



2021 Adopted Budget

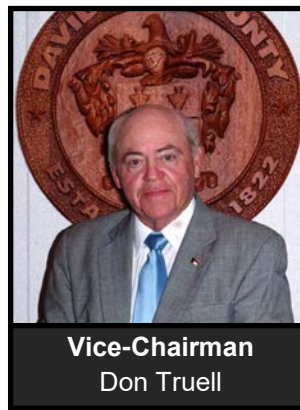


For the fiscal year ending June 30, 2021

Davidson County

FY 2020-21 Adopted Budget

Board of Commissioners



Prepared by:

Casey Smith, **County Manager**
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Davidson County

North Carolina

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

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Proposed Budget

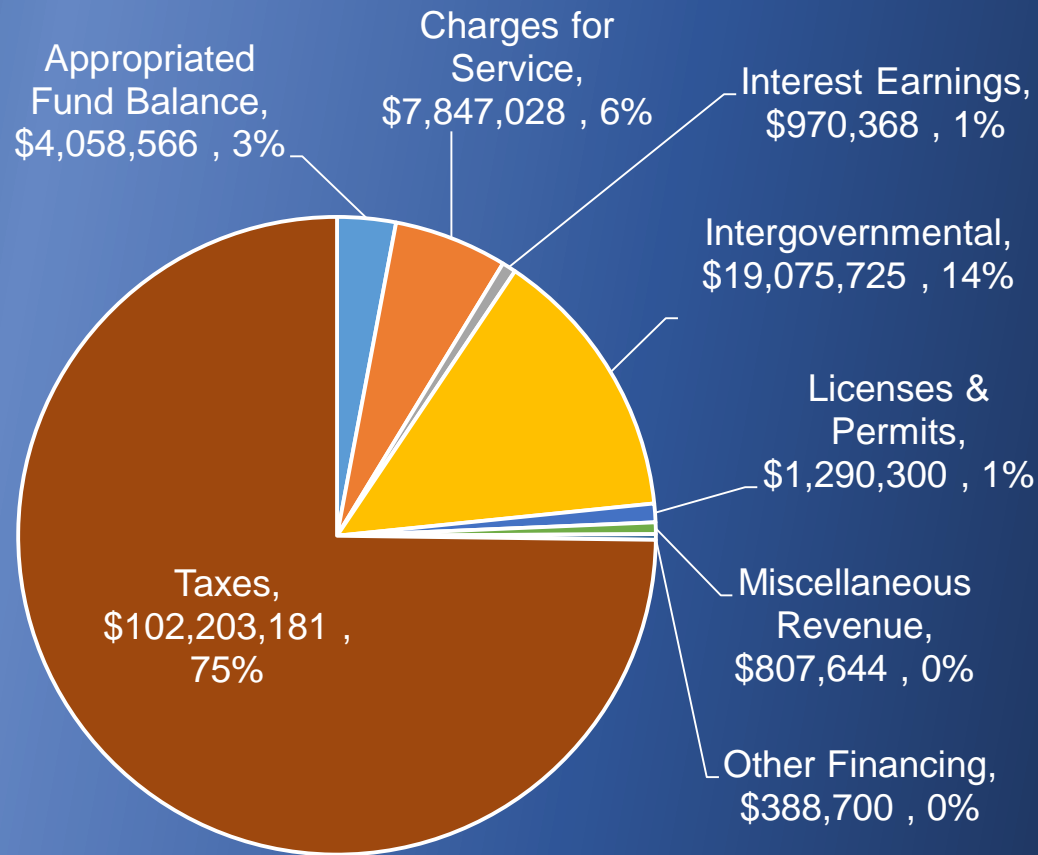
FY 2020-21

Where does the money come from?

5/12/2020

FY 2021 Proposed Budget Revenues

Total: \$136,641,512



**Decrease of (\$2.3)
million over FY 2020**

Highlights (General Fund)

- **Proposed Tax Rate** of **\$0.54** per **\$100** of assessed property valuation, the same as FY 2020 (Property Tax revenue increase of **\$732K** or 1%)
- **Article 46 Sales Tax** (0.25%) remains “flat” (\$3.1 million) + **(\$1.6)** million decrease to the **Article 44** (\$1.4 million total). **Base Sales Tax** revenue decrease of **(\$1.2)** million (\$20.1) million total (Impact from COVID-19)
- Decrease of **(\$794K)** in **Intergovernmental Revenue** largely in Social Services’ Foster Care and Home Care programs
- Overall decrease in other revenues “**driven**” by the local economy: 1) Building Permits = **(\$155K)**, 2) EH Permits **(\$25K)** and 3) ROD revenues **(\$46K)** (Impact from COVID-19)
- Use of **General Fund Reserves** to “balance” the budget has increased by **\$403K** over FY 2020 to **\$4.1 million**

Property Tax Values Summary

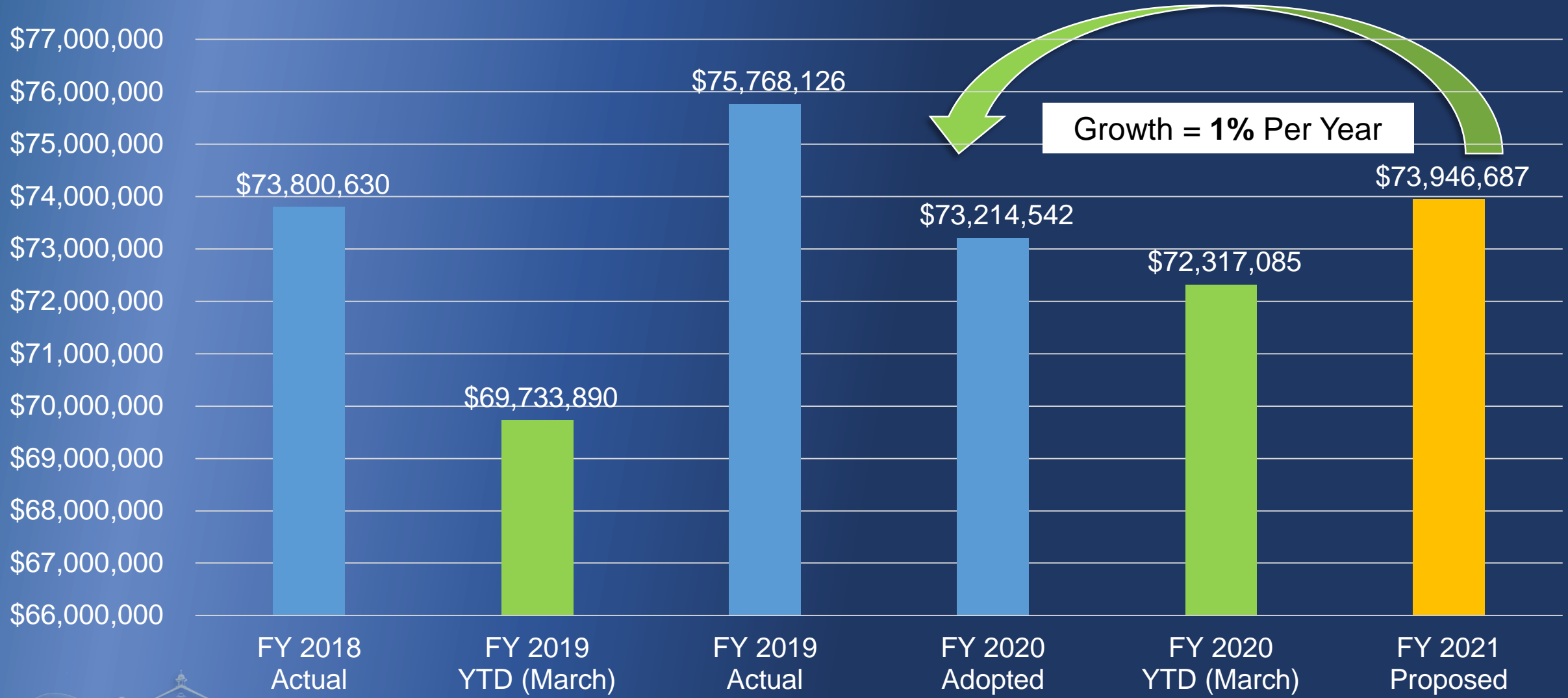
Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.54	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.54	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020 Adopted Budget	\$ 0.54	\$ 11,404,565,890	\$ 1,274,675,668	\$ 1,334,452,024	\$ 14,013,693,582	\$ (279,972,159)	-1.96%
2020 Estimated Actual	\$ 0.54	\$ 11,548,968,677	\$ 1,389,292,737	\$ 1,498,340,985	\$ 14,436,602,398	\$ 422,908,816	3.02%
2021 Proposed Budget	\$ 0.54	\$ 11,518,611,494	\$ 1,287,422,425	\$ 1,347,796,544	\$ 14,153,830,463	\$ (282,771,936)	-1.96%
Total		\$ 150,491,627,742	\$ 17,010,157,206	\$17,693,826,088	\$ 185,195,611,035	\$ 4,340,324,992	15.60%

Average Growth Per Year

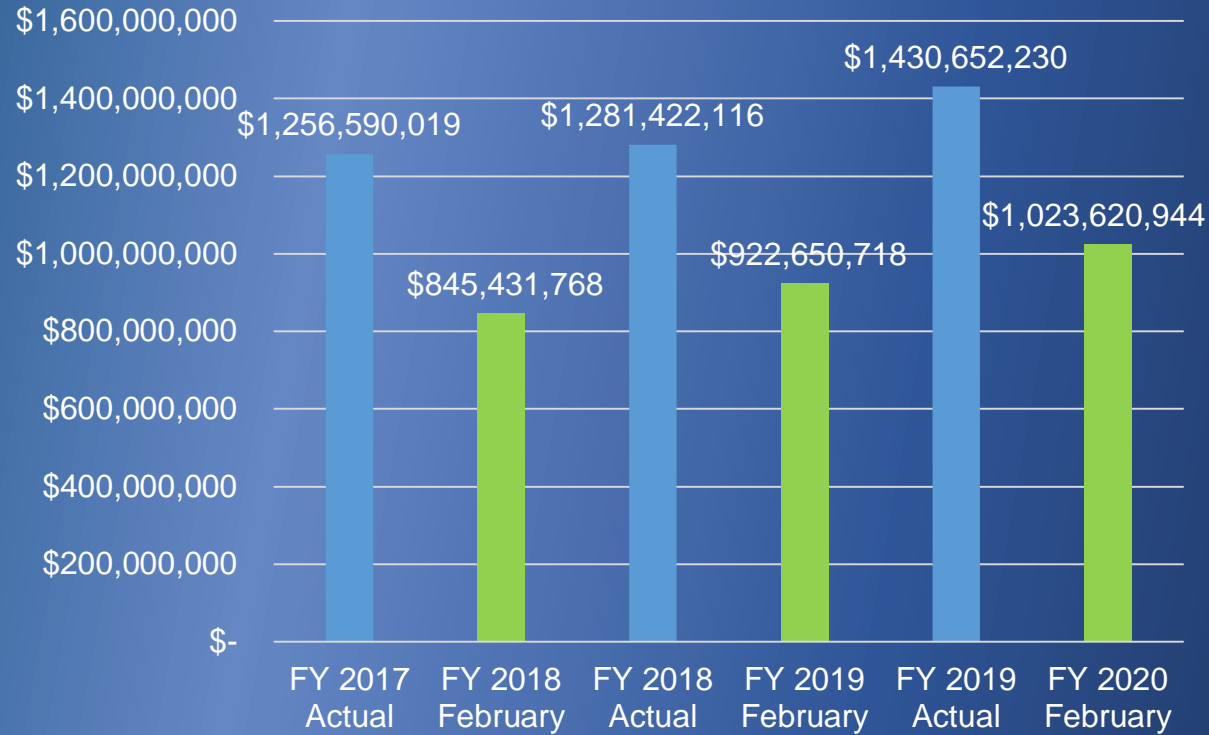
\$ 333,871,153 1.20%

1% Growth vs. FY 2020 Adopted Budget

Current Year Property Tax

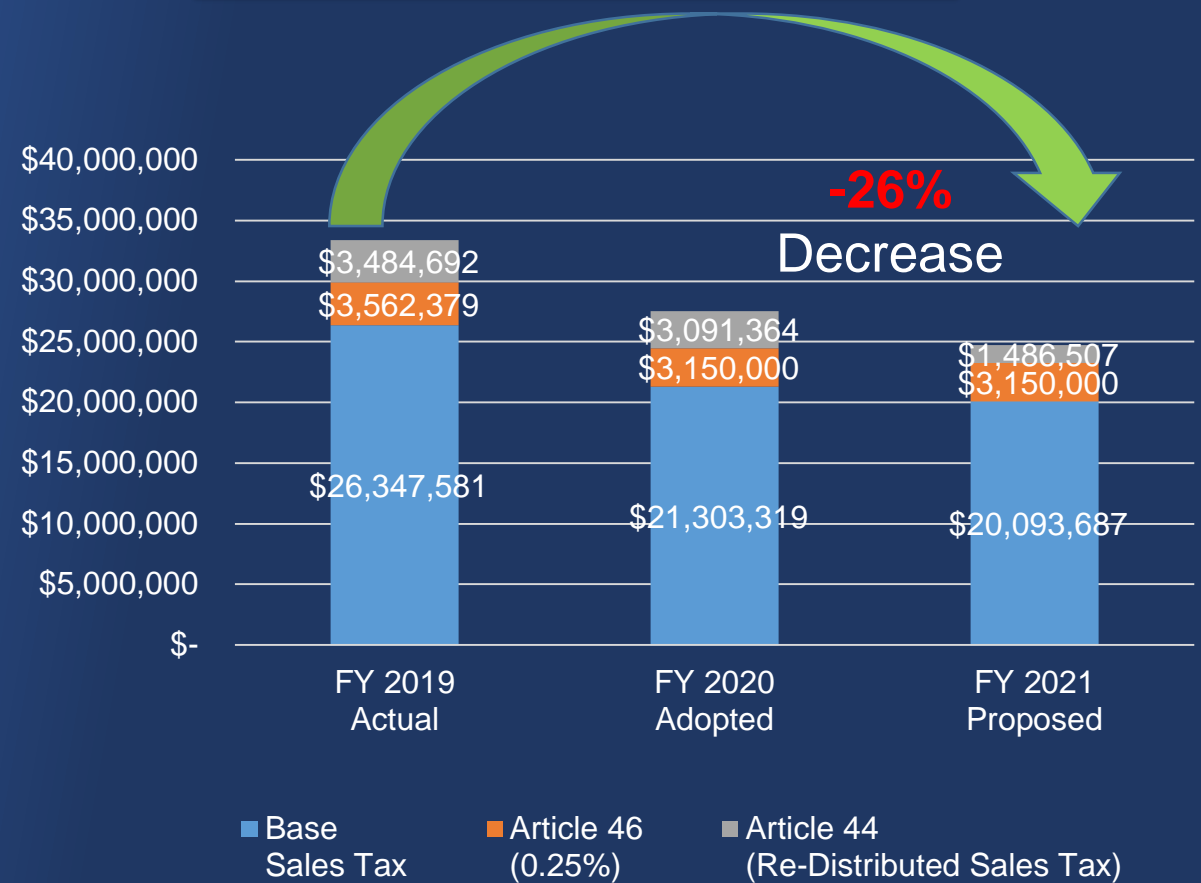


Taxable Retail Sales



**Increase of 11%
Over Previous Year**

Sales Tax Revenue

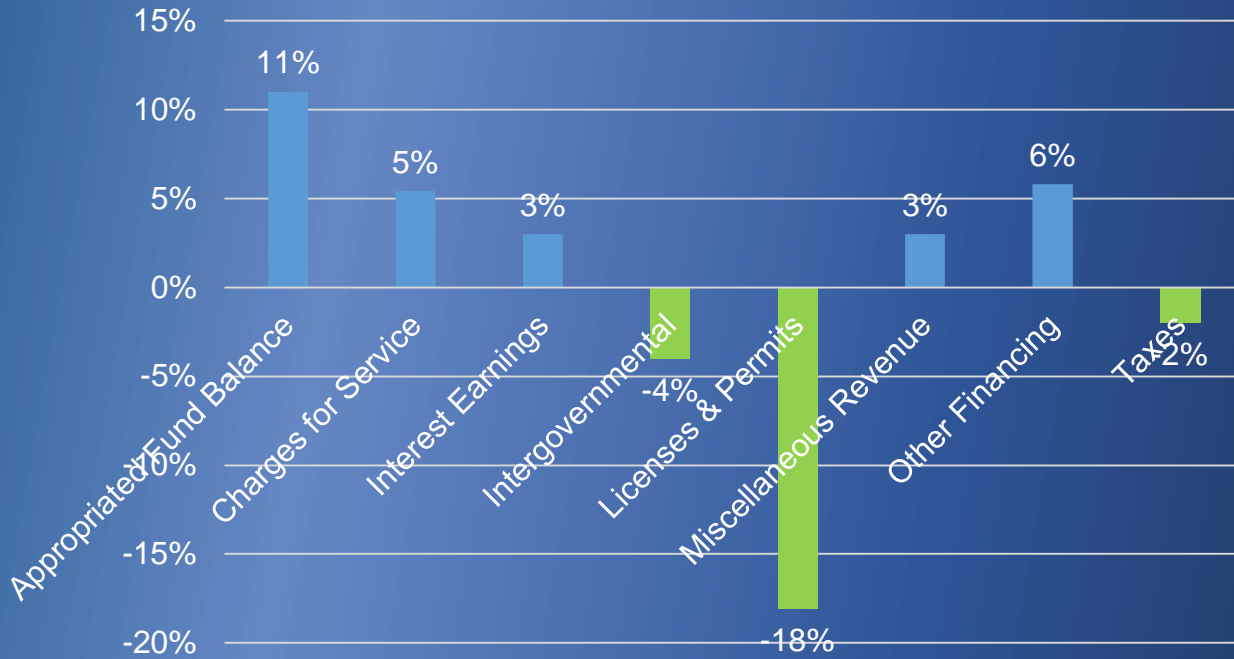


**Article 44 Revenue Can Only Be Spent For
Education And / Or Economic Development**

FY 2021 Revenues

Changes from Prior Year

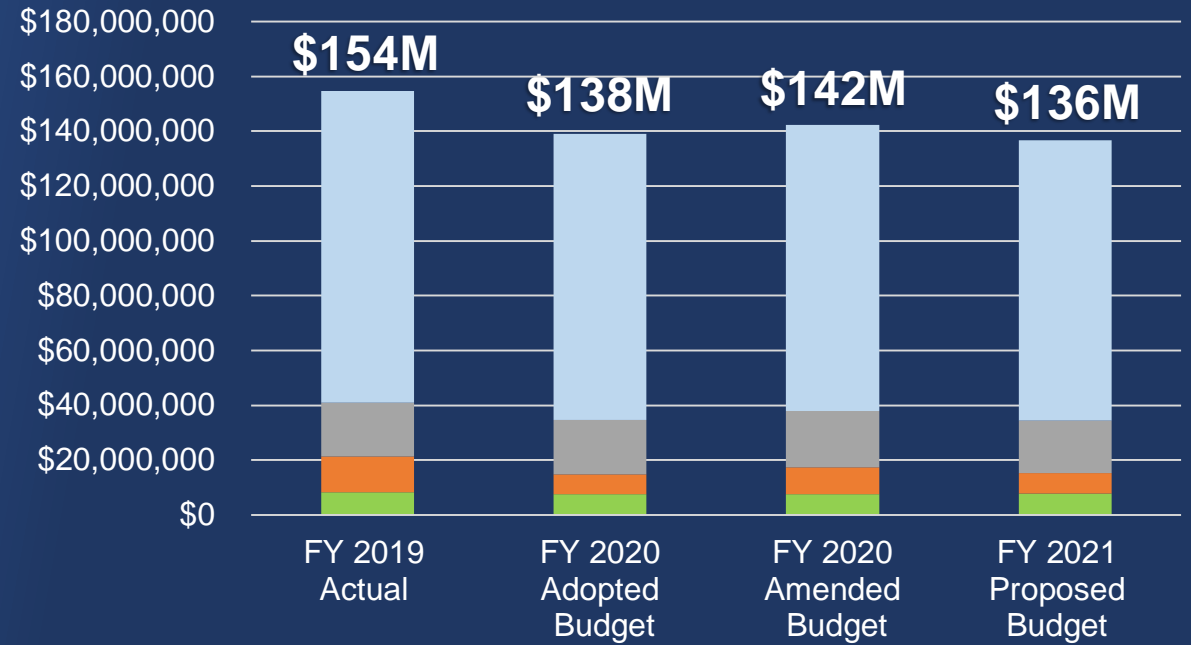
-12% in Total Revenue vs. FY 2019 Actual



- Increased Use of **Fund Balance**
- Decreased **Intergovernmental Social Services Revenue**
- Decreased **ROD, EH / Building Permit Revenue**

FY 2021 Revenues

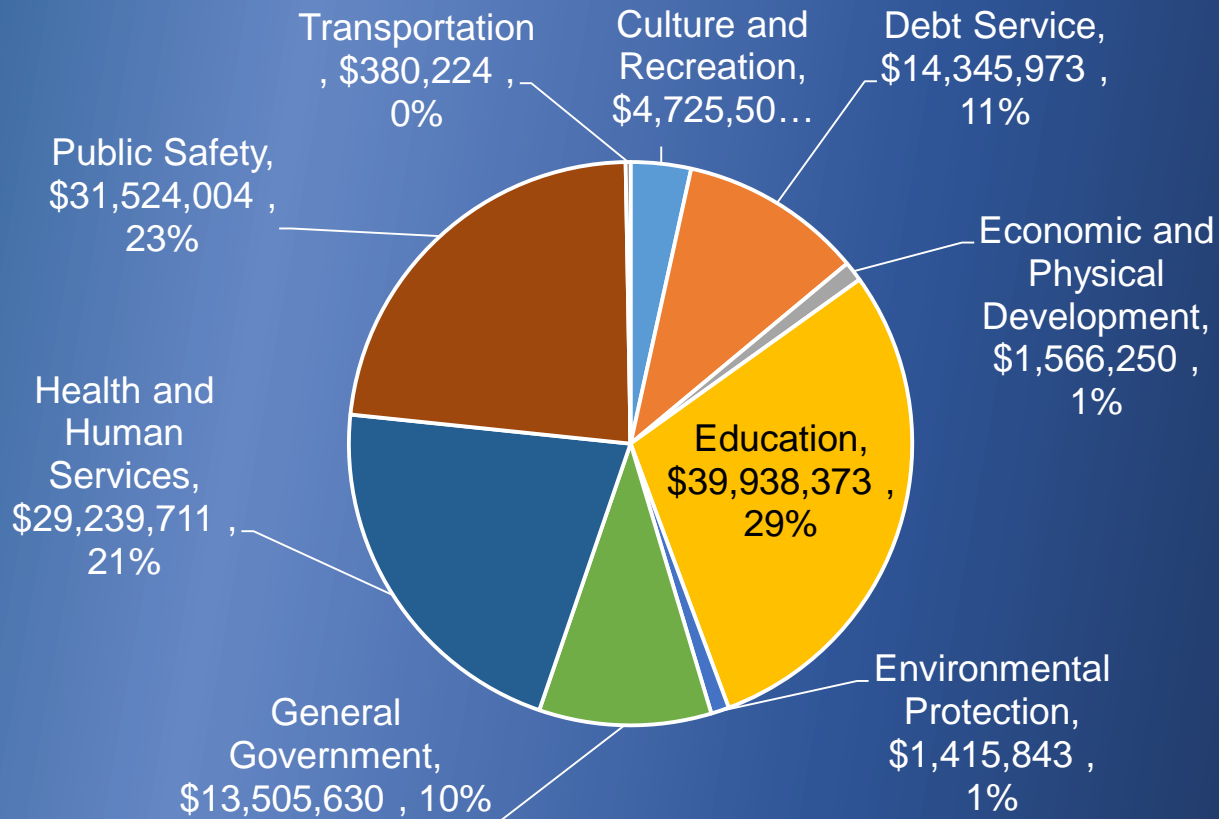
By Category



■ Charges for Service
 ■ Other Revenue
 ■ Intergovernmental
 ■ Taxes

Where does the money go?

FY 2021 Proposed Budget Expenditures
Total: \$136,641,512

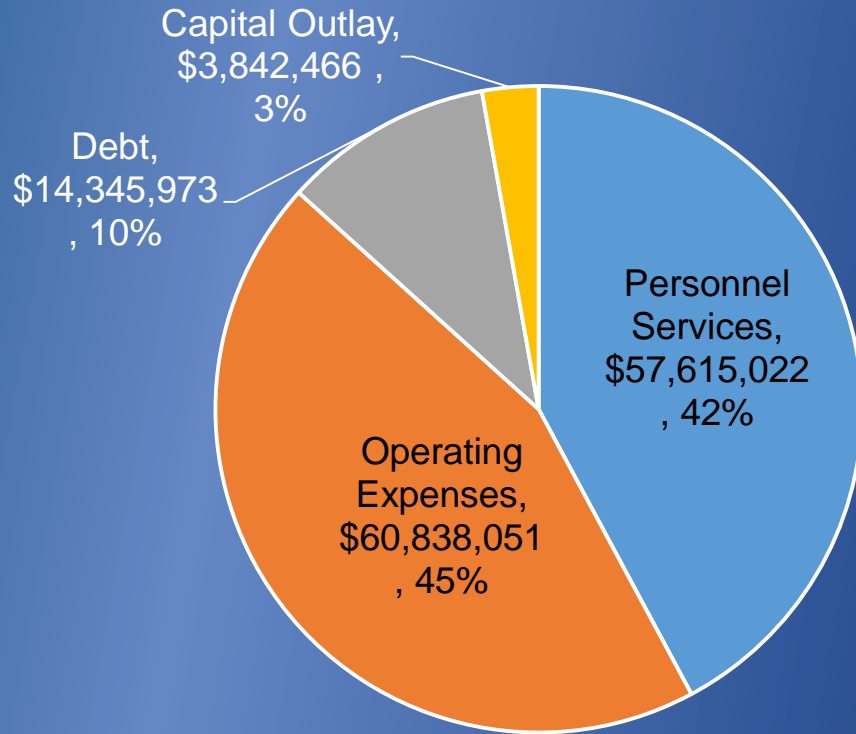


Highlights (General Fund)

- Includes the necessary debt service to cover the first year payment for the **new courthouse**, Corporate Center **REDLG loan**, and **bond sale** for school HVAC / Roof repairs.
- Maintains operating and minor capital funding (to the same level as was approved for FY 2020) for Schools and DCCC
- Does reduce the \$1M in major capital funding provided to the schools during FY 2020 (for High Priority HVACs / Roofs)
- Decreases to Health & Human Services are largely due to programs which received less state funding (DSS Foster Care / Home Boarding Care).

Highlights (General Fund)

FY 2021 Proposed Budget Expenditures Total: \$136,641,512



- Removes the COLA for Employees
(Will Re-Evaluate Once Full Impact of COVID-19 Pandemic's Affect on Local Economy Is Realized)
- Includes increase in employee group insurance costs and increase in state-mandated employee retirement contributions
(No insurance "change" in cost for employees for either base or buy up plans). Year #2 of Employee Salary Study Also Suspended Due to Local Economic Impact of COVID-19
- Includes Debt related to Courthouse Renovations, REDLG loan (I-85 Corporate Center Project) and January, 2020 Borrowing for **"High Priority"** School HVACs / Roofs
- Removes the additional \$1M for annual Capital Outlay for the Schools from FY 2020. Maintains operating funding but with reduced ADM the Per Pupil \$'s (Including Charter Schools) totals \$1,211.64. An increase of \$1.41 or 0.12% over FY 2020
- Reduces state funds within DSS related to Foster Care / Home Boarding Care

General Fund Expenditure Summary by Function

	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,500,227	\$ 4,619,765	\$ 4,865,186	\$ 4,725,504	\$ 105,739	2.3%
Debt Service	\$ 19,957,999	\$ 16,074,070	\$ 15,625,002	\$ 14,345,973	\$(1,728,097)	-10.8%
Economic and Physical Development	\$ 11,281,017	\$ 1,508,768	\$ 1,549,286	\$ 1,566,250	\$ 57,482	3.8%
Education	\$ 40,872,685	\$ 40,931,231	\$ 41,309,653	\$ 39,938,373	\$ (992,858)	-2.4%
Environmental Protection	\$ 2,242,824	\$ 1,484,731	\$ 1,487,376	\$ 1,415,843	\$ (68,888)	-4.6%
General Government	\$ 12,867,661	\$ 13,360,148	\$ 14,254,963	\$ 13,505,630	\$ 145,482	1.1%
Health and Human Services	\$ 27,117,104	\$ 30,062,726	\$ 30,685,266	\$ 29,239,711	\$ (823,015)	-2.7%
Public Safety	\$ 30,257,715	\$ 30,551,336	\$ 32,115,434	\$ 31,524,004	\$ 972,668	3.2%
Transportation	\$ 367,492	\$ 380,224	\$ 380,224	\$ 380,224	\$ -	0.0%
Total	\$149,464,725	\$ 138,972,999	\$142,272,390	\$136,641,512	\$(2,331,487)	-1.7%

Total Funded Positions

872.75

877.25

878.25

878.25

1.00

0.1%

(**\$5.6M**) or **-4%** < than
FY 2020 Amended Budget

Education Funding Summary

All Three Davidson County School Systems

ADM Funding with Charter School #'s Included

Information		FY 2020 Adopted			FY 2021 Proposed			Operating		Capital	
Agency	ADM FY 2020-21 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,318	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	\$ 23,406,424	\$ 1,310,503	\$ 1,211.64	0.1%	\$ 28,430	0.0%	\$ -
Lexington City	3,229	\$ 3,910,246	\$ 261,947	\$ 1,210.23	\$ 3,912,396	\$ 261,947	\$ 1,211.64	0.1%	\$ 2,150	0.0%	\$ -
Thomasville City	2,341	\$ 2,867,038	\$ 343,136	\$ 1,210.23	\$ 2,836,458	\$ 343,136	\$ 1,211.64	-1.1%	\$ (30,580)	0.0%	\$ -
DCCC	-	\$ 3,360,526	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	0.0%	\$ -	0.0%	\$ -
Total	24,888	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	\$ 33,515,804	\$ 2,321,586	\$ 1,211.64	0.0%	\$ -	0.0%	\$ -

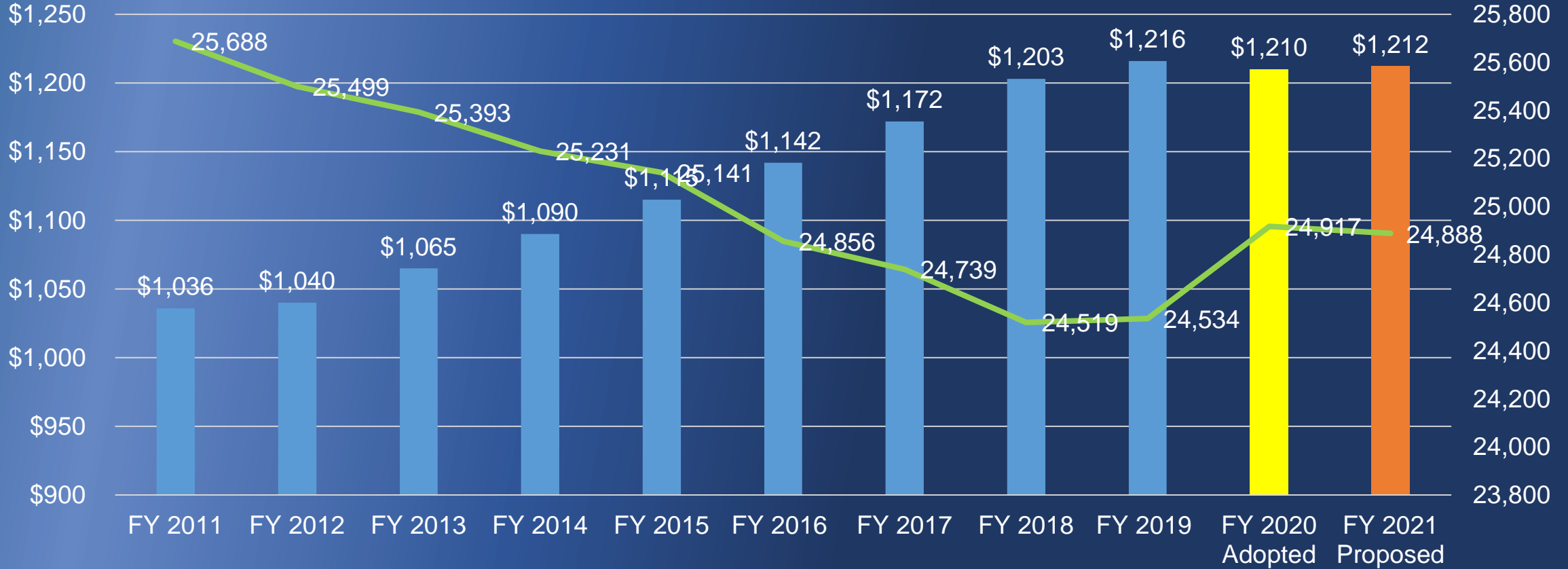
Total Funding Increase (Three School Districts) \$ -

Cumulative Per Pupil Funding % Increase 0.12%



Per Pupil Funding Summary

All Three Davidson County School Systems

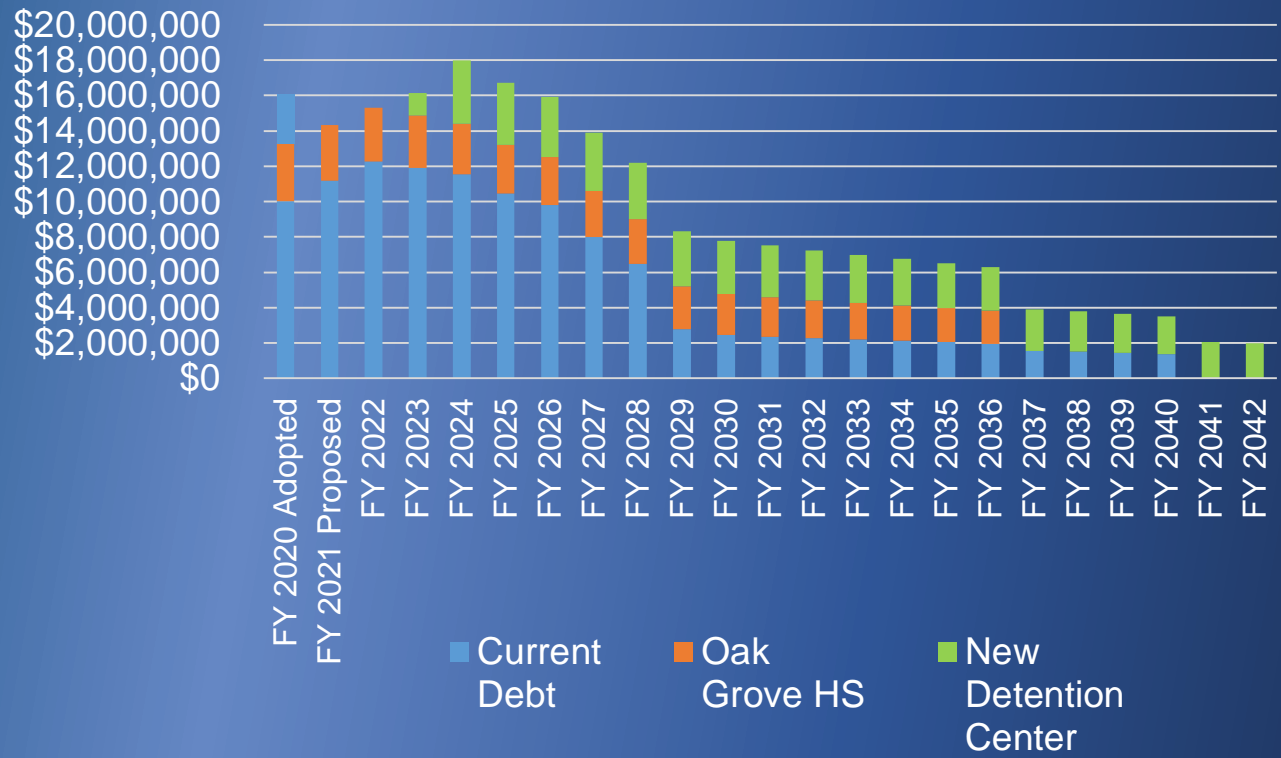


Per Pupil \$'s

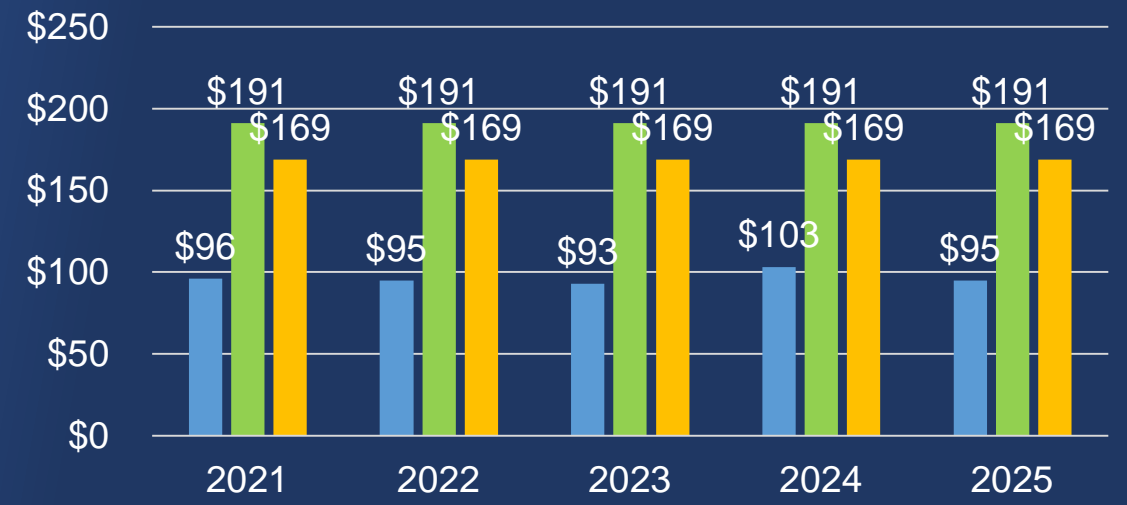
ADM
(Average Daily Membership - Including Charter Schools)



Debt Service Summary



Debt Service Comparison Summary



- Debt Service Budget per Capita
- Debt Service for Davidson County's Population Group per Capita
- Debt Service per Capita Statewide Average



New County Debt Includes (Potential New Detention Center in Future Years)

Contribution Summary

		Requested		Adopted			
Functional Area	Agency	FY 2020 Adopted	FY 2020 Amended	FY 2021 Requested	FY 2021 Proposed	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 70,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ (5,590)	\$ -
Culture and Recreation Total		\$ 70,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ (5,590)	\$ -
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 9,750	\$ 9,750	\$ 12,000	\$ 1,795	\$ (10,205)	\$ (7,955)
	CHAMBER OF COMM - THOMASVILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 1,795	\$ (7,955)	\$ (7,955)
	CHAMBER OF COMM - NORH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 300	\$ (7,700)	\$ (7,700)
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 260,000	\$ 248,000	\$ (12,000)	\$ -
	FORESTER	\$ 88,000	\$ 88,000	\$ 96,000	\$ 96,000	\$ -	\$ 8,000
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	\$ -
Economic Development Total		\$ 363,500	\$ 363,500	\$ 405,750	\$ 347,890	\$ (57,860)	\$ (15,610)
Human Service Organization	FAMILY SERVICES - GRANT	\$ 88,733	\$ 340,193	\$ 88,733	\$ 88,733	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 130,564	\$ 96,726	\$ 96,726	\$ -	\$ -
Human Service Organization Total		\$ 185,459	\$ 470,757	\$ 185,459	\$ 185,459	\$ -	\$ -
Public Safety Organization	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	\$ (1,500)
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	\$ (1,500)
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ (18,000)	\$ -
Public Safety Organization Total		\$ 77,500	\$ 77,500	\$ 140,500	\$ 77,500	\$ (66,000)	\$ (3,000)
Grand Total		\$ 696,819	\$ 982,117	\$ 807,659	\$ 681,209	\$ (129,450)	\$ (18,610)

Grant Revenue (for HS Services)	\$ (185,459)	\$ (470,757)	\$ (185,459)	\$ (185,459)	\$ -	\$ -
Article 44 Sales Tax (to Cover Economic Development)	\$ (275,500)	\$ (275,500)	\$ (289,750)	\$ (251,890)	\$ (14,250)	\$ 23,610
Net County \$'s	\$ 235,860	\$ 235,860	\$ 332,450	\$ 243,860	\$ 96,590	\$ 8,000

Changes for
FY 2020-21

- Removed “Buy Local” \$’s (Maintained Membership)
- Removed National Guard Contribution (\$3K)
- Forester (60% vs. 40%) Cost Share Agreement with the State



FY 2020 - 2025 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2020	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	Total (All Years)
Expenses							
General Government	\$ 432,304	\$13,156,721	\$ 756,000	\$48,935,199	\$ 282,200	\$ 275,000	\$63,837,424
Education	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,960,000	\$ 4,960,000
Landfill	\$ -	\$ 3,080,125	\$ 1,297,035	\$ 343,412	\$ 2,850,000	\$ 177,000	\$ 7,747,572
Total	\$ 2,822,304	\$16,236,846	\$ 2,053,035	\$49,278,611	\$ 3,132,200	\$ 5,412,000	\$78,934,996
Source of Funds							
Capital Reserve	\$ -	\$ 5,934,943	\$ 756,000	\$ 6,841,000	\$ 282,200	\$ 5,235,000	\$ 19,049,143
Enterprise Funds	\$ -	\$ 3,080,125	\$ 1,297,035	\$ 343,412	\$ 2,850,000	\$ 177,000	\$ 7,747,572
Other Sources	\$ 432,304	\$ 7,221,778	\$ -	\$ -	\$ -	\$ -	\$ 7,654,082
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ 2,390,000	\$ -	\$ -	\$42,094,199	\$ -	\$ -	\$44,484,199
Total	\$ 2,822,304	\$ 16,236,846	\$ 2,053,035	\$ 49,278,611	\$ 3,132,200	\$ 5,412,000	\$ 78,934,996

About **\$5.3M** Remaining in County Capital Reserve

FY 2020 - 2025 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Current Year FY 2020	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	Total (All Years)
Expenses							
General Government							
New Detention Facility	\$ -	\$ 5,195,515	\$ -	\$48,094,199	\$ -	\$ -	\$ 53,289,714
Backup 911 Center Equipment	\$ -	\$ 701,510	\$ -	\$ -	\$ -	\$ -	\$ 701,510
County-Wide Server Replacement	\$ -	\$ 342,000	\$ 342,000	\$ -	\$ -	\$ -	\$ 684,000
New Central Permitting System	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Colonial Drive Window Replacement	\$ -	\$ -	\$ -	\$ 491,000	\$ -	\$ -	\$ 491,000
Cecil School Window Replacement	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
EMS Silver Valley Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Grant for Airport Runway, Taxiway and Apron Strengthening	\$ 432,304	\$ 6,767,696	\$ -	\$ -	\$ -	\$ -	\$ 7,200,000
Total	\$ 432,304	\$ 13,156,721	\$ 756,000	\$48,935,199	\$ 282,200	\$ 275,000	\$ 63,837,424

State Mandate = 8%
 County Policy = 18%

Davidson County
 Financial Model

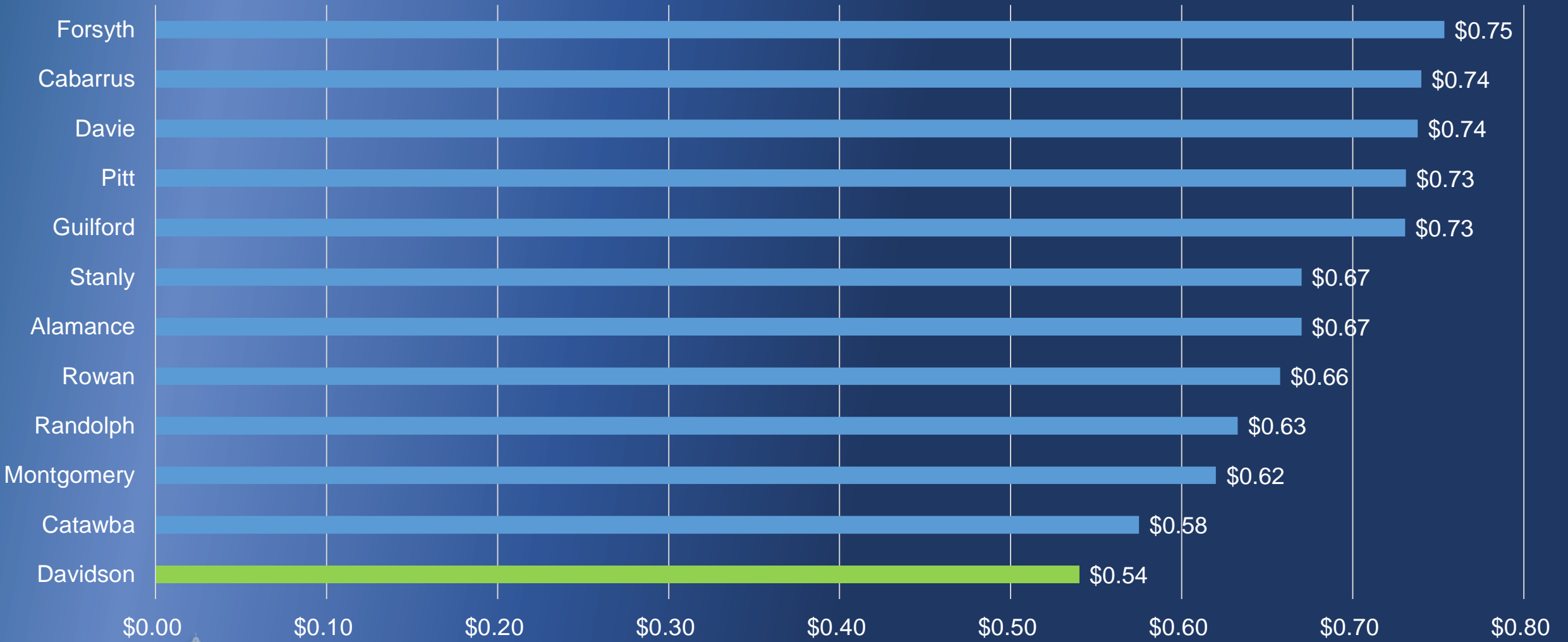
Category	FY 2020 - 2021 Proposed	FY 2021 - 2022 Estimated	FY 2022 - 2023 Estimated	FY 2023 - 2024 Estimated	FY 2024 - 2025 Estimated
Total Expenditures	\$ 142,576,455	\$ 140,472,048	\$ 151,592,734	\$ 151,008,589	\$ 157,597,603
Total Revenues	\$ 138,517,889	\$ 136,881,226	\$ 152,478,852	\$ 147,074,350	\$ 153,316,579
Tax Increase (Decrease)	\$ -	\$ -	\$ 6.00	\$ -	\$ -
Increase (Decrease) Fund Balance	\$ (4,058,566)	\$ (3,590,822)	\$ 886,118	\$ (3,934,239)	\$ (4,281,024)
Fund Balance %	46.28%	44.21%	40.27%	39.07%	34.69%
Tax Rate	\$ 54.00	\$ 54.00	\$ 60.00	\$ 60.00	\$ 60.00

About \$0.06 + Additional Tax \$'s from EGGER to Borrow and Operate the "Potential" New Detention Center



Since Last Re-Valuation = **\$0.54**
FY 2016 Revenue-Neutral Rate = **\$0.55**

Current Tax Rate



Other Funds with Major Changes:

- **Sewer** – Anticipating a **5%** fee increase imposed by its waste water treatment provider, the City / County Commission (Winston-Salem / Forsyth County)
- **School Capital Outlay** – Reduced the (**\$1** million – Paid for from Article 44 Sales Tax) toward critical HVAC / Roof needs from FY 2020
- **Rural Fire Districts** – Three fire districts have asked for a tax rate increase due to increased capital needs and on-going operating expenses:
 - **ARCH - \$0.02**
(Debt Service for Replacing **27** Year Old Fire Truck + Purchasing Equipment for New 800 MHz Radio System + **16%** Increase in Calls Since 2017)
 - **Central - \$0.01**
(Converting One of Two PT Positions to FT + **12.5%** Increase in Calls Between 2017 vs. 2018)
 - **South Emmons - \$0.02**
(Debt Service for Replacing **34** Year Old Fire Truck + **4%** Increase in Calls Between 2017 vs. 2018)

Next Steps

- Public Hearing on the County Manager's Proposed Budget – May 26th
6:00 pm, County Commissioners' Board Room
- Board of Commissioners Budget Worksession – June 4th
8:00 am, County Commissioners' Board Room
- Possible Adoption of the Budget – June 9th
6:00 pm, County Commissioners' Board Room



Davidson County
“Dedicated to Excellence in Serving Our Citizens”
LEXINGTON, NORTH CAROLINA
BUDGET MESSAGE
May 12, 2020
DAVIDSON COUNTY BOARD OF COMMISSIONERS

Commissioners,

I am pleased to submit to you the Proposed Davidson County FY 2020-2021 Budget. The Proposed Budget is balanced and is in accordance with Section 159-11 of the Budget and Fiscal Control Act. It is respectfully requested that the Board of Commissioners allow this proposed budget to be placed within the County Manager's Office for public inspection and the required public hearing be set for May 26, 2020 in order to accept public input and comment.

I would like to take this opportunity to acknowledge those who assisted in preparing this year's proposed budget. Jason Martin, Assistant County Manager, Jane Kiker, Finance Director and Tim Maness, Budget and Management Analyst continue doing an exceptional job in crafting annual budgets that reflect the needs and changing conditions within our County. This year is no exception. The task of developing a balanced budget, especially in these difficult economic times, is made somewhat easier when you have a group of dedicated department heads who submit reasonable requests and who understand that the County has to live within its means. My thanks and admiration goes out to each of the Davidson County Department Heads for their hard work in helping put this budget together. Finally, the County Manager's office staff always pitches in where needed to get the budget done.

2019-2020 Budget in Review

To date, the FY 2019 - 2020 budget remains consistent with anticipated projections. Tax collections are expected to be slightly greater than the budgeted amounts. Sales tax proceeds are also tracking ahead of what was budgeted this year. When all revenues are totaled through June 30, 2020, the County should have no problem making budget. Likewise, on the expenditure side, personnel and operational spending, for the most part, is staying well within the budgeted authorizations. The County Department Heads continue to do an excellent job of managing their respective budgets and providing high quality services within the resources they are provided.

The County continues to work through the renovations at the current courthouse. This addition / renovation will increase the sq. ft. of the current courthouse to approximately 77K+ and will allow for much needed additional courtroom and client / jury meeting space. The project is expected to be completed by February, 2021.

Also the County is finalizing Phase I development of the I-85 Corporate Center. The 431 acre complex, has cost approximately \$20.1 million dollars to complete, and will house Egger a European wood-based products company as the corporate center's first tenant. Once completely opened (Summer 2020), Egger plans to create over 770 + / - jobs and invest upwards of \$700



million dollars in the new manufacturing site. The county continues to seek other corporate partners in order to utilize the remaining tracts within the developed area. The corporate center will largely be paid for via low interest loans awarded to the County by the federal government and Energy United. During 2017 the County also received notification of a grant award from the Golden Leaf Foundation for \$1 million dollars, which will be used for sewer construction as part of the corporate center project. As of spring 2019 the major infrastructure components (sewer, gas and roadways) have largely been completed and the County has already paid off to NC Commerce the “original” \$7M CDBG. This only leaves the \$2M REDLG loan which is an eight year pay back at \$250K per year at 0% interest.

At the January 2, 2020 Board of Commissioners meeting, the board received the auditor’s report for the fiscal year ending June 30, 2019. The County received an unqualified opinion highlighting there were no findings or questioned costs and there were no material internal control weaknesses identified. The report also showed the County remains in excellent financial condition, with the General Fund unreserved fund balance totaling \$68,166,744, which is 45.47% of the total General Fund expenditures for the fiscal year. The average fund balance for counties with a population over 100,000 in the state is \$85,896,211 or 28.06% respectively.

General Fund Balance as of June 30, 2019	
Total Fund Balance	\$ 83,704,649
Non-Spendable	\$ (1,176,734)
Stabilization by State Statute	<u>\$ (14,361,171)</u>
Available Fund Balance	\$ 68,166,744
Available Fund Balance 2018	\$ 63,510,172
Increase / (Decrease) in Available Fund Balance	\$ 4,656,572

The Proposed Budget for FY 2020-2021

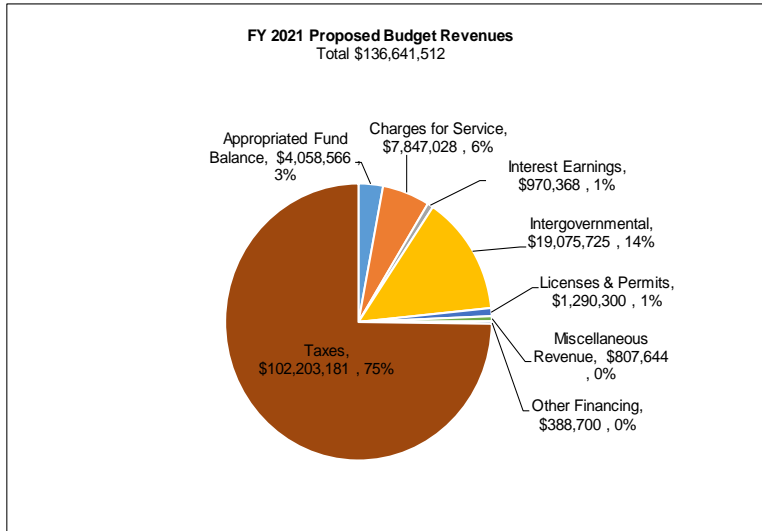
Some very modest growth is occurring within the local economy, as reflected in projected revenue from property and sales taxes and user fees for next fiscal year. Property values appear to be remaining stable, and Davidson County was one of the jurisdictions that received an overall sales tax increase via the North Carolina General Assembly’s sales tax allocation changes from 2015. However, the FY 2021 Proposed Budget does anticipate a reduction in revenue (particularly sales tax proceeds) for the upcoming fiscal year. This reduction is due to the COVID-19 pandemic affecting the local economy.

On the expenditure side, County departments continue efforts to identify opportunities to contain or even reduce operational costs without compromising service levels. However, for the upcoming fiscal year major capital projects such as the I-85 Corporate Center, 911 Radio System Upgrade (Partnership with state VIPER system) and the Courthouse / Clerk of Court renovations are expected to either move forward or begin to finalize. Finally, the BOC did approve (August, 2019) year one of the PTRC employee salary study. This market study moves various pay grades in line with comparable jurisdictions.

One of the main goals the Board of Commissioners identified at the March annual budget retreat was to maintain the current property tax rate of \$0.54 per \$100 of assessed property valuation while continuing to provide the essential county services / operations for which the citizens of our County know and expect.

County Property Tax Rate - The FY 2020-21 Proposed Budget recommends a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation – equal to that of FY 2019-20.

REVENUES (GENERAL FUND)



The property tax remains the major local revenue source available to the County and it accounts for 54% of total revenue. The percentage of general fund revenue coming from the property tax has increased significantly in the last few years. Back in FY 2006-07 it was only 47% of the budget. This trend is attributed to several factors including the overall reduction in sales tax proceeds from prior years, cutbacks in state funding for various programs and slower growth in terms of other revenue sources such as interest income and permit / user fees. With greater dependence being placed on property tax revenue, it is critical that state legislators understand the potential negative impact of passing laws, which will further erode the county's tax base.

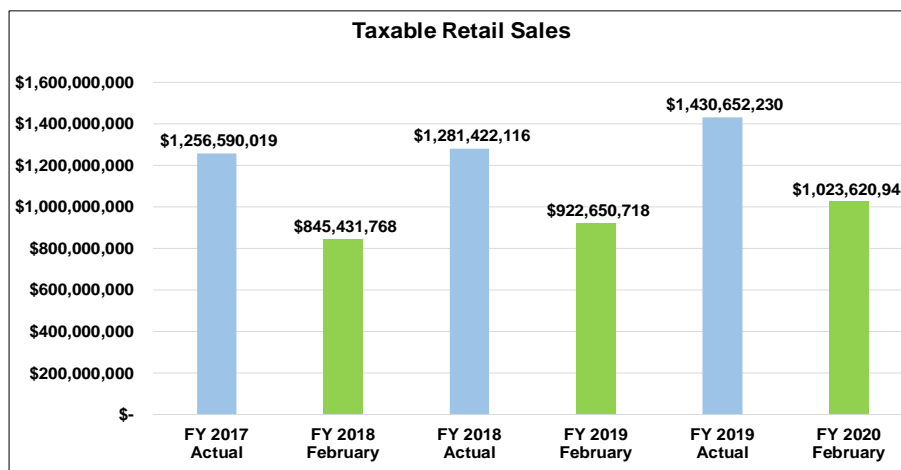
Summary of General Fund

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,655,323	\$ 6,085,628	\$ 4,058,566	\$ 403,243	11.0%
Charges for Service	\$ 8,196,358	\$ 7,448,000	\$ 7,517,397	\$ 7,847,028	\$ 399,028	5.4%
Interest Earnings	\$ 1,910,783	\$ 942,425	\$ 942,425	\$ 970,368	\$ 27,943	3.0%
Intergovernmental	\$ 19,753,771	\$ 19,869,792	\$ 20,477,896	\$ 19,075,725	\$ (794,067)	-4.0%
Licenses & Permits	\$ 2,277,004	\$ 1,575,302	\$ 1,638,935	\$ 1,290,300	\$ (285,002)	-18.1%
Miscellaneous Revenue	\$ 8,322,899	\$ 783,894	\$ 801,798	\$ 807,644	\$ 23,750	3.0%
Other Financing	\$ 583,319	\$ 367,500	\$ 477,548	\$ 388,700	\$ 21,200	5.8%
Taxes	\$113,571,540	\$ 104,330,763	\$104,330,763	\$102,203,181	\$ (2,127,582)	-2.0%
Total	\$154,615,675	\$ 138,972,999	\$142,272,390	\$136,641,512	\$ (2,331,487)	-1.7%

The FY 2020-21 Proposed Budget is built on an increase from the current year in overall assessed property values. The tax base is anticipated to total approximately \$14,153,830,463, so using the current tax rate of \$0.54 and assuming an overall collection rate 96.75% that yields \$73,946,687 in revenue, which is an increase of \$732,145 or 1.00% more than the current year.

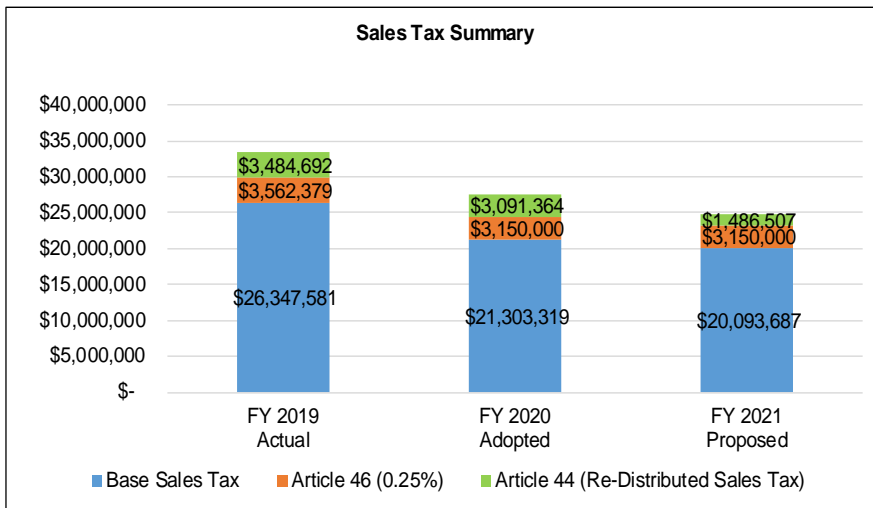
Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.54	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.54	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020 Adopted Budget	\$ 0.54	\$ 11,404,565,890	\$ 1,274,675,668	\$ 1,334,452,024	\$ 14,013,693,582	\$ (279,972,159)	-1.96%
2020 Estimated Actual	\$ 0.54	\$ 11,548,968,677	\$ 1,389,292,737	\$ 1,498,340,985	\$ 14,436,602,398	\$ 422,908,816	3.02%
2021 Proposed Budget	\$ 0.54	\$ 11,518,611,494	\$ 1,287,422,425	\$ 1,347,796,544	\$ 14,153,830,463	\$ (282,771,936)	-1.96%
Total		\$ 150,491,627,742	\$ 17,010,157,206	\$ 17,693,826,088	\$ 185,195,611,035	\$ 4,340,324,992	15.60%
Average Growth Per Year						\$ 333,871,153	1.20%

For sales tax the latest taxable retail sales shows the County ahead in terms of overall collections as compared to this time a year ago. Much of this increase is likely due to the tax reforms put in place by the General Assembly back in 2013 as well as in March of 2016. The County has begun to realize the full impact of the newly approved 0.25% - Article 46 Sales Tax (\$3.1 million) and anticipates receiving approximately \$1.4 million dollars in additional



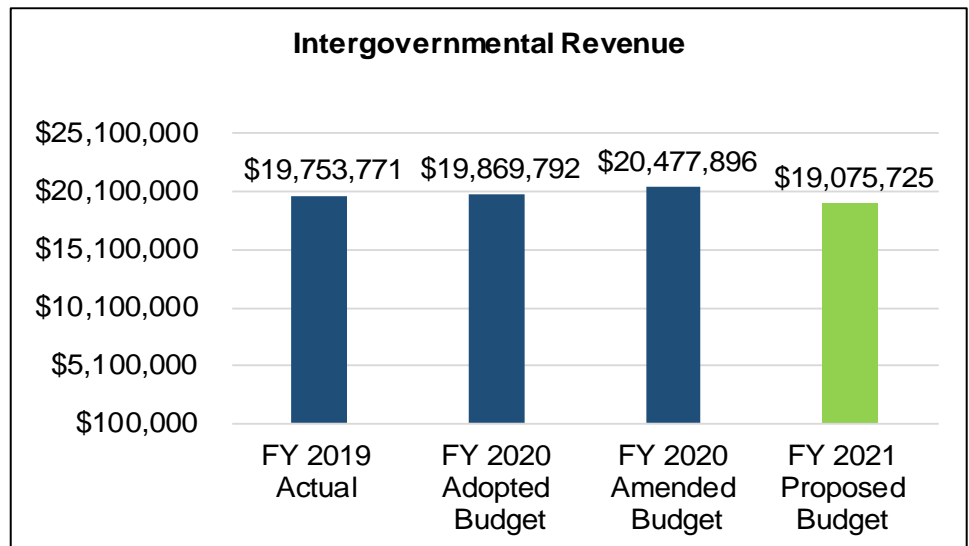
sales tax funds via the approved Article 44 Sales Tax re-allocation plan by the NC General Assembly back in 2015. This article re-allocates sales tax dollars from all 100 counties to 79 counties for the purposes of providing additional resources related to local education, community colleges and / or economic development spending. All of the Article 46 sales tax collections will continue to be used for the debt service related to Oak Grove High School, with the re-allocated (Article 44) sales tax dollars allocated as shown within the table below. Finally both sources have been reduced for the upcoming fiscal year due to the expected COVID-19 pandemic's impact on the local economy.

