,857	\$ 3,815	2.7%
			TELEPHONE ALLOWANCE	\$ 8,308	\$ 8,760	\$ 8,280	\$ 8,280	\$ (480)	-5.5%
			WORKERS COMP	\$ 17,681	\$ 20,110	\$ 20,806	\$ 20,669	\$ 559	2.8%
			SALARIES & BENEFITS Total	\$ 1,286,123	\$ 1,433,895	\$ 1,420,369	\$ 1,377,635	\$ (56,260)	-3.9%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,573	\$ 5,500	\$ 13,200	\$ 13,200	\$ 7,700	140.0%
		SUPPLIES Total	\$ 5,573	\$ 5,500	\$ 13,200	\$ 13,200	\$ 7,700	140.0%	
		Inspections Total		\$ 1,548,171	\$ 1,727,438	\$ 1,731,537	\$ 1,688,123	\$ (39,315)	-2.3%
	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 147,958	\$ 200,000	\$ 100,000	\$ 100,000	\$ (100,000)	-50.0%
			OTHER IMPROVEMENTS	\$ 21,400	\$ -	\$ 21,150	\$ 15,000	\$ 15,000	#DIV/0!
			CAPITAL OUTLAY Total	\$ 169,358	\$ 200,000	\$ 121,150	\$ 115,000	\$ (85,000)	-42.5%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 121	\$ 120	\$ 120	\$ 120	\$ -	0.0%
			VEHICLE MILEAGE	\$ 38,957	\$ 39,660	\$ 39,660	\$ 39,660	\$ -	0.0%
			INTERNAL SERVICE CHARGES Total	\$ 39,078	\$ 39,780	\$ 39,780	\$ 39,780	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	MAINT & REPAIR BLDG/GRND	\$ 19,503	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			MAINT & REPAIR EQUIPMENT	\$ 20,284	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PROFESSIONAL SERVICES	\$ -	\$ 240	\$ -	\$ -	\$ (240)	-100.0%
			UTILITIES	\$ -	\$ 350	\$ -	\$ -	\$ (350)	-100.0%
			OTHER PROFESSIONAL SERVICES Total	\$ 39,787	\$ 40,590	\$ 40,000	\$ 40,000	\$ (590)	-1.5%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 18,099	\$ 51,005	\$ 18,000	\$ 18,000	\$ (33,005)	-64.7%
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LANDFILL CHARGES	\$ 280,914	\$ 284,000	\$ 284,000	\$ 282,000	\$ (2,000)	-0.7%
			POSTAGE	\$ -	\$ 20	\$ -	\$ -	\$ (20)	-100.0%
			PRINTING	\$ 149	\$ 500	\$ 150	\$ 150	\$ (350)	-70.0%
			STAFF TRAINING	\$ 110	\$ 475	\$ 55	\$ 55	\$ (420)	-88.4%
			TELEPHONE	\$ 6,418	\$ 9,000	\$ 7,200	\$ 7,200	\$ (1,800)	-20.0%
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ 2,121	\$ 2,000	\$ 2,125	\$ 2,000	\$ -	0.0%
			OTHER PURCHASED SERVICES Total	\$ 307,811	\$ 347,000	\$ 311,530	\$ 309,405	\$ (37,595)	-10.8%
		RENTAL	BUILDINGS	\$ 207	\$ 10,300	\$ 10,300	\$ 10,300	\$ -	0.0%
		RENTAL Total	\$ 207	\$ 10,300	\$ 10,300	\$ 10,300	\$ -	0.0%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,790	\$ 5,220	\$ 5,312	\$ 5,312	\$ 92	1.8%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Integrated Solid Waste	SALARIES & BENEFITS	FICA	\$ 43,491	\$ 43,611	\$ 45,477	\$ 46,769	\$ 3,158	7.2%	
			GROUP INSURANCE	\$ 179,186	\$ 174,422	\$ 139,684	\$ 139,684	\$ (34,738)	-19.9%	
			OVERTIME	\$ 20,047	\$ 21,149	\$ 21,149	\$ 21,149	\$ -	0.0%	
			PART TIME	\$ 70,549	\$ 58,635	\$ 58,635	\$ 58,635	\$ -	0.0%	
			REGULAR	\$ 503,426	\$ 483,153	\$ 507,460	\$ 524,350	\$ 41,197	8.5%	
			RETIREMENT	\$ 76,145	\$ 81,712	\$ 89,147	\$ 91,824	\$ 10,112	12.4%	
			TELEPHONE ALLOWANCE	\$ 1,534	\$ 1,920	\$ 1,920	\$ 1,920	\$ -	0.0%	
			WORKERS COMP	\$ 48,740	\$ 47,212	\$ 49,215	\$ 50,602	\$ 3,390	7.2%	
			SALARIES & BENEFITS Total	\$ 947,907	\$ 917,034	\$ 918,000	\$ 940,245	\$ 23,211	2.5%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,985	\$ 6,000	\$ 3,000	\$ 9,150	\$ 3,150	52.5%	
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MEDICAL-HEP B	\$ -	\$ 150	\$ 200	\$ 200	\$ 50	33.3%	
			SMALL TOOLS & EQUIPMENT	\$ 600	\$ 1,300	\$ 1,000	\$ 1,000	\$ (300)	-23.1%	
			SUPPLIES Total	\$ 3,586	\$ 7,450	\$ 4,200	\$ 10,350	\$ 2,900	38.9%	
	Integrated Solid Waste Total			\$ 1,507,733	\$ 1,562,154	\$ 1,444,960	\$ 1,465,080	\$ (97,074)	-6.2%	
	Lexington City Schools	CAPITAL OUTLAY - CATEGORY II		SCHOOL C/O - CATEGORY II	\$ 409,700	\$ 282,497	\$ 285,322	\$ 285,322	\$ 2,825	1.0%
		CAPITAL OUTLAY - CATEGORY II Total			\$ 409,700	\$ 282,497	\$ 285,322	\$ 285,322	\$ 2,825	1.0%
		OPERATING	SCHOOL CURRENT EXPENSE	\$ 4,360,000	\$ 4,505,750	\$ 4,697,110	\$ 4,697,110	\$ 191,360	4.2%	
		OPERATING Total			\$ 4,360,000	\$ 4,505,750	\$ 4,697,110	\$ 4,697,110	\$ 191,360	4.2%
	Lexington City Schools Total			\$ 4,769,700	\$ 4,788,247	\$ 4,982,432	\$ 4,982,432	\$ 194,185	4.1%	
	Library	CAPITAL OUTLAY	EQUIPMENT	\$ 19,720	\$ -	\$ 79,585	\$ -	\$ -	#DIV/0!	
			OTHER IMPROVEMENTS	\$ 44,955	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total			\$ 64,675	\$ -	\$ 79,585	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,795	\$ 16,812	\$ 3,865	\$ 3,865	\$ (12,947)	-77.0%	
			VEHICLE MILEAGE	\$ 1,286	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
		INTERNAL SERVICE CHARGES Total			\$ 5,081	\$ 18,812	\$ 5,865	\$ 5,865	\$ (12,947)	-68.8%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,279	\$ 1,900	\$ 5,078	\$ 1,900	\$ -	0.0%	
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER EXPENDITURES Total			\$ 2,279	\$ 1,900	\$ 5,078	\$ 1,900	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 224,670	\$ 195,479	\$ 245,208	\$ 198,000	\$ 2,521	1.3%	
			POSTAGE	\$ 3,275	\$ 3,500	\$ 8,999	\$ 3,500	\$ -	0.0%	
			PRINTING	\$ 1,759	\$ 1,700	\$ 4,097	\$ 1,750	\$ 50	2.9%	
			STAFF TRAINING	\$ 4,587	\$ 3,725	\$ 4,575	\$ 4,425	\$ 700	18.8%	
			TELEPHONE	\$ 81,338	\$ 92,800	\$ 122,800	\$ 93,300	\$ 500	0.5%	
			TRAVEL	\$ 11,387	\$ 15,600	\$ 26,495	\$ 12,600	\$ (3,000)	-19.2%	
			OTHER PURCHASED SERVICES Total		\$ 327,015	\$ 312,804	\$ 412,174	\$ 313,575	\$ 771	0.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MAINT & REPAIR EQUIPMENT	\$ 2,932	\$ 1,225	\$ 1,225	\$ 1,225	\$ -	0.0%	
		PURCHASED PROPERTY SERVICE Total			\$ 2,932	\$ 1,225	\$ 1,225	\$ 1,225	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 26,369	\$ 29,232	\$ 24,054	\$ 24,035	\$ (5,197)	-17.8%	
			FICA	\$ 176,809	\$ 199,370	\$ 210,358	\$ 204,466	\$ 5,096	2.6%	
			GROUP INSURANCE	\$ 663,650	\$ 633,088	\$ 517,348	\$ 507,001	\$ (126,087)	-19.9%	
			OVERTIME	\$ 9	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PART TIME	\$ 345,770	\$ 374,192	\$ 443,760	\$ 399,400	\$ 25,208	6.7%	
			REGULAR	\$ 2,054,183	\$ 2,202,177	\$ 2,281,437	\$ 2,248,782	\$ 46,605	2.1%	
			RETIREMENT	\$ 299,900	\$ 341,273	\$ 368,797	\$ 363,621	\$ 22,348	6.5%	
			TELEPHONE ALLOWANCE	\$ 541	\$ 540	\$ 540	\$ 540	\$ -	0.0%	
			WORKERS COMP	\$ 5,449	\$ 5,015	\$ 5,387	\$ 5,180	\$ 165	3.3%	
			SALARIES & BENEFITS Total		\$ 3,572,681	\$ 3,784,887	\$ 3,851,681	\$ 3,753,025	\$ (31,862)	-0.8%
		SUPPLIES	BOOKS	\$ 215,851	\$ 210,000	\$ 220,000	\$ 210,000	\$ -	0.0%	
			DEPARTMENTAL SUPPLIES	\$ 205,744	\$ 139,800	\$ 141,500	\$ 136,500	\$ (3,300)	-2.4%	
			PERIODICALS	\$ 20,884	\$ 22,000	\$ 25,000	\$ 22,000	\$ -	0.0%	
		SUPPLIES Total			\$ 442,480	\$ 371,800	\$ 386,500	\$ 368,500	\$ (3,300)	-0.9%
	Library Total			\$ 4,417,142	\$ 4,491,428	\$ 4,742,108	\$ 4,444,090	\$ (47,338)	-1.1%	
	Operating Transfers	OTHER FINANCING USES	AIRPORT CAPITAL PROJECT	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%	
			AIRPORT FUND	\$ 102,650	\$ 102,650	\$ 102,650	\$ 102,650	\$ -	0.0%	
			CAPITAL RESERVE FUND	\$ 32,653,364	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			COUNTY CAPITAL PROJECTS	\$ 24,093,264	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			ECONOMIC DEV. RESERVE	\$ 2,223,277	\$ 1,049,000	\$ 1,169,000	\$ 1,169,000	\$ 120,000	11.4%	
			JTEC FUND	\$ 13,892	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MENTAL HEALTH FUND	\$ 760,400	\$ 760,400	\$ 760,400	\$ 760,400	\$ -	0.0%	
			SCHOOL C/O-CATAGORY I	\$ 16,054,876	\$ 4,802,334	\$ 4,802,334	\$ 4,802,334	\$ -	0.0%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Operating Transfers	OTHER FINANCING USES	SEWER FUND	\$ 1,446,383	\$ 569,308	\$ 689,308	\$ 689,308	\$ 120,000	21.1%
			TRANSFER TO/FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSPORTATION FUND	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ -	0.0%
			REVALUATION FUND	\$ 28,001	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MAT GRANT FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING USES Total		\$ 77,499,774	\$ 7,407,359	\$ 7,647,359	\$ 7,647,359	\$ 240,000	3.2%
	Operating Transfers Total			\$ 77,499,774	\$ 7,407,359	\$ 7,647,359	\$ 7,647,359	\$ 240,000	3.2%
	Planning	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 26,156	\$ 35,387	\$ 34,737	\$ 8,581	32.8%
			CAPITAL OUTLAY Total	\$ -	\$ 26,156	\$ 35,387	\$ 34,737	\$ 8,581	32.8%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 312	\$ 1,045	\$ 1,045	\$ 315	\$ (730)	-69.9%
			VEHICLE MILEAGE	\$ 13,367	\$ 10,776	\$ 10,776	\$ 10,776	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 13,679	\$ 11,821	\$ 11,821	\$ 11,091	\$ (730)	-6.2%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 210	\$ 250	\$ 654	\$ 250	\$ -	0.0%
			OTHER EXPENDITURES Total	\$ 210	\$ 250	\$ 654	\$ 250	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 7,519	\$ 9,750	\$ 9,750	\$ 8,000	\$ (1,750)	-17.9%
			OTHER PROFESSIONAL SERVICES Total	\$ 7,519	\$ 9,750	\$ 9,750	\$ 8,000	\$ (1,750)	-17.9%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 1,957	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
			CONTRACTED SERVICES	\$ 37,602	\$ 34,328	\$ 38,159	\$ 38,159	\$ 3,831	11.2%
			POSTAGE	\$ 3,943	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
			PRINTING	\$ 315	\$ 550	\$ 550	\$ 550	\$ -	0.0%
			TELEPHONE	\$ 825	\$ 750	\$ 1,200	\$ 825	\$ 75	10.0%
			TRAVEL	\$ 1,494	\$ 1,200	\$ 2,240	\$ 1,200	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 46,135	\$ 42,828	\$ 48,149	\$ 46,734	\$ 3,906	9.1%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 108	\$ 100	\$ 100	\$ 100	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 108	\$ 100	\$ 100	\$ 100	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,399	\$ 7,883	\$ 4,736	\$ 4,736	\$ (3,147)	-39.9%
			FICA	\$ 29,183	\$ 33,487	\$ 33,784	\$ 33,784	\$ 297	0.9%
			GROUP INSURANCE	\$ 92,911	\$ 90,441	\$ 72,429	\$ 72,429	\$ (18,012)	-19.9%
			OVERTIME	\$ 98	\$ 355	\$ 107	\$ 107	\$ (248)	-69.9%
			REGULAR	\$ 395,221	\$ 428,600	\$ 435,579	\$ 435,579	\$ 6,979	1.6%
			RETIREMENT	\$ 58,063	\$ 66,181	\$ 69,807	\$ 69,807	\$ 3,626	5.5%
			TELEPHONE ALLOWANCE	\$ 903	\$ 900	\$ 1,200	\$ 1,200	\$ 300	33.3%
			WORKERS COMP	\$ 8,939	\$ 7,511	\$ 7,660	\$ 7,660	\$ 149	2.0%
		SALARIES & BENEFITS Total		\$ 592,715	\$ 635,358	\$ 625,302	\$ 625,302	\$ (10,056)	-1.6%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,031	\$ 2,500	\$ 2,500	\$ 3,150	\$ 650	26.0%
			SMALL TOOLS & EQUIPMENT	\$ 55	\$ 175	\$ 175	\$ 55	\$ (120)	-68.6%
		SUPPLIES Total		\$ 2,086	\$ 2,675	\$ 2,675	\$ 3,205	\$ 530	19.8%
	Planning Total			\$ 662,452	\$ 728,938	\$ 733,838	\$ 729,419	\$ 481	0.1%
	Public Health	CAPITAL OUTLAY	EQUIPMENT	\$ 142,277	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ 56,199	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 198,476	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 6,987	\$ 7,500	\$ 7,900	\$ 7,000	\$ (500)	-6.7%
			INSURANCE Total	\$ 6,987	\$ 7,500	\$ 7,900	\$ 7,000	\$ (500)	-6.7%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 10,067	\$ 12,650	\$ 13,000	\$ 12,700	\$ 50	0.4%
			VEHICLE MILEAGE	\$ 51,686	\$ 60,700	\$ 60,700	\$ 60,700	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 61,754	\$ 73,350	\$ 73,700	\$ 73,400	\$ 50	0.1%
		OTHER EXPENDITURES	CUSTOMER SERV INCENTIVES	\$ 700	\$ 850	\$ 1,000	\$ 850	\$ -	0.0%
			DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MISCELLANEOUS EXPENSE	\$ 1,388	\$ 1,500	\$ 2,000	\$ 1,500	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 2,088	\$ 2,350	\$ 3,000	\$ 2,350	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 198,133	\$ 275,000	\$ 246,375	\$ 238,500	\$ (36,500)	-13.3%
			OTHER PROFESSIONAL SERVICES Total	\$ 198,133	\$ 275,000	\$ 246,375	\$ 238,500	\$ (36,500)	-13.3%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 389,294	\$ 221,143	\$ 262,763	\$ 262,763	\$ 41,620	18.8%
			POSTAGE	\$ 9,389	\$ 6,300	\$ 15,181	\$ 10,149	\$ 3,849	61.1%
			PRINTING	\$ 3,059	\$ 4,950	\$ 5,200	\$ 4,000	\$ (950)	-19.2%
