

## Davidson County Board of Commissioners

Mr. Todd Yates, Chairman  
 Mr. James Shores, Vice-Chairman  
 Mr. Chris Elliott  
 Mr. Fred McClure  
 Mr. Matt Mizell  
 Mr. Steve Shell  
 Mrs. Karen Watford

The Board of Commissioners holds regular meetings on the 2nd and 4th Monday of each month at 6:00pm. In addition, informational meetings are held on the 1st Thursday of each month at 8:00am. The meetings are held on the 4th floor of the Governmental Center, which is located at 913 Greensboro Street in Lexington and all meetings are open to the public.

Commissioner's Telephone Number: 336-242-2200

### County Manager

Casey R. Smith 242-2200

### Departments

Cooperative Extension	Troy Coggins	242-2081
Ambulance	Alton Hanes	242-2270
Board of Elections	Andrew Richards	242-2190
Assist. County Manager	Jason Martin	242-2213
Clerk of Court	Sandie Chappell	242-2264
911 Communications	Rob Wilson	242-2132
County Attorney	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 Horne	242-2150
Senior Services	Thessia Everhart	242-2290
Sheriff	Richie Simmons	242-2100
Social Services	Patricia Baker	242-2562
Soil & Water	Andy Miller	242-2075
Tax Administration	David Rickard	242-2160
Transportation	Richard Jones	242-2925
Veterans Services	Rick Johnson	242-2037

# The Layman's Budget

## A Citizen's Guide to the Budget

### Fiscal Year

### Proposed 2024-2025

### Beginning July 1, 2024



### 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

- Proposed 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 \$87,000,000 in property taxes for next fiscal year. This is an increase of \$3,000,000 or 3.6% over the FY 2023-24 Adopted Budget total of \$84,000,000.
- Article 46 Sales Tax increases to (\$5.7 million) + (\$5.33) million for Article 44. Article 44 and 46 increase to largely fund education operating, major capital, and build economic development reserves.
- Base sales tax revenue increase of (\$900,000) to a total of (\$33.9) million. This minimal increase in base sales tax is reflective of reduced Medicaid Hold Harmless payments from the State, an approximately (\$3.0) million reduction + overall "decline" in state sales tax collections.
- Decrease of (\$4.17) million in Intergovernmental Revenue or -17.5% largely due to one-time Directed Grants (State pass-through revenue) (\$1.5) million to non-profits in FY 2024 + a projected reduction in Social Services overall revenue of approximately (\$2.0) million.
- Proposed appropriated fund balance to balance the FY 2025 budget equals \$6,826,236. Even with this recommended fund balance appropriation, the unrestricted fund balance remains well in excess of the 18% minimum requirement set forth in the County's Fund Balance Policy adopted in 2008.
- Other Funds (Changes) - Sewer — an increase of 6% is anticipated by waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County), Rural Fire Districts — Four (4) fire departments propose increasing tax rates to invest in more full-time paid staff and to make Capital purchases, Transportation Fund— replaces two (2) high mileage service buses.

### EXPENDITURES

- Annualized FY 2024 COLA for Employees (\$500 + 4.0%), annualized EMS Pay adjustments results and includes FY 2025 COLA for Employees (\$500 + 4.0%) .
- Includes no increase in employee group insurance costs. Increase in state-mandated employee retirement contributions (6% Non-LEOs and 7% LEOs).
- Debt obligations in FY 2025 (decrease = \$2.2M) over FY 2024. Debt "fall off" moves to County Contingency for FY 2025 in anticipation of detention center borrowing in FY 2026.
- Increase Education funding by \$1.2M or 3.8% vs. FY 2024. The "per pupil" funding increases 3.9% over FY 2024 Adopted of \$1,346.51 going to \$1,400.17 in FY 2025. The proposed budget also includes an additional \$500K for major capital renovations / repairs. The total local funding for major capital for all three school systems = \$4.8M
- "Net" increase of 1.00 FTE versus FY 2024 Adopted.
  - ⇒ 2.00 — FY 2025 Proposed School Nurses (State \$; Improves Nurse-to-Student Ratio)
  - ⇒ (1.00) — Eliminates Director Economic Development (Service Handled through County Manager's Office)
  - ⇒ (5.00) — Eliminates Positions —Public Health (Grant Funded); Adds 1.00 EH Specialist (FY 2024 Amended Budget)
  - ⇒ 4.00 — EMS (FY 2024 Amended added "Quick Response Vehicles" (QRV) Positions)
  - ⇒ 0.00 — Sheriff (Net increase of 0.00 FTE); FY 2024 Amended Added 1.00 SRO for DCA + 1.00 Detention Position; Removes 1.00 Custodian FTE (split into 2.00 PT) & 1.00 SRO FTE (split into 2.00 PT)
  - ⇒ 1.00 — GIS (FY 2024 Amended Added an Additional GIS Position through September 2024)