Category	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Proposed	FY 2022 Estimated	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	Total (FY 2021 - 2025)
Economic Development Reserve	\$ 951,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Contribution to DavidsonWorks	\$ -	\$ -	\$ 144,220	\$ 144,220	\$ 144,220	\$ 144,220	\$ 144,220	\$ 721,100
Annual Contribution to EDC	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 1,240,000
Annual Contribution to Lexington Chamber of Commerce	\$ -	\$ -	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 8,975
Annual Contribution to Thomasville Chamber of Commerce	\$ -	\$ 9,750	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 8,975
Annual Contribution to North Davidson Chamber of Commerce	\$ -	\$ 8,000	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500
I-85 Corporate Center Debt	\$ 140,000	\$ 250,000	\$ 240,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,240,000
Debt New HS + Per Pupil \$'s + LOBs Borrowing (HVACs / Roofs)	\$ 636,820	\$ 702,506	\$ 92,250	\$ 197,852	\$ 205,724	\$ 228,910	\$ 252,702	\$ 977,438
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 1,615,021	\$ 622,163	\$ 521,426	\$ 528,568	\$ 535,710	\$ 542,852	\$ 2,750,719
Parking Lot Renovation - DCCC	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Briggs Building Roof Replacement - DCCC	\$ 183,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating + Type II Capital Outlay Increase - DCCC	\$ 57,887	\$ 112,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Contribution to DCAA	\$ -	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 679,920
Total	\$ 2,828,441	\$ 3,091,364	\$ 1,486,507	\$ 1,501,372	\$ 1,516,386	\$ 1,546,714	\$ 1,577,648	\$ 7,628,627



Although taxable retail sales are up by about 11% YTD thru February, the Proposed Budget only decreases the base or natural sales tax by (\$1.2M) or -5.7%. This is in large part due to the COVID-19 pandemic's expected impact on the local economy. So as you can see from the graph to the left, the base sales tax projections are reduced as well as the Article 46 and re-distributed collections (Article 44) accordingly.

Intergovernmental revenue is expected to decrease by (\$794K) or -4%. This is largely due to decreased state funding for Foster Care and Home Boarding Care programs.



Finally for the upcoming fiscal year the Proposed Budget increases the need to utilize County fund balance in order to balance the budget. The total amount appropriated for FY 2021 equals \$4,058,566. 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.

EXPENDITURES (GENERAL FUND)

As for the expense side of the budget the large drivers are on-going personnel cost, changes in state / federal funds for DSS and debt service related to the I-85 Corporate Center and Courthouse / Clerk of Court Renovations projects. As you can see in more detail below, once you back out the expense items in "blue" the overall budget has actually decreased versus FY 2019-20. The large expense items for the upcoming fiscal year include:

- Incr. Employee Retirement / Insurance
- Contract Services for EC and Jail

These expense items are covered via the natural growth in property / sales tax collections. Also contributing to the budget's ability to handle the various expense increases is the anticipated debt savings for the upcoming fiscal year. Additional sales tax revenues are expected to cover the debt increases for the new High School and I-85 Corporate Center but it is the natural debt savings of (\$1.7M) that provides much needed capacity within the General Fund in order to handle all the service needs.

	Change vs. FY 2020 Adopted
Base Property Tax Revenue Change	\$ 732,145
Base Sales Tax Revenue Reduction	\$ (1,209,632)
Reduction In Article 44 Sales Tax	\$ (1,604,857)
Decreased Intergovernmental Revenue (Foster Care / Board Home Care Allocation from State)	\$ (794,067)
Decreased in Licenses and Permits	\$ (285,002)
Increased Charges for Service Revenue (Ambulance Collections)	\$ 399,028
Increased Use of Appropriated Fund Balance	\$ 403,243
Other County Revenues	\$ 27,655
Total Revenue	\$ (2,331,487)
Change in Employee Health Insurance (10.2% Increase)	\$ 883,991
Change in Employee Retirement (11.3% Increase)	\$ 481,868
Matured Debt Fall-Off / Debt Savings	\$ (1,738,097)
Decrease in DSS Funding for Foster Care / Board Home Care (Intergovernmental Revenue)	\$ (810,036)
Decreased Need for County Capital - Sheriff Vehicles / EMS Ambulance	\$ (575,731)
Decreased Type I School Capital	\$ (992,858)
Increase Contract \$'s for Jail and Emergency Communications	\$ 585,244
All Other Changes	\$ (165,868)
Total Expenses	\$ (2,331,487)

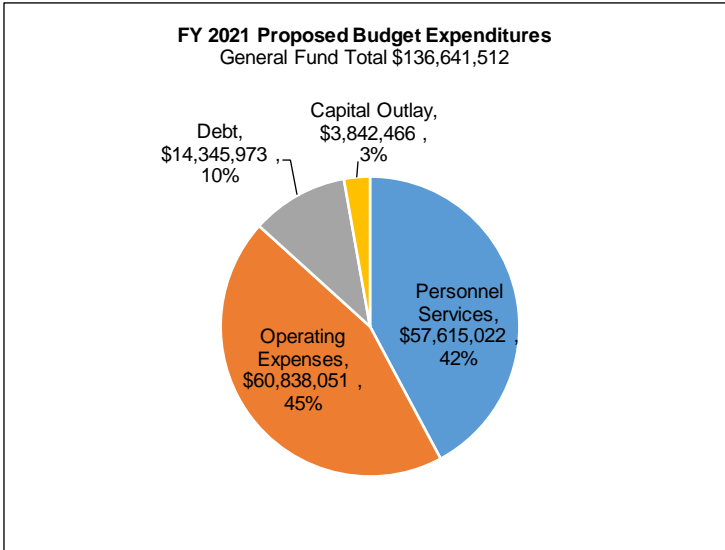
General Fund Expenditure Summary by Function

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Proposed Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,500,227	\$ 4,619,765	\$ 4,865,186	\$ 4,725,504	\$ 105,739	2.3%
Debt Service	\$ 19,957,999	\$ 16,074,070	\$ 15,625,002	\$ 14,345,973	\$ (1,728,097)	-10.8%
Economic and Physical Development	\$ 11,281,017	\$ 1,508,768	\$ 1,549,286	\$ 1,566,250	\$ 57,482	3.8%
Education	\$ 40,872,685	\$ 40,931,231	\$ 41,309,653	\$ 39,938,373	\$ (992,858)	-2.4%
Environmental Protection	\$ 2,242,824	\$ 1,484,731	\$ 1,487,376	\$ 1,415,843	\$ (68,888)	-4.6%
General Government	\$ 12,867,661	\$ 13,360,148	\$ 14,254,963	\$ 13,505,630	\$ 145,482	1.1%
Health and Human Services	\$ 27,117,104	\$ 30,062,726	\$ 30,685,266	\$ 29,239,711	\$ (823,015)	-2.7%
Public Safety	\$ 30,257,715	\$ 30,551,336	\$ 32,115,434	\$ 31,524,004	\$ 972,668	3.2%
Transportation	\$ 367,492	\$ 380,224	\$ 380,224	\$ 380,224	\$ -	0.0%
Total	\$149,464,725	\$ 138,972,999	\$142,272,390	\$136,641,512	\$ (2,331,487)	-1.7%

When you combine all other County revenue sources, the various expense savings (such as matured prior year debt service and debt savings achieved via the recent refinancing of old general obligation debt for schools) as well as the additional sales tax revenue, you can see where the entire FY 2021 Proposed Budget has been allocated.

From here let me highlight three key areas:

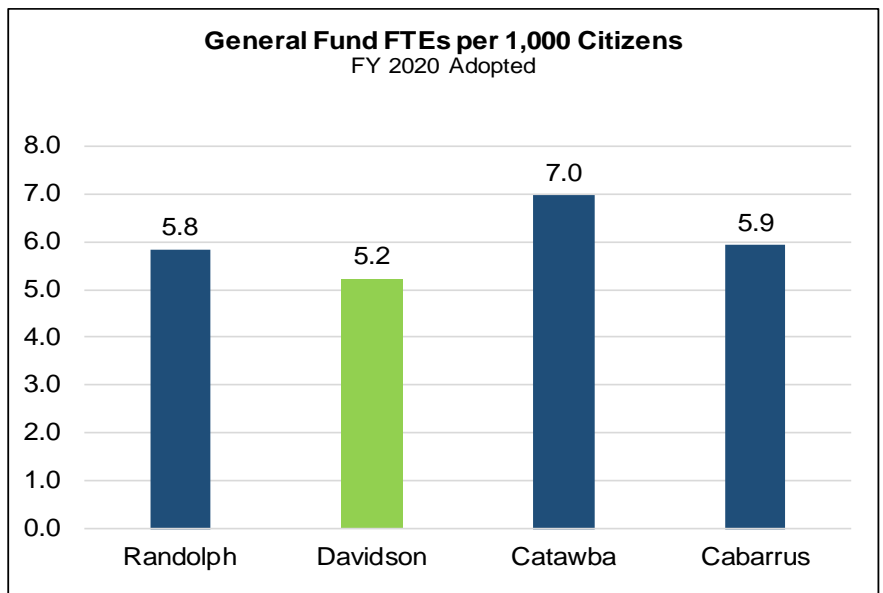
Personnel Cost



For personnel the Proposed Budget does not include a COLA increase for employees. This is due to the COVID-19 pandemic’s expected impact on the local economy. County revenues (particularly sales tax collections) are expected to be dramatically reduced for the upcoming fiscal year.

The County’s group insurance budget is projected to increase for the upcoming fiscal year. However, in April, 2020 the Board of Commissioners approved a new employee benefit plan, which included no employee cost increase for health insurance. Retirement however, is expected to increase substantially for LEOs and Non-LEOs for FY 2021.

The FY 2021 Proposed Budget does not add any new positions within the County. As you can see from the graph to the right, Davidson County has a low full-time FTE count per 1,000 citizens when compared to some of our surrounding peer counties. In addition, year two of the PTRC employee salary study is expected to remain “suspended” until the full impact (in terms of the local economy vs. the County’s revenue collections) of the COVID-19 pandemic has been realized.



Education Funding

With regards to education funding, county administration’s approach with the budget has been to provide a level of funding equal to the natural growth the County experiences via property tax revenue. The Proposed Budget maintains the same level of funding for education that was approved for FY 2020. Again, this is due to the COVID-19 pandemic’s expected impact on the local economy and County revenue collections.

To determine the total operating funding spread across each of the three County school systems, the County utilized the Average Daily Membership for 2020 + (Charter School enrollment). So although the total funding

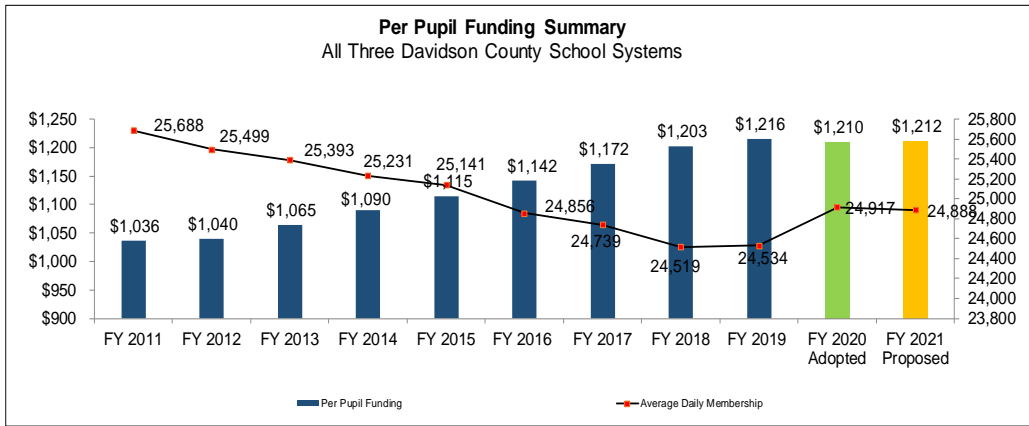
level remains “flat”, the per pupil amount actually increases slightly from \$1,210.23 for FY 2020 to \$1,211.64 for FY 2021.

ADM Funding with Charter School #'s Included

Information	FY 2020 Adopted			FY 2021 Proposed			Operating		Capital		
	Agency	ADM FY 2020-21 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change
DCS	19,318	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	\$ 23,406,424	\$ 1,310,503	\$ 1,211.64	0.1%	\$ 28,430	0.0%	\$ -
Lexington City	3,229	\$ 3,910,246	\$ 261,947	\$ 1,210.23	\$ 3,912,396	\$ 261,947	\$ 1,211.64	0.1%	\$ 2,150	0.0%	\$ -
Thomasville City	2,341	\$ 2,867,038	\$ 343,136	\$ 1,210.23	\$ 2,836,458	\$ 343,136	\$ 1,211.64	-1.1%	\$ (30,580)	0.0%	\$ -
DCCC	-	\$ 3,360,526	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	0.0%	\$ -	0.0%	\$ -
Total	24,888	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	\$ 33,515,804	\$ 2,321,586	\$ 1,211.64	0.0%	\$ -	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ -

Cumulative Per Pupil Funding % Increase 0.12%



As you can see the County’s commitment to education is strong as proof by the last several years of per pupil funding. Although the Average Daily Membership (ADM) has been decreasing over the last several years, the County has continued to provide increased levels of funding to ensure the best educational opportunities

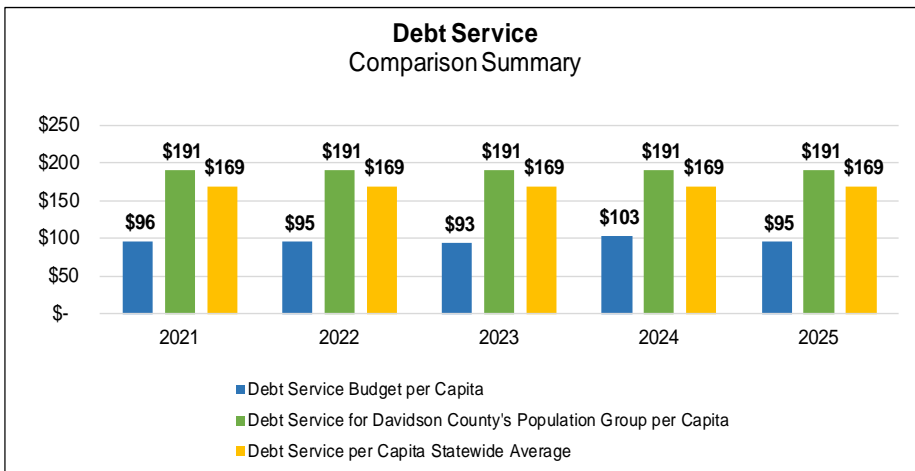
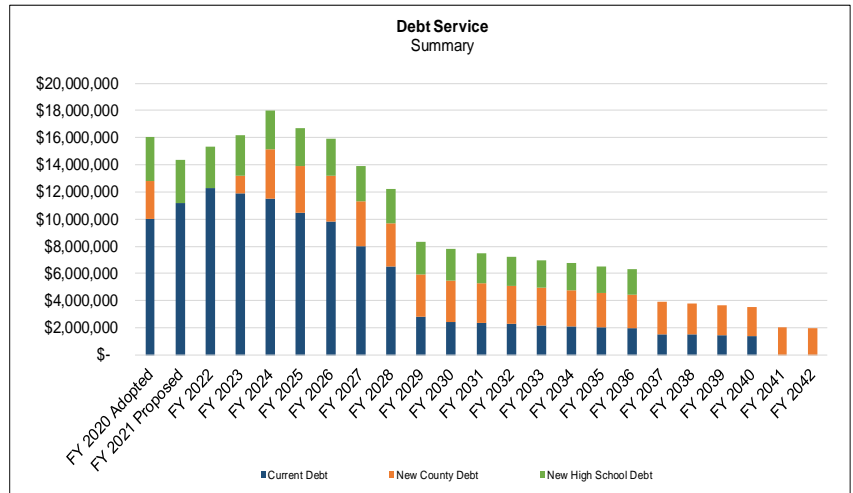
are available for every student in Davidson County. For FY 2021, the per pupil amount includes Charter School enrollment which is “slightly” higher when compared to FY 2020.

Per pupil funding above also does not include debt service expenses related to Education. Davidson County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County borrows funds to build new school facilities or provide for sewer infrastructure. Since 2001 the County, with assistance from the schools, has funded approximately \$202 + / - million dollars for various new school / renovation projects such as the new Oak Grove High School. Further, during FY 2015 the board appropriated \$1.5 million dollars for major renovations at Stoner-Thomas school. As for the Davidson County Community College, the Proposed Budget adheres to the same logic as was applied to each of the three school systems. The funding is expected to be equal to that of FY 2020, as the County expects a large reduction in revenue collections for the upcoming fiscal year. This is due to the COVID-19 pandemic’s expected impact on the local economy.

Debt Service and Major Capital Projects

A large part of the additional spending for this year’s upcoming budget comes from debt service and cash contributions related to major capital projects. I want to now highlight the three major projects that is included as part of the FY 2020-21 Proposed Budget:

- Courthouse / Clerk of Court Renovations (January, 2020 Debt Sale)
- I-85 Corporate Center – REDLG Funds (Paid for via Article 44 Sales Tax)
- Schools HVAC / Roof High Priority Needs

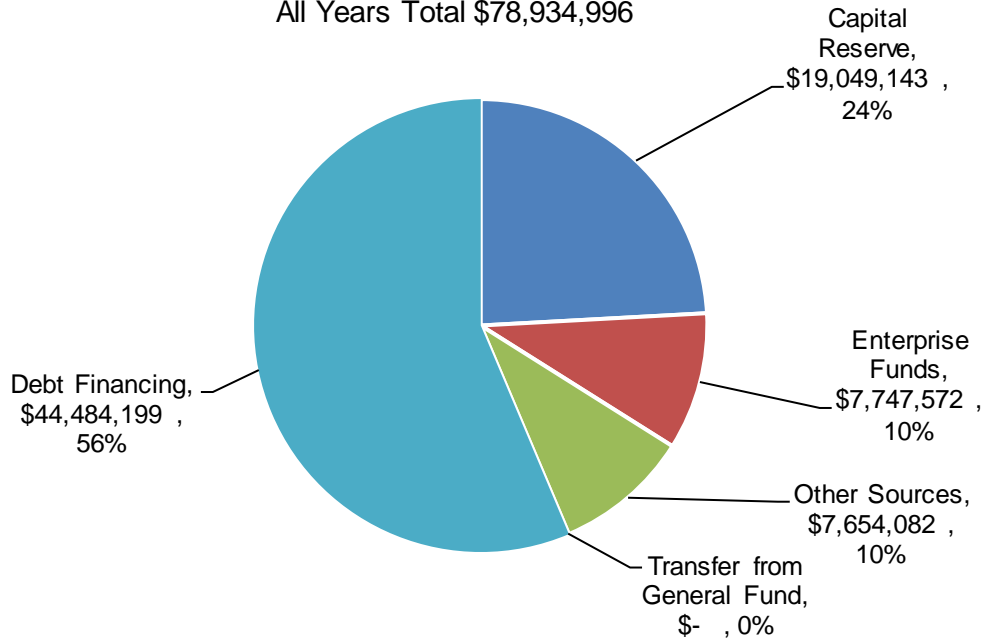


As you can see from above high priority capital projects (shown in orange and include a potential new Detention Center) will put increased burden on the debt service budget, not only for next fiscal year but for several years to come. That being said, the County’s debt service budget per capita is expected to remain relatively low compared to many of our peer counties and the state wide average.

The FY 2020 – 2025 Capital Improvement Plan includes all the

projects from above totals \$78.9 million dollars and includes capital cost estimates as well as on-going operating impacts associated with each project. One unique feature included as part of developing the capital plan each year is known as the financial model. This long-term model looks at all the proposed capital project spending plans as well as operating decisions by the County and analyzes the impact on overall fund balance versus the tax rate to support the plan. As shown within the table on the following page the cumulative effect of all the expense items mentioned above ranging from debt service (Potential New Detention Center), employee pay increases, funding for education and adjustments for the COVID-19 pandemic means the current County property tax will continue to be relied upon to provide for majority of the County’s operating needs.

**FY 2020 - 2025
Capital Improvement Plan
All Years Total \$78,934,996**



**Davidson County
Financial Model**

Category	FY 2020 - 2021 Proposed	FY 2021 - 2022 Estimated	FY 2022 - 2023 Estimated	FY 2023 - 2024 Estimated	FY 2024 - 2025 Estimated
Total Expenditures	\$ 142,576,455	\$ 140,472,048	\$ 151,592,734	\$ 151,008,589	\$ 157,597,603
Total Revenues	\$ 138,517,889	\$ 136,881,226	\$ 152,478,852	\$ 147,074,350	\$ 153,316,579
Tax Increase (Decrease)	\$ -	\$ -	\$ 6.00	\$ -	\$ -
Increase (Decrease) Fund Balance	\$ (4,058,566)	\$ (3,590,822)	\$ 886,118	\$ (3,934,239)	\$ (4,281,024)
Fund Balance %	46.28%	44.21%	40.27%	39.07%	34.69%
Tax Rate	\$ 54.00	\$ 54.00	\$ 60.00	\$ 60.00	\$ 60.00

Other Funds

Aside from the General Fund the Proposed Budget includes some changes within other funds the County budgets dollars for that I would like to share with you briefly.

Department	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Proposed	<u>vs. Adopted</u>	
					\$ Change	% Change
Enterprise Funds	\$ 6,402,844	\$ 3,775,188	\$ 5,121,432	\$ 4,131,457	\$ 356,269	9.4%
DavidsonWorks	\$ 1,142,913	\$ 1,215,905	\$ 1,408,248	\$ 1,223,364	\$ 7,459	0.6%
Internal Service Funds	\$ 14,125,509	\$ 13,962,827	\$ 14,012,900	\$ 15,250,352	\$ 1,287,525	9.2%
Mental Health	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Special Revenue Funds	\$ 16,587,307	\$ 16,215,307	\$ 16,370,235	\$ 15,918,489	\$ (296,818)	-1.8%
Grand Total	\$ 39,082,913	\$ 35,993,571	\$ 37,737,159	\$ 37,348,006	\$ 1,354,435	3.8%
Total Revenue	\$ 41,096,319	\$ 35,993,571	\$ 37,737,159	\$ 37,348,006	\$ 1,354,435	3.8%
County Funds	\$ (2,013,406)	\$ -	\$ -	\$ -	\$ -	0.0%

- Transportation Fund - Special Revenue Fund - The proposed budget includes grant funds (WS 5307) + local match funds (50% each) to continue the circulator route within the City of Lexington. This route was established in January, 2019, which previously was a “connection route” from the City of Lexington to DCCC to Colonial Drive in the City of Thomasville. That route was broken apart, with a portion going to each city. Lastly, the proposed budget also includes \$70K to replace (2) high mileage vans (130K – 2000 model and \$113K – 2005 model). The vans are utilized for patrons with missed bus trips or missed connections within either city and were originally bought with federal grants. The local match for FY 2021 totals 10% or \$7K.
- Sewer Fund - Enterprise Fund - The FY 2021 Proposed Budget increases total funding to the Sewer Fund by \$29,852 or 5%. The county expects a fee increase of 5% to be imposed by its waste water treatment provider the City / County Commission (Winston-Salem / Forsyth County) for the upcoming fiscal year.
- Landfill Fund - Enterprise Fund - The FY 2021 Proposed Budget includes operating funds to align next year’s budget estimates to prior year actuals. Also the proposed budget includes (\$155K) in capital outlay for the following: 1) New Landfill Construction = \$122K, 2) V-x- Camera System = \$6,600 (To be utilized for leachate and sewer lines) and 3) Replacement of (4) 40 Yard Open Top and (2) 20 Yard Top Boxes (from 1990s) = \$25K.
- School Capital Outlay Fund - The FY 2021 Proposed Budget includes \$2.78 million dollars for major school capital needs such as roof / HVAC replacements. About 22% or \$622K of the total funding is expected to come from Article 44 Sales Tax revenues.
- Special School District Fund (Lexington City Schools) - For FY 2021 Proposed Budget recommends the tax rate remain equal to that of FY 2019-20 which totals \$0.12 per \$100 of

assessed property valuation. The total amount included for FY 2020-21 totals approximately \$1,563,076, which is slightly more \$17,604 or 1.1% than what was included for FY 2019-20.

- Rural Fire District Fund - The FY 2021 Proposed Budget increases funding to the fire districts by \$667,983 or 7.3%. Three fire districts are asking for a tax rate increase and are shown in green within the table below. Each of those five districts have met the requirements (to submit for a tax rate increase) as stated by the contract with the County and are highlighted in green within the table below.

Fire Districts Summary
FY 2020-2021

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2020 Adopted	FY 2021 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	FY 2020 Adopted	FY 2021 Proposed	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 799,000	\$ 1,039,475	\$ 240,475	30.1%	Planning to replace a 1993 model fire truck as well as provide for funding related to increase personnel cost and equipment for the new 800 MHz radio system.
Central	\$ 0.0900	\$ 0.1000	\$ 0.0100	11.1%	\$ 316,830	\$ 351,830	\$ 35,000	11.0%	Central Fire District plans to convert one of their two part-time positions to full-time. The added cost of fringe benefits for the full-time employee is the reason for the tax increase.
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 237,000	\$ 246,325	\$ 9,325	3.9%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 419,005	\$ 457,227	\$ 38,222	9.1%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 136,000	\$ 140,915	\$ 4,915	3.6%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 285,034	\$ 297,193	\$ 12,159	4.3%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 225,220	\$ 240,922	\$ 15,702	7.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 319,399	\$ 334,627	\$ 15,228	4.8%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 960,000	\$ 977,110	\$ 17,110	1.8%	
North	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 245,000	\$ 270,000	\$ 25,000	10.2%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 291,530	\$ 297,030	\$ 5,500	1.9%	
Reeds	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 281,173	\$ 303,243	\$ 22,070	7.8%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 403,622	\$ 408,622	\$ 5,000	1.2%	
South Emmons	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 96,340	\$ 124,510	\$ 28,170	29.2%	To pay the debt service on a new Rosenbauer fire engine (Replacing model that is 34 years old).
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 256,657	\$ 270,600	\$ 13,943	0.0%	
Southmont	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 789,486	\$ 847,416	\$ 57,930	7.3%	
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 506,515	\$ 506,515	\$ -	0.0%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 340,000	\$ 353,153	\$ 13,153	3.9%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 810,390	\$ 836,277	\$ 25,887	3.2%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 577,044	\$ 587,044	\$ 10,000	1.7%	
West Lexington	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 258,014	\$ 274,247	\$ 16,233	6.3%	
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 113,500	\$ 119,900	\$ 6,400	5.6%	
Hometown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 187,454	\$ 202,455	\$ 15,001	8.0%	
Griffith	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 233,771	\$ 261,331	\$ 27,560	11.8%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 67,460	\$ 75,460	\$ 8,000	11.9%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 40,000	\$ -	0.0%	
Total	\$ 2.4477	\$ 2.4977	\$ 0.0500	2.0%	\$ 9,195,444	\$ 9,863,427	\$ 667,983	7.3%	

- DavidsonWorks Fund - The FY 2021 Proposed Budget increases funding to DavidsonWorks by \$7,459 or 0.6%. The county also expects to contribute the same amount from the General Fund than was approved for FY 2019-20, which totaled \$144K.
- Garage Fund - For FY 2021 Proposed Budget increases funding to the county owned garage by \$44,110 or 2.5%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year.
- Insurance / Workers Compensation Fund - The FY 2021 Proposed Budget increases funding for both the Insurance / Workers Compensation Fund by \$1.2M or 10.1%. This increase is to cover High Cost Claimants. The proposed budget transfers (0.25 FTE) from the Insurance Fund to the General Fund (Human Resources Department).
- 911 Fund - The FY 2021 Proposed Budget increases funding for the Emergency Telephone Fund by \$68,039 or 13.6%. The total amount of funding equals \$567,053 (provided by the State of North Carolina) via collections on telephone services charges within the county and is used to provide for maintenance / upgrades to the county's 911 emergency system. The increase comes from the state's calculation of funds spent in the prior year.

- Airport Fund – The FY 2021 Proposed Budget maintains the current funding for the Airport Fund equal to \$385,484. The County contributes \$135K all of which is covered via Article 44 Sales Tax proceeds due to the substantial economic impact the local airport provides to the County.
- Mental Health Fund – The FY 2021 Proposed Budget maintains the current funding to Cardinal Innovations as the regional provider of mental health / substance abuse services. For FY 2020 the County will only contribute \$797K (as opposed to \$824K) and appropriate \$26K in existing \$0.01 and \$0.05 Bottle Tax Revenue, which can only be utilized for substance abuse services. This covers about 43% of the “on-going” cost of the new Opioid Response Coordinator position included as part of the FY 2020 Adopted Budget within Public Health.

Conclusion

County	Current Tax Rate	Davidson County Tax Rate (Since Property Revaluation of 2007)			
		FY 2008 - FY 2018 Approved Tax Rates	FY 2016 Revenue-Neutral Tax Rate	FY 2019 Adopted Tax Rate	FY 2020 Proposed Tax Rate
Davidson	\$ 0.5400				
Catawba	\$ 0.5750				
Alamance	\$ 0.5900				
Montgomery	\$ 0.6200				
Rowan	\$ 0.6625				
Randolph	\$ 0.6525	\$ 0.54	\$ 0.55	\$ 0.54	\$ 0.54
Stanly	\$ 0.6700				
Pitt	\$ 0.6960	As you can see within the tables below the proposed tax rate of \$0.54 per \$100 of assessed property valuation, Davidson County remains well below its peers in terms of the overall property tax rate. This is due to the financial philosophies and practices embedded in the culture of our organization, and those philosophies ensure tax rates remain stable over an extended period of time.			
Cabarrus	\$ 0.7200				
Forsyth	\$ 0.7235				
Guilford	\$ 0.7305				
Davie	\$ 0.7380				

With that said, each year the budget development process allows great opportunity to focus on changing service delivery needs within the County and adjust limited resources as necessary to meet those needs. With regards to the coming year, a major focus will be on debt service and major capital projects, particularly that of (Finalizing Phase I of the I-85 Industrial Park project). The coming year will also surely see changes to the landscape at the courthouse as well as the when the County begins finalizing plans for a new Detention Center. In addition to this focus, the proposed budget provides financial support to the public schools and the community college. The budget does not include any pay increases for employees but does cover health / retirement cost increase for the upcoming fiscal year. This reinforces the County’s statement of philosophy, which states “delivering services devoted to excellence, maintain standards of professionalism and integrity while enhancing the wellbeing of our community.”

To conclude, each year County departments continue to examine how they do business and how they can best accomplish their respective goals within the resources provided. This ongoing process of continuous improvement has helped identify better service delivery methods while also identifying ways to better manage limited resources. All in all, Davidson County remains in excellent financial condition as reflected in the annual audit report received by the Commissioners January, 2020. The Proposed Budget for 2020 - 21 builds upon Davidson County Government’s strong history of responsive customer service delivery, conservative budgeting / expenditure practices and sound financial stewardship. That being said the future holds some unknowns that need to remain in our minds, such as:

- The local economy (As well as COVID-19 pandemic's full impact).
- The complete outlook for growth at the I-85 Corporate Center.
- The renovating / expansion of the Davidson County Detention Facility.
- The budget approved by the North Carolina General Assembly and the Governor.

Respectfully Submitted

Casey R. Smith

Casey Smith, Davidson County Manager

Staff Recommended Changes to FY 2020-21 Proposed Budget - All Funds

Fund / Department / Division	Expenditures			Revenue				Total
	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Services	911 Fund Tax	Appropriated Fund Balance	
General Fund								
Libraries - Reduce capital outlay (based on lower than estimated price quotes) for Lexington Library Book Shelving	\$ 77,467	\$ (20,616)	\$ 56,851	\$ -	\$ -	\$ -	\$ (20,616)	\$ (20,616)
Sheriff (Detention) - Added difference for approved jail laundry agreement	\$ 75,000	\$ 37,759	\$ 112,759	\$ -	\$ -	\$ -	\$ 37,759	\$ 37,759
Public Health (WIC) - Added additional WIC Special Funding for COVID-19 related supplies, which was notified after Proposed Budget	\$ 639,688	\$ 11,602	\$ 651,290	\$ 11,602	\$ -	\$ -	\$ -	\$ 11,602
Public Health - Removing pay raises that were inadvertently left in Proposed Budget for select group of employees	\$ 4,010,697	\$ (14,612)	\$ 3,996,085	\$ -	\$ -	\$ -	\$ (14,612)	\$ (14,612)
Contribution to The Life Center (HCCBG) - The County served as a pass through, now PTRC, AAA will send the funds directly to The Life Center	\$ 96,726	\$ (96,726)	\$ -	\$ (96,726)	\$ -	\$ -	\$ -	\$ (96,726)
Sub-Total	\$ 4,899,578	\$ (82,593)	\$ 4,816,985	\$ (85,124)	\$ -	\$ -	\$ 2,531	\$ (82,593)
Workers Compensation Fund								
Adjust to account for PH personnel change above.	\$ 876,259	\$ 515	\$ 876,774	\$ -	\$ 515	\$ -	\$ -	\$ 515
Sub-Total	\$ 876,259	\$ 515	\$ 876,774	\$ -	\$ 515	\$ -	\$ -	\$ 515
Insurance Fund								
Adjustment to match department group insurance line-items	\$ 12,597,993	\$ (358)	\$ 12,597,635	\$ -	\$ (358)	\$ -	\$ -	\$ (358)
Sub-Total	\$ 12,597,993	\$ (358)	\$ 12,597,635	\$ -	\$ (358)	\$ -	\$ -	\$ (358)
Garage Fund								
Adjustment to match department mileage charges	\$ 1,776,100	\$ (150)	\$ 1,775,950	\$ -	\$ (150)	\$ -	\$ -	\$ (150)
Sub-Total	\$ 1,776,100	\$ (150)	\$ 1,775,950	\$ -	\$ (150)	\$ -	\$ -	\$ (150)
Special Revenue Fund								

Staff Recommended Changes to FY 2020-21 Proposed Budget - All Funds

Fund / Department / Division	Expenditures			Revenue				Total
	Proposed Budget	Change Amount	Adopted Budget	Intergovernmental Revenue	Charges for Services	911 Fund Tax	Appropriated Fund Balance	
Emergency Telephone Fund - Revised allocation based on the State's new formula	\$ 567,053	\$ (2,008)	\$ 565,045	\$ -	\$ -	\$ (2,008)	\$ -	\$ (2,008)
Sub-Total	\$ 567,053	\$ (2,008)	\$ 565,045			\$ (2,008)	\$ -	\$ (2,008)
Sewer Fund								
Remove estimated 5% increase within Proposed Budget	\$ 626,898	\$ (29,852)	\$ 597,046	\$ -	\$ (29,852)	\$ -	\$ -	\$ (29,852)
Sub-Total	\$ 626,898	\$ (29,852)	\$ 597,046	\$ -	\$ (29,852)	\$ -	\$ -	\$ (29,852)
Grand Total Change (All Funds)	\$ 21,343,881	\$ (114,446)	\$ 21,229,435	\$ (85,124)	\$ (29,845)	\$ (2,008)	\$ 2,531	\$ (114,446)

Summary of General Fund

	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Proposed Budget	FY 2021 Adopted Budget	vs. Adopted		vs. Proposed	
					\$ Change	% Change	\$ Change	% Change
Summary of General Fund								
Revenues								
Appropriated Fund Balance	\$ 3,655,323	\$ 6,085,628	\$ 4,058,566	\$ 4,061,097	\$ 405,774	11.1%	\$ 2,531	0.1%
Charges for Service	\$ 7,448,000	\$ 7,517,397	\$ 7,847,028	\$ 7,847,028	\$ 399,028	5.4%	\$ -	0.0%
Interest Earnings	\$ 942,425	\$ 942,425	\$ 970,368	\$ 970,368	\$ 27,943	3.0%	\$ -	0.0%
Intergovernmental	\$ 19,869,792	\$ 20,477,896	\$ 19,075,725	\$ 18,990,601	\$ (879,191)	-4.4%	\$ (85,124)	-0.4%
Licenses & Permits	\$ 1,575,302	\$ 1,638,935	\$ 1,290,300	\$ 1,290,300	\$ (285,002)	-18.1%	\$ -	0.0%
Miscellaneous Revenue	\$ 783,894	\$ 801,798	\$ 807,644	\$ 807,644	\$ 23,750	3.0%	\$ -	0.0%
Other Financing	\$ 367,500	\$ 477,548	\$ 388,700	\$ 388,700	\$ 21,200	5.8%	\$ -	0.0%
Taxes	\$ 104,330,763	\$ 104,330,763	\$ 102,203,181	\$ 102,203,181	\$ (2,127,582)	-2.0%	\$ -	0.0%
Total	\$ 138,972,999	\$ 142,272,390	\$ 136,641,512	\$ 136,558,919	\$ (2,414,080)	-1.7%	\$ (82,593)	-0.1%
Expenditures by Type								
Personnel Services	\$ 56,175,558	\$ 56,204,843	\$ 57,615,022	\$ 57,600,410	\$ 1,424,852	2.5%	\$ (14,612)	0.0%
Operating Expenses (Includes Transfer Out)	\$ 62,316,374	\$ 64,419,280	\$ 60,838,051	\$ 60,790,686	\$ (1,525,688)	-2.4%	\$ (47,365)	-0.1%
Debt	\$ 16,074,070	\$ 15,625,002	\$ 14,345,973	\$ 14,345,973	\$ (1,728,097)	-10.8%	\$ -	0.0%
Capital Outlay	\$ 4,406,997	\$ 6,023,265	\$ 3,842,466	\$ 3,821,850	\$ (585,147)	-13.3%	\$ (20,616)	-0.5%
Total	\$ 138,972,999	\$ 142,272,390	\$ 136,641,512	\$ 136,558,919	\$ (2,414,080)	-1.7%	\$ (82,593)	-0.1%
Total Funded Positions	877.25	878.25	878.25	878.25	1.00	0.1%	-	0.0%

Summary of All Funds

	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Proposed Budget	FY 2021 Adopted Budget	vs. Adopted		vs. Proposed	
					\$ Change	% Change	\$ Change	% Change
Summary of All Funds								
Revenues								
Appropriated Fund Balance	\$ 3,628,323	\$ 6,150,557	\$ 4,058,566	\$ 4,061,097	\$ 432,774	11.9%	\$ 2,531	0.1%
Charges for Service	\$ 24,847,342	\$ 24,906,883	\$ 26,740,241	\$ 26,710,396	\$ 1,863,054	7.5%	\$ (29,845)	-0.1%
Interest Earnings	\$ 942,425	\$ 942,425	\$ 970,666	\$ 970,666	\$ 28,241	3.0%	\$ -	0.0%
Intergovernmental	\$ 21,952,039	\$ 22,796,649	\$ 21,103,129	\$ 21,018,005	\$ (934,034)	-4.3%	\$ (85,124)	-0.4%
Licenses & Permits	\$ 1,575,302	\$ 1,638,935	\$ 1,290,300	\$ 1,290,300	\$ (285,002)	-18.1%	\$ -	0.0%
Miscellaneous Revenue	\$ 801,894	\$ 819,798	\$ 825,644	\$ 825,644	\$ 23,750	3.0%	\$ -	0.0%
Other Financing	\$ 5,340,752	\$ 6,752,044	\$ 4,369,094	\$ 4,369,094	\$ (971,658)	-18.2%	\$ -	0.0%
Taxes	\$ 115,851,493	\$ 116,002,258	\$ 114,631,878	\$ 114,629,870	\$ (1,221,623)	-1.1%	\$ (2,008)	0.0%
Total	\$ 174,939,570	\$ 180,009,549	\$ 173,989,518	\$ 173,875,072	\$ (1,064,498)	-0.6%	\$ (114,446)	-0.1%
Expenditures by Type								
Personnel Services	\$ 58,965,947	\$ 59,003,713	\$ 60,449,057	\$ 60,434,445	\$ 1,468,498	2.5%	\$ (14,612)	0.0%
Operating Expenses (Includes Transfer Out)	\$ 91,146,543	\$ 93,681,101	\$ 92,313,905	\$ 92,234,687	\$ 1,088,144	1.2%	\$ (79,218)	-0.1%
Debt	\$ 16,074,070	\$ 15,625,002	\$ 14,345,973	\$ 14,345,973	\$ (1,728,097)	-10.8%	\$ -	0.0%
Capital Outlay	\$ 8,753,010	\$ 11,699,733	\$ 6,880,583	\$ 6,859,967	\$ (1,893,043)	-21.6%	\$ (20,616)	-0.3%
Total	\$ 174,939,570	\$ 180,009,549	\$ 173,989,518	\$ 173,875,072	\$ (1,064,498)	-0.6%	\$ (114,446)	-0.1%
Total Funded Positions	918.00	919.00	919.00	919.00	1.00	0.1%	-	0.0%

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

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, 2020 and ending June 30, 2021.

Summary by Fund

Governmental Fund Types:	
General Fund	\$ 136,558,919
Mental Health Fund	\$ 824,344
DavidsonWorks	\$ 1,223,364
Total	<u>\$ 138,606,627</u>
Special Revenue Funds:	
Fire District Fund	\$ 9,863,427
Transportation Fund	\$ 1,120,216
Special School District	\$ 1,563,076
Emergency Telephone Fund	\$ 565,045
Capital Improvement Project Plan	\$ 16,667
School Capital Outlay Fund	\$ 2,788,050
Total	<u>\$ 15,916,481</u>
Total Governmental Fund Types	\$ 154,523,108
Proprietary Fund Types:	
Internal Service Funds:	
Garage Fund	\$ 1,775,950
Insurance Fund	\$ 12,597,635
Workers Compensation Fund	\$ 876,774
Total	<u>\$ 15,250,359</u>
Enterprise Funds:	
Landfill Fund	\$ 3,135,742
Recycling Fund	\$ -
Airport Fund	\$ 368,817
Sewer Fund	\$ 597,046
Total	<u>\$ 4,101,605</u>
Total Proprietary Fund Types	\$ 19,351,964
Total of All Fund Types	\$ 173,875,072

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, 2020 and ending June 30, 2021 in accordance with the chart of accounts heretofore established for this county.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

General Government:

County Commissioners	\$	374,607
County Manager	\$	718,523
County Attorney	\$	673,995
Human Resources	\$	1,073,741
Finance	\$	902,792
Purchasing	\$	416,400
Tax Assessor & Collector	\$	2,774,168
Board of Elections	\$	643,054
Register of Deeds	\$	517,594
State Agencies	\$	184,181
Public Works & Services	\$	3,557,379
Information Technology	\$	1,594,196
Contingency	\$	75,000
Total	\$	<u>13,505,630</u>

Public Safety:

Sheriff	\$	12,170,444
Sheriff Resource Officers	\$	1,008,098
Jail	\$	4,810,518
Emergency Communications	\$	2,722,797
Inspections	\$	1,169,479
Medical Examiner	\$	140,600
Emergency Management	\$	131,788
Fire Marshal	\$	368,440
Emergency Medical Services	\$	8,308,194
Animal Shelter	\$	656,905
JCPC Operating Supplies Allocation	\$	2,500
Contributions to National Guard	\$	-
Contributions to Rescue Squads	\$	72,000
Total	\$	<u>31,561,763</u>

Environmental Protection:

Sanitation	\$	1,191,265
Soil & Water	\$	224,578
Total	\$	<u>1,415,843</u>

Economic and Physical Development:

Planning	\$	567,021
GIS	\$	220,814
Cooperative Extension	\$	286,305
Contribution to Economic Development	\$	248,000
Contribution to Forester	\$	96,000
Contribution to Chambers of Commerce	\$	3,890
Total	\$	<u>1,422,030</u>

Human Services:

Public Health	\$	7,387,952
Social Services	\$	13,054,471
Public Assistance	\$	5,390,248
Senior Services	\$	2,276,280

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

Veterans Service	\$ 144,391
Contribution to Life Center (HCCBG)	\$ -
Family Services Grant	\$ 88,733
Total	<u>\$ 28,342,075</u>
Culture and Recreation:	
Recreation	\$ 874,647
Library	\$ 3,439,539
Museum	\$ 164,026
Lake Thom-A-Lex	\$ 156,316
Tourism	\$ 70,360
Total	<u>\$ 4,704,888</u>
Debt Service:	
Principal	\$ 9,418,808
Interest and Fiscal Charges	\$ 4,927,165
Total	<u>\$ 14,345,973</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>
Transportation:	
P.A.R.T.	\$ 130,000
Total	<u>\$ 130,000</u>
Operating Transfers:	
School Capital Outlay Fund	\$ 2,788,050
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>\$ 3,980,394</u>
Total General Fund Appropriations	<u><u>\$ 136,558,919</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, 2020 and ending June 30, 2021.	
Taxes:	
Property Taxes:	
Current Year Collections	\$ 73,946,687
Current Year Discount	\$ (656,600)
Prior Year Collections	<u>\$ 2,140,000</u>

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

Total	\$ 75,430,087
Sales Tax:	
1% Sales Tax	\$ 7,193,687
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	\$ 1,486,507
1/4% Sales Tax - Article 46	\$ 3,150,000
Total	<u>\$ 24,730,194</u>
Other Taxes:	
Other Collections / Refunds	<u>\$ 2,042,900</u>
Intergovernmental Revenue	\$ 18,990,601
Charges for Services	\$ 7,847,028
Licenses & Permits	\$ 1,290,300
Other Financing	\$ 388,700
Miscellaneous Revenue	\$ 807,644
Interest Earnings	\$ 970,368
Total	<u>\$ 30,294,641</u>
Appropriated Fund Balance	<u>\$ 4,061,097</u>
Total General Fund Revenues	<u><u>\$ 136,558,919</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:

School Current Expense:

	FY 2020-21 Projected Average Daily Membership (Including Charter Schools)	Appropriation Per Pupil	
Davidson County Administrative Unit	19,318	\$ 1,211.64	\$ 23,406,424
Lexington Administrative Unit	3,229	\$ 1,211.64	\$ 3,912,396
Thomasville Administrative Unit	2,341	\$ 1,211.64	\$ 2,836,458
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>

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

School Capital Outlay-Category I	
Davidson County Administrative Unit	\$ 1,952,534
Lexington Administrative Unit	\$ 626,557
Thomasville Administrative Unit	\$ 583,132
Davidson County Community College	\$ -
Total	\$ 3,162,223
Less Contributed from School Capital Outlay Fund To the General Fund (QSCB's)	
Davidson County Administrative Unit	\$ (187,087)
Lexington Administrative Unit	\$ (93,543)
Thomasville Administrative Unit	\$ (93,543)
Total	\$ (374,173)
Total Net School Capital Outlay-Category I	<u>\$ 2,788,050</u>

Section 4. It is estimated that the total valuation of property for the purpose of taxation is \$14,153,830,463 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, 2021 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, 2021 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, 2021 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	\$ 0.1000
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	\$ 0.1000
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
West Lexington Fire District	\$ 0.1000

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

South Davidson Fire District	\$	0.1000
Horneytown 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, 2020 and ending June 30, 2021.

Mental Health	<u>\$</u>	<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, 2020 and ending June 30, 2021.

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

DavidsonWorks	<u>\$</u>	<u>1,223,364</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, 2020 and ending June 30, 2021.

Intergovernmental	\$	1,079,144
Other Financing-Transfer from General Fund	\$	144,220
Total	<u>\$</u>	<u>1,223,364</u>

Section 11. The following amounts are hereby appropriated in the Special Revenue Fund for the Transportation activities fiscal year beginning July 1, 2020 and ending June 30, 2021.

Transportation	<u>\$</u>	<u>1,120,216</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, 2020 and ending June 30, 2021.

Intergovernmental	\$	948,260
Charges for Service	\$	57,716
Other Financing-Transfer from General Fund	\$	114,240
Total	<u>\$</u>	<u>1,120,216</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, 2020 and ending June 30, 2021.

Arcadia-Reedy Creek-Hampton Fire District	\$	1,039,475
Central Fire District	\$	351,830

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

Churchland Fire District	\$ 246,325
Fairgrove Fire District	\$ 457,227
Gumtree Fire District	\$ 140,915
Healing Springs Fire District	\$ 297,193
Holly Grove Fire District	\$ 240,922
Linwood Fire District	\$ 334,627
Midway Fire District	\$ 977,110
North Lexington-Triangle Fire District	\$ 270,000
Pilot Fire District	\$ 297,030
Reeds Fire District	\$ 303,243
Silver Valley Fire District	\$ 408,622
South Emmons Fire District	\$ 124,510
South Lexington Fire District	\$ 270,600
Southmont Fire District	\$ 847,416
Hasty Fire District	\$ 506,515
Tyro Fire District	\$ 353,153
Wallburg Fire District	\$ 836,277
Welcome Fire District	\$ 587,044
West Lexington Fire District	\$ 274,247
South Davidson Fire District	\$ 119,900
Horneytown Fire District	\$ 202,455
Griffith Fire District	\$ 261,331
Clemmons	\$ 75,460
Badin Lake	\$ 40,000
Total	<u>\$ 9,863,427</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, 2020 and ending June 30, 2021.

Property Taxes	<u>\$ 9,863,427</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, 2020 and ending June 30, 2021.

Lexington School Administrative Unit	<u>\$ 1,563,076</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, 2020 and ending June 30, 2021.

Property Taxes	<u>\$ 1,563,076</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, 2020 and ending June 30, 2021.

Taxes-Emergency Telephone (E-911)	<u>\$ 565,045</u>
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DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

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, 2020 and ending June 30, 2021.

Telephone Customer Surcharges	<u>\$ 565,045</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, 2020 and ending June 30, 2021.

School Capital Projects	\$ 3,162,223
Less School Capital Outlay Allocation	<u>\$ (374,173)</u>
Total	<u>\$ 2,788,050</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, 2020 and ending June 30, 2021.

Other Financing-Transfer from General Fund	<u>\$ 2,788,050</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, 2020 and ending June 30, 2021.

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, 2020 and ending June 30, 2021.

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, 2020 and ending June 30, 2021.

Landfill	<u>\$ 3,135,742</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, 2020 and ending June 30, 2021.

Charges for Service	\$ 2,726,747
Taxes	<u>\$ 408,995</u>
Total	<u>\$ 3,135,742</u>

Section 25. The following amounts are hereby appropriated in the Enterprise Fund for the Airport operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Airport	<u>\$ 368,817</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, 2020 and ending June 30, 2021.

DAVIDSON COUNTY
ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

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

Section 27. The following amounts are hereby appropriated in the Enterprise Fund for the Sewer operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Sewer	<u>\$ 597,046</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, 2020 and ending June 30, 2021.

Charges for Service-Sewer Fees	<u>\$ 597,046</u>
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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, 2021, 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. 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 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."

DAVIDSON COUNTY
 ADOPTED BUDGET ORDINANCE FOR FISCAL YEAR 2020-2021

Section 34: Effective July 1, 2020, three 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 III (64) Reclassify to Computer Support Technician III (68)	64	68
DSS - Accounting Specialist II (69) Reclassify to Administrative Officer II (70)	69	70
Human Resources - Benefit & Risk Management Coordinator (0.25 FTE) Transfer from Insurance Fund to General Fund	72	72

Section 35. The following are the financial plans for the Internal Service Funds for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Garage Fund

Expenditures-Operation Cost	<u>\$ 1,775,950</u>
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Revenues:

Department Charges	<u>\$ 1,775,950</u>
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Insurance Fund

Group Insurance Claims	\$ 11,466,515
Dependent Life	\$ 30,000
Other Expenses	\$ 1,101,120
Expenditures-Operation Cost	<u>\$ 12,597,635</u>

Revenues:

Department Charges	\$ 9,922,385
Withholding	\$ 1,625,000
Cobra Payments	\$ 1,025,000
Life AD & D	\$ 25,250
Total	<u>\$ 12,597,635</u>

Workers Compensation Fund

Workers Comp Claims	\$ 854,610
Other Expenses	<u>\$ 22,164</u>

Expenditures-Operation Cost	<u>\$ 876,774</u>
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Revenues:

Department Charges	<u>\$ 876,774</u>
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READER'S GUIDE TO THE DAVIDSON COUNTY BUDGET DOCUMENT

The Annual Budget Document for Davidson County is grouped into six primary sections, each with a specific theme and purpose. Taken together, they comprise a document designed to meet the information needs of a broad base of users. The following are the sections in the order in which they appear in the budget document.

MANAGER'S MESSAGE / PRESENTATION & COUNTY PRIORITIES / GOALS

The original Manager's message describes the objectives for the County based on priorities previously discussed by the Board of Commissioners. It covers important issues such as the tax rate, budget issues and objectives, changes in services, fund balance, personnel, schools, and other changes that are incorporated into the annual budget.

INTRODUCTION

This section provides general introductory information on the budget, the budget development process, and overall revenues and expenditures. It includes the following sections.

- ***Board of Commissioner Approved Changes to the Proposed Budget / Adopted Budget Ordinance***

The annual budget is formally adopted at the time the Board of Commissioners adopts a budget ordinance. The ordinance includes specific expenditure and revenue appropriations for the County's departments, as well as the ad valorem tax rates and levies. The ordinance also delineates the authority of the County Manager to amend the budget during the year and to enter into certain contractual agreements. Other provisions cover restrictions on contingency funds and compensation/allowances of the County Commissioners.

- ***Organizational Chart*** of County functional areas and related departments.

- ***Budget Development and Amendment Information***

This section includes a description of the budget development process used to prepare the annual budget. It includes a copy of the budget development calendar, as well as an outline of the requirements that must be followed to amend the budget during the year.

This section also includes a summary of the budget financial guidelines that are used when developing the annual budget.

Finally, this section discusses the fund structure used to account for the financial affairs of the County, as well as the specific ways expenses and revenues are reported in the budget (Basis of Budgeting) and in the annual financial report (Basis of Accounting).

- ***Summary of Revenues, Expenditures, and Changes in Fund Balances***

This section includes several tables of summary information that provide the reader with a snapshot of the overall resources budgeted by the County. The data is presented in summary form for all budgeted funds and by individual major fund.

GENERAL FUND SUMMARY INFORMATION

This section provides additional information regarding the General Fund, the primary operating fund of Davidson County.

- A comparison of prior and current year **staffing levels** and changes is also presented.

FUNCTIONAL AREAS and DEPARTMENTS

County services are grouped into six general functions: **General Government, Culture & Recreation, Economic & Physical Development, Education, Environmental Protections, Human Services, Public Safety and Transportation.**

Each functional area has its own section in this document. The first two pages of each section include **summary information regarding the overall expenditures and revenues for each function.**

The remaining pages of each functional section are comprised of individual **department pages.** These pages provide additional details about the County's specific departments.

The department service pages link each department to one or more county goals and priorities, as indicated by color bars and icons at the top of each page. The pages also show the expenditures and revenues associated with each department in a Budget Summary. Actual expenditures and revenues for

FY 2019, the Adopted Budget for FY 2020, the Amended Budget for FY 2020 (includes changes to the Adopted Budget during the year), YTD Actuals for FY 2020 and the Adopted Budget for FY 2021 are included. Also displayed are each department's purpose and goals, budget highlights, major accomplishments, performance measures, and future issues.

DEBT REPAYMENT & INFORMATION

The County issues debt, primarily through the issuance of general obligation bonds, to help fund large capital projects including new schools, departmental facilities, economic development projects, and other government needs.

- This section includes information about the annual **debt service payments** that must be made to pay for County debt.

CENTRAL PERMITTING & INSPECTIONS

Tod Hancock, Director 913 Greensboro Street Lexington, NC 27292 (336) 242-2807

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$829,293	\$945,951	\$1,027,112	\$903,563	\$1,038,219	\$92,268	9.8%
Operating	\$129,887	\$129,976	\$142,176	\$126,376	\$131,260	\$1,284	1.0%
Capital Outlay	\$2,052	\$9,286	\$36,110	\$32,643	\$0	(\$9,286)	-100.0%
Total	\$961,232	\$1,085,213	\$1,205,398	\$1,062,482	\$1,169,479	\$84,266	7.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$1,257,401	\$955,072	\$1,018,705	\$1,206,649	\$800,000	(\$155,072)	-16.2%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,257,401	\$955,072	\$1,018,705	\$1,206,649	\$800,000	(\$155,072)	-16.2%
Net County Funds	(\$296,170)	\$130,141	\$186,693	(\$144,167)	\$369,479	\$239,338	183.9%
Authorized Positions	13.00	14.00	14.00	14.00	14.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Central Permitting & Inspections Department is a state-mandated program that falls under the Public Safety Service Area. The overall goal of the department is to protect the lives, health and property of Davidson County citizens via enforcement of the International Building Code with North Carolina Amendments and per North Carolina General Statute (NCGS) 153A, Article 18 (more specifically, NCGS 153A-352). The department also strives to provide the absolute best in customer service, with responsibilities including the review of building construction plans and specifications; issuance and tracking of permit and inspection data; performing all required state and local field inspections for code compliance, and issuance of Certificate of Occupancies (CO).

FY 2021 ADOPTED BUDGET HIGHLIGHTS

The FY 2021 Adopted Budget increases county funding for the Central Permitting Department by \$239,338 or 183.9%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state

- A graph and chart are included to provide the reader with an understanding of the **total general obligation debt requirements** for existing and planned debt over the next 20 plus years.
- It also includes information regarding the **legal debt limits** and **local guidelines** that govern the amount of debt the County can issue.

CAPITAL

This section includes two categories: “**operating**” **capital expenditures** included in the budget (generally, those that cost between \$5,000 and \$100,000) and a summary of the **major capital projects** (generally, those that cost \$100,000 or more) that are included in the County’s 5-year Capital Investment Plan (CIP).

- A **list of all operating capital expenditures** for General Fund departments is included in this section.
- A **5 year capital improvement plan**.
- In addition, a summary of the proposed CIP, including the **estimated operating budget impacts** of capital projects and required funding, is also presented.

OTHER FUNDS

This section contains summary information regarding the all other funds of the County that include appropriations in the adopted budget. These funds are the Fire Districts, and Internal Services Fund and Special Revenue Funds.

GLOSSARY

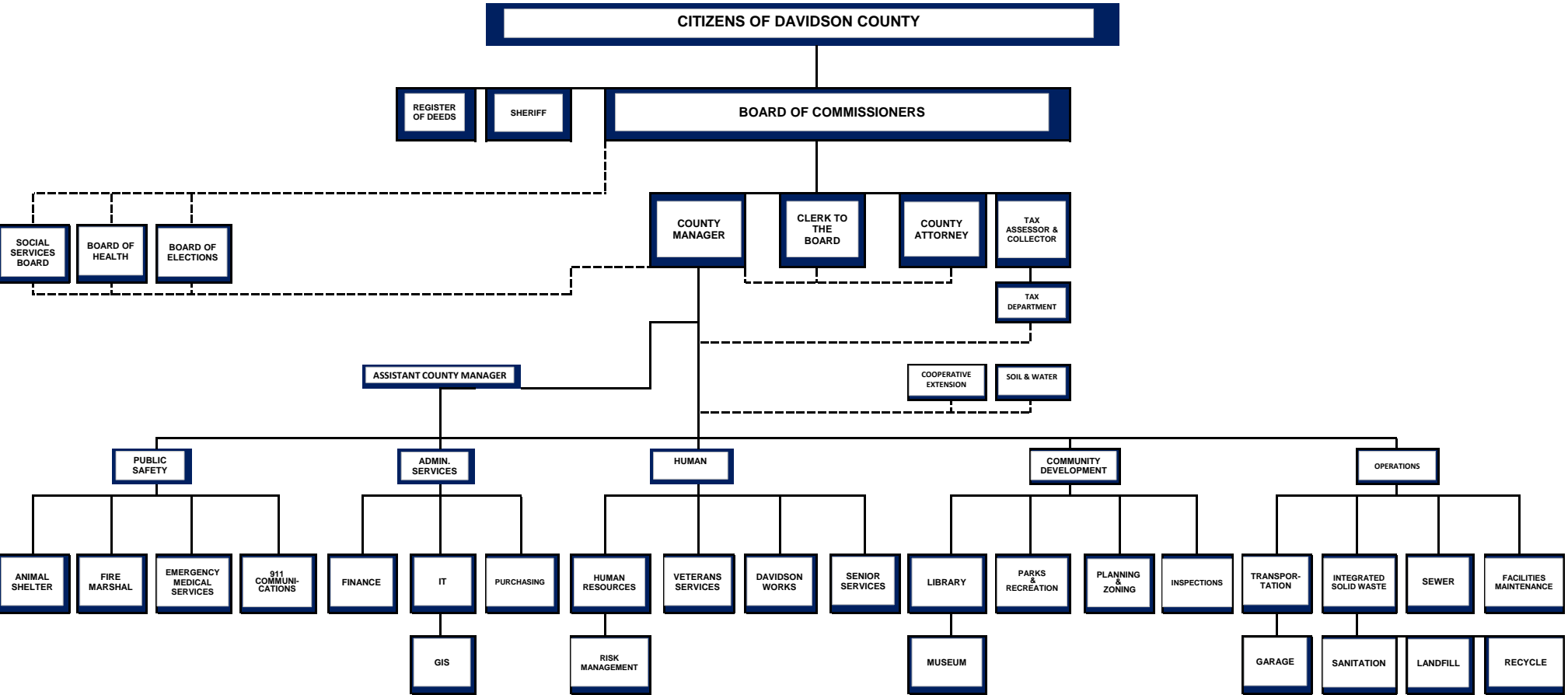
- A list of terms related to governmental budgeting and accounting.