			SCHOOL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 17,903	\$ 33,700	\$ 41,200	\$ 29,200	\$ (4,500)	-13.4%
			TELEPHONE	\$ 26,722	\$ 24,800	\$ 23,600	\$ 23,600	\$ (1,200)	-4.8%
			TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 64,664	\$ 78,000	\$ 90,000	\$ 82,500	\$ 4,500	5.8%
			DEPARTMENT SUPPLIES	\$ 1,255	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Public Health	OTHER PURCHASED SERVICES Total		\$ 512,287	\$ 368,893	\$ 437,944	\$ 412,212	\$ 43,319	11.7%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 600	\$ 1,000	\$ 600	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ 600	\$ 1,000	\$ 600	\$ -	0.0%
		RENTAL	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 47,965	\$ 39,187	\$ 36,497	\$ 36,497	\$ (2,690)	-6.9%
			FICA	\$ 348,291	\$ 412,014	\$ 429,858	\$ 429,859	\$ 17,845	4.3%
			GROUP INSURANCE	\$ 1,294,728	\$ 1,227,666	\$ 993,308	\$ 993,309	\$ (234,357)	-19.1%
			OVERTIME	\$ 40,695	\$ 13,360	\$ 42,866	\$ 42,866	\$ 29,506	220.9%
			PART TIME	\$ -	\$ 12,500	\$ 28,080	\$ 28,080	\$ 15,580	124.6%
			REGULAR	\$ 4,674,936	\$ 5,303,943	\$ 5,494,905	\$ 5,494,904	\$ 190,961	3.6%
			RETIREMENT	\$ 687,118	\$ 815,002	\$ 889,572	\$ 889,572	\$ 74,570	9.1%
			TELEPHONE ALLOWANCE	\$ 18,208	\$ 17,340	\$ 16,740	\$ 16,740	\$ (600)	-3.5%
			WORKERS COMP	\$ 73,488	\$ 101,400	\$ 92,663	\$ 92,661	\$ (8,739)	-8.6%
		SALARIES & BENEFITS Total		\$ 7,185,430	\$ 7,942,412	\$ 8,024,489	\$ 8,024,488	\$ 82,076	1.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 200,909	\$ 116,500	\$ 137,166	\$ 125,166	\$ 8,666	7.4%
			MEDICAL SUPPLIES	\$ 310,466	\$ 244,744	\$ 266,744	\$ 266,744	\$ 22,000	9.0%
		SUPPLIES Total		\$ 511,374	\$ 361,244	\$ 403,910	\$ 391,910	\$ 30,666	8.5%
	Public Health Total			\$ 8,676,529	\$ 9,031,349	\$ 9,198,318	\$ 9,150,460	\$ 119,111	1.3%
	Recreation	CAPITAL OUTLAY	EQUIPMENT	\$ 206,744	\$ 267,500	\$ -	\$ -	\$ (267,500)	-100.0%
			OTHER IMPROVEMENTS	\$ 17,849	\$ 20,000	\$ 20,000	\$ 80,000	\$ 60,000	300.0%
		CAPITAL OUTLAY Total		\$ 224,593	\$ 287,500	\$ 20,000	\$ 80,000	\$ (207,500)	-72.2%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 439	\$ 1,000	\$ 450	\$ 450	\$ (550)	-55.0%
			VEHICLE MILEAGE	\$ 63,095	\$ 47,055	\$ 48,850	\$ 48,850	\$ 1,795	3.8%
		INTERNAL SERVICE CHARGES Total		\$ 63,534	\$ 48,055	\$ 49,300	\$ 49,300	\$ 1,245	2.6%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,710	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ 1,710	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 995	\$ 1,000	\$ 1,000	\$ 500	\$ (600)	-50.0%
			CONTRACTED SERVICES	\$ 136,470	\$ 149,260	\$ 317,000	\$ 247,000	\$ 97,740	65.5%
			POSTAGE	\$ 312	\$ 200	\$ 100	\$ 100	\$ (100)	-50.0%
			PRINTING	\$ 2,956	\$ 2,600	\$ 2,800	\$ 2,700	\$ 100	3.8%
			TELEPHONE	\$ 11,445	\$ 15,135	\$ 13,135	\$ 13,135	\$ (2,000)	-13.2%
			TRAVEL	\$ 7,709	\$ 7,000	\$ 7,525	\$ 7,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 159,887	\$ 175,195	\$ 341,560	\$ 270,435	\$ 95,240	54.4%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 69,394	\$ 93,600	\$ 95,000	\$ 76,000	\$ (17,600)	-18.8%
			MAINT & REPAIR EQUIPMENT	\$ 12,645	\$ 500	\$ 1,500	\$ 500	\$ -	0.0%
			UTILITIES	\$ 70,154	\$ 78,500	\$ 78,900	\$ 78,900	\$ 400	0.5%
		PURCHASED PROPERTY SERVICE Total		\$ 152,193	\$ 172,600	\$ 175,400	\$ 155,400	\$ (17,200)	-10.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,985	\$ 3,459	\$ 2,158	\$ 2,139	\$ (1,320)	-38.2%
			FICA	\$ 58,616	\$ 61,104	\$ 67,450	\$ 61,416	\$ 312	0.5%
			GROUP INSURANCE	\$ 146,003	\$ 142,122	\$ 124,164	\$ 113,817	\$ (28,305)	-19.9%
			OVERTIME	\$ 1,138	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ 252,554	\$ 259,415	\$ 327,879	\$ 259,350	\$ (65)	0.0%
			REGULAR	\$ 520,738	\$ 545,854	\$ 622,784	\$ 557,783	\$ 11,929	2.2%
			RETIREMENT	\$ 76,401	\$ 90,490	\$ 103,595	\$ 95,192	\$ 4,702	5.2%
			TELEPHONE ALLOWANCE	\$ 2,311	\$ 3,240	\$ 3,240	\$ 3,240	\$ -	0.0%
			WORKERS COMP	\$ 18,769	\$ 20,024	\$ 22,118	\$ 20,309	\$ 285	1.4%
		SALARIES & BENEFITS Total		\$ 1,079,515	\$ 1,125,708	\$ 1,273,387	\$ 1,113,246	\$ (12,462)	-1.1%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 23,514	\$ 25,500	\$ 36,000	\$ 25,500	\$ -	0.0%
			GAS-OIL-DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SUMMER PLAYGRND OPER.	\$ 2,495	\$ 2,500	\$ 7,000	\$ 3,000	\$ 500	20.0%
		SUPPLIES Total		\$ 26,009	\$ 28,000	\$ 43,000	\$ 28,500	\$ 500	1.8%
	Recreation Total			\$ 1,707,442	\$ 1,838,558	\$ 1,904,147	\$ 1,698,381	\$ (140,177)	-7.6%
	Register of Deeds	CAPITAL OUTLAY	EQUIPMENT	\$ 8,140	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				\$ 8,140	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 8,140	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 202	\$ 200	\$ 1,022	\$ 200	\$ -	0.0%
				\$ 202	\$ 200	\$ 1,022	\$ 200	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 475	\$ 535	\$ 605	\$ 605	\$ 70	13.1%
				\$ 475	\$ 535	\$ 605	\$ 605	\$ 70	13.1%
		OTHER EXPENDITURES Total		\$ 475	\$ 535	\$ 605	\$ 605	\$ 70	13.1%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 4,028	\$ 3,975	\$ 3,975	\$ 3,975	\$ -	0.0%
			CONTRACTS-PRESERVATION	\$ 55,672	\$ 61,405	\$ 76,882	\$ 76,882	\$ 15,477	25.2%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Register of Deeds	OTHER PURCHASED SERVICES	POSTAGE	\$ 1,887	\$ 1,870	\$ 1,900	\$ 1,900	\$ 30	1.6%	
			PRINTING	\$ 215	\$ 400	\$ 400	\$ 300	\$ (100)	-25.0%	
			TELEPHONE	\$ 1,121	\$ 899	\$ 900	\$ 900	\$ 1	0.1%	
			TRAVEL	\$ 3,046	\$ 4,650	\$ 10,300	\$ 6,500	\$ 1,850	39.8%	
		OTHER PURCHASED SERVICES Total			\$ 65,970	\$ 73,199	\$ 94,357	\$ 90,457	\$ 17,258	23.6%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,468	\$ 7,033	\$ 7,586	\$ 7,586	\$ 553	7.9%	
			FICA	\$ 27,062	\$ 31,356	\$ 34,431	\$ 34,431	\$ 3,075	9.8%	
			GROUP INSURANCE	\$ 106,184	\$ 103,361	\$ 82,776	\$ 82,776	\$ (20,585)	-19.9%	
			OVERTIME	\$ 18	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ 383,275	\$ 401,769	\$ 441,414	\$ 441,414	\$ 39,645	9.9%	
			RETIREMENT	\$ 70,383	\$ 62,097	\$ 71,338	\$ 71,338	\$ 9,241	14.9%	
			TRAVEL ALLOWANCE	\$ 1,083	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.0%	
			WORKERS COMP	\$ 626	\$ 654	\$ 718	\$ 718	\$ 64	9.8%	
		SALARIES & BENEFITS Total			\$ 595,098	\$ 607,350	\$ 639,343	\$ 639,343	\$ 31,993	5.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 8,533	\$ 14,000	\$ 18,000	\$ 14,000	\$ -	0.0%	
			PRESERVATION FUND	\$ 2,870	\$ 2,000	\$ 3,700	\$ 3,700	\$ 1,700	85.0%	
		SUPPLIES Total			\$ 11,403	\$ 16,000	\$ 21,700	\$ 17,700	\$ 1,700	10.6%
	Register of Deeds Total				\$ 681,289	\$ 697,284	\$ 757,027	\$ 748,305	\$ 51,021	7.3%
	Senior Services	CAPITAL OUTLAY	EQUIPMENT	\$ 5,371	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CAPITAL OUTLAY Total			\$ 5,371	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,570	\$ 5,737	\$ 1,500	\$ 1,500	\$ (4,237)	-73.9%	
			VEHICLE MILEAGE	\$ 8,603	\$ 9,522	\$ 9,522	\$ 9,522	\$ -	0.0%	
		INTERNAL SERVICE CHARGES Total			\$ 10,173	\$ 15,259	\$ 11,022	\$ 11,022	\$ (4,237)	-27.8%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,273	\$ 3,836	\$ 3,836	\$ 3,836	\$ -	0.0%	
			OTHER EXPENDITURES Total			\$ 4,273	\$ 3,836	\$ 3,836	\$ 3,836	\$ -
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 263,694	\$ 141,790	\$ 205,090	\$ 171,090	\$ 29,300	20.7%	
			FOOD SERVICE CONTRACT	\$ 553,241	\$ 413,239	\$ 597,298	\$ 597,298	\$ 184,059	44.5%	
			POSTAGE	\$ 9,687	\$ 5,600	\$ 5,600	\$ 5,600	\$ -	0.0%	
			PRINTING	\$ 3,725	\$ 1,500	\$ 5,000	\$ 4,000	\$ 2,500	166.7%	
			SNAP INITIATIVE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TELEPHONE	\$ 5,463	\$ 4,815	\$ 6,045	\$ 6,045	\$ 1,230	25.5%	
			TRANSPORTATION	\$ 581,947	\$ 498,910	\$ 579,644	\$ 594,644	\$ 95,734	19.2%	
			TRAVEL	\$ 51,170	\$ 25,505	\$ 28,505	\$ 28,505	\$ 3,000	11.8%	
			IN HOME SERVICE CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER PURCHASED SERVICES Total			\$ 1,468,926	\$ 1,091,359	\$ 1,427,182	\$ 1,407,182	\$ 315,823	28.9%
		OTHER SENIOR SERVICES EXPENDITURES	CRISIS PROGRAM	\$ 3,468	\$ 1,000	\$ 2,000	\$ 1,000	\$ -	0.0%	
			SENIOR GAMES	\$ 4,779	\$ 5,325	\$ 4,825	\$ 4,825	\$ (500)	-9.4%	
			SPECIAL ACTIVITIES	\$ 33,946	\$ 29,150	\$ 34,550	\$ 34,550	\$ 5,400	18.5%	
			SPECIAL EVENTS	\$ 15,129	\$ 10,000	\$ 11,000	\$ 10,000	\$ -	0.0%	
		OTHER SENIOR SERVICES EXPENDITURES Total			\$ 57,322	\$ 45,475	\$ 52,375	\$ 50,375	\$ 4,900	10.8%
		PURCHASED PROPERTY SERVICE	UTILITIES	\$ 3,055	\$ 3,100	\$ 3,100	\$ 3,100	\$ -	0.0%	
			PURCHASED PROPERTY SERVICE Total			\$ 3,055	\$ 3,100	\$ 3,100	\$ 3,100	\$ -
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 18,510	\$ 20,340	\$ 16,143	\$ 16,143	\$ (4,197)	-20.6%	
			FICA	\$ 93,369	\$ 100,795	\$ 102,782	\$ 101,991	\$ 1,196	1.2%	
			GROUP INSURANCE	\$ 331,825	\$ 310,084	\$ 258,674	\$ 248,327	\$ (61,757)	-19.9%	
			OVERTIME	\$ 355	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PART TIME	\$ 159,899	\$ 185,637	\$ 189,981	\$ 189,981	\$ 4,344	2.3%	
			REGULAR	\$ 1,092,789	\$ 1,111,066	\$ 1,162,402	\$ 1,126,546	\$ 15,480	1.4%	
			RETIREMENT	\$ 165,013	\$ 183,814	\$ 198,762	\$ 197,122	\$ 13,308	7.2%	
			TELEPHONE ALLOWANCE	\$ 1,003	\$ 540	\$ 540	\$ 540	\$ -	0.0%	
			WORKERS COMP	\$ 16,280	\$ 16,993	\$ 17,202	\$ 16,903	\$ (90)	-0.5%	
		SALARIES & BENEFITS Total			\$ 1,879,044	\$ 1,929,269	\$ 1,946,485	\$ 1,897,553	\$ (31,716)	-1.6%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 25,194	\$ 20,000	\$ 20,000	\$ 15,000	\$ (5,000)	-25.0%	
			FOOD PROGRAM SUPPLIES	\$ 7,813	\$ 6,560	\$ 8,500	\$ 8,500	\$ 1,940	29.6%	
			HOME MOBILITY AIDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MEDICAL SUPPLIES	\$ 401	\$ 500	\$ 1,400	\$ 500	\$ -	0.0%	
			PET FOOD PROGRAM SUPPLIES	\$ 432	\$ 650	\$ 450	\$ 450	\$ (200)	-30.8%	
		SUPPLIES Total			\$ 33,841	\$ 27,710	\$ 30,350	\$ 24,450	\$ (3,260)	-11.8%
	Senior Services Total				\$ 3,462,005	\$ 3,116,008	\$ 3,474,350	\$ 3,397,518	\$ 281,510	9.0%
Sheriff	CAPITAL OUTLAY	EQUIPMENT	\$ 2,383,052	\$ 1,150,000	\$ 1,216,450	\$ 1,140,000	\$ (10,000)	\$ -0.9%		
		OTHER IMPROVEMENTS	\$ 22,869	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	CAPITAL OUTLAY Total			\$ 2,405,920	\$ 1,150,000	\$ 1,216,450	\$ 1,140,000	\$ (10,000)	\$ -0.9%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Sheriff	INSURANCE	GENERAL LIABILITY	\$ 131,738	\$ 150,000	\$ 127,000	\$ 127,000	\$ (23,000)	-15.3%
		INSURANCE Total		\$ 131,738	\$ 150,000	\$ 127,000	\$ 127,000	\$ (23,000)	-15.3%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 13,435	\$ 19,354	\$ 12,750	\$ 12,750	\$ (6,604)	-34.1%
			VEHICLE MILEAGE	\$ 1,329,830	\$ 1,150,000	\$ 1,350,000	\$ 1,350,000	\$ 200,000	17.4%
		INTERNAL SERVICE CHARGES Total		\$ 1,343,265	\$ 1,169,354	\$ 1,362,750	\$ 1,362,750	\$ 193,396	16.5%
		OPERATING	CONTRACTED SERVICES	\$ 104,979	\$ 141,615	\$ 156,215	\$ 156,215	\$ 14,600	10.3%
			DEPARTMENTAL SUPPLIES	\$ 43,013	\$ 63,750	\$ 110,850	\$ 92,850	\$ 29,100	45.6%
			TRAVEL	\$ 27,198	\$ 30,400	\$ 51,650	\$ 30,400	\$ -	0.0%
		OPERATING Total		\$ 175,190	\$ 235,765	\$ 318,715	\$ 279,465	\$ 43,700	18.5%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,938	\$ 5,000	\$ 5,952	\$ 4,000	\$ (1,000)	-20.0%
			MISCELLANEOUS EXPENSE	\$ 11,856	\$ 5,900	\$ 5,900	\$ 5,900	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 14,794	\$ 10,900	\$ 11,852	\$ 9,900	\$ (1,000)	-9.2%
		OTHER LAW ENFORCEMENT EXPENDITURES	CANINE PROGRAM	\$ (310)	\$ 14,000	\$ 23,000	\$ 5,000	\$ (9,000)	-64.3%
			CID PROPERTY RECOVERY	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
			DOG POUND OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SPECIAL LAW ENFORCEMENT	\$ 45,894	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			OSBM DIRECTED GRANT	\$ 131,073	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER LAW ENFORCEMENT EXPENDITURES Total		\$ 184,157	\$ 41,500	\$ 50,500	\$ 32,500	\$ (9,000)	-21.7%
