

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2019-2020

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, 2019 and ending June 30, 2020.

Summary by Fund

Governmental Fund Types:

General Fund	\$ 138,972,999
Mental Health Fund	\$ 824,344
DavidsonWorks	\$ 1,215,905
Total	<u>\$ 141,013,248</u>

Special Revenue Funds:

Fire District Fund	\$ 9,195,444
Transportation Fund	\$ 1,177,802
Special School District	\$ 1,545,472
Emergency Telephone Fund	\$ 499,014
Capital Improvement Project Plan	\$ 16,667
School Capital Outlay Fund	\$ 3,780,908
Total	<u>\$ 16,215,307</u>

Total Governmental Fund Types \$ 157,228,555

Proprietary Fund Types:

Internal Service Funds:

Garage Fund	\$ 1,731,990
Insurance Fund	\$ 11,385,172
Workers Compensation Fund	\$ 845,665
Total	<u>\$ 13,962,827</u>

Enterprise Funds:

Landfill Fund	\$ 2,809,325
Recycling Fund	\$ -
Airport Fund	\$ 368,817
Sewer Fund	\$ 597,046
Total	<u>\$ 3,775,188</u>

Total Proprietary Fund Types \$ 17,738,015

Total of All Fund Types \$ 174,966,570

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, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for this county.

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General Government:

County Commissioners	\$	360,064
County Manager	\$	753,798
County Attorney	\$	602,933
Human Resources	\$	1,009,441
Finance	\$	879,567
Purchasing	\$	411,814
Tax Assessor & Collector	\$	2,715,077
Board of Elections	\$	692,499
Register of Deeds	\$	491,960
State Agencies	\$	159,768
Public Works & Services	\$	3,428,280
Information Technology	\$	1,604,947
P.A.R.T.	\$	130,000
Contingency	\$	250,000
Total	\$	13,490,148

Public Safety:

Sheriff	\$	12,264,981
Sheriff Resource Officers	\$	1,020,965
Jail	\$	4,492,602
Emergency Communications	\$	2,276,027
Inspections	\$	1,085,213
Medical Examiner	\$	177,500
Emergency Management	\$	128,428
Fire Marshal	\$	359,616
Emergency Medical Services	\$	8,039,081
Animal Shelter	\$	629,423
JCPC Operating Supplies Allocation	\$	2,500
Contributions to National Guard	\$	3,000
Contributions to Rescue Squads	\$	72,000
Total	\$	30,551,336

Environmental Protection:

Sanitation	\$	1,269,122
Soil & Water	\$	215,609
Total	\$	1,484,731

Economic and Physical Development:

Planning	\$	528,414
GIS	\$	210,819
Cooperative Extension	\$	261,815
Contribution to Economic Development	\$	248,000
Contribution to Forester	\$	88,000
Contribution to Chambers of Commerce	\$	27,500
Total	\$	1,364,548

Human Services:

Public Health	\$	7,242,774
Social Services	\$	13,091,174
Public Assistance	\$	6,449,251

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Senior Services	\$ 2,159,314
Veterans Service	\$ 136,854
Contribution to Life Center (HCCBG)	\$ 96,726
Family Services Grant	\$ 88,733
Total	<u>\$ 29,264,826</u>
Culture and Recreation:	
Recreation	\$ 837,673
Library	\$ 3,406,593
Museum	\$ 159,937
Lake Thom-A-Lex	\$ 145,202
Tourism	\$ 70,360
Total	<u>\$ 4,619,765</u>
Debt Service:	
Principal	\$ 11,156,614
Interest and Fiscal Charges	\$ 4,917,456
Total	<u>\$ 16,074,070</u>
Education:	
School Systems-Current Expense	\$ 30,155,278
School Systems-Capital Outlay	\$ 1,915,586
Community College-Current Expense	\$ 3,360,526
Community College-Capital Outlay	\$ 406,000
Other Education Contributions	\$ 1,312,933
Total Education	<u>\$ 37,150,323</u>
Operating Transfers:	
School Capital Outlay Fund	\$ 3,780,908
Economic Development Reserve	\$ -
Transportation Fund	\$ 114,240
Mental Health Fund	\$ 797,900
DavidsonWorks	\$ 144,220
Airport Fund	\$ 119,317
County Capital Projects Plan	\$ 16,667
Total	<u>\$ 4,973,252</u>
Total General Fund Appropriations	<u><u>\$ 138,972,999</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, 2019 and ending June 30, 2020.

