

DAVIDSON COUNTY
 PROPOSED BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025

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, 2024 and ending June 30, 2025.

Summary by Fund

Governmental Fund Types:	
General Fund	\$ 175,247,026
Mental Health Fund	\$ 786,844
Total	<u>\$ 176,033,870</u>
Special Revenue Funds:	
Fire District Fund	\$ 14,387,268
Transportation Fund	\$ 1,669,653
Special School District	\$ 2,000,000
Emergency Telephone Fund	\$ 445,271
Capital Improvement Project Plan	\$ 16,667
School Capital Outlay Fund	\$ 4,802,334
Opioid Fund	\$ 6,679,507
Total	<u>\$ 30,000,700</u>
Total Governmental Fund Types	\$ 206,034,570
Proprietary Fund Types:	
Internal Service Funds:	
Garage Fund	\$ 2,596,411
Insurance Fund	\$ 15,527,077
Workers Compensation Fund	\$ 1,182,365
Total	<u>\$ 19,305,853</u>
Enterprise Funds:	
Landfill Fund	\$ 5,167,673
Recycling Fund	\$ -
Airport Fund	\$ 552,650
Sewer Fund	\$ 1,518,783
Total	<u>\$ 7,239,106</u>
Total Proprietary Fund Types	\$ 26,544,959
Total of All Fund Types	\$ 232,579,529

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, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this county.

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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
Tax Assessor & Collector	\$	3,585,085
Board of Elections	\$	1,138,894
Register of Deeds	\$	713,054
State Agencies	\$	223,418
Public Works & Services	\$	4,218,842
Information Technology	\$	2,034,757
Contingency	\$	2,255,980
Fines & Forfeitures	\$	850,000
Total	\$	<u>20,734,109</u>

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
Emergency Medical Services	\$	12,987,787
Animal Shelter	\$	842,597
JCPC Operating Supplies Allocation	\$	2,500
Contributions to National Guard	\$	-
Contributions to Rescue Squads	\$	72,000
Total	\$	<u>49,530,507</u>

Environmental Protection:

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

Economic and Physical Development:

Planning	\$	728,938
GIS	\$	357,796
Cooperative Extension	\$	345,059
Economic Development	\$	25,000
Contribution to Economic Development	\$	-
Contribution to Forester	\$	123,322
Contribution to DDCC Apprenticeship Consortium	\$	8,000
Contribution to Chambers of Commerce	\$	3,890
Total	\$	<u>1,592,005</u>

Human Services:

Public Health	\$	9,031,349
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Social Services	\$	17,496,565
Public Assistance	\$	3,267,693
Senior Services	\$	3,116,008
Veterans Service	\$	272,517
Contribution to Life Center (HCCBG)	\$	-
Family Services Grant	\$	-
Total	\$	<u>33,184,132</u>
Culture and Recreation:		
Recreation	\$	1,680,329
Library	\$	4,292,626
Museum	\$	198,802
Lake Thom-A-Lex	\$	158,229
Tourism	\$	90,360
Total	\$	<u>6,420,346</u>
Debt Service:		
Principal	\$	9,371,469
Interest and Fiscal Charges	\$	3,850,000
Total	\$	<u>13,221,469</u>
Education:		
School Systems-Current Expense	\$	33,592,913
School Systems-Capital Outlay	\$	2,066,662
Community College-Current Expense	\$	3,737,000
Community College-Capital Outlay	\$	438,340
Other Education Contributions	\$	1,413,334
Total Education	\$	<u>41,248,249</u>
Operating Transfers:		
School Capital Outlay Fund	\$	4,802,334
Economic Development Reserve	\$	1,049,000
Transportation Fund	\$	107,000
Sewer Fund	\$	569,308
Mental Health Fund	\$	760,400
Airport Fund	\$	102,650
County Capital Projects Plan	\$	16,667
Total	\$	<u>7,407,359</u>
Total General Fund Appropriations	\$	<u><u>175,247,026</u></u>

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Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Taxes:	
Property Taxes:	
Current Year Collections	\$ 87,000,000
Current Year Discount	\$ (872,000)
Prior Year Collections	\$ 1,650,000
Total	<u>\$ 87,778,000</u>
Sales Tax:	
1% Sales Tax	\$ 15,900,000
1/2% Sales Tax (83) Restricted	\$ 3,360,000
1/2% Sales Tax (83) Unrestricted	\$ 7,840,000
1/2% Sales Tax (86) Restricted	\$ 4,080,000
1/2% Sales Tax (86) Unrestricted	\$ 2,720,000
1/2% Sales Tax - Article 44	\$ 5,334,000
1/4% Sales Tax - Article 46	\$ 5,700,000
Total	<u>\$ 44,934,000</u>
Other Taxes:	
Other Collections / Refunds	<u>\$ 1,729,000</u>
Intergovernmental Revenue	\$ 19,578,225
Charges for Services	\$ 8,475,893
Licenses & Permits	\$ 2,540,000
Other Financing	\$ 186,477
Miscellaneous Revenue	\$ 892,644
Interest Earnings	\$ 2,306,551
Total	<u>\$ 33,979,790</u>
Appropriated Fund Balance	<u>\$ 6,826,236</u>
Total General Fund Revenues	<u><u>\$ 175,247,026</u></u>