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 780,415	\$ 650,000	\$ 750,000	\$ 675,000	\$ 25,000	3.8%
			PROFESSIONAL SERVICES	\$ 2,635	\$ 3,000	\$ 4,000	\$ 2,800	\$ (200)	-6.7%
		OTHER PROFESSIONAL SERVICES Total		\$ 783,050	\$ 653,000	\$ 754,000	\$ 677,800	\$ 24,800	3.8%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 2,325,059	\$ 2,686,650	\$ 2,842,800	\$ 2,842,800	\$ 156,150	5.8%
			POSTAGE	\$ 16,137	\$ 17,000	\$ 12,015	\$ 12,000	\$ (5,000)	-29.4%
			PRINTING	\$ 2,590	\$ 2,000	\$ 4,000	\$ 2,000	\$ -	0.0%
			TELEPHONE	\$ 70,279	\$ 75,700	\$ 82,000	\$ 71,000	\$ (4,700)	-6.2%
			TRAVEL	\$ 65,544	\$ 45,000	\$ 55,000	\$ 40,000	\$ (5,000)	-11.1%
			UNIFORMS	\$ 141,257	\$ 175,280	\$ 229,200	\$ 172,050	\$ (3,230)	-1.8%
		OTHER PURCHASED SERVICES Total		\$ 2,620,865	\$ 3,001,630	\$ 3,225,015	\$ 3,139,850	\$ 138,220	4.6%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 93,814	\$ 89,750	\$ 150,000	\$ 90,000	\$ 250	0.3%
		PURCHASED PROPERTY SERVICE Total		\$ 93,814	\$ 89,750	\$ 150,000	\$ 90,000	\$ 250	0.3%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 90,644	\$ 99,924	\$ 95,305	\$ 94,920	\$ (5,004)	-5.0%
			CONTRIB-LEO SEPAR ALLOW	\$ 368,409	\$ 148,560	\$ 148,560	\$ 148,560	\$ -	0.0%
			DOG ALLOWANCE	\$ 15,849	\$ 12,100	\$ 12,100	\$ 12,100	\$ -	0.0%
			FICA	\$ 956,975	\$ 1,091,340	\$ 1,204,965	\$ 1,131,288	\$ 39,948	3.7%
			GROUP INSURANCE	\$ 2,886,394	\$ 2,881,199	\$ 2,514,311	\$ 2,307,372	\$ (573,827)	-19.9%
			OVERTIME	\$ 1,599,692	\$ 1,651,300	\$ 1,638,100	\$ 1,638,100	\$ (13,200)	-0.8%
			PART TIME	\$ 234,153	\$ 260,930	\$ 202,200	\$ 202,200	\$ (58,730)	-22.5%
			REGULAR	\$ 11,257,523	\$ 12,255,651	\$ 13,772,908	\$ 12,810,170	\$ 554,519	4.5%
			RETIREMENT	\$ 2,307,225	\$ 2,675,201	\$ 3,137,575	\$ 2,906,905	\$ 231,704	8.7%
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORM ALLOWANCE	\$ 58,860	\$ 57,364	\$ 57,029	\$ 57,029	\$ (335)	-0.6%
			WORKERS COMP	\$ 283,648	\$ 341,458	\$ 440,630	\$ 409,140	\$ 67,682	19.8%
		SALARIES & BENEFITS Total		\$ 20,059,373	\$ 21,475,027	\$ 23,223,685	\$ 21,717,784	\$ 242,757	1.1%
		SUPPLIES	CRIME PREVENTION SUPPLIES	\$ 3,821	\$ 6,000	\$ 5,000	\$ 5,000	\$ (1,000)	-16.7%
			DARE SUPPLIES	\$ 2,587	\$ 5,000	\$ 5,000	\$ 3,500	\$ (1,500)	-30.0%
			DEPARTMENTAL SUPPLIES	\$ 359,281	\$ 886,807	\$ 973,430	\$ 413,950	\$ (472,857)	-53.3%
			GAS - DIESEL - OIL	\$ 4,057	\$ 6,500	\$ 6,500	\$ 5,000	\$ (1,500)	-23.1%
			DEPARTMENT SUPPLIES	\$ 5,907	\$ 700	\$ 700	\$ 700	\$ -	0.0%
		SUPPLIES Total		\$ 375,653	\$ 905,007	\$ 990,630	\$ 428,150	\$ (476,857)	-52.7%
	Sheriff Total			\$ 28,187,819	\$ 28,881,933	\$ 31,430,597	\$ 29,005,199	\$ 123,266	0.4%
Social Services		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 12,937	\$ 16,000	\$ 36,380	\$ 13,000	\$ (3,000)	-18.8%
			VEHICLE MILEAGE	\$ 155,846	\$ 175,000	\$ 204,164	\$ 204,164	\$ 29,164	16.7%
		INTERNAL SERVICE CHARGES Total		\$ 168,783	\$ 191,000	\$ 240,544	\$ 217,164	\$ 26,164	13.7%
		OTHER DSS EXPENDITURES	CAROLYN PHILLIPS FUND	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%
			COUNTY FOSTER CARE & WARD	\$ 51,329	\$ 52,000	\$ 55,000	\$ 55,000	\$ 3,000	5.8%
			EMERGENCY FOOD ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GRANT FUNDS FOR CHILDREN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			KEITH JOHNSON FUND	\$ 616	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
			LINKS	\$ -	\$ 28,000	\$ 27,088	\$ 27,088	\$ (912)	-3.3%
			PA - LIEAP	\$ (7,810)	\$ 25,000	\$ 10,000	\$ 10,000	\$ (15,000)	-60.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Social Services	OTHER DSS EXPENDITURES	PA SHARE THE WARMTH	\$ -	\$ 8,972	\$ 2,000	\$ 2,000	\$ (6,972)	-77.7%		
			PA SPECIAL LINKS	\$ 13,823	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%		
			PA-ADOPTION ASSISTANCE	\$ 539,455	\$ 735,000	\$ 693,000	\$ 693,000	\$ (42,000)	-5.7%		
			PA-AFDC FOSTER CARE	\$ 986,199	\$ 975,000	\$ 1,200,000	\$ 1,200,000	\$ 225,000	23.1%		
			PA-AID TO THE BLIND	\$ 10,482	\$ 11,821	\$ 12,767	\$ 12,767	\$ 946	8.0%		
			PA-BOARD HOME CARE	\$ 338,577	\$ 400,000	\$ 377,743	\$ 377,743	\$ (22,257)	-5.6%		
			PA-CRISIS INTERVENTION	\$ 5,368	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%		
			PA-DAY CARE PURCHASE	\$ 1,122	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%		
			PA-EMERG FOOD & SHELTER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PA-ENHANCED ADOPTION FUND	\$ 37,121	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.0%		
			PA-FOOD STAMPS	\$ 35,861	\$ 76,000	\$ 74,093	\$ 74,093	\$ (1,907)	-2.5%		
			PA-GENERAL ASSISTANCE	\$ 149	\$ 1,200	\$ 4,000	\$ 4,000	\$ 2,800	233.3%		
			PA-MEDICAID TRANSPORT	\$ 3,858	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%		
			PA-SPECIAL ASST/ADULTS	\$ 607,789	\$ 700,000	\$ 598,454	\$ 598,454	\$ (101,546)	-14.5%		
			PA-WORKFIRST CONTRACTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PA-WORKFIRST EMERG. ASST	\$ 2,680	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%		
			PA-WORKFIRST PARTICIPANT	\$ -	\$ 1,200	\$ 5,000	\$ 5,000	\$ 3,800	316.7%		
			PA-WORKFIRST TRANSPORT	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%		
			SPECIAL ADOPTION FUND II	\$ 19,587	\$ 27,000	\$ 35,000	\$ 35,000	\$ 8,000	29.6%		
			PA-TEA FOSTER CARE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			TRIP FOSTER CARE	\$ 73,906	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			IV-E ESSA TRANSPORTATION	\$ 665	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%		
			NEMT & MEDICAID	\$ 149	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%		
			PA-LIHWP	\$ 14,278	\$ 20,000	\$ 10,000	\$ 10,000	\$ (10,000)	-50.0%		
			SUPPLEMENTAL LINKS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			AP - APS ESSENTIAL SVCS	\$ 11,882	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%		
			OTHER DSS EXPENDITURES/EMERGENCY PLACEMENT	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	#DIV/0!		
			OTHER DSS EXPENDITURES Total				\$ 2,747,086	\$ 3,267,693	\$ 3,335,645	\$ 3,335,645	\$ 67,952
		OTHER EXPENDITURES		DUES & SUBSCRIPTIONS	\$ 3,917	\$ 3,800	\$ 6,050	\$ 4,000	\$ 200	5.3%	
		OTHER EXPENDITURES Total				\$ 3,917	\$ 3,800	\$ 6,050	\$ 4,000	\$ 200	5.3%
		OTHER PROFESSIONAL SERVICES		INTERPRETING FEES	\$ 4,519	\$ 7,000	\$ 20,000	\$ 5,000	\$ (2,000)	-28.6%	
				MEDICAL & PSYCH. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				PROFESSIONAL SERVICES	\$ 124,423	\$ 164,777	\$ 156,077	\$ 130,000	\$ (34,777)	-21.1%	
		OTHER PROFESSIONAL SERVICES Total				\$ 128,942	\$ 171,777	\$ 176,777	\$ 135,000	\$ (36,777)	-21.4%
		OTHER PURCHASED SERVICES		CONTRACTED SERVICE-EQUIP.	\$ 35,537	\$ 53,300	\$ 54,900	\$ 36,000	\$ (17,300)	-32.5%	
				CONTRACTED SERVICES	\$ 965,381	\$ 649,412	\$ 893,187	\$ 793,187	\$ 143,775	22.1%	
				CONTRACTS-ADLT DAY CARE	\$ 123,469	\$ 123,469	\$ 123,469	\$ 123,469	\$ -	0.0%	
				POSTAGE	\$ 75,906	\$ 72,000	\$ 84,120	\$ 76,000	\$ 4,000	5.6%	
				TELEPHONE	\$ 61,518	\$ 82,000	\$ 98,257	\$ 78,000	\$ (4,000)	-4.9%	
				TRAVEL	\$ 26,821	\$ 55,000	\$ 151,099	\$ 60,000	\$ 5,000	9.1%	
				RENTAL / BUILDINGS	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ (9,000)	-100.0%	
		OTHER PURCHASED SERVICES Total				\$ 1,297,631	\$ 1,044,181	\$ 1,405,032	\$ 1,166,656	\$ 122,475	11.7%
		PURCHASED PROPERTY SERVICE		MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS		BONUS-CHMAS & LONGEVITY	\$ 81,982	\$ 89,582	\$ 77,575	\$ 77,224	\$ (12,358)	-13.8%	
				FICA	\$ 663,647	\$ 840,372	\$ 1,004,818	\$ 905,256	\$ 64,884	7.7%	
				GROUP INSURANCE	\$ 2,667,709	\$ 2,945,801	\$ 2,545,353	\$ 2,452,230	\$ (493,571)	-16.8%	
				OVERTIME	\$ 554,691	\$ 518,060	\$ 646,690	\$ 646,690	\$ 128,630	24.8%	
				PART TIME	\$ 71,197	\$ 110,254	\$ 363,811	\$ 116,492	\$ 6,238	5.7%	
				REGULAR	\$ 8,521,893	\$ 10,278,098	\$ 12,059,260	\$ 10,988,360	\$ 710,262	6.9%	
				RETIREMENT	\$ 1,320,558	\$ 1,703,757	\$ 2,083,361	\$ 1,946,395	\$ 242,638	14.2%	
				TELEPHONE ALLOWANCE	\$ 2,387	\$ 3,120	\$ 5,190	\$ 4,650	\$ 1,530	49.0%	
				WORKERS COMP	\$ 34,025	\$ 36,018	\$ 60,357	\$ 56,374	\$ 20,356	56.5%	
		SALARIES & BENEFITS Total				\$ 13,918,090	\$ 16,525,062	\$ 18,846,415	\$ 17,193,671	\$ 668,609	4.0%
		SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 119,153	\$ 165,000	\$ 200,030	\$ 185,000	\$ 20,000	12.1%	
		SUPPLIES Total				\$ 119,153	\$ 165,000	\$ 200,030	\$ 185,000	\$ 20,000	12.1%
	Social Services Total				\$ 18,383,602	\$ 21,368,513	\$ 24,229,792	\$ 22,257,136	\$ 888,623	4.2%	
Soil & Water		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 45,864	\$ -	\$ -	\$ (45,864)	-100.0%		
CAPITAL OUTLAY Total				\$ -	\$ 45,864	\$ -	\$ -	\$ (45,864)	-100.0%		
INTERNAL SERVICE CHARGES		INT CHARGE-TELEPHONE	\$ 211	\$ 570	\$ 630	\$ 215	\$ (355)	-62.3%			
		VEHICLE MILEAGE	\$ 2,335	\$ 2,795	\$ 2,795	\$ 2,795	\$ -	0.0%			
INTERNAL SERVICE CHARGES Total				\$ 2,547	\$ 3,365	\$ 3,425	\$ 3,010	\$ (355)	-10.5%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Soil & Water	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,575	\$ 1,575	\$ 1,625	\$ 1,575	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 1,575	\$ 1,575	\$ 1,625	\$ 1,575	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 1,644	\$ 1,700	\$ 1,634	\$ 1,634	\$ (66)	-3.9%
			POSTAGE	\$ 59	\$ 85	\$ 85	\$ 85	\$ -	0.0%
			PRINTING	\$ 44	\$ 200	\$ 200	\$ 75	\$ (125)	-62.5%
			TELEPHONE	\$ 457	\$ 550	\$ 422	\$ 422	\$ (128)	-23.3%
			TRAVEL	\$ 1,994	\$ 5,397	\$ 5,981	\$ 4,500	\$ (897)	-16.6%
		OTHER PURCHASED SERVICES Total		\$ 4,198	\$ 7,932	\$ 8,322	\$ 6,716	\$ (1,216)	-15.3%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,867	\$ 5,107	\$ 5,310	\$ 5,310	\$ 203	4.0%
			FICA	\$ 14,133	\$ 15,166	\$ 15,589	\$ 15,589	\$ 423	2.8%
			GROUP INSURANCE	\$ 39,819	\$ 38,761	\$ 31,041	\$ 31,041	\$ (7,720)	-19.9%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 188,502	\$ 193,140	\$ 198,466	\$ 198,466	\$ 5,326	2.8%
			RETIREMENT	\$ 27,875	\$ 30,035	\$ 32,299	\$ 32,299	\$ 2,264	7.5%
			WORKERS COMP	\$ 4,078	\$ 4,151	\$ 4,236	\$ 4,236	\$ 85	2.0%
		SALARIES & BENEFITS Total		\$ 279,274	\$ 286,360	\$ 286,942	\$ 286,941	\$ 581	0.2%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 993	\$ 1,600	\$ 1,100	\$ 1,100	\$ (500)	-31.3%
		SUPPLIES Total		\$ 993	\$ 1,600	\$ 1,100	\$ 1,100	\$ (500)	-31.3%
Soil & Water Total				\$ 288,587	\$ 346,696	\$ 301,413	\$ 299,342	\$ (47,354)	-13.7%
	Stoner-Thomas Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 456,474	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
		OPERATING Total		\$ 456,474	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
Stoner-Thomas Center Total				\$ 456,474	\$ 456,474	\$ 456,474	\$ 456,474	\$ -	0.0%
	Support Services	CAPITAL OUTLAY	EQUIPMENT	\$ 30,900	\$ 58,000	\$ 104,326	\$ 78,000	\$ 20,000	34.5%
			OTHER IMPROVEMENTS	\$ 734,520	\$ 186,477	\$ 1,172,239	\$ 110,000	\$ (76,477)	-41.0%
			LAND	\$ 78,431	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 843,851	\$ 244,477	\$ 1,276,565	\$ 188,000	\$ (56,477)	-23.1%
		INSURANCE	GENERAL LIABILITY	\$ 284,634	\$ 368,577	\$ 338,230	\$ 338,230	\$ (30,347)	-8.2%
		INSURANCE Total		\$ 284,634	\$ 368,577	\$ 338,230	\$ 338,230	\$ (30,347)	-8.2%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 588	\$ 1,395	\$ 1,255	\$ 610	\$ (785)	-56.3%
			VEHICLE MILEAGE	\$ 57,836	\$ 45,236	\$ 45,436	\$ 45,236	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 58,424	\$ 46,631	\$ 46,691	\$ 45,846	\$ (785)	-1.7%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 340	\$ 1,225	\$ 375	\$ 375	\$ (850)	-69.4%
		OTHER EXPENDITURES Total		\$ 340	\$ 1,225	\$ 375	\$ 375	\$ (850)	-69.4%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 707,270	\$ 847,290	\$ 893,428	\$ 893,428	\$ 46,138	5.4%
			POSTAGE	\$ 4,839	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
			PRINTING	\$ (5,830)	\$ 4,500	\$ (2,500)	\$ (2,500)	\$ (7,000)	-155.6%
