

DAVIDSON COUNTY  
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2018-2019

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, 2018 and ending June 30, 2019.

Summary by Fund

Governmental Fund Types:	
General Fund	\$ 133,958,449
Mental Health Fund	\$ 824,344
DavidsonWorks	\$ 1,275,865
Total	<u>\$ 136,058,658</u>
Special Revenue Funds:	
Fire District Fund	\$ 8,815,586
Transportation Fund	\$ 1,051,067
Special School District	\$ 1,507,165
Emergency Telephone Fund	\$ 582,173
Capital Improvement Project Plan	\$ 16,667
School Capital Outlay Fund	\$ 2,952,545
Total	<u>\$ 14,925,203</u>
Total Governmental Fund Types	\$ 150,983,861
Proprietary Fund Types:	
Internal Service Funds:	
Garage Fund	\$ 1,696,820
Insurance Fund	\$ 10,556,334
Workers Compensation Fund	\$ 793,894
Total	<u>\$ 13,047,048</u>
Enterprise Funds:	
Landfill Fund	\$ 2,186,912
Recycling Fund	\$ -
Airport Fund	\$ 368,817
Sewer Fund	\$ 468,294
Total	<u>\$ 3,024,023</u>
Total Proprietary Fund Types	\$ 16,071,071
Total of All Fund Types	\$ 167,054,932

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, 2018 and ending June 30, 2019 in accordance with the chart of accounts heretofore established for this county.

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General Government:

County Commissioners	\$	354,085
County Manager	\$	678,923
County Attorney	\$	580,827
Human Resources	\$	1,050,483
Finance	\$	840,417
Purchasing	\$	416,432
Tax Assessor & Collector	\$	2,846,378
Board of Elections	\$	553,135
Register of Deeds	\$	498,774
State Agencies	\$	187,519
Public Works & Services	\$	3,704,269
Information Technology	\$	1,367,802
Contingency	\$	75,000
Total	\$	<u>13,154,044</u>

Public Safety:

Sheriff	\$	11,867,050
Sheriff Resource Officers	\$	1,034,064
Jail	\$	4,207,745
Emergency Communications	\$	2,310,726
Inspections	\$	978,056
Medical Examiner	\$	152,000
Emergency Management	\$	123,631
Fire Marshal	\$	396,748
Emergency Medical Services	\$	7,787,576
Animal Shelter	\$	555,733
JCPC Operating Supplies Allocation	\$	2,500
Contributions to National Guard	\$	3,000
Contributions to Rescue Squads	\$	97,000
Total	\$	<u>29,515,829</u>

Environmental Protection:

Sanitation	\$	1,192,527
Soil & Water	\$	207,950
Total	\$	<u>1,400,477</u>

Economic and Physical Development:

Planning	\$	516,850
GIS	\$	234,256
Cooperative Extension	\$	252,783
Contribution to Economic Development	\$	248,000
Contribution to Forester	\$	104,554
Contribution to Chambers of Commerce	\$	27,500
Total	\$	<u>1,383,943</u>

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Human Services:

Health	\$ 7,036,702
Social Services	\$ 12,393,517
Public Assistance	\$ 5,008,108
Senior Services	\$ 2,174,986
Veterans Service	\$ 134,267
Contribution to Life Center (HCCBG)	\$ 96,726
Family Services Grant	\$ 85,730
Total	<u>\$ 26,930,036</u>

Culture and Recreation:

Recreation	\$ 810,287
Library	\$ 3,472,883
Museum	\$ 151,587
Lake Thom-a-Lex	\$ 151,707
Tourism	\$ 73,360
Total	<u>\$ 4,659,824</u>

Debt Service:

Principal	\$ 9,727,769
Interest and Fiscal Charges	\$ 5,350,834
Total	<u>\$ 15,078,603</u>

Education:

School Systems-Current Expense	\$ 29,823,457
School Systems-Capital Outlay	\$ 1,894,508
Community College-Current Expense	\$ 3,306,639
Community College-Capital Outlay	\$ 406,000
Other Education Contributions	\$ 1,299,036
Total Education	<u>\$ 36,729,640</u>

Operating Transfers:

School Capital Outlay Fund	\$ 2,952,545
Economic Development Reserve	\$ 951,934
Transportation Fund	\$ 96,099
Mental Health Fund	\$ 824,344
DavidsonWorks	\$ 145,147
Airport Fund	\$ 119,317
County Capital Projects Plan	\$ 16,667
Total	<u>\$ 5,106,053</u>

Total General Fund Appropriations

\$ 133,958,449

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

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Taxes:

Property Taxes:

Current Year Collections	\$ 72,489,646
Current Year Discount	\$ (627,000)
Prior Year Collections	\$ 2,023,000
<b>Total</b>	<b>\$ 73,885,646</b>

Sales Tax:

