

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

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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

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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>
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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, 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>

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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.

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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.

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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.

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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

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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, 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.

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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

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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

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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>