APPENDICES

The following information is contained in the Appendices section:

- ***Line-Item Budget Detail***
- ***Layman’s Budget Brochure***
- ***Davidson County Profile & Demographics***
- ***Principal Employers & Taxpayers***

If you have any questions or would like more information about any part of the Davidson County budget, please call the Jason Martin, Assistant County Manager at (336) 242-2213.



FINANCIAL POLICIES & GUIDELINES

Davidson County's financial policies and guidelines ensure fiscal strength and accountability, as well as guide the County in managing resources used to carry out governmental functions for its citizens. The guidelines presented below are specifically related to the development, adoption, and management of the budget

The County's budget is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act (North Carolina General Statutes, Chapter 159). The Budget and Fiscal Control Act regulates North Carolina governmental units in financial matters

Operating Budget and Fund Balance

1. The County will operate under an annual balanced budget ordinance whereby the sum of the net revenues and appropriated fund balances equals the expenditure appropriations as required by The Local Government Budget and Fiscal Control Act
2. Davidson County's annual budget shall be adopted by July 1st of the new fiscal year, and shall begin on July 1 and end June 30
3. The Board of Commissioners shall review and determine the property tax rate each fiscal year. The tax rate will be based on the county's cost of providing general government services
4. Unreserved, undesignated fund balance of the General Fund at fiscal year end shall not fall below 18% of the subsequent year's adopted budget
5. At June 30th, the minimum level of fund balance available for appropriation that should be on hand is 18% of the prior year's expenditures
6. Revenues and expenses shall be budgeted at realistic levels that both avoid shortfalls and accurately reflect expenditure requirements
7. The County shall avoid funding continuing expenses with one-time revenues
8. The County will not assume funding responsibility for expired grant funded programs and positions without Board approval.
9. Amendments to the annual budget shall be made in accordance with NC General Statute 159-15 and Section 32 of the Budget Ordinance
10. The County shall have its accounts independently audited at the close of each fiscal year by a certified public accountant

Capital Projects

1. The County shall prepare and present to the Board of Commissioners an updated 5-year Capital Investment Plan (CIP) each year
2. Capital projects included in the CIP should take one year or more to complete. Other items may be included if they represent a substantial investment of County funds
3. Anticipated changes in operating expenses related to capital projects shall be identified in the CIP and included in the appropriate departments in the annual operating budget
4. The Board of Commissioners will authorize individual capital projects by approving a balanced capital project ordinance in accordance with state statutes

Debt

1. The approval, sale and repayment of debt for the County are determined by North Carolina statutes and regulations
2. Per the state statutes, net debt shall not exceed 8% of the appraised value of property subject to taxation (NCGS 159-55)
3. Debt affordability will be determined using an objective, analytical approach. This process involves the comparison of generally accepted standards and guidelines
4. Selection of debt instruments is made with reference to risk, cost, and term
5. The County will seek to maintain its high bond ratings
6. The County shall seek to increase the level of pay-as-you-go funding for major capital projects to reduce reliance on debt financing

THE BUDGET DEVELOPMENT PROCESS

County Management meets with the Board of County Commissioners (BOC) near the beginning of the calendar year for direction relative to issues and countywide goals, objectives and priorities.

These goals, objectives and priorities become the driving force behind the budget cycle and initiate a three-phase process:

- REQUESTED by Departments
- RECOMMENDED by Manager
- APPROVED by Board of Commissioners

DEPARTMENT REQUESTS

At the start of the budget development process, the Budget staff holds a budget seminar providing instructions to all departments on the submission of budget requests for the upcoming fiscal year. Budget packets are prepared by the Budget staff and computer access to the budget request packets is issued to the department heads and other relative personnel. Information submitted to the departments includes a budget calendar outlining time frames for the completion of certain aspects of the budget process and guidelines for preparing the budget, such as inflation factors, formulae for calculating fringe benefits, etc. The departments are made aware of the budgetary goals and specific policies that the Board of Commissioners has established to govern the development of the annual budget.

The departments are required to submit narratives describing their operations, plans for the next budget year, performance information, and expenditure and revenue requests by line item justifying any stated increases.

Budget requests and related information is also received from external organizations funded by the County, including the Davidson County Schools, Lexington City Schools, Thomasville City Schools, Davidson County Community College, the 26 county fire districts and various not-for-profit organizations who receive special funding through the county.

The Budget staff evaluates department requests for major facility maintenance projects, large equipment purchases, vehicle acquisitions, and major technology expenditures. The focus is on prioritizing the requests and developing and updating multi-year inventories of needs.

Finally, the Budget Staff reviews and analyzes all revenue sources, including tax valuations, and determines the amount of projected revenues that will be available from all sources.

MANAGER'S RECOMMENDED BUDGET

After receiving the budget requests from the departments, the Budget Office analyzes the requests to determine if they are reasonable, justified and consistent with performance measures and budget directives; identifies adjustments to bring budget requests in line with established goals; and makes an initial recommendation on each request, including capital equipment and new positions.

Work sessions including the County Manager, the Budget Director, the Finance Director and the Budget Analyst along with the leadership from each department are held to acquaint the Manager

with the initial recommendation for the department. Additional work sessions with the Board and/or selected departments are also scheduled to receive and discuss additional input as needed prior to a final recommendation from the Manager.

The Budget Director and County Manager, working in conjunction with the budget staff, develop a recommended budget to be presented to the Board, along with the budget message in May.

BOARD APPROVED BUDGET

The Board of Commissioners, the County Manager and the Budget Director schedule work sessions to discuss the Recommended Budget, if such sessions are requested by the Commissioners. The North Carolina General Statutes require that a public hearing on the budget be held before its adoption. The Board reacts to the Recommended Budget, and the tax rates proposed to fund the recommendation. Adjustments are made to the Recommended Budget, based upon Board direction, citizens' input from public hearings, legislative actions, and other factors that arise during deliberations. Department heads are then notified of the budget recommendations.

The General Statutes of North Carolina require the adoption of a budget by June 30. In accordance with the General Statutes of North Carolina, the County prepares and adopts its budget for the General Fund, the Special Revenue Funds, and the Enterprise Funds. A balanced financial plan is approved concurrent with the adoptions of the annual budget for the internal service funds. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the School Capital Outlay Fund and the Capital Project Fund.

THE BUDGET AMENDMENT PROCESS

LEVEL OF BUDGETARY CONTROL

Budgets in the General Fund and annually budgeted projects in the Capital Projects Funds are legally controlled at the department level. For these funds, the budget is appropriated by the Board by department, project or fund. Any amendments that increase or decrease departmental budgets or projects must follow certain approval processes as described below.

- GENERAL FUND by Department
- CAPITAL by Project
- OTHER by Fund

Modifications to the original budget occur throughout the year for a variety of reasons. These modifications take one of two forms: (1) Budget Transfers and (2) Board Approved Budget Amendments

BUDGET TRANSFERS

Budget transfers usually originate at the department level and are submitted to the Budget Manager for processing. Transfers adjust various line items within the department's budget, but do not affect the overall total for the department. The request includes a justification and the conditions resulting in the availability of funds to support the transfer. The Finance Officer, in concurrence with the Budget Officer, is authorized to transfer line item appropriations within operations needs and any Board approved goals.

Budget transfers may not be used to provide funding for the creation of unauthorized positions or to raise salaries, nor may they be transferred from personnel to operating expenditures, however; for departments who are participating in the Performance Based Budgeting Program, a transfer for up to \$20,000 from PBB funds to Capital Outlay for a specific purpose without Board approval is permitted. The Finance/Budget Officer reviews the request and, upon approval, makes the adjustment in the financial system.

BOARD APPROVED BUDGET AMENDMENTS

These types of transactions must go through the Agenda Process for presentation to the Board. For this reason, additional supplemental information regarding the reason for the revision may be required.

BASIS OF BUDGETING and BASIS OF ACCOUNTING

Basis of Budgeting

The County's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund, the Special Revenue Funds, and the Enterprise Funds. A balanced financial plan is approved concurrent with the adoption of the annual budget for the internal service funds. All annual appropriations lapse at the fiscal year end. Project ordinances are adopted for the School Capital Outlay Fund and the Capital Projects Fund.

All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the department level for the General, Special Revenue (except the Fire Districts), and Enterprise Funds. The Fire Districts Fund is budgeted on the functional level by fire district. The Finance Officer, with the concurrence of the Budget Officer, is authorized to make budget transfers between objects of expenditure within a department with a report being submitted to the County Commissioners within thirty days after the transfers. The Board of Commissioners must approve revisions that alter the total appropriations of any department or fund. The budget ordinance must be adopted by July 1 of the fiscal year or the governing board must adopt an interim budget that covers that time until the annual ordinance can be adopted.

Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the County are maintained during the year using the modified accrual basis of accounting.

Government-Wide, Proprietary and Fiduciary Fund Financial Statements. The government-wide proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus, except for the agency funds which have no measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise funds are charges to customers for sales and services. The County also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in the governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County considers all revenues available if they are collected within 90 days after year end, except for property taxes. Ad valorem property taxes are not accrued as a revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. As of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the State at year end on behalf of the County are recognized as revenue. Intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been satisfied.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the County's policy to first apply cost reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant areas where estimates are made are allowance for doubtful accounts and depreciation lives.

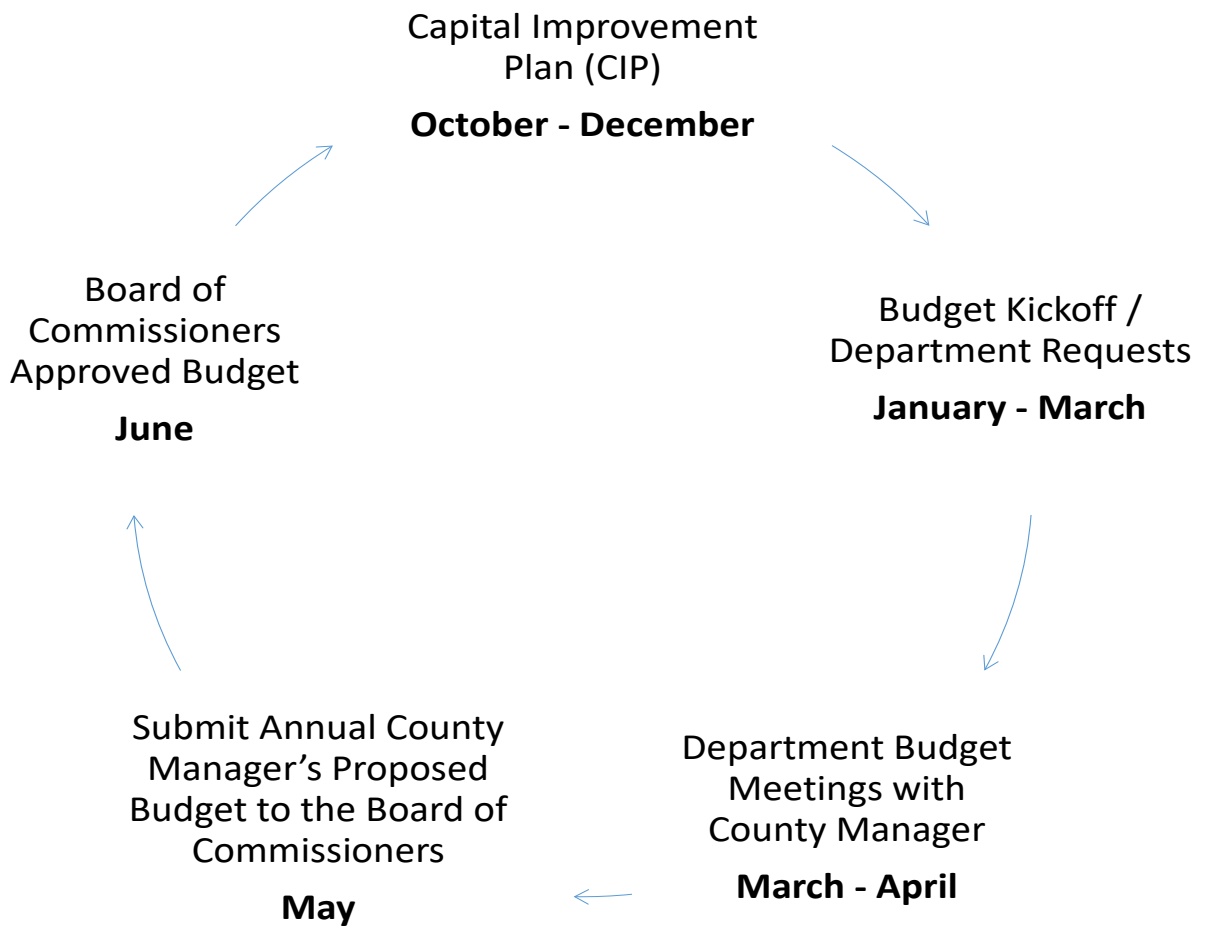
Davidson County Budget Calendar

Fiscal Year 2020-2021

DATE	DAY	BUDGET PROCEDURE
1/24/2020	FRIDAY	BUDGET SEMINARS WITH DEPARTMENT HEADS AND STAFF PERSON WHO PREPARES THE BUDGET TO GO OVER BUDGET WORKSHEETS
1/28/2020	TUESDAY	ISSUE BUDGET PACKETS TO THE DEPARTMENT HEADS
1/28/2020	TUESDAY	ISSUE BUDGET PACKETS TO THE FIRE DISTRICTS AND NOT FOR PROFIT AGENCIES
2/24/2020	MONDAY	COMPLETED COUNTY DEPARTMENT BUDGET PACKETS RETURNED TO THE BUDGET DIRECTOR
2/25/2020	TUESDAY	START AND FINISH ASSEMBLY AND REVIEW COMPLETED BUDGET PACKETS
2/26/2020	WEDNESDAY	START MEETINGS WITH DEPARTMENT HEADS TO REVIEW BUDGET REQUEST
3/4/2020	WEDNESDAY	RECEIVE BUDGET REQUEST FROM FIRE DISTRICTS AND NOT FOR PROFIT AGENCIES
3/5/2020	THURSDAY	RETREAT WITH BOARD OF COMMISSIONERS
3/27/2020	FRIDAY	FINISH MEETINGS WITH DEPARTMENT HEADS
4/1/2020	WEDNESDAY	PROPERTY TAX ESTIMATES AND SALES TAX ESTIMATES
5/1/2020	FRIDAY	BUDGET SUBMITTED BY THE SCHOOLS
5/12/2020	TUESDAY	DISTRIBUTION OF PROPOSED BUDGET AT THE REGULAR BOARD OF COMMISSIONERS MEETING AS WELL AS NOTIFY DEPARTMENT HEADS OF RECOMMENDATIONS
5/13/2020	WEDNESDAY	ADVERTISE PUBLIC HEARING FOR BUDGET

Davidson County Budget Calendar
Fiscal Year 2020-2021

DATE	DAY	BUDGET PROCEDURE
5/26/2020	TUESDAY	PUBLIC HEARING BOARD OF COMMISSIONERS
6/4/2020	THURSDAY	BUDGET WORKSHOP
6/9/2020	TUESDAY	ADOPT TAX LEVY AND RESOLUTION



FUND STRUCTURE

Fund	Description	Category	Type	Appropriated in Budget Ordinance
GENERAL FUND	Primary operating fund for the County. Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.	Governmental	General	Yes
MENTAL HEALTH FUND	This fund accounts for costs associated with mental health services contracted with Cardinal Innovations Healthcare Solutions	Governmental	General	Yes
DAVIDSONWORKS	This fund accounts for operations associated with DavidsonWorks, a county resource center providing workforce development and employment solutions for businesses and citizens of Davidson County	Governmental	General	Yes
FIRE DISTRICT FUND	Accounts for voter-approved property taxes levied to provide fire protection services. Separate accounts are established within this fund for each of the 26 fire protection districts.	Governmental	Special Revenue	Yes
TRANSPORTATION FUND	Account for proceeds that are legally restricted to expenditures for the purpose of transportation	Governmental	Special Revenue	Yes
REVALUATION FUND	A legally budgeted fund under NC General Statutes to account for the resolution of property tax revaluation appeals	Governmental	Special Revenue	No
EMERGENCY TELEPHONE FUND	Accounts for all allowed expenditures associated with 911 Emergency Communications	Governmental	Special Revenue	Yes
SPECIAL SCHOOL DISTRICTS	A special revenue account for the proceeds of a special school district tax that is restricted for the specific purpose of Lexington City Schools	Governmental	Special Revenue	Yes
CAPITAL IMPROVEMENT PROJECT PLAN	Used to account for the purchase or construction of major capital facilities, such as buildings, infrastructure, and lands	Governmental	Special Revenue	Yes
SCHOOL CAPITAL OUTLAY FUND	Accounts for the construction of school buildings and facilities for Davidson County Schools, Lexington City Schools, Thomasville City Schools, and Davidson County Community College	Governmental	Special Revenue	Yes
LANDFILL FUND	This fund is used to account for the provisions of Landfill services. Operating costs of this fund are paid from user charges	Proprietary	Enterprise	Yes
RECYCLE FUND	This fund is used to account for the provisions of Recycle services	Proprietary	Enterprise	Yes

FUND STRUCTURE

Fund	Description	Category	Type	Appropriated in Budget Ordinance
AIRPORT FUND	This fund is used for the operation and maintenance of the Davidson County Airport	Proprietary	Enterprise	Yes
SEWER FUND	This fund is used to account for the operation, maintenance and development of various sewer lines	Proprietary	Enterprise	Yes
GARAGE FUND	Used for the accounting of mechanical services for the maintenance of fleet vehicles owned by the County on a cost reimbursement basis	Proprietary	Internal Service	Yes
INSURANCE FUND	This fund is used for the accounting of a self-funded employee health care program and self-funded workers compensation insurance	Proprietary	Internal Service	Yes
DEBT SERVICE FUND	Used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and other costs associated with long-term debt	Governmental	Debt Service	No
AGENCY - DSS, LEO, JTEC	Accounts for various assets belonging to others, which are held pending disposition	Fiduciary	Agency	No
TAX COLLECTION FUND	Accounts for real and personal property taxes collected by the County Tax Collector in his capacity as agent for various municipalities and special districts	Fiduciary	Agency	No

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	vs. Adopted	
					\$ Change	% Change
Summary of All Funds						
Revenues						
Charges for Service	\$ 28,103,750	\$ 24,847,342	\$ 25,147,394	\$ 26,710,396	\$ 1,863,054	7.5%
Interest Earnings	\$ 2,642,883	\$ 942,425	\$ 942,425	\$ 970,666	\$ 28,241	3.0%
Intergovernmental	\$ 21,497,813	\$ 21,952,039	\$ 23,090,011	\$ 21,018,005	\$ (934,034)	-4.3%
Licenses & Permits	\$ 2,277,004	\$ 1,575,302	\$ 1,638,935	\$ 1,290,300	\$ (285,002)	-18.1%
Miscellaneous Revenue	\$ 8,525,873	\$ 801,894	\$ 829,504	\$ 825,644	\$ 23,750	3.0%
Other Financing (Includes Transfer In)	\$ 7,056,520	\$ 5,340,752	\$ 9,064,914	\$ 4,369,094	\$ (971,658)	-18.2%
Taxes (Various Taxes)	\$ 125,608,150	\$ 115,851,493	\$ 116,189,471	\$ 114,629,870	\$ (1,221,623)	-1.1%
Total	\$ 195,711,993	\$ 171,311,247	\$ 176,902,654	\$ 169,813,975	\$ (1,497,272)	-0.9%
Expenditures by Type						
Capital Outlay	\$ 13,118,345	\$ 8,753,010	\$ 11,699,733	\$ 6,880,583	\$ (1,872,427)	-21.4%
Debt	\$ 20,222,358	\$ 16,074,070	\$ 15,625,002	\$ 14,345,973	\$ (1,728,097)	-10.8%
Operating Expenses (Includes Transfer Out)	\$ 100,175,595	\$ 91,173,543	\$ 96,851,192	\$ 92,191,729	\$ (7,983,866)	-8.0%
Personnel Services	\$ 55,031,340	\$ 58,965,947	\$ 59,017,170	\$ 60,456,787	\$ 1,490,840	2.5%
Total	\$ 188,547,638	\$ 174,966,570	\$ 183,193,097	\$ 173,875,072	\$ (1,091,498)	-0.6%
Expenditures by General Fund Function						
Culture and Recreation	\$ 4,500,227	\$ 4,619,765	\$ 4,771,711	\$ 4,704,888	\$ 85,123	1.8%
Debt Service	\$ 19,957,999	\$ 16,074,070	\$ 12,990,425	\$ 14,345,973	\$ (1,728,097)	-10.8%
Economic and Physical Development	\$ 11,281,017	\$ 1,508,768	\$ 3,481,508	\$ 1,566,250	\$ 57,482	3.8%
Education	\$ 40,872,685	\$ 40,931,231	\$ 41,309,653	\$ 39,938,373	\$ (992,858)	-2.4%
Environmental Protection	\$ 2,242,824	\$ 1,484,731	\$ 2,448,576	\$ 1,415,843	\$ (68,888)	-4.6%
General Government	\$ 12,867,661	\$ 13,360,148	\$ 14,171,170	\$ 13,505,630	\$ 145,482	1.1%
Health and Human Services	\$ 27,117,104	\$ 30,062,726	\$ 30,979,516	\$ 29,139,975	\$ (922,751)	-3.1%
Public Safety	\$ 30,257,715	\$ 30,551,336	\$ 32,524,206	\$ 31,561,763	\$ 1,010,427	3.3%
Transportation	\$ 367,492	\$ 380,224	\$ 380,224	\$ 380,224	\$ -	0.0%
Total	\$ 149,464,725	\$ 138,972,999	\$ 143,056,989	\$ 136,558,919	\$ (2,414,080)	-1.7%
Expenditures by Remaining Funds						
Enterprise Funds	\$ 6,402,844	\$ 3,775,188	\$ 7,360,691	\$ 4,101,605	\$ 326,417	8.6%
DavidsonWorks	\$ 1,142,913	\$ 1,215,905	\$ 1,408,888	\$ 1,223,364	\$ 7,459	0.6%
Internal Service Funds	\$ 14,125,509	\$ 13,962,827	\$ 14,012,900	\$ 15,250,359	\$ 1,287,532	9.2%
Mental Health	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Special Revenue Funds	\$ 16,587,307	\$ 16,215,307	\$ 16,529,285	\$ 15,916,481	\$ (298,826)	-1.8%
Total	\$ 39,082,913	\$ 35,993,571	\$ 40,136,108	\$ 37,316,153	\$ 1,322,582	3.7%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 7,164,356	\$ (3,655,323)	\$ (6,290,443)	\$ (4,061,097)	\$ (405,774)	11.1%
Beginning Fund Balance	\$ 118,357,945	\$ 125,522,301	\$ 125,522,301	\$ 121,866,978	\$ (3,655,323)	-2.9%
Ending Fund Balance	\$ 125,522,301	\$ 121,866,978	\$ 121,866,978	\$ 117,805,881	\$ (4,061,097)	-3.3%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	<u>vs. Adopted</u>	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Charges for Service	\$ 8,196,358	\$ 7,448,000	\$ 7,598,840	\$ 7,847,028	\$ 399,028	5.4%
Interest Earnings	\$ 1,910,783	\$ 942,425	\$ 942,425	\$ 970,368	\$ 27,943	3.0%
Intergovernmental	\$ 19,753,771	\$ 19,869,792	\$ 20,814,781	\$ 18,990,601	\$ (879,191)	-4.4%
Licenses & Permits	\$ 2,277,004	\$ 1,575,302	\$ 1,638,935	\$ 1,290,300	\$ (285,002)	-18.1%
Miscellaneous Revenue	\$ 8,322,899	\$ 783,894	\$ 811,504	\$ 807,644	\$ 23,750	3.0%
Other Financing (Includes Transfer In)	\$ 583,319	\$ 367,500	\$ 689,227	\$ 388,700	\$ 21,200	5.8%
Taxes (Property and Sales Tax)	\$ 113,571,540	\$ 104,330,763	\$ 104,330,763	\$ 102,203,181	\$ (2,127,582)	-2.0%
Total	\$ 154,615,675	\$ 135,317,676	\$ 136,826,475	\$ 132,497,822	\$ (2,819,854)	-2.1%
Expenditures by Type						
Capital Outlay	\$ 5,868,991	\$ 4,406,997	\$ 6,316,072	\$ 3,821,850	\$ (585,147)	-13.3%
Debt	\$ 19,957,999	\$ 16,074,070	\$ 15,625,002	\$ 14,345,973	\$ (1,728,097)	-10.8%
Operating Expenses (Includes Transfer Out)	\$ 71,170,626	\$ 62,316,374	\$ 64,897,615	\$ 60,790,686	\$ (1,525,688)	-2.4%
Personnel Services	\$ 52,467,109	\$ 56,175,558	\$ 56,218,300	\$ 57,600,410	\$ 1,424,852	2.5%
Total	\$ 149,464,725	\$ 138,972,999	\$ 143,056,989	\$ 136,558,919	\$ (2,414,080)	-1.7%
Expenditures by General Fund Functions / Fund						
Culture and Recreation	\$ 4,500,227	\$ 4,619,765	\$ 4,771,711	\$ 4,704,888	\$ 85,123	1.8%
Debt Service	\$ 19,957,999	\$ 16,074,070	\$ 12,990,425	\$ 14,345,973	\$ (1,728,097)	-10.8%
Economic and Physical Development	\$ 11,281,017	\$ 1,508,768	\$ 3,481,508	\$ 1,566,250	\$ 57,482	3.8%
Education	\$ 40,872,685	\$ 40,931,231	\$ 41,309,653	\$ 39,938,373	\$ (992,858)	-2.4%
Environmental Protection	\$ 2,242,824	\$ 1,484,731	\$ 2,448,576	\$ 1,415,843	\$ (68,888)	-4.6%
General Government	\$ 12,867,661	\$ 13,360,148	\$ 14,171,170	\$ 13,505,630	\$ 145,482	1.1%
Health and Human Services	\$ 27,117,104	\$ 30,062,726	\$ 30,979,516	\$ 29,139,975	\$ (922,751)	-3.1%
Public Safety	\$ 30,257,715	\$ 30,551,336	\$ 32,524,206	\$ 31,561,763	\$ 1,010,427	3.3%
Transportation	\$ 367,492	\$ 380,224	\$ 380,224	\$ 380,224	\$ -	0.0%
Total	\$ 149,464,725	\$ 138,972,999	\$ 143,056,989	\$ 136,558,919	\$ (2,414,080)	-1.7%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 5,150,950	\$ (3,655,323)	\$ (6,230,514)	\$ (4,061,097)	\$ (405,774)	11.1%
Beginning Fund Balance	\$ 83,704,639	\$ 89,702,647	\$ 89,702,647	\$ 86,047,324	\$ (3,655,323)	-4.1%
Ending Fund Balance	\$ 89,702,647	\$ 86,047,324	\$ 86,047,324	\$ 81,986,227	\$ (4,061,097)	-4.7%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	vs. Adopted	
					\$ Change	% Change
Summary of All Special Revenue Funds						
Revenues						
Charges for Service	\$ 42,599	\$ 53,000	\$ 53,000	\$ 57,716	\$ 4,716	8.9%
Interest Earnings	\$ 16,885	\$ -	\$ -	\$ 298	\$ 298	0.0%
Intergovernmental	\$ 741,846	\$ 1,010,562	\$ 1,010,562	\$ 948,260	\$ (62,302)	-6.2%
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing	\$ 3,990,057	\$ 3,911,815	\$ 3,911,815	\$ 2,918,957	\$ (992,858)	-25.4%
Taxes (Property Tax)	\$ 11,531,711	\$ 11,239,930	\$ 11,553,908	\$ 11,991,250	\$ 751,320	6.7%
Total	\$ 16,323,098	\$ 16,215,307	\$ 16,529,285	\$ 15,916,481	\$ (298,826)	-1.8%
Expenditures by Type						
Capital Outlay	\$ 2,447,420	\$ 658,017	\$ 658,017	\$ 478,979	\$ (179,038)	-27.2%
Operating Expenses	\$ 13,745,951	\$ 15,105,201	\$ 15,419,179	\$ 14,942,284	\$ (162,917)	-1.1%
Personnel Services	\$ 393,936	\$ 452,089	\$ 452,089	\$ 495,218	\$ 43,129	9.5%
Total	\$ 16,587,307	\$ 16,215,307	\$ 16,529,285	\$ 15,916,481	\$ (298,826)	-1.8%
Excess / (Deficiency) of Revenues Over Expenditures	\$ (264,209)	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 9,758,382	\$ 9,494,173	\$ 9,494,173	\$ 9,494,173	\$ -	0.0%
Ending Fund Balance	\$ 9,494,173	\$ 9,494,173	\$ 9,494,173	\$ 9,494,173	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	<u>vs. Adopted</u>	
					\$ Change	% Change
Summary of Mental Health Fund						
Revenues						
Other Financing	\$ 824,344	\$ 797,900	\$ 797,900	\$ 797,900	\$ -	0.0%
Taxes (Bottle Tax Revenue)	\$ 27,439	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	0.0%
Total	\$ 851,783	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Expenditures by Type						
Operating Expenses	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Total	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 27,443	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ -	\$ 27,443	\$ 27,443	\$ 27,443	\$ -	0.0%
Ending Fund Balance	\$ 27,443	\$ 27,443	\$ 27,443	\$ 27,443	\$ -	0.0%

Note:
 Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	<u>vs. Adopted</u>	
					\$ Change	% Change
Summary of DavidsonWorks Fund						
Revenues						
Intergovernmental	\$ 997,688	\$ 1,071,685	\$ 1,264,668	\$ 1,079,144	\$ 7,459	0.7%
Other Financing	\$ 145,147	\$ 144,220	\$ 144,220	\$ 144,220	\$ -	0.0%
Total	\$ 1,142,835	\$ 1,215,905	\$ 1,408,888	\$ 1,223,364	\$ 7,459	0.6%
Expenditures by Type						
Capital Outlay	\$ 17,854	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
Operating Expenses	\$ 312,006	\$ 311,827	\$ 486,473	\$ 310,006	\$ (1,821)	-0.6%
Personnel Services	\$ 813,053	\$ 896,078	\$ 914,415	\$ 905,358	\$ 9,280	1.0%
Total	\$ 1,142,913	\$ 1,215,905	\$ 1,408,888	\$ 1,223,364	\$ 7,459	0.6%
Excess / (Deficiency) of Revenues Over Expenditures	\$ (78)	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ -	\$ (78)	\$ (78)	\$ (78)	\$ -	0.0%
Ending Fund Balance	\$ (78)	\$ (78)	\$ (78)	\$ (78)	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	<u>vs. Adopted</u>	
					\$ Change	% Change
Summary of All Enterprise Funds						
Revenues						
Charges for Service	\$ 6,303,381	\$ 3,383,515	\$ 3,542,583	\$ 3,555,293	\$ 171,778	5.1%
Interest Earnings	\$ 715,215	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 127,265	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
Other Financing	\$ 1,513,653	\$ 119,317	\$ 3,521,752	\$ 119,317	\$ -	0.0%
Taxes (Disposal Tax Revenue)	\$ 477,460	\$ 254,356	\$ 278,356	\$ 408,995	\$ 154,639	60.8%
Total	\$ 9,136,974	\$ 3,775,188	\$ 7,360,691	\$ 4,101,605	\$ 326,417	8.6%
Expenditures by Type						
Capital Outlay	\$ 2,993,817	\$ 291,400	\$ 3,807,912	\$ 155,400	\$ (136,000)	-46.7%
Debt	\$ 264,359	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenses	\$ 2,054,377	\$ 2,418,851	\$ 2,487,842	\$ 2,846,959	\$ 428,108	17.7%
Personnel Services	\$ 1,090,291	\$ 1,064,937	\$ 1,064,937	\$ 1,099,246	\$ 34,309	3.2%
Total	\$ 6,402,844	\$ 3,775,188	\$ 7,360,691	\$ 4,101,605	\$ 326,417	8.6%
Excess / (Deficiency) of Revenues Over Expenditures	\$ 2,734,130	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 21,986,889	\$ 24,163,915	\$ 24,163,915	\$ 24,163,915	\$ -	0.0%
Ending Fund Balance	\$ 24,163,915	\$ 24,163,915	\$ 24,163,915	\$ 24,163,915	\$ -	0.0%

Note:
 Figures Above Only Include Budgeted Funds

Summary of Revenues, Expenditures and Changes in Fund Balance

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	<u>vs. Adopted</u>	
					\$ Change	% Change
Summary of All Internal Service Funds (Financial Plan)						
Revenues						
Appropriated Fund Balance	\$ -	\$ -	\$ 59,929	\$ -	\$ -	0.0%
Charges for Service	\$ 13,561,412	\$ 13,962,827	\$ 13,952,971	\$ 15,250,359	\$ 1,287,532	9.2%
Intergovernmental	\$ 4,508	\$ -	\$ -	\$ -	\$ -	0.0%
Miscellaneous Revenue	\$ 75,709	\$ -	\$ -	\$ -	\$ -	0.0%
Total	\$ 13,641,629	\$ 13,962,827	\$ 14,012,900	\$ 15,250,359	\$ 1,287,532	9.2%
Expenditures by Type						
Capital Outlay	\$ 57,460	\$ -	\$ 59,929	\$ -	\$ -	0.0%
Operating Expenses	\$ 13,801,098	\$ 13,585,542	\$ 13,585,542	\$ 14,893,804	\$ 1,308,262	9.6%
Personnel Services	\$ 266,951	\$ 377,285	\$ 367,429	\$ 356,555	\$ (20,730)	-5.5%
Total	\$ 14,125,509	\$ 13,962,827	\$ 14,012,900	\$ 15,250,359	\$ 1,287,532	9.2%
Excess / (Deficiency) of Revenues Over Expenditures	\$ (483,880)	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance	\$ 2,908,035	\$ 2,424,155	\$ 2,424,155	\$ 2,424,155	\$ -	0.0%
Ending Fund Balance	\$ 2,424,155	\$ 2,424,155	\$ 2,424,155	\$ 2,424,155	\$ -	0.0%

Note:
Figures Above Only Include Budgeted Funds

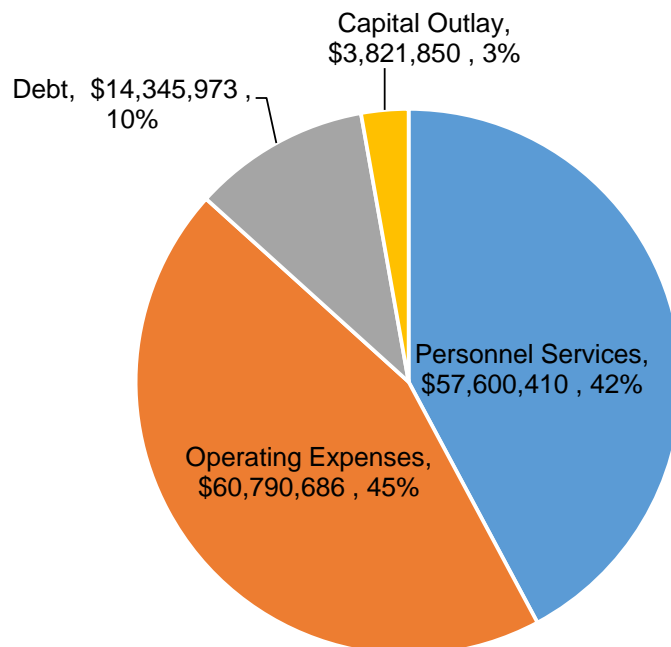
Available Fund Balance Analysis

	FY 2019 <u>Actual</u>	Estimated FY 2020 <u>Actual</u>	FY 2021 <u>Adopted</u>	\$ <u>Change</u>	% <u>Change</u>
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$ 149,904,909	\$ 144,062,092	\$ 136,558,919	\$ (7,503,173)	-5.2%
18% County Internal Fund Balance Policy	\$ 26,982,884	\$ 25,931,177	\$ 24,580,605	\$ (1,350,572)	-5.2%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2019 (Estimate for June 30, 2020)	\$ 83,704,649	\$ 87,704,649	\$ 87,704,649	\$ -	0.0%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 26,982,884</u>	<u>\$ 25,931,177</u>	<u>\$ 24,580,605</u>	<u>\$ (1,350,572)</u>	<u>-5.2%</u>
Available Above Unreserved	\$ 56,721,765	\$ 61,773,472	\$ 63,124,044	\$ 1,350,572	2.2%
Less Amount Included in Operating Budget	\$ 3,655,323	\$ 5,952,474	\$ 4,061,097	\$ (1,891,377)	-31.8%
Less Debt Service	\$ 7,171,743	\$ 7,912,845	\$ 7,912,845	\$ -	0.0%
Less Stabilization by State Statute	\$ 14,361,171	\$ 14,361,171	\$ 14,361,171	\$ -	0.0%
Less Long Term Advance to Component Unit	\$ 716,734	\$ -	\$ -	\$ -	0.0%
Less Long Term Note Receivable	<u>\$ 460,000</u>	<u>\$ 395,000</u>	<u>\$ 395,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 26,364,971	\$ 28,621,490	\$ 26,730,113	\$ (1,891,377)	-6.6%
Restricted Amounts:					
Register of Deeds	\$ 481,951	\$ 481,951	\$ 481,951	\$ -	0.0%
Sheriff Operations	\$ 487,441	\$ 148,057	\$ 148,057	\$ -	0.0%
Health Programs	\$ 3,253,063	\$ 2,985,462	\$ 2,985,462	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 4,597,795	\$ 3,990,810	\$ 3,990,810	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 25,758,999	\$ 29,161,172	\$ 32,403,121	\$ 3,241,949	11.1%

Summary of General Fund

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,655,323	\$ 6,230,514	\$ 4,061,097	\$ 405,774	11.1%
Charges for Service	\$ 8,196,358	\$ 7,448,000	\$ 7,598,840	\$ 7,847,028	\$ 399,028	5.4%
Interest Earnings	\$ 1,910,783	\$ 942,425	\$ 942,425	\$ 970,368	\$ 27,943	3.0%
Intergovernmental	\$ 19,753,771	\$ 19,869,792	\$ 20,814,781	\$ 18,990,601	\$ (879,191)	-4.4%
Licenses & Permits	\$ 2,277,004	\$ 1,575,302	\$ 1,638,935	\$ 1,290,300	\$ (285,002)	-18.1%
Miscellaneous Revenue	\$ 8,322,899	\$ 783,894	\$ 811,504	\$ 807,644	\$ 23,750	3.0%
Other Financing	\$ 583,319	\$ 367,500	\$ 689,227	\$ 388,700	\$ 21,200	5.8%
Taxes	\$ 113,571,540	\$ 104,330,763	\$ 104,330,763	\$ 102,203,181	\$ (2,127,582)	-2.0%
Total	\$ 154,615,675	\$ 138,972,999	\$ 143,056,989	\$ 136,558,919	\$ (2,414,080)	-1.7%
Expenditures by Type						
Personnel Services	\$ 52,467,109	\$ 56,175,558	\$ 56,218,300	\$ 57,600,410	\$ 1,424,852	2.5%
Operating Expenses	\$ 71,170,626	\$ 62,316,374	\$ 64,897,615	\$ 60,790,686	\$ (1,525,688)	-2.4%
Debt	\$ 19,957,999	\$ 16,074,070	\$ 15,625,002	\$ 14,345,973	\$ (1,728,097)	-10.8%
Capital Outlay	\$ 5,868,991	\$ 4,406,997	\$ 6,316,072	\$ 3,821,850	\$ (585,147)	-13.3%
Total	\$ 149,464,725	\$ 138,972,999	\$ 143,056,989	\$ 136,558,919	\$ (2,414,080)	-1.7%

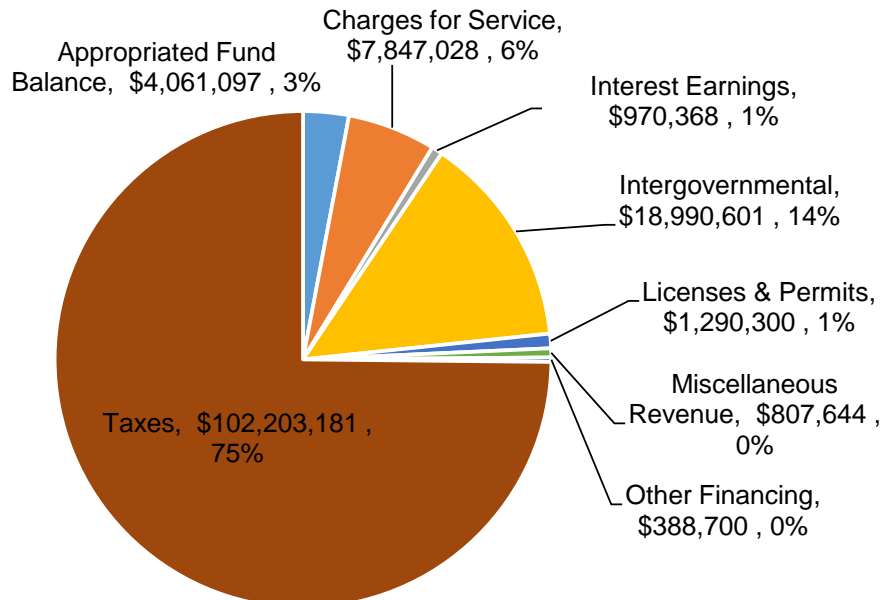
FY 2021 Adopted Budget Expenditures
Total \$136,558,919



Summary of General Fund

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,655,323	\$ 6,230,514	\$ 4,061,097	\$ 405,774	11.1%
Charges for Service	\$ 8,196,358	\$ 7,448,000	\$ 7,598,840	\$ 7,847,028	\$ 399,028	5.4%
Interest Earnings	\$ 1,910,783	\$ 942,425	\$ 942,425	\$ 970,368	\$ 27,943	3.0%
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Licenses & Permits	\$ 2,277,004	\$ 1,575,302	\$ 1,638,935	\$ 1,290,300	\$ (285,002)	-18.1%
Miscellaneous Revenue	\$ 8,322,899	\$ 783,894	\$ 811,504	\$ 807,644	\$ 23,750	3.0%
Other Financing	\$ 583,319	\$ 367,500	\$ 689,227	\$ 388,700	\$ 21,200	5.8%
Taxes	\$ 113,571,540	\$ 104,330,763	\$ 104,330,763	\$ 102,203,181	\$ (2,127,582)	-2.0%
Total	\$ 154,615,675	\$ 138,972,999	\$ 143,056,989	\$ 136,558,919	\$ (2,414,080)	-1.7%
Expenditures by Type						
Personnel Services	\$ 52,467,109	\$ 56,175,558	\$ 56,218,300	\$ 57,600,410	\$ 1,424,852	2.5%
Operating Expenses	\$ 71,170,626	\$ 62,316,374	\$ 64,897,615	\$ 60,790,686	\$ (1,525,688)	-2.4%
Debt	\$ 19,957,999	\$ 16,074,070	\$ 15,625,002	\$ 14,345,973	\$ (1,728,097)	-10.8%
Capital Outlay	\$ 5,868,991	\$ 4,406,997	\$ 6,316,072	\$ 3,821,850	\$ (585,147)	-13.3%
Total	\$ 149,464,725	\$ 138,972,999	\$ 143,056,989	\$ 136,558,919	\$ (2,414,080)	-1.7%

FY 2021 Adopted Budget Revenues
Total \$136,558,919



Summary of Funded Positions by Fund / Department

Fund / Department	Adopted FY 2018-19	Adopted FY 2019-20	Adopted FY 2020-21	Change
General Fund				
County Commissioners	7.00	7.00	7.00	-
County Manager	5.00	5.00	5.00	-
State Agencies	1.00	1.00	1.00	-
Tax	34.40	34.40	33.40	(1.00)
County Attorney	5.60	5.60	6.60	1.00
Finance	10.00	10.00	10.00	-
Purchasing	6.00	6.00	6.00	-
Register of Deeds	7.00	7.00	7.00	-
Human Resources	8.75	7.75	8.00	0.25
Information Technology	6.00	6.00	6.00	-
Public Buildings	13.00	13.00	13.00	-
Parking Deck	-	-	-	-
Elections	5.00	5.00	5.00	-
General Government	108.75	107.75	108.00	0.25
Public Health	98.00	96.00	97.00	1.00
Social Services & Child Support	205.50	208.50	208.50	-
Senior Services	22.00	22.00	22.00	-
Veterans Services	2.00	2.00	2.00	-
Health & Human Services	327.50	328.50	329.50	1.00
Emergency Services	91.50	91.50	91.50	-
Emergency Management	1.00	1.00	1.00	-
Fire Marshal	3.00	3.00	3.00	-
911 Communications	34.00	37.00	38.00	1.00
Sheriff	132.00	135.00	135.00	-
Jail	44.00	45.00	45.00	-
Animal Control	5.00	4.00	4.00	-
Animal Shelter	6.00	6.00	6.00	-
School Resource Officers	14.00	14.00	14.00	-
DCCC - School Resource Officers	2.00	2.00	1.00	(1.00)
Inspections	13.00	14.00	14.00	-
Public Safety	345.50	352.50	352.50	-
Library	47.00	47.00	47.00	-
Museum	2.00	2.00	2.00	-
Parks & Recreation	9.00	9.00	9.00	-
Culture and Recreation	58.00	58.00	58.00	-
Planning	6.00	6.00	6.00	-
Geographical Information Systems	2.00	2.00	2.00	-
Cooperative Extension	6.00	6.00	6.00	-
Economic and Physical Development	14.00	14.00	14.00	-
Soil & Water	3.00	3.00	3.00	-
Sanitation	13.00	13.50	13.50	-
Environmental Protection	16.00	16.50	16.50	-
Total General Fund	869.75	877.25	878.50	1.25
Internal Service Fund				
Garage	5.00	6.00	6.00	-
Insurance Fund	0.25	0.25	-	(0.25)
Total Internal Service Fund	5.25	6.25	6.00	(0.25)
Other Funds				
DavidsonWorks	15.00	15.00	15.00	-
Transportation	4.00	5.00	5.00	-
Total Other Funds	19.00	20.00	20.00	-
Enterprise Funds				
Landfill	15.00	13.50	13.50	-
Recycling	-	-	-	-
Sewer	1.00	1.00	1.00	-
Total Enterprise Funds	16.00	14.50	14.50	-
Total Countywide	910.00	918.00	919.00	1.00

Summary of Funded Position Changes from FY 2019-20 to FY 2020-21

Department	Position Name	FTE
Position Splits / Transfers // Reclassifications / Corrections to Position Counts from FY 2020		
Sheriff	SRO	(1.00)
Sheriff	Reclass to SRO Sergeant	1.00
Fire Marshal	Assistant Fire Marshal	(1.00)
Fire Marshal	Reclassify to Deputy Fire Marshal	1.00
Tax	Paralegal	(1.00)
County Attorney	Paralegal	1.00
Sheriff	SRO 3107 State Grant	(1.00)
Sheriff	SRO 3105 Grant	1.00
		-
Board-Approved Position Increases / Decreases During FY 2019-20		
Emergency Communications	Administrative Assistant / Technical Support	1.00
Sheriff	Sheriff Deputy II (DCCC SRO Grant)	(1.00)
Public Health	School Health Nurse II	1.00
		1.00
Proposed Positions Changes from FY 2021 Proposed Budget		
Emergency Communications	Telecommunciator III	(1.00)
Emergency Communications	Relcass to Computer Support Technician III	1.00
DSS	Accounting Specialist	(1.00)
DSS	Reclassify to Administrative Officer II	1.00
Human Resources	Benefit and Risk Management Coordinator (Insurance Fund)	(0.25)
Human Resources	Benefit and Risk Management Coordinator (To General Fund)	0.25
		-
Grand Total Position Adjustments		<u>1.00</u>

General Fund Revenues

General Fund revenues and appropriated fund balance for FY 2020-21 total \$136,641,512. This is (\$2,414,080) million dollars or -1.7% less than the budget approved for FY 2019-20. Property and Sales Tax revenues account for (72%) of the total revenue budget next fiscal year. The next largest sources of funds for general county operations are Federal and State Funds (14%) and Charges for Services revenues (6%). All other sources total approximately (8%).

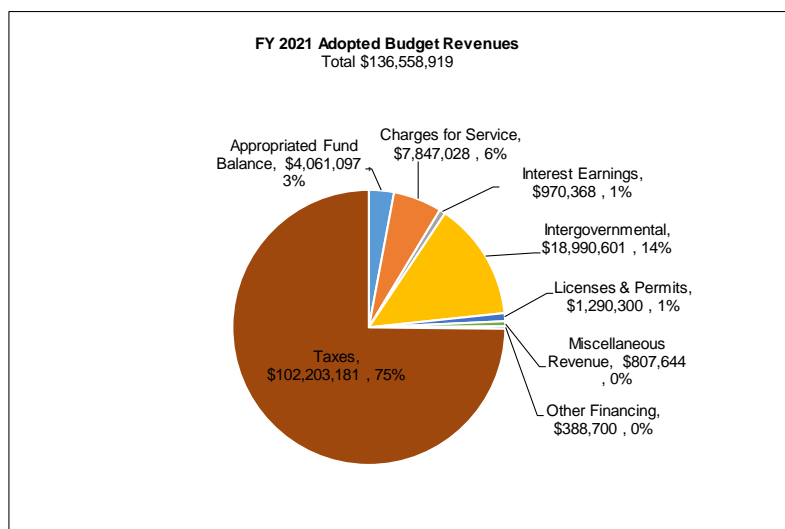
Summary of General Fund

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	vs. Adopted	
					\$ Change	% Change
Summary of General Fund						
Revenues						
Appropriated Fund Balance	\$ -	\$ 3,655,323	\$ 6,230,514	\$ 4,061,097	\$ 405,774	11.1%
Charges for Service	\$ 8,196,358	\$ 7,448,000	\$ 7,598,840	\$ 7,847,028	\$ 399,028	5.4%
Interest Earnings	\$ 1,910,783	\$ 942,425	\$ 942,425	\$ 970,368	\$ 27,943	3.0%
Intergovernmental	\$ 19,753,771	\$ 19,869,792	\$ 20,814,781	\$ 18,990,601	\$ (879,191)	-4.4%
Licenses & Permits	\$ 2,277,004	\$ 1,575,302	\$ 1,638,935	\$ 1,290,300	\$ (285,002)	-18.1%
Miscellaneous Revenue	\$ 8,322,899	\$ 783,894	\$ 811,504	\$ 807,644	\$ 23,750	3.0%
Other Financing	\$ 583,319	\$ 367,500	\$ 689,227	\$ 388,700	\$ 21,200	5.8%
Taxes	\$113,571,540	\$ 104,330,763	\$104,330,763	\$102,203,181	\$ (2,127,582)	-2.0%
Total	\$154,615,675	\$ 138,972,999	\$143,056,989	\$136,558,919	\$ (2,414,080)	-1.7%

The FY 2020-21 Adopted Budget recommends a general county wide tax rate at \$0.54 for each \$100 of assessed property valuation. That is equal to the tax rate approved for FY 2019-20.

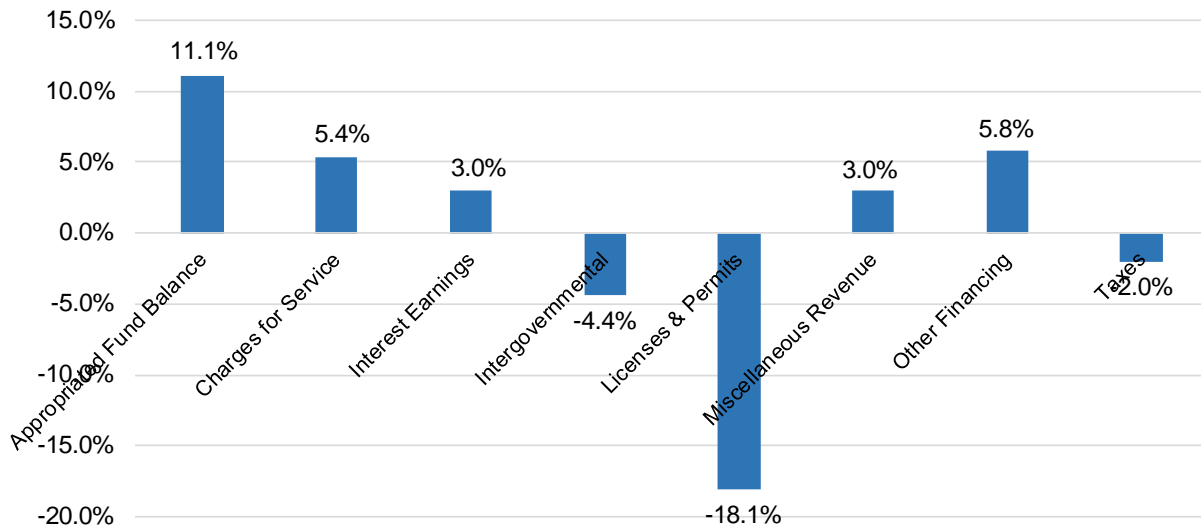
The budget estimates some increase in several County revenue sources but particularly for the major sources like Property and Sales Tax, and Licenses and Permit Revenues.

Approximately 86% of all general county revenues are generated from just three sources – Property Taxes (54%), Sales Taxes (18%), and (14%) Intergovernmental Revenue. All Other Revenue are generated by fees for various services, such as ambulance transportation and medical visits to health clinics as well as appropriations of fund balance.



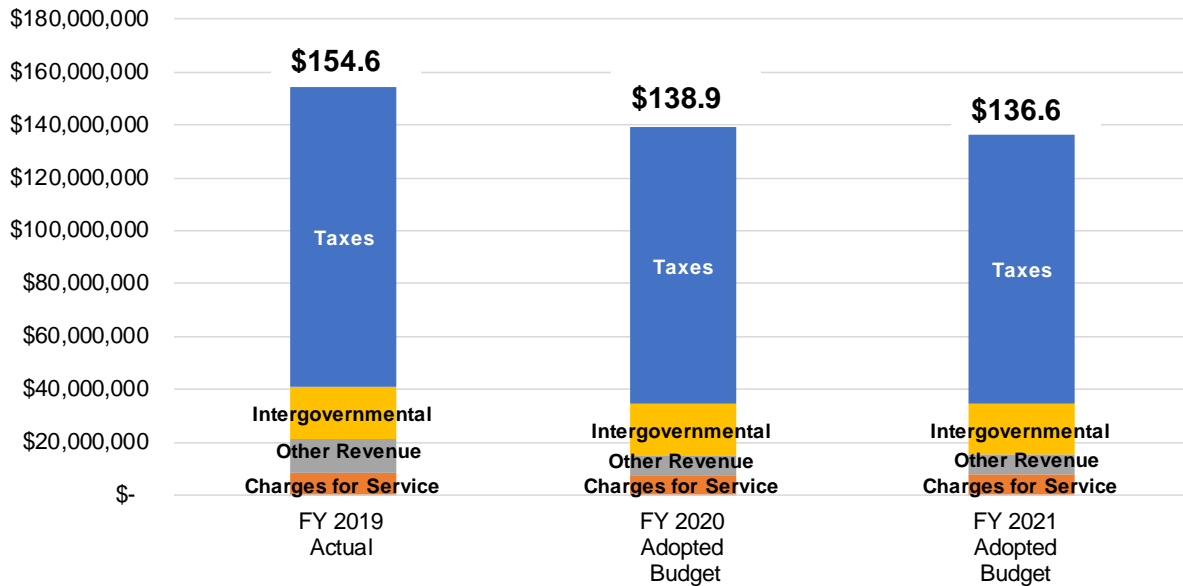
FY 2021 Revenues

Changes from Prior Year



FY 2021 Revenues

By Category



Property Tax / Other Taxes

\$77,472,987

Revenue from the property tax is the largest source of funds for Davidson County. For FY 2020-2021, the ad valorem property tax is estimated to generate approximately 54% of total General Fund revenues, or \$76.0 million dollars. Current year taxes (i.e., taxes paid on time) are expected to generate \$73.9 million of the total revenues estimated for next year, while the remaining \$1.4 million will come from payments made for taxes other penalties / fees. Overall, property tax revenues are projected to increase by approximately \$732K or 1.0% from the amount originally budgeted for FY 2019-20.

FY 2019-20 Property Tax Revenues

Current year revenues generated from the property tax on real and personal property are expected to exceed the budget for FY 2019-20. Motor vehicle taxes are a large contributor to this as the State of North Carolina is now responsible for vehicle tax collections by collecting both the local tax along with vehicle registration at the same time. This has increased state-wide vehicle collections rates from historical trends of around 85% to an estimated 100% for FY 2019-20.

Estimating FY 2020-21 Property Tax Revenues

Property tax revenues are based on the assessed value of property in the county, the tax rate set by the Board of Commissioners, and a collection rate that represents the actual percentage of the total tax levy the county can reasonably expect to collect. According to North Carolina G.S. 105-286 all counties must conduct a countywide revaluation at least once every eight years. The last time a property revaluation was done in Davidson County was in January 2016. During FY 2020, the BOC did approve to shorten the property revaluation cycle to every six years. However, with the recent COVID-19 pandemic crisis effecting the world, it is likely the County will revisit this decision before winter 2020.

FY 2020-21 Adopted Tax Rate

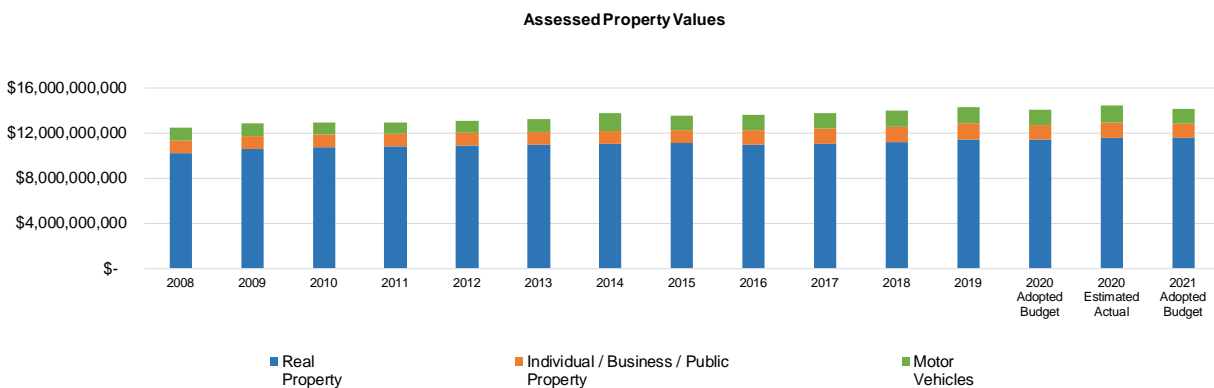
The FY 2020-21 Adopted Budget requires a general county wide tax rate of \$0.54 for each \$100 of assessed valuation to balance. This adopted tax rate is equal to the tax rate established for FY 2019-20.

Assessed Value of Taxable Property

Like all North Carolina counties, Davidson County levies a property tax on four general types of property: Real Property (e.g., houses, land); Motor Vehicles / Automobiles; Personal Property (e.g., boats, business machinery); and property held by businesses that is routinely moved among various jurisdictions in the course of normal business, such as property owned by utilities, railroads, and trucking companies (called Public Service property).

The FY 2020-2021 Adopted Budget is built on an estimated June 30, 2019 year ending assessed value amount of \$14,293,665,741. This is a 2% increase over the figure used to develop the FY 2019-20 Adopted Budget of \$14,013,693,582. Therefore, growth is expected to increase by an additional 1% to an estimated total of \$14,153,830,463 for the FY 2020-21 Adopted Budget.

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.54	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.54	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020 Adopted Budget	\$ 0.54	\$ 11,404,565,890	\$ 1,274,675,668	\$ 1,334,452,024	\$ 14,013,693,582	\$ (279,972,159)	-1.96%
2020 Estimated Actual	\$ 0.54	\$ 11,548,968,677	\$ 1,389,292,737	\$ 1,498,340,985	\$ 14,436,602,398	\$ 422,908,816	3.02%
2021 Adopted Budget	\$ 0.54	\$ 11,518,611,494	\$ 1,287,422,425	\$ 1,347,796,544	\$ 14,153,830,463	\$ (282,771,936)	-1.96%
Total		\$ 150,491,627,742	\$ 17,010,157,206	\$ 17,693,826,088	\$ 185,195,611,035	\$ 4,340,324,992	15.60%
Average Growth Per Year						\$ 333,871,153	1.20%



As the preceding charts indicates, total assessed property values are projecting to increase slightly from FY 2019-20 to FY 2020-21, so the outlook going forward in to the coming years is stable and steady growth with respect to property tax revenues. However, the County continues to monitor the COVID-19 pandemic's effect on the local economy.