# Davidson County Proposed 2024-2025

## General Fund Budget

### General Government

County Commissioners	\$ 416,021
County Manager	\$ 891,700
County Attorney	\$ 713,254
Human Resources	\$ 1,813,011
Finance	\$ 1,323,982
Purchasing	\$ 556,111
Assessor & Collector	\$ 3,585,085
Board of Elections	\$ 1,138,894
Register of Deeds	\$ 713,054
State Agencies	\$ 223,418
Public Buildings	\$ 4,218,842
Information Technology	\$ 2,034,757
Contingency	\$ 2,255,980
Fines & Forfeitures	\$ 850,000
<b>Total General Government</b>	<b>\$20,734,109</b>

### Public Safety

Sheriff	\$19,147,684
Sheriff Resource Officers	\$ 2,030,739
Jail	\$ 7,703,510
Emergency Communications	\$ 4,057,470
Inspections	\$ 1,727,438
Medical Examiner	\$ 255,000
Emergency Management	\$ 173,518
Fire Marshal	\$ 530,264
Ambulance	\$12,987,787
Animal Shelter	\$ 842,597
JCPC Operating Supplies	\$ 2,500
Contributions to Rescue Squads	\$ 72,000
<b>Total Public Safety</b>	<b>49,530,507</b>

### Transportation

Financing Use-Transfer to Airport	\$ 102,650
Financing Use-Transfer to Transportation	\$ 107,000
Financing Use-Transfer Airport Project	\$ 16,667
<b>Total Transportation</b>	<b>\$ 226,317</b>

### Environmental Protection

Sanitation	\$ 1,562,154
Soil & Water	\$ 346,696
<b>Total Environmental Protection</b>	<b>\$ 1,908,850</b>

### Economic And Physical Development

Planning	\$ 728,938
GIS	\$ 357,796
Cooperative Extension	\$ 345,059
Economic Development	\$ 25,000
Contribution to Forester	\$ 123,322
Contribution to Chambers of Commerce	\$ 3,890
<b>Total Economic and Physical Development</b>	<b>\$ 1,592,005</b>

### Human Services

Health	\$ 9,031,349
Social Services	\$ 17,496,565
Public Assistance	\$ 3,267,693
Senior Services	\$ 3,116,008
Veterans Services	\$ 272,517
Financing Use-Transfer to Mental Health	\$ 786,844
<b>Total Human Services</b>	<b>\$ 33,970,976</b>

### Culture and Recreation

Recreation	\$ 1,680,329
Library	\$ 4,292,626
Museum	\$ 198,802
Lake Thom-a-Lex	\$ 158,229
Tourism	\$ 90,360
<b>Total Culture and Recreation</b>	<b>\$ 6,420,346</b>

### Debt Service

Principal	\$ 9,371,469
Interest	\$ 3,850,000
<b>Total Debt Service</b>	<b>\$ 13,221,469</b>