			STAFF TRAINING	\$ 11,969	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.0%
			TELEPHONE	\$ 8,187	\$ 8,600	\$ 7,900	\$ 7,900	\$ (700)	-8.1%
			TRAVEL	\$ 3,427	\$ 3,690	\$ 1,475	\$ 1,475	\$ (2,215)	-60.0%
			UNIFORMS	\$ 10,489	\$ 11,405	\$ 11,000	\$ 11,000	\$ (405)	-3.6%
		OTHER PURCHASED SERVICES Total		\$ 740,351	\$ 901,485	\$ 937,303	\$ 937,303	\$ 35,818	4.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 497,200	\$ 477,000	\$ 567,000	\$ 525,000	\$ 48,000	10.1%
			MAINT & REPAIR EQUIPMENT	\$ 7,610	\$ 5,225	\$ 5,520	\$ 5,225	\$ -	0.0%
			PARK MAINTENANCE	\$ 5,708	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
			UTILITIES	\$ 1,149,629	\$ 1,235,000	\$ 1,210,000	\$ 1,210,000	\$ (25,000)	-2.0%
		PURCHASED PROPERTY SERVICE Total		\$ 1,660,148	\$ 1,735,225	\$ 1,800,520	\$ 1,758,225	\$ 23,000	1.3%
		RENTAL	BUILDINGS	\$ 60	\$ 60	\$ 1,160	\$ 1,160	\$ 1,100	1833.3%
			EQUIPMENT	\$ 3,900	\$ 3,300	\$ 5,500	\$ 4,000	\$ 700	21.2%
		RENTAL Total		\$ 3,960	\$ 3,360	\$ 6,660	\$ 5,160	\$ 1,800	53.6%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 7,156	\$ 7,944	\$ 8,219	\$ 8,219	\$ 275	3.5%
			FICA	\$ 58,938	\$ 69,620	\$ 75,423	\$ 75,423	\$ 5,803	8.3%
			GROUP INSURANCE	\$ 252,187	\$ 245,483	\$ 196,592	\$ 196,592	\$ (48,891)	-19.9%
			OVERTIME	\$ 1,341	\$ 4,223	\$ 1,328	\$ 1,328	\$ (2,895)	-68.6%
			REGULAR	\$ 799,711	\$ 890,278	\$ 968,213	\$ 968,212	\$ 77,934	8.8%
			RETIREMENT	\$ 116,558	\$ 137,425	\$ 155,890	\$ 155,890	\$ 18,465	13.4%
			TELEPHONE ALLOWANCE	\$ 7,442	\$ 8,160	\$ 8,700	\$ 8,700	\$ 540	6.6%
			WORKERS COMP	\$ 20,837	\$ 24,340	\$ 26,600	\$ 26,601	\$ 2,261	9.3%
		SALARIES & BENEFITS Total		\$ 1,264,171	\$ 1,387,473	\$ 1,440,965	\$ 1,440,965	\$ 53,492	3.9%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 70,102	\$ 73,500	\$ 73,500	\$ 94,826	\$ 21,326	29.0%
			SMALL TOOLS & EQUIPMENT	\$ 14,655	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.0%
		SUPPLIES Total		\$ 84,757	\$ 86,500	\$ 86,500	\$ 107,826	\$ 21,326	24.7%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted				
General	Support Services Total			\$ 4,940,635	\$ 4,774,953	\$ 5,933,809	\$ 4,821,930	\$ 46,977	1.0%				
	Tax	CAPITAL OUTLAY EQUIPMENT		\$ -	\$ -	\$ 17,448	\$ -	\$ -	#DIV/0!				
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ 17,448	\$ -	\$ -	#DIV/0!				
		INSURANCE OTHER		\$ 709	\$ 710	\$ 710	\$ 710	\$ -	0.0%				
		INSURANCE Total		\$ 709	\$ 710	\$ 710	\$ 710	\$ -	0.0%				
		INTERNAL SERVICE CHARGES		\$ 2,414	\$ 5,822	\$ 3,234	\$ 2,500	\$ (3,322)	-57.1%				
		INTERNAL SERVICE CHARGES Total		\$ 28,022	\$ 34,506	\$ 34,506	\$ 34,506	\$ -	0.0%				
		INTERNAL SERVICE CHARGES Total		\$ 30,437	\$ 40,328	\$ 37,740	\$ 37,006	\$ (3,322)	-8.2%				
		OTHER EXPENDITURES DUES & SUBSCRIPTIONS		\$ 6,947	\$ 8,507	\$ 7,002	\$ 7,002	\$ (1,505)	-17.7%				
		OTHER EXPENDITURES Total		\$ 6,947	\$ 8,507	\$ 7,002	\$ 7,002	\$ (1,505)	-17.7%				
		OTHER PROFESSIONAL SERVICES BOARD MEETING COSTS		\$ 812	\$ 1,050	\$ 825	\$ 825	\$ (225)	-21.4%				
		OTHER PROFESSIONAL SERVICES Total		\$ 812	\$ 1,050	\$ 825	\$ 825	\$ (225)	-21.4%				
		OTHER PURCHASED SERVICES		ADVERTISING		\$ 8,880	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%		
				CONTRACTED SERVICES		\$ 589,101	\$ 775,000	\$ 711,900	\$ 711,900	\$ (63,100)	-8.1%		
				POSTAGE		\$ 73,017	\$ 60,300	\$ 65,300	\$ 65,100	\$ 4,800	8.0%		
				PRINTING		\$ 30,281	\$ 30,000	\$ 35,000	\$ 32,000	\$ 2,000	6.7%		
				TELEPHONE		\$ 6,820	\$ 6,700	\$ 2,000	\$ 2,000	\$ (4,700)	-70.1%		
				TRAVEL		\$ 10,514	\$ 16,700	\$ 11,000	\$ 11,000	\$ (5,700)	-34.1%		
				OTHER PURCHASED SERVICES Total		\$ 718,614	\$ 898,700	\$ 835,200	\$ 832,000	\$ (66,700)	-7.4%		
				PURCHASED PROPERTY SERVICE MAINT & REPAIR EQUIPMENT		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	#DIV/0!		
				PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	#DIV/0!		
				SALARIES & BENEFITS		BONUS-CHMAS & LONGEVITY		\$ 22,273	\$ 24,656	\$ 26,741	\$ 26,741	\$ 2,085	8.5%
						FICA		\$ 116,383	\$ 134,643	\$ 139,200	\$ 139,200	\$ 4,557	3.4%
						GROUP INSURANCE		\$ 430,045	\$ 418,614	\$ 341,450	\$ 341,450	\$ (77,164)	-18.4%
						OVERTIME		\$ 15,276	\$ 67,425	\$ 15,750	\$ 15,750	\$ (51,675)	-76.6%
						PART TIME		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
						REGULAR		\$ 1,579,639	\$ 1,663,002	\$ 1,772,162	\$ 1,772,163	\$ 109,161	6.6%
						RETIREMENT		\$ 232,242	\$ 270,595	\$ 293,023	\$ 293,022	\$ 22,427	8.3%
						TELEPHONE ALLOWANCE		\$ 4,630	\$ 4,956	\$ 4,956	\$ 4,956	\$ -	0.0%
						WORKERS COMP		\$ 18,393	\$ 22,524	\$ 23,448	\$ 23,448	\$ 924	4.1%
				SALARIES & BENEFITS Total		\$ 2,418,881	\$ 2,606,415	\$ 2,616,730	\$ 2,616,730	\$ 10,315	0.4%		
				SUPPLIES		COURT FEES		\$ 2,981	\$ 2,200	\$ 2,200	\$ 1,500	\$ (700)	-31.8%
						DEPARTMENTAL SUPPLIES		\$ 31,762	\$ 27,100	\$ 27,100	\$ 44,548	\$ 17,448	64.4%
						SHERIFF FEES		\$ 120	\$ 75	\$ 75	\$ 50	\$ (25)	-33.3%
				SUPPLIES Total		\$ 34,863	\$ 29,375	\$ 29,375	\$ 46,098	\$ 16,723	56.9%		
	Tax Total				\$ 3,211,261	\$ 3,585,085	\$ 3,546,030	\$ 3,541,371	\$ (43,714)	-1.2%			
	Teen Parenting		OPERATING SCHOOL CURRENT EXPENSE		\$ 126,868	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%			
			OPERATING Total		\$ 126,868	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%			
	Teen Parenting Total				\$ 126,868	\$ 126,868	\$ 126,868	\$ 126,868	\$ -	0.0%			
	Thomasville City Schools		CAPITAL OUTLAY - CATEGORY II SCHOOL C/O - CATEGORY II		\$ 366,500	\$ 370,165	\$ 373,867	\$ 373,867	\$ 3,702	1.0%			
			CAPITAL OUTLAY - CATEGORY II Total		\$ 366,500	\$ 370,165	\$ 373,867	\$ 373,867	\$ 3,702	1.0%			
			OPERATING SCHOOL CURRENT EXPENSE		\$ 3,053,885	\$ 3,088,775	\$ 3,367,115	\$ 3,367,115	\$ 278,340	9.0%			
			OPERATING Total		\$ 3,053,885	\$ 3,088,775	\$ 3,367,115	\$ 3,367,115	\$ 278,340	9.0%			
	Thomasville City Schools Total				\$ 3,420,385	\$ 3,458,940	\$ 3,740,982	\$ 3,740,982	\$ 282,042	8.2%			
	Transportation		OTHER PURCHASED SERVICES CONTRACTED SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	Transportation Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	Veterans Services		CAPITAL OUTLAY EQUIPMENT		\$ 38,984	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			CAPITAL OUTLAY Total		\$ 38,984	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			INTERNAL SERVICE CHARGES INT CHARGE-TELEPHONE		\$ 139	\$ 505	\$ 140	\$ 140	\$ (365)	-72.3%			
			INTERNAL SERVICE CHARGES Total		\$ 139	\$ 505	\$ 140	\$ 140	\$ (365)	-72.3%			
			OTHER EXPENDITURES DUES & SUBSCRIPTIONS		\$ 906	\$ 1,096	\$ 921	\$ 921	\$ (175)	-16.0%			
			OTHER EXPENDITURES Total		\$ 906	\$ 1,096	\$ 921	\$ 921	\$ (175)	-16.0%			
			OTHER PURCHASED SERVICES		CONTRACTED SERVICES		\$ 2,224	\$ 2,347	\$ 2,517	\$ 2,517	\$ 170	7.2%	
					POSTAGE		\$ 923	\$ 440	\$ 440	\$ 440	\$ -	0.0%	
					PRINTING		\$ -	\$ 75	\$ 300	\$ 300	\$ 225	300.0%	
					TELEPHONE		\$ 407	\$ 355	\$ 355	\$ 355	\$ -	0.0%	
					TRAVEL		\$ 1,038	\$ 4,000	\$ 4,864	\$ 1,050	\$ (2,950)	-73.8%	
			OTHER PURCHASED SERVICES Total		\$ 4,592	\$ 7,217	\$ 8,476	\$ 4,662	\$ (2,555)	-35.4%			
			SALARIES & BENEFITS		BONUS-CHMAS & LONGEVITY		\$ 3,427	\$ 3,610	\$ 3,903	\$ 3,884	\$ 274	7.6%	
					FICA		\$ 12,434	\$ 13,640	\$ 15,064	\$ 14,272	\$ 632	4.6%	
				GROUP INSURANCE		\$ 38,819	\$ 38,761	\$ 41,388	\$ 31,041	\$ (7,720)	-19.9%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Veterans Services	SALARIES & BENEFITS	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 166,381	\$ 174,153	\$ 229,679	\$ 182,679	\$ 8,526	4.9%
			RETIREMENT	\$ 24,485	\$ 26,931	\$ 37,023	\$ 29,570	\$ 2,639	9.8%
			WORKERS COMP	\$ 272	\$ 284	\$ 333	\$ 299	\$ 15	5.3%
		SALARIES & BENEFITS Total		\$ 246,818	\$ 257,379	\$ 327,389	\$ 261,745	\$ 4,366	1.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 6,475	\$ 6,320	\$ 4,500	\$ 4,500	\$ (1,820)	-28.8%
	SUPPLIES Total		\$ 6,475	\$ 6,320	\$ 4,500	\$ 4,500	\$ (1,820)	-28.8%	
Veterans Services Total				\$ 297,913	\$ 272,517	\$ 341,426	\$ 271,968	\$ (549)	-0.2%
General Total				\$ 239,677,207	\$ 175,835,511	\$ 188,790,306	\$ 178,743,691	\$ 2,908,180	1.7%
Internal Service - Garage Fund	Public Services	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (10,950)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (10,950)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ 10,950	\$ 105,000	\$ -	\$ -	\$ (105,000)	-100.0%
		CAPITAL OUTLAY Total		\$ 10,950	\$ 105,000	\$ -	\$ -	\$ (105,000)	-100.0%
		DEPRECIATION	DEPREC-BUILDINGS	\$ 7,993	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 6,012	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPRECIATION - VEHICLES	\$ 16,248	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 30,253	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	OTHER	\$ 252,266	\$ 255,000	\$ 370,000	\$ 370,000	\$ 115,000	45.1%
		INSURANCE Total		\$ 252,266	\$ 255,000	\$ 370,000	\$ 370,000	\$ 115,000	45.1%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 81	\$ 432	\$ 75	\$ 75	\$ (357)	-82.6%
			VEHICLE MILEAGE	\$ 8,523	\$ 9,131	\$ 10,000	\$ 10,000	\$ 869	9.5%
		INTERNAL SERVICE CHARGES Total		\$ 8,604	\$ 9,563	\$ 10,075	\$ 10,075	\$ 512	5.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,789	\$ 2,540	\$ 2,540	\$ 2,540	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 3,789	\$ 2,540	\$ 2,540	\$ 2,540	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 4,656	\$ 4,085	\$ 17,085	\$ 17,085	\$ 13,000	318.2%
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 2,606	\$ 2,525	\$ 2,625	\$ 2,625	\$ 100	4.0%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 2,076	\$ 1,975	\$ 2,375	\$ 2,375	\$ 400	20.3%
			UNIFORMS	\$ 600	\$ 515	\$ 500	\$ 500	\$ (15)	-2.9%
		OTHER PURCHASED SERVICES Total		\$ 9,938	\$ 9,100	\$ 22,585	\$ 22,585	\$ 13,485	148.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 787,592	\$ 607,756	\$ 764,960	\$ 764,960	\$ 157,204	25.9%
		PURCHASED PROPERTY SERVICE Total		\$ 787,592	\$ 607,756	\$ 764,960	\$ 764,960	\$ 157,204	25.9%
			SALARIES & BENEFITS	\$ 3,362	\$ 4,231	\$ 4,511	\$ 4,511	\$ 280	6.6%
			FICA	\$ 22,167	\$ 25,195	\$ 26,368	\$ 26,368	\$ 1,173	4.7%
			GROUP INSURANCE	\$ 66,365	\$ 77,521	\$ 62,082	\$ 62,082	\$ (15,439)	-19.9%
			OVERTIME	\$ 5,282	\$ 5,118	\$ 5,118	\$ 5,118	\$ -	0.0%
			REGULAR	\$ 303,106	\$ 317,776	\$ 333,066	\$ 333,066	\$ 15,290	4.8%
			RETIREMENT	\$ 44,645	\$ 49,559	\$ 54,317	\$ 54,317	\$ 4,758	9.6%
			TELEPHONE ALLOWANCE	\$ 1,985	\$ 2,520	\$ 2,280	\$ 2,280	\$ (240)	-9.5%
			WORKERS COMP	\$ 5,252	\$ 7,145	\$ 7,483	\$ 7,483	\$ 338	4.7%
		SALARIES & BENEFITS Total		\$ 452,165	\$ 489,065	\$ 495,224	\$ 495,225	\$ 6,160	1.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ (5,537)	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
		GAS - DIESEL - OIL	\$ 1,098,806	\$ 1,114,887	\$ 990,000	\$ 1,102,827	\$ (12,060)	-1.1%	
SUPPLIES Total		\$ 1,093,269	\$ 1,118,387	\$ 993,500	\$ 1,106,327	\$ (12,060)	-1.1%		
Public Services Total				\$ 2,637,877	\$ 2,596,411	\$ 2,658,884	\$ 2,771,712	\$ 175,301	6.8%
Internal Service - Garage Fund Total				\$ 2,637,877	\$ 2,596,411	\$ 2,658,884	\$ 2,771,712	\$ 175,301	6.8%
Internal Service Funds - Insurance Fund	Insurance Fund	BENEFITS	CONTRACTED SERVICES	\$ 2,125,169	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000	\$ -	0.0%
			DEPENDENT LIFE	\$ 24,872	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			GROUP INSURANCE	\$ 11,452,055	\$ 12,607,077	\$ 10,167,208	\$ 9,967,072	\$ (2,640,005)	-20.9%
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WELLNESS PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		BENEFITS Total		\$ 13,602,096	\$ 15,527,077	\$ 13,087,208	\$ 12,887,072	\$ (2,640,005)	-17.0%
		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!
		SALARIES & BENEFITS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Insurance Fund Total				\$ 13,602,096	\$ 15,527,077	\$ 13,087,208	\$ 12,887,072	\$ (2,640,005)