1% Sales Tax	\$ 7,445,465
1/2% Sales Tax (83) Restricted	\$ 2,300,000
1/2% Sales Tax (83) Unrestricted	\$ 5,500,000
1/2% Sales Tax (86) Restricted	\$ 3,000,000
1/2% Sales Tax (86) Unrestricted	\$ 2,000,000
1/2% Sales Tax - Article 44	\$ 2,828,441
1/4% Sales Tax - Article 46	\$ 3,025,000
<b>Total</b>	<b>\$ 26,098,906</b>

Other Taxes:

Other Collections / Refunds	\$ 1,827,619
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Intergovernmental Revenue	\$ 18,293,808
Charges for Services	\$ 7,599,544
Licenses & Permits	\$ 1,430,707
Other Financing	\$ 652,819
Miscellaneous Revenue	\$ 771,894
Interest Earnings	\$ 345,000
<b>Total</b>	<b>\$ 29,093,772</b>

Appropriated Fund Balance	\$ 3,052,506
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<b>Total General Fund Revenues</b>	<b>\$ 133,958,449</b>
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Section 3. The appropriations to the Board of Education shall first be made from funds which have been previously dedicated to the use of the schools and then be made from other general county revenues to the extent necessary. The distribution to the various school administrative units will be as follows:

School Current Expense:

	FY 2018-19 Projected Average Daily Membership	Appropriation Per Pupil	
Davidson County Administrative Unit	19,147	\$ 1,215.60	\$ 23,275,032
Lexington Administrative Unit	3,094	\$ 1,215.60	\$ 3,761,065
Thomasville Administrative Unit	2,293	\$ 1,215.60	\$ 2,787,360
Stoner-Thomas Operating (Children's Center)			\$ 418,205
Teen Parenting			\$ 116,232
Developmental Center			\$ 714,599

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Scholarships	\$ 50,000
Total	<u>\$ 31,122,493</u>
School Capital Outlay-Category II & III	
Davidson County Administrative Unit	\$ 1,296,083
Lexington Administrative Unit	\$ 259,065
Thomasville Administrative Unit	\$ 339,360
Total	<u>\$ 1,894,508</u>
School Capital Outlay-Category I	
Davidson County Administrative Unit	\$ 1,902,153
Lexington Administrative Unit	\$ 595,819
Thomasville Administrative Unit	\$ 549,229
Davidson County Community College	\$ 293,800
Total	<u>\$ 3,341,001</u>
Less Contributed from School Capital Outlay Fund To the General Fund (QSCB's)	
Davidson County Administrative Unit	\$ (201,492)
Lexington Administrative Unit	\$ (95,094)
Thomasville Administrative Unit	\$ (91,870)
Total	<u>\$ (388,456)</u>
Total Net School Capital Outlay-Category I	<u><u>\$ 2,952,545</u></u>

Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$13,874,944,250 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, 2018 for the purpose of raising the revenue listed as "Current Year Collections" in the General Fund in Section 2 of this ordinance.

Section 5. There is hereby levied a tax of twelve cents (\$0.12) per one-hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2018 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, 2018 located within each special district for the purpose of raising revenues for the following special district:

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

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

Section 7. The following amounts are hereby appropriated in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Mental Health	\$	<u>824,344</u>
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Section 8. It is estimated that the following revenues will be available in the General Fund for the Mental Health activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Other Financing-Transfer from General Fund	\$	<u>824,344</u>
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Section 9. The following amounts are hereby appropriated in the General Fund for DavidsonWorks for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

DavidsonWorks	\$	<u>1,275,865</u>
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Section 10. It is estimated that the following revenues will be available in the General Fund for DavidsonWorks for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Intergovernmental	\$	1,130,718
Other Financing-Transfer from General Fund	\$	145,147
Total	\$	<u>1,275,865</u>

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2018 and ending June 30, 2019.

Transportation	\$	<u>1,051,067</u>
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Section 12. It is estimated that the following revenues will be available in the Special Revenue Fund for the Transportation activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Appropriated Fund Balance	\$ 32,477
Intergovernmental	\$ 859,336
Charges for Service	\$ 63,155
Other Financing-Transfer from General Fund	\$ 96,099
Total	<u>\$ 1,051,067</u>

Section 13. The following amounts are hereby appropriated in the Special Revenue Fund for the Fire Protection Districts activities fiscal year beginning July 1, 2018 and ending June 30, 2019.