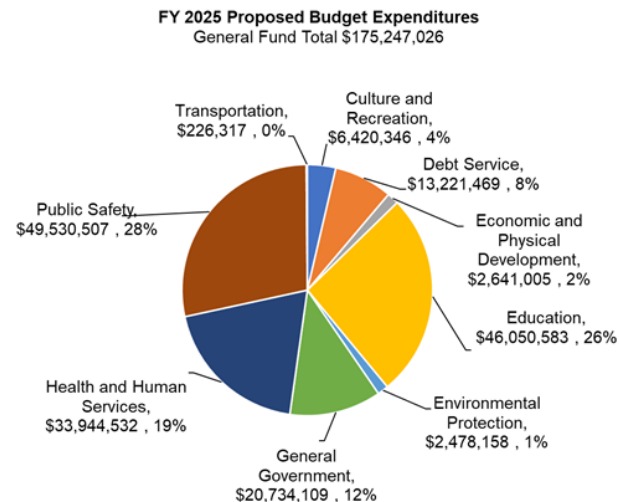
### Education

School Current Expense	\$ 33,592,913
School Capital Outlay	\$ 2,066,662
Community College - Current Expense	\$ 3,737,000
Community College - Capital Outlay	\$ 438,340
Other Education Contributions	\$ 1,413,334
School Capital Outlay Fund	\$ 4,802,334
<b>Total Education</b>	<b>\$ 46,050,583</b>

**Total General Fund \$ 175,247,026**

### 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 \$ 14,387,268**

This fund includes revenue collected through fire district taxes for operational cost and capital needs for the County's (26) volunteer fire districts.

**Transportation Fund \$ 1,669,653**

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 \$ 2,000,000**

This fund includes revenue collected for the Lexington City Schools through a special school district tax.

**Emergency Telephone Fund \$ 445,271**

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 \$ 6,679,507**

This fund is to help address challenges stemming from opioid addiction. Annual installments will be made over the next several years.

**Total Special Revenue Funds \$ 30,000,070**

## Internal Service Fund Budget

**Garage \$ 2,596,411**

This fund is used by the Garage for maintenance, gas and insurance of County owned vehicles. The cost is distributed to the various County Departments.

**Insurance Fund \$ 15,527,077**

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 \$ 1,182,365**

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 \$ 19,305,853**

## Enterprise Funds Budget

**Landfill \$ 5,167,673**

Revenues in this fund are raised through landfill tipping fees, tire disposal fees, and sale of recyclable materials are used for capital improvements and operations of the solid waste system of the County.

**Airport \$ 552,650**

This fund is used to operate the local airport. The County portion of this is \$119,317.

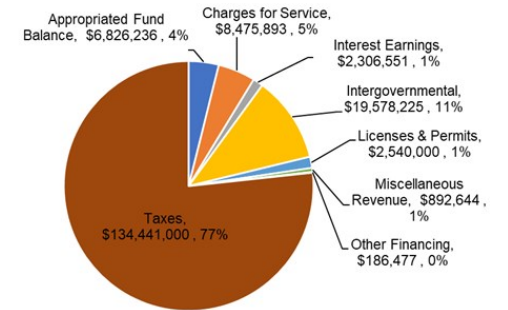
**Sewer \$ 1,518,783**

This fund is used to track the operating cost of the Davidson County sewer program.

**Total Enterprise Funds \$ 7,239,106**

**Total of All Fund Types \$ 232,579,529**

**FY 2025 Proposed Budget Revenues**  
Total \$175,247,026



## Property Tax Rate

The FY 2024-2025 Proposed 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 proposed tax rate will yield total revenue of \$87,000,000 on a collection rate of 96.75%. One penny of property tax equals \$1,611,111. The current tax base is \$16.65 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 58 degrees and the average rainfall is 44 inches. Lexington is the county seat of Davidson County and is located in the center of the North Carolina industrial piedmont. The County has six municipalities Lexington, Thomasville, Denton, Wallburg, Midway and High Point. The County population is approximately 172,586



Home of EGGER Wood Products, the I-85 Corporate Center, a partnership fostered by the County Commissioners and Industry leaders has created opportunities for businesses and citizens alike.

**Creating Jobs. Improving the Tax Base. Building the Local Economy.**

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The full contents of the Budget can be viewed at the website above