Section 3. The appropriations to the Board of Education shall first be made from funds which have been previously dedicated to the use of the schools and then be made from other general county revenues to the extent necessary. The distribution to the various school administrative units will be as follows:

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School Current Expense:

	FY 2024-25 Projected Average Daily Membership <u>(Including Charter Schools)</u>	Appropriation Per Pupil	
Davidson County Administrative Unit	18,568	\$ 1,400.17	\$ 25,998,388
Lexington Administrative Unit	3,218	\$ 1,400.17	\$ 4,505,750
Thomasville Administrative Unit	2,206	\$ 1,400.17	\$ 3,088,775
Stoner-Thomas Operating (Children's Center)			\$ 456,474
Teen Parenting			\$ 126,868
Developmental Center			\$ 779,992
Scholarships			\$ 50,000
Total			<u>\$ 35,006,247</u>
School Capital Outlay-Category II & III			
Davidson County Administrative Unit			\$ 1,414,000
Lexington Administrative Unit			\$ 282,497
Thomasville Administrative Unit			\$ 370,165
Total			<u>\$ 2,066,662</u>
School Capital Outlay-Category I			
Davidson County Administrative Unit			\$ 2,945,390
Lexington Administrative Unit			\$ 1,122,988
Thomasville Administrative Unit			\$ 1,079,563
Davidson County Community College			\$ -
Total			<u>\$ 5,147,941</u>
Less Contributed from School Capital Outlay Fund To the General Fund (QSCB's)			
Davidson County Administrative Unit			\$ (172,803)
Lexington Administrative Unit			\$ (86,402)
Thomasville Administrative Unit			\$ (86,402)
Total			<u>\$ (345,607)</u>
Total Net School Capital Outlay-Category I			<u><u>\$ 4,802,334</u></u>

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Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$16,652,311,140 and the estimated collection rate 96.75%. There is levied a tax at the rate of fifty-four cents (\$0.54) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024 for the purpose of raising the revenue listed as "Current Year Collections" in the General Fund in Section 2 of this ordinance.

Section 5. There is hereby levied a tax of twelve cents (\$0.12) per one-hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024 located within the Lexington School Administrative Unit's School District, the proceeds of said tax to be used to supplement school expenditures as permitted by Chapter 115C of the North Carolina General Statutes.

Section 6. There is hereby levied a tax at the below listed rates per one-hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024 located within each special district for the purpose of raising revenues for the following special district:

Arcadia-Reedy Creek-Hampton Fire District	\$	0.1000
Central Fire District	\$	0.1000
Churchland Fire District	\$	0.0900
Fairgrove Fire District	\$	0.1000
Gumtree Fire District	\$	0.1275
Healing Springs Fire District	\$	0.1300
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	\$	0.1100
South Emmons Fire District	\$	0.1000
South Lexington Fire District	\$	0.1100
Southmont Fire District	\$	0.1300
Hasty Fire District	\$	0.1000
Tyro Fire District	\$	0.0800
Wallburg Fire District	\$	0.1000
Welcome Fire District	\$	0.1100
West Lexington Fire District	\$	0.1200
South Davidson Fire District	\$	0.1300
Horneytown Fire District	\$	0.1500
Griffith Fire District	\$	0.1000
Clemmons Fire District	\$	0.1000
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, 2024 and ending June 30, 2025.

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, 2024 and ending June 30, 2025.

Other Financing-Transfer from General Fund	\$	760,400
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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, 2024 and ending June 30, 2025.

Transportation	<u>\$ 1,669,653</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, 2024 and ending June 30, 2025.

Intergovernmental	\$ 1,552,653
Charges for Service	\$ 10,000
Other Financing-Transfer from General Fund	\$ 107,000
Total	<u>\$ 1,669,653</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, 2024 and ending June 30, 2025.

Arcadia-Reedy Creek-Hampton Fire District	\$ 1,387,155
Central Fire District	\$ 461,000
Churchland Fire District	\$ 327,340
Fairgrove Fire District	\$ 548,951
Gumtree Fire District	\$ 214,114
Healing Springs Fire District	\$ 501,546
Holly Grove Fire District	\$ 364,559
Linwood Fire District	\$ 771,300
Midway Fire District	\$ 1,472,823
North Lexington-Triangle Fire District	\$ 320,000
Pilot Fire District	\$ 445,439
Reeds Fire District	\$ 553,834
Silver Valley Fire District	\$ 513,922
South Emmons Fire District	\$ 157,640
South Lexington Fire District	\$ 341,100
Southmont Fire District	\$ 1,397,493
Hasty Fire District	\$ 658,185
Tyro Fire District	\$ 463,857
Wallburg Fire District	\$ 1,062,483
Welcome Fire District	\$ 740,500
West Lexington Fire District	\$ 490,000
South Davidson Fire District	\$ 192,671
Horneytown Fire District	\$ 282,000
Griffith Fire District	\$ 469,721
Clemmons	\$ 199,635
Badin Lake	\$ 50,000
Total	<u>\$ 14,387,268</u>

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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, 2024 and ending June 30, 2025.