Taxes:	
Property Taxes:	
Current Year Collections	\$ 73,214,542
Current Year Discount	\$ (625,000)
Prior Year Collections	\$ 2,023,000
Total	<u>\$ 74,612,542</u>

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Sales Tax:

1% Sales Tax	\$ 8,403,319
1/2% Sales Tax (83) Restricted	\$ 2,300,000
1/2% Sales Tax (83) Unrestricted	\$ 5,600,000
1/2% Sales Tax (86) Restricted	\$ 3,000,000
1/2% Sales Tax (86) Unrestricted	\$ 2,000,000
1/2% Sales Tax - Article 44	\$ 3,091,364
1/4% Sales Tax - Article 46	\$ 3,150,000
Total	<u>\$ 27,544,683</u>

Other Taxes:

Other Collections / Refunds	<u>\$ 2,173,538</u>
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Intergovernmental Revenue	\$ 19,869,792
Charges for Services	\$ 7,448,000
Licenses & Permits	\$ 1,575,302
Other Financing	\$ 367,500
Miscellaneous Revenue	\$ 783,894
Interest Earnings	\$ 942,425
Total	<u>\$ 30,986,913</u>

Appropriated Fund Balance	<u>\$ 3,655,323</u>
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Total General Fund Revenues	<u><u>\$ 138,972,999</u></u>
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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 2019-20 Projected Average Daily Membership (Including Charter Schools)	Appropriation Per Pupil	
Davidson County Administrative Unit	19,317	\$ 1,210.23	\$ 23,377,994
Lexington Administrative Unit	3,231	\$ 1,210.23	\$ 3,910,246
Thomasville Administrative Unit	2,369	\$ 1,210.23	\$ 2,867,038
Stoner-Thomas Operating (Children's Center)			\$ 422,858
Teen Parenting			\$ 117,525
Developmental Center			\$ 722,550
Scholarships			\$ 50,000
Total			<u>\$ 31,468,211</u>

School Capital Outlay-Category II & III

Davidson County Administrative Unit	\$ 1,310,503
Lexington Administrative Unit	\$ 261,947
Thomasville Administrative Unit	\$ 343,136
Total	<u>\$ 1,915,586</u>

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School Capital Outlay-Category I	
Davidson County Administrative Unit	\$ 2,459,664
Lexington Administrative Unit	\$ 874,574
Thomasville Administrative Unit	\$ 827,984
Davidson County Community College	\$ -
Total	\$ 4,162,222
Less Contributed from School Capital Outlay Fund To the General Fund (QSCB's)	
Davidson County Administrative Unit	\$ (197,787)
Lexington Administrative Unit	\$ (93,346)
Thomasville Administrative Unit	\$ (90,181)
Total	\$ (381,314)
Total Net School Capital Outlay-Category I	<u>\$ 3,780,908</u>

Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$14,013,693,583 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, 2019 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, 2019 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, 2019 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
Midway Fire District	\$ 0.1077
North Lexington-Triangle Fire District	\$ 0.1300
Pilot Fire District	\$ 0.0850
Reeds Fire District	\$ 0.0600
Silver Valley Fire District	\$ 0.1100
South Emmons Fire District	\$ 0.0800
South Lexington Fire District	\$ 0.1100
Southmont Fire District	\$ 0.1000
Hasty Fire District	\$ 0.1000
Tyro Fire District	\$ 0.0800
Wallburg Fire District	\$ 0.1000
Welcome Fire District	\$ 0.1100

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West Lexington Fire District	\$	0.1000
South Davidson Fire District	\$	0.1000
Hornetown Fire District	\$	0.1500
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, 2019 and ending June 30, 2020.

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, 2019 and ending June 30, 2020.

Other Financing-Transfer from General Fund	\$	797,900
Taxes-One Cent per Bottle	\$	3,064
Taxes-Five Cents per Bottle	\$	23,380
Total	\$	<u>824,344</u>

Section 9. The following amounts are hereby appropriated in the General Fund for DavidsonWorks for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

DavidsonWorks	\$	<u>1,215,905</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, 2019 and ending June 30, 2020.

Intergovernmental	\$	1,071,685
Other Financing-Transfer from General Fund	\$	144,220
Total	\$	<u>1,215,905</u>

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2019 and ending June 30, 2020.

Transportation	\$	<u>1,177,802</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, 2019 and ending June 30, 2020.

Appropriated Fund Balance	\$	-
Intergovernmental	\$	1,010,562
Charges for Service	\$	53,000
Other Financing-Transfer from General Fund	\$	114,240
Total	\$	<u>1,177,802</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, 2019 and ending June 30, 2020.

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Arcadia-Reedy Creek-Hampton Fire District	\$ 799,000
Central Fire District	\$ 316,830
Churchland Fire District	\$ 237,000
Fairgrove Fire District	\$ 419,005
Gumtree Fire District	\$ 136,000
Healing Springs Fire District	\$ 285,034
Holly Grove Fire District	\$ 225,220
Linwood Fire District	\$ 319,399
Midway Fire District	\$ 960,000
North Lexington-Triangle Fire District	\$ 245,000
Pilot Fire District	\$ 291,530
Reeds Fire District	\$ 281,173
Silver Valley Fire District	\$ 403,622
South Emmons Fire District	\$ 96,340
South Lexington Fire District	\$ 256,657
Southmont Fire District	\$ 789,486
Hasty Fire District	\$ 506,515
Tyro Fire District	\$ 340,000
Wallburg Fire District	\$ 810,390
Welcome Fire District	\$ 577,044
West Lexington Fire District	\$ 258,014
South Davidson Fire District	\$ 113,500
Horneytown Fire District	\$ 187,454
Griffith Fire District	\$ 233,771
Clemmons	\$ 67,460
Badin Lake	\$ 40,000
Total	<u>\$ 9,195,444</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, 2019 and ending June 30, 2020.