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Internal Service Funds - Insurance Fund Total				\$ 13,602,096	\$ 15,527,077	\$ 13,087,208	\$ 12,887,072	\$ (2,640,005)	-17.0%	
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	BENEFITS	CONTRACTED SERVICES	\$ -	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.0%	
			WELLNESS PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WORKERS COMP CLAIMS	\$ 1,768,423	\$ 1,182,937	\$ 1,311,198	\$ 1,324,761	\$ 141,824	12.0%	
		BENEFITS Total			\$ 1,768,423	\$ 1,185,187	\$ 1,313,448	\$ 1,327,011	\$ 141,824	12.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SALARIES & BENEFITS Total			\$ -	\$ -	\$ -	\$ -	\$ -
	Workers Compensation Fund Total			\$ 1,768,423	\$ 1,185,187	\$ 1,313,448	\$ 1,327,011	\$ 141,824	12.0%	
Internal Service Funds - Workers Compensation Fund Total				\$ 1,768,423	\$ 1,185,187	\$ 1,313,448	\$ 1,327,011	\$ 141,824	12.0%	
Mental Health Fund	Mental Health Fund	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%	
		OTHER PURCHASED SERVICES Total			\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%
	Mental Health Fund Total			\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%	
Mental Health Fund Total				\$ 786,840	\$ 786,844	\$ 786,844	\$ 786,844	\$ -	0.0%	
Special Revenue - Emergency Telephone	Emergency Communications	CAPITAL OUTLAY	COUNTY CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			EQUIPMENT	\$ 39,320	\$ 45,552	\$ 199,336	\$ -	\$ (45,552)	-100.0%	
		CAPITAL OUTLAY Total			\$ 39,320	\$ 45,552	\$ 199,336	\$ -	\$ (45,552)	-100.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 69,630	\$ 326,679	\$ 173,722	\$ 203,259	\$ (123,420)	-37.8%	
			STAFF TRAINING	\$ 35,815	\$ 45,000	\$ -	\$ (45,000)	\$ (45,000)	-100.0%	
			TELEPHONE	\$ 3,633	\$ 27,500	\$ 14,500	\$ 14,500	\$ (13,000)	-47.3%	
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			OTHER PURCHASED SERVICES Total			\$ 109,077	\$ 399,179	\$ 188,222	\$ 217,759	\$ (181,420)
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,358	\$ -	\$ -	\$ 199,336	\$ 199,336	#DIV/0!	
			SUPPLIES Total			\$ 1,358	\$ -	\$ -	\$ 199,336	\$ 199,336
	Emergency Communications Total			\$ 149,755	\$ 444,731	\$ 387,558	\$ 417,095	\$ (27,636)	-6.2%	
Special Revenue - Emergency Telephone Total				\$ 149,755	\$ 444,731	\$ 387,558	\$ 417,095	\$ (27,636)	-6.2%	
Special Revenue - Transportation	Public Services	CAPITAL OUTLAY	EQUIPMENT	\$ (2,427)	\$ 280,000	\$ 280,000	\$ 280,000	\$ -	0.0%	
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			GENERAL FUND	\$ 40,000	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SBITAs	\$ 10,136	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CAPITAL OUTLAY Total			\$ 47,709	\$ 280,000	\$ 280,000	\$ 280,000	\$ -
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 266	\$ 1,105	\$ 275	\$ 275	\$ (830)	-75.1%	
			VEHICLE MILEAGE	\$ 140,860	\$ 171,615	\$ 176,000	\$ 176,000	\$ 4,385	2.6%	
		INTERNAL SERVICE CHARGES Total			\$ 141,126	\$ 172,720	\$ 176,275	\$ 176,275	\$ 3,555	2.1%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 2,621	\$ 2,210	\$ 1,210	\$ 1,210	\$ (1,000)	-45.2%	
			OTHER EXPENDITURES Total			\$ 2,621	\$ 2,210	\$ 1,210	\$ 1,210	\$ (1,000)
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 691	\$ 2,000	\$ 1,000	\$ 1,000	\$ (1,000)	-50.0%	
			CONTRACTED SERVICES	\$ 136,323	\$ 56,525	\$ 57,875	\$ 57,875	\$ 1,350	2.4%	
			POSTAGE	\$ 129	\$ 200	\$ 130	\$ 130	\$ (70)	-35.0%	
			PRINTING	\$ 828	\$ 900	\$ 900	\$ 900	\$ -	0.0%	
			STAFF TRAINING	\$ 6,902	\$ 4,250	\$ 4,250	\$ 4,250	\$ -	0.0%	
			TELEPHONE	\$ 9,320	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%	
			TRANSPORTATION	\$ 526,991	\$ 473,062	\$ 511,000	\$ 507,590	\$ 34,528	7.3%	
			TRAVEL	\$ 7,068	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	0.0%	
			UNIFORMS	\$ 100	\$ 500	\$ 250	\$ 250	\$ (250)	-50.0%	
			OTHER PURCHASED SERVICES Total			\$ 688,351	\$ 548,837	\$ 586,805	\$ 583,395	\$ 34,558
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.0%	
		PURCHASED PROPERTY SERVICE Total			\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,278	\$ 2,651	\$ 2,425	\$ 2,425	\$ (226)	-8.5%	
			FICA	\$ 34,943	\$ 37,005	\$ 39,366	\$ 39,366	\$ 2,361	6.4%	
			GROUP INSURANCE	\$ 51,081	\$ 64,601	\$ 51,735	\$ 51,735	\$ (12,866)	-19.9%	
			OVERTIME	\$ 9,095	\$ 8,805	\$ 8,190	\$ 8,190	\$ (615)	-7.0%	
			PART TIME	\$ 44,726	\$ 213,236	\$ 236,707	\$ 236,707	\$ 23,471	11.0%	
			REGULAR	\$ 416,380	\$ 256,093	\$ 264,805	\$ 264,805	\$ 8,712	3.4%	
			RETIREMENT	\$ 61,691	\$ 58,796	\$ 66,221	\$ 66,221	\$ 7,425	12.6%	
			TELEPHONE ALLOWANCE	\$ 2,444	\$ 2,940	\$ 2,460	\$ 2,460	\$ (480)	-16.3%	
			WORKERS COMP	\$ 11,161	\$ 21,148	\$ 22,961	\$ 22,961	\$ 1,813	8.6%	
			SALARIES & BENEFITS Total			\$ 633,797	\$ 665,275	\$ 694,869	\$ 694,870	\$ 29,595