Property Taxes	<u>\$ 14,387,268</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, 2024 and ending June 30, 2025.

Lexington School Administrative Unit	<u>\$ 2,000,000</u>
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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, 2024 and ending June 30, 2025.

Property Taxes	<u>\$ 2,000,000</u>
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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, 2024 and ending June 30, 2025.

Taxes-Emergency Telephone (E-911)	<u>\$ 445,271</u>
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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, 2024 and ending June 30, 2025.

Telephone Customer Surcharges	<u>\$ 445,271</u>
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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, 2024 and ending June 30, 2025.

School Capital Projects	\$ 5,147,941
Less School Capital Outlay Allocation	<u>\$ (345,607)</u>
Total	<u>\$ 4,802,334</u>

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, 2024 and ending June 30, 2025.

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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, 2024 and ending June 30, 2025.

Opioid Fund \$ 6,679,507

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, 2024 and ending June 30, 2025.

Opioid Settlement Fund - Intergovernmental Revenue \$ 6,679,507

Section 21. The following amounts are hereby appropriated in the Capital Outlay Project Plan for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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, 2024 and ending June 30, 2025.

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

Section 23. The following amounts are hereby appropriated in the Enterprise Fund for the Landfill operations for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Landfill \$ 5,167,673

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, 2024 and ending June 30, 2025.

Charges for Service	\$ 4,722,673
Taxes	<u>\$ 445,000</u>
Total	<u>\$ 5,167,673</u>

Section 25. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Airport \$ 552,650

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, 2024 and ending June 30, 2025.

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

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Total	<u>\$ 552,650</u>
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Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Sewer	<u>\$ 1,518,783</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, 2024 and ending June 30, 2025.

Charges for Service-Sewer Fees	\$ 949,475
Other Financing - Transfer from General Fund	<u>\$ 569,308</u>
Total	<u>\$ 1,518,783</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.

Section 30. The operating funds encumbered on the financial records as of June 30, 2024, 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."

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Section 34: Effective July 1, 2024, fifteen (15) positions will be changed within the following county departments / funds:

<u>Job Classification</u>	<u>Previous Grade</u>	<u>New Grade</u>
Emergency Communications - Telecommunicator I to Telecommunicator Assistant Training Officer	63	67
Public Health - Practical Nurse II to Medical Office Assistant IV	63	62
Public Health - Administrative Officer III (In-band Adjustment)	72	72
Register of Deeds - Deputy Register of Deeds II to Deputy Register of Deeds	62	65
Register of Deeds - Deputy Register of Deeds II to Deputy Register of Deeds	62	65
Register of Deeds - Deputy Register of Deeds II to Deputy Register of Deeds	62	65
Register of Deeds - Deputy Register of Deeds II to Deputy Register of Deeds	62	65
Register of Deeds - Deputy Register of Deeds II to Deputy Register of Deeds	62	65
Register of Deeds - Deputy Register of Deeds III to Deputy Register of Deeds	66	65
Register of Deeds - Assistant Register of Deeds to Assistant Register of Deeds (Grade Change)	68	69
Social Services - Accounting Technician I to Accounting Technician II	62	64
Social Services - Income Maintenance Supervisor II to Income Maintenance Supervisor III	67	69
Social Services - Income Maintenance Supervisor II to Income Maintenance Supervisor III	67	69
Social Services - Income Maintenance Supervisor II to Income Maintenance Supervisor III	67	69
MSW Landfill - Finance Specialist II to Landfill Supervisor / Finance Specialist II	67	69

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Section 35. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Garage Fund

Expenditures-Operation Cost	\$ <u>2,596,411</u>
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Revenues:

Department Charges	\$ 2,466,411
Appropriated Fund Balance	\$ 105,000
Miscellaneous Revenue	\$ 25,000
	<u>\$ 2,596,411</u>

Insurance Fund

Group Insurance Claims	\$ 12,607,077
Dependent Life	\$ 20,000
Other Expenses	\$ 2,900,000
Expenditures-Operation Cost	<u>\$ 15,527,077</u>

Revenues:

Department Charges	\$ 13,263,651
Withholding	\$ 1,851,683
Cobra Payments	\$ 403,743
Life AD & D	\$ 8,000
Total	<u>\$ 15,527,077</u>

Workers Compensation Fund

Workers Comp Claims	\$ 1,180,115
Other Expenses	\$ 2,250
Expenditures-Operation Cost	<u>\$ 1,182,365</u>

Revenues:

Department Charges	<u>\$ 1,182,365</u>
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