Property Tax Rate Comparison

County	Current Tax Rate	Davidson County Tax Rate (Since Property Revaluation of 2007)			
		FY 2008 - FY 2018 Approved Tax Rates	FY 2016 Revenue-Neutral Tax Rate	FY 2020 Adopted Tax Rate	FY 2021 Adopted Tax Rate
Davidson	\$ 0.5400				
Catawba	\$ 0.5750				
Montgomery	\$ 0.6200				
Randolph	\$ 0.6327				
Rowan	\$ 0.6575	\$ 0.54	\$ 0.55	\$ 0.54	\$ 0.54
Alamance	\$ 0.6700				
Stanly	\$ 0.6700				
Guilford	\$ 0.7305				
Pitt	\$ 0.7310				
Davie	\$ 0.7380				
Cabarrus	\$ 0.7400				
Forsyth	\$ 0.7535				

Davidson County has long had a goal of maintaining one of the lowest property tax rates among its peer counties in North Carolina. For FY 2020-21 the table to the left highlights Davidson County's current property tax rate as it compares to eleven of its peer counties as well as how stable the current tax rate has been over the last nine years, since the last county-wide property re-valuation. In addition to paying the general, county-wide property tax, property owners may pay additional property taxes for fire protection (see the Other Funds section of this document) or municipal services, depending on where their property is located.

Collection Rate

When estimating property tax revenues, North Carolina counties must consider the fact that they will not collect 100% of the total taxes billed in a given year. To comply with this requirement, all counties apply a collection rate percentage to the estimated total property tax levy. The collection rate used cannot be more than the percentage of taxes actually collected during the prior fiscal year. In Davidson County, the overall actual collection rate is estimated at 97.10% for FY 2020-21.

The FY 2020-21 Adopted Budget assumes an overall collection rate of 96.75%, even with the estimated rate for the current fiscal year. As the level of economic activity remains uncertain, it is prudent to conservatively budget the county's largest source of revenue. This approach guards against a decline in property tax collections and provides a margin of protection against declines in other revenues (such sales taxes) that are highly sensitive to changing economic conditions. Although final collection rates for FY 2019-20 were not available at the time of budget adoption, the collection rate for non-motor vehicle property is estimated to be near 97%. Now that residents have become familiar with the state's new Tax and Tag Together program, motor vehicle property tax collection rates have increased to about 100% as residents pay vehicles taxes at the same time they renew their vehicle registrations. As a result, the county collection rate may be increased in future years as actual collection rates begin to rise.

Sales Tax

\$24,730,194

Sales Tax revenues are expected to generate \$24.7 million dollars for next fiscal year, or about 18% of total county revenues. As of March 1, 2016 the state again expanded the sales tax to include items such as other taxable services like repairs, maintenance and installation services. However, the recent COVID-19 pandemic is expected to have a significant impact on the local

economy, so as a result of these changes, base sales tax revenue is expected to decrease by approximately (\$1.2M) or -5.7%. The budget also includes revenues from the enacted local 0.25% - Article 46 sales tax. Since October 1, 2014 the County has been able to levy this additional 0.25% sales tax on non-regressive consumables. Averaging approximately \$296,000 per month in collections, next year's budgeted amount only totals \$3.15 million dollars (vs. \$3.5M for FY 2019 Actual), as the COVID-19 pandemic is expected to have a dramatic effect on the local economy. These funds will be used for the debt service related to the new Oak Grove High School located on Hoy Long Road in northern Davidson County.

Finally, the adopted budget includes \$1.4 million dollars from the (Article 44) sales tax approved by the state during 2015. Under the approved plan all (100) counties saw a reduction in their respective Article 39, 40 and 42 collections, which was then in turn re-distributed in equal monthly amounts back to 79 counties based on a per capita allocation. The additional funds may only be spent on one of three areas: 1) Public Schools, 2) Community Colleges and / or 3) Economic Development. Based on FY 2019 Actuals, this source of funds was expected to see an allocation totaling approximately \$3.5 million dollars for the upcoming fiscal year. However, due to the recent COVID-19 pandemic and its effect on the local economy, the FY 2021 Adopted Budget only includes \$1.4M from this source of revenue.

The table below highlights a five year plan the County may use to ensure these funds are allocated and accounted for appropriately. Lastly, the columns below are not considered cumulative, rather they are mutually exclusive with respect to each year.

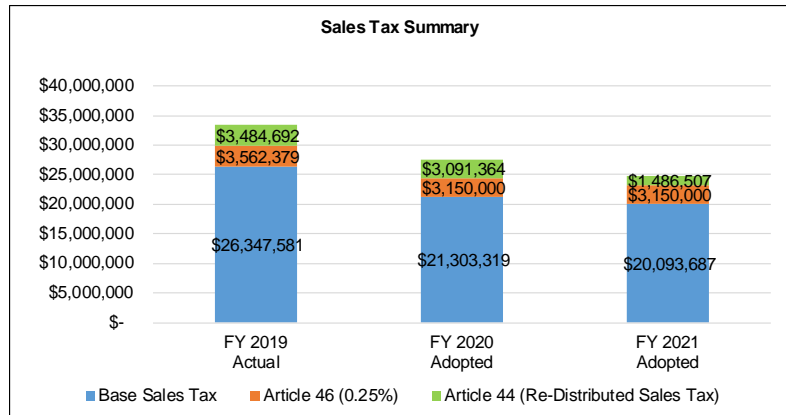
Category	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Estimated	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	Total (FY 2021 - 2025)
Economic Development Reserve	\$ 951,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Contribution to DavidsonWorks	\$ -	\$ -	\$ 144,220	\$ 144,220	\$ 144,220	\$ 144,220	\$ 144,220	\$ 721,100
Annual Contribution to EDC	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 1,240,000
Annual Contribution to Lexington Chamber of Commerce	\$ -	\$ 9,750	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 8,975
Annual Contribution to Thomasville Chamber of Commerce	\$ -	\$ 9,750	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 8,975
Annual Contribution to North Davidson Chamber of Commerce	\$ -	\$ 8,000	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500
I85 Corporate Center Debt	\$ 140,000	\$ 250,000	\$ 240,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,240,000
Debt New HS + Per Pupil \$'s + LOBs Borrowing (HVACs / Roofs)	\$ 636,820	\$ 702,506	\$ 92,250	\$ 197,852	\$ 205,724	\$ 228,910	\$ 252,702	\$ 977,438
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 1,615,021	\$ 622,163	\$ 521,426	\$ 528,568	\$ 535,710	\$ 542,852	\$ 2,750,719
Parking Lot Renovation - DCCC	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Briggs Building Roof Replacement - DCCC	\$ 183,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating + Type II Capital Outlay Increase - DCCC	\$ 57,887	\$ 112,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Contribution to DCAA	\$ -	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 679,920
Total	\$ 2,828,441	\$ 3,091,364	\$ 1,486,507	\$ 1,501,372	\$ 1,516,386	\$ 1,546,714	\$ 1,577,648	\$ 7,628,627

Sales Tax Components & Distribution to Local Governments

North Carolina counties are authorized to levy up to three individual local option sales taxes that total 2% (one 1.0% tax and two 0.50% taxes). These local taxes are in addition to the state's general sales tax rate of 4.75%, depending on the product purchased. As stated above Davidson County also levies a 0.25% sales tax on non-regressive consumables. This article (known as Article 46) was enacted on October 1, 2014. The total sales tax rate in Davidson County is 7.00%. The actual amount of sales tax revenues returned to the local governments in the county depends on a number of factors, including Davidson County's share of the total state population, the strength of local collections, and sales tax performance statewide. Once the total amount of sales tax returned to the county as a whole is determined by the state, the amount of revenue a particular local government receives is based population.

Impact of Medicaid Relief

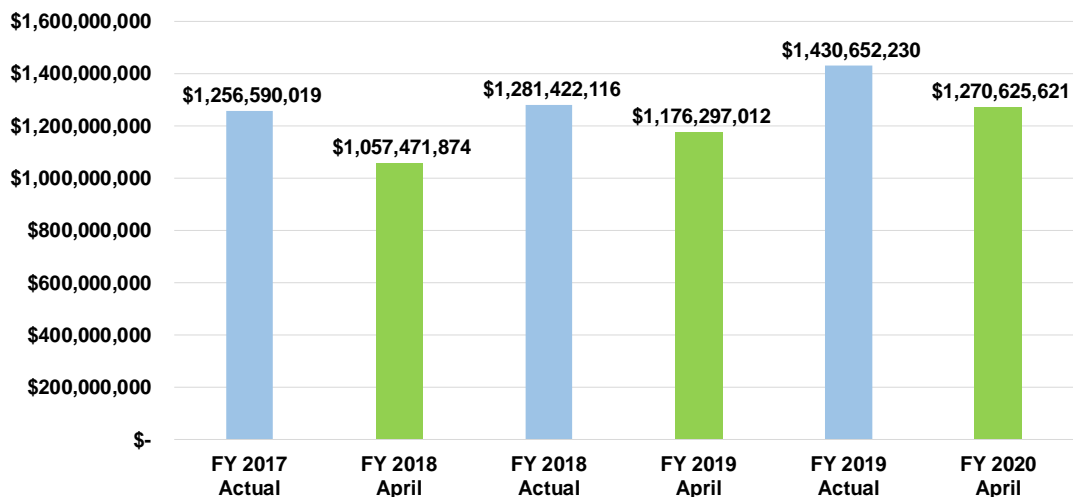
Prior to October 2008, counties were authorized to levy up to 2.5% of local option sales taxes. As part of Medicaid Relief legislation approved several years ago by the General Assembly, the state no longer charges counties for a share of Medicaid costs in exchange for ceding the proceeds from a 0.5% local option tax to the state. The transfer of the related sales tax revenue to the state was complete in October 2009. While counties lost a significant revenue stream, the state now assumes all of the counties' share of Medicaid expenditures. Because municipalities receive a portion of the sales taxes generated in their counties, the legislation also includes a provision that counties hold municipalities harmless from any sales tax losses. This hold harmless amount is projected to be nearly \$2.2 million for the current fiscal year. Based on the latest information available from the NC Department of Revenue, the net benefit to the county (reduction in estimated Medicaid expense, less losses in sales tax revenues, less hold harmless payments to municipalities) for FY 2019-2020 was estimated to be approximately \$0.00.



FY 2020-21 Projections

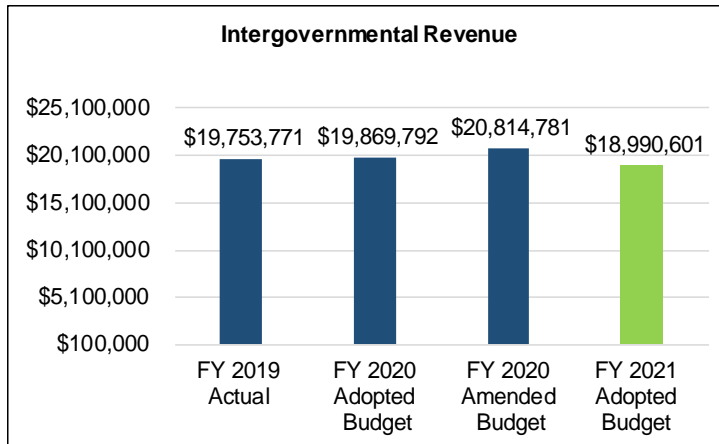
As discussed earlier North Carolina State legislators recently reformed the tax code to broaden the sales tax base and lower corporate and individual income tax burdens. By doing so overall sales tax collections have increased state-wide and can be seen more clearly below via a comparison of taxable retail sales within Davidson County since FY 2017-20. For April collections in Davidson County from FY 2019 to FY 2020 the increase is about \$94 million dollars or 8%.

Taxable Retail Sales



Intergovernmental Revenue

\$18,990,601



Intergovernmental revenue represent about 14% or \$19 million dollars of total revenues anticipated for FY 2020-21. This represents a decrease of (\$879K) or -4% from the amount of federal and state funds included in the FY 2019-20 budget. Most of this decrease is related to a reduction in Foster Care / Board Home Care revenues provided by the State of North Carolina. Lastly, the county expects to see decreased lottery proceeds (\$150K) to offset the cost of debt services payments related to prior year(s) school debt.

Lottery Funds

The original legislation establishing the North Carolina Education Lottery directed 40% of lottery proceeds to counties for local school capital needs, including debt service on school facilities. Davidson County chose to allocate its share of lottery revenues to repay debt / bonds issued to build and renovate school facilities. Several years ago, the state changed the lottery legislation and reduced the amount of money provided to counties. The FY 2020-21 Adopted Budget includes \$1.5 million of lottery revenues for education debt service. If the original lottery legislation were still in effect, the county's share of lottery revenues for would exceed \$3.5 million dollars (a loss of approximately \$1.8M).

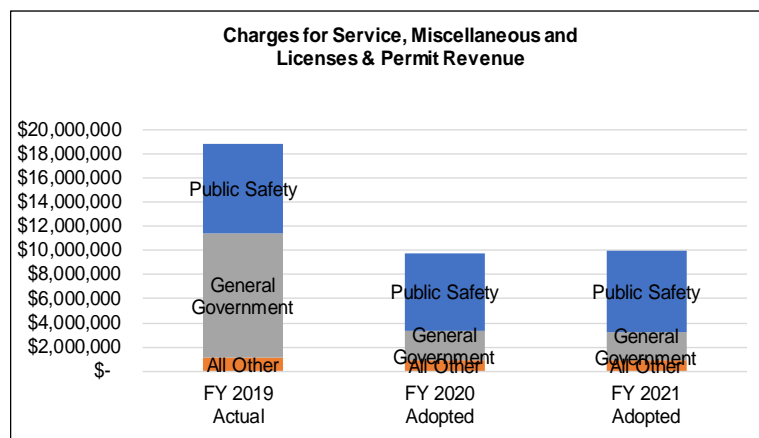
Nearly all of the federal and state revenue expected to be received in FY 2020-21 will be used to help fund the Public Health, Social Services, and Senior Services departments. These departments are responsible for administering a number of state and federal programs.

Charges for Service & Misc. Rev.

\$9,944,972

Davidson County departments expect to generate approximately \$9.9 million dollars from charges for service, miscellaneous revenue and licenses / permits (approximately 7% of total revenues). Examples include fees for ambulance transportation or clinical visits to the Health Department. Most user fees and charges are collected by Public Safety and General Government departments. Other fees include inspections and permitting charges and fees paid to the Register of Deeds for various documents and transactions.

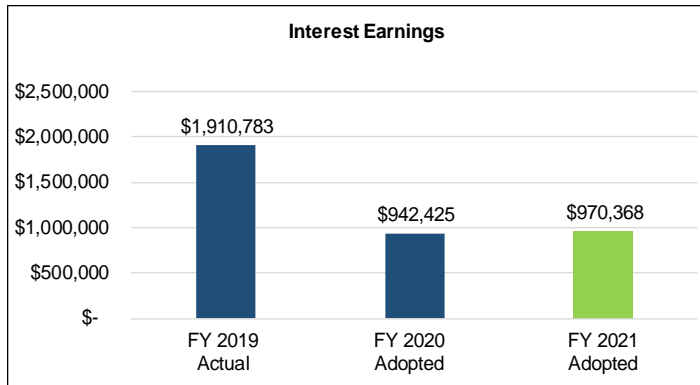
Total fees for FY 2020-21 are only expected to increase over the



current fiscal year by \$137K or 1%. The increase is largely driven by higher estimated revenues expected from ambulance collections.

Other Fin. & Interest Earnings

\$1,359,068



Next year, Davidson County expects to receive \$1.3 million dollars in Other Revenues and Interest Earnings for the General Fund outside the categories listed above. These revenues are from investment earnings and transfers from other County Funds to the General Fund.

The FY 2020-21 Adopted Budget for Other Revenues is -4% or (\$60K) less than the current year’s budget. This is largely due to utilizing less County

Capital Reserve dollars (as a transfer to the General Fund) for FY 2021 to complete minor capital projects within the County. A full list of those capital projects planned for completion during FY 2021 using these funds can be seen within the capital outlay or Support Services (Public Buildings) section of this document.

Appropriated Fund Balance

\$4,061,097

In general, fund balance is the money that remains unspent after all budgeted expenditures have been made and revenues received. (The North Carolina General Statutes formally define fund balance as the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year.) It is generated when collected revenues exceed actual expenditures, and is important for several reasons. First, it provides cash to pay expenditures in the early part of the fiscal year before taxes are collected. In addition, it provides a source of funds during the year that can be tapped if significant unplanned expenditures occur. Finally, it may be used by the Board during the budget development process to help fund certain items in the county budget.

The North Carolina Local Government Commission (LGC) recommends that counties maintain a minimum fund balance of 8% of General Fund expenditures to ensure sufficient funds are available to support operations and address unexpected issues. However, Davidson County has adopted an internal policy of 18% of General Fund Expenditures. A fund balance of higher than 8% strengthens a local government’s financial position as it provides a greater margin of protection for operations.

The FY 2020-21 General Fund budget includes a fund balance appropriation of \$4.06 million dollars, which is \$405K or 11% more than the amount originally appropriated during FY 2019-20. Approximately \$4.06 million dollars will be used for general county needs, with \$14.3 million dollars being restricted to repay certain debt service expenditures. Lastly, another \$4

million dollars is restricted for use by certain departments / functions. These components are highlighted within the table below.

Available Fund Balance Analysis					
	FY 2019 Actual	Estimated FY 2020 Actual	FY 2021 Adopted	\$ Change	% Change
Calculation of Recommended Reserve for the General Fund:					
General Fund Expenditures	\$ 149,904,909	\$ 144,062,092	\$ 136,558,919	\$ (7,503,173)	-5.2%
18% County Internal Fund Balance Policy	\$ 26,982,884	\$ 25,931,177	\$ 24,580,605	\$ (1,350,572)	-5.2%
General Fund (Fund Balance Analysis):					
Fund Balance at June 30, 2019 (Estimate for June 30, 2020)	\$ 83,704,649	\$ 87,704,649	\$ 87,704,649	\$ -	0.0%
Less 18% County Policy Internal Fund Balance Policy	<u>\$ 26,982,884</u>	<u>\$ 25,931,177</u>	<u>\$ 24,580,605</u>	<u>\$ (1,350,572)</u>	<u>-5.2%</u>
Available Above Unreserved	\$ 56,721,765	\$ 61,773,472	\$ 63,124,044	\$ 1,350,572	2.2%
Less Amount Included in Operating Budget	\$ 3,655,323	\$ 5,952,474	\$ 4,061,097	\$ (1,891,377)	-31.8%
Less Debt Service	\$ 7,171,743	\$ 7,912,845	\$ 7,912,845	\$ -	0.0%
Less Stabilization by State Statute	\$ 14,361,171	\$ 14,361,171	\$ 14,361,171	\$ -	0.0%
Less Long Term Advance to Component Unit	\$ 716,734	\$ -	\$ -	\$ -	0.0%
Less Long Term Note Receivable	<u>\$ 460,000</u>	<u>\$ 395,000</u>	<u>\$ 395,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 26,364,971	\$ 28,621,490	\$ 26,730,113	\$ (1,891,377)	-6.6%
Restricted Amounts:					
Register of Deeds	\$ 481,951	\$ 481,951	\$ 481,951	\$ -	0.0%
Sheriff Operations	\$ 487,441	\$ 148,057	\$ 148,057	\$ -	0.0%
Health Programs	\$ 3,253,063	\$ 2,985,462	\$ 2,985,462	\$ -	0.0%
LEO Special Separation Allowance	\$ 296,340	\$ 296,340	\$ 296,340	\$ -	0.0%
Tax Revaluation	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ 79,000</u>	<u>\$ -</u>	<u>0.0%</u>
Total	\$ 4,597,795	\$ 3,990,810	\$ 3,990,810	\$ -	0.0%
Updated Amount Available Above Recommended Reserve	\$ 25,758,999	\$ 29,161,172	\$ 32,403,121	\$ 3,241,949	11.1%

Other Funds

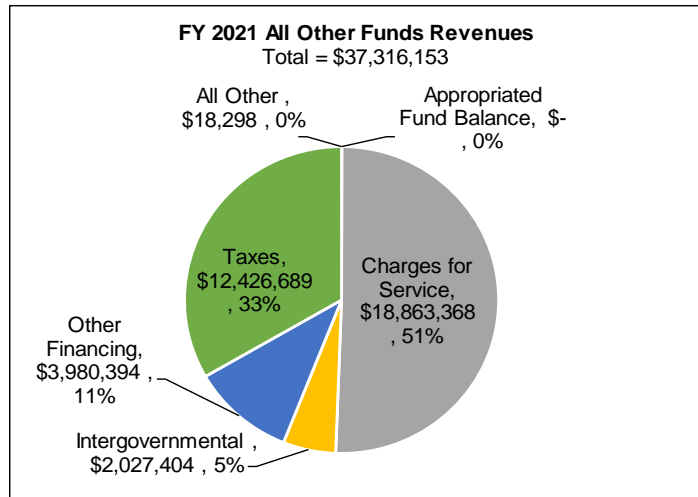
\$37,316,153

Davidson County uses several different types of funds (aside from the General Fund) to account for various revenue streams. These types of funds include:

- Enterprise Funds - ex. - Landfill
- Internal Service Funds - ex. - Insurance Fund
- Special Revenue Funds - ex. - Rural Fire Districts

For FY 2020-21 there are twelve major changes within several funds effecting revenues:

- Transportation Fund - Special Revenue Fund - The adopted budget includes grant funds (WS 5307) + local match funds (50% each) to continue the circulator route within the City of Lexington. This route was established in January, 2019, which previously was a “connection route” from the City of Lexington to DCCC to Colonial Drive in the City of Thomasville. That route was broken apart, with a portion going to each city. Lastly, the adopted budget also includes \$70K to replace (2) high mileage vans (130K – 2000 model and \$113K – 2005 model). The vans are utilized for patrons with missed bus trips or missed connections within either city and were originally bought with federal grants. The local match for FY 2021 totals 10% or \$7K.



- Sewer Fund - Enterprise Fund - The FY 2021 Adopted Budget maintains (equal to FY 2020) the same rates + funds for the Sewer Fund.
- Landfill Fund - Enterprise Fund - The FY 2021 Adopted Budget includes operating funds to align next year’s budget estimates to prior year actuals. Also the proposed budget includes (\$155K) in capital outlay for the following: 1) New Landfill Construction = \$122K, 2) V-x- Camera System = \$6,600 (To be utilized for leachate and sewer lines) and 3) Replacement of (4) 40 Yard Open Top and (2) 20 Yard Top Boxes (from 1990s) = \$25K.
- School Capital Outlay Fund - The FY 2021 Adopted Budget includes \$2.78 million dollars for major school capital needs such as roof / HVAC replacements. About 22% or \$622K of the total funding is expected to come from Article 44 Sales Tax revenues.
- Special School District Fund (Lexington City Schools) - For FY 2021 Adopted Budget recommends the tax rate remain equal to that of FY 2019-20 which totals \$0.12 per \$100 of assessed property valuation. The total amount included for FY 2020-21 totals approximately \$1,563,076, which is slightly more \$17,604 or 1.1% than what was included for FY 2019-20.
- Rural Fire District Fund - The FY 2021 Adopted Budget increases funding to the fire districts by \$667,983 or 7.3%. Three fire districts are asking for a tax rate increase and are shown in green within the table below. Each of those five districts have met the requirements (to submit for a tax rate increase) as stated by the contract with the County and are highlighted in green within the table below.

Fire Districts Summary
FY 2020-2021

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2020 Adopted	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2020 Adopted	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 799,000	\$ 1,039,475	\$ 240,475	30.1%	Planning to replace a 1993 model fire truck as well as provide for funding related to increase personnel cost and equipment for the new 800 MHz radio system.
Central	\$ 0.0900	\$ 0.1000	\$ 0.0100	11.1%	\$ 316,830	\$ 351,830	\$ 35,000	11.0%	Central Fire District plans to convert one of their two part-time positions to full-time. The added cost of fringe benefits for the full-time employee is the reason for the tax increase.
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 237,000	\$ 246,325	\$ 9,325	3.9%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 419,005	\$ 457,227	\$ 38,222	9.1%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 136,000	\$ 140,915	\$ 4,915	3.6%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 285,034	\$ 297,193	\$ 12,159	4.3%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 225,220	\$ 240,922	\$ 15,702	7.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 319,399	\$ 334,627	\$ 15,228	4.8%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 960,000	\$ 977,110	\$ 17,110	1.8%	
North	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 245,000	\$ 270,000	\$ 25,000	10.2%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 291,530	\$ 297,030	\$ 5,500	1.9%	
Reeds	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 281,173	\$ 303,243	\$ 22,070	7.8%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 403,622	\$ 408,622	\$ 5,000	1.2%	
South Emmons	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 96,340	\$ 124,510	\$ 28,170	29.2%	To pay the debt service on a new Rosenbauer fire engine (Replacing model that is 34 years old).
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 256,657	\$ 270,600	\$ 13,943	0.0%	
Southmont	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 789,486	\$ 847,416	\$ 57,930	7.3%	
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 506,515	\$ 506,515	\$ -	0.0%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 340,000	\$ 353,153	\$ 13,153	3.9%	
Walburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 810,390	\$ 836,277	\$ 25,887	3.2%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 577,044	\$ 587,044	\$ 10,000	1.7%	
West Lexington	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 258,014	\$ 274,247	\$ 16,233	6.3%	
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 113,500	\$ 119,900	\$ 6,400	5.6%	
Horneytown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 187,454	\$ 202,455	\$ 15,001	8.0%	
Griffith	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 233,771	\$ 261,331	\$ 27,560	11.8%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 67,460	\$ 75,460	\$ 8,000	11.9%	
Badin Lake	\$ 0.0500	\$ 0.0500	\$ -	0.0%	\$ 40,000	\$ 40,000	\$ -	0.0%	
Total	\$ 2.4477	\$ 2.4977	\$ 0.0500	2.0%	\$ 9,195,444	\$ 9,863,427	\$ 667,983	7.3%	

- DavidsonWorks Fund - The FY 2021 Adopted Budget increases funding to DavidsonWorks by \$7,459 or 0.6%. The county also expects to contribute the same amount from the General Fund that was approved for FY 2019-20, which totaled \$144K.
- Garage Fund - For FY 2021 Adopted Budget increases funding to the county owned garage by \$44,110 or 2.5%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year.
- Insurance / Workers Compensation Fund - The FY 2021 Adopted Budget increases funding for both the Insurance / Workers Compensation Fund by \$1.2M or 10.1%. This increase is to cover High Cost Claimants. The proposed budget transfers (0.25 FTE) from the Insurance Fund to the General Fund (Human Resources Department).
- 911 Fund - The FY 2021 Adopted Budget increases funding for the Emergency Telephone Fund by \$66,031 or 13.2%. The total amount of funding equals \$565,045 (provided by the State of North Carolina) via collections on telephone services charges within the county and is used to provide for maintenance / upgrades to the county's 911 emergency system. The increase comes from the state's calculation of funds spent in the prior year.
- Airport Fund – The FY 2021 Adopted Budget maintains the current funding for the Airport Fund equal to \$385,484. The County contributes \$135K all of which is covered via Article 44 Sales Tax proceeds due to the substantial economic impact the local airport provides to the County.
- Mental Health Fund – The FY 2021 Adopted Budget maintains the current funding to Cardinal Innovations as the regional provider of mental health / substance abuse services. For FY 2020 the County will only contribute \$797K (as opposed to \$824K) and appropriate \$26K in existing \$0.01 and \$0.05 Bottle Tax Revenue, which can only be utilized for substance abuse services. This covers about 43% of the “on-going” cost of the new Opioid Response Coordinator position include as part of the FY 2020 Adopted Budget within Public Health.

General Fund Expenditures

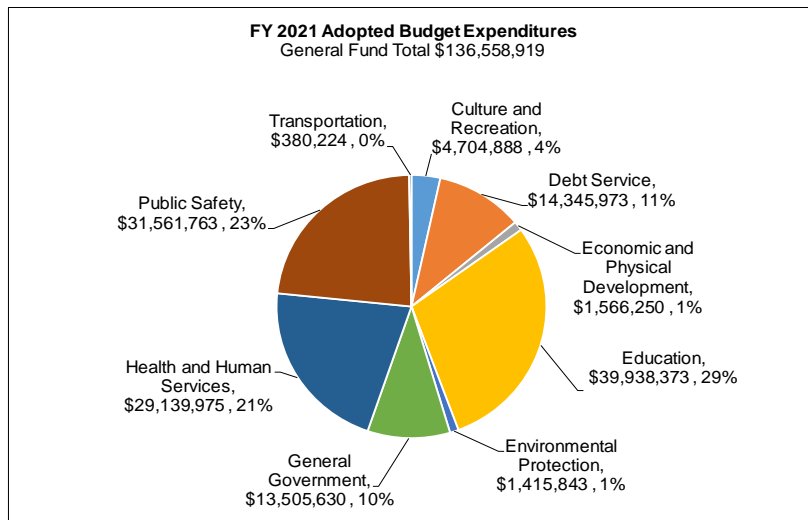
The FY 2020-21 Adopted General Fund budget totals \$136,558,919. This is (\$2.4) million dollars or -1.7% less than the budget approved for FY 2019-20. The Adopted General Fund property tax rate totals \$0.54, which is equal to the current fiscal year's rate at \$0.54 per \$100 of assessed valuation. At this rate, a property owner will pay \$54 of general county property tax for every \$10,000 of property owned – no change from the current year. An individual may also pay other taxes, like city taxes or fire district taxes, depending on where his / her property is located.

General Fund Expenditure Summary by Function

	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Culture and Recreation	\$ 4,500,227	\$ 4,619,765	\$ 4,771,711	\$ 4,704,888	\$ 85,123	1.8%
Debt Service	\$ 19,957,999	\$ 16,074,070	\$ 12,990,425	\$ 14,345,973	\$ (1,728,097)	-10.8%
Economic and Physical Development	\$ 11,281,017	\$ 1,508,768	\$ 3,481,508	\$ 1,566,250	\$ 57,482	3.8%
Education	\$ 40,872,685	\$ 40,931,231	\$ 41,309,653	\$ 39,938,373	\$ (992,858)	-2.4%
Environmental Protection	\$ 2,242,824	\$ 1,484,731	\$ 2,448,576	\$ 1,415,843	\$ (68,888)	-4.6%
General Government	\$ 12,867,661	\$ 13,360,148	\$ 14,171,170	\$ 13,505,630	\$ 145,482	1.1%
Health and Human Services	\$ 27,117,104	\$ 30,062,726	\$ 30,979,516	\$ 29,139,975	\$ (922,751)	-3.1%
Public Safety	\$ 30,257,715	\$ 30,551,336	\$ 32,524,206	\$ 31,561,763	\$ 1,010,427	3.3%
Transportation	\$ 367,492	\$ 380,224	\$ 380,224	\$ 380,224	\$ -	0.0%
Total	\$149,464,725	\$ 138,972,999	\$143,056,989	\$136,558,919	\$(2,414,080)	-1.7%
Total Funded Positions	872.75	877.25	878.25	878.25	1.00	0.1%

Summary of Budgeted Expenses

North Carolina counties are “arms” of the state government and are responsible for implementing mandated state and federal programs at the local level. While counties provide various services beyond the required programs, their primary responsibilities are focused on administering and funding core state programs in education, human services, and public safety. These core responsibilities are reflected in the adopted allocation of resources for FY 2020-21. Approximately 73% of the FY 2020-21 Adopted Budget will be used to support education, human services, and public safety activities.



Expenditures by Service Area

The largest expense in the Davidson County budget is for **Education**, including the repayment of education-related debt for new or renovated schools and community college facilities. The Education service category (excluding debt) accounts for 29% of the total county operating budget. **Public Safety** and **Human Services** services, the next largest expenditures, account for 23% and 21% of expenses, respectively.

Debt service represents 11% of the total FY 2020-21 Adopted Budget. For next fiscal year, there are no major projects the County expects to begin:

For FY 2020-21 the County is expected to receive approximately \$1.4 million dollars in Article 44 Sales Tax approved by the North Carolina General Assembly during 2015. As shown in the table below, the additional funding may only be utilized for one of three areas: 1) Local Schools, 2) Community Colleges and / or 3) Economic Development. The summary below highlights a six-year plan for allocating the funds accordingly based on North Carolina Association of County Commissioner (NCACC) estimates.

Category	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Estimated	FY 2023 Estimated	FY 2024 Estimated	FY 2025 Estimated	Total (FY 2021 - 2025)
Economic Development Reserve	\$ 951,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Contribution to DavidsonWorks	\$ -	\$ -	\$ 144,220	\$ 144,220	\$ 144,220	\$ 144,220	\$ 144,220	\$ 721,100
Annual Contribution to EDC	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 248,000	\$ 1,240,000
Annual Contribution to Lexington Chamber of Commerce	\$ -	\$ 9,750	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 8,975
Annual Contribution to Thomasville Chamber of Commerce	\$ -	\$ 9,750	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 1,795	\$ 8,975
Annual Contribution to North Davidson Chamber of Commerce	\$ -	\$ 8,000	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500
I-85 Corporate Center Debt	\$ 140,000	\$ 250,000	\$ 240,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,240,000
Debt New HS + Per Pupil \$'s + LOBs Borrowing (HVACs / Roofs)	\$ 636,820	\$ 702,506	\$ 92,250	\$ 197,852	\$ 205,724	\$ 228,910	\$ 252,702	\$ 977,438
School Capital - High Priority Roofs / HVACs	\$ 500,000	\$ 1,615,021	\$ 622,163	\$ 521,426	\$ 528,568	\$ 535,710	\$ 542,852	\$ 2,750,719
Parking Lot Renovation - DCCC	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Briggs Building Roof Replacement - DCCC	\$ 183,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating + Type II Capital Outlay Increase - DCCC	\$ 57,887	\$ 112,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Contribution to DCAA	\$ -	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ 679,920
Total	\$ 2,828,441	\$ 3,091,364	\$ 1,486,507	\$ 1,501,372	\$ 1,516,386	\$ 1,546,714	\$ 1,577,648	\$ 7,628,627

The budget maintains (the same as for the FY 2020 Adopted Budget) the county support (Operating + Type II / III Capital Outlay) for the Davidson County Schools (DCS), Lexington City Schools (LCS), Thomasville City Schools (TSC) as well as Davidson County Community College (DCCC). The adopted budget does include funds (\$714K) to cover the first year's payment for the January, 2020 bond sale (\$2.39M) related to high priority HVACs / Roofs for the schools as well as the funds the county appropriated back in 2016 to address the same issues.

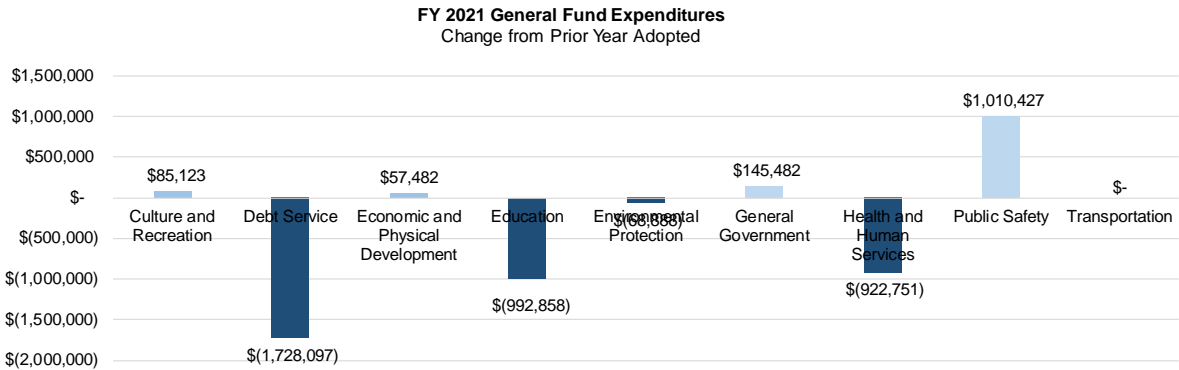
The FY 2021 Adopted Budget does not includes an employee COLA due to the COVID-19 pandemic's impact on the local economy. However, the adopted budget does absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (LEGRS - 10.45% to 11.72% and LEOS - 14.70% to 17.34%) for the upcoming fiscal year. The FY 2021 Adopted Budget does not include any changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues affecting the local economy), but does include a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

Lastly, the FY 2021 Adopted Budget includes additional funding for contractual operations within the Jail and Emergency Communications as well as replaces (7) patrol vehicles and (2) ambulances (1 new and 1 re-mount). The adopted budget does however, reduce Foster Care / Board Home Care funds as the allocations from the state are expected to decrease for the

upcoming fiscal year. As shown within the table below, there are only a few “major” changes within the General Fund that allow for the arrival of the total change amount totaling (\$2.4M).

	<u>Change vs. FY 2020 Adopted</u>
Base Property Tax Revenue Change	\$ 732,145
Base Sales Tax Revenue Reduction	\$ (1,209,632)
Reduction In Article 44 Sales Tax	\$ (1,604,857)
Decreased Intergovernmental Revenue (Foster Care / Board Home Care Allocation from State)	\$ (879,191)
Decreased in Licenses and Permits	\$ (285,002)
Increased Charges for Service Revenue (Ambulance Collections)	\$ 399,028
Increased Use of Appropriated Fund Balance	\$ 403,243
Other County Revenues	\$ 30,186
Total Revenue	\$ (2,414,080)
Change in Employee Health Insurance (10.3% Increase)	\$ 883,991
Change in Employee Retirement (11.3% Increase)	\$ 480,474
Matured Debt Fall-Off / Debt Savings	\$ (1,738,097)
Decrease in DSS Funding for Foster Care / Board Home Care (Intergovernmental Revenue)	\$ (810,036)
Decreased Need for County Capital - Sheriff Vehicles / EMS Ambulance	\$ (575,731)
Decreased Type I School Capital	\$ (992,858)
Increase Contract \$'s for Jail and Emergency Communications	\$ 623,003
All Other Changes	\$ (284,826)
Total Expenses	\$ (2,414,080)

The following chart and table illustrates the overall changes in the FY 2020-21 Adopted Budget by functional area and type of expenditure.



Summary of General Fund

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	vs. Adopted	
					\$ Change	% Change
Expenditures by Type						
Personnel Services	\$ 52,467,109	\$ 56,175,558	\$ 56,218,300	\$ 57,600,410	\$ 1,424,852	2.5%
Operating Expenses	\$ 71,170,626	\$ 62,316,374	\$ 64,897,615	\$ 60,790,686	\$(1,525,688)	-2.4%
Debt	\$ 19,957,999	\$ 16,074,070	\$ 15,625,002	\$ 14,345,973	\$(1,728,097)	-10.8%
Capital Outlay	\$ 5,868,991	\$ 4,406,997	\$ 6,316,072	\$ 3,821,850	\$(585,147)	-13.3%
Total	\$149,464,725	\$ 138,972,999	\$143,056,989	\$136,558,919	\$(2,414,080)	-1.7%
Total Funded Positions	872.75	877.25	878.25	878.25	1.00	0.1%

Personnel Services

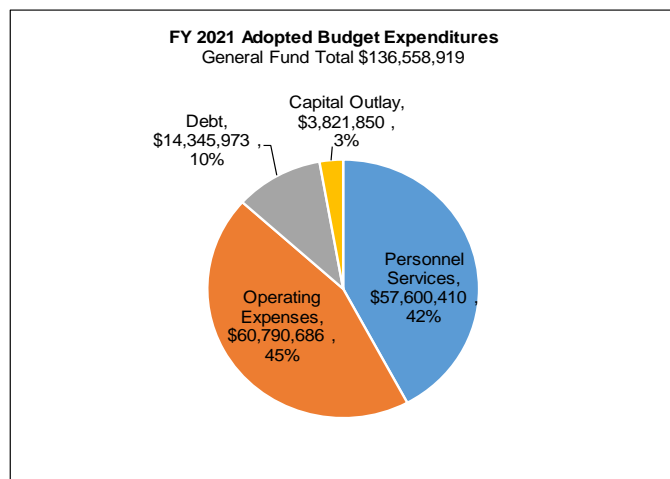
Personnel Services (e.g., salaries and related benefits) account for 42% of all General Fund expenditures. Operating Expenses, which include appropriations to Education (excluding debt), represent 41% of total expenditures. Other expenditures are for debt repayment (10%), Human Services Assistance (4%), and funding for capital needs (3%). Personnel services expenses within the General Fund are projected to increase by \$1.4M in FY 2020-21. The total number of permanent full-time funded positions is 878.25. This is a net increase of (1.00) positions over FY 2019-20 but no change versus the FY 2020 Amended Budget.

Category	FY 2021 Change
Change in Employee Health Insurance (10.3% Increase)	\$ 883,991
Change in Employee Retirement (11.3% Increase)	\$ 480,474
Other Changes (Increased Vacancy Rates / Changes in OT / PT)	\$ 60,387
Total	\$ 1,424,852

Position Changes - The total number of permanent full-time funded positions is 878.25. This is a net increase of (1.00) positions over FY 2019-20 but no change versus the FY 2020 Amended Budget.

Employee Raises - The adopted budget include no COLA for employees. Due to the COVID-19 pandemic and its effect on the local economy, the COLAs have temporarily suspended. As revenues (particularly sales tax revenues) begin to increase, the County will re-evaluate the employee COLA program.

Other Personnel Benefits - The General Fund's contribution to county's group insurance budget is projected to increase by 10.3% for the upcoming fiscal year. In April 2020, the Board of Commissioners approved a new employee benefit plan. This plan renewal keeps the growth in high cost claimants on the County's portion of the plan. Further, the county expects an increase (11.3%) to the employee retirement system contribution for FY 2021. This state-mandated increase will add 1.3% and 2.6% respectively to existing Non-LEO and LEO retirement rates (Non-LEO 10.45% to 11.72% and LEO 14.70% to 17.34%).



Operating, Debt Repayment, and Capital Expenses

Operating Expenses will decrease by (\$1.5M) or -2.4% in FY 2020-21, due in large part (\$810K) to the State of North Carolina providing less funding for Foster Care and Home Boarding Care programs. The FY 2021 Adopted Budget removes the (\$1.1M) in Article 44 Sales Tax proceeds to

School Capital Outlay in order to assist the three school systems with repair to critical HVAC / Roofs needs.

Education is major component of operating expenses for the county. For FY 2021 the Adopted Budget does however keep all education funding the same as it was for FY 2020. Due to the COVID-19 pandemic's expected impact on the local economy, the funding for education has been suspended. Once revenues return, the County will re-evaluate and potentially restore growth in per pupil funding. The maintained funding when allocated by Average Daily Membership will increase for the upcoming fiscal year, the per pupil funding (including charter schools) for each of the three school districts (Davidson County Schools, Lexington and Thomasville City Schools) from \$1,210 for FY 2020 to \$1,211 for FY 2021.

ADM Funding with Charter School #'s Included

Information	FY 2020 Adopted				FY 2021 Adopted				Operating		Capital	
	Agency	ADM FY 2020-21 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,318	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	\$ 23,406,424	\$ 1,310,503	\$ 1,211.64	0.1%	\$ 28,430	0.0%	\$ -	
Lexington City	3,229	\$ 3,910,246	\$ 261,947	\$ 1,210.23	\$ 3,912,396	\$ 261,947	\$ 1,211.64	0.1%	\$ 2,150	0.0%	\$ -	
Thomasville City	2,341	\$ 2,867,038	\$ 343,136	\$ 1,210.23	\$ 2,836,458	\$ 343,136	\$ 1,211.64	-1.1%	\$ (30,580)	0.0%	\$ -	
DCCC	-	\$ 3,360,526	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	0.0%	\$ -	0.0%	\$ -	
Total	24,888	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	\$ 33,515,804	\$ 2,321,586	\$ 1,211.64	0.0%	\$ -	0.0%	\$ -	

Total Funding Increase (Three School Districts) \$ -

Cumulative Per Pupil Funding % Increase 0.12%

This same approach was taken to provide additional funding for the other education areas such as Stoner-Thomas (Children's Center Operating), Teen Parenting program and the Developmental Center. Davidson County Community College is also expected to receive funding equal to that of FY 2020.

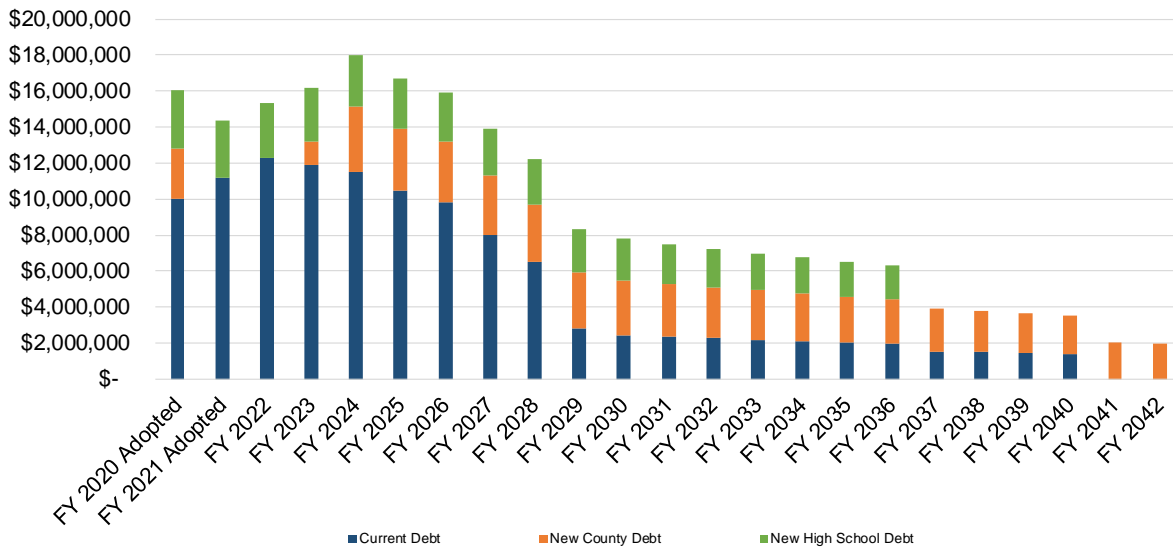
Lastly, the FY 2021 Adopted Budget includes \$95K to replace (95+) out-of-warranty desktop and laptop computers. These replacements will occur within several departments and ensure the County's technology is up-to-date.

Scheduled **Debt Service Payments** are expected to decrease by about (\$1.7M) or -10.8% for FY 2021. Debt service estimates for the high priority capital project listed below are included in the FY 2021 Adopted Budget.

- Courthouse / Clerk of Court Renovations
- REDLG Loan – I-85 Corporate Center

As shown below, the added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2027.

**Debt Service
Summary**



Capital Outlay will decrease by (\$564K). County capital funds are typically allocated for vehicle purchases and large equipment needs. The budget includes funds to replace aging, high mileage vehicles in Emergency Services (two ambulances; one in service ambulance, and one re-mount chassis). At the time of replacement each vehicle will have between 170K – 200K + / - miles. The Adopted Budget also includes funding to replace (7 Sheriff patrol vehicles; 200K+ miles).

Education

\$39,938,373

The FY 2021 Adopted Budget allocates \$39.9 million dollars to the Davidson County Schools (DCS), Lexington and Thomasville City Schools as well as to Davidson County Community College (DCCC) and Other Education priorities. Education (excluding debt) spending make up about 29% of total general fund expenditures.

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 17,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,712,639	\$ 3,766,526	\$ 3,766,526	\$ 3,766,526	\$ -	0.0%
Davidson County Schools	\$24,571,115	\$24,688,497	\$24,688,497	\$24,716,927	\$ 28,430	0.1%
Developmental Center	\$ 714,599	\$ 722,550	\$ 722,550	\$ 722,550	\$ -	0.0%
Lexington City Schools	\$ 4,103,384	\$ 4,172,193	\$ 4,194,193	\$ 4,174,343	\$ 2,150	0.1%
Operating Transfers - School Capital Outlay Fund	\$ 3,872,291	\$ 3,780,908	\$ 4,114,330	\$ 2,788,050	\$ (992,858)	-26.3%
Stoner-Thomas Center	\$ 418,205	\$ 422,858	\$ 422,858	\$ 422,858	\$ -	0.0%
Teen Parenting	\$ 116,232	\$ 117,525	\$ 117,525	\$ 117,525	\$ -	0.0%
Thomasville City Schools	\$ 3,346,720	\$ 3,210,174	\$ 3,233,174	\$ 3,179,594	\$ (30,580)	-1.0%
Grand Total	\$40,872,685	\$40,931,231	\$41,309,653	\$39,938,373	\$ (992,858)	-2.4%
Total Revenue	\$ 1,481,388	\$ 2,094,170	\$ 2,094,170	\$ 622,163	\$ (1,472,007)	-70.3%
County Funds	\$39,391,297	\$38,837,061	\$39,215,483	\$39,316,210	\$ 479,149	1.2%

Although public education is primarily a responsibility of the state, and most funding is provided by the state directly to DCS and DCCC, all counties are required to fund certain operating and capital expenses for local public schools and community college systems. Counties appropriate a substantial portion of their budget to support education programs. For public school systems, the general statutes require that the following categories be provided for mainly from local funds: buildings, furniture, and apparatus; garage and maintenance equipment for school buses; liability insurance; maintenance of plant; site acquisition; furnishing of superintendent's office; school building supplies; and water supply and sewerage facilities.

For community college systems, counties are required to fund maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, legal fees, vehicles and vehicle maintenance, grounds maintenance, land acquisition, and facility construction.

Davidson County appropriates a substantial amount of funding for other items beyond the legal mandates. For instance, the County borrows funds to build new school facilities or provide for sewer infrastructure. Since 2001 the County, along with the schools, have funded approximately \$202 + / - million dollars for various new school / renovation projects such as the new Oak Grove High School and a recent January, 2020 debt sell for replacing high priority HVACs / Roofs.

Davidson County Schools, Lexington and Thomasville City Schools

Education is a high priority for the Board of Commissioners. In recognition of this importance, the Board did not reduce per pupil local operating funding for each of the three school systems throughout the recession and the struggling recovery. The FY 2021 Adopted Budget maintains operating funding for the three Davidson County School systems to same level that was appropriated for FY 2020. The budget also adheres to the same logic for Type II and III Capital Outlay. This is due to an expected downturn in the local economy from the COVID-19 pandemic.

Although the overall funding is expected to remain the same as it did for FY 2020, the overall total of students are expected to decrease. This increases the cumulative per pupil funding amount by 0.12% from \$1,210.23 for FY 2020 to \$1,211.64 for each school system for FY 2021.

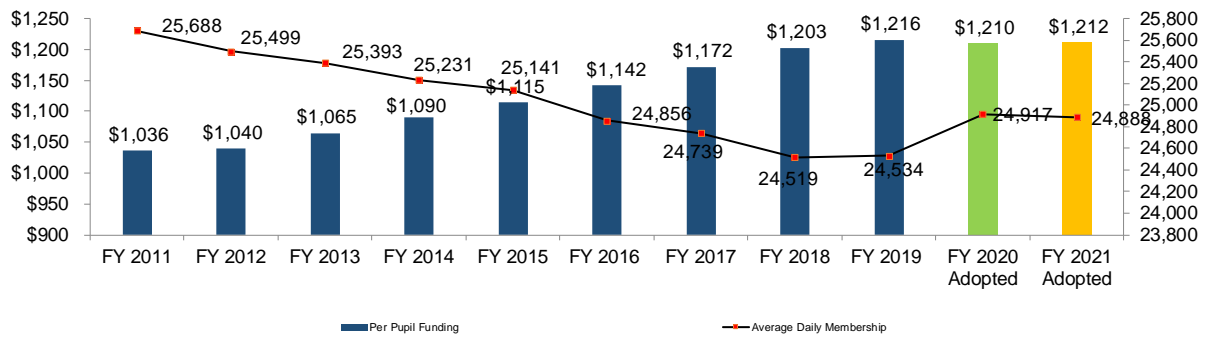
ADM Funding with Charter School #'s Included

Information		FY 2020 Adopted			FY 2021 Adopted			Operating		Capital	
Agency	ADM FY 2020-21 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
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Lexington City	3,229	\$ 3,910,246	\$ 261,947	\$ 1,210.23	\$ 3,912,396	\$ 261,947	\$ 1,211.64	0.1%	\$ 2,150	0.0%	\$ -
Thomasville City	2,341	\$ 2,867,038	\$ 343,136	\$ 1,210.23	\$ 2,836,458	\$ 343,136	\$ 1,211.64	-1.1%	\$ (30,580)	0.0%	\$ -
DCCC	-	\$ 3,360,526	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	0.0%	\$ -	0.0%	\$ -
Total	24,888	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	\$ 33,515,804	\$ 2,321,586	\$ 1,211.64	0.0%	\$ -	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ -

Cumulative Per Pupil Funding % Increase 0.12%

Per Pupil Funding Summary
All Three Davidson County School Systems



Davidson County Community College

The Community College’s Board of Trustees has requested a total budget of \$3,882,718 from Davidson County for FY 2021 (\$3,475,718 in operating funds and \$407,000 in capital outlay funds). This request, detailed on the following page, is \$112,192 or 3.0% higher than the current year’s budget (Excluding Type I Capital Outlay allocation).

The FY 2021 Adopted Budget maintains the same level of funding for the Community College to the same level as was approved for FY 2020. The current level of support will assist the college in paying for the operating costs and other expenses for which the county is responsible for funding as well as providing some funding for general facility repairs, renovations and equipment for the upcoming fiscal year. Again, the lack of growth in local funding for the Community College is due to the expected downturn in the local economy due to the COVID-19 pandemic.

Public Safety

\$31,561,763

At 23% of total county expenditures, Public Safety is the second largest service category in the General Fund. Davidson County’s Public Safety departments protect the safety of residents and visitors and include the Sheriff’s Department, Emergency Services / Communications, Building Inspections, and Animal Shelter Services. The FY 2021 Adopted Budget includes \$31 million for Public Safety services, an increase of \$1M or 3.3% from last year’s approved budget.

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 620,232	\$ 629,423	\$ 624,453	\$ 656,905	\$ 27,482	4.4%
Contributions - Rescue Squads	\$ 97,000	\$ 75,000	\$ 75,000	\$ 72,000	\$ (3,000)	-4.0%
JCPC Operating Supplies + Program Grant	\$ 166,540	\$ 2,500	\$ 191,390	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 2,282,352	\$ 2,276,027	\$ 2,353,802	\$ 2,722,797	\$ 446,770	19.6%
Emergency Services	\$ 8,645,714	\$ 8,704,625	\$ 9,069,379	\$ 8,949,022	\$ 244,397	2.8%
Inspections	\$ 961,232	\$ 1,085,213	\$ 1,205,398	\$ 1,169,479	\$ 84,266	7.8%
Sheriff	\$ 17,484,644	\$ 17,778,548	\$ 19,000,234	\$ 17,989,060	\$ 210,512	1.2%
Grand Total	\$ 30,257,715	\$ 30,551,336	\$ 32,519,656	\$ 31,561,763	\$ 1,010,427	3.3%
Total Revenue	\$ 8,791,690	\$ 7,646,207	\$ 8,121,680	\$ 8,052,217	\$ 406,010	5.3%
County Funds	\$ 21,466,024	\$ 22,905,129	\$ 24,397,976	\$ 23,509,546	\$ 604,417	2.6%

The **Sheriff's Office** budget will increase by \$210K or 1.2%. Specific expense items include:

- During FY 2020 the department reduced one grant funded School Resource Officer for DCCC. That reduction in one FTE is reflected in the FY 2021 Adopted Budget.
- The adopted budget has additional contract services / operating funding for a variety of detention center operations such as inmate meals, laundry (current vendor not meeting state standard for cleanliness), mail service and inmate medical. Funds are also included for jail maintenance, as during FY 2020 a new certified maintenance position was approved to ensure the facility stays sufficiently maintained to state standards.
- Lastly, the adopted budget includes \$438K for capital outlay. These funds will be used to replace (7) 200K+ mileage patrol vehicles (\$310K), replace (30) out-of-warranty MDTs (\$71K) and (10) desktop computers (\$15K), replace (2) retired K-9s (\$25K) and replace vice surveillance equipment (\$15K).

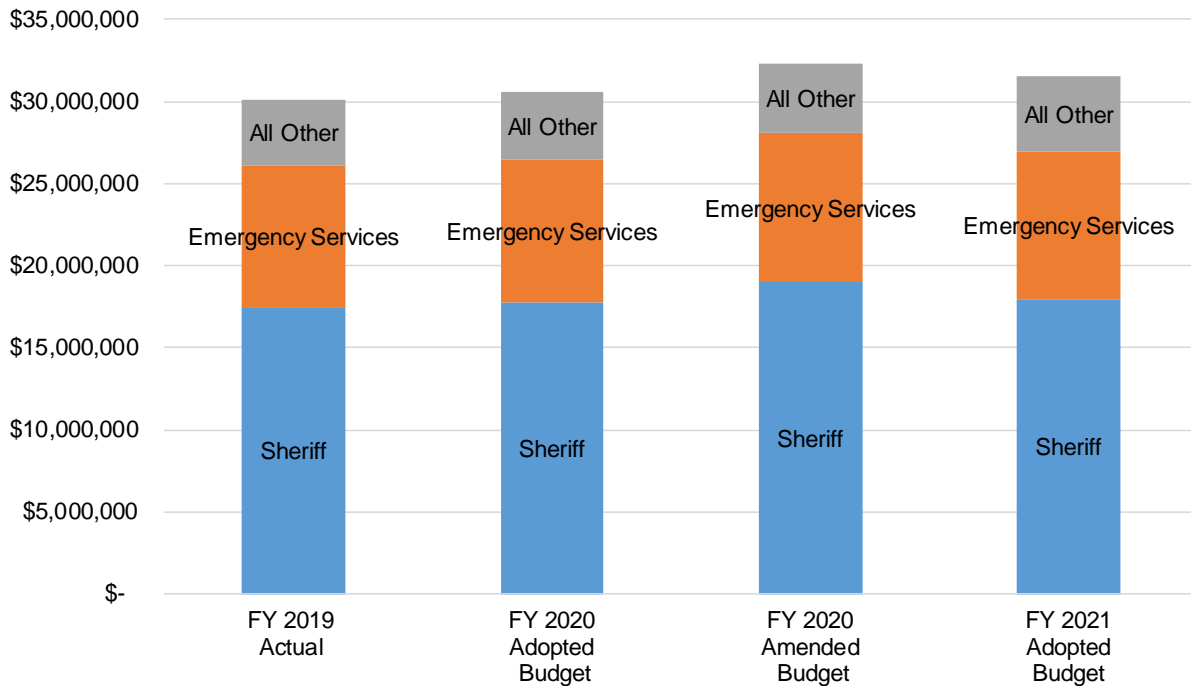
The **Emergency Services (ES)** budget includes funding for the following major expenses:

- The adopted budget does include one position reclassification within the Fire Marshal's Office that was approved during January, 2020. The action reclassified one existing Assistant Fire Marshal to a Deputy Fire Marshal. This makes all front-line staff within the division the same job classification, which matches how each job within the division is "cross-trained" to perform all job functions within the division.
- The FY 2021 Adopted Budget includes \$424K (a decrease of \$148K from prior year) for replacing major capital items as follows:
 - ✓ One high mileage + one remount ambulances = \$306K (Miles at time of replacement = 170K – 200K).
 - ✓ Two cardiac monitors (out-of-warranty) = \$58K.
 - ✓ Three AVL tablets (out-of-warranty) = \$4,700.
 - ✓ Three mobile radios (out-of-warranty) = \$16K (TDML end-of-life).
 - ✓ Two mechanical CPR devices = \$32K (Once approved, three units will be in active rotation within the County, in areas such as Denton, Tyro and within supervisor vehicle).
 - ✓ One replacement set of PPE (Personal Protective Equipment) for firefighting = \$3,600 (includes boots, helmet, gloves etc.).
 - ✓ Five emergency notification radio pagers = \$4,200 (Replacing old pagers that will no longer hold charge and program properly to the new radio system).
- Lastly, the FY 2021 Adopted Budget includes an additional \$75K in worker holiday pay. The new personnel resolution puts holiday pay equal to that of the employee's shift. Therefore, EMS's holiday pay increased from 8 hours to 12 hours to match current shift operational hours.

The **Emergency Communications Department** budget includes funding for the following major expense item:

- The FY 2021 Adopted Budget includes additional funding for contract services largely related to new 800 MHz Radio System. The increase (almost \$145K) is needed for “new” maintenance agreements related to the new MCC 7500 911 consoles + three new 911 tower sites.
- The adopted budget includes one position “re-classification.” The budget recommends reclassifying an existing Telecommunicator III (64) to a Computer Support Technician III (68). The reclassification is need to enhance quality assurance protocols particularly, for Fire, Law Enforcement and EMS. These protocols include checking a random sampling of dispatched calls to ensure accuracy, proper coding and customer services. All to adhere to state statute. Also this position will head up efforts to get the 911 Center’s CAD (Computer Aided Dispatch) ready for transition to ESINET. Similarly, the adopted budget adds one full-time position to the overall department authorized count. This action was approved by the BOC during October, 2019 and allowed for the department to add an Administrative Assistant / Technical Support position (to assist with support functions) and reduce overall part-time / overtime cost within the department.
- Further, the adopted budget also includes funds (\$4,500) to purchase an additional digital (time synchronized) clock for dispatching calls as well as replacing a thirteen year old shredder.
- Lastly, the adopted budget includes funds (\$200K) for overtime in order to appropriately align the budget to estimated historical actual.

Public Safety
Expenditure Summary



Human Services

\$29,139,975

The adopted budget includes \$29.1 million for Human Services expenditures, a decrease of (\$922K) or -3.1% versus FY 2020. Human Services is the third largest expenditure category and accounts for approximately 21% of general fund expenditures. Departments in this category include Public Health, local support for mental health, the Department of Social Services (includes the County's share of expenses for mandated public assistance programs), Senior Services and Veterans Services.