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue - Transportation	Public Services	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 17,932	\$ 15,000	\$ 16,000	\$ 16,000	\$ 1,000	6.7%
		SUPPLIES Total		\$ 17,932	\$ 15,000	\$ 16,000	\$ 16,000	\$ 1,000	6.7%
	Public Services Total			\$ 1,531,537	\$ 1,684,292	\$ 1,755,409	\$ 1,752,000	\$ 67,708	4.0%
Special Revenue - Transportation Total				\$ 1,531,537	\$ 1,684,292	\$ 1,755,409	\$ 1,752,000	\$ 67,708	4.0%
Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	CAPITAL OUTLAY	OTHER IMPROVEMENTS	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
		CAPITAL OUTLAY Total		\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
	Airport Fund - Capital Improvement Project Plan Total			\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Fund - Airport Fund Total				\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,404,599	\$ 1,382,092	\$ 1,444,000	\$ 1,431,261	\$ 49,169	3.6%
			VTS COLLECTION COST	\$ 6,383	\$ 5,063	\$ 5,000	\$ 5,244	\$ 181	3.6%
		OTHER EXPENDITURES Total		\$ 1,410,982	\$ 1,387,155	\$ 1,449,000	\$ 1,436,505	\$ 49,350	3.6%
	Arcadia - RC - Hampton Total			\$ 1,410,982	\$ 1,387,155	\$ 1,449,000	\$ 1,436,505	\$ 49,350	3.6%
	Badin	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 48,821	\$ 49,817	\$ 52,059	\$ 52,059	\$ 2,242	4.5%
			VTS COLLECTION COST	\$ 90	\$ 183	\$ 191	\$ 191	\$ 8	4.4%
		OTHER EXPENDITURES Total		\$ 48,911	\$ 50,000	\$ 52,250	\$ 52,250	\$ 2,250	4.5%
	Badin Total			\$ 48,911	\$ 50,000	\$ 52,250	\$ 52,250	\$ 2,250	4.5%
	Central	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 474,192	\$ 459,317	\$ 604,784	\$ 604,784	\$ 145,467	31.7%
			VTS COLLECTION COST	\$ 2,465	\$ 1,683	\$ 2,216	\$ 2,216	\$ 533	31.7%
		OTHER EXPENDITURES Total		\$ 476,657	\$ 461,000	\$ 607,000	\$ 607,000	\$ 146,000	31.7%
	Central Total			\$ 476,657	\$ 461,000	\$ 607,000	\$ 607,000	\$ 146,000	31.7%
	Churchland	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 397,247	\$ 326,145	\$ 341,090	\$ 341,090	\$ 14,945	4.6%
			VTS COLLECTION COST	\$ 1,662	\$ 1,195	\$ 1,250	\$ 1,250	\$ 55	4.6%
		OTHER EXPENDITURES Total		\$ 398,909	\$ 327,340	\$ 342,340	\$ 342,340	\$ 15,000	4.6%
	Churchland Total			\$ 398,909	\$ 327,340	\$ 342,340	\$ 342,340	\$ 15,000	4.6%
	Clemmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 118,845	\$ 198,906	\$ 199,393	\$ 199,393	\$ 487	0.2%
			VTS COLLECTION COST	\$ 470	\$ 729	\$ 730	\$ 730	\$ 1	0.1%
		OTHER EXPENDITURES Total		\$ 119,315	\$ 199,635	\$ 200,123	\$ 200,123	\$ 488	0.2%
	Clemmons Total			\$ 119,315	\$ 199,635	\$ 200,123	\$ 200,123	\$ 488	0.2%
	Fairgrove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 539,341	\$ 546,947	\$ 561,785	\$ 561,785	\$ 14,838	2.7%
			VTS COLLECTION COST	\$ 2,965	\$ 2,004	\$ 2,058	\$ 2,058	\$ 54	2.7%
		OTHER EXPENDITURES Total		\$ 542,306	\$ 548,951	\$ 563,843	\$ 563,843	\$ 14,892	2.7%
	Fairgrove Total			\$ 542,306	\$ 548,951	\$ 563,843	\$ 563,843	\$ 14,892	2.7%
	Griffith	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 707,831	\$ 468,006	\$ 584,495	\$ 584,495	\$ 116,489	24.9%
			VTS COLLECTION COST	\$ 1,971	\$ 1,715	\$ 2,141	\$ 2,141	\$ 426	24.8%
		OTHER EXPENDITURES Total		\$ 709,802	\$ 469,721	\$ 586,636	\$ 586,636	\$ 116,915	24.9%
	Griffith Total			\$ 709,802	\$ 469,721	\$ 586,636	\$ 586,636	\$ 116,915	24.9%
	Gumtree	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 241,015	\$ 213,332	\$ -	\$ -	\$ (213,332)	-100.0%
			VTS COLLECTION COST	\$ 1,099	\$ 782	\$ -	\$ -	\$ (782)	-100.0%
		OTHER EXPENDITURES Total		\$ 242,114	\$ 214,114	\$ -	\$ -	\$ (214,114)	-100.0%
	Gumtree Total			\$ 242,114	\$ 214,114	\$ -	\$ -	\$ (214,114)	-100.0%
	Hasty	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 650,557	\$ 655,782	\$ 805,399	\$ 805,399	\$ 149,617	22.8%
			VTS COLLECTION COST	\$ 2,836	\$ 2,403	\$ 2,951	\$ 2,951	\$ 548	22.8%
		OTHER EXPENDITURES Total		\$ 653,393	\$ 658,185	\$ 808,350	\$ 808,350	\$ 150,165	22.8%
	Hasty Total			\$ 653,393	\$ 658,185	\$ 808,350	\$ 808,350	\$ 150,165	22.8%
	Healing Springs	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 333,606	\$ 499,715	\$ 510,529	\$ 510,529	\$ 10,814	2.2%
			VTS COLLECTION COST	\$ 1,101	\$ 1,831	\$ 1,870	\$ 1,870	\$ 39	2.1%
		OTHER EXPENDITURES Total		\$ 334,707	\$ 501,546	\$ 512,399	\$ 512,399	\$ 10,853	2.2%
	Healing Springs Total			\$ 334,707	\$ 501,546	\$ 512,399	\$ 512,399	\$ 10,853	2.2%
	Holly Grove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 462,645	\$ 363,228	\$ 402,047	\$ 402,047	\$ 38,819	10.7%
			VTS COLLECTION COST	\$ 1,928	\$ 1,331	\$ 1,473	\$ 1,473	\$ 142	10.7%
		OTHER EXPENDITURES Total		\$ 464,574	\$ 364,559	\$ 403,520	\$ 403,520	\$ 38,961	10.7%
	Holly Grove Total			\$ 464,574	\$ 364,559	\$ 403,520	\$ 403,520	\$ 38,961	10.7%
	Hornetown	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 357,803	\$ 280,971	\$ 289,127	\$ 289,127	\$ 8,156	2.9%
			VTS COLLECTION COST	\$ 1,238	\$ 1,029	\$ 1,059	\$ 1,059	\$ 30	2.9%
		OTHER EXPENDITURES Total		\$ 359,041	\$ 282,000	\$ 290,186	\$ 290,186	\$ 8,186	2.9%
	Hornetown Total			\$ 359,041	\$ 282,000	\$ 290,186	\$ 290,186	\$ 8,186	2.9%
	Linwood	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 768,001	\$ 768,485	\$ 776,455	\$ 776,455	\$ 7,970	1.0%
			VTS COLLECTION COST	\$ 1,321	\$ 2,815	\$ 2,845	\$ 2,845	\$ 30	1.1%
		OTHER EXPENDITURES Total		\$ 769,322	\$ 771,300	\$ 779,300	\$ 779,300	\$ 8,000	1.0%
	Linwood Total			\$ 769,322	\$ 771,300	\$ 779,300	\$ 779,300	\$ 8,000	1.0%
	Midway	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,409,044	\$ 1,467,447	\$ 1,736,611	\$ 1,736,611	\$ 269,164	18.3%
			VTS COLLECTION COST	\$ 6,401	\$ 5,376	\$ 6,362	\$ 6,362	\$ 986	18.3%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	Midway	OTHER EXPENDITURES Total		\$ 1,415,445	\$ 1,472,823	\$ 1,742,973	\$ 1,742,973	\$ 270,150	18.3%
	Midway Total			\$ 1,415,445	\$ 1,472,823	\$ 1,742,973	\$ 1,742,973	\$ 270,150	18.3%
	North Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 331,208	\$ 318,832	\$ 333,777	\$ 333,777	\$ 14,945	4.7%
			VTS COLLECTION COST	\$ 1,478	\$ 1,168	\$ 1,223	\$ 1,223	\$ 55	4.7%
	OTHER EXPENDITURES Total			\$ 332,686	\$ 320,000	\$ 335,000	\$ 335,000	\$ 15,000	4.7%
	North Lexington Total			\$ 332,686	\$ 320,000	\$ 335,000	\$ 335,000	\$ 15,000	4.7%
	Pilot	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 345,772	\$ 443,813	\$ 450,922	\$ 450,922	\$ 7,109	1.6%
			VTS COLLECTION COST	\$ 1,699	\$ 1,626	\$ 1,652	\$ 1,652	\$ 26	1.6%
	OTHER EXPENDITURES Total			\$ 347,471	\$ 445,439	\$ 452,574	\$ 452,574	\$ 7,135	1.6%
	Pilot Total			\$ 347,471	\$ 445,439	\$ 452,574	\$ 452,574	\$ 7,135	1.6%
	Reeds	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 419,377	\$ 551,812	\$ 558,072	\$ 558,072	\$ 6,260	1.1%
			VTS COLLECTION COST	\$ 2,005	\$ 2,022	\$ 2,045	\$ 2,045	\$ 23	1.1%
	OTHER EXPENDITURES Total			\$ 421,382	\$ 553,834	\$ 560,117	\$ 560,117	\$ 6,283	1.1%
	Reeds Total			\$ 421,382	\$ 553,834	\$ 560,117	\$ 560,117	\$ 6,283	1.1%
	Silver Valley	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 492,634	\$ 512,046	\$ 670,773	\$ 670,773	\$ 158,727	31.0%
			VTS COLLECTION COST	\$ 2,505	\$ 1,876	\$ 2,457	\$ 2,457	\$ 581	31.0%
	OTHER EXPENDITURES Total			\$ 495,139	\$ 513,922	\$ 673,230	\$ 673,230	\$ 159,308	31.0%
	Silver Valley Total			\$ 495,139	\$ 513,922	\$ 673,230	\$ 673,230	\$ 159,308	31.0%
	South Davidson	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 226,542	\$ 191,968	\$ 201,951	\$ 200,263	\$ 8,295	4.3%
			VTS COLLECTION COST	\$ 754	\$ 703	\$ 740	\$ 734	\$ 31	4.4%
	OTHER EXPENDITURES Total			\$ 227,296	\$ 192,671	\$ 202,691	\$ 200,997	\$ 8,326	4.3%
	South Davidson Total			\$ 227,296	\$ 192,671	\$ 202,691	\$ 200,997	\$ 8,326	4.3%
	South Emmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 152,843	\$ 157,065	\$ 161,356	\$ 161,356	\$ 4,291	2.7%
			VTS COLLECTION COST	\$ 739	\$ 575	\$ 591	\$ 591	\$ 16	2.8%
	OTHER EXPENDITURES Total			\$ 153,582	\$ 157,640	\$ 161,947	\$ 161,947	\$ 4,307	2.7%
	South Emmons Total			\$ 153,582	\$ 157,640	\$ 161,947	\$ 161,947	\$ 4,307	2.7%
	South Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 352,949	\$ 339,855	\$ 379,208	\$ 379,121	\$ 39,266	11.6%
			VTS COLLECTION COST	\$ 1,533	\$ 1,245	\$ 1,392	\$ 1,389	\$ 144	11.6%
	OTHER EXPENDITURES Total			\$ 354,482	\$ 341,100	\$ 380,600	\$ 380,510	\$ 39,410	11.6%
	South Lexington Total			\$ 354,482	\$ 341,100	\$ 380,600	\$ 380,510	\$ 39,410	11.6%
	Southmont	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,399,077	\$ 1,392,392	\$ 1,430,166	\$ 1,430,166	\$ 37,774	2.7%
			VTS COLLECTION COST	\$ 4,827	\$ 5,101	\$ 5,240	\$ 5,240	\$ 139	2.7%
	OTHER EXPENDITURES Total			\$ 1,403,904	\$ 1,397,493	\$ 1,435,406	\$ 1,435,406	\$ 37,913	2.7%
	Southmont Total			\$ 1,403,904	\$ 1,397,493	\$ 1,435,406	\$ 1,435,406	\$ 37,913	2.7%
	Tyro	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 448,638	\$ 462,164	\$ 478,123	\$ 478,123	\$ 15,959	3.5%
			VTS COLLECTION COST	\$ 2,349	\$ 1,693	\$ 1,752	\$ 1,752	\$ 59	3.5%
	OTHER EXPENDITURES Total			\$ 450,987	\$ 463,857	\$ 479,875	\$ 479,875	\$ 16,018	3.5%
	Tyro Total			\$ 450,987	\$ 463,857	\$ 479,875	\$ 479,875	\$ 16,018	3.5%
	Wallburg	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,063,174	\$ 1,058,605	\$ 1,307,000	\$ 1,306,626	\$ 248,021	23.4%
			VTS COLLECTION COST	\$ 4,903	\$ 3,878	\$ 5,000	\$ 4,787	\$ 909	23.4%
	OTHER EXPENDITURES Total			\$ 1,068,077	\$ 1,062,483	\$ 1,312,000	\$ 1,311,413	\$ 248,930	23.4%
	Wallburg Total			\$ 1,068,077	\$ 1,062,483	\$ 1,312,000	\$ 1,311,413	\$ 248,930	23.4%
	Welcome	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 722,852	\$ 737,797	\$ 778,149	\$ 778,149	\$ 40,352	5.5%
			VTS COLLECTION COST	\$ 2,976	\$ 2,703	\$ 2,851	\$ 2,851	\$ 148	5.5%
	OTHER EXPENDITURES Total			\$ 725,828	\$ 740,500	\$ 781,000	\$ 781,000	\$ 40,500	5.5%
	Welcome Total			\$ 725,828	\$ 740,500	\$ 781,000	\$ 781,000	\$ 40,500	5.5%
	West Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 484,110	\$ 488,211	\$ 526,073	\$ 526,073	\$ 37,862	7.8%
			VTS COLLECTION COST	\$ 2,410	\$ 1,789	\$ 1,927	\$ 1,927	\$ 138	7.7%
	OTHER EXPENDITURES Total			\$ 486,520	\$ 490,000	\$ 528,000	\$ 528,000	\$ 38,000	7.8%
	West Lexington Total			\$ 486,520	\$ 490,000	\$ 528,000	\$ 528,000	\$ 38,000	7.8%
Special Revenue Funds - Fire Districts Total				\$ 14,412,832	\$ 14,387,268	\$ 15,640,360	\$ 15,625,494	\$ 1,238,226	8.6%
Special Revenue Funds - School Capital Outlay Fund	Davidson / Davie County Community College	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson / Davie County Community College Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Davidson County Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUNDS	\$ 392,312	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
	CAPITAL PROJECT IMPROVEMENT Total			\$ 392,312	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
	CAPITAL PROJECT NEW CONSTRUCTION	CAPITAL PROJECT NEW CONSTRUCTION	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT NEW CONSTRUCTION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	CAPITAL PROJECT OTHER EXPENDITURE	CAPITAL PROJECT OTHER EXPENDITURE	PROGRAM EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT OTHER EXPENDITURE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CAPITAL PROJECT RENOVATIONS		BUILDING	\$ 2,130,275	\$ 2,380,275	\$ 2,380,275	\$ 2,380,275	\$ -	0.0%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2026 Request	FY 2026 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Special Revenue Funds - School Capital Outlay Fund	Davidson County Schools	CAPITAL PROJECT RENOVATIONS	GROUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL PROJECT RENOVATIONS Total		\$ 2,130,275	\$ 2,380,275	\$ 2,380,275	\$ 2,380,275	\$ -	0.0%	
	Davidson County Schools Total			\$ 2,522,587	\$ 2,772,587	\$ 2,772,587	\$ 2,772,587	\$ -	0.0%	
	Lexington City Schools	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 911,586	\$ 1,036,586	\$ 1,580,000	\$ 1,036,586	\$ -	0.0%	
		CAPITAL PROJECT RENOVATIONS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Lexington City Schools Total			\$ 911,586	\$ 1,036,586	\$ 1,580,000	\$ 1,036,586	\$ -	0.0%	
	Thomasville City Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL PROJECT IMPROVEMENT Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	CAPITAL PROJECT RENOVATIONS			\$ 868,161	\$ 993,161	\$ 1,000,000	\$ 993,161	\$ -	0.0%	
	CAPITAL PROJECT RENOVATIONS Total			\$ 868,161	\$ 993,161	\$ 1,000,000	\$ 993,161	\$ -	0.0%	
	Thomasville City Schools Total			\$ 868,161	\$ 993,161	\$ 1,000,000	\$ 993,161	\$ -	0.0%	
	Special Revenue Funds - School Capital Outlay Fund Total				\$ 4,302,334	\$ 4,802,334	\$ 5,352,587	\$ 4,802,334	\$ -	0.0%
	Special Revenue Funds - Special School District	Special School District	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,906,064	\$ 1,976,800	\$ 1,976,800	\$ 1,995,300	\$ 18,500	0.9%
			OTHER EXPENDITURES Total		\$ 1,930,562	\$ 2,000,000	\$ 2,000,000	\$ 2,018,500	\$ 18,500	0.9%
Special School District Total			\$ 1,930,562	\$ 2,000,000	\$ 2,000,000	\$ 2,018,500	\$ 18,500	0.9%		
Special Revenue Funds - Special School District Total				\$ 1,930,562	\$ 2,000,000	\$ 2,000,000	\$ 2,018,500	\$ 18,500	0.9%	
Special Revenue Funds - Opioid Fund		Opioid Fund	OPERATING	OPIOID FUND CONTRACTED SERVICES	\$ -	\$ 1,629,370	\$ 1,629,370	\$ 1,900,000	\$ 270,630	16.6%
	OPERATING Total		\$ -	\$ 1,629,370	\$ 1,629,370	\$ 1,900,000	\$ 270,630	16.6%		
	SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 677	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Opioid Fund Total			\$ 19,363	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	SPECIAL REVENUE FUNDS - OPIOID FUND TOTAL			\$ 20,040	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Special Revenue Funds - Opioid Fund Total				\$ 20,040	\$ 1,629,370	\$ 1,629,370	\$ 1,900,000	\$ 270,630	16.6%
MAT Grant	Sheriff	OTHER PURCHASED SERVICES	MAT MEDICAL SUPPLIES	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	#DIV/0!	
		OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ 224,579	\$ 224,580	\$ 224,580	#DIV/0!	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ 31	\$ 31	\$ 31	#DIV/0!	
		FICA	\$ -	\$ -	\$ 4,095	\$ 4,095	\$ 4,095	#DIV/0!		
		GROUP INSURANCE	\$ -	\$ -	\$ 10,347	\$ 10,347	\$ 10,347	#DIV/0!		
		OVERTIME	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	#DIV/0!		
		REGULAR	\$ -	\$ -	\$ 49,992	\$ 49,992	\$ 49,992	#DIV/0!		
		RETIREMENT	\$ -	\$ -	\$ 8,483	\$ 8,483	\$ 8,483	#DIV/0!		
		UNIFORM ALLOWANCE	\$ -	\$ -	\$ 240	\$ 240	\$ 240	#DIV/0!		
		WORKERS COMP	\$ -	\$ -	\$ 1,525	\$ 1,525	\$ 1,525	#DIV/0!		
		SALARIES & BENEFITS Total		\$ -	\$ -	\$ 78,214	\$ 78,213	\$ 78,213	#DIV/0!	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ 706	\$ 706	\$ 706	#DIV/0!	
		SUPPLIES Total		\$ -	\$ -	\$ 706	\$ 706	\$ 706	#DIV/0!	
		Sheriff Total			\$ -	\$ -	\$ 503,499	\$ 503,499	\$ 503,499	#DIV/0!
	MAT Grant Total				\$ -	\$ -	\$ 503,499	\$ 503,499	\$ 503,499	#DIV/0!
Grand Total				\$ 282,519,393	\$ 228,158,535	\$ 241,707,852	\$ 230,790,320	\$ 2,631,785	1.2%	