Property Taxes	<u>\$ 9,195,444</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, 2019 and ending June 30, 2020.

Lexington School Administrative Unit	<u>\$ 1,545,472</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, 2019 and ending June 30, 2020.

Property Taxes	<u>\$ 1,545,472</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, 2019 and ending June 30, 2020.

Taxes-Emergency Telephone (E-911)	<u>\$ 499,014</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, 2019 and ending June 30, 2020.

Telephone Customer Surcharges	<u>\$ 499,014</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, 2019 and ending June 30, 2020.

School Capital Projects	\$ 4,162,222
Less School Capital Outlay Allocation to the General Fund for QSCB'S Debt Service	\$ (381,314)
Community College Capital Project	\$ -
Total	<u>\$ 3,780,908</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, 2019 and ending June 30, 2020.

Other Financing-Transfer from General Fund	<u>\$ 3,780,908</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, 2019 and ending June 30, 2020.

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, 2019 and ending June 30, 2020.

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, 2019 and ending June 30, 2020.

Landfill	<u>\$ 2,809,325</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, 2019 and ending June 30, 2020.

Charges for Service	<u>\$ 2,809,325</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, 2019 and ending June 30, 2020.

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, 2019 and ending June 30, 2020.

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Taxes	\$	-
Charges for Service	\$	-
	\$	-

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Airport	\$	368,817
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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, 2019 and ending June 30, 2020.

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

Section 29. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Sewer	\$	597,046
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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, 2019 and ending June 30, 2020.

Charges for Service-Sewer Fees	\$	597,046
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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 funds encumbered on the financial records as of June 30, 2019, 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.

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Section 35. 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. This adjustment should be based on either internal / external equity issues, approved (by Davidson County Board of Commissioners) career progression development 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 36. 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 37: Effective July 1, 2019, seventeen positions will be changed within the following county departments:

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
Tax - Real Property Assistant Reclassify to Appraiser I	58	65
Tax - Administrative Assistant / Collection Supervisor	68	69
Tax - Assistant Tax Administrator to Division Manager	72	72
Tax - Appraisal & Revaluation Supervisor to Division Manager	71	72
Tax - Deputy Collections Manager to Division Manager	70	72
HR - HR Assistant I Reclassify to HR Assistant II	63	64
HR - County Safety & Risk Manager Reclassify to HR Assistant II	73	64
HR - Benefits Coordinator Reclassify to Benefit & Risk Management Coordinator	69	72
HR - HR Assistant II Reclassify to HR & Safety Coordinator	64	71
Sheriff - Office Support IV Reclassify to Data Processing Assistant I	59	60
Sheriff - Deputy Investigator Reclassify to Sheriff Sergeant	67	68
Sheriff - Sheriff Deputy III Reclassify to Sheriff Deputy Investigator	66	67
Sheriff - Sheriff Deputy III Reclassify to Sheriff Deputy Investigator	66	67

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Sheriff - Sheriff Deputy I Reclassify to Sheriff Deputy Investigator	64	67
Sheriff - Sheriff Deputy I Reclassify to Sheriff Deputy Investigator	64	67
Social Services - Office Support III Reclassify to SW III Permanency Planning	57	68
Social Services - Office Support III Reclassify to SW III APS	57	68
Social Services - Income Maintenance Caseworker II Reclassify to On-Call SW I / A / T	62	69
Social Services - Income Maintenance Caseworker II Reclassify to On-Call SW I / A / T	62	69
Social Services - Office Support IV Reclassify to Office Work Unit Supervisor V	59	61

Section 38. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Garage Fund

Expenditures-Operation Cost	<u>\$ 1,731,990</u>
Revenues:	
Department Charges	<u>\$ 1,731,990</u>

Insurance Fund

Group Insurance Claims	\$ 10,191,624
Dependent Life	\$ 19,500
Other Expenses	\$ 1,174,048
Expenditures-Operation Cost	<u>\$ 11,385,172</u>

Revenues:

Department Charges	\$ 8,967,869
Withholding	\$ 1,541,638
Cobra Payments	\$ 850,000
Life AD & D	\$ 25,250
Dependent Life	\$ 415
Total	<u>\$ 11,385,172</u>

Workers Compensation Fund

Workers Comp Claims	\$ 821,640
Other Expenses	<u>\$ 24,025</u>

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Expenditures-Operation Cost	<u>\$ 845,665</u>
Revenues:	
Department Charges	<u>\$ 845,665</u>