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Family Services Grant	\$ 301,732	\$ 88,733	\$ 345,185	\$ 88,733	\$ -	0.0%
Contributions - Life Center Grant	\$ 123,394	\$ 96,726	\$ 130,564	\$ -	\$ (96,726)	-100.0%
Operating Transfers - Mental Health	\$ 824,344	\$ 797,900	\$ 797,900	\$ 797,900	\$ -	0.0%
Public Health	\$ 6,643,406	\$ 7,242,774	\$ 7,620,094	\$ 7,387,952	\$ 145,178	2.0%
Senior Services	\$ 2,192,164	\$ 2,159,314	\$ 2,236,324	\$ 2,276,280	\$ 116,966	5.4%
Social Services	\$ 16,895,097	\$ 19,540,425	\$ 19,707,565	\$ 18,444,719	\$ (1,095,706)	-5.6%
Veterans Services	\$ 136,967	\$ 136,854	\$ 141,884	\$ 144,391	\$ 7,537	5.5%
Grand Total	\$27,117,104	\$30,062,726	\$30,979,516	\$29,139,975	\$ (922,751)	-3.1%
Total Revenue	\$ 16,721,796	\$ 17,082,440	\$ 17,520,655	\$ 16,189,464	\$ (892,976)	-5.2%
County Funds	\$ 10,395,308	\$ 12,980,286	\$ 13,458,861	\$ 12,950,511	\$ (29,775)	-0.2%

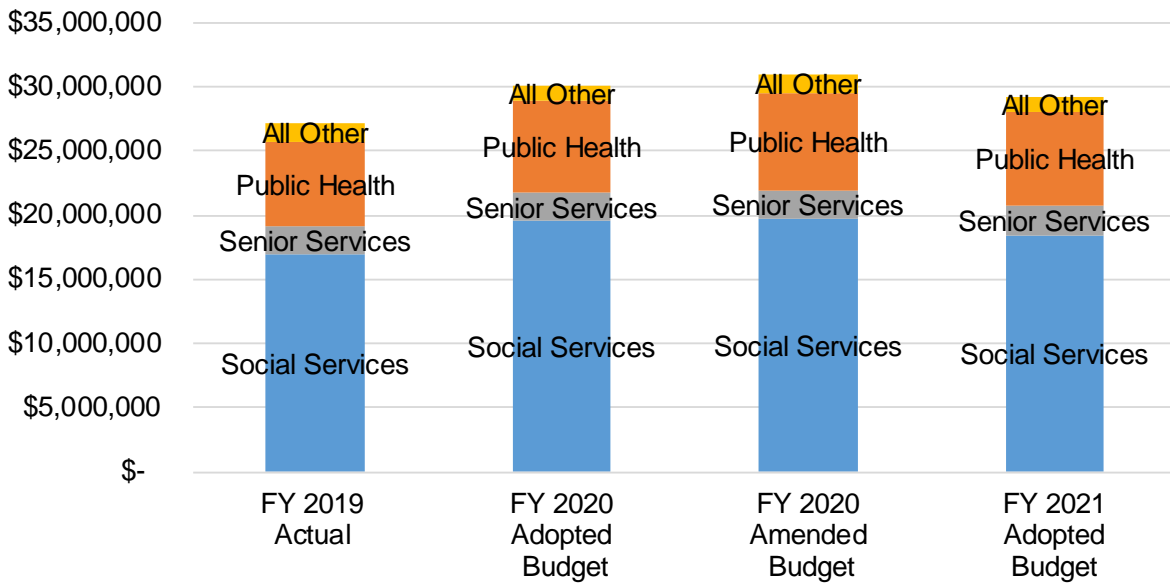
The **Department of Social Services** (DSS) budget includes changes in funding for the following major expenses:

- The adopted reduces (by \$990K over FY 2020) foster care / home board care and workfirst public assistance funds. This is due to revised state estimates provided to the County for the upcoming fiscal year.
- Lastly, the adopted budget does include one full-time authorized position reclassification. The proposal is to take the existing Accounting Specialist II (69) to an Administrative Officer II (70). This position acts as the main financial authority within the department. Moving this position up one grade, puts it equivalent to Public Health's chief financial position.

The **Department of Senior Services** budget includes changes in funding for the following major expenses:

- The adopted budget includes a full year of funds for an additional part-time (no benefits) Certified Nursing Assistant (CNA) position that was approved by the BOC in FY 2020. This position helps with In-Home Aide Services. Lastly, the adopted budget also better aligns contract services estimates with historical actuals. Particularly, for in-home aide services, the department has historically utilized PPB funds as the fiscal year advances.

Human Services Expenditure Summary



Debt Service

\$14,345,973

Total debt repayment expenditures in the FY 2021 Adopted Budget totals approximately \$14.3M, including fees and other expenses related to debt management. Most of this expense is related to the repayment of funds borrowed for various public construction projects, such as the construction of a new school like Oak Grove High School.

Scheduled **Debt Service Payments** are expected to decrease by about (\$1.7M) or -10.8% for FY 2021. Debt service estimates are included for one high priority capital project entitled:

- Courthouse / Clerk of Court Renovations
- REDLG funds for the I-85 Corporate Center
- \$2.39M for School HVACs / Roof Needs (Debt sold in January, 2020)

The added debt service from these new capital projects will increase the burden on the general fund thru at least FY 2027.

A complete discussion of the County's debt obligations and repayment schedules is included in the debt service section of this document.

General Government

\$13,505,630

At \$13.5 million dollars, Davidson County's General Government departments make up 10% of total expenditures in the General Fund budget. These departments provide many of the "behind-the-scenes" support functions that other departments need to conduct business. The FY 2021 Adopted Budget for General Government is expected to increase by \$145,482 or 1.1% for the upcoming fiscal year.

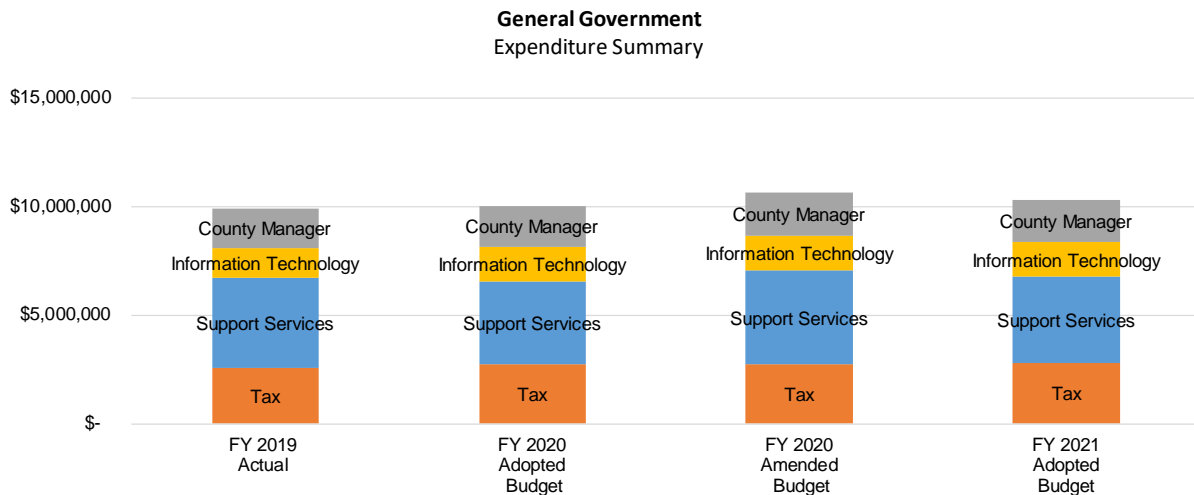
Category	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 588,134	\$ 692,499	\$ 759,501	\$ 643,054	\$ (49,445)	-7.1%
Contingency	\$ -	\$ 250,000	\$ 145,593	\$ 75,000	\$ (175,000)	-70.0%
County Manager	\$ 1,843,978	\$ 1,876,563	\$ 1,983,929	\$ 1,951,306	\$ 74,743	4.0%
Finance	\$ 801,744	\$ 879,567	\$ 860,507	\$ 902,792	\$ 23,225	2.6%
Human Resources	\$ 1,053,223	\$ 1,009,441	\$ 1,065,259	\$ 1,073,741	\$ 64,300	6.4%
Information Technology	\$ 1,361,136	\$ 1,604,947	\$ 1,629,491	\$ 1,594,196	\$ (10,751)	-0.7%
Register of Deeds	\$ 503,718	\$ 491,960	\$ 693,930	\$ 517,594	\$ 25,634	5.2%
Support Services	\$ 4,180,115	\$ 3,840,094	\$ 4,309,908	\$ 3,973,779	\$ 133,685	3.5%
Tax	\$ 2,535,613	\$ 2,715,077	\$ 2,723,052	\$ 2,774,168	\$ 59,091	2.2%
Grand Total	\$ 12,867,661	\$ 13,360,148	\$ 14,171,170	\$ 13,505,630	\$ 145,482	1.1%
Total Revenue	\$ 119,575,779	\$ 105,687,212	\$ 108,534,187	\$ 105,514,547	\$ (172,665)	-0.2%
County Funds	\$ (106,708,118)	\$ (92,327,064)	\$ (94,363,017)	\$ (92,008,917)	\$ 318,147	-0.3%

Most of the change in funding for General Government is related to **Support Services** (\$133K) and **County Contingency** totaling (a decrease of \$175K). The decrease in County Contingency is due to removing of funds for (Year #2) of the Piedmont Triad Regional Council (PTRC) 1/3 Salary Study. Due to the COVID-19 pandemic and its effect on the local economy, the study results are expected to be temporarily "suspended."

Overall the Support Services budget is expected to increase by (\$133K) for the upcoming fiscal year, with majority of the increase related to funds needed for the completion of several major capital projects and additional courthouse related operating cost as shown below:

- Approved projects for FY 2021 include the following totaling \$378K (Paid for from County Capital Reserves):
 - ✓ Update HVACs (\$40K)
 - ✓ Update Roofs (\$20K)
 - ✓ Cut down trees between North Main Campus and Lexington EMS Base, add landscaping (\$44K)
 - ✓ Upgrade doors and key entry within 2020 courthouse (\$24K)
 - ✓ Asbestos removal and repair (\$135)

- ✓ Roof repair for Board of Elections Storage at Support Services (\$60K)
 - ✓ Automatic Transfer Switch EMS Area (\$15K)
 - ✓ North Davidson Library ADA Compliant Door (\$15K)
 - ✓ Canopy Over Dock at Lexington Library Annex (\$5K)
 - ✓ Box Site Paving Needs: Fairgrove, Linwood, Mock and Silver Valley (\$20K)
- Lastly, the adopted budget includes additional funds for utilities and contract services (cleaning and pest control) related to the opening of the new Courthouse in early 2021. The County also incurred additional utility cost (power, water, sewer and gas) related to the occupying of the Davidson House by DSS APS.



All Other Functional Areas \$8,067,205

General Government departments provide for the overall policy direction, administration, record keeping, and fiscal and legal management of the county. Among others, this category includes the Recreation, Library and Museum, Geographical Information Services, Cooperative Extension, Planning, Sanitation, Soil & Water and local support to the Airport and Transportation Funds.

The **Parks and Recreation Department** budget includes changes in funding for the following major expenses:

- The adopted budget includes operating and capital funds to address on-going issues such as replacing safety equipment, funds to continue mowing / maintenance at the I-85 Corporate Center, funds for ball-field lights at Hughes Park (2 lights currently out). Lastly, the adopted budget includes additional funding to accommodate increase contract cost

related to dumpsters, copier, landscaping, and bathrooms at Yadkin River Park (All of which has been previously charged to grant funding that has since concluded).

The **Planning and Zoning Department** budget includes changes in funding for the following major expenses:

- The adopted budget includes additional funding for a complete a rewrite of the existing zoning ordinance (due to state law + additional zoning ordinance changes) as well as funds for purchasing a new projector (as old one no longer works with new laptop) and (2) Lenovo Thinkpads. These pads will allow zoning officers the ability to work more from the field dealing with citizen complaints.

The **Cooperative Extension** budget includes changes in funding for the following major expenses:

- Majority of the increase is due to increased cost associated with personnel and additional local dollars required to have regional field agent allocated full-time to Davidson County (currently 50% coverage). This will allow for increased programming for food preservation, educational outreach and the “Safe Plate” program.

Finally, the adopted budget decreases contributions to outside agencies funding such as the three local Chambers of Commerce. The adopted budget eliminates the “buy local” funding for each of the three Chambers of Commerce and just maintains a membership. Further, the adopted budget maintains (same as for the FY 2020 Adopted Budget) the County’s contribution to EDC (\$248K). The reduction in funding is due to an anticipated lowering of Article 44 Sales Tax proceeds for the upcoming fiscal year due to the COVID-19 pandemic’s impact on the local economy.

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - All Other	\$ 379,263	\$ 363,500	\$ 363,500	\$ 347,890	\$ (15,610)	-4.3%
Contributions - PACE	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions - Tourism	\$ 73,360	\$ 70,360	\$ 70,360	\$ 70,360	\$ -	0.0%
Cooperative Extension	\$ 272,134	\$ 261,815	\$ 302,333	\$ 286,305	\$ 24,490	9.4%
Geographical Information Systems	\$ 239,988	\$ 210,819	\$ 214,261	\$ 220,814	\$ 9,995	4.7%
Integrated Solid Waste	\$ 1,107,114	\$ 1,269,122	\$ 1,313,372	\$ 1,191,265	\$ (77,857)	-6.1%
Library	\$ 3,424,672	\$ 3,566,530	\$ 3,548,394	\$ 3,603,565	\$ 37,035	1.0%
Operating Transfers - All Other	\$ 10,799,083	\$ 144,220	\$ 2,986,976	\$ 144,220	\$ -	0.0%
Operating Transfers - Transportation	\$ 237,083	\$ 250,224	\$ 250,224	\$ 250,224	\$ -	0.0%
P.A.R.T	\$ 130,409	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.0%
Planning	\$ 516,850	\$ 528,414	\$ 532,988	\$ 567,021	\$ 38,607	7.3%
Parks & Recreation	\$ 1,002,195	\$ 982,875	\$ 1,152,957	\$ 1,030,963	\$ 48,088	4.9%
Soil & Water	\$ 209,410	\$ 215,609	\$ 216,654	\$ 224,578	\$ 8,969	4.2%
Grand Total	\$ 18,391,561	\$ 7,993,488	\$ 11,082,019	\$ 8,067,205	\$ 73,717	0.9%
Total Revenue	\$ 2,308,220	\$ 1,077,800	\$ 1,133,285	\$ 1,198,958	\$ 121,158	11.2%
County Funds	\$ 16,083,341	\$ 6,915,688	\$ 9,948,734	\$ 6,868,247	\$ (47,441)	-0.7%

All Other Funds

\$37,316,153

Davidson County uses several different types of funds (aside from the General Fund) to account for various revenue streams. These types of funds include:

- Enterprise Funds - ex. - Landfill
- Internal Service Funds - ex. - Insurance Fund
- Special Revenue Funds - ex. - Rural Fire Districts

For FY 2020-21 there are twelve major changes within several funds affecting expenditures:

- Transportation Fund - Special Revenue Fund - The adopted budget includes grant funds (WS 5307) + local match funds (50% each) to continue the circulator route within the City of Lexington. This route was established in January, 2019, which previously was a “connection route” from the City of Lexington to DCCC to Colonial Drive in the City of Thomasville. That route was broken apart, with a portion going to each city. Lastly, the adopted budget also includes \$70K to replace (2) high mileage vans (130K – 2000 model and \$113K – 2005 model). The vans are utilized for patrons with missed bus trips or missed connections within either city and were originally bought with federal grants. The local match for FY 2021 totals 10% or \$7K.
- Sewer Fund - Enterprise Fund - The FY 2021 Adopted Budget maintains (equal to FY 2020) the same rates + funds for the Sewer Fund.
- Landfill Fund - Enterprise Fund - The FY 2021 Adopted Budget includes operating funds to align next year’s budget estimates to prior year actuals. Also the proposed budget includes (\$155K) in capital outlay for the following: 1) New Landfill Construction = \$122K, 2) V-x-Camera System = \$6,600 (To be utilized for leachate and sewer lines) and 3) Replacement of (4) 40 Yard Open Top and (2) 20 Yard Top Boxes (from 1990s) = \$25K.
- School Capital Outlay Fund - The FY 2021 Adopted Budget includes \$2.78 million dollars for major school capital needs such as roof / HVAC replacements. About 22% or \$622K of the total funding is expected to come from Article 44 Sales Tax revenues.
- Special School District Fund (Lexington City Schools) - For FY 2021 Adopted Budget recommends the tax rate remain equal to that of FY 2019-20 which totals \$0.12 per \$100 of assessed property valuation. The total amount included for FY 2020-21 totals approximately \$1,563,076, which is slightly more \$17,604 or 1.1% than what was included for FY 2019-20.
- Rural Fire District Fund - The FY 2021 Adopted Budget increases funding to the fire districts by \$667,983 or 7.3%. Three fire districts are asking for a tax rate increase and are shown in green within the table below. Each of those five districts have met the requirements (to submit for a tax rate increase) as stated by the contract with the County and are highlighted in green within the table below.

District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2020 Adopted	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2020 Adopted	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 799,000	\$ 1,039,475	\$ 240,475	30.1%	Planning to replace a 1993 model fire truck as well as provide for funding related to increase personnel cost and equipment for the new 800 MHz radio system. Central Fire District plans to convert one of their two part-time positions to full-time. The added cost of fringe benefits for the full-time employee is the reason for the tax increase.
Central	\$ 0.0900	\$ 0.1000	\$ 0.0100	11.1%	\$ 316,830	\$ 351,830	\$ 35,000	11.0%	
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 237,000	\$ 246,325	\$ 9,325	3.9%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 419,005	\$ 457,227	\$ 38,222	9.1%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 136,000	\$ 140,915	\$ 4,915	3.6%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 285,034	\$ 297,193	\$ 12,159	4.3%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 225,220	\$ 240,922	\$ 15,702	7.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 319,399	\$ 334,627	\$ 15,228	4.8%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 960,000	\$ 977,110	\$ 17,110	1.8%	
North	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 245,000	\$ 270,000	\$ 25,000	10.2%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 291,530	\$ 297,030	\$ 5,500	1.9%	
Reeds	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 281,173	\$ 303,243	\$ 22,070	7.8%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 403,622	\$ 408,622	\$ 5,000	1.2%	
South Emmons	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 96,340	\$ 124,510	\$ 28,170	29.2%	To pay the debt service on a new Rosenbauer fire engine (Replacing model that is 34 years old).
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 256,657	\$ 270,600	\$ 13,943	0.0%	
Southmont	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 789,486	\$ 847,416	\$ 57,930	7.3%	
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 506,515	\$ 506,515	\$ -	0.0%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 340,000	\$ 353,153	\$ 13,153	3.9%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 810,390	\$ 836,277	\$ 25,887	3.2%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 577,044	\$ 587,044	\$ 10,000	1.7%	
West Lexington	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 258,014	\$ 274,247	\$ 16,233	6.3%	
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 113,500	\$ 119,900	\$ 6,400	5.6%	
Hornetown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 187,454	\$ 202,455	\$ 15,001	8.0%	
Griffith	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 233,771	\$ 261,331	\$ 27,560	11.8%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 67,460	\$ 75,460	\$ 8,000	11.9%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 40,000	\$ -	0.0%	
Total	\$ 2.4477	\$ 2.4977	\$ 0.0500	2.0%	\$ 9,195,444	\$ 9,863,427	\$ 667,983	7.3%	

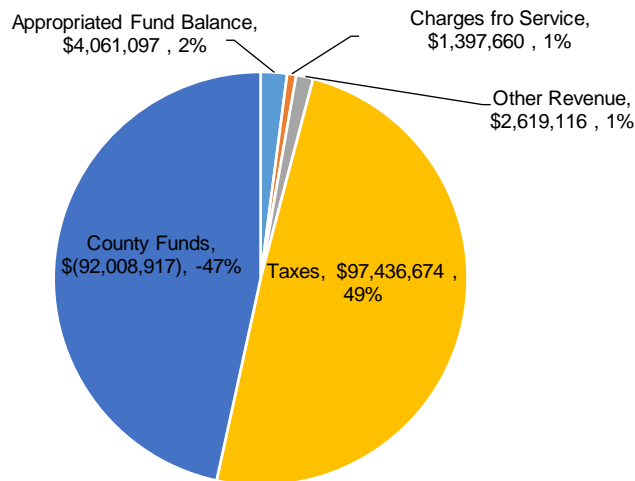
- DavidsonWorks Fund - The FY 2021 Adopted Budget increases funding to DavidsonWorks by \$7,459 or 0.6%. The county also expects to contribute the same amount from the General Fund than was approved for FY 2019-20, which totaled \$144K.
- Garage Fund - For FY 2021 Adopted Budget increases funding to the county owned garage by \$44,110 or 2.5%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year.
- Insurance / Workers Compensation Fund - The FY 2021 Adopted Budget increases funding for both the Insurance / Workers Compensation Fund by \$1.2M or 10.1%. This increase is to cover High Cost Claimants. The proposed budget transfers (0.25 FTE) from the Insurance Fund to the General Fund (Human Resources Department).
- 911 Fund - The FY 2021 Adopted Budget increases funding for the Emergency Telephone Fund by \$66,031 or 13.2%. The total amount of funding equals \$565,045 (provided by the State of North Carolina) via collections on telephone services charges within the county and is used to provide for maintenance / upgrades to the county's 911 emergency system. The increase comes from the state's calculation of funds spent in the prior year.
- Airport Fund – The FY 2021 Adopted Budget maintains the current funding for the Airport Fund equal to \$385,484. The County contributes \$135K all of which is covered via Article 44 Sales Tax proceeds due to the substantial economic impact the local airport provides to the County.
- Mental Health Fund – The FY 2021 Adopted Budget maintains the current funding to Cardinal Innovations as the regional provider of mental health / substance abuse services. For FY 2020 the County will only contribute \$797K (as opposed to \$824K) and appropriate \$26K in existing \$0.01 and \$0.05 Bottle Tax Revenue, which can only be utilized for substance abuse services. This covers about 43% of the “on-going” cost of the new Opioid Response Coordinator position include as part of the FY 2020 Adopted Budget within Public Health.

General Government Summary

Category	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Board of Elections	\$ 588,134	\$ 692,499	\$ 759,501	\$ 643,054	\$ (49,445)	-7.1%
Contingency	\$ -	\$ 250,000	\$ 145,593	\$ 75,000	\$ (175,000)	-70.0%
County Manager	\$ 1,843,978	\$ 1,876,563	\$ 1,983,929	\$ 1,951,306	\$ 74,743	4.0%
Finance	\$ 801,744	\$ 879,567	\$ 860,507	\$ 902,792	\$ 23,225	2.6%
Human Resources	\$ 1,053,223	\$ 1,009,441	\$ 1,065,259	\$ 1,073,741	\$ 64,300	6.4%
Information Technology	\$ 1,361,136	\$ 1,604,947	\$ 1,629,491	\$ 1,594,196	\$ (10,751)	-0.7%
Register of Deeds	\$ 503,718	\$ 491,960	\$ 693,930	\$ 517,594	\$ 25,634	5.2%
Support Services	\$ 4,180,115	\$ 3,840,094	\$ 4,309,908	\$ 3,973,779	\$ 133,685	3.5%
Tax	\$ 2,535,613	\$ 2,715,077	\$ 2,723,052	\$ 2,774,168	\$ 59,091	2.2%
Grand Total	\$ 12,867,661	\$ 13,360,148	\$ 14,171,170	\$ 13,505,630	\$ 145,482	1.1%
Total Revenue	\$ 119,575,779	\$ 105,687,212	\$ 108,534,187	\$ 105,514,547	\$ (172,665)	-0.2%
County Funds	\$ (106,708,118)	\$ (92,327,064)	\$ (94,363,017)	\$ (92,008,917)	\$ 318,147	-0.3%

FY 2021 General Government Revenues

Total = \$105,514,547



BOARD OF ELECTIONS

Ruth Huneycutt, Director

945 North Main Street Lexington, NC 27292 (336) 242-2190

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$409,977	\$477,601	\$478,053	\$438,879	\$476,019	(\$1,582)	-0.3%
Operating	\$178,158	\$210,098	\$210,098	\$155,227	\$167,035	(\$43,063)	-20.5%
Capital Outlay	\$0	\$4,800	\$71,350	\$71,197	\$0	(\$4,800)	-100.0%
Total	\$588,134	\$692,499	\$759,501	\$665,302	\$643,054	(\$49,445)	-7.1%
Revenues							
Charges for Service	\$100	\$50,807	\$50,807	\$39,285	\$525	(\$50,282)	-99.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$100	\$50,807	\$50,807	\$39,285	\$525	(\$50,282)	-99.0%
Net County Funds	\$588,034	\$641,692	\$708,694	\$626,017	\$642,529	\$837	0.1%
Authorized Positions	5.00	5.00	5.00	5.00	5.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Board of Elections purpose and goals are to provide fair and honest elections to all the citizens of Davidson County. This department serves the citizens of the county by providing voter registration, statistical reports of current and past elections, campaign reports, maintain voting equipment, recruit and train precinct officials, training of precinct officials includes operation of voting equipment, OVRD (laptop) training, and the general statutes on conducting an election. The main goal for our department is to protect the integrity of the election process.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the Board of Elections by \$837 or 0.1%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes funding to complete both local and federal elections during fall 2020.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- New voting equipment to comply with state mandate / standards.
- New laptop computers for precincts (To replace out-of-warranty hardware).

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
% of Voting Age Population Registered to Vote	68%	75%	77%	75%
County Funds Spent per Registered Voter	\$5.07	\$8.00	\$7.50	\$8.25
Total Ballots Cast in Election	57,441	4,077	65,000	5,000
Absentee and Early Voting Ballots Cast	31,662	1,076	35,000	2,000
Provisional Ballots Cast	407	27	650	55

FUTURE ISSUES

- Continued training.
- Warehouse space for equipment.

CONTINGENCY

Karen Watford, Chairwoman

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$250,000	\$145,593	\$0	\$75,000	(\$175,000)	-70.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$250,000	\$145,593	\$0	\$75,000	(\$175,000)	-70.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$0	\$250,000	\$145,593	\$0	\$75,000	(\$175,000)	-70.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The County appropriates funds during the annual budget process for contingency items that may occur during the upcoming fiscal year.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases county funding for County Contingency by (\$175,000) or -70.0%. Year two of the PTRC employee market salary study is expected to be suspended until FY 2022 (Due to the potential impact on the local economy from the COVID-19 pandemic crisis). For FY 2020 the County set aside funds within County Contingency to cover any potential cost “over-runs” from year one of the PTRC salary study. Due to the suspension of the study for year two, the County Contingency has been reduced.

COUNTY ATTORNEY

Chuck Frye, County Attorney

913 Greensboro Street Lexington, NC 27292 (336) 236-3084

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$541,196	\$558,141	\$593,585	\$545,365	\$628,745	\$70,604	12.6%
Operating	\$67,023	\$44,792	\$44,792	\$35,297	\$45,250	\$458	1.0%
Capital Outlay	\$5,839	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$614,058	\$602,933	\$638,377	\$580,662	\$673,995	\$71,062	11.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$136,054	\$136,054	\$0	\$136,054	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$136,054	\$136,054	\$0	\$136,054	\$0	0.0%
Net County Funds	\$614,058	\$466,879	\$502,323	\$580,662	\$537,941	\$71,062	15.2%
Authorized Positions	5.60	5.60	6.60	6.60	6.60	1.00	17.9%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Attorney's office is committed to providing timely, thorough, accurate and effective legal services to the Board of Commissioners, County Government and the citizens of Davidson County.

The Davidson County Attorney's Office is committed to:

- Providing legal opinions to the Board of Commissioners and County departments.
- Reviewing, editing, and modifying contracts and other documents for the Board of Commissioners and County departments.
- Attending and participating as required or requested in all county meetings, hearings or other functions.
- Representing Davidson County in all courts and administrative hearings.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the County Attorney’s Office by \$71,062 or 15.2%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a Paralegal position transferred from the Tax Department during FY 2020. This was approved to consolidate legal services within the County Attorney’s Office.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Staff was involved (2019) in major termination of parental rights (TPR) case before the North Carolina Supreme Court.
- Staff also was involved (2019) in a major guardianship case before the North Carolina Court of Appeals.
- Tax Foreclosures are expected to net the County \$981K by year end FY 2020.
- County Attorney served as Past President of the North Carolina Association of County Attorneys.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Telephone Calls Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response Within 24 Hours (Goal 90% or Less)	100%	99%	100%	99%
Written Legal Opinions to the Board of Commissioners and County Departments Within (3) Days (Goal 90% or Less)	100%	99%	98%	97%
Contracts and Other Standard Documents Reviewed, Edited, and Modified Within (5) Days (Goal 90% or Less)	97%	99%	97%	97%
Juvenile Orders Required to be Drafted and Submitted Within (30) Days (Goal 80% or Less)	71%	85%	80%	80%
Child Support Enforcement Orders Required to be Drafted or Edited and Submitted Within (45) Days (Goal 80% or Less)	100%	100%	99%	99%
Staff Presence in All Requested or Required County Meetings, Hearings or Other Functions	100%	100%	100%	100%

FUTURE ISSUES

- Evaluate the need for an additional Assistant County Attorney particularly, for DSS issues.
- Also evaluate future space needs for the department.

BOARD OF COMMISSIONERS

Karen Watford, Chairman

913 Greensboro Street Lexington, NC 27292 (336) 242-2200

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$239,535	\$ 251,639	\$ 252,284	\$ 199,554	\$ 261,957	\$10,318	4.1%
Operating	\$107,871	\$108,425	\$108,425	\$108,042	\$112,650	\$4,225	3.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$347,405	\$360,064	\$360,709	\$307,596	\$374,607	\$14,543	4.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$347,405	\$360,064	\$360,709	\$307,596	\$374,607	\$14,543	4.0%
Authorized Positions	7.00	7.00	7.00	7.00	7.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Board of Commissioners is dedicated to excellence in serving its citizens. The Board adopts a balanced budget by June 30th of each fiscal year, as required by State law, set the County tax rate and establish policies for its citizens.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the Board of Commissioners by \$14,543 or 4.0%. Majority of the increase is due to the county expecting to absorb an 11% increase in group health insurance for the upcoming fiscal year. Further, the FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy). Lastly, the remaining portion of the increase is due to the County hosting the annual Elected Officials Christmas Dinner for the upcoming fiscal year.

COUNTY MANAGER

Casey Smith, County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2200

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$599,643	\$619,220	\$648,071	\$585,420	\$611,729	(\$7,491)	-1.2%
Operating	\$282,871	\$294,346	\$333,421	\$296,124	\$290,975	(\$3,371)	-1.1%
Capital Outlay	\$0	\$0	\$3,351	\$0	\$0	\$0	0.0%
Total	\$882,515	\$913,566	\$984,843	\$881,544	\$902,704	(\$10,862)	-1.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$882,515	\$913,566	\$984,843	\$881,544	\$902,704	(\$10,862)	-1.2%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The County Manager's office provides professional management and support of Davidson County Government by directing and supervising all county offices, departments, boards, commissions, In addition, agencies under the general control of the Board of Commissioners. The department supports, prepares and implements the annual operating budget and five-year capital improvement plan, responds to citizen inquiries and concerns regarding county government in a timely and effective manner, successfully coordinates, directs and supervises the administration of all County departments and agencies under the County Manager's direct supervision. The County Manager's Office also provides thorough, accurate and timely information to the Board of Commissioners for planning and decision-making. The goal is to accurately record and implement actions (policies, directives, ordinances) of the Board of Commissioners in a timely manner.

The department also consists of the Clerk to the Board, who attends all Board meetings, records and transcribes minutes, and produces and safeguards a permanent record of meetings / minutes for future use. The Clerk maintains an Ordinance Book, separate from the official source of information regarding actions taken by the Board. Further included in the County Manager's office budget is the local contribution to state court system. Here the County provides funding for operating supplies related to the day-to-day operating of the state court facilities.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases county funding for the County Manager’s Office by (\$10,862) or -1.2%. Changes in personnel is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year’s annualization of year one of the Piedmont Triad Regional Council of Government’s (PTRC) employee pay study.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Transitioned position of County Manager and hired for new Assistant County Manager.
- Sold \$32M+ in debt for the New Courthouse Renovations and School HVAC / Roof issues.
- Completed the 800 MHz Radio System project implementation.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Board of Commissioner Agendas Completed and Made Available to the Board and Public by 12:00 pm on Friday Before the Meeting	97%	94%	95%	95%
Phone Calls Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response / Return Call the Same Day if Received by 4:00 p.m.	99%	99%	99%	99%
E-Mails Requiring Follow Up from Citizens, Commissioners and Departments Receive a Response / Return Call the Same Day if Received by 4:00 p.m.	99%	98%	99%	99%

FUTURE ISSUES

- Working through both the public health and economic issues associated with the COVID-19 virus.
- Continue with year two of the Piedmont Triad Regional Council of Governments (PTRC) employee’s pay study.

FINANCE

Jane Kiker, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2020

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$652,735	\$729,027	\$690,402	\$609,358	\$749,982	\$20,955	2.9%
Operating	\$149,008	\$150,540	\$170,105	\$141,915	\$152,810	\$2,270	1.5%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$801,744	\$879,567	\$860,507	\$751,274	\$902,792	\$23,225	2.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$801,744	\$879,567	\$860,507	\$751,274	\$902,792	\$23,225	2.6%
Authorized Positions	10.00	10.00	10.00	10.00	10.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Finance Department is responsible for recording and reporting on the financial activities of the County and verifying that all financial transactions are conducted in accordance with the Local Government and Fiscal Control Act as well as the County budget ordinance and County policies.

The Finance Department has the following goals:

- Process property tax allocations in a timely manner.
- Post approved budget amendments in a timely manner.
- Increase ambulance collections.
- Provide information in an accurate, efficient, and timely manner.
- Perform internal audits of County departments on an on-going basis.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the Finance Department by \$23,225 or 2.6%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year’s annualization of year one of the Piedmont Triad Regional Council of Government’s (PTRC) employee pay study.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- CAFR completed and submitted to the LGC and GFOA in a timely manner.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Pay property taxes allocated by the 15th of the following month	15th	15th	15th	15th
Post 98% of budget amendments within five working days of approval	7.5 days	9 days	7 days	6 days
Increase ambulance collections by 1%	0%	10%	1%	1%
Perform two internal audits of County departments	0	0	0	2

FUTURE ISSUES

- Succession planning for long-term employees.

HUMAN RESOURCES

Kathy Cashion, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2210

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$894,819	\$844,686	\$887,451	\$850,222	\$901,226	\$56,540	6.7%
Operating	\$156,434	\$164,755	\$177,808	\$134,781	\$172,515	\$7,760	4.7%
Capital Outlay	\$1,971	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,053,223	\$1,009,441	\$1,065,259	\$985,003	\$1,073,741	\$64,300	6.4%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,053,223	\$1,009,441	\$1,065,259	\$985,003	\$1,073,741	\$64,300	6.4%
Authorized Positions	8.75	7.75	7.75	7.75	8.00	0.25	3.2%

DEPARTMENTAL PURPOSE & GOALS

To be the proactive and strategic provider of quality professional human services for Davidson County Government, including the development and administration of all related policies, employee recruitment, job classification and compensation, benefits administration, regulatory compliance, safety and risk management, employee training and development, public and employee relations.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the Human Resources Department by \$64,300 or 6.4%. Majority of the increase is due to transferring (0.25 FTE) from the Insurance Fund back to this General Fund department. Also, the county expects to absorb an 11%-12% increase in both group health insurance (10.45% to 11.72%) and state mandated employee retirement contributions (10.45% to 11.65%) for the upcoming fiscal year. In addition, the FY

2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- Further, the department plans to replace twenty "out-of-warranty" Automated External Defibrillators (AED). There are twenty-nine total units within the county and twenty-five are current "out-of-warranty" and are need of replacement.
- Lastly, the department plans to purchase Material Safety Data Sheet. This software program will allow county users the ability to utilize an application which indexes all hazardous chemicals used. Currently, that information is stored on paper in binders throughout the county. This will streamline processes for storing and retrieval of such information, making it much more efficient in terms of use.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Completed year two of PTRC pay study (Postponed amid COVID-19 crisis until further notice).
- Implemented CivicHR Onboarding and revamped new hire orientation to include required annual trainings and a deeper level of safety training.
- Completed rewrite and redesign of Human Resources Resolution and corresponding policies; all employees trained on significant changes to the resolution.
- Created and implemented new Training and Development policy.
- Updated, revised, and implemented ERP (Emergency Response Plan).
- Revamped and energized the Safety Program across all departments (OSHA certifications, maintenance of emergency lights, fire extinguishers; in-house CPR and AED training).
- Completed two leadership development programs, one for Department Directors and one for Supervisors.
- Began clean up and organization of Laserfiche personnel files.
- Previous year, only two departments received Safety Awards. For this fiscal year, thirteen of sixteen eligible departments received either a Gold or Silver NCDOL Safety Award.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
# Annual/Special Trainings	27	13	30	30
Participation Annual/Special Trainings	1300	832	1800	1800
% of Loss Property and Casualty Insurance	33.00%	31.90%	25.00%	25.00%
Worker Compensation Recordable Injuries	47	55	40	40
# of Employment Applications Processed	6,119	7,127	9,100	9,100
% of Positions Studied / Re-Classified	25%	33%	33%	33%

FUTURE ISSUES

- Update, revise and implement safety manual.
- Implement Material Safety Data Sheet (MSDS) software program.
- Automated External Defibrillator (AED) upgrades and preventive maintenance plan.

INFORMATION TECHNOLOGY

Joel Hartley, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2267

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$530,945	\$527,075	\$534,311	\$475,713	\$547,822	\$20,747	3.9%
Operating	\$814,478	\$929,572	\$946,880	\$907,693	\$946,374	\$16,802	1.8%
Capital Outlay	\$15,713	\$148,300	\$148,300	\$148,062	\$100,000	(\$48,300)	-32.6%
Total	\$1,361,136	\$1,604,947	\$1,629,491	\$1,531,468	\$1,594,196	(\$10,751)	-0.7%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,361,136	\$1,604,947	\$1,629,491	\$1,531,468	\$1,594,196	(\$10,751)	-0.7%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission of the Davidson County Information Technology Department is to offer quality, cost-effective information services to assist County departments in fulfilling their responsibilities to provide services to the public. The department consists of two divisions: 1) Geographic Information Systems (GIS) and 2) Information Technology. Both areas assist internal County departments as well as external customers with their technology needs.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases county funding for the Information Technology Department by (\$10,751) or -0.7%. Majority of the increase in personnel is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- The adopted budget includes \$94,600 to replace approximately (95) staff computers countywide. Replacing (95) computers per year allows computers to be replaced on a seven-year cycle. The adopted budget also includes \$5,400 to purchase necessary network equipment for the new access doors located within the new courthouse.
- Lastly, the adopted budget includes two “new” contracts for migration of county wide email to a cloud based platform as well as software subscription for additional camera surveillance equipment located throughout the county.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Implemented new cyber-security training for all employees that includes phishing email testing and short quarterly trainings.
- Migrated on premise IBM Iseries to hosted environment.
- Upgraded data backup storage at primary and secondary data centers.

KEY PERFORMANCE MEASURES

Measure	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
IT workorder completion time (In Days)	1.3	1.5	1.5 Days	1.5 Days
IT work order priorities - HOT completed same day	95%	85%	85%	85%
IT work order priorities - High completed within two days	89%	91%	90%	90%
IT work order priorities - Medium completed in one week	95%	92%	94%	93%
IT work order priorities - Low completed in 4 weeks	99%	98%	99%	98%

FUTURE ISSUES

- Continue to monitor cyber-security issues.
- Continue to plan for important county-wide hardware / software replacements for Public Safety and Inspections.

NON-DEPARTMENTAL

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$3,655,323	\$6,230,514	\$0	\$4,061,097	\$405,774	11.1%
Charges for Service	\$638,790	\$611,010	\$611,010	\$413,213	\$611,010	\$0	0.0%
Interest Earnings	\$1,910,783	\$942,425	\$942,425	\$1,342,653	\$970,368	\$27,943	3.0%
Intergovernmental	\$179,538	\$2,400	\$196,692	\$174,561	\$2,400	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$8,176,182	\$733,894	\$747,501	\$361,246	\$732,644	(\$1,250)	-0.2%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$27,655,012	\$22,641,593	\$22,641,593	\$19,831,109	\$21,358,187	(\$1,283,406)	-5.7%
Total	\$38,560,305	\$28,586,645	\$31,369,735	\$22,122,782	\$27,735,706	(\$850,939)	-3.0%
Net County Funds	(\$38,560,305)	(\$28,586,645)	(\$31,369,735)	(\$22,122,782)	(\$27,735,706)	\$850,939	-3.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Non-departmental is a collection of revenues that are not County department specific or collected within a particular departmental program area.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget includes a decrease in overall revenue estimates totaling (\$851K) or -3.0%. Majority of the decrease is due to a reduction in expected “base” sales tax collections (due to the COVID-19 pandemic’s impact on the local economy) for the upcoming fiscal year totaling (\$1.2M) or -5.7%.
- Finally, the adopted budget increases the use of county fund balance as a source of funds to balance the budget equal to \$4.06M (\$406K above the FY 2020 Adopted Budget).

REGISTER OF DEEDS

Michael Horne, Register of Deeds

203 West 2nd Street Lexington, NC 27292 (336) 242-2150

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$407,056	\$416,773	\$407,715	\$373,918	\$425,894	\$9,121	2.2%
Operating	\$96,663	\$75,187	\$281,265	\$51,235	\$91,700	\$16,513	22.0%
Capital Outlay	\$0	\$0	\$4,950	\$4,700	\$0	\$0	0.0%
Total	\$503,718	\$491,960	\$693,930	\$429,853	\$517,594	\$25,634	5.2%
Revenues							
Charges for Service	\$800,689	\$675,450	\$685,450	\$2,059,977	\$740,925	\$65,475	9.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$624,433	\$320,750	\$320,750	(\$681,003)	\$208,950	(\$111,800)	-34.9%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,425,121	\$996,200	\$1,006,200	\$1,378,975	\$949,875	(\$46,325)	-4.7%
Net County Funds	(\$921,403)	(\$504,240)	(\$312,270)	(\$949,122)	(\$432,281)	\$71,959	-14.3%
Authorized Positions	7.00	7.00	7.00	7.00	7.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Register of Deeds office mission is to record, preserve, maintain, and provide access to real estate and vital records in an effective and efficient manner in accordance in North Carolina General Statutes.

Our goal is to provide professional, efficient and friendly customer service that exceeds the expectations of the public. This office is continually looking for new and better ways to serve customers. We strive to be the role model for all Register of Deeds offices across the state.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases total funding for the Register of Deeds by \$25,634 or 5.2%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

- Lastly, the adopted budget includes an additional (\$22K) in contract services for the new Business Information System (BIS). Back in fall of 2019, the BOC approved for the purchase of a new Land Records Management System. BIS was selected and installed. This system allows the general public and staff to electronically search, record and E-file ROD records.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Three vacant positions were filled.
- Bilingual staff provided much needed accommodations to Spanish speaking customers.
- A new software vender was acquired, which reduced maintenance cost while increasing the ability to provide a better service to customers.
- The office was re-configured to accommodate the new construction and improve overall functionality.
- A Facebook page was created and has had very positive reviews.
- Computer monitors, scanners and phones were all updated.
- A larger Register’s office with glass enclosure is in progress. It will provide better use of space, high visibility and more sufficient supervision.
- The Assistant Register of Deeds completed Supervisory Training.
- Preservation project of marriage records began.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Administrative Notice (Corrections)	10	15	7	7
Marriage Licenses Issued	893	906	915	915
Births Recorded	984	994	995	995
Deaths Recorded	1,370	1,387	1,400	1,400
Notary Oaths	566	607	625	625
Military Discharges	11	8	20	20
Real Estate Documents Recorded	21,583	20,164	21,000	21,000

FUTURE ISSUES

- Continued efforts to digitize records.

SUPPORT SERVICES

Dwayne Childress, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2030

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$986,371	\$1,120,082	\$1,039,652	\$892,555	\$1,122,849	\$2,767	0.2%
Operating	\$2,341,179	\$2,343,986	\$2,435,967	\$2,023,311	\$2,472,230	\$128,244	5.5%
Capital Outlay	\$852,565	\$376,026	\$834,289	\$540,671	\$378,700	\$2,674	0.7%
Total	\$4,180,115	\$3,840,094	\$4,309,908	\$3,456,536	\$3,973,779	\$133,685	3.5%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$583,319	\$367,500	\$421,385	\$0	\$388,700	\$21,200	5.8%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$583,319	\$367,500	\$421,385	\$0	\$388,700	\$21,200	5.8%
Net County Funds	\$3,596,796	\$3,472,594	\$3,888,523	\$3,456,536	\$3,585,079	\$112,485	3.2%
Authorized Positions	19.00	19.00	19.00	19.00	19.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Support Services Team includes Purchasing and Public Works. The Purchasing and Public Works Departments provide services to meet the internal needs of other county departments through purchasing assistance, printing services, courier mail service, building maintenance and construction. Our mission is to apply the highest standards of excellence and expand our list of satisfied customers. The department achieves this goal by maintaining high quality standards in materials and workmanship while keeping costs low.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the Support Services Department by \$112,485 or 3.2%. A portion of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- Proposed projects for FY 2021 include the following totaling \$378K (Paid for from County Capital Reserves):
 - ✓ Update HVACs (\$40K)
 - ✓ Update Roofs (\$20K)
 - ✓ Cut down trees between North Main Campus and Lexington EMS Base, add landscaping (\$44K)
 - ✓ Upgrade doors and key entry within 2020 courthouse (\$24K)
 - ✓ Asbestos removal and repair (\$135K)
 - ✓ Roof repair for Board of Elections Storage at Support Services (\$60K)
 - ✓ Automatic Transfer Switch EMS Area (\$15K)
 - ✓ North Davidson Library ADA Compliant Door (\$15K)
 - ✓ Canopy Over Dock at Lexington Library Annex (\$5K)
 - ✓ Box Site Paving Needs: Fairgrove, Linwood, Mock and Silver Valley (\$20K)
- Lastly, the adopted budget includes additional funds for utilities and contract services (cleaning and pest control) related to the opening of the new Courthouse in early 2021. The County also incurred additional utility cost (power, water, sewer and gas) related to the occupying of the Davidson House by DSS APS.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Thomasville Library roof replacement.
- Vance Circle tear down.
- Tyro Library ADA door installation.
- Renovation of box sites.
- Renovation of CNG System.

- Completion of Davidson House/Willie M Home renovation for Adult Protective Services.
- West Campus parking lot pavement repairs.
- Lexington EMS Base parking lot repairs- front and back.
- Senior Service and Parks & Recreation building (internal) renovations completed.
- Health Department renovations.
- Lexington Library renovations

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
90% of All Print Jobs Completed and Ready to Ship to All Internal Customers Within (8) Hours	100%	100%	100%	100%
Average Cost of Labor Less than (\$75) Per Work Order	\$ 80	\$ 43	\$ 53	\$ 53
Average of less than (4) hours per work order	1.89	1.79	1.74	1.74
20% More Internally Generated Work Orders than Customer Generated Work Orders	21%	40%	21%	21%

FUTURE ISSUES

- New jail design.
- Asbestos removal at North Davidson Library.
- Roof replacement for West Campus.
- Window replacement at Colonial Drive Building

TAX ASSESSOR

Jerry Ward, Tax Administrator

913 Greensboro Street Lexington, NC 27292 (336) 242-2160

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,767,866	\$1,956,457	\$1,934,732	\$1,674,543	\$2,025,498	\$69,041	3.5%
Operating	\$690,417	\$758,620	\$758,620	\$599,024	\$748,670	(\$9,950)	-1.3%
Capital Outlay	\$77,329	\$0	\$29,700	\$30,695	\$0	\$0	0.0%
Total	\$2,535,613	\$2,715,077	\$2,723,052	\$2,304,262	\$2,774,168	\$59,091	2.2%
Revenues							
Charges for Service	\$71,915	\$47,200	\$47,200	\$68,249	\$45,200	(\$2,000)	-4.2%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$198,727	\$185,000	\$185,000	\$14,283	\$180,000	(\$5,000)	-2.7%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$78,736,292	\$75,317,806	\$75,317,806	\$77,376,855	\$76,078,487	\$760,681	1.0%
Total	\$79,006,934	\$75,550,006	\$75,550,006	\$77,459,388	\$76,303,687	\$753,681	1.0%
Net County Funds	(\$76,471,321)	(\$72,834,929)	(\$72,826,954)	(\$75,155,126)	(\$73,529,519)	(\$694,590)	1.0%
Authorized Positions	34.40	34.40	33.40	33.40	33.40	(1.00)	-2.9%

DEPARTMENTAL PURPOSE & GOALS

To list and assess all Real, Business and Personal Property at its Fair Market Value. To collect all property taxes due to Davidson County, the municipalities, schools, and fire districts. To perform our duties of assessing and collecting Property Taxes in a Fair and Equitable manner.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases overall funding for the Tax Department by \$59,091 or 2.2%. Majority of the increase in personnel is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

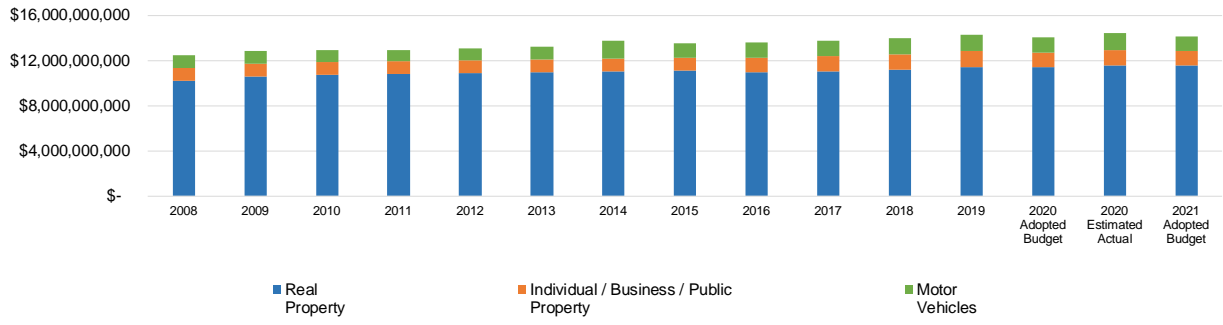
- On track to break a record for collections, pacing 10 days ahead of FY 2019 with a potential collection rate of 97.20%.
- Used PBB funds to replace a 15-year old truck with maintenance issues.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Releases Per 1,000 Bills	9.35%	9.35%	9.25%	9.20%
Total Collections - (Current Year %)	96.96%	96.99%	97.30%	97.60%
Delinquent Collection - (All Years %)	99.55%	99.57%	99.58%	99.60%

Fiscal Year	Tax Rate	Real Property	Individual / Business / Public Property	Motor Vehicles	Total	\$ Change	% Change
2007	\$ 0.54	\$ 8,109,938,795	\$ 1,105,678,592	\$ 1,160,632,178	\$ 10,376,249,565	\$ -	-
2008	\$ 0.54	\$ 10,186,197,400	\$ 1,130,264,565	\$ 1,172,035,633	\$ 12,488,497,598	\$ 2,112,248,033	20.36%
2009	\$ 0.54	\$ 10,539,366,996	\$ 1,188,464,124	\$ 1,139,990,926	\$ 12,867,822,046	\$ 379,324,448	3.04%
2010	\$ 0.54	\$ 10,705,278,310	\$ 1,159,390,264	\$ 1,066,520,996	\$ 12,931,189,570	\$ 63,367,524	0.49%
2011	\$ 0.54	\$ 10,813,916,630	\$ 1,098,261,895	\$ 1,035,675,555	\$ 12,947,854,080	\$ 16,664,510	0.13%
2012	\$ 0.54	\$ 10,907,215,885	\$ 1,106,489,904	\$ 1,076,760,000	\$ 13,090,465,789	\$ 142,611,709	1.10%
2013	\$ 0.54	\$ 10,937,949,307	\$ 1,150,457,537	\$ 1,140,013,889	\$ 13,228,420,733	\$ 137,954,944	1.05%
2014	\$ 0.54	\$ 11,010,529,658	\$ 1,169,818,413	\$ 1,548,177,407	\$ 13,728,525,478	\$ 500,104,745	3.78%
2015	\$ 0.54	\$ 11,075,289,751	\$ 1,180,099,692	\$ 1,262,548,519	\$ 13,517,937,962	\$ (210,587,516)	-1.53%
2016	\$ 0.54	\$ 10,985,234,859	\$ 1,274,470,882	\$ 1,319,261,111	\$ 13,578,966,852	\$ 61,028,890	0.45%
2017	\$ 0.54	\$ 11,042,109,445	\$ 1,339,604,704	\$ 1,385,044,444	\$ 13,766,758,593	\$ 187,791,741	1.38%
2018	\$ 0.54	\$ 11,195,009,577	\$ 1,342,326,534	\$ 1,405,318,519	\$ 13,942,654,630	\$ 175,896,037	1.28%
2019	\$ 0.54	\$ 11,434,622,452	\$ 1,375,537,363	\$ 1,483,505,926	\$ 14,293,665,741	\$ 351,011,111	2.52%
2020 Adopted Budget	\$ 0.54	\$ 11,404,565,890	\$ 1,274,675,668	\$ 1,334,452,024	\$ 14,013,693,582	\$ (279,972,159)	-1.96%
2020 Estimated Actual	\$ 0.54	\$ 11,548,968,677	\$ 1,389,292,737	\$ 1,498,340,985	\$ 14,436,602,398	\$ 422,908,816	3.02%
2021 Adopted Budget	\$ 0.54	\$ 11,518,611,494	\$ 1,287,422,425	\$ 1,347,796,544	\$ 14,153,830,463	\$ (282,771,936)	-1.96%
Total		\$ 150,491,627,742	\$ 17,010,157,206	\$ 17,693,826,088	\$ 185,195,611,035	\$ 4,340,324,992	15.60%
Average Growth Per Year						\$ 333,871,153	1.20%

Assessed Property Values



FUTURE ISSUES

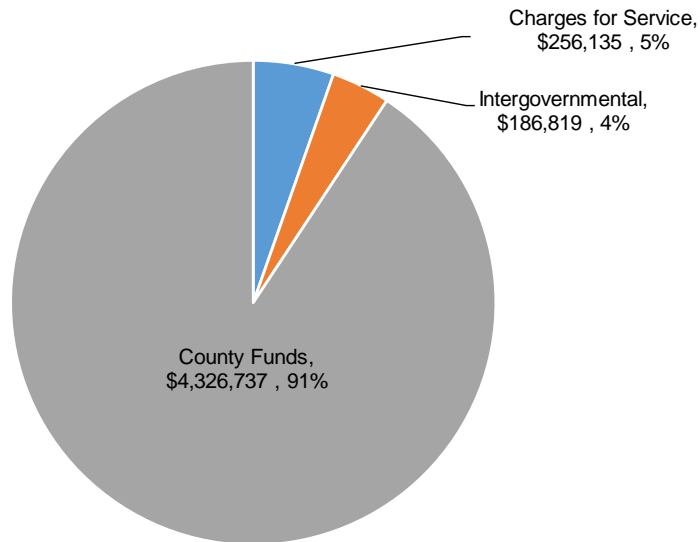
- Managing upcoming property re-evaluation cycles.
- Continue with supervisory training for staff.

Culture & Recreation Summary

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Tourism	\$73,360	\$70,360	\$70,360	\$70,360	\$0	0.0%
Library	\$3,424,672	\$3,566,530	\$3,548,394	\$3,603,565	\$37,035	1.0%
Recreation	\$1,002,195	\$982,875	\$1,152,957	\$1,030,963	\$48,088	4.9%
Grand Total	\$4,500,227	\$4,619,765	\$4,771,711	\$4,704,888	\$85,123	1.8%
Total Revenue	\$563,742	\$435,041	\$476,768	\$442,954	\$7,913	1.8%
County Funds	\$3,936,486	\$4,184,724	\$4,294,943	\$4,261,934	\$77,210	1.8%

FY 2021 Culture & Recreation Revenues

Total = \$442,954



CONTRIBUTIONS – CULTURE & RECREATION

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$73,360	\$70,360	\$70,360	\$70,360	\$70,360	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$73,360	\$70,360	\$70,360	\$70,360	\$70,360	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$73,360	\$70,360	\$70,360	\$70,360	\$70,360	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County provides funding to outside agencies that offer services within various related county functional areas such Public Safety, Human Service and Culture and Recreation. In addition Economic Development functions are provided support via the County budget process through agencies such as the Lexington and Thomasville City Chambers of Commerce as well as the Davidson County Economic Development Commission.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget maintains local funding for the Contribution to Culture and Recreation (same as for the FY 2020 Adopted Budget). These funds are for the county's contract tourism agency TRIP.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2020 Adopted	FY 2020 Amended	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 70,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ (5,590)	\$ -
Culture and Recreation Total		\$ 70,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ (5,590)	\$ -
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 9,750	\$ 9,750	\$ 12,000	\$ 1,795	\$ (10,205)	\$ (7,955)
	CHAMBER OF COMM - THOMASVILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 1,795	\$ (7,955)	\$ (7,955)
	CHAMBER OF COMM - NORH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 300	\$ (7,700)	\$ (7,700)
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 260,000	\$ 248,000	\$ (12,000)	\$ -
	FORESTER	\$ 88,000	\$ 88,000	\$ 96,000	\$ 96,000	\$ -	\$ 8,000
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	\$ -
Economic Development Total		\$ 363,500	\$ 363,500	\$ 405,750	\$ 347,890	\$ (57,860)	\$ (15,610)
Human Service Organization	FAMILY SERVICES - GRANT	\$ 88,733	\$ 340,193	\$ 88,733	\$ 88,733	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 130,564	\$ 96,726	\$ -	\$ (96,726)	\$ (96,726)
Human Service Organization Total		\$ 185,459	\$ 470,757	\$ 185,459	\$ 88,733	\$ (96,726)	\$ (96,726)
Public Safety Organization	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	\$ (1,500)
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	\$ (1,500)
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ (18,000)	\$ -
Public Safety Organization Total		\$ 77,500	\$ 77,500	\$ 140,500	\$ 74,500	\$ (66,000)	\$ (3,000)
Grand Total		\$ 696,819	\$ 982,117	\$ 807,659	\$ 581,483	\$ (226,176)	\$ (115,336)

Grant Revenue (for HS Services)	\$ (185,459)	\$ (470,757)	\$ (185,459)	\$ (88,733)	\$ -	\$ 96,726
Article 44 Sales Tax (to Cover Economic Development)	\$ (275,500)	\$ (275,500)	\$ (289,750)	\$ (251,890)	\$ (14,250)	\$ 23,610
Net County \$'s	\$ 235,860	\$ 235,860	\$ 332,450	\$ 240,860	\$ 96,590	\$ 5,000

LIBRARY - MUSEUM

Sheila Killebrew, Director

602 South Main Street Lexington, NC 27292 (336) 242-2040

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,699,488	\$2,917,977	\$2,759,924	\$2,381,014	\$2,902,864	(\$15,113)	-0.5%
Operating	\$600,524	\$621,829	\$651,329	\$514,928	\$627,891	\$6,062	1.0%
Capital Outlay	\$124,660	\$26,724	\$137,141	\$130,968	\$72,810	\$46,086	172.5%
Total	\$3,424,672	\$3,566,530	\$3,548,394	\$3,026,910	\$3,603,565	\$37,035	1.0%
Revenues							
Charges for Service	\$107,954	\$90,000	\$117,118	\$150,309	\$80,620	(\$9,380)	-10.4%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$257,774	\$187,423	\$190,923	\$209,398	\$186,819	(\$604)	-0.3%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$365,727	\$277,423	\$308,041	\$359,707	\$267,439	(\$9,984)	-3.6%
Net County Funds	\$3,058,945	\$3,289,107	\$3,240,353	\$2,667,203	\$3,336,126	\$47,019	1.4%
Authorized Positions	49.00	49.00	49.00	49.00	49.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Our mission is to provide resources and services for reading, thinking, learning, and living.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for Libraries / Museum by \$37,035 or 1.0%. Majority of the change in personnel cost is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- The adopted budget also includes funds (\$77K) to replace steel shelving within the Lexington Library as part of the renovations scheduled for spring, 2020. The capital outlay

budget also includes funds for security cameras (at both Lexington Library (7) and Denton (12 = \$16K).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Launched the new bookmobile in the fall of 2019.
- Commissioned new library logo.
- Assembled all library employees for one full day of professional training led by staff from the State Library of North Carolina.
- Started renovation of the Lexington Public Library. The first phase is nearly complete with plans to start the second phase in the early spring of 2020. This will involve closing the branch for several months. Plans are in place to provide limited access in the large meeting room of the Annex.
- An employee committee is in the process of evaluating library electronic resources, dropping what is under-utilized, bolstering investment in what is well-utilized and exploring new resources such as World Book Online and WiFi Hotspots.
- The community continues to be strongly engaged in library services and programming. In the last fiscal year, almost half a million people entered our facilities and checked out over half a million physical items. Some months we see as many as 5,000 people at 200 programs.
- Electronic resources continue to surge in usage. For example, three years ago, our patrons checked out about 14,000 items from the North Carolina Digital Library. Two years ago, they checked out about 17,000 items and in the last year, that number increased to 19,000.
- The Historical Museum continued to offer a strong array of exhibits and programs including a traveling exhibit on the history of barbecue in North Carolina and a children's program entitled "Night at the Museum."

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Percentage of requested items processed and available to the borrower will equal 97% each quarter.	100%	97%	98%	98%
Percentage of Staff participating in job-swapping will equal 50% by June 30, 2020.	100%	100%	100%	100%
Percentage of Staff attending five library related training will equal 95% by June 30.	100%	100%	100%	100%
Percentage of Staff having safety training will equal 90% by June 30.	100%	95%	97%	97%

FUTURE ISSUES

- Building maintenance and renovation projects will continue to be an emphasis. The Lexington Public Library's renovation will finish before the end of the 2019-2020 fiscal year or the beginning of the 2020-2021 fiscal year. We turn our attention next to the North Davidson Public Library. That area of the county has seen significant growth that likely will continue. That library's facilities are not adequate for the services the staff currently provides. Last renovated in 1999, the building does not comply with ADA standards and contains an insufficient amount and inadequately appointed spaces for programming needs, particularly programming for children.
- The libraries continue to see growth in electronic resources. Our plan is to shift investment from a wide array of electronic resources to a few in which we see heavy use. An example of a heavily used resource is the North Carolina Digital Library.
- The libraries face increasing security concerns involving the safety of staff and patrons. We will look to install more security features such as CCTV cameras, lockable doors requiring card access as well as additional security guard coverage, particularly at the Thomasville Public Library.