Arcadia-Reedy Creek-Hampton Fire District	\$ 780,200
Central Fire District	\$ 316,830
Churchland Fire District	\$ 223,400
Fairgrove Fire District	\$ 416,000
Gumtree Fire District	\$ 134,503
Healing Springs Fire District	\$ 282,212
Holly Grove Fire District	\$ 222,990
Linwood Fire District	\$ 316,268
Midway Fire District	\$ 942,000
North Lexington-Triangle Fire District	\$ 215,000
Pilot Fire District	\$ 288,100
Reeds Fire District	\$ 193,800
Silver Valley Fire District	\$ 401,122
South Emmons Fire District	\$ 73,308
South Lexington Fire District	\$ 256,657
Southmont Fire District	\$ 689,335
Hasty Fire District	\$ 506,515
Tyro Fire District	\$ 335,000
Wallburg Fire District	\$ 791,500
Welcome Fire District	\$ 572,044
West Lexington Fire District	\$ 255,460
South Davidson Fire District	\$ 113,300
Horneytown Fire District	\$ 160,852
Griffith Fire District	\$ 222,400
Clemmons	\$ 66,790
Badin Lake	\$ 40,000
Total	<u>\$ 8,815,586</u>

Section 14. It is estimated that the following revenues will be available in the Special Revenue Fund for the Fire Protection Districts for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Property Taxes	<u>\$ 8,815,586</u>
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Section 15. The following amounts are hereby appropriated in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Lexington School Administrative Unit	<u>\$ 1,507,165</u>
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Section 16. It is estimated that the following revenues will be available in the Special Revenue Fund for the Special School District for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Property Taxes	<u>\$ 1,507,165</u>
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Section 17. The following amounts are hereby appropriated in the Special Revenue Fund for the Emergency Telephone Activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Taxes-Emergency Telephone (E-911)	<u>\$ 582,173</u>
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Section 18. It is estimated that the following revenues will be available in the Special Revenue Fund for the Emergency Telephone activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Telephone Customer Surcharges	<u>\$ 582,173</u>
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Section 19. The following amounts are hereby appropriated in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

School Capital Projects	\$ 3,047,201
Less School Capital Outlay Allocation to the General Fund for QSCB'S Debt Service	\$ (388,456)
Community College Capital Project	<u>\$ 293,800</u>
Total	<u>\$ 2,952,545</u>

Section 20. It is estimated that the following revenues will be available in the Special Revenue Fund for the School Capital Outlay Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Other Financing-Transfer from General Fund	<u>\$ 2,952,545</u>
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Section 21. The following amounts are hereby appropriated in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Capital Projects	<u>\$ 16,667</u>
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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, 2018 and ending June 30, 2019.

Other Financing-Transfer from General Fund	<u>\$ 16,667</u>
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Section 23. The following amounts are hereby appropriated in the Enterprise Fund for the Landfill operations for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Landfill	<u>\$ 2,186,912</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, 2018 and ending June 30, 2019.

Charges for Service	<u>\$ 2,186,912</u>
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Section 25. The following amounts are hereby appropriated in the Enterprise Fund for the Recycling operations for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Recycling	<u>\$ -</u>
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Section 26. It is estimated that the following revenues will be available in the Enterprise Fund for the Recycling operations for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Taxes	\$ -
Charges for Service	<u>\$ -</u>
	<u>\$ -</u>

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Airport	<u>\$ 368,817</u>
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Section 28. It is estimated that the following revenues will be available in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

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

Section 29. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Sewer	<u>\$ 468,294</u>
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Section 30. It is estimated that the following revenues will be available in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Charges for Service-Sewer Fees	<u>\$ 468,294</u>
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Section 31. The Finance Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

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

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

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

Section 32. The operating fund encumbered on the financial records as of June 30, 2018, are hereby appropriated to this budget.

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

Section 34. The base five hundred dollar plus one and one half percent cost of living increase for employees will be effective the first full pay period that is completely represented in July (The only exception are (56) Sheriff Office positions with the rank of Major, Captain, Lieutenant, Sergeant and Deputy Investigator who will receive 5% in total).

Section 35: Effective July 1, 2018, two positions will be changed within the Department of Social Services from Office Support III to Office Support IV based on recommendations from the State Office of Personnel.

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
Office Support III to Office Support IV	57	59
Office Support III to Office Support IV	57	59

Section 36. Effective July 1, 2018 the following elections precinct officials pay will be adjusted accordingly: July 1, 2018 and ending June 30, 2019.

<u>Job Classification</u>	<u>Previous Pay</u>	<u>New Pay</u>
Chief Judge	\$125	\$200
Judge	\$120	\$150
Assistants	\$110	\$120

Section 37. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

Garage Fund	
Expenditures-Operation Cost	<u>\$ 1,696,820</u>

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Revenues:

Department Charges	<u>\$ 1,696,820</u>
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Insurance Fund

Group Insurance Claims	\$ 9,650,926
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Dependent Life	\$ 19,000
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Other Expenses	<u>\$ 886,408</u>
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Expenditures-Operation Cost	<u>\$ 10,556,334</u>
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Revenues:

Department Charges	\$ 8,357,906
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Withholding	\$ 1,536,028
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Cobra Payments	\$ 635,000
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Life AD&D	\$ 25,000
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Dependent Life	\$ 2,400
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Total	<u>\$ 10,556,334</u>
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Workers Compensation Fund

Workers Comp Claims	\$ 772,894
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Other Expenses	<u>\$ 21,000</u>
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Expenditures-Operation Cost	<u>\$ 793,894</u>
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Revenues:

Department Charges	<u>\$ 793,894</u>
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