Davidson County Board of Commissioners

Mr. Todd Yates, Chairman
Mrs. Karen Watford Vice-Chairwoman
Mr. Chris Elliott
Mr. William Kester
Mr. Fred McClure
Mr. Matt Mizell
Mr. Steve Shell

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	Adam Jones	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	Daniel Parrish	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 Home	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 2025-2026

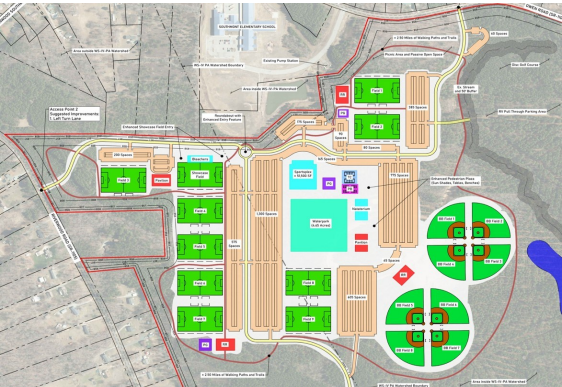
Beginning July 1, 2025



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 \$16.65 billion, with a 96.75% overall blended collection rate. The County expects to collect \$91,000,000 in property taxes for next fiscal year. This is an increase of \$4,000,000 or 4.6% over the FY 2024-25 Adopted Budget total of \$87,000,000.
- Article 46 Sales Tax increases to (\$5.9 million) + (\$5.6) million for Article 44. Article 44 and 46 increase to largely fund education operating , major school capital, and build economic development reserves.
- Base sales tax revenue increase of (\$600,000) to a total of (\$34.5) million. This minimal increase in base sales tax is reflective of a “slowdown” in consumer spending statewide.
- Increase of (\$496K) million in Intergovernmental Revenue or 2.5% largely due to an “expected” increase in state foster care \$’s + a reduction (to a total = \$0) of school lottery proceeds to cover prior years debt.
- The FY 2026 Adopted Budget uses \$5,242,077 from County reserves to balance the overall budget. This is (\$1.5M) or –23% than the amount used for FY 2025. 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.
- The FY 2026 Adopted Budget only uses \$1.3M interest revenue. This is (\$1.2M) or –46.5% less than was used for FY 2025.
- Other Funds (Changes) - Sewer — an increase of 6% as approved by waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County). Rural Fire Districts — Five (5) fire departments propose increasing tax rates to invest in more full-time paid staff and to make Capital purchases and two departments are seeking approval to merge. Transportation Fund— replaces one (1) high mileage service bus. Lastly, the insurance fund anticipates a savings of (\$2.6M). This is due to several “High Cost Claimants HCCs” being removed from the County’s insurance plan.

EXPENDITURES

- FY 2026 COLA for Employees (\$500 + 4.0%), with no employee insurance cost increases expected for the upcoming fiscal year. Does include an increase in state-mandated employee retirement contributions (5% Non-LEOs and 7% LEOs).
- Debt obligations in FY 2026 (decrease = \$953) over FY 2025. Debt “fall off” moves to County Contingency (\$1.6M) for FY 2026 in anticipation of detention center borrowing in FY 2027.
- Increase Education funding by \$1.6M or 4.2% vs. FY 2025. The “per pupil” funding increases 3.7% over FY 2025 Adopted of \$1,400.17 going to \$1,451.97 in FY 2026. The increase is expected to be used to increase local teacher supplements for the upcoming fiscal year. The adopted budget “maintains” the total funding for major capital for all three school systems = \$4.8M. Lastly, the adopted budget increases funding to DDCC by \$116K or 2.8%.
- “Net” increase of 19.00 FTE versus FY 2025 Adopted.
 - ⇒ 10.00 - FY 2025 Approved - DSS + Ambulance Billing.
 - ⇒ (1.00) - FY 2026 Adopted - Eliminated GIS Manager “Over-hire”.
 - ⇒ 8.00 - FY 2026 Adopted - SV EMS Base.
 - ⇒ 1.00 - FY 2026 Adopted - PH (SW II - 100% Medicaid Funded).
 - ⇒ 1.00 - FY 2026 Adopted - BOE (State Election Law changes with respect to time allowed to count provisional ballots).

Davidson County Adopted 2025-2026

General Fund Budget

General Government		
County Commissioners	\$	413,025
County Manager	\$	951,430
County Attorney	\$	721,191
Human Resources	\$	1,468,841
Finance	\$	1,352,588
Purchasing	\$	551,424
Assessor & Collector	\$	3,541,371
Board of Elections	\$	1,081,791
Register of Deeds	\$	748,305
State Agencies	\$	217,197
Public Buildings	\$	4,270,506
Information Technology	\$	2,579,339
Contingency	\$	1,640,087
Fines & Forfeitures	\$	680,000
Total General Government	\$20,217,095	

Public Safety		
Sheriff	\$19,103,343	
Sheriff Resource Officers	\$	1,936,838
Jail	\$	7,965,018
Emergency Communications	\$	3,967,317
Inspections	\$	1,688,123
Medical Examiner	\$	205,000
Emergency Management	\$	183,721
Fire Marshal	\$	620,619
Ambulance	\$14,491,640	
Animal Shelter	\$	823,450
JCPC Operating Supplies	\$	2,500
Contributions to Rescue Squads	\$	72,000
Total Public Safety	\$51,059,569	

Transportation		
Financing Use-Transfer to Airport	\$	102,650
Financing Use-Transfer to Transportation	\$	107,000
Financing Use-Transfer Airport Project	\$	16,667
Total Transportation	\$	226,317

Environmental Protection		
Sanitation	\$	1,465,080
Soil & Water	\$	299,342
Financing Use-Transfer to Sewer Fund	\$	689,308
Total Environmental Protection	\$	2,453,730

Economic And Physical Development		
Planning	\$	729,419
GIS	\$	308,566
Cooperative Extension	\$	352,225
Economic Development	\$	5,000
Contribution to Forester	\$	168,886
Contribution to Chambers of Commerce	\$	3,890
Financing Use-Transfer to Economic Dev. Res.	\$	1,169,000
Total Economic and Physical Development	\$	2,736,986

Human Services		
Health	\$	9,150,460
Social Services	\$	18,921,491
Public Assistance	\$	3,335,645
Senior Services	\$	3,397,518
Veterans Services	\$	271,968
Financing Use-Transfer to Mental Health	\$	760,400
Total Human Services	\$	35,837,482

Culture and Recreation		
Recreation	\$	1,494,704
Library	\$	4,246,357
Museum	\$	197,733
Lake Thom-a-Lex	\$	203,677
Tourism	\$	90,360
Total Culture and Recreation	\$	6,232,831

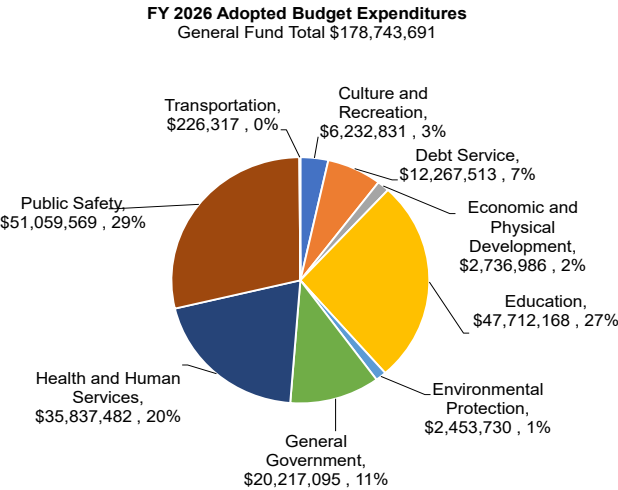
Debt Service		
Principal	\$	8,417,513
Interest	\$	3,850,000
Total Debt Service	\$	12,267,513

Education		
School Current Expense	\$	35,117,338
School Capital Outlay	\$	2,087,329
Community College - Current Expense	\$	3,849,110
Community College - Capital Outlay	\$	442,723
Other Education Contributions	\$	1,413,334
School Capital Outlay Fund	\$	4,802,334
Total Education	\$	47,712,168

Total General Fund	\$	178,743,691
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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.		