PARKS & RECREATION

Thomas Marshburn, Director

555-D West Center Street Extension Lexington, NC 27295 (336) 242-2285

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$502,826	\$531,185	\$561,393	\$533,532	\$540,795	\$9,610	1.8%
Operating	\$270,386	\$267,910	\$304,592	\$255,443	\$321,852	\$53,942	20.1%
Capital Outlay	\$46,330	\$38,578	\$110,177	\$84,225	\$12,000	(\$26,578)	-68.9%
Total	\$819,542	\$837,673	\$976,162	\$873,200	\$874,647	\$36,974	4.4%
Revenues							
Charges for Service	\$45,407	\$40,150	\$53,381	\$61,841	\$49,742	\$9,592	23.9%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$45,407	\$40,150	\$53,381	\$61,841	\$49,742	\$9,592	23.9%
Net County Funds	\$774,135	\$797,523	\$922,781	\$811,359	\$824,905	\$27,382	3.4%
Authorized Positions	8.00	8.00	8.00	8.00	8.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To improve the quality of life to the citizens of Davidson County by advocating and promoting parks, athletics activities, non-athletic recreation activities, and opportunities for leisure time activities at county parks.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for Parks and Recreation by \$27,382 or 3.4%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- Further, the adopted budget includes operating and capital funds to address on-going issues such as replacing safety equipment, funds to continue mowing / maintenance at

the I-85 Corporate Center, funds for ball-field lights at Hughes Park (2 lights currently out). Lastly, the adopted budget includes additional funding to accommodate increase contract cost related to dumpsters, copier, landscaping, and bathrooms at Yadkin River Park (All of which has been previously charged to grant funding that has since concluded).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Installed last (9) holes at Hughes Park Disc Golf course.
- Installed (9) holes Boones Cave Disc Golf course.
- Added two permanent bocce courts with Senior Services / Special Olympics.
- Added senior volleyball league to volleyball program.
- Added two special events in leisure programming.
- Completion of Hughes Park Disc Golf course to (18) holes.
- Completion of Boones Cave Disc Golf course (9) holes.
- Increased park visitors by 31% from previous year.
- Increased social media following by 10% from previous year.
- Egg Apalooza and Fishing Derby events had over 75 attendees each.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Volleyball Program Participants	265	495	525	535
Cross Country Meeting Participants	597	335	350	375
Visitors to Boone's Cave	34,620	28,914	29,500	29,750
Volunteer Coaches for Sport Athletic Programs	507	402	300	300
Athletics Participants	1,650	1,830	1,255	1,255
Total Citizens Using County Parks	732,502	857,166	861,200	865,567

FUTURE ISSUES

- Getting school system to work with more closely with the department, so Parks & Recreation can continue to offer youth athletic programs.

PARKS & RECREATION – LAKE-THOM-A-LEX

Thomas Marshburn, Director

555-D West Center Street Extension Lexington, NC 27295 (336) 242-2285

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$115,136	\$102,983	\$121,231	\$95,620	\$103,849	\$866	0.8%
Operating	\$46,513	\$42,219	\$42,219	\$24,747	\$52,467	\$10,248	24.3%
Capital Outlay	\$21,004	\$0	\$13,345	\$0	\$0	\$0	0.0%
Total	\$182,653	\$145,202	\$176,795	\$120,367	\$156,316	\$11,114	7.7%
Revenues							
Charges for Service	\$152,607	\$117,468	\$117,468	\$101,101	\$125,773	\$8,305	7.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$152,607	\$117,468	\$117,468	\$101,101	\$125,773	\$8,305	7.1%
Net County Funds	\$30,046	\$27,734	\$59,327	\$19,266	\$30,543	\$2,809	10.1%
Authorized Positions	1.00	1.00	1.00	1.00	1.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

To improve the quality of life to the citizens of Davidson County by advocating and promoting parks and environmental awareness. Including opportunities for leisure time activities at the lake.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for Lake-Thom-A-Lex by \$2,809 or 10.1%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

- Lastly, the adopted budget includes additional funds to repair playground equipment (broken cables, pinch hazards and head entrapments).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Installed new water lines to park, replacing an old well that was not working properly.
- Replaced playground equipment that was damaged or broke improving safety and quality of play for visitors of the park.

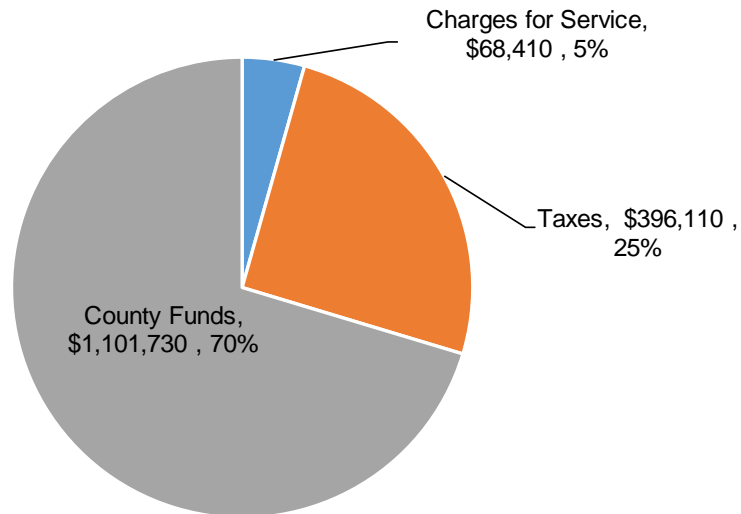
FUTURE ISSUES

- Continue to work on parking lot on playground side.
- Continue to repair or replace playground equipment.
- Extensive repair to the boat ramp.

Economic & Physical Development Summary

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Economic Development	\$ 379,263	\$ 363,500	\$ 363,500	\$ 347,890	\$ (15,610)	-4.3%
Cooperative Extension	\$ 272,134	\$ 261,815	\$ 302,333	\$ 286,305	\$ 24,490	9.4%
Geographical Information Systems	\$ 239,988	\$ 210,819	\$ 214,261	\$ 220,814	\$ 9,995	4.7%
Operating Transfers - JTEC and Eco. Dev. Res.	\$ 9,872,783	\$ 144,220	\$ 2,068,426	\$ 144,220	\$ -	0.0%
Planning	\$ 516,850	\$ 528,414	\$ 532,988	\$ 567,021	\$ 38,607	7.3%
Grand Total	\$ 11,281,017	\$ 1,508,768	\$ 3,481,508	\$ 1,566,250	\$ 57,482	3.8%
Total Revenue	\$ 1,584,492	\$ 351,275	\$ 362,911	\$ 464,520	\$ 113,245	32.2%
County Funds	\$ 9,696,525	\$ 1,157,493	\$ 3,118,597	\$ 1,101,730	\$ (55,763)	-4.8%

FY 2021 Economic and Physical Development Revenues Total = \$464,520



CONTRIBUTIONS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$379,263	\$363,500	\$363,500	\$347,588	\$347,890	(\$15,610)	-4.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$379,263	\$363,500	\$363,500	\$347,588	\$347,890	(\$15,610)	-4.3%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$305,541	\$275,500	\$275,500	\$220,103	\$251,890	(\$23,610)	-8.6%
Total	\$305,541	\$275,500	\$275,500	\$220,103	\$251,890	(\$23,610)	-8.6%
Net County Funds	\$73,722	\$88,000	\$88,000	\$127,485	\$96,000	\$8,000	9.1%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County provides funding to outside agencies that offer services within various related county functional areas such Public Safety, Human Service and Culture and Recreation. In addition Economic Development functions are provided support via the County budget process through agencies such as the Lexington and Thomasville City Chambers of Commerce as well as the Davidson County Economic Development Commission.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases overall funding for Contributions related to Economic & Physical Development by (\$15,610) or -4.3%. The decrease is related to eliminating the “buy local” funding for each of the three Chambers of Commerce and just maintaining a membership. Further, the adopted budget maintains (same as for the FY 2020 Adopted Budget) the County’s contribution to EDC (\$248K). The reduction is due to an anticipated lowering of Article 44 Sales Tax proceeds for the upcoming fiscal year due to the COVID-19 pandemic’s impact on the local economy.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2020 Adopted	FY 2020 Amended	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 70,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ (5,590)	\$ -
Culture and Recreation Total		\$ 70,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ (5,590)	\$ -
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 9,750	\$ 9,750	\$ 12,000	\$ 1,795	\$ (10,205)	\$ (7,955)
	CHAMBER OF COMM - THOMASVILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 1,795	\$ (7,955)	\$ (7,955)
	CHAMBER OF COMM - NORH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 300	\$ (7,700)	\$ (7,700)
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 260,000	\$ 248,000	\$ (12,000)	\$ -
	FORESTER	\$ 88,000	\$ 88,000	\$ 96,000	\$ 96,000	\$ -	\$ 8,000
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	\$ -
Economic Development Total		\$ 363,500	\$ 363,500	\$ 405,750	\$ 347,890	\$ (57,860)	\$ (15,610)
Human Service Organization	FAMILY SERVICES - GRANT	\$ 88,733	\$ 340,193	\$ 88,733	\$ 88,733	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 130,564	\$ 96,726	\$ -	\$ (96,726)	\$ (96,726)
Human Service Organization Total		\$ 185,459	\$ 470,757	\$ 185,459	\$ 88,733	\$ (96,726)	\$ (96,726)
Public Safety Organization	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	\$ (1,500)
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	\$ (1,500)
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ (18,000)	\$ -
Public Safety Organization Total		\$ 77,500	\$ 77,500	\$ 140,500	\$ 74,500	\$ (66,000)	\$ (3,000)
Grand Total		\$ 696,819	\$ 982,117	\$ 807,659	\$ 581,483	\$ (226,176)	\$ (115,336)

Grant Revenue (for HS Services)	\$ (185,459)	\$ (470,757)	\$ (185,459)	\$ (88,733)	\$ -	\$ 96,726
Article 44 Sales Tax (to Cover Economic Development)	\$ (275,500)	\$ (275,500)	\$ (289,750)	\$ (251,890)	\$ (14,250)	\$ 23,610
Net County \$'s	\$ 235,860	\$ 235,860	\$ 332,450	\$ 240,860	\$ 96,590	\$ 5,000

COOPERATIVE EXTENSION

Troy Coggins, Director

301 East Center Street Lexington, NC 27292 (336) 242-2080

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$272,134	\$259,365	\$299,883	\$239,939	\$286,305	\$26,940	10.4%
Capital Outlay	\$0	\$2,450	\$2,450	\$0	\$0	(\$2,450)	-100.0%
Total	\$272,134	\$261,815	\$302,333	\$239,939	\$286,305	\$24,490	9.4%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$14,625	\$0	\$4,282	\$8,394	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$21,435	\$0	\$7,354	\$11,764	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$36,061	\$0	\$11,636	\$20,158	\$0	\$0	0.0%
Net County Funds	\$236,073	\$261,815	\$290,697	\$219,781	\$286,305	\$24,490	9.4%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Cooperative Extension emphasis on traditional agriculture, including agronomic crops, livestock, poultry and forestry must continue, as it is an important part in the county's economic strength. This would include retention of farms and farmland, farm safety, energy efficiency, and implementing practices that improve both profitability and quality of life. In addressing this need we must teach the importance and means to protect the environment and natural resources and promote sound practices for proper waste disposal, pesticide use, water management, and management practices that improve air and water quality.

A rapidly expanding need is education and support for entrepreneurship opportunities revolving around small acreage agriculture. This is being driven by two major forces: one being food safety and the "buy local" initiative, and the other being the need to find new income opportunities to support a quality life. To facilitate both goals, we must strive to assist growers engaged in agricultural enterprises with production information, market development, and agricultural alternative enterprise evaluations. Some of these growers are current or former traditional agriculture producers, such as tobacco growers looking for alternatives and others are budding entrepreneurs wanting to utilize the resources they have to improve profitability. As part of

supporting this need, CES will continue to support existing farmers markets, the establishment of new markets or outlets, and guidance for community supported agriculture programs.

Another aspect is food safety. This includes SafePlate training and certification. This need is expressed and supported by local food establishments including restaurants and grocery stores. Currently, Davidson County has more than 300 individuals that are certified.

Youth need quality, educational opportunities that focus on healthy lifestyles, career exploration, and citizenship skills in order to address childhood obesity, the dropout rate, and to increase leadership in today's society.

The goal of CES is to improve the quality of life for the citizens of Davidson County by providing research-based education through the process of empowering people to find solutions in areas related to life, land and the economy.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the Cooperative Extension department by \$24,490 or 9.4%. Majority of the increase is due to increased cost associated with personnel and additional local dollars required to have regional field agent allocated full-time to Davidson County (currently 50% coverage). This will allow for increased programming for food preservation, educational outreach and the "Safe Plate" program.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- FY 2020 was a very successful year as staff worked together as a team to provide 12,248 face-to-face contacts via programming with citizens. The major focus included agricultural profitability, food safety, volunteerism, and youth development. During 2019, the department received \$42,192 through donations, grants, and specific program funds. This support allowed the department to provide learning experiences for all citizens of Davidson County.
- This success is greatly due to the department's Advisory Leaderships System teams, which help identify needs, as well as evaluate and promote local programs. The programming has led to tremendous volunteer support for Cooperative Extension in the county. Staff has documented 1,235 volunteers serving a combined total of 6,285 hours. The NCCES values this time at 25.43 per hour. This translates into \$159,828 of service at no cost to the taxpayers.
- The 2019 4-H programming provided youth access to quality STEM (science, technology, engineering and math) learning opportunities. Davidson County 4-H reached 2,694 students with these programs, as it's important for young people to grow up and be productive members of society. To support this mission, Davidson County 4-H also provided 478 youth with training designed to provide careers and employable skills.
- Davidson County's number one industry continues to be Agriculture. To maintain and strengthen this status, the Davidson County Cooperative Extension strives to make the county's plant, animal and food systems more profitable. In 2019, these efforts provided a

net return by more than \$1.798 million to the local economy. The local foods movement and marketing efforts increased income from sales of locally produced agriculture products by \$102,025. The department's educational efforts also saved general consumers in Davidson County over \$33,171 through knowledgeable purchasing and cost saving practices. In addition, Davidson County currently has 404 parcels of land totaling 14,967 acres enrolled in the Voluntary Agriculture District (VAD).

- Safety and Security of Food and Farm Systems programming includes pesticide education and Good Agricultural Practices (GAP) training for produce and tobacco growers. Other programs such as Safe Plate training help food processing and service industry workers. This training resulted in nine food service managers obtaining their Safe Plate certificate. With an average cost per food borne illness outbreak of \$75,000 for a food service establishment, this effort potentially saves the food industry \$ 1.42 million. In addition, commercial pesticide applicators attended training which provide re-certification credit hours. Over \$1.22 million in wages to employees were preserved through commercial pesticide applicator re-certification classes in 2019.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Agronomic Crops Income Gain	1,899,370	2,000,000	2,000,000	1,500,000
Livestock Income Gain	277,867	125,000	125,000	250,000
Horticulture Income Gain	275,400	150,000	150,000	50,000
Urban & Consumer Cost Savings	65,120	250,000	250,000	50,000
Service Safe Certifications 2016 Becomes "SafePlate"	23	40	40	40
Food Preservation	32	25	25	40
4-H STEM Teachers	124	75	75	100
4-H STEM Students	2,689	2,000	2,000	2,500
4-H Career Skills	452	2,000	2,000	1,000
Volunteer Service Hours	6,135	3,750	3,750	2,000

FUTURE ISSUES

- Having a full-time Family and Consumer Science (FCS) agent position. Ends cross county option in October 2020. Began a full time FCS position for Davidson County in November, 2020.

GEOGRAPHICAL INFORMATION SYSTEMS

Joel Hartley, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2267

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$154,237	\$158,104	\$161,546	\$147,631	\$167,025	\$8,921	5.6%
Operating	\$85,751	\$52,715	\$52,715	\$44,496	\$53,789	\$1,074	2.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$239,988	\$210,819	\$214,261	\$192,126	\$220,814	\$9,995	4.7%
Revenues							
Charges for Service	\$1,179	\$0	\$0	\$921	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,179	\$0	\$0	\$921	\$0	\$0	0.0%
Net County Funds	\$238,809	\$210,819	\$214,261	\$191,205	\$220,814	\$9,995	4.7%
Authorized Positions	2.00	2.00	2.00	2.00	2.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission of the Davidson County Information Technology Department is to offer quality, cost-effective information services to assist County departments in fulfilling their responsibilities to provide services to the public. The department also consists of two divisions: 1) Geographic Information Systems (GIS) and 2) Information Technology. Both areas assist internal County departments as well as external customers with their technology needs.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for Geographical Information Services (GIS) by \$9,995 or 4.7%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Reconciled all county addresses in preparation for NG-911 and 911 ESI-Net.
- Census 2020 Preparations.
- Migration to ESRI Parcel Fabric.

KEY PERFORMANCE MEASURES

Measure	FY 20178 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Assisting WebGIS users and walk-ins	99%	99%	95%	95%
Creation of GIS data requests or maps within two business days	99%	99%	95%	95%

FUTURE ISSUES

- Implementation of ESI-Net with 911.
- Preparations for NG-911.

OPERATING TRANSFERS – ECONOMIC & PHYSICAL DEVELOPMENT

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$9,872,783	\$144,220	\$2,068,426	\$355,899	\$144,220	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$9,872,783	\$144,220	\$2,068,426	\$355,899	\$144,220	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$1,172,800	\$0	\$0	\$0	\$144,220	\$144,220	0.0%
Total	\$1,172,800	\$0	\$0	\$0	\$144,220	\$144,220	0.0%
Net County Funds	\$8,699,983	\$144,220	\$2,068,426	\$355,899	\$0	-\$144,220	-100.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget maintains the level of funding the General Fund contributes to other funds for economic and physical development services. The dollars included for FY 2021 for DavidsonWorks (JTEC - Fund) total \$144,220 (Covered via Article 44 Sales Tax proceeds).

PLANNING & ZONING

Guy Cornman, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2220

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$445,623	\$458,992	\$463,566	\$419,866	\$475,761	\$16,769	3.7%
Operating	\$71,227	\$67,185	\$67,185	\$56,370	\$91,260	\$24,075	35.8%
Capital Outlay	\$0	\$2,237	\$2,237	\$1,459	\$0	(\$2,237)	-100.0%
Total	\$516,850	\$528,414	\$532,988	\$477,695	\$567,021	\$38,607	7.3%
Revenues							
Charges for Service	\$68,911	\$75,775	\$75,775	\$47,845	\$68,410	(\$7,365)	-9.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$68,911	\$75,775	\$75,775	\$47,845	\$68,410	(\$7,365)	-9.7%
Net County Funds	\$447,938	\$452,639	\$457,213	\$429,850	\$498,611	\$45,972	10.2%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Our mission is to carry out a comprehensive planning program designed to promote and maintain the orderly physical growth and development of the unincorporated areas of Davidson County.

- Provide leadership and technical expertise to the governing body, the Planning Board, and Board of Adjustment when considering and making land use decisions that affect the physical development of the County and its citizens.
- Assist all citizens when approached, in a fair and equitable manner providing guidance and interpretation of the County's Land Use Plan and developmental regulations in a timely manner.
- Carry out a comprehensive enforcement program of the County's land use/developmental ordinances as well as solid waste ordinance by investigating complaints and concerns in a timely and efficient manner.

- Provide continued leadership and technical assistance towards identifying transportation needs and projects through coordinated partnerships with out MPO's, NCDOT, and area municipalities.
- Continue to maintain existing partnerships and develop new ones to address common quality of life interests such as water quality, recreation, green space infrastructure, and tourism development. (TRIP, Chambers of Commerce, Community College, Piedmont Together, Central Park of NC, Piedmont Triad Regional Council).
- To maintain an awareness of the changing trends that affect the physical development of the region, and provide professional recommendations to adapt to those trends.
- Provide more coordination and leadership towards issuing new permits involving large-scale commercial and industrial projects.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the Planning and Zoning Department by \$45,972 or 10.2%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- Lastly, the adopted budget includes additional funding for a complete a rewrite of the existing zoning ordinance (due to state law + additional zoning ordinance changes) as well as funds for purchasing a new projector (as old one no longer works with new laptop) and (2) Lenovo Thinkpads. These pads will allow zoning officers the ability to work more from the field dealing with citizen complaints.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Provided significant oversight and review of construction plans for the Egger Industrial project issuing numerous zoning compliance permits in a timely manner to help maintain building schedule.
- Continued investigation and enforcement of both zoning and solid waste violations countywide with a significant achievement cleaning up of major dump site on Leonard Road in the Welcome Community teaming up with the Fire Marshall's Office.
- Successful acquisition of approximately 13 acres gifted to Davidson County to be part of the new Yadkin River Park by the NCDOT. Property was surplus right-of-way from the completed I-85 enhancement project.

- Provided oversight and review of new major residential development plans in Arcadia, Midway, and Hampton Townships.
- Maintained contractual relationship providing zoning administration and enforcement services to Midway and Wallburg.
- Established Complete Count Committee to promote importance of 2020 Census campaign to ensure an accurate countywide population count
- Worked on a reconciliation of all countywide addresses in insure sequence accuracy teaming with GIS and 911 Center to complete project

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
# of Complaints Investigated Within (72) Hours of Receipt	250	280	300	300
# of Phone Calls Returned Before 4:30 pm the Same Day	3,500	3,900	4,000	4,000
# of Land Use Applications Processed in a Timely Manner	45	50	55	55
# of Minor Subdivisions Reviewed and Approved Within (30) Days of Receipt	520	520	520	520
# of Major Subdivisions Reviewed and Approved Within Statutory Requirements	15	10	10	10
# of Non-Residential Zoning Compliance Permits Reviewed and Approved Within (72) Hours of Receipt	120	160	160	160
# of Answers Provided to Online Zoning Inquiries Within (48) Hours	100	100	120	120
# of Professional Recommendations Provided on All Landuse Related Applications	35	45	45	45
# of Professional Assistance to Citizens that are Walkin Customers	2,500	2,500	2,500	2,500
# of Complaint Trips Generated from Office	750	750	750	750
# of Phone Calls Assisting Customers Within an Eight Hour Work Day	16,834	18,104	18,000	18,000
# of N.O.V. Letters Issued for Zoning Violations.	120	50	50	50
# of Solid Waste Citations Issued	35	100	100	100
# of ABC Permits Issued	5	5	5	5
# of Zoning Consistency Letters Issued	40	40	40	40
# of Court Appearances	20	15	15	15

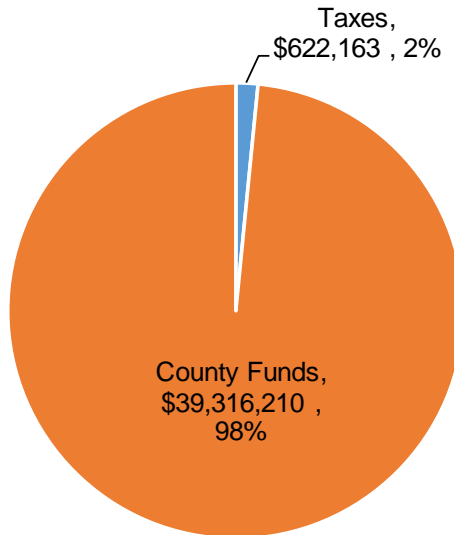
FUTURE ISSUES

- Implementation of G.S.160D mandates that require additional staff time commitments.
- Staff hopes to develop in house tracking system for incoming complaints to allow all office staff to have access to current complaint information while enforcement officers are in the field.
- Implementation of identified text amendments to Zoning Ordinance to make it more user friendly for both staff and the public.
- Potential designation of the County as a Phase 2 county for stormwater regulations.
- Increasing zoning and solid waste complaints will result in additional staff time in the field to investigate and administer appropriate procedures. As a result, remaining in-house senior staff will have the significant burden of keeping operations on task.
- Planning Department will lose its senior leadership due to retirement in the next couple of years, putting more responsibility on the senior staff within the Department. To insure smooth transition, a progression plan will need to be reviewed by management and approved by the Board of Commissioners.

Education Summary

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Scholarships	\$ 17,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Davidson County Community College	\$ 3,712,639	\$ 3,766,526	\$ 3,766,526	\$ 3,766,526	\$ -	0.0%
Davidson County Schools	\$ 24,571,115	\$ 24,688,497	\$ 24,688,497	\$ 24,716,927	\$ 28,430	0.1%
Developmental Center	\$ 714,599	\$ 722,550	\$ 722,550	\$ 722,550	\$ -	0.0%
Lexington City Schools	\$ 4,103,384	\$ 4,172,193	\$ 4,194,193	\$ 4,174,343	\$ 2,150	0.1%
Operating Transfers - School Capital Outlay Fund	\$ 3,872,291	\$ 3,780,908	\$ 4,114,330	\$ 2,788,050	\$ (992,858)	-26.3%
Stoner-Thomas Center	\$ 418,205	\$ 422,858	\$ 422,858	\$ 422,858	\$ -	0.0%
Teen Parenting	\$ 116,232	\$ 117,525	\$ 117,525	\$ 117,525	\$ -	0.0%
Thomasville City Schools	\$ 3,346,720	\$ 3,210,174	\$ 3,233,174	\$ 3,179,594	\$ (30,580)	-1.0%
Grand Total	\$ 40,872,685	\$ 40,931,231	\$ 41,309,653	\$ 39,938,373	\$ (992,858)	-2.4%
Total Revenue	\$ 1,481,388	\$ 2,094,170	\$ 2,094,170	\$ 622,163	\$ (1,472,007)	-70.3%
County Funds	\$ 39,391,297	\$ 38,837,061	\$ 39,215,483	\$ 39,316,210	\$ 479,149	1.2%

FY 2021 Education Revenues Total = \$622,163



EDUCATION - OTHER

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,266,536	\$1,312,933	\$1,312,933	\$1,289,183	\$1,312,933	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,266,536	\$1,312,933	\$1,312,933	\$1,289,183	\$1,312,933	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,266,536	\$1,312,933	\$1,312,933	\$1,289,183	\$1,312,933	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County contributes funding to education in a variety of ways. Majority of education funding goes either directly to the schools / community college or to specific agencies for program specific purposes. Four programs are included within the County budget and those programs include:

- Stoner-Thomas - Operating funding for the school.
- Teen Parenting - The Teen Parent Program was developed in 1988 to serve parenting students in our county's three school systems.
- Developmental Center - South Lexington Developmental Center serves approximately 30 school-aged students, ages 5-21, with multiple disabilities.
- Scholarships – A program created as a tool to encourage graduates of public and private schools in Davidson County to enter the teaching profession and return to Davidson County to teach.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget maintains county funding (same as for the FY 2020 Adopted Budget) to Other Education.

DAVIDSON COUNTY COMMUNITY COLLEGE

Dr. Darrin Hartness, President

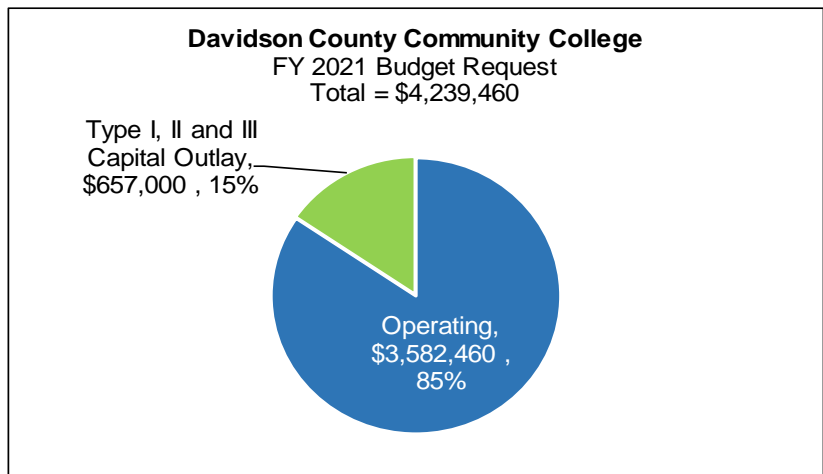
297 DCCC Road Thomasville, NC 27360 (336) 249-8186

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,306,639	\$3,360,526	\$3,360,526	\$3,360,526	\$3,360,526	\$0	0.0%
Capital Outlay	\$406,000	\$406,000	\$406,000	\$406,000	\$406,000	\$0	0.0%
Total	\$3,712,639	\$3,766,526	\$3,766,526	\$3,766,526	\$3,766,526	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$71,318	\$112,353	\$112,353	\$89,761	\$0	(\$112,353)	-100.0%
Total	\$71,318	\$112,353	\$112,353	\$89,761	\$0	(\$112,353)	-100.0%
Net County Funds	\$3,641,321	\$3,654,173	\$3,654,173	\$3,676,765	\$3,766,526	\$112,353	3.1%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Community College provides addressable and comprehensive instructional programs committed to excellence in teaching and successful student achievement; develops and maintains programs that are responsive to the changing educational and training needs of the people served through basic skills and lifelong learning opportunities; and develops and maintains programs that support and enhance the economic development needs of the local community.



The Community College’s Board of Trustees has requested a total budget of \$4,239,460 from Davidson County for FY 2021 (\$3,582,460 in operating funds and \$657,000 in capital outlay funds). This request, detailed on the following page, is \$110,581 or 3% higher than the current year’s budget (Excluding Type I Capital Outlay allocation).

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget maintains the same level of county funding to Davidson County Community College as was approved for FY 2020. These funds will cover majority of the regular operating cost requested by the college as well as provide funding for some of the general facility repairs, renovations and equipment listed below. The “hold the line” approach applied to FY 2021 is due to the COVID-10 pandemic’s expected impact on the local economy.

Davidson County Community College (DCCC)
FY 2021 Budget Request

Category	Operating	Type II Capital Outlay	Type I Capital Outlay	Total
Payroll & Contracted Services	\$ 2,241,897	\$ -	\$ -	\$ 2,241,897
Utilities	\$ 688,650	\$ -	\$ -	\$ 688,650
Telecommunications	\$ 104,900	\$ -	\$ -	\$ 104,900
Insurance	\$ 114,213	\$ -	\$ -	\$ 114,213
Lease / Rental	\$ 19,500	\$ -	\$ -	\$ 19,500
Supplies, Equipment Repair and Other Cost	\$ 413,300	\$ -	\$ -	\$ 413,300
General Facility Repairs, Renovations and Equipment	\$ -	\$ 407,000	\$ -	\$ 407,000
Love Building Structural Repairs	\$ -	\$ -	\$ 250,000	\$ 250,000
Total	\$ 3,582,460	\$ 407,000	\$ 250,000	\$ 4,239,460

ADM Funding with Charter School #'s Included

Information		FY 2020 Adopted			FY 2021 Adopted			Operating		Capital	
Agency	ADM FY 2020-21 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,318	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	\$ 23,406,424	\$ 1,310,503	\$ 1,211.64	0.1%	\$ 28,430	0.0%	\$ -
Lexington City	3,229	\$ 3,910,246	\$ 261,947	\$ 1,210.23	\$ 3,912,396	\$ 261,947	\$ 1,211.64	0.1%	\$ 2,150	0.0%	\$ -
Thomasville City	2,341	\$ 2,867,038	\$ 343,136	\$ 1,210.23	\$ 2,836,458	\$ 343,136	\$ 1,211.64	-1.1%	\$ (30,580)	0.0%	\$ -
DCCC	-	\$ 3,360,526	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	0.0%	\$ -	0.0%	\$ -
Total	24,888	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	\$ 33,515,804	\$ 2,321,586	\$ 1,211.64	0.0%	\$ -	0.0%	\$ -

Total Funding Increase (Three School Districts) \$ -

Cumulative Per Pupil Funding % Increase 0.12%

April 15, 2020

The Honorable Karen Watford
Chair, Davidson County Commissioners
PO Box 1067
Lexington, NC 27293-1067

Dear Chairwoman Watford:

On behalf of the Board of Trustees, thank you for the opportunity to present the college's budget request for the 2020-2021 fiscal year. Davidson County Community College (DCCC) educates approximately 14,000 students annually and is dedicated to student success and equitable learning opportunities for our community.

The College serves a vital role in the education and training of our local workforce, providing opportunities for Davidson County residents to earn in-demand credentials and certifications through degree programs and short-term training experiences. Working with business and industry, as well as with our local workforce board and economic development partners, DCCC prepares students with the skills needed by local employers and connects these students to job opportunities that lead to immediate employment or career advancement in positions that offer financial security through family-sustaining wages. Through apprenticeship programs such as the Davidson Davie Apprenticeship Consortium (DDAC), as well as continuing education and customized training programs, the College ensures that the local talent pool is prepared with next generation skills and abilities that not only meet today's needs but will lead local business and industry operations into the future.

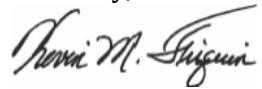
In addition to our existing degree, diploma, and certificate pathways in more than 40 programs of study, DCCC has expanded educational and career opportunities by adding Dental Assisting and Sustainable Agriculture programs to the College offerings. These programs connect directly to the interests and needs of our community and prepare students for a variety of rewarding career options within Davidson County. Expansion of dual enrollment programs for our high school students, including the Career and College Promise program, as well as the Davidson Early College High School and Yadkin Valley Regional Career Academy, provide opportunities for high school students throughout Davidson County to earn college credit while completing their high school diplomas, leading to faster, more direct entry into the workforce or to completion of postsecondary degrees.

The Board of Trustees of Davidson County Community College approved the Davidson County Budget Request for 2020-2021 on April 14, 2020. The approved budget is enclosed. The total 2020-2021 budget request is \$4,239,460 (\$3,582,460 general expense + \$657,000 capital expense).

The enclosed budget includes a two percent raise for staff. The budget also includes an increase for the cost of health care and retirement. Also, included in this request is the structural repair of the Love Building previously discussed with the County Manager. On behalf of our students, we appreciate the support the Davidson County Commissioners have provided the College. Your continued support of quality educational services is requested.

Please let us know if you have questions or need additional information. Thank you for your continued support of DCCC!

Sincerely,



Kevin M. Firquin
Chairman, Board of Trustees
Davidson County Community College

cc: Casey Smith, County Manager
Dr. Darrin L. Hartness
Laura L. Yarbrough

**Davidson County Community College
Davidson Campus Budget Request
2020-2021**

	2020-2021 Budget Requests	2019-2020 Budget Requests	Change vs. P/Y Request
GENERAL EXPENSE:			
Payroll & Contracted Services	\$ 2,241,897	\$ 2,140,675	
Utilities	\$ 688,650	\$ 687,458	
Telecommunications	\$ 104,900	\$ 104,900	
Insurance	\$ 114,213	\$ 110,160	
Lease/Rental	\$ 19,500	\$ 19,500	
Supplies, Equipment Repairs, & Other Costs	\$ 413,300	\$ 413,025	
Subtotal General Expense	\$ 3,582,460	\$ 3,475,718	3.07%
CAPITAL			
General Facility Repairs, Renovations & Equipment	\$ 407,000	\$ 407,000	0.00%
*Love Building Structural Repairs	\$ 250,000		
Total Capital Expense	\$ 657,000	\$ 407,000	61.43%
Grand Total Budget Request	\$ 4,239,460	\$ 3,882,718	9.19%

*Per Capital Renovations Request

The Love Building is in need of structural repairs.

DAVIDSON COUNTY SCHOOLS

Dr. Emily W. Lipe, Superintendent

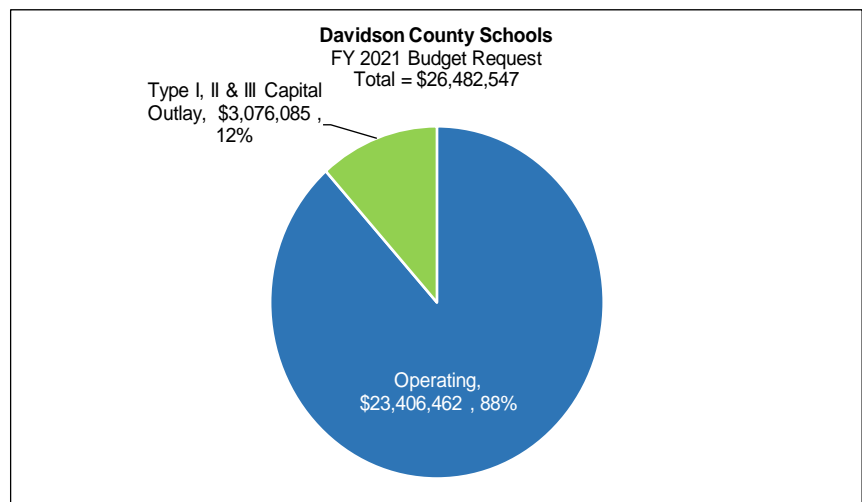
250 County School Road Lexington, NC 27292 (336) 249-1062

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$23,275,032	\$23,377,994	\$23,377,994	\$23,377,994	\$23,406,424	\$28,430	0.1%
Capital Outlay	\$1,296,083	\$1,310,503	\$1,310,503	\$1,310,503	\$1,310,503	\$0	0.0%
Total	\$24,571,115	\$24,688,497	\$24,688,497	\$24,688,497	\$24,716,927	\$28,430	0.1%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$432,094	\$366,796	\$366,796	\$293,041	\$0	(\$366,796)	-100.0%
Total	\$432,094	\$366,796	\$366,796	\$293,041	\$0	(\$366,796)	-100.0%
Net County Funds	\$24,139,021	\$24,321,701	\$24,321,701	\$24,395,456	\$24,716,927	\$395,226	1.6%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Schools are comprised of thirty-five schools that distinguish themselves as safe and orderly places where a diverse student body excels in academics, arts and athletics. Their ADM is 19,318 (Including Charter School Enrollment), and their mission is to empower students to achieve high academic goals and to challenge educators to attain high professional standards. Although public education is primarily a



responsibility of the state, all counties are required to fund a portion of the operating and capital expenses for local public school systems. Most counties, including Davidson County, provide

funding above and beyond the legal mandates. This additional funding is used to pay for local enhancements, such as extra teaching positions to reduce class sizes, teacher and staff salary supplements, and other programs and services in response to unique local school system needs.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

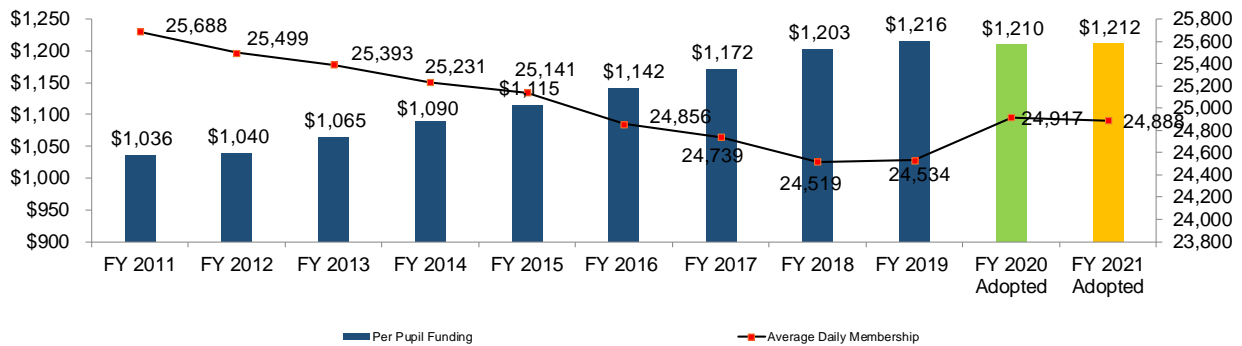
- The FY 2021 Adopted Budget increases “slightly” county funding to the Davidson County School System by \$28,430 or 0.1%. Although the operating funds for FY 2021 are “basically” equal to that of FY 2020, the per pupil enrollment is expected to increase slightly from \$1,210.23 to \$1,211.64. The same logic has been applied to Type II and III Capital Outlay as well. The “hold the line” approach applied to FY 2021 is due to the COVID-10 pandemic’s expected impact on the local economy.

ADM Funding with Charter School #'s Included

Information	FY 2020 Adopted				FY 2021 Adopted				Operating		Capital	
	Agency	ADM FY 2020-21 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,318	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	\$ 23,406,424	\$ 1,310,503	\$ 1,211.64	0.1%	\$ 28,430	0.0%	\$ -	
Lexington City	3,229	\$ 3,910,246	\$ 261,947	\$ 1,210.23	\$ 3,912,396	\$ 261,947	\$ 1,211.64	0.1%	\$ 2,150	0.0%	\$ -	
Thomasville City	2,341	\$ 2,867,038	\$ 343,136	\$ 1,210.23	\$ 2,836,458	\$ 343,136	\$ 1,211.64	-1.1%	\$ (30,580)	0.0%	\$ -	
DCCC	-	\$ 3,360,526	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	0.0%	\$ -	0.0%	\$ -	
Total	24,888	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	\$ 33,515,804	\$ 2,321,586	\$ 1,211.64	0.0%	\$ -	0.0%	\$ -	

Total Funding Increase (Three School Districts) \$ -
 Cumulative Per Pupil Funding % Increase 0.12%

Per Pupil Funding Summary
 All Three Davidson County School Systems



Davidson County Schools

2020 – 2021 Proposed Budgets

Tyler Beck, CFO
May 4, 2020

Davidson County Schools Budget 2020 - 2021

Mission

To create a *rigorous* and *relevant* learning environment built on strong personal *relationships* that empowers ALL students for *future success*.

Vision

To prepare students to enter the world ready to navigate challenges and to construct successes.

Davidson County Schools Budget 2020 – 2021

Overview

- **Davidson County Schools Funding Sources**
- **Budget Factors and Projections**
 - Davidson County Schools
 - North Carolina Public Schools
- **Proposed Budgets (Local)**
 - Local Current Expense Fund
 - Capital Outlay Fund
 - Other Restricted Funds

Davidson County Schools Budget 2020 - 2021

Proposed 2020 – 2021 Funding Sources



11%

Federal

19%

Local

70%

State

Davidson County Schools Budget 2020 - 2021

Davidson County Schools Ranking Per Pupil Expenditure

PUBLIC SCHOOLS OF NORTH CAROLINA, DEPT. OF PUBLIC INSTRUCTION,

SCHOOL BUSINESS SERVICES 17JUL19

34

FIVE-YEAR COMPARISON OF PER PUPIL EXPENDITURES 2015 THRU 2019
REPORT NO. 3 (INCLUDES CHILD NUTRITION SERVICE) (PRELIMINARY)
290-DAVIDSON COUNTY

	2014-2015	RANK	2015-2016	%	RANK	2016-2017	%	RANK	2017-2018	%	RANK	2018-2019	%	RANK
	PPE	WITHIN	PPE	CHANGE	WITHIN	PPE	CHANGE	WITHIN	PPE	CHANGE	WITHIN	PPE	CHANGE	WITHIN
		STATE			STATE			STATE			STATE			STATE *
STATE	5,486	95	5,612	2.3	95	5,792	3.2	96	6,040	4.3	94	6,267	3.8	92
FEDERAL	681	107	783	14.9	104	744	-4.9	105	754	1.3	103	683	-9.4	106
LOCAL	1,623	84	1,626	0.2	86	1,717	5.6	77	1,661	-3.2	90	1,525	-8.2	102
TOTAL	7,790	115	8,020	3.0	113	8,253	2.9	114	8,455	2.5	113	8,474	0.2	114

Note: Data provided as of June 30, 2019

Davidson County Schools Budget 2020 - 2021

Budget Factors and Projections Davidson County Schools

- COVID-19
 - County Revenue Decreased
 - Alternative Funding
 - FEMA
- School Enrollment Decrease

FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014
18,367*	18,790	18,908	18,956	19,166	19,459	19,785

- Capital Infrastructure
 - Aging facility needs will require additional capital for preventative and ongoing maintenance.

* Month 7 Fiscal Year 2020 ADM

Davidson County Schools Budget 2020 - 2021

Budget Factors and Projections Davidson County Schools

- Charter School Growth

School Year	Number of Students	Total Amount Paid*
FY 2020**	601	\$621,113
FY 2019	446	\$531,071
FY 2018	264	\$331,829
FY 2017	231	\$275,879
FY 2016	193	\$271,738

* "Total Amount Paid" includes all applicable funds required by NC General Statute 115C-218.105.

** Average monthly Charter School numbers as of April 30, 2020 projected through June 30, 2020.

Davidson County Schools Budget 2020 - 2021

Budget Factors and Projections NC Public Schools

- COVID-19
 - Alternative Funding
 - Federal:
 - Coronavirus Aid, Relief and Economic Security Act (CARES Act)
 - North Carolina: \$3.5 Billion
 - Davidson County Schools: \$3.2 Million (Approximately)
 - State:
 - COVID 19 Relief Funding (\$50M)
 - Emergency Pandemic Package (\$1.4B Total with \$243M for Public Schools)
- Budget (2020- 2021)
 - Approval of a biennial budget has yet to occur.

Davidson County Schools Budget 2020 - 2021

Budget Factors and Projections NC Public Schools

- Increases in Employee Benefits

<u>Benefit</u>	2020/ 2021	2019 / 2020	2018 / 2019	2017 / 2018
Retirement Rate:	21.44 %	19.70 %	18.00 %	16.69 %
Hospitalization Amount:	\$ 6,647	\$ 6,306	\$6,104	\$ 5,869

- Legislative Requirements

- NC General Statute 115C-301
 - K-3 Class Reduction (House Bill 13)
 - Program Enhancement Teachers

Davidson County Schools Budget 2020 – 2021

- Local Current Expense Fund (Fund 2)
- Capital Outlay Fund (Fund 4)
- Other Restricted Funds (Fund 8)

Davidson County Schools Budget 2020 – 2021

Local Current Expense Fund- Fund 2 Expenses

SECTION 3- The following amounts are hereby appropriated for the operations of the schools administrative unit in the **Local Current Expense Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Instructional Services (5000)	\$ 14,627,510
System-Wide Support Services (6000)	\$ 9,188,354
Ancillary Services (7000)	\$ 5,598
Non- Programmed Charges (8000)	\$ 690,000
Total Local Current Expense Funds Appropriation	<u>\$ 24,511,462</u>

Davidson County Schools Budget 2020 – 2021

Local Current Expense Fund (Fund 2) Analysis FY 2021 (Proposed) vs FY 2020

Description (District-Wide)	Proposed FY 2021	Variance YOY	Approved FY 2020
Local Payroll Expense	\$ 8,042,906.00	(198,906.00)	\$ 8,241,812.00
Local Supplement Expense	\$ 6,031,781.00	(118,905.00)	\$ 6,150,686.00
Utility Expense	\$ 3,983,840.00	175,840.00	\$ 3,808,000.00
Operational Expenses	\$ 5,529,935.00	603,939.00	\$ 4,925,996.00
Insurance Expense (District-Wide)	\$ 923,000.00	(146,000.00)	\$ 1,069,000.00
Total	\$ 24,511,462.00	315,968.00	\$ 24,195,494.00

Davidson County Schools Budget 2020 – 2021

Local Current Expense Fund- Fund 2 Revenue

SECTION 4- The following revenues are estimated to be available to the **Local Current Expense Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Local Funds:	\$ 23,406,462
Fines and Forfeitures	\$ 525,000
Other Operating Revenue	\$ 80,000
Fund Balance Appropriated:	\$ 500,000
Total Local Current Expense Fund Revenue	<u>\$ 24,511,462</u>

Davidson County Schools Budget 2020 - 2021

Capital Outlay- Fund 4 Expense

SECTION 7- The following amounts are hereby appropriated for the operations of the schools administrative unit in the **Capital Outlay Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Instructional Services (5000)	\$ 330,000
System-Wide Support Services (6000)	\$ 1,480,503
Capital Outlay (9000)	\$ 1,765,582
Total Capital Outlay Appropriation	<u>\$ 3,576,085</u>

Davidson County Schools Budget 2020 - 2021

Capital Outlay Fund Comparison

	Proposed FY 2021	Variance YOY	Approved FY 2020
Instructional Services (5000)	\$330,000	(\$225,000.00)	\$ 555,000.00
System-Wide Support Services (6000)	\$1,480,503	(\$731,208.00)	\$ 2,211,711.00
Capital Outlay (9000)	\$1,765,582	(\$496,295.00)	\$ 2,261,877.00
Total	\$3,576,085	(\$1,452,503.00)	\$ 5,028,588.00

Davidson County Schools Budget 2020 - 2021

Category II- Capital Outlay Proposed Expenses

- Improving Existing Site Maintenance
- Computer Equipment (CTE)
- Computer Hardware (Districtwide)
- Furniture & Equipment
- Paving- Parking Lots

Category III- Capital Outlay Proposed Expenses

- State Bus Replacement
- Activity Bus Purses

Davidson County Schools Budget 2020 - 2021

Capital Outlay- Fund 4 Proposed Project Listing

Project	Proposed Amount
Roof Replacement (Districtwide)	\$ 825,000
Athletic Facility Improvements	\$ 350,000
Cafeteria Kitchen Upgrades (Districtwide)	\$ 100,582
Cooling Tower- Welcome Elementary	\$ 340,000
Athletic Seating Replacement (Districtwide)	\$ 70,000
Cameras & Servers (Districtwide)	\$ 80,000
Total	\$1,765,582

Davidson County Schools Budget 2020 - 2021

Capital Outlay- Fund 4 Revenue

SECTION 8- The following revenues are estimated to be available to the **Capital Outlay Fund** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Local Funds	\$ 3,076,085
Other Revenue	\$200,000
Fund Balance Appropriated	\$ 300,000
Total Capital Outlay Revenue	<u>\$ 3,576,085</u>

Davidson County Schools Budget 2020 - 2021

Other Restricted Fund- Fund 8 Expense

SECTION 11- The following amounts are hereby appropriated for the operations of the schools administrative unit in the Other Restricted Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Instructional Services (5000)	\$ 2,433,191
System-Wide Support Services (6000)	\$ 681,189
Total Other Restricted Fund Appropriation	<u>\$ 3,114,380</u>

Davidson County Schools Budget 2020 - 2021

Other Restricted Fund- Fund Revenue

SECTION 12- The following revenues are estimated to be available to the **Other Restricted Fund Revenue** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Local Funds:

Stoner-Thomas	\$ 422,858
Teen Parent	\$ 117,525
Truancy	\$ 72,000
Smart Start School Readiness	\$420,299
More at Four Grant	\$ 364,210
Other Restricted Fund Revenue	\$ 1,717,488
Total Other Restricted Fund Revenue	<u>\$ 3,114,380</u>

For your approval.



Davidson County Schools' vision is to prepare students to enter the world ready to navigate challenges and to construct successes.

LEXINGTON CITY SCHOOLS

Dr. Anitra Wells, Superintendent

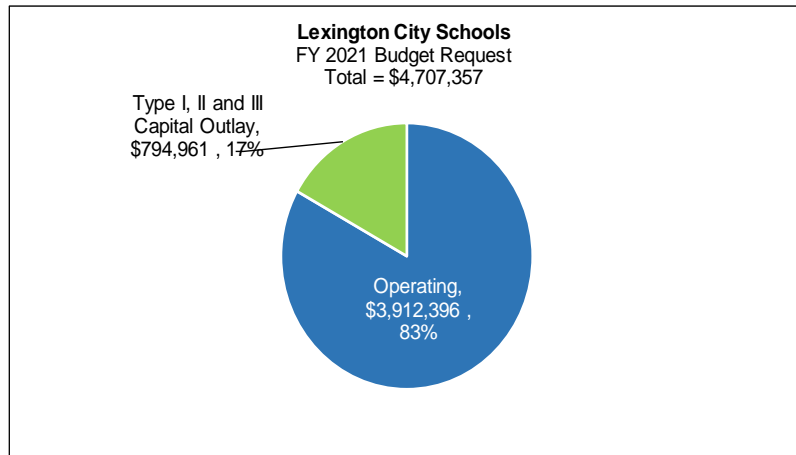
1010 Fair Street Lexington, NC 27292 (336) 242-1527

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$342,319	\$261,947	\$283,947	\$283,947	\$261,947	\$0	0.0%
Capital Outlay	\$3,761,065	\$3,910,246	\$3,910,246	\$3,910,246	\$3,912,396	\$2,150	0.1%
Total	\$4,103,384	\$4,172,193	\$4,194,193	\$4,194,193	\$4,174,343	\$2,150	0.1%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$4,103,384	\$4,172,193	\$4,194,193	\$4,194,193	\$4,174,343	\$2,150	0.1%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Lexington City Schools is comprised of seven schools with an ADM of 3,229 (Including Charter School Enrollment), and their goal is to meet the educational needs of all students through its programs, services, and facilities within a safe environment. Provide resources to stimulate intellectual curiosity, promote achievement, and develop personal growth. Prepare students to function as lifelong learners in an ever-changing society and encourage the involvement of all educators, families, and community members in the on-going process of school improvements.



FY 2021 ADOPTED BUDGET HIGHLIGHTS

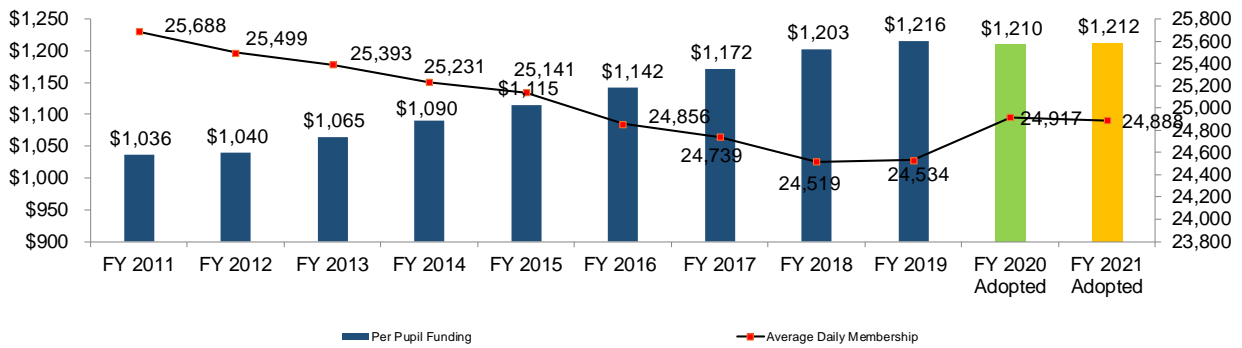
- The FY 2021 Adopted Budget “slightly” increases county funding to the Lexington City School System by \$2,150 or 0.1%. Although the operating funds are “basically” equal to that of FY 2020, the per pupil enrollment is expected to increase “slightly” from \$1,210.23 to \$1,211.64. The same logic has been applied to Type II and III Capital Outlay as well. The “hold the line” approach applied to FY 2021 is due to the COVID-10 pandemic’s expected impact on the local economy.

ADM Funding with Charter School #'s Included

Information	FY 2020 Adopted				FY 2021 Adopted				Operating		Capital	
	Agency	ADM FY 2020-21 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,318	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	\$ 23,406,424	\$ 1,310,503	\$ 1,211.64	0.1%	\$ 28,430	0.0%	\$ -	
Lexington City	3,229	\$ 3,910,246	\$ 261,947	\$ 1,210.23	\$ 3,912,396	\$ 261,947	\$ 1,211.64	0.1%	\$ 2,150	0.0%	\$ -	
Thomasville City	2,341	\$ 2,867,038	\$ 343,136	\$ 1,210.23	\$ 2,836,458	\$ 343,136	\$ 1,211.64	-1.1%	\$ (30,580)	0.0%	\$ -	
DCCC	-	\$ 3,360,526	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	0.0%	\$ -	0.0%	\$ -	
Total	24,888	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	\$ 33,515,804	\$ 2,321,586	\$ 1,211.64	0.0%	\$ -	0.0%	\$ -	

Total Funding Increase (Three School Districts) \$ -
 Cumulative Per Pupil Funding % Increase 0.12%

Per Pupil Funding Summary All Three Davidson County School Systems



Lexington City Schools



Proposed Budget 2020-2021

Table of Contents

Section I: Background Information

Information necessary for a complete understanding of this budget, including a look at the basic fund structure of Lexington City Schools, specifics about each fund, and the current status of Fund Balance and Retained Earnings.

Section II: Proposed Budget

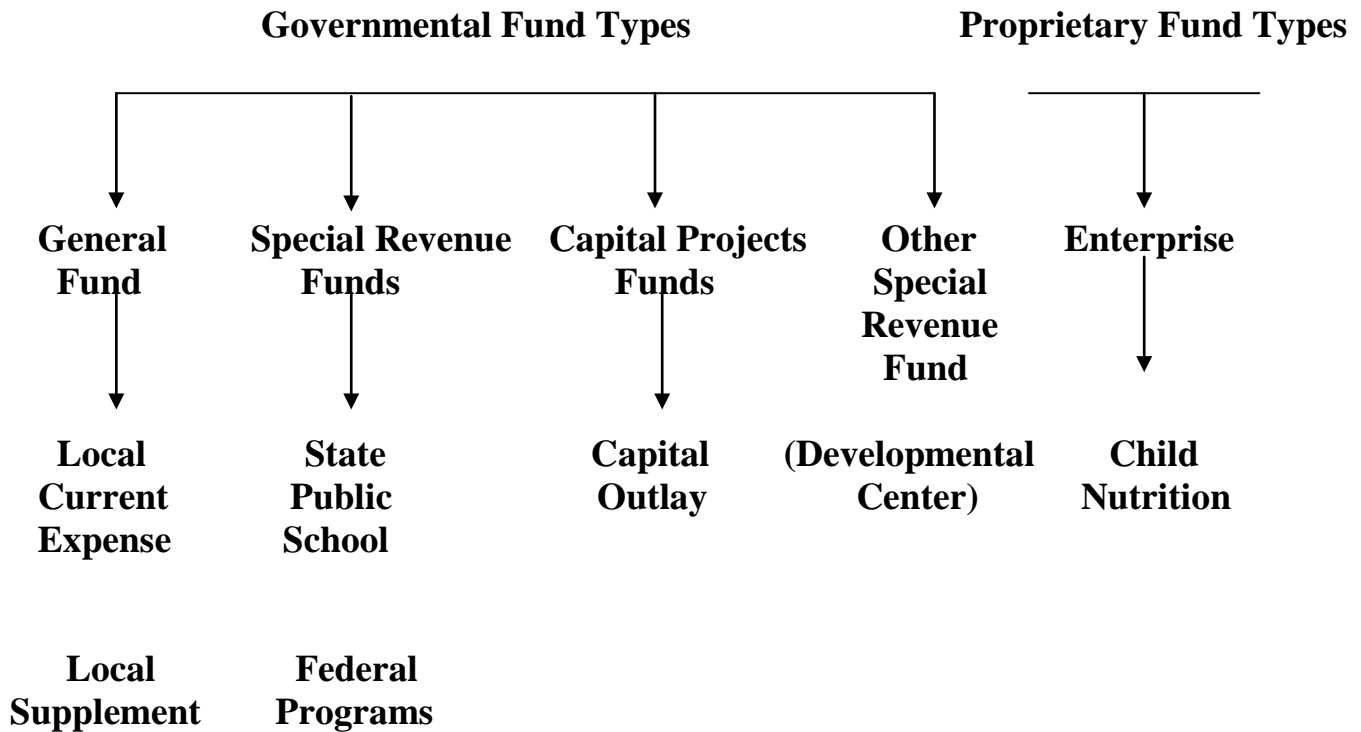
The proposed budget for 2020-2021, followed by details of anticipated expenditures and revenues in each fund.

Section I



Background Information

Basic Fund Structure of Lexington City Schools



Governmental Fund Types-a generic classification for all governmental fund types that are not proprietary or fiduciary in nature.

The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues. As indicated by the chart above, the General Fund of Lexington City Schools consists of the **Local Current Expense & Local Supplemental** budgets.

Special Revenue Funds are funds used to account for revenues from sources that by law are designated to finance particular functions or activities of the governmental unit. As shown above, Lexington City Schools has two Special Revenue Funds. They are the **North Carolina State Public School Fund** and the **Federal Programs Fund**, which includes all federal programs administered by the State of North Carolina.

Capital Projects Funds are funds created to account for all resources to be used for the construction or acquisition of designated fixed assets by a governmental unit. Lexington City Schools has one such fund, **Capital Outlay**.

Other Special Revenue Fund is a fund created for trust funds, federal grants restricted as to use, and special programs. The Developmental Center budget is included in this fund.

Proprietary Fund Types-"commercial-type" or "income-determination" funds.

An **Enterprise Fund** is a proprietary-type fund established to finance and account for the acquisition, operation, and maintenance of facilities and/or services that are entirely or predominately self-supporting by user charges. Lexington City Schools has one service that operates as an Enterprise Fund, and that is **Child Nutrition**.

Lexington City Schools Budget Specifics

As indicated on the preceding chart, there are seven funds within our budget, as follows:

1. State
2. Federal
3. Child Nutrition
4. Capital Outlay
5. Local Supplement
6. Local Current Expense
7. Other Special Revenue (Developmental Wing is included with Other Special Revenue)

Each of these funds is handled as a separate accounting entity (i.e. we essentially have seven sets of books). This is known as “fund accounting.” In the financial statements that are compiled annually and audited by a CPA firm. The Local Supplement and Local Current Expense are combined as the “General Fund.” Generally, when the term “fund balance” is used, it is referring to the “General Fund Balance” plus the “Special Revenue Fund Balance” unless otherwise specified.

Miscellaneous information about each fund is given below.

State

Our State money is allotted to us in Program Report Codes, or PRC’s (see Appendix A). Every few weeks we receive a new allotment sheet that contains up-to-date allotments. Changes from initial allotments are rarely substantial, but some PRC’s, such as Transportation (056), Behavioral Support (029) and Children with Special Needs Development Day (063) do increase or decrease throughout the year.

The money must be spent on allowable expenditures for that particular PRC. We have a chart of accounts of acceptable expenditures and account codes for each PRC. There are some cases where money from one PRC can be transferred to another.

PRC’s 001 (Classroom Teachers), 005 (School Building Administration), 007 (Instructional Support), and 013 (Career and Technical) are allotted by positions or months-of-employment rather than dollars.

Our proposed State Budget for 2020-2021 is about \$18 million. No fund balance is allowed in the State Fund; any unused allotments revert to the state.

Federal

Our Federal Fund contains only the federal programs that are filtered through DPI. Federal money that comes straight to us, like our JROTC funding, is included within the Other Special Revenue fund.

The Federal allotment sheet comes with the State sheet and is identical except that it contains information on the Federal PRC’s.

There is a chart of accounts and allowable expenditures for Federal programs just like State. Restrictions are tighter with Federal, however, as each year the Program Director must submit a plan that details how the upcoming year’s money will be spent. Any changes in how the money is spent must be approved in Raleigh before budget amendments are allowed.

Just like the State Fund, no fund balance is allowed in the Federal Fund; any unused allotments revert. Most Federal programs, however, will allow spending 90 days into the next fiscal year.

Child Nutrition

Our Child Nutrition Budget is currently about \$2.4 million. About \$2.3 million of this is from USDA reimbursements and commodities, and approximately \$100,000 is cash income from supplemental sales, and transfer of salaries from State Public School Fund.

Capital Outlay

Our Capital Outlay funding comes from Davidson County. The proposed amount for 2020-2021 is \$532,976 for Category I projects and \$261,947 for Category II and III expenditures.

Category I is the “brick and mortar” category, and includes anything that could be considered permanent improvements or additions to our buildings. We generally budget this money based on priority, as there is never nearly enough to cover all needs. A large portion of this budget addresses things such as roofing, paving, HVAC, painting, and playground renovations.

Category II is for furniture and equipment. Some of the funds are allotted to our schools. A portion goes to the Band program at the High School and Middle School as well as sound/intercom systems. The remaining funds are allocated to the schools through the Technology Department and support for our laptop program. Category III also includes vehicles.

The Category II and III funding is given to us in ten installments throughout the year. For Category I, however, we must complete the project, pay the invoice, and then send all paperwork to the county to be reimbursed.

Local Supplement

This is our supplemental funding from the City of Lexington. The Supplemental Fund expenses for 2020-21 project to about \$1.5 million. Revenues from the local supplemental tax are expected to decrease however our allocation should remain flat for the 2020-21 year.

Some of the local teacher supplement and other benefits, including coaching supplements for high school and middle school athletics are funded here.

Other Special Revenue

This fund was established this year to account for moneys restricted in use. Expenses for 2020-21 are projected to be \$1.8 million.

Local Current Expense

The Local Current Expense Fund contains our current expense allocation from Davidson County as well as our fines and forfeitures. Our Current Expense Fund for 2020-2021 has a budget of about \$4 million. About \$3.9 million comes from Davidson County in the form of the Current Expense appropriation.

Financial statements (and auditors) combine the two local funds (Current Expense and Local Supplement) into what is called the General Fund. The General Fund begins the fiscal year with a fund balance that will be determined at the close of 6/30/20.

Fund Balance and Retained Earnings Update for Lexington City Schools

Fund balance is essentially the excess of fund assets and resources over fund liabilities. Both the General Fund and the Capital Outlay Fund have a fund balance. Special Revenue Funds, such as the State Public School Fund and the Federal Programs Fund, do not maintain a fund balance. Monies that are not expended must be returned at the end of each fiscal year, resulting in a zero balance. Child Nutrition, as an Enterprise Fund, maintains not a fund balance but retained earnings. Following are details relating to current fund balances and retained earnings within the Lexington City Schools General Fund, Capital Outlay, and Child Nutrition.

Fund Balance Summary

	General	Capital Outlay	Child Nutrition	Special Revenue
Beginning Balance 6/30/2019	\$1,641,690	\$235,261	\$115,714	\$0
Fiscal Year 2018-2019 Effects	(672,505)	15,674	\$306,407	0
Balance 6/30/19	<u>\$ 969,185</u>	<u>\$250,935</u>	<u>\$422,121</u>	<u>0</u>
Appropriated for Current Year Budget	(0)	0	0	0
Projected Balance 6/30/2019	<u>\$ 969,185</u>	<u>\$ 250,935</u>	<u>\$422,121</u>	<u>\$0</u>

Section II



Proposed Budget

Budget for Fiscal Year 2020-2021

In February 2020, the Board approved the 2019-2020 budget. Allocations were based on funding from 2018-2019.

We have been provided a proposed state budget for 2020-2021. This budget has not been formally approved by the legislature and is subject to change. Significant changes include retirement rate increase to 21.440% (1.74% increase) and hospital rate increase to \$6647.00 (4.5% increase).

Current Expense and State Budgets: 2020-21

While we experienced some increases in our allotments in State funding, the additional costs of salary increases as well as retirement and health insurance increases outweigh the additional revenue received.

We hope that state funding will rebound in the future with an improved economy and more compassionate legislators towards public school funding.

Other Funds

The previous discussion centers on our Local Current Expense Fund and our State Public School Fund. These are our two largest funds and contain the biggest portion of our discretionary funds. Below is a brief discussion of what is being proposed in the other five funds that make up our total budget.

Local Supplement Fund

This fund has revenues of roughly 1.5 million, and all of this goes to pay employee supplements. We anticipate the same level of funding that was received the prior year. Added to that budget is increased supplement costs due to salary increases, retirement increase, and the continuation of teacher signing bonuses.

Capital Outlay Fund

The Category I allotment is \$533,014 plus carryover funds (to be determined). These funds are budgeted for paving, roofing, HVAC refurbishments, painting, sound/intercom systems and playground renovations. This represents a \$250K decrease in funding from 2019-2020. The Category II allotment is \$261,947 and these funds are allocated for equipment and furniture for the schools, as well as equipment purchased by the Technology Department. Funds will be transferred from the Category I maintenance shop project to Category III for the purchase of a new maintenance vehicle.

Child Nutrition Fund

The Child Nutrition budget was projected prior to 3/16/20. We recognize there may be significant revisions required based on the current state of our school district with remote learning conditions.

Federal Programs Fund

The Federal Grants Fund is composed of categorical funds distributed through NCDPI. The Federal Fund is largely composed of Title I and IDEA Title VI-B. Budgets for these programs are created as the plans are written.

Other Special Revenue

This fund was established this year to account for moneys restricted in use such as Development Center, Medicaid and More at Four.

Proposed Budget for Fiscal Year 2020/21 for Lexington City Schools

Governmental Fund Types:

General Fund

Current Expense	\$3,998,396
Supplemental	<u>1,563,076</u>

Total General Fund	5,561,472
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Other Special Revenue	1,823,050
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Special Revenue Funds:

State	17,986,338
Federal	To be determined

Total Special Revenue Funds	<u>25,370,860</u>
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Capital Projects Funds

Capital Outlay Fund (Carryover Not Included)	<u>794,961</u>
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Total Governmental Fund Types	<u>26,165,821</u>
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Proprietary Fund Types:

Enterprise Funds

Child Nutrition	<u>2,830,250</u>
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Total Proprietary Fund Types	<u>2,830,250</u>
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Total of All Fund Types	<u>\$28,996,071</u>
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Projected 2020-2021 Revenues & Expenditures by Fund

Local Current Expense

Local Current Expense Fund-the budget for the Local Current Expense Fund totals \$3,998,396 as follows:

<u>Revenues</u>	<u>Proposed Budget</u>
County Appropriation	3,912,396
Fines & Forfeitures	86,000
Total	<u>\$3,998,396</u>
<u>Expenditures</u>	<u>Proposed Budget</u>
Classroom Teachers	47,914
Central Office Administration	564,465
Non-instructional Support Personnel	290,829
School Building Administration	130,417
Non-Contributory Benefits	58,214
School Technology	213,064
Severance Payments	10,700
Staff Development	88,737
Charter Schools	277,150
Instructional Supplies	25,433
Contracted Safety Services	41,853
Transportation of Pupils	26,690
Communities in Schools	58,320
Local Transportation	142,186
System-wide Services	864,910
Operation of Plant	898,706
Project Potential	3,500
Males Only	16,101
Green Scholarship	2,000
Band	5,000
Chorus	5,000
Athletics	26,025
Performing Arts	17,000
LSHS Summer School	21,693
LSHS Capstone	10,000
Board of Education Expenses	<u>127,085</u>
Total	<u>\$3,998,396</u>

Local Supplement Fund

Local Supplement Fund-the budget for the Local Supplement Fund totals \$1,563,076 as follows:

<u>Revenues</u>	<u>Proposed Budget</u>
Local Supplemental Tax Revenues	1,563,076
Total	<u>\$1,563,076</u>

<u>Expenditures</u>	<u>Proposed Budget</u>
Classroom Teachers & Teacher Assistants-Supplement	1,036,639
Central Office Administration-Supplement	103,924
Non-instructional Support Personnel-Supplement	32,354
Principals & Assistant Principals-Supplement	149,717
School Technology	21,816
Teacher Assistants	35,423
Children with Special Needs	18,145
Charter Schools	145,866
Transportation-Supplement	11,692
EAP Program	<u>7500</u>
Total	<u>\$1,563,076</u>

Special Revenue Funds

State Public School Fund-the budget for the State Public School Fund totals \$17,986,338 as follows:

<u>Revenues</u>	<u>Proposed Budget</u>
Textbook Allocation	\$98,651
Allocation from State Public School Fund	<u>17,887,687</u>
Total	<u>\$17,986,338</u>

<u>Expenditures</u>	<u>Proposed Budget</u>
Classroom Teachers	6,883,100
Central Office Administration	454,748
Non-instructional Support Personnel	839,491
School Building Administration	672,381
Instructional Support	1,107,975
CTE Personnel	1,261,104
CTE Program Support	47,555
Summer Reading Camps	26,974
Foreign Exchange	68,757
Advanced Teaching Roles	235,691
DSSF Funds	1,020,860
Teacher Assistants	850,000
Low Wealth Funding	737,505
Exceptional Children	1,784,581
Academically Gifted	169,758
Limited English Proficiency	367,050
Transportation	503,224
Instructional Supplies	93,535
At-Risk Student Services	763,398
Textbooks	<u>98,651</u>
Total	<u>\$17,986,338</u>

Federal Programs Fund

Federal Programs Fund-the budget for Federal Programs has not been determined.

Program

Proposed Budget

Capital Projects Funds

Capital Outlay Fund-the recommended budget for the Capital Outlay Fund includes the following revenues and projects:

<u>Revenues</u>	<u>Proposed Budget</u>
County Appropriation - Category 1	\$533,014
County Appropriation – Category 1 carryover	
County Appropriation - Categories 2 & 3	261,947
Total	<u>\$794,961</u>
<u>Category I Projects</u>	
Playground Renovation	\$50,000
System-wide painting	75,000
System-wide paving	25,000
Roofing	100,000
System HVAC Refurbishment	95,000
Maintenance Shop	78,014
LSHS Auditorium Lighting	10,000
Security	<u>100,000</u>
Total Category I	<u>\$533,014</u>
<u>Category II & III Items</u>	
Instructional/Office Equipment & Furniture (allotted to schools)	66,000
Technology	111,000
Vehicles	14,947
Apple Initiative	<u>70,000</u>
Total Categories II & III	<u>\$261,947</u>
 Total Capital Outlay Budget	 <u>\$794,961</u>

Other Special Revenue Fund

Other Special Revenue Fund - the budget for Other Special Revenue totals \$1,823,050, as follows:

<u>Revenues</u>	<u>Proposed Budget</u>
E-Rate	\$47,000
Developmental Center	722,550
JROTC	65,000
Medicaid Reimbursement	50,000
Medicaid Fee for Service	283,000
More at Four	307,300
ABC Revenues	80,000
Driver's Training Fees	7,000
Sales Tax Refund	17,000
Tuition and Fees	600
Interest Income	10,000
Other Local Operating Revenues	5,000
Indirect Costs	227,000
Rental of School Property	1,000
Laptop Program	200
Just In Case Closet	<u>400</u>
Total	<u>\$1,823,050</u>
<u>Expenditures</u>	<u>Proposed Budget</u>
Developmental Center	722,550
JROTC	93,006
Medicaid Fee for Service/Cost Recovery	282,622
More at Four	313,008
Plant and Operations	407,464
Just In Case Closet	400
Dress for Success	<u>4,000</u>
Total	<u>\$1,823,050</u>

Proprietary Funds

Child Nutrition-the budget for the Child Nutrition fund is \$2,830,250, as follows:

<u>Revenues</u>	<u>Proposed Budget</u>
USDA Grants-Regular	\$2,007,165
USDA Grants-Summer Feed Program	60,000
USDA Grants-Commodities	139,805
Fresh Fruit and Vegetable Grant	85,000
Transfer from State Public School Fund	46,000
Food Sales	58,710
Interest on Investments	7,600
Catering Supplements	150
Other Operating Revenues	<u>425,820</u>
Total	<u>\$2,830,250</u>

<u>Expenditures</u>	<u>Proposed Budget</u>
Salaries and Benefits	\$906,400
Supplemental Pay	15,500
Longevity Pay	7,500
Bonus Leave Payout	550
Annual Leave Payout	4,000
Workers Compensation	15,000
Contracted Services	36,000
Workshop Expenses	15,000
Advertising	600
Repairs & Maintenance	147,000
Travel	2,000
Mobile Communications	1,500
Membership Dues & Fees	600
Indirect Cost	152,000
Supplies & Materials	194,800
Software Fees & Maintenance	9,000
Repair Parts & Materials	1,500
Gas & Diesel	400
Purchased Food Used	995,000
Cost of Commodity Foods Used	134,000
Food Processing Supplies	65,000
Furniture & Equipment-Non Capitalized	45,000
Computer Equipment	10,000
Vehicles/Licenses/Fees/Insurance	40,900
Depreciation Expense	<u>31,000</u>
Total	<u>\$2,830,250</u>

OPERATING TRANSFERS - EDUCATION

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$3,872,291	\$3,780,908	\$4,114,330	\$4,114,330	\$2,788,050	(\$992,858)	-26.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,872,291	\$3,780,908	\$4,114,330	\$4,114,330	\$2,788,050	(\$992,858)	-26.3%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$977,976	\$1,615,021	\$1,615,021	\$1,290,272	\$622,163	(\$992,858)	-61.5%
Total	\$977,976	\$1,615,021	\$1,615,021	\$1,290,272	\$622,163	(\$992,858)	-61.5%
Net County Funds	\$2,894,315	\$2,165,887	\$2,499,309	\$2,824,058	\$2,165,887	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases the overall contribution from the General Fund to the School Capital Outlay Fund by (\$992,858) or -61.5%. The change is attributed to a few factors:
 - ✓ The adopted budget reduces the necessary contribution of school capital to debt service for the QSCB bonds by (\$7,142). This reduction is based on the updated amortization schedule therefore, the adopted budget transfers that difference back to each school system's school capital outlay allocation.
 - ✓ The adopted budget maintains the additional \$500K included during FY 2016 for HVAC / Roof projects for all three-school systems (Paid for via the Article 44 Sales Tax proceeds). However, the adopted budget reduces the allocation (paid

for via Article 44 Sales Tax proceeds) in anticipation of less overall collections due to the COVID-19 pandemic's impact on the local economy.

THOMASVILLE CITY SCHOOLS

Dr. Catherine Gentry, Superintendent

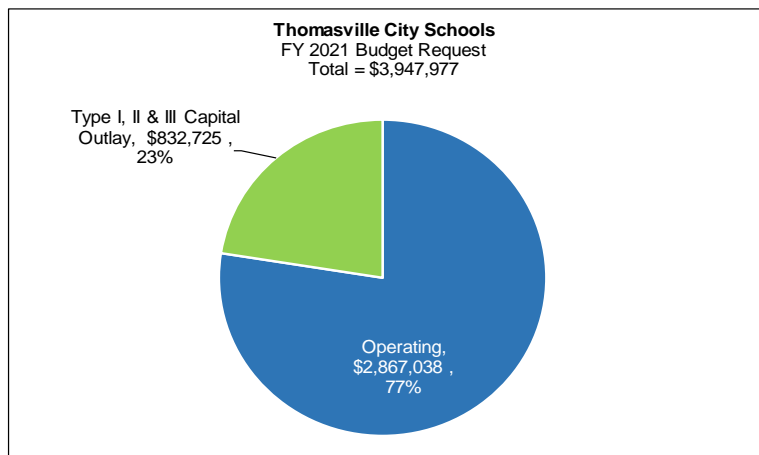
400 Turner Street Thomasville, NC 27360 (336) 474-4200

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$559,360	\$343,136	\$366,136	\$366,136	\$343,136	\$0	0.0%
Capital Outlay	\$2,787,360	\$2,867,038	\$2,867,038	\$2,867,038	\$2,836,458	(\$30,580)	-1.1%
Total	\$3,346,720	\$3,210,174	\$3,233,174	\$3,233,174	\$3,179,594	(\$30,580)	-1.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$3,346,720	\$3,210,174	\$3,233,174	\$3,233,174	\$3,179,594	(\$30,580)	-1.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Thomasville City Schools consists of four schools with an AMD of 2,341 (Including Charter School Enrollment), and their mission is to partner with parents, community, and staff to nurture and prepare their students for success in the 21st Century. Educating the whole child and providing them with the tools needed for success in life is paramount. Expectations for a positive learning environment along with rigor, relevance, and relationship building will ensure success for all students.



FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget “slightly” decreases county funding to the Thomasville School System by (\$30,580 or -1.0%. Although the operating funds for FY 2021 are lower than that of FY 2020, the per pupil enrollment is expected to increase slightly from \$1,210.23 to \$1,211.64. The same logic has been applied to Type II and III Capital Outlay as well. The “hold the line” approach applied to FY 2021 is due to the COVID-10 pandemic’s expected impact on the local economy.

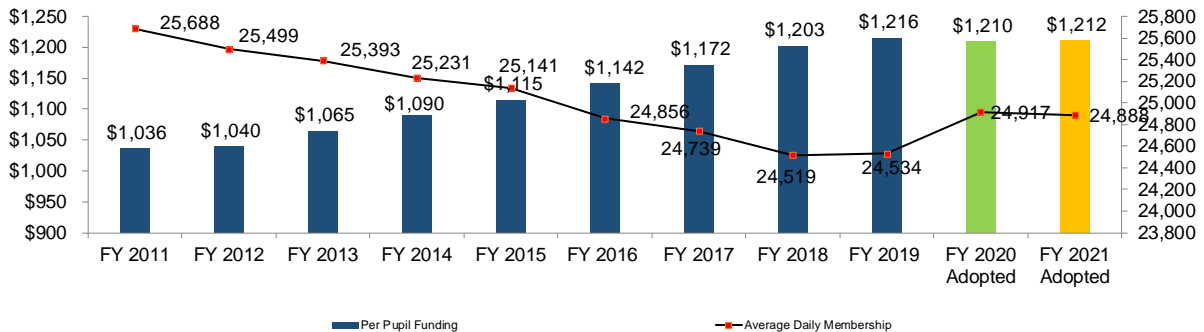
ADM Funding with Charter School #'s Included

Information	FY 2020 Adopted				FY 2021 Adopted				Operating		Capital	
	Agency	ADM FY 2020-21 Projection	Operating	Type II & III Capital	Per Pupil	Operating	Type II & III Capital	Per Pupil	% Change	\$ Change	% Change	\$ Change
DCS	19,318	\$ 23,377,994	\$ 1,310,503	\$ 1,210.23	\$ 23,406,424	\$ 1,310,503	\$ 1,211.64	0.1%	\$ 28,430	0.0%	\$ -	
Lexington City	3,229	\$ 3,910,246	\$ 261,947	\$ 1,210.23	\$ 3,912,396	\$ 261,947	\$ 1,211.64	0.1%	\$ 2,150	0.0%	\$ -	
Thomasville City	2,341	\$ 2,867,038	\$ 343,136	\$ 1,210.23	\$ 2,836,458	\$ 343,136	\$ 1,211.64	-1.1%	\$ (30,580)	0.0%	\$ -	
DCCC	-	\$ 3,360,526	\$ 406,000	\$ -	\$ 3,360,526	\$ 406,000	\$ -	0.0%	\$ -	0.0%	\$ -	
Total	24,888	\$ 33,515,804	\$ 2,321,586	\$ 1,210.23	\$ 33,515,804	\$ 2,321,586	\$ 1,211.64	0.0%	\$ -	0.0%	\$ -	

Total Funding Increase (Three School Districts) \$ -

Cumulative Per Pupil Funding % Increase 0.12%

Per Pupil Funding Summary
All Three Davidson County School Systems



Thomasville City Schools Budget Request 2020-2021



Thomasville City Schools

Superintendent's Budget Message



Developing the proposed 2020-2021 budget request for Thomasville City Schools has been difficult against the background of the COVID-19 pandemic that has caused significant funding challenges for public schools in North Carolina and across the nation. We have struggled recently with ever-increasing costs as we attempt to provide an appropriate level of educational service for our children and then came the pandemic that completely changed how we teach students through remote learning.]

Our focus has always been to provide the best educational opportunities for students, to invest in our facilities as centers of learning and safe environments for all, and to promote the greater use of newer technologies that keep students and staff competitive across the nation.

Our Current Expense and Capital Outlay requests are “status quo” based on information provided by the estimates from Davidson County and the possible reduction from the City of Thomasville. In 2019-2020, Thomasville City Schools made significant cuts in our overall budget in order to begin working on our negative fund balance that has caused us a serious cash flow problem. Despite this circumstance, we must still care for the immediate needs of our current students and we need the County Commissioners assistance in achieving that goal. Our student population continues to decrease but costs continue to rise. This budget maintains a focus on our priorities and the District’s commitment to a strong organizational approach that maximizes the dollars we do have. Additional cuts in 2020-2021 will be required to continue the process of eliminating our negative fund balance. We still must strive to fulfill the educational hopes and aspirations of the Thomasville community to ensure that their students maximize their potential and prepare themselves well as citizens of this nation and capable learners ready for every challenge and opportunity their futures bring.

We sincerely thank the Board for the Capital Outlay funding Thomasville City receives. Thomasville City Schools respectfully request that the Board of County Commissioners look at providing additional per pupil in Local Current Expense funding for all three Local Education Agencies in Davidson County after the start of the new fiscal year. We realize that we are all dealing with increased costs passed on by the State of North Carolina, the lack of a State Budget in 2019-2020, and big hits to our economy because of the COVID-19 shutdown.

The investment in our students and staff will always be our priority and we thank you for your continued support of Thomasville City Schools.

Sincerely,

Catherine Gentry, Ed. D.
Superintendent
Thomasville City Schools



Thomasville City Schools

Local Current Expense County Funding 2012-2013 to 2019-2020

	2012-13	2013-14	2014-15	2015-16	2016-2017	2017-2018	2018-2019	2019-2020
County Allocation	2,608,253	2,693,910	2,618,910	2,745,860	2,808,325	2,801,325	2,787,360	2,867,038
Previous Year's Allocation	2,545,920	2,608,253	2,693,910	2,618,910	2,745,860	2,808,325	2,801,325	2,787,360
Net County Increase/Decrease	62,333	85,657	(75,000)	126,950	62,465	(7,000)	(13,965)	79,678
TCS ADM	2,449	2,472	2,348	2,404	2,395	2,329	2,293	2369**
Per Pupil Amount	\$1,065.03	\$1,089.77	\$1,115.38	\$1,142.20	\$1,172.58	\$1,202.80	\$1,215.60	\$1,210.23
**- Includes estimated charter school enrollment of 85 students								



Thomasville City Schools

State Employer Benefit Cost Changes

THOMASVILLE CITY SCHOOLS

Matching Retirement and Health Insurance changes since 2008-2009

Year	Retirement	Health Ins
2008-2009	8.14%	\$4,157
2009-2010	8.75%	\$4,527
2010-2011	10.51%	\$4,929
2011-2012	13.12%	\$4,931
2012-2013	14.23%	\$5,192
2013-2014	14.69%	\$5,285
2014-2015	15.21%	\$5,378
2015-2016	15.32%	\$5,471
2016-2017	16.59%	\$5,659
2017-2018	17.13%	\$5,869
2018-2019	18.86%	\$6,104
2019-2020	19.70%	\$6,306
2020-2021*	21.66%	\$6,647
% Increase since 2008-2009	166.09%	59.90%

* Amounts passed as part of the 2019-2020 mini budgets by the State
Late passage of State budgets it produces a rippling effect on staff paid with Local funds.



Thomasville City Schools



Public Schools of North Carolina
North Carolina Department of Public Instruction

Allotted ADM History Lookup

LEA Name **Thomasville City**

LEA Number **292**

Enter LEA No.

Year	Allotted ADM	% Change
2008-09	2,613	-0.15%
2009-10	2,558	-2.10%
2010-11	2,472	-3.36%
2011-12	2,448	-0.97%
2012-13	2,449	0.04%
2013-14	2,472	0.94%
2014-15	2,348	-5.02%
2015-16	2,404	2.39%
2016-17	2,395	-0.37%
2017-18	2,329	-2.76%
2018-19	2,293	-1.55%
2019-20	2,284	-0.39%



Thomasville City Schools

Total Funding Chart Takeaways

- **Total State funding has increased since 2015-2016 due to legislators prioritizing teacher pay raises, making cuts in other areas such as Central Office, and our declining Average Daily Membership (ADM).**
- **State-mandated benefits have increased 166.09% and 59.90% since 2008-2009 and huge increase is coming on 2020-2021.**
- **County and City funding has remained steady since 2011-2012 even though the State and Federal governments are shifting more funding to local agencies such as the employer benefits costs shown earlier.**



Thomasville City Schools

Local Current Expense Budget Request 2020-2021



**THOMASVILLE CITY SCHOOLS
BUDGET SUMMARY BY PURPOSE
LOCAL CURRENT EXPENSE FUND
2020-2021**

REVENUE	
Account Description	Proposed 2020-2021 Budget
4110 County Appropriation	\$2,867,038
4120 City Appropriation	1,470,040
4410 Fines and Forfeitures	60,000
Total Revenue	\$4,397,078
EXPENDITURES	
Account Description	Proposed 2020-2021 Budget
5100 Regular Instruction	\$807,727
5200 Special Population Services	91,605
5300 Alternative Programs & Services	36,010
5400 School Leadership	341,160
5500 Co-Curricular Services	185,010
5800 School Based Support Services	168,740
6100 Support & Development Services	162,212
6200 Special Population Support	94,348
6300 Alternative Programs & Services Support	56,010
6400 Technology Support	170,000
6500 Operational Support Services	1,250,000
6600 Financial & Human Resource Services	548,937
6700 Accountability Services	88,710
6800 System-wide Pupil Support	68,540
6900 Policy and Leadership	141,069
7100 Community Services	80,000
7200 Nutrition Services	45,000
8100 Payments to Other Government Units	62,000
Total Expenditures	\$4,397,078



Thomasville City Schools

Local Current Expense Fund

The largest portions of our Local Current Expense Budget goes to the following expenditures:

- Local Teacher Supplements – 21%
- Maintenance and Utilities – 28%
- Finance and Human Resources (includes insurance premiums) – 12%

The remainder goes to system support activities such as Board stipends, principal and assistant principal local supplements, student testing support, and payments to charter schools. Currently about 2% of our budget are for payments to local charter schools.



Thomasville City Schools

Capital Outlay Budget Request 2020-2021



**THOMASVILLE CITY SCHOOLS
BUDGET SUMMARY
CAPITAL OUTLAY FUNDS
2020-2021**

REVENUE		
Account	Description	Proposed 2020-2021 Budget
3480	Public School Capital Building Fund-Lottery	\$39,227
3700	QSCB Bond Revenue	90,000
4110	County Appropriation - Category I	1,741,339
4110	County Appropriation - Category II & III	343,138
4450	Interest Earned	25
Total Revenue		\$2,213,727
EXPENDITURES		
Account	Description	Proposed 2020-2021 Budget
Category I Projects		
Project #		
334	QSCB Bonds	\$90,000
601	Roofing-SCTROF	223,190
602	Renovate Air Conditioning-SCTRAC	491,188
603	Auditorium Renovations-SCTAUD	108,823
604	TCS Building & Grounds Improvements-SCTBGI	152,872
606	Central Office Projects-SCTCWB	53,250
609	Gymnasium Roof-Lottery-SCTGRF	39,227
611	System Security Projects-SCTSSP	165,685
613	Technology Infrastructure-SCTTCH	423,304
617	THS Bathroom Replacements-SCT	37,681
619	TCS Paving Projects	66,537
620	LED Lighting Projects (Lottery)	19,009
Category II & III Projects		
5400	School Furniture & Equipment	10,000
5500	Athletic Equipment	25,000
6400	Technology Services	100,000
6540	Custodial Services	20,000
6580	Maintenance Equipment & Vehicles	10,000
8500	Contingency	10,000
9000	Central Office Furniture & Equipment	17,500
9001	Plumbing	7,500
9002	Floor Covering	6,500
9003	Painting	14,500
9004	Roof Repairs	5,000
9005	Weatherization	4,000
9008	Landscaping	43,181
9007	Field Chemicals	2,500
9008	Electrical	10,000
9009	Building Repairs & Improvements	25,000
9010	Paving Repairs	3,000
9011	HVAC	19,000
9012	Safety & Security Equipment	6,000
9013	Finch Auditorium	4,500
Total Expenditures		\$2,213,727



Thomasville City Schools

Capital Outlay Fund

THOMASVILLE CITY SCHOOLS
CATEGORY I ALLOCATION
2020-2021

Allocation Estimate

\$489,589.00

Item	County Project Code	Amount	Description
TCS Roofing Projects	SCTROF	\$50,000.00	Replace back roof on THS Gymnasium for HVAC installation
TCS Building & Grounds Projects	SCTBGI	\$139,589.00	Replace flooring at THS Gymnasium; renovate school flooring at TMS (same as @ TPS & LDES)
Safety & Security Projects	SCTSSP	\$75,000.00	Additional funds to continue security upgrades at all schools; local match for 3-year security grant
Technology Projects	SCTTCH	\$225,000.00	Phase II of active board installations in classrooms
Total:		\$489,589.00	



Thomasville City Schools

Capital Outlay Fund

The Capital Outlay Fund contains the following projects that Thomasville City is using and intends to use the funding:

- Updating the Physical Education areas and locker rooms at the THS gymnasium
- Upgrade school safety and security at all schools with video surveillance, keyless door, and additional parking lot lighting; TCS has applied for a \$500,000 grant and this would serve as the 25% local match.
- Continue the LED lighting project by outfitting Thomasville Primary; Thomasville High School was done in the summer of 2019.
- Renovation of the CTE building for the Advanced Manufacturing program
- Tiered replacement of active boards in up to 80 classrooms.



Thomasville City Schools

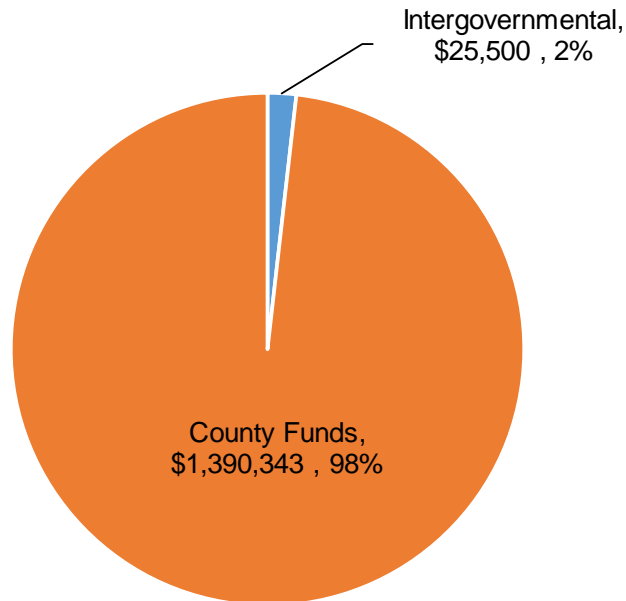
On behalf of the Thomasville City Board of Education, the staff, and students of Thomasville City Schools, we would like to thank the Davidson County Board of County Commissioners and the Davidson County staff for their support of our district.



Environmental Protection Summary

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Integrated Solid Waste	\$ 1,107,114	\$ 1,269,122	\$ 1,313,372	\$ 1,191,265	\$ (77,857)	-6.1%
Operating Transfers - Sewer Fund	\$ 926,300	\$ -	\$ 918,550	\$ -	\$ -	0.0%
Soil & Water	\$ 209,410	\$ 215,609	\$ 216,654	\$ 224,578	\$ 8,969	4.2%
Grand Total	\$ 2,242,824	\$ 1,484,731	\$ 2,448,576	\$ 1,415,843	\$ (68,888)	-4.6%
Total Revenue	\$ 26,820	\$ 25,500	\$ 25,500	\$ 25,500	\$ -	0.0%
County Funds	\$ 2,216,004	\$ 1,459,231	\$ 2,423,076	\$ 1,390,343	\$ (68,888)	-4.7%

FY 2021 Environmental Protection Revenues Total = \$25,500



INTEGRATED SOLID WASTE - SANITATION

Charlie Brushwood, Director

1242 Old US HWY 29 Thomasville, NC 27360 (336) 224-5376

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$606,117	\$698,698	\$740,303	\$632,480	\$704,772	\$6,074	0.9%
Operating	\$414,658	\$433,543	\$436,188	\$378,002	\$416,493	(\$17,050)	-3.9%
Capital Outlay	\$86,338	\$136,881	\$136,881	\$96,768	\$70,000	(\$66,881)	-48.9%
Total	\$1,107,114	\$1,269,122	\$1,313,372	\$1,107,250	\$1,191,265	(\$77,857)	-6.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$1,107,114	\$1,269,122	\$1,313,372	\$1,107,250	\$1,191,265	(\$77,857)	-6.1%
Authorized Positions	13.00	13.50	13.50	13.50	13.50	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Sanitation division staffs eleven Recycling Centers throughout the County and operates a fleet of waste collection vehicles to ensure proper transporting and disposal of materials generated at those sites. The Sanitation Division maintains a goal of providing reliable and cost-effective services for garbage and recycling to citizens of Davidson County. The division seeks to increase waste reduction and diversion through proven cost-effective methods, while providing a safe working environment for all employees.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases county funding for the Sanitation Department by (\$77,857) or -6.1%. Majority of the increase in personnel is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

- Lastly, the adopted budget does include \$70K to replace (2) compactors (ages 1991 and 1992).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Installed one new trash compactor at the busiest site.
- Installed one new recycle compactor, tons per pull at Linwood site will go from 1.2 tons per box to 5.4 tons per box.
- Cleared one acre of land at purchased area of Midway site location and added fencing.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Reduce OSHA Recordable Accidents < 3	0	1	0	0
MSW Tons Compacted	137,973	116,629	95,000	125,000
Ferrous & Nonferrous Metals Tons Recycled	554	436	375	400
Garbage Boxes Pulled	2,084	2,007	2,000	2,025
Recycle Boxes Pulled	977	1,159	1,000	1,050
Increase Tons per Load in Recycle Boxes	2.14	2.49	2.54	2.7
Provide Community Education Outreach Tours to the County / City School for (2) Schools	11	11	11	11
Transport at Least 1,600 Tons of Recyclables	2,180	1,855	1,950	1,975

FUTURE ISSUES

- Equipment maintenance and repair cost will continue to be evaluated to ensure safety and efficiency in terms of the hauling services utilized by the county.

OPERATING TRANSFERS – ENVIRONMENTAL PROTECTION

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$926,300	\$0	\$918,550	\$0	\$0	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$926,300	\$0	\$918,550	\$0	\$0	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$926,300	\$0	\$918,550	\$0	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget provides no contribution from the General Fund to the Sewer Fund for environmental protection purposes.

SOIL & WATER

Andy Miller, Director

301 East Center Street Lexington, NC 27292 (336) 242-2075

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$199,199	\$206,179	\$207,224	\$188,635	\$213,468	\$7,289	3.5%
Operating	\$10,211	\$9,430	\$9,430	\$7,289	\$11,110	\$1,680	17.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$209,410	\$215,609	\$216,654	\$195,924	\$224,578	\$8,969	4.2%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$26,820	\$25,500	\$25,500	\$25,446	\$25,500	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$26,820	\$25,500	\$25,500	\$25,446	\$25,500	\$0	0.0%
Net County Funds	\$182,590	\$190,109	\$191,154	\$170,478	\$199,078	\$8,969	4.7%
Authorized Positions	3.00	3.00	3.00	3.00	3.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Soil and Water Department exists to help the citizens of Davidson County manage the natural resources of the County in a manner that provides for their needs both now and in the future. This is accomplished by providing technical assistance directly to land users and through an informational program for all the citizens of Davidson County. To enhance the ability of land users to provide for the needs of their property, the Department provides financial assistance from the Federal and State governments to qualifying land users for the implementation of Best Management Practices that protect and improve natural resources.

The goals of the Soil and Water Department are to work with land users to reduce soil erosion from all sources, improve water quality, protect and improve all-natural resources, and to provide a comprehensive program that informs the citizens of Davidson County on how they can best manage the natural resources of the County.

The mission of the Davidson Soil and Water Conservation District is to provide technical and informational assistance for the conservation of our natural resources.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the Soil and Water Department by \$8,969 or 4.2%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- The Department's education program continues to develop students who are successful at competitions. The High Rock Homeschool FFA Beez Kneez Envirothon Team won the North Carolina Envirothon Competition and was also the winner of the North Carolina FFA Environmental and Natural Resources Career Development Event. The Team placed second at the National Conservation Foundation International Envirothon that included 53 teams from across the United States, Canada, and China. The Team also placed second at the National FFA Convention in the Environmental and Natural Resources Career Development Event. Both of these events test the students' knowledge in the area of natural resources and requires them to develop and present solutions to environmental challenges.
- The Department responded to a significant increase in the number of requests for technical assistance from non-agricultural land users during the FY 2020. The increase came about as a result of the abnormally high amount of rainfall that was received during the year. These requests included flooding issues, runoff from adjoining properties, erosion around businesses and homes, and various other concerns related to the unusually wet conditions. Staff members were able to respond to all the requests in a timely manner.
- The long running Agriculture and Conservation Farm Tour was successful again this year as over (50) individuals toured the County learning about innovative farming practices and best management practices to conserve natural resources. This tour is held in conjunction with the Cooperative Extension Service and is funded by local agricultural businesses and the Davidson Soil and Water Conservation District.
- Seven contracts were developed through the NC Agricultural Cost Share Program that fully utilized the State allocation to Davidson County. These contracts will aid producers to install conservation best management practices ranging from an animal waste management system to the use of cover crops. An additional contract was developed through the NC Agricultural Water Resources Assistance Program to develop an irrigation system for a vegetable producer.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
State Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
NC Ag. Cost Share	\$45,183	\$49,750	\$60,329	\$55,000
NC Comm. Cons. Asst. Prog.	\$1,125	(Note)	(Note)	\$1,200
Federal Cost Share Programs				
<i>(Cost-Share Dollars)</i>				
Env. Quality Incentives Prog.	(Note)	\$68,287	\$196,000	\$75,000
Emergency Watershed Program				
<i>(Federal and State Grant Dollars)</i>				
NRCS & NCDA&CS	\$0	\$0	\$122,400	\$0
Technical Asst. to Individuals	1,025	1,250	1,200	1,200
Information Program				
Group Presentations (# of Attendees)	2,230	1,581	1,500	1,500
Envirothon Teams	7	7	9	10
Essay & Poster Contest (# of Students)	1,482	1,488	1,467	1,422

Note - No applications received

All cost share programs amounts are dependent on applicant requests.

FUTURE ISSUES

- Stresses on many natural resources will increase as land uses in the County change from agricultural or forest uses to land uses that increase the amount of impermeable surfaces and reduce the ability of natural systems to provide ecosystems services that support a high quality environment. Concerns include increased storm water runoff that leads to streambank erosion and stream stability issues, reduced infiltration leading to reduced ground water recharge, a decline in surface water quality, increased flooding potential, loss of wildlife habitat, air quality issues, and a variety of others challenges. The Department will work with all land users to manage the properties they control to minimize the negative impacts to the community.
- Increasing demands for water will require innovative solutions to meet the needs. Even though the County is blessed with water resources, experience from previous dry years have shown that there is a continuing need to develop the water resources of the County. Issues that should be considered include water reuse, improved water use efficiency, water storage and treatment, and measures to protect and improve water quality.

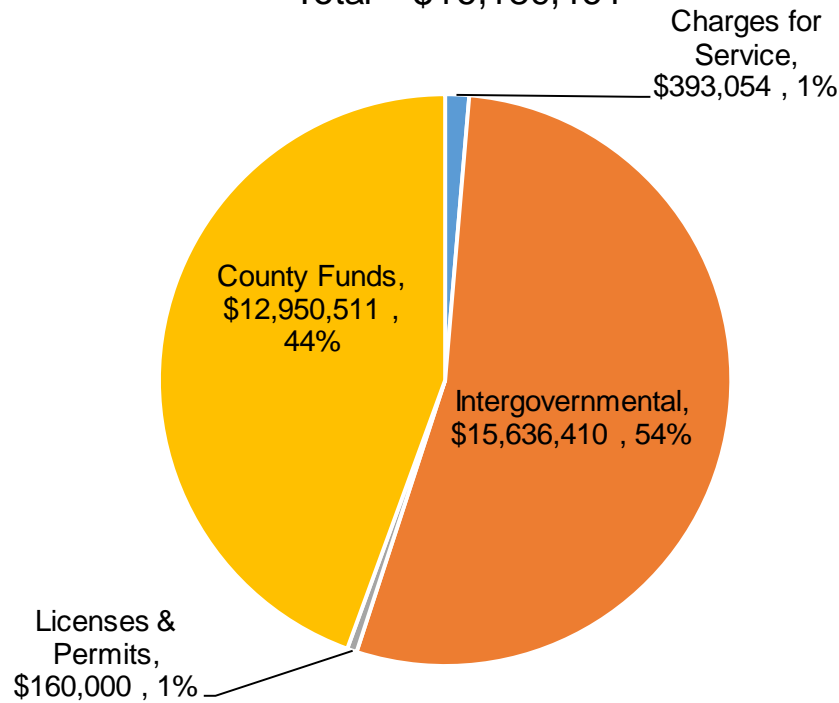
- The conversion of cropland within the County to other uses increases the importance of properly managing those acres used for the production of food and fiber. Productivity per acre must be increased to meet the additional demands of a growing population. The Department must work to provide agricultural producers the necessary tools and information.
- As the population of the County changes from those who have a direct connection to the land to a populace that has minimal daily interaction with the natural environment, the need for programs that provide information on how humans impact the natural environment will increase. The Department must expand its efforts to provide programs to all citizens on the conservation of natural resources.

Human Services Summary

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Contributions - Family Services Grant	\$ 301,732	\$ 88,733	\$ 345,185	\$ 88,733	\$ -	0.0%
Contributions - Life Center Grant	\$ 123,394	\$ 96,726	\$ 130,564	\$ -	\$ (96,726)	-100.0%
Operating Transfers - Mental Health	\$ 824,344	\$ 797,900	\$ 797,900	\$ 797,900	\$ -	0.0%
Public Health	\$ 6,643,406	\$ 7,242,774	\$ 7,620,094	\$ 7,387,952	\$ 145,178	2.0%
Senior Services	\$ 2,192,164	\$ 2,159,314	\$ 2,236,324	\$ 2,276,280	\$ 116,966	5.4%
Social Services	\$ 16,895,097	\$ 19,540,425	\$ 19,707,565	\$ 18,444,719	\$ (1,095,706)	-5.6%
Veterans Services	\$ 136,967	\$ 136,854	\$ 141,884	\$ 144,391	\$ 7,537	5.5%
Grand Total	\$27,117,104	\$30,062,726	\$30,979,516	\$29,139,975	\$ (922,751)	-3.1%
Total Revenue	\$ 16,721,796	\$ 17,082,440	\$ 17,520,655	\$ 16,189,464	\$ (892,976)	-5.2%
County Funds	\$ 10,395,308	\$ 12,980,286	\$ 13,458,861	\$ 12,950,511	\$ (29,775)	-0.2%

FY 2021 Human Services Revenues

Total = \$16,189,464



CONTRIBUTIONS – HUMAN SERVICES

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$425,126	\$185,459	\$475,749	\$418,681	\$88,733	(\$96,726)	-52.2%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$425,126	\$185,459	\$475,749	\$418,681	\$88,733	(\$96,726)	-52.2%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$425,126	\$185,459	\$475,749	\$407,595	\$88,733	(\$96,726)	-52.2%
Total	\$425,126	\$185,459	\$475,749	\$407,595	\$88,733	(\$96,726)	-52.2%
Net County Funds	\$0	\$0	\$0	\$11,086	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County provides funding to outside agencies that offer services within various related county functional areas such Public Safety, Human Service and Culture and Recreation. In addition, Economic Development functions are provided support via the County budget process through agencies such as the Lexington and Thomasville City Chambers of Commerce as well as the Davidson County Economic Development Commission.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget maintains (the same as for the FY 2020 Adopted Budget) funding toward Contributions related to Health and Human Service functions. These are grant funds related to Family Services of which the County is simply a “pass-thru” for the funds.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2020 Adopted	FY 2020 Amended	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 70,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ (5,590)	\$ -
Culture and Recreation Total		\$ 70,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ (5,590)	\$ -
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 9,750	\$ 9,750	\$ 12,000	\$ 1,795	\$ (10,205)	\$ (7,955)
	CHAMBER OF COMM - THOMASVILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 1,795	\$ (7,955)	\$ (7,955)
	CHAMBER OF COMM - NORH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 300	\$ (7,700)	\$ (7,700)
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 260,000	\$ 248,000	\$ (12,000)	\$ -
	FORESTER	\$ 88,000	\$ 88,000	\$ 96,000	\$ 96,000	\$ -	\$ 8,000
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	\$ -
Economic Development Total		\$ 363,500	\$ 363,500	\$ 405,750	\$ 347,890	\$ (57,860)	\$ (15,610)
Human Service Organization	FAMILY SERVICES - GRANT	\$ 88,733	\$ 340,193	\$ 88,733	\$ 88,733	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 130,564	\$ 96,726	\$ -	\$ (96,726)	\$ (96,726)
Human Service Organization Total		\$ 185,459	\$ 470,757	\$ 185,459	\$ 88,733	\$ (96,726)	\$ (96,726)
Public Safety Organization	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	\$ (1,500)
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	\$ (1,500)
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ (18,000)	\$ -
Public Safety Organization Total		\$ 77,500	\$ 77,500	\$ 140,500	\$ 74,500	\$ (66,000)	\$ (3,000)
Grand Total		\$ 696,819	\$ 982,117	\$ 807,659	\$ 581,483	\$ (226,176)	\$ (115,336)

Grant Revenue (for HS Services)	\$ (185,459)	\$ (470,757)	\$ (185,459)	\$ (88,733)	\$ -	\$ 96,726
Article 44 Sales Tax (to Cover Economic Development)	\$ (275,500)	\$ (275,500)	\$ (289,750)	\$ (251,890)	\$ (14,250)	\$ 23,610
Net County \$'s	\$ 235,860	\$ 235,860	\$ 332,450	\$ 240,860	\$ 96,590	\$ 5,000

OPERATING TRANSFERS – HUMAN SERVICES

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$824,344	\$797,900	\$797,900	\$797,900	\$797,900	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$824,344	\$797,900	\$797,900	\$797,900	\$797,900	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$824,344	\$797,900	\$797,900	\$797,900	\$797,900	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget maintains the county contribution from the General Fund to the Mental Health Fund (same as for the FY 2020 Adopted Budget).

PUBLIC HEALTH

Lillian Koontz, Director

915 Greensboro Street, Lexington, NC 27292 (336) 242-2300

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$5,731,272	\$6,225,073	\$6,161,271	\$5,229,674	\$6,472,719	\$247,646	4.0%
Operating	\$825,638	\$983,221	\$1,384,304	\$995,705	\$915,233	(\$67,988)	-6.9%
Capital Outlay	\$86,496	\$34,480	\$74,519	\$72,132	\$0	(\$34,480)	-100.0%
Total	\$6,643,406	\$7,242,774	\$7,620,094	\$6,297,511	\$7,387,952	\$145,178	2.0%
Revenues							
Charges for Service	\$181,759	\$144,200	\$162,403	\$158,964	\$144,000	(\$200)	-0.1%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$3,065,348	\$2,945,296	\$3,184,607	\$2,680,733	\$3,065,179	\$0	0.0%
Licenses & Permits	\$249,966	\$185,000	\$185,000	\$282,176	\$160,000	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,497,073	\$3,274,496	\$3,532,010	\$3,121,874	\$3,369,179	(\$200)	0.0%
Net County Funds	\$3,146,334	\$3,968,278	\$4,088,084	\$3,175,638	\$4,018,773	\$50,495	1.3%
Authorized Positions	97.00	96.00	97.00	97.00	97.00	1.00	1.0%

DEPARTMENTAL PURPOSE & GOALS

The Health Department operates under the direction of the Health Director at the discretion of the Board of Health. The divisions within the Health Department are Clinical and Outreach Nursing, including School Nurses, Community Health Education, Office Support, Public Health Laboratory, Public Health Pharmacy, WIC, Case Management with Social Workers and Nurses, Environmental Health, and Administration; each designed to offer better health care with emphasis on education and prevention and environmental protection to the citizens of Davidson County. We focus on mandated and essential services such as communicable disease control, family planning, vital records management and breast/cervical cancer screening.

Environmental Health conducts on-site water and sewage investigations and inspections and manufactured home park inspections, in addition to food and lodging inspections, vector control and disease education, methamphetamine lab investigations, and lead poisoning investigations. The department also works to mobilize the community in the event of wide-spread health-related issues affecting the community as a whole. The Davidson County Health Department's mission is to assess, protect, promote, and assure the quality of life and health of all people within the county.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for Public Health by \$50,495 or 1.3%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy). However, the adopted budget does include a new Davidson County School Nurse position, which was approved by the BOC during January, 2020.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- The addition of a Substance Abuse Coordinator position to serve as a liaison between the health department and other substance abuse partners in our community.
- Utilization of PBB funds for renovations to the building lobbies, immunization room and a truck for a new environmental health staff member.
- Collaboration with the local school systems for youth tobacco / vaping prevention.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Personal Health				
Immunization Rates for Children (DCHD) Benchmark Age = 24 Months	100%	93%	95%	95%
Total Unduplicated Patients (Clinic)	9,084	9,087	9,100	9,150
Total Unduplicated Visits (Clinic)	10,314	may be a c	12,000	12,000
Environmental Health				
Average Number of Working Days to Make Initial Site Visit for New On-site Wastewater Applications	4.40	4.21	4.50	4.50
Average Number of Working Days to Make Initial Site Visit for Repairs to an Existing System	1.75	1.62	1.65	1.65
Average Number of Working Days to Make a F&L Site Visit in Response to a Complaint	1.58	1.54	1.60	1.60
% of Quality Control Inspections Completed	100%	100.00%	100.00%	100.00%

FUTURE ISSUES

- Suspension of Medicaid Transformation and its potential impact on future planning, budgeting, and staffing.
- Emerging infectious diseases (Ebola, novel coronavirus) and the potential lack of additional resources from the state or federal government.

SENIOR SERVICES

Thessia Everhart-Roberts, Director

555-B West Center Street Extension, Lexington NC 27295 (336) 242-2290

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,132,018	\$1,227,345	\$1,225,309	\$1,035,863	\$1,309,753	\$82,408	6.7%
Operating	\$1,034,218	\$923,492	\$997,347	\$773,156	\$966,527	\$43,035	4.7%
Capital Outlay	\$25,928	\$8,477	\$13,668	\$12,351	\$0	(\$8,477)	-100.0%
Total	\$2,192,164	\$2,159,314	\$2,236,324	\$1,821,370	\$2,276,280	\$116,966	5.4%
Revenues							
Charges for Service	\$127,570	\$98,250	\$118,750	\$100,019	\$101,054	\$2,804	2.9%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,186,037	\$1,164,098	\$1,217,842	\$1,195,917	\$1,169,360	\$5,262	0.5%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,313,608	\$1,262,348	\$1,336,592	\$1,295,937	\$1,270,414	\$8,066	0.6%
Net County Funds	\$878,557	\$896,966	\$899,732	\$525,433	\$1,005,866	\$108,900	12.1%
Authorized Positions	22.00	22.00	22.00	22.00	22.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Senior Services is the lead agency for aging services in Davidson County, and serves as a “one-stop shop” resource for older and disabled adults. Citizens can take advantage of activities beginning at age 55, and if eligible, access nutrition, home care, transportation and legal services at age 60. Services are designed to afford citizens an opportunity to live independently in their own homes as opposed to institutional placement.

Senior Services mission is to Empower, Engage, and Encourage the aging population of Davidson County with the branding tagline Aging Empowered!

Core services provided include Meals on Wheels, Congregate Nutrition, In-Home Aide Services, Transportation, Resources and Benefits Counseling, and Senior Centers, which are nationally accredited by the National Institute of Senior Centers and state certified as “Centers of Excellence” by the NC Division of Aging and Adult Services. The county’s two senior centers provide programs to promote the physical, social and emotional well-being of older adults.

In 2019, Senior Services developed a four-year aging services plan to support the departments mission and aid in anticipating and accommodating an increased demand for services due to unprecedented older adult populations growth. The plan includes six focus areas and six goals:

1. Access to Care
2. Aging in Place
3. Health and Wellness
4. Fraud and Abuse Prevention
5. Active Engagement
6. Public Accountability

Goal 1: Empower older adults, their families, and other consumers to make informed decisions and to easily access existing health and long-term care options.

Objective 1.2: Streamline access to long-term services and supports to facilitate informed decision-making.

Objective 1.3: Ensure inclusion of diverse cultures and abilities in all aspects of the aging and adult services network.

Goal 2: Enable older adults to remain independent and age in place of their choice with appropriate services and supports.

Objective 2.1: Maintain and expand the availability of community-based services and supports.

Goal 3: Empower older adults to have optimal health status and a healthy lifestyle.

Objective 3.1: Promote engagement in health and wellness programs and initiatives.

Objective 3.2: Expand access to, and increase participation in evidence-based health promotion and disease prevention programs.

Goal 4: Protect the safety and rights of older adults and vulnerable adults and prevent their abuse, neglect and exploitation.

Objective 4.1: Maximize collaboration, outreach and training to stop or prevent abuse, neglect, and exploitation.

Objective 4.2: Strengthen emergency preparedness and response for older adults.

Goal 5: Facilitate communities and older adults working together to plan and prepare for the future.

Objective 5.1: Promote volunteerism and other active engagement.

Objective 5.2: Promote older workers as vital for businesses seeking a trained, qualified and reliable workforce.

Objective 5.3: Offer senior leadership opportunities that recognize the importance of older adult involvement in addressing issues affecting seniors.

Goal 6: Ensure public accountability and responsiveness.

Objective 6.1: Implement operational improvements and managerial efficiencies for critical services and supports.

Objective 6.2: Promote effective and efficient management policies, including the use of performance-based standards and outcomes.

Objective 6.3: Advocate for increased funding and enhanced facilities to accommodate the growing aging population.

Objective 6.4: Develop business and organizational relationships that will result in partnerships for facilitating programs and services.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for Senior Services by \$108,900 or 12.1%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- The adopted budget includes a full year of funds for an additional part-time (no benefits) Certified Nursing Assistant (CNA) position that was approved by the BOC in FY 2020. This position helps with In-Home Aide Services. Lastly, the adopted budget also better aligns contract services estimates with historical actuals. Particularly, for in-home aide services, the department has historically utilized PPB funds as the fiscal year advances.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- In November 2019 the Senior Services Advisory Board approved a new mission statement and tagline for the department. The mission statement became "*Empower, Engage, and Encourage the Aging Population of Davidson County*". The tagline, "*Aging Empowered*".

- Veterans Administration began offering transportation to the local VA's enabling the Senior Services to discontinue the service. Savings were used to help offset the NCDOT 5310 grant funding cut.
- Nationally, Senior Centers trends are to market to boomers by moving away from the word "senior" in their titles. The Senior Services Advisory Board approved a request to form an ad hoc committee to review a possible title change to Davidson County Senior Centers.
- The Nutrition program began exploring offering medically tailored meals for special diets such as renal, pureed, gluten free, and diabetic. Began offering chef salads and cold plate meal options in addition to daily hot meals at the Congregate Nutrition site.
- Private pay collections for Meals and In-Home Aide Services are projected at \$65,000 by the end of the fiscal year.
- Senior Services 510 volunteers, will serve in excess of 20,000 hours for FY20 producing an estimated savings of \$483,800. Rate is based on the 2018 North Carolina IndependentSector.org average of \$24.19 / hour.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Increase Total Sponsorship Revenue by 15%	100%	N/A	N/A	N/A
Recruit 10% of the active Meals on Wheels volunteer base above the previous year.	100%	148%	100%	200%
Mail a Response Letter to All In-Home Aide Services Referrals within (3) Business Days	92%	N/A	N/A	N/A
Market Information and Options Counseling and departmental services at (10) events	N/A	190%	N/A	N/A
Maintain a Daily Client Fill Rate for Meals on Wheels - Goal = 96%	100%	95%	100%	200%
Increase participation in Senior Center Fitness Rooms by 15%	N/A	75%	N/A	N/A
Mail exit survey with case closure letter to all clients being discharged from In-Home Services programs	N/A	100%	N/A	N/A
Increase In-Home Aide Services donations by 20%	100%	N/A	N/A	N/A
Develop a targeted marketing plan to include (3) presentations, media & print information to consumers with limited English proficiency and the disabled.	N/A	N/A	100%	100%
Increase participation in Evidence-Based Programming by 10%	N/A	N/A	100%	100%
Increase donations for In Home Services program by 10%	N/A	N/A	300%	300%

FUTURE ISSUES

Wait List for Services

- Senior Services maintains a waitlist for critical community-based care services such as In-Home Aide, Home delivered meals and transportation.

Access to Mental Health services

- Due to generational and cultural differences many older clients are wary of mental health professionals and may decline seeking help at treatment facilities. In addition, transportation can be a barrier for office visits.

DC is Aging (Baby Boomers)

- 2010 census reported 33,567 adults age 60 and older in Davidson County; this number is projected to increase 52% by 2030. An increased population equates to an increased need for programs and services.

Facilities (Space Needs)

- Both, Senior Services Lexington and Thomasville facilities have space and parking issues; this will intensify as the population ages and a demand for services increase.

Insufficient Funding

- As decreases in Federal and State funding become more apparent, the need for additional funding sources for staffing and service provision will be critical to enabling citizens to age in their homes and prevent or delay costly institutionalization.

SOCIAL SERVICES & CHILD SUPPORT

Patricia Baker, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2500

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$11,067,923	\$11,988,323	\$12,049,629	\$10,732,714	\$11,856,880	(\$131,443)	-1.1%
Operating	\$5,683,172	\$7,552,102	\$7,569,030	\$5,559,904	\$6,587,839	(\$964,263)	-12.8%
Capital Outlay	\$144,002	\$0	\$88,906	\$68,687	\$0	\$0	0.0%
Total	\$16,895,097	\$19,540,425	\$19,707,565	\$16,361,305	\$18,444,719	(\$1,095,706)	-5.6%
Revenues							
Charges for Service	\$164,779	\$151,000	\$151,000	\$30,875	\$148,000	(\$3,000)	-2.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$11,318,994	\$12,207,137	\$12,023,304	\$8,923,887	\$11,311,138	(\$895,999)	-7.3%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$11,483,773	\$12,358,137	\$12,174,304	\$8,954,762	\$11,459,138	(\$898,999)	-7.3%
Net County Funds	\$5,411,324	\$7,182,288	\$7,533,261	\$7,406,544	\$6,985,581	(\$196,707)	-2.7%
Authorized Positions	205.50	208.50	208.50	208.50	208.50	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission of Davidson County Department of Social Services is to provide opportunities and essential services, which assure personal dignity and self-sufficiency for all citizens in an efficient and timely manner. Davidson County and this department are mandated to provide a wide variety of economic services within state and federal guidelines as well as provide safety and permanence for vulnerable children and adults in accordance with federal and state laws and statutes. In providing these services to our citizens and residents, our department strives to provide these services in a very accurate and timely manner while minimizing County costs.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases county funding for the Department of Social Services and Child Support by (\$196,707) or -2.7%. Changes in personnel is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- The adopted reduces (by \$990K over FY 2020) foster care / home board care and workfirst public assistance funds. This is due to revised state estimates provided to the County for the upcoming fiscal year.
- Lastly, the adopted budget does include one full-time authorized position reclassification. The proposal is to take the existing Accounting Specialist II (69) to an Administrative Officer II (70). This position acts as the main financial authority within the department. Moving this position up one grade, puts it equivalent to Public Health's chief financial position.