Special Revenue Funds Budget

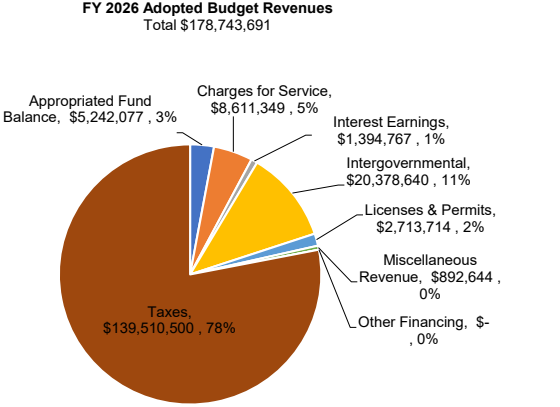
Fire District Fund	\$	15,625,494
This fund includes revenue collected through fire district taxes for operational cost and capital needs for the County's (25) volunteer fire districts.		
Transportation Fund	\$	1,752,000
This fund is for the Davidson County Transportation System. The fund will receive \$107,000 from the General Fund. The remainder comes from charges for services, sale of Fixed Assets and Federal / State funds.		
Special School District Fund	\$	2,018,500
This fund includes revenue collected for the Lexington City Schools through a special school district tax.		
Emergency Telephone Fund	\$	417,095
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	\$	4,802,334
This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment.		
Opioid Fund	\$	1,900,000
This fund is to help address challenges stemming from opioid addiction. Annual installments will be made over the next several years.		
MAT Grant	\$	503,499
This fund provides for the County's Medical Assistance Treatment program within the Detention Center (\$'s via the Opioid Fund).		
Total Special Revenue Funds	\$	27,035,589

Internal Service Fund Budget

Garage	\$	2,771,712
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	\$	12,887,072
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	\$	1,327,011
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	\$	16,985,795

Enterprise Funds Budget

Landfill	\$	4,751,568
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	\$	618,770
This fund is used to operate the local airport. The County portion of this is \$119,317.		
Sewer	\$	1,868,063
This fund is used to track the operating cost of the Davidson County sewer program.		
Total Enterprise Funds	\$	7,238,401
Total of All Fund Types	\$	230,790,320



Property Tax Rate

The FY 2025-2026 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 \$91,000,000 on a collection rate of 96.75%. One penny of property tax equals \$1,685,185. The current tax base is \$17.41 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 63 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, Yadkin Valley Park, Wallburg, Midway and High Point. The County population is approximately 176,388.



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
The full contents of the Budget can be viewed at the website above

AREA PROFILES

» Davidson County



SELECT AREA TYPE

County

SELECT AREA

Davidson County

TOTAL JOBS 45,989 2024 Q3	BIZ ESTABLISHMENTS 3,402 2024 Q3	AVERAGE WEEKLY WAGE \$1,016 2024 Q3	GDP \$6.8B 2023
UNEMPLOYMENT RATE 3.4% April 2025	UNEMPLOYED 2,745 April 2025	LABOR FORCE 80,719 April 2025	MEDIAN HH INCOME \$63,551 2023

JOBS & GDP (QCEW & BEA)

Davidson County

SELECT AN INDUSTRY SECTOR
Total, All Industries

SNAPSHOT

45,989 Jobs

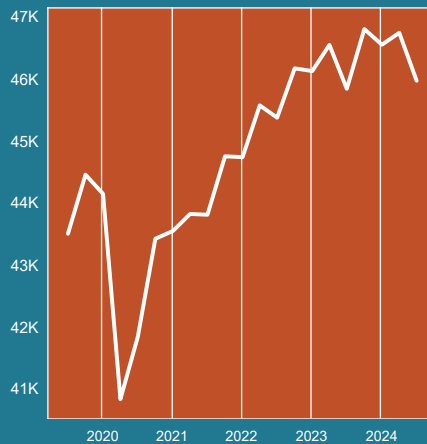
Total, All Industries
2024 Q3

130↑ (0.3%)
JOB CHANGE OVER THE YEAR

\$1,016
AVERAGE WEEKLY WAGE

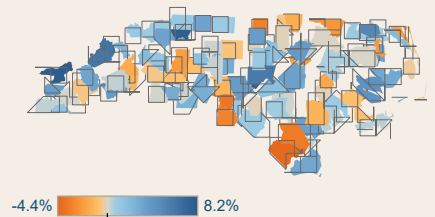
TREND

Total, All Industries Jobs



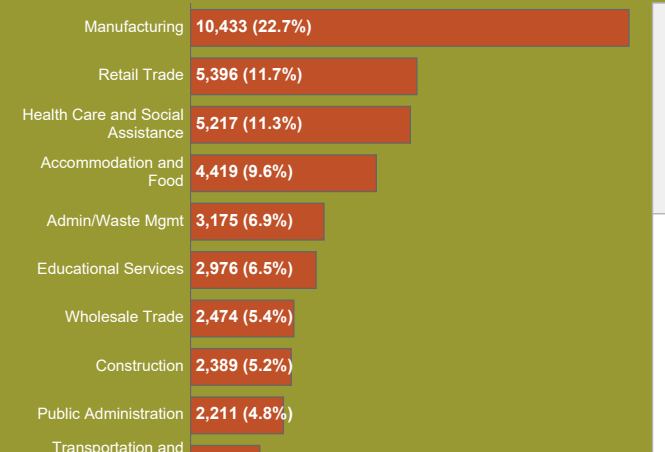
COMPARISON

Job Change from One Year Ago
Total, All Industries



INDUSTRIES

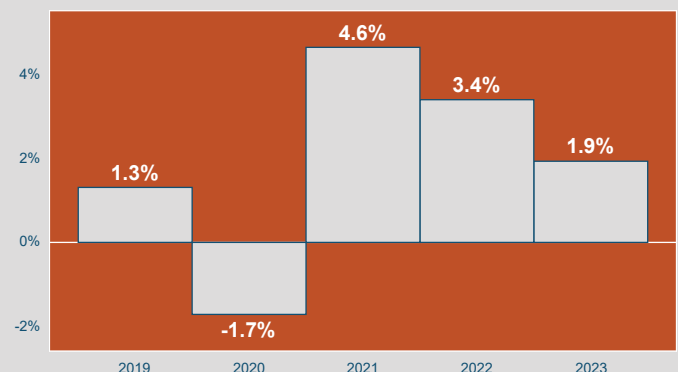
Jobs and Percent of Area Total



REAL GDP

Annual change of chained 2017 dollars

Select a BEA Industry
All industry total



LABOR FORCE (Local Area Unemployment Statistics)

Davidson County

SNAPSHOT

3.4% Unemployment Rate

April 2025

-0.3 ↓

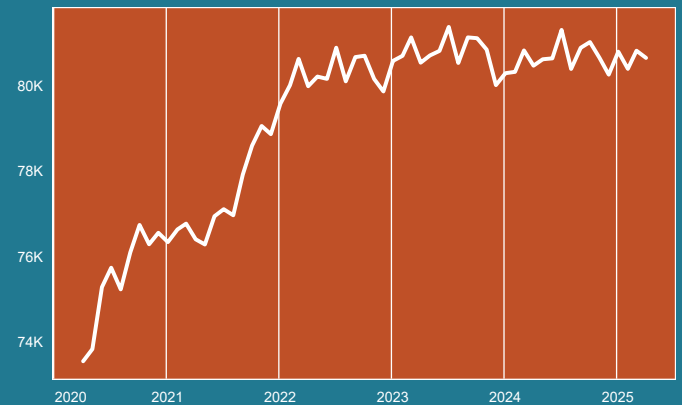
FROM PREVIOUS MONTH

0.2 ↑

FROM LAST YEAR

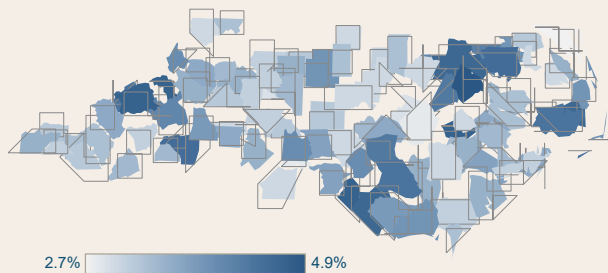
TREND

Size of Labor Force



COMPARISON

Unemployment Rates



DATA

	Employed Individuals	Unemployed Individuals	Unemployment Rate
April 2025	77,974	2,745	3.4%
March 2025	77,928	2,960	3.7%
February 2025	77,509	2,952	3.7%
January 2025	77,731	3,135	3.9%
December 2024	77,650	2,675	3.3%
November 2024	77,752	2,969	3.7%
October 2024	78,314	2,778	3.4%
September 2024	78,270	2,687	3.3%
August 2024	77,181	3,278	4.1%
July 2024	77,996	3,382	4.2%
June 2024	77,487	3,221	4.0%
May 2024	77,815	2,872	3.6%
April 2024	77,970	2,566	3.2%
March 2024	77,936	2,959	3.7%

DEMOGRAPHICS AND COMMUTING

Davidson County

POPULATION

176,388

Certified Population Estimate
2023

2,565 (1.5%)

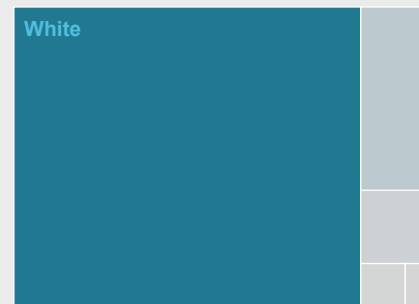
CHANGE FROM PREVIOUS YEAR

6,768 (4.0%)

CHANGE FROM THREE YEARS AGO

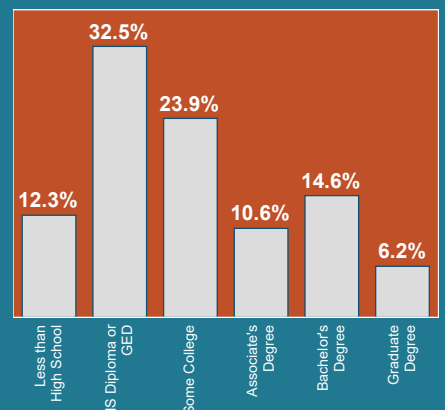
POPULATION BY RACE

And Hispanic Ethnicity

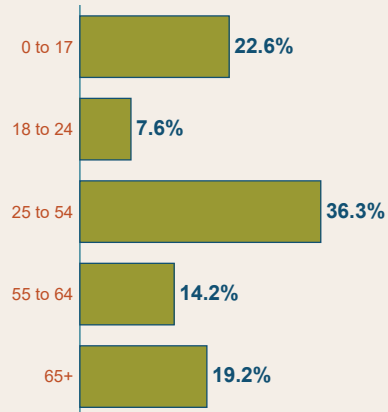


EDUCATION

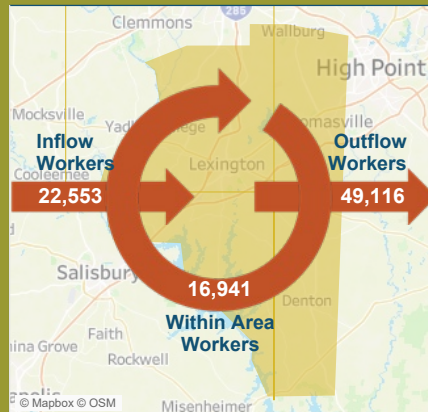
Population Age 25+



POPULATION AGE



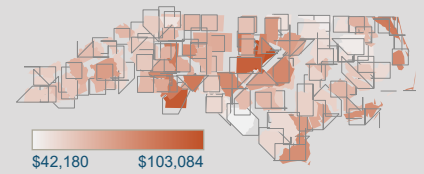
COMMUTING



HOUSEHOLDS

Median Household Income

\$63,551



Poverty Rate

14.0%

DAVIDSON COUNTY PRINCIPAL EMPLOYERS

<u>Employer</u>	<u>Employees</u>
Davidson County Schools	1,000+
County of Davidson	1,000+
Atrium Corporation	500-999
Old Dominion Freight Line	500-999
Wal-Mart Associates Inc.	500-999
Food Lion	500-999
Thomasville Medical Center	500-999
Jeld-Wen	500-999
Unilin North America LLC	500-999
Asco Power Technologies	500-999
Wake Forest Baptist Medical	500-999
Davidson Davie Community College	500-999
Century Employer Organization	500-999
Total County Employment	81,286

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	\$ 375,316,879	2.00%
Unilin Flooring NC LLC	264,699,938	1.41%
Duke Energy	178,047,180	0.95%
Halyard North Carolina (formerly Kimberly-Clark Corporation)	105,784,189	0.56%
Energy United	89,231,787	0.48%
Transcontinental Pipeline Co.	74,015,154	0.39%
Electric Glass Fiber America, LLC (formerly PPG Industries)	73,519,141	0.39%
Owens Brockway	51,455,361	0.27%
Cube Yadkin Generation LLC (formerly Yadkin, Inc.)	41,684,614	0.22%
EBSCO Laurel Springs LLC	37,294,042	0.20%
	<u>\$ 1,291,048,285</u>	

Source – Davidson County Tax Department