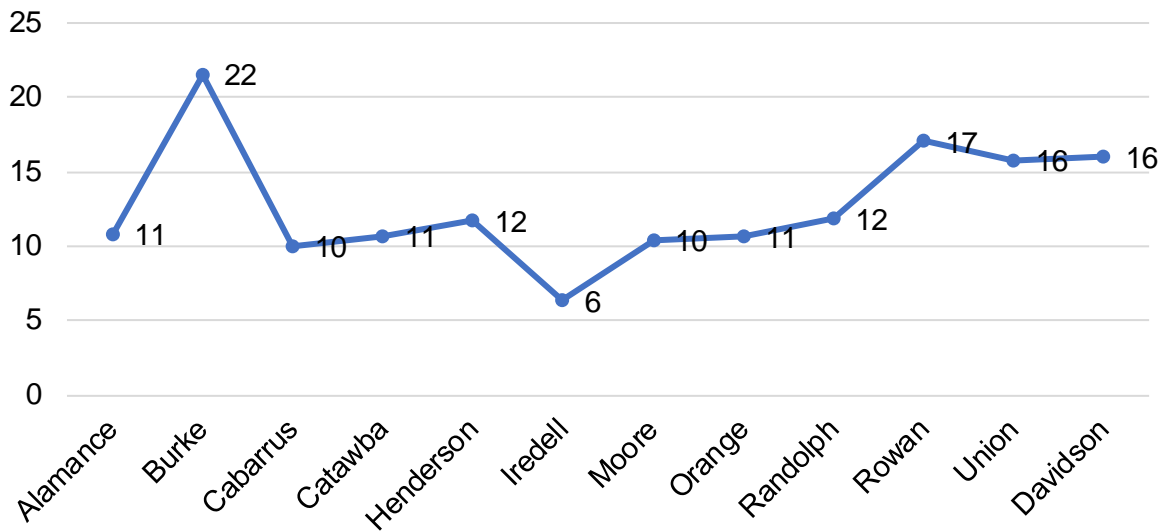
FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- DSS met 97.1% of the department's goals, which means clients, and county residents received an exceptionally high standard of timely and accurate services, often exceeding state standards in most programs.
- The Economic Services area processed Medicaid, Food and Nutrition Services (FNS), Work First, and Childcare Assistance applications and did so with better than 97% overall timeliness. While processing applications at better than 97% timeliness, redeterminations for the same programs were processed at better than 97% - both exceeding State.
- DSS continued to provide timely and effective investigation of abuse and neglect, providing safety for the county's most vulnerable populations of children and adults; exceeding state standards in Adult Protective Services.
- The Child Support Enforcement area collected \$12,991,559 in Child Support payments for families in Davidson County (98.8% of the State Goal).
- 96% of foster care monthly visits / contacts were in the homes where the children live.
- 80 children in DSS custody found permanence.
- 93% of families completing in-home services had no repeat maltreatment within one year.
- Maintained county cost to 39.27% in providing mandates services by effectively utilizing state and federal reimbursements.

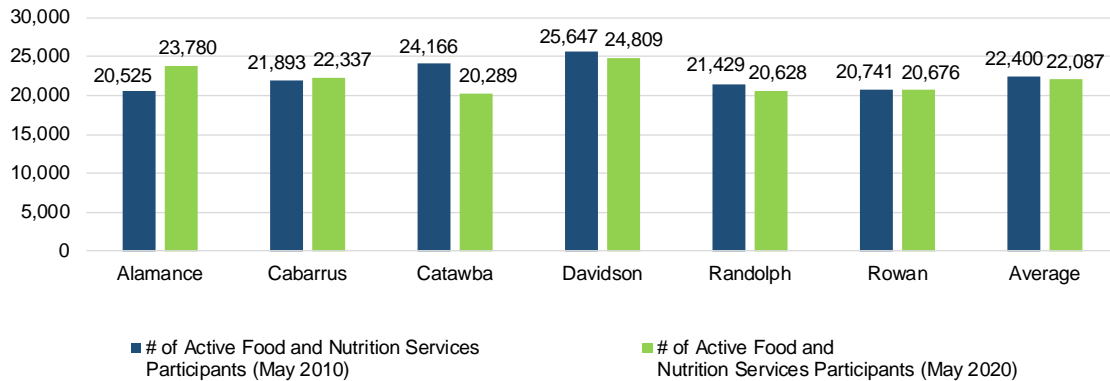
KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Timely Processing of Medicaid Applications (State Standard = 90%)	96%	96%	96%	96%
Timely Processing of Food and Nutrition Services (FSN) Applications (State Standard = 95%)	98%	98%	98%	98%
Child Support Collections (State Goal = \$13,055,306 Per Year)	\$13,152,572	\$12,991,559	\$13,000,000	\$13,100,000
Adult Services Abuse Reports Initiated Within (8) Hours (Goal = 99%)	100%	N/A	No longer measured	No longer measured
Adult Services Neglect Reports Initiated Within (40) Hours (Goal = 93%)	100%	98%	No longer measured	No longer measured
Adult Services Abuse and Neglect Evaluations Completed Within 30 days of Report Receipt	N/A	N/A	100%	100%
Adult Services Exploitation Evaluations Completed Within 45 days of Report Receipt	N/A	N/A	95%	95%
Child Protective Services Timely Initiation of CPS Abuse & Neglect Reports (Goal = 100%)	94%	95%	95%	95%
Closed CPS Cases With No Maltreatment for (6) Months	99%	99%	99%	99%
Foster Care Visits in the Child's Home	94%	96%	90%	90%

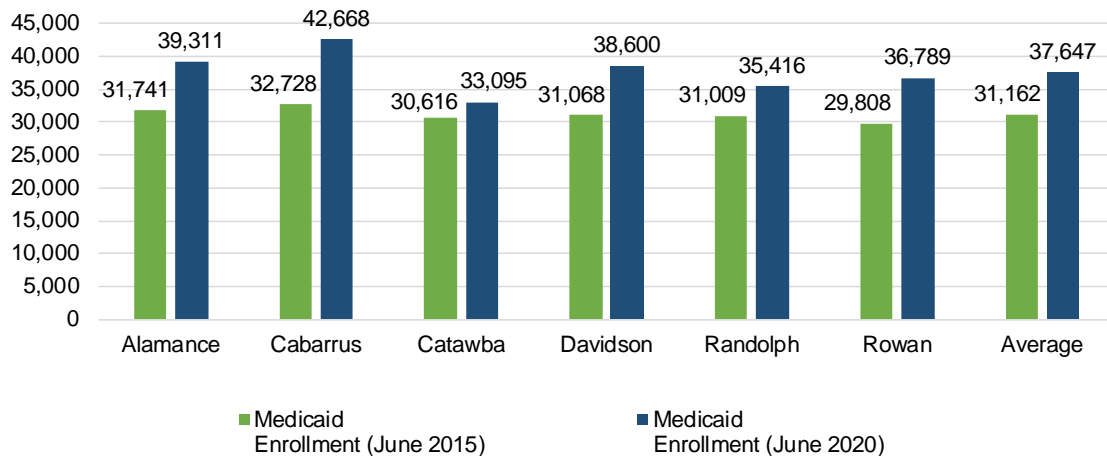
**# of "Responsible For" CPS Assessments
per Available FTE (2019)**



Number of Active Food and Nutrition Services Participants
(May 2010 vs. May 2020)



Medicaid Enrollment
(June 2015 vs. June 2020)



FUTURE ISSUES

- DSS continues to be understaffed in our services areas. Increasing caseloads, state mandates, and the complexity of working with families suffering from substance abuse and mental health issues contribute to this.
- Caseloads continue to grow because of an increased volume of intakes. Families have multiple and complex issues requiring increased time and involvement in order for DSS to ensure the safety of children and older adults in Davidson County.

- State policies requiring additional efforts for safety, while a very good thing, requires additional social work staff time to handle safety assessments and visits, as well as in supervisory time to properly manage staff who are doing the work.
- Additionally, House Bill 630 includes mandated performance measures which the agency must meet. Having a properly trained, adequately staffed and supervised agency is crucial to meeting these measures and serving the citizens of Davidson County in appropriate and timely manner.
- Child Welfare Services – both CPS and PP – moving into NCFAST remains a concern, although NCFAST has “paused” deployment into additional counties due to the state budget. The additional workload that will be created by moving into NCFAST would be great. In addition to time spent learning the system, the time spent keying and uploading documents into NCFAST will be added to the time spent working with families and their complex needs. The department will continue to monitor any changes planned for Child Welfare as it relates to NCFAST as it will impact staff in this area tremendously, if and when it happens.
- Staff work exceedingly hard to provide timely and quality services. However, the added State mandates, the rise in calls, referrals, and caseloads, the increased complexity of cases, and stress under which our staff work, all give rise to the need for additional new staff.

FUTURE ISSUES

- Continue to monitor staff caseload sizes.
- Continue to monitor the impact of Federal / State policy on staff workload.
- Continue to monitor impact of substance abuse in the County.
- Continue to monitor staff supervision.
- Continue to monitor additional state mandates as it relates to staff workload.
- Continue to recruit, fill, and retain qualified staff.

VETERANS

Ricky Johnson, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2037

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$124,532	\$127,032	\$130,062	\$109,196	\$134,466	\$7,434	5.9%
Operating	\$12,435	\$9,822	\$11,822	\$7,245	\$9,925	\$103	1.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$136,967	\$136,854	\$141,884	\$116,441	\$144,391	\$7,537	5.5%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$2,216	\$2,000	\$2,000	\$2,182	\$2,000	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,216	\$2,000	\$2,000	\$2,182	\$2,000	\$0	0.0%
Net County Funds	\$134,751	\$134,854	\$139,884	\$114,259	\$142,391	\$7,537	5.6%
Authorized Positions	2.00	2.00	2.00	2.00	2.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Veterans Services Department assists all Davidson County veterans, their spouses and dependents to apply for and to obtain all federal, state and local veteran benefits for which they are legally eligible.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for Veteran's Services by \$7,537 or 5.6%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- Lastly, the adopted budget includes funds (\$1,500) for the mandated Veteran Benefit Management System. This new work management system interfaces with the federal database related to veteran services and is expected to reduce the overall claim process by as much as six weeks. It also expected to save significantly on other cost items such as paper, as this is predominately an electronic based system.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Assisted (158) veterans that received new financial benefits.
- Veterans’ benefits increased by \$3.9 million due to assistance provided by the department.
- With the addition of VetraSpec management system, Veterans Services now has the ability to travel anywhere in the county, such as nursing homes, or other areas where veterans meet or reside, to assist with compensation and pension claims.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Total Veteran Population	10,478	10,353	10,222	10,104

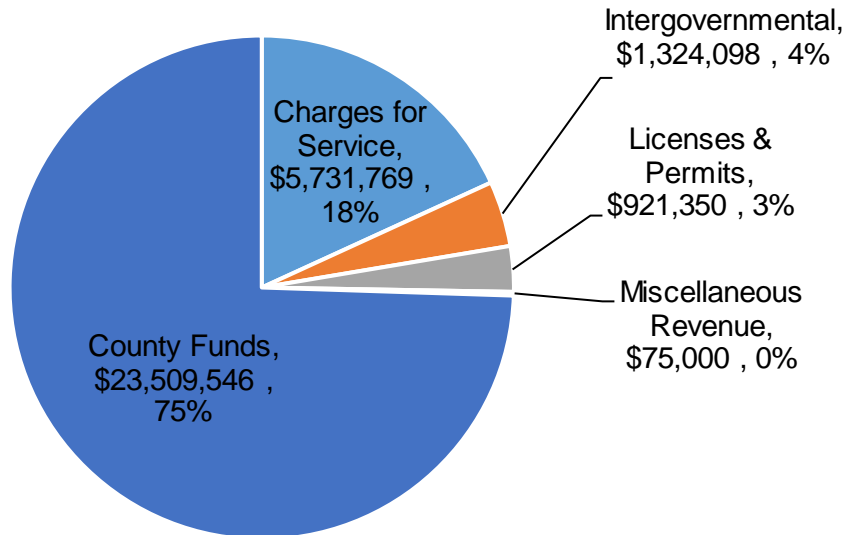
FUTURE ISSUES

- Increase outreach to the veteran population. Currently, the department only reaches 7% of the county’s veteran population in regards to financial benefits.
- Growing numbers of post-9/11 veterans.
- Increase office staffing in order to increase the number of veterans and their families served.

Public Safety Summary

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Animal Shelter	\$ 620,232	\$ 629,423	\$ 624,453	\$ 656,905	\$ 27,482	4.4%
Contributions - Rescue Squads	\$ 97,000	\$ 75,000	\$ 75,000	\$ 72,000	\$ (3,000)	-4.0%
JCPC Operating Supplies + Program Grant	\$ 166,540	\$ 2,500	\$ 191,390	\$ 2,500	\$ -	0.0%
Emergency Communications	\$ 2,282,352	\$ 2,276,027	\$ 2,353,802	\$ 2,722,797	\$ 446,770	19.6%
Emergency Services	\$ 8,645,714	\$ 8,704,625	\$ 9,069,379	\$ 8,949,022	\$ 244,397	2.8%
Inspections	\$ 961,232	\$ 1,085,213	\$ 1,205,398	\$ 1,169,479	\$ 84,266	7.8%
Sheriff	\$ 17,484,644	\$ 17,778,548	\$ 19,000,234	\$ 17,989,060	\$ 210,512	1.2%
Grand Total	\$ 30,257,715	\$ 30,551,336	\$ 32,519,656	\$ 31,561,763	\$ 1,010,427	3.3%
Total Revenue	\$ 8,791,690	\$ 7,646,207	\$ 8,121,680	\$ 8,052,217	\$ 406,010	5.3%
County Funds	\$ 21,466,024	\$ 22,905,129	\$ 24,397,976	\$ 23,509,546	\$ 604,417	2.6%

FY 2021 Public Safety Revenues Total = \$8,052,217



ANIMAL SHELTER

Donna Grooms, Animal Shelter Manager

490 Glendale Road Lexington, NC 27292 (336) 242-3039

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$294,327	\$313,416	\$308,446	\$276,119	\$325,775	\$12,359	3.9%
Operating	\$325,906	\$312,929	\$312,929	\$264,590	\$331,130	\$18,201	5.8%
Capital Outlay	\$0	\$3,078	\$3,078	\$2,119	\$0	(\$3,078)	-100.0%
Total	\$620,232	\$629,423	\$624,453	\$542,828	\$656,905	\$27,482	4.4%
Revenues							
Charges for Service	\$96,939	\$94,700	\$94,700	\$64,684	\$68,500	(\$26,200)	-27.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$96,939	\$94,700	\$94,700	\$64,684	\$68,500	(\$26,200)	-27.7%
Net County Funds	\$523,293	\$534,723	\$529,753	\$478,144	\$588,405	\$53,682	10.0%
Authorized Positions	6.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The mission of the Davidson County Animal Shelter is to provide shelter and care to domestic companion animals, to reunite lost pets with their owners, to aid in the relief of suffering among animals and the encouragement of animal population control. The department hopes to promote responsible pet ownership by utilizing spay and neuter programs for animals adopted from the County's animal shelter.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the Animal Shelter by \$53,682 or 10.0%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

- Lastly, the adopted budget includes additional contract dollars for the newly approved veterinarian and also decreases the estimated amount of revenue expected for the upcoming fiscal year. Since overall shelter intake is down, the expected adoptions revenue has also been lowered for FY 2021.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Continued to reduce the overall animal shelter intake vs. previous year.
- Established new contract with approved veterinarian.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Adoption %	17%	18%	18%	18%
Rescue %	34%	31%	30%	30%
Return To Owner %	7%	10%	12%	10%

FUTURE ISSUES

- Staffing and balancing the ever-increasing animal population at the shelter remain the primary issues for the Animal Shelter staff.

CONTRIBUTIONS – PUBLIC SAFETY

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$263,540	\$77,500	\$266,390	\$242,539	\$74,500	(\$3,000)	-3.9%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$263,540	\$77,500	\$266,390	\$242,539	\$74,500	(\$3,000)	-3.9%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$263,540	\$77,500	\$266,390	\$242,539	\$74,500	(\$3,000)	-3.9%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County provides funding to outside agencies that offer services within various related county functional areas such Public Safety, Human Service and Culture and Recreation. In addition Economic Development functions are provided support via the County budget process through agencies such as the Lexington and Thomasville City Chambers of Commerce as well as the Davidson County Economic Development Commission.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases local funding to Public Safety Contributions by (\$3,000) or -3.9%. The decrease is related to removing local funding for Lexington and Thomasville National Guards.

Contribution Summary

Requested Adopted

Functional Area	Agency	FY 2020 Adopted	FY 2020 Amended	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	\$ Change vs. Adopted
Culture and Recreation	TOURISM	\$ 70,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ (5,590)	\$ -
Culture and Recreation Total		\$ 70,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ (5,590)	\$ -
Economic Development	CHAMBER OF COMM - LEXINGTON	\$ 9,750	\$ 9,750	\$ 12,000	\$ 1,795	\$ (10,205)	\$ (7,955)
	CHAMBER OF COMM - THOMASVILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 1,795	\$ (7,955)	\$ (7,955)
	CHAMBER OF COMM - NORH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 300	\$ (7,700)	\$ (7,700)
	ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 260,000	\$ 248,000	\$ (12,000)	\$ -
	FORESTER	\$ 88,000	\$ 88,000	\$ 96,000	\$ 96,000	\$ -	\$ 8,000
	UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	\$ -
Economic Development Total		\$ 363,500	\$ 363,500	\$ 405,750	\$ 347,890	\$ (57,860)	\$ (15,610)
Human Service Organization	FAMILY SERVICES - GRANT	\$ 88,733	\$ 340,193	\$ 88,733	\$ 88,733	\$ -	\$ -
	LIFE CENTER - GRANT	\$ 96,726	\$ 130,564	\$ 96,726	\$ -	\$ (96,726)	\$ (96,726)
Human Service Organization Total		\$ 185,459	\$ 470,757	\$ 185,459	\$ 88,733	\$ (96,726)	\$ (96,726)
Public Safety Organization	JUV CRIME PREVENTION	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
	NATIONAL GUARD LEXINGTON	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	\$ (1,500)
	NATIONAL GUARD THOMASVILLE	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	\$ (1,500)
	RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ (20,000)	\$ -
	RESCUE SQUAD LIFE SUPPORT	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ -
	RESCUE SQUAD THOMASVILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ (18,000)	\$ -
Public Safety Organization Total		\$ 77,500	\$ 77,500	\$ 140,500	\$ 74,500	\$ (66,000)	\$ (3,000)
Grand Total		\$ 696,819	\$ 982,117	\$ 807,659	\$ 581,483	\$ (226,176)	\$ (115,336)
Grant Revenue (for HS Services)		\$(185,459)	\$(470,757)	\$(185,459)	\$(88,733)	\$ -	\$ 96,726
Article 44 Sales Tax (to Cover Economic Development)		\$(275,500)	\$(275,500)	\$(289,750)	\$(251,890)	\$(14,250)	\$ 23,610
Net County \$'s		\$ 235,860	\$ 235,860	\$ 332,450	\$ 240,860	\$ 96,590	\$ 5,000

EMERGENCY COMMUNICATIONS

Rob Wilson, Director

949 North Main Street Lexington, NC 27292 (336) 242-2132

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$2,028,690	\$2,153,205	\$2,188,723	\$1,938,164	\$2,421,789	\$268,584	12.5%
Operating	\$117,173	\$116,666	\$151,208	\$107,718	\$296,439	\$179,773	154.1%
Capital Outlay	\$136,489	\$6,156	\$13,871	\$10,560	\$4,569	(\$1,587)	-25.8%
Total	\$2,282,352	\$2,276,027	\$2,353,802	\$2,056,442	\$2,722,797	\$446,770	19.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Net County Funds	\$2,282,352	\$2,276,027	\$2,353,802	\$2,056,442	\$2,722,797	\$446,770	19.6%
Authorized Positions	37.00	37.00	38.00	38.00	38.00	1.00	2.7%

DEPARTMENTAL PURPOSE & GOALS

Davidson County 9-1-1 Emergency Communication's mission is to serve as the communications link between the citizens and the public safety agencies; to accurately identify each caller's location; to quickly and accurately activate needed public safety services; and to provide communications support and coordination for all city / county safety and applicable support agencies. The goal is to provide courteous, accurate and responsive service to the citizens and agencies served in a professional timely manner.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding to the Emergency Communications Department by \$446,770 or 19.6%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- The FY 2021 Adopted Budget includes additional funding for contract services largely related to new 800 MHz Radio System. The increase (almost \$145K) is needed for “new” maintenance agreements related to the new MCC 7500 911 consoles + three new 911 tower sites.
- The adopted budget includes one position “re-classification.” The budget recommends reclassifying an existing Telecommunicator III (64) to a Computer Support Technician III (68). The reclassification is need to enhance quality assurance protocols particularly, for Fire, Law Enforcement and EMS. These protocols include checking a random sampling of dispatched calls to ensure accuracy, proper coding and customer services. All to adhere to state statute. Also this position will head up efforts to get the 911 Center’s CAD (Computer Aided Dispatch) ready for transition to ESINET. Similarly, the adopted budget adds one full-time position to the overall department authorized count. This action was approved by the BOC during October, 2019 and allowed for the department to add an Administrative Assistant / Technical Support position (to assist with support functions) and reduce overall part-time / overtime cost within the department.
- Further, the adopted budget also includes funds (\$4,500) to purchase an additional digital (time synchronized) clock for dispatching calls as well as replacing a thirteen year old shredder.
- Lastly, the adopted budget includes funds (\$200K) for overtime in order to appropriately align the budget to estimated historical actual.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Increased staffing levels.
- Reduced turnover rate.
- Brought ECaTS score for the department from an average of 70 % to an average of 96% (Exceeding the State 911 Board requirement of 90%).
- Migrated to the NC VIPER radio system for Law Enforcement, Fire and EMS.
- Migrated to the new five site VHF simulcast system.
- Installation of the new Motorola MCC7500 radio consoles.
- Replaced end of life software for scheduling and for training.
- Staff updated, painted and cleaned the 911 Emergency Communication Center.
- Updated training manual and training academy

- Provided bridge training to bring staff into compliance with EMD, EFD & EPD standards.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
# of Calls Entered in to CAD System	256,808	262,449	268,090	273,731
Average Dispatch Time				
EMS	2 mins 36 sec	2 mins 27 sec	2 mins 18 sec	2 mins 09 sec
Fire	3 mins 36 sec	1 min 29 sec	1 min 29 sec	1 min 29 sec
Law Enforcement	3 mins 32 sec	3 min 20 sec	3 min 08 sec	3 min 10 sec
# of Days to Replace or Repair Reported Down / Missing / Damaged Green Street Name Road Signs	3.5 days	3 days	3 days	3 days
(Goal is 10 Working Days 95% of the Time and Includes Performing the Utility Locate)				

FUTURE ISSUES

- Backup 911 center mold remediation needs to be complete as soon as possible.
- Backup 911 center installation of radio consoles and voice recorder.
- Continue to training staff in order to maintain high levels of dispatch and customer service standards.
- Manage staff turnover (Most 911 Centers experience a turnover rate of 18-21%).
- Continue to plan for the end of life of existing 911 Center.
- Complete grant request to 911 Board for new 911 building
- Need for additional radio department FT technician.
- Need for CAD administration position.
- Forklift end of life replacement of UPS at existing 911 Center.

EMERGENCY SERVICES

Larry James, Director

935 N. Main St. Lexington, NC 27292 (336) 242-2270

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$6,777,077	\$7,007,390	\$7,031,786	\$6,418,893	\$7,419,589	\$412,199	5.9%
Operating	\$1,098,725	\$1,125,532	\$1,131,890	\$995,238	\$1,105,353	(\$20,179)	-1.8%
Capital Outlay	\$769,913	\$571,703	\$905,703	\$422,741	\$424,080	(\$147,623)	-25.8%
Total	\$8,645,714	\$8,704,625	\$9,069,379	\$7,836,873	\$8,949,022	\$244,397	2.8%
Revenues							
Charges for Service	\$5,477,036	\$5,028,000	\$5,028,000	\$4,459,788	\$5,369,969	\$341,969	6.8%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$165,800	\$53,000	\$53,000	\$35,000	\$50,000	(\$3,000)	-5.7%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$5,642,836	\$5,081,000	\$5,081,000	\$4,494,788	\$5,419,969	\$338,969	6.7%
Net County Funds	\$3,002,878	\$3,623,625	\$3,988,379	\$3,342,085	\$3,529,053	(\$94,572)	-2.6%
Authorized Positions	95.50	95.50	95.50	95.50	95.50	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County Emergency Services will provide emergency medical care, fire marshal and emergency management services and meet the needs of our citizens by providing appropriate, timely and courteous care through a comprehensive and effective system. The department strives to continuously educate our community about accident and fire prevention and the importance of the EMS System.

To achieve the mission, Emergency Services will generate a total quality culture by:

- Anticipating, understanding and responding to our patients and citizens.
- Investing in staff development and training.
- Communicating effectively with our staff and the public.
- Fostering a sense of team spirit and ownership among staff.
- Encouraging and rewarding innovation.
- Demanding an open and responsible style of management and leadership.
- Remembering that a continuous vision will always encourage and enhance change

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases county funding for the Emergency Medical Services Department by (\$94,572) or -2.6%. Majority of the increase in personnel is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy). However, the adopted budget does include one position reclassification within the Fire Marshal's Office that was approved during January, 2020. The action reclassified one existing Assistant Fire Marshal to a Deputy Fire Marshal. This makes all front-line staff within the division the same job classification, which matches how each job within the division is "cross-trained" to perform all job functions within the division.
- The FY 2021 Adopted Budget includes \$424K (a decrease of \$148K from prior year) for replacing major capital items as follows:
 - ✓ One high mileage + one remount ambulances = \$306K (Miles at time of replacement = 170K – 200K).
 - ✓ Two cardiac monitors (out-of-warranty) = \$58K.
 - ✓ Three AVL tablets (out-of-warranty) = \$4,700.
 - ✓ Three mobile radios (out-of-warranty) = \$16K (TDML end-of-life).
 - ✓ Two mechanical CPR devices = \$32K (Once approved, three units will be in active rotation within the County, in areas such as Denton, Tyro and within supervisor vehicle).
 - ✓ One replacement set of PPE (Personal Protective Equipment) for firefighting = \$3,600 (includes boots, helmet, gloves etc.).
 - ✓ Five emergency notification radio pagers = \$4,200 (Replacing old pagers that will no longer hold charge and program properly to the new radio system).
- Lastly, the FY 2021 Adopted Budget includes an additional \$75K in worker holiday pay. The new personnel resolution puts holiday pay equal to that of the employee's shift. Therefore, EMS's holiday pay increased from 8 hours to 12 hours to match current shift operational hours.

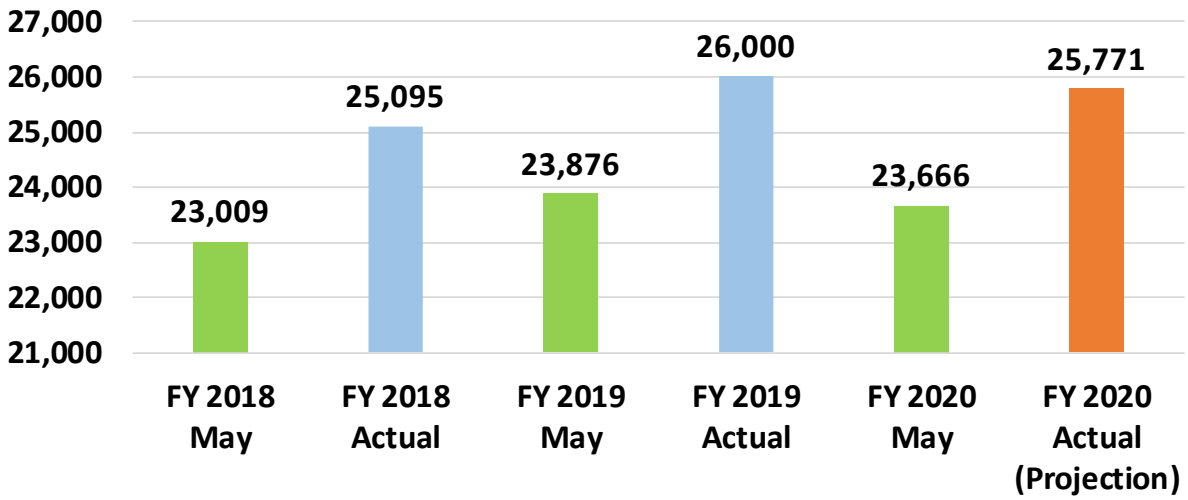
FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Purchased new LP15 cardiac monitors for EMS units.
- Implemented 360-degree photo and software technology for fire investigating.
- Completed final phase of replacing existing SCBA’s with one’s that meet current standards.
- Received and managed \$201,963 in FEMA reimbursements for projects related to storm damage.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Track number and % of successful IV starts	73%	72%	72%	73%
Provide a minimum of 30 hours continuing education to EMS employees	51 hours	35 hrs	40 hrs	36 hrs
Complete all call reports electronically and upload to billing	100%	100%	100%	100%
Projected number of fire inspections to complete within the fiscal year	1,774	1820	1,700	1,500
Conduct or participate in a minimum of four (4) multi-agency training excercises annually	4	5	4	4

EMS Dispatch Calls



FUTURE ISSUES

- Continue to assess the increasing EMS call volume and the need to add additional resources / staff particularly, as it relates to training of existing staff.
- Acquire software for countywide Tier II reporting as well as update the ordinance with reporting enforcement measures.
- Review and update the current Fire Prevention Ordinance to current standards and address enforceability issues.

CENTRAL PERMITTING & INSPECTIONS

Tod Hancock, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2807

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$829,293	\$945,951	\$1,027,112	\$903,563	\$1,038,219	\$92,268	9.8%
Operating	\$129,887	\$129,976	\$142,176	\$126,376	\$131,260	\$1,284	1.0%
Capital Outlay	\$2,052	\$9,286	\$36,110	\$32,543	\$0	(\$9,286)	-100.0%
Total	\$961,232	\$1,085,213	\$1,205,398	\$1,062,482	\$1,169,479	\$84,266	7.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$1,257,401	\$955,072	\$1,018,705	\$1,206,649	\$800,000	(\$155,072)	-16.2%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,257,401	\$955,072	\$1,018,705	\$1,206,649	\$800,000	(\$155,072)	-16.2%
Net County Funds	(\$296,170)	\$130,141	\$186,693	(\$144,167)	\$369,479	\$239,338	183.9%
Authorized Positions	13.00	14.00	14.00	14.00	14.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Central Permitting & Inspections Department is a state-mandated program that falls under the Public Safety Service Area. The overall goal of the department is to protect the lives, health and property of Davidson County citizens via enforcement of the International Building Code with North Carolina Amendments and per North Carolina General Statute (NCGS) 153A, Article 18 (more specifically, NCGS 153A-352). The department also strives to provide the absolute best in customer service, with responsibilities including the review of building construction plans and specifications; issuance and tracking of permit and inspection data; performing all required state and local field inspections for code compliance, and issuance of Certificate of Occupancies (CO).

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases county funding for the Central Permitting Department by \$239,338 or 183.9%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state

mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- Lastly, the adopted anticipates a decrease in building permit as a result of the impact from the COVID-19 pandemic and its effect on the local economy.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Completed the hiring of a field inspector.
- Completed the hiring of two commercial plan reviewers.
- Completed continuing education with inspection and plan review staff.
- Coordinated with Egger Manufacturing to perform inspections and plan review in timely manner.
- Implemented Routing and Workload Management Software through ESRI ArcGIS.
- The Assistant Director of Inspections served on the Plumbing Inspector Board for North Carolina.
- The Central Permitting Supervisor served on Davidson County Homebuilder's Board of Directors.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Total # of Building Permits	6,457	8,227	8,000	7,800
Total # of Inspections	21,474	27,139	27,000	27,000
# of Inspections per Day per Inspector	19	25	24	24

FUTURE ISSUES

- Workload in relation to the amount of staff particularly, in terms of available inspectors.

- Evaluating different permitting software to fit the needs of Central Permitting Departments.
- Hiring a Central Permitting IT staff member to assist with technology implementation and user support

SHERIFF

Richie Simmons, Sheriff

2511 E Hwy 64, Lexington, NC 27292 (336) 242-2100

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$12,729,210	\$13,613,004	\$13,614,519	\$11,665,649	\$13,760,965	\$147,961	1.1%
Operating	\$3,886,834	\$3,449,309	\$4,066,255	\$3,518,273	\$3,789,990	\$340,681	9.9%
Capital Outlay	\$868,600	\$716,235	\$1,319,460	\$623,851	\$438,105	(\$278,130)	-38.8%
Total	\$17,484,644	\$17,778,548	\$19,000,234	\$15,807,773	\$17,989,060	\$210,512	1.2%
Revenues							
Charges for Service	\$260,723	\$223,990	\$285,778	\$224,691	\$293,300	\$69,310	30.9%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,263,304	\$1,126,965	\$1,470,368	\$1,269,599	\$1,274,098	\$147,133	13.1%
Licenses & Permits	\$145,204	\$114,480	\$114,480	\$120,161	\$121,350	\$6,870	6.0%
Miscellaneous Revenue	\$125,282	\$50,000	\$56,649	\$72,356	\$75,000	\$25,000	50.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,794,514	\$1,515,435	\$1,927,275	\$1,686,807	\$1,763,748	\$248,313	16.4%
Net County Funds	\$15,690,130	\$16,263,113	\$17,072,959	\$14,120,967	\$16,225,312	(\$37,801)	-0.2%
Authorized Positions	197.00	200.00	199.00	199.00	199.00	(1.00)	-0.5%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Sheriff's Office is responsible for the protection and security of all County residents. The department is comprised of five divisions:

- Law Enforcement / Administration
- Detention
- School Resource Officers
- Davidson County Community College – School Resource Officers
- Animal Control

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases county funding for the Sheriff's Office by (\$37,801) or -0.2%. Changes in personnel is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (14.70% to 17.34%) for the upcoming fiscal year. In addition, the FY 2021

Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- During FY 2020 the department reduced one grant funded School Resource Officer for DCCC. That reduction in one FTE is reflected in the FY 2021 Adopted Budget.
- The adopted budget has additional contract services / operating funding for a variety of detention center operations such as inmate meals, laundry (current vendor not meeting state standard for cleanliness), mail service and inmate medical. Funds are also included for jail maintenance, as during FY 2020 a new certified maintenance position was approved to ensure the facility stays sufficiently maintained to state standards.
- Lastly, the adopted budget includes \$438K for capital outlay. These funds will be used to replace (7) 200K+ mileage patrol vehicles (\$310K), replace (30) out-of-warranty MDTs (\$71K) and (10) desktop computers (\$15K), replace (2) retired K-9s (\$25K) and replace vice surveillance equipment (\$15K).

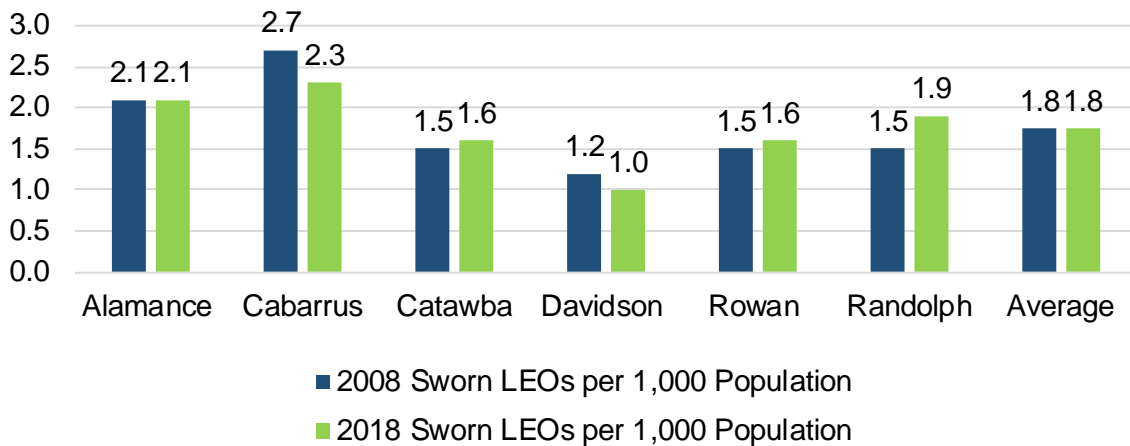
FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Continue to manage the existing jail over-population issues.
- Continue to plan for a new detention center.
- Continue to support and provide safety and security at all Commissioner's meetings.

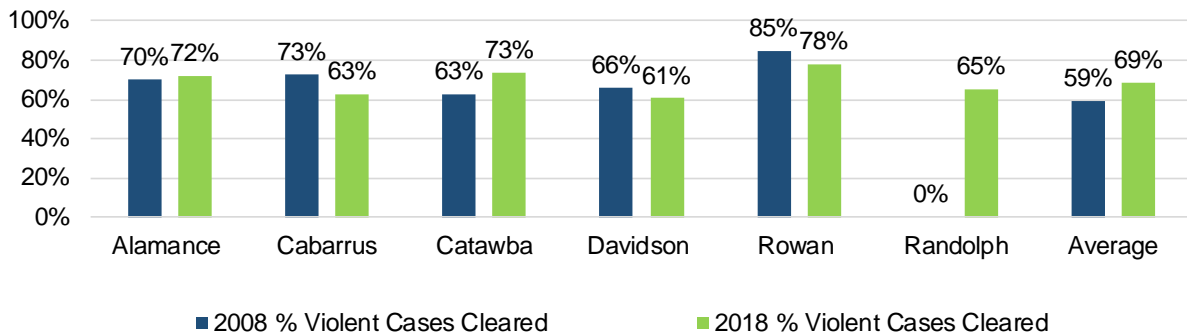
KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
# of Total Arrests	2,658	4,140	2,617	2,643
# of Dispatched Calls	76,676	77,114	78,250	79,000
Average Daily Jail Population	306	363	350	370

Sworn LEOs per 1,000 Population
UCR Crime Statistics - 2008 vs. 2018



All Violent Crimes
UCR Crime Statistics - 2008 vs. 2018



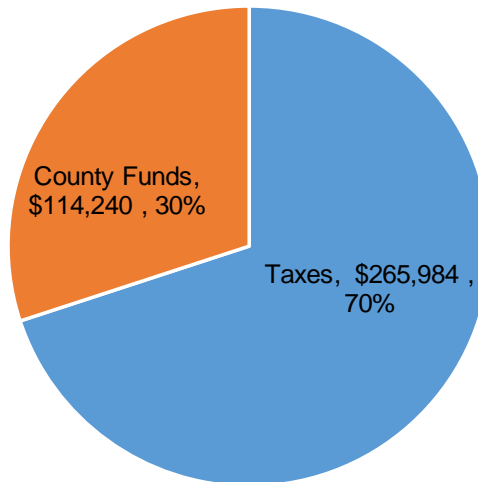
FUTURE ISSUES

- Reducing head count at the jail. Over the last two years, the jail has operated over-capacity and the Sheriff's Office is committed to working with stakeholders to reduce this number.
- Planning for a new jail. The county will be planning for a new jail over the next few years and the Sheriff's office will be thoroughly involved in this process.
- Ensuring that the department is able to recruit exceptional candidates and retain the officers it currently has.

Transportation Summary

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	vs. Adopted	
					\$ Change	% Change
Airport	\$ 135,984	\$ 135,984	\$ 135,984	\$ 135,984	\$ -	0.0%
Transportation	\$ 101,099	\$ 114,240	\$ 114,240	\$ 114,240	\$ -	0.0%
PART	\$ 130,409	\$ 130,000	\$ 130,000	\$ 130,000		
Grand Total	\$ 367,492	\$ 380,224	\$ 380,224	\$ 380,224	\$ -	0.0%
Total Revenue	\$ 133,166	\$ 265,984	\$ 265,984	\$ 265,984	\$ -	0.0%
County Funds	\$ 234,326	\$ 114,240	\$ 114,240	\$ 114,240	\$ -	0.0%

FY 2021 Transportation Revenues Total = \$265,984



MATCHING GRANT FUNDS & P.A.R.T

Karen Watford, Chairwoman

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$130,409	\$130,000	\$130,000	\$106,512	\$130,000	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$130,409	\$130,000	\$130,000	\$106,512	\$130,000	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$133,166	\$130,000	\$130,000	\$107,588	\$130,000	\$0	0.0%
Total	\$133,166	\$130,000	\$130,000	\$107,588	\$130,000	\$0	0.0%
Net County Funds	(\$2,757)	\$0	\$0	(\$1,076)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The County has in the past provided matching funds for specific grants and contributions to P.A.R.T.

OPERATING TRANSFERS - TRANSPORTATION

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$237,083	\$250,224	\$250,224	\$250,224	\$250,224	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$237,083	\$250,224	\$250,224	\$250,224	\$250,224	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$135,984	\$135,984	\$108,641	\$135,984	\$0	0.0%
Total	\$0	\$135,984	\$135,984	\$108,641	\$135,984	\$0	0.0%
Net County Funds	\$237,083	\$114,240	\$114,240	\$141,583	\$114,240	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Operating transfer consists of contributions from the County's General Fund to other operating funds.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget maintains the county contribution from the General Fund to the Transportation Fund (same as for the FY 2020 Adopted Budget).
- The adopted budget maintains the contribution to the airport fund of \$119,317 + \$16,667 (Local matching \$'s for state grants = \$135,984), as this is the same amount that was approved for FY 2020 (Covered via Article 44 Sales Tax proceeds, as the airport is responsible for \$65M in economic impact and 480 direct / indirect jobs per NCDOT – Division of Aviation report from 2019).

DEBT SERVICE

Jane Kiker, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2020

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$19,957,999	\$16,074,070	\$12,990,425	\$12,990,425	\$14,345,973	(\$1,728,097)	-10.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$19,957,999	\$16,074,070	\$12,990,425	\$12,990,425	\$14,345,973	(\$1,728,097)	-10.8%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$1,649,460	\$1,649,460	\$1,649,460	\$0	\$1,499,320	(\$150,140)	-9.1%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$267,842	\$0	\$0	\$0	0.0%
Taxes	\$4,087,342	\$3,735,710	\$3,735,710	\$2,956,436	\$3,482,250	(\$253,460)	-6.8%
Total	\$5,736,802	\$5,385,170	\$5,653,012	\$2,956,436	\$4,981,570	(\$403,600)	-7.5%
Net County Funds	\$14,221,197	\$10,688,900	\$7,337,413	\$10,033,989	\$9,364,403	(\$1,324,497)	-12.4%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County issues debt using a variety of tools such as:

- Voter-Approved General Obligation Debt
- Certificates of Participation
- Installment Purchase Financing
- Limited Obligation Bond Debt

These financing tools help fund large capital projects, including new schools, administrative buildings, and other public infrastructure needs

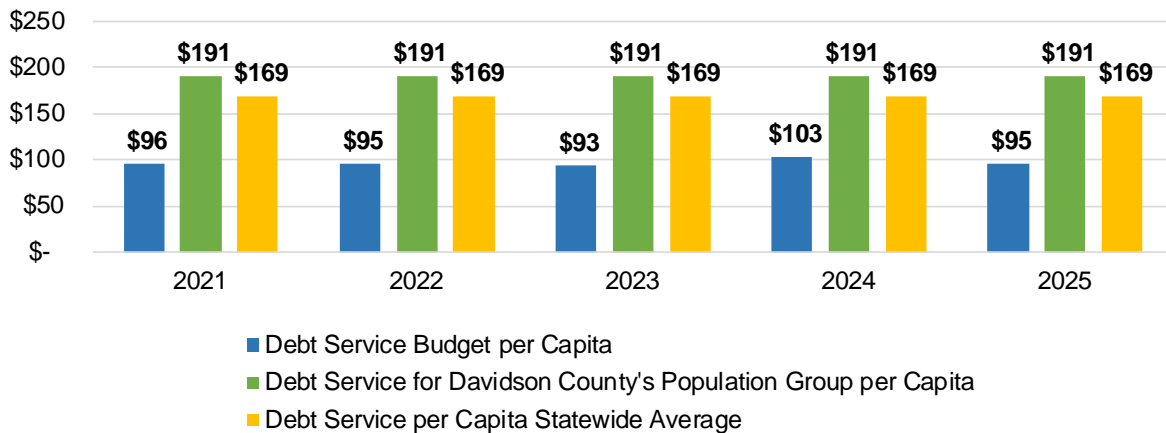
FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases county funding to the debt service by (\$1,324,497) or -12.4%.
- The adopted budget includes \$240K to begin the process of paying back the REDLG funds allocated to the county for the I-85 Corporate Center. These loans totaling \$2 million

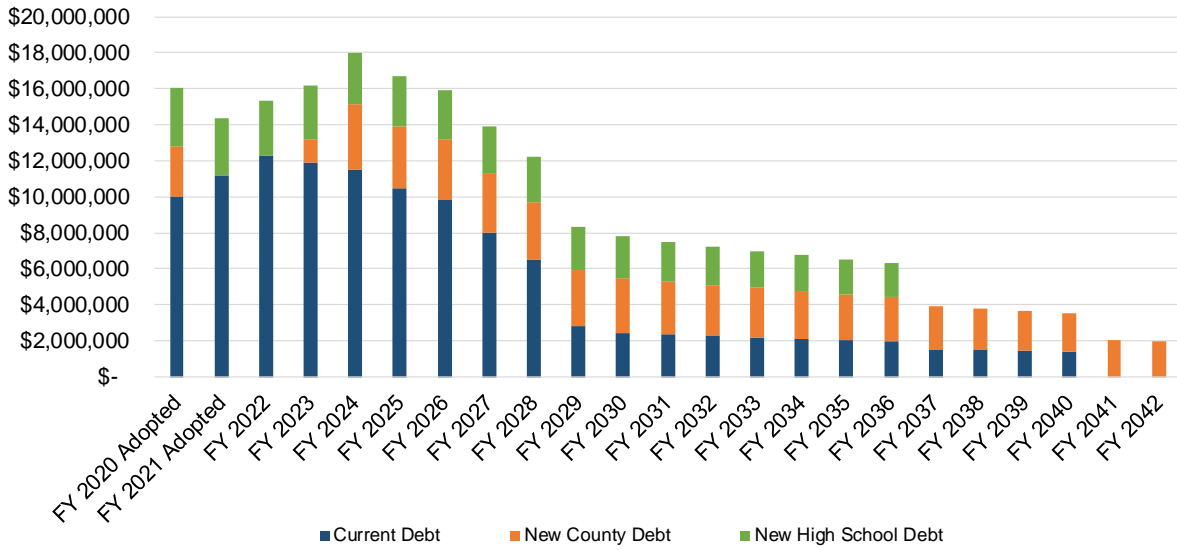
dollars have been allocated to Davidson County to cover construction cost related to the park at 0% interest for eight years (Covered via Article 44 Sales Tax proceeds).

- The FY 2021 Adopted Budget included \$1.1M to cover debt service related to the approved courthouse / clerk of court renovation project. The \$29M renovation / expansion should be completed by February, 2021. FY 2022 Estimated Budget is expected to include the full year (top-end) debt service payment amount of \$2.3M.
- Lastly, the FY 2021 Adopted Budget includes \$92K (in 2/3 GO Debt “fall-off” from prior years and covered via Article 44 Sales Tax proceeds) to pay the interest payments related to the January, 2020 \$2.39M debt sale for the three school systems to assist with critical HVAC / Roof needs. FY 2022 Estimated Budget is expected to include the full year (top-end) debt service payment amount of \$197K.
- The remaining tables / graphs highlight the County’s per capita debt service figures vs. our peers as well as provides a summary of the legal debt margin, a eighteen-year debt service summary, and principal / interest schedule for existing debt only for FY 2020-2042.

Debt Service Comparison Summary



**Debt Service
Summary**



Legal Debt Margin - Calculation for Fiscal Year 2019

Assessed Value of Taxable Property		<u>\$ 14,293,665,741</u>
Debt Limit - 8% of Assessed Value		\$ 1,143,493,259
Amount of Debt Applicable to Debt Limit:		
Bonded Debt	\$ 35,140,000	
Certificates of Participation	\$ 4,130,000	
Limited Obligation Bonds	\$ 42,805,000	
Installment Financing - REDLG	\$ 1,980,000	
Qualified School Construction Bonds	<u>\$ 15,080,786</u>	
 Total Amount of Debt Applicable to Legal Debt Limit		 <u>\$ 99,135,786</u>
 Legal Debt Margin		 <u>\$ 1,044,357,473</u>

Current Debt Service
Bonds - Principal

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
2021	\$ 4,100,000	\$ -	\$ -	\$ -	\$ 4,100,000
2022	\$ 4,015,000	\$ -	\$ -	\$ -	\$ 4,015,000
2023	\$ 3,980,000	\$ -	\$ -	\$ -	\$ 3,980,000
2024	\$ 3,925,000	\$ -	\$ -	\$ -	\$ 3,925,000
2025	\$ 3,900,000	\$ -	\$ -	\$ -	\$ 3,900,000
2026	\$ 3,895,000	\$ -	\$ -	\$ -	\$ 3,895,000
2027	\$ 4,085,000	\$ -	\$ -	\$ -	\$ 4,085,000
2028	\$ 3,105,000	\$ -	\$ -	\$ -	\$ 3,105,000
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 31,005,000	\$ -	\$ -	\$ -	\$ 31,005,000

Current Debt Service
Bonds - Interest

Fiscal Year	Series 2016 Refunding	Series 2007 GO	Sewer 2009A Sewer	Series 2009B School	Total
2021	\$ 1,338,800	\$ -	\$ -	\$ -	\$ 1,338,800
2022	\$ 1,226,800	\$ -	\$ -	\$ -	\$ 1,226,800
2023	\$ 1,061,550	\$ -	\$ -	\$ -	\$ 1,061,550
2024	\$ 871,550	\$ -	\$ -	\$ -	\$ 871,550
2025	\$ 697,150	\$ -	\$ -	\$ -	\$ 697,150
2026	\$ 502,150	\$ -	\$ -	\$ -	\$ 502,150
2027	\$ 307,400	\$ -	\$ -	\$ -	\$ 307,400
2028	\$ 103,150	\$ -	\$ -	\$ -	\$ 103,150
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,108,550	\$ -	\$ -	\$ -	\$ 6,108,550

Current Debt Service
Installment - Principal

Fiscal Year	BB&T QSCB	2016 LOBS Sewer	LOB QSCB	LOBS Sewer Jail Refinancing	2013 Refinancing Schools, Sewer	Sheriff's Office 2016 LOBS	High School 2016 LOBS	Courthouse 2020 LOBS	Schools 2020 LOBS	REDLG Corporate Ce	Total
2021	\$ 338,465	\$ 445,000	\$ 870,000	\$ 135,000	\$ 850,000	\$ 345,000	\$ 1,830,000	\$ -	\$ -	\$ 240,000	\$ 5,053,465
2022	\$ 338,465	\$ 470,000	\$ 870,000	\$ 135,000	\$ 825,000	\$ 340,000	\$ 1,830,000	\$ 1,240,000	\$ 105,000	\$ 240,000	\$ 6,393,465
2023	\$ 338,465	\$ 490,000	\$ 870,000	\$ 130,000	\$ 800,000	\$ 345,000	\$ 1,830,000	\$ 1,240,000	\$ 105,000	\$ 240,000	\$ 6,388,465
2024	\$ 338,465	\$ 515,000	\$ 870,000	\$ 130,000	\$ 775,000	\$ 345,000	\$ 1,825,000	\$ 1,240,000	\$ 105,000	\$ 240,000	\$ 6,383,465
2025	\$ 338,465	\$ 540,000	\$ 870,000	\$ 130,000	\$ -	\$ 345,000	\$ 1,825,000	\$ 1,235,000	\$ 105,000	\$ 240,000	\$ 5,628,465
2026	\$ -	\$ 570,000	\$ 870,000	\$ 130,000	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,240,000	\$ 105,000	\$ 240,000	\$ 5,330,000
2027	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,235,000	\$ 100,000	\$ 240,000	\$ 4,350,000
2028	\$ -	\$ 630,000	\$ -	\$ -	\$ -	\$ 340,000	\$ 1,830,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 4,145,000
2029	\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,235,000	\$ 100,000	\$ -	\$ 3,775,000
2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,235,000	\$ 100,000	\$ -	\$ 3,510,000
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,000	\$ 1,825,000	\$ 1,240,000	\$ 100,000	\$ -	\$ 3,505,000
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,235,000	\$ 105,000	\$ -	\$ 3,515,000
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,830,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,520,000
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,515,000
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,515,000
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,000	\$ 1,825,000	\$ 1,240,000	\$ 105,000	\$ -	\$ 3,515,000
2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 100,000	\$ -	\$ 1,340,000
2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 100,000	\$ -	\$ 1,340,000
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,235,000	\$ 100,000	\$ -	\$ 1,335,000
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,235,000	\$ 100,000	\$ -	\$ 1,335,000
Total	\$ 1,692,324	\$ 4,525,000	\$ 5,220,000	\$ 790,000	\$ 3,250,000	\$ 5,505,000	\$ 29,250,000	\$ 23,525,000	\$ 1,955,000	\$ 1,680,000	\$ 77,392,324

Current Debt Service
Interest

Fiscal Year	BB&T QSCB	2016 LOBS Sewer	LOB QSCB	LOBS Sewer Jail Refinancing	2013 Refinancing Schools, Sewer	Sheriff's Office 2016 LOBS	High School 2016 LOBS	Courthouse 2020 LOBS	Schools 2020 LOBS	REDLG Corporate Ce	Total
2021	\$ 35,708	\$ 226,250	\$ 717,750	\$ 34,550	\$ 64,350	\$ 247,650	\$ 1,316,400	\$ 1,108,800	\$ 92,250	\$ -	\$ 3,843,708
2022	\$ 28,566	\$ 204,000	\$ 717,750	\$ 29,150	\$ 47,520	\$ 230,400	\$ 1,224,900	\$ 1,108,800	\$ 92,250	\$ -	\$ 3,683,336
2023	\$ 21,425	\$ 180,500	\$ 717,750	\$ 23,075	\$ 31,185	\$ 213,400	\$ 1,133,400	\$ 1,046,800	\$ 87,000	\$ -	\$ 3,454,535
2024	\$ 14,283	\$ 156,000	\$ 717,750	\$ 17,225	\$ 15,345	\$ 196,150	\$ 1,041,900	\$ 984,800	\$ 81,750	\$ -	\$ 3,225,203
2025	\$ 7,142	\$ 130,250	\$ 717,750	\$ 11,863	\$ -	\$ 178,900	\$ 950,650	\$ 922,800	\$ 76,500	\$ -	\$ 2,995,854
2026	\$ -	\$ 103,250	\$ 717,750	\$ 6,013	\$ -	\$ 161,650	\$ 859,400	\$ 861,050	\$ 71,250	\$ -	\$ 2,780,363
2027	\$ -	\$ 74,750	\$ -	\$ -	\$ -	\$ 144,400	\$ 767,900	\$ 799,050	\$ 66,000	\$ -	\$ 1,852,100
2028	\$ -	\$ 44,750	\$ -	\$ -	\$ -	\$ 127,150	\$ 676,400	\$ 737,300	\$ 61,000	\$ -	\$ 1,646,600
2029	\$ -	\$ 13,250	\$ -	\$ -	\$ -	\$ 110,150	\$ 584,900	\$ 675,300	\$ 55,750	\$ -	\$ 1,439,350
2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,900	\$ 493,400	\$ 619,100	\$ 51,200	\$ -	\$ 1,256,600
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,650	\$ 401,900	\$ 557,350	\$ 46,200	\$ -	\$ 1,081,100
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,650	\$ 310,650	\$ 495,350	\$ 41,200	\$ -	\$ 905,850
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,400	\$ 219,150	\$ 433,600	\$ 35,950	\$ -	\$ 730,100
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,050	\$ 164,250	\$ 371,600	\$ 30,700	\$ -	\$ 597,600
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,700	\$ 109,500	\$ 309,600	\$ 24,550	\$ -	\$ 464,350
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,350	\$ 54,750	\$ 247,600	\$ 20,200	\$ -	\$ 332,900
2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198,000	\$ 16,000	\$ -	\$ 214,000
2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,400	\$ 12,000	\$ -	\$ 160,400
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,800	\$ 8,000	\$ -	\$ 106,800
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,400	\$ 4,000	\$ -	\$ 53,400
Total	\$ 107,124	\$ 1,133,000	\$ 4,306,500	\$ 121,875	\$ 158,400	\$ 1,940,550	\$ 10,309,450	\$ 11,773,500	\$ 973,750	\$ -	\$ 30,824,149

**DAVIDSON COUNTY
BUDGET 2020-2021
VEHICLE LISTING**

Department	Current Vehicles	Current Trailers	Current Boats	Current Motor Cycles	Total	Vehicles Requested	New / Replacement Vehicles in FY 2021 Adopted Budget
Animal Shelter	2	0			2		
Ambulance	20	5	0		25	3	2
911	3				3		
Fire Marshal	5	4			9	1	
Emergency Management	2	4			6		
Garage	4				4	1	
Environmental Health	8	2			10		
Health	2				2		
Risk Management	1				1		
Inspections	9				9		
Library	1				1		
Planning	3				3		
Public Buildings	11	4			15		
Purchasing	1				1		
Recreation	6	4			10	1	
Sheriff	155	11	2	5	173	24	7
DSS	18				18		
Transportation	9				9	2	2
Tax	11				11		
Sanitation	5				5	1	
Landfill	12	5			17	1	
Recycle	3	3			6		
Senior Services	3				3		
Soil & Water	1				1		
Sewer	3	2			5		
Motor Pool	12				12		
TOTAL	310	44	2	5	359	34	11

FY 2020 - 21 Capital Outlay / Other Improvements Summary

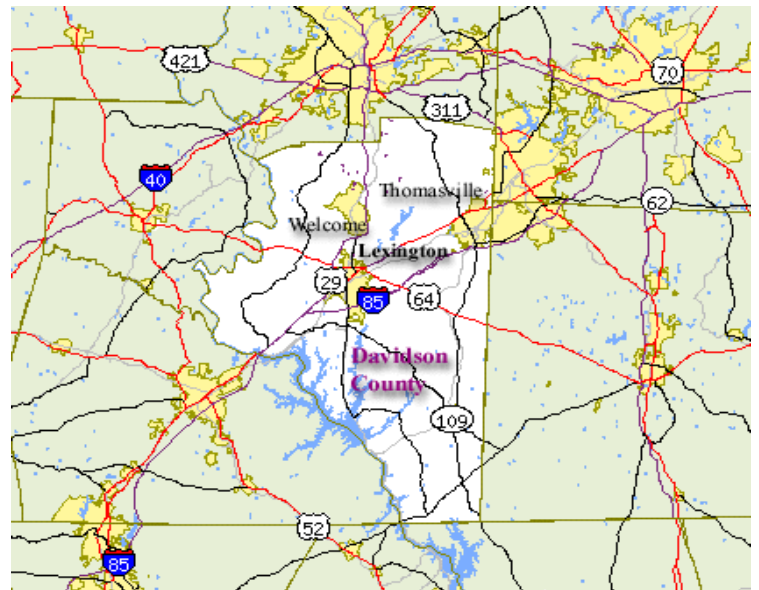
Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
DavidsonWorks	DavidsonWorks	WIOA Youth Program	EQUIPMENT	Replace (2) Desktop Computers (Out-of-Warranty)	2	\$ 1,000	\$ 2,000
DavidsonWorks	DavidsonWorks	WIOA-Dislocated Worker Program	EQUIPMENT	Replace (2) Desktop Computers (Out-of-Warranty)	3	\$ 1,000	\$ 3,000
DavidsonWorks	DavidsonWorks	WIOA Adult Program	EQUIPMENT	Replace (3) Desktop Computers (Out-of-Warranty)	3	\$ 1,000	\$ 3,000
Sub-Total					8	\$ 1,000	\$ 8,000
General	Emergency Communications	Emergency Communications	EQUIPMENT	4.0 Digital Display Clock for Dispatch	1	\$ 2,069	\$ 2,069
General	Emergency Communications	Emergency Communications	EQUIPMENT	Shredder	1	\$ 2,500	\$ 2,500
Sub-Total					2	\$ 2,285	\$ 4,569
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulances	1	\$ 179,842	\$ 179,842
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace high mileage ambulance Remount	1	\$ 125,747	\$ 125,747
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace (2) Cardiac Monitors	2	\$ 29,250	\$ 58,500
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace Motorola Mobile XTL 2500 Radio	3	\$ 5,238	\$ 15,714
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Replace (3) AVL Tablet Computers (Out of Warranty)	3	\$ 1,569	\$ 4,707
General	Emergency Services	Emergency Medical Services	EQUIPMENT	Stryker Lucas Mechanical CPR Device	2	\$ 15,900	\$ 31,800
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace PPE for Firefighting	1	\$ 3,600	\$ 3,600
General	Emergency Services	Fire Marshal	EQUIPMENT	Replace Old Pagers	5	\$ 834	\$ 4,170
Sub-Total					18	\$ 23,560	\$ 424,080
General	Information Technology	Information Technology	EQUIPMENT	Door Scanners for the Courthouse	1	\$ 5,400	\$ 5,400
General	Information Technology	Information Technology	EQUIPMENT	Replacement Computers (Countywide)	94	\$ 1,006	\$ 94,600
Sub-Total					94	\$ 1,064	\$ 100,000

FY 2020 - 21 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Library	Library	EQUIPMENT	Steel Shelving (Lexington Library)	1	\$ 56,851	\$ 56,851
General	Library	Library	EQUIPMENT	Additional interior security cameras (Lexington Branch)	1	\$ 5,227	\$ 5,227
General	Library	Library	EQUIPMENT	Add security cameras (Denton Branch)	1	\$ 10,732	\$ 10,732
Sub-Total					3	\$ 24,270	\$ 72,810
General	Integrated Solid Waste	Sanitation	EQUIPMENT	Replace existing compactors (2) to increase efficiency and decrease recyclable cost	2	\$ 35,000	\$ 70,000
Sub-Total					2	\$ 35,000	\$ 70,000
General	Recreation	Recreation	OTHER IMPROVEMENTS	ADA Compliance upgrades at various parks	1	\$ 12,000	\$ 12,000
Sub-Total					1	\$ 12,000	\$ 12,000
General	Sheriff	Administration	EQUIPMENT	Replace MCT (Mobile Data Terminals)	30	\$ 1,923	\$ 57,690
General	Sheriff	Administration	EQUIPMENT	Replace MDT Trays, Power Supplies, and Side-Mount Poles	30	\$ 459	\$ 13,770
General	Sheriff	Administration	EQUIPMENT	Replace Laptop Computers	10	\$ 1,527	\$ 15,270
General	Sheriff	Administration	EQUIPMENT	Replace 2 Retired K-9's with (2) New K-9's	2	\$ 12,875	\$ 25,750
General	Sheriff	Administration	EQUIPMENT	Vice Surveillance Equipment	1	\$ 15,000	\$ 15,000
General	Sheriff	Administration	EQUIPMENT	Replace (7) Patrol Vehicles	7	\$ 32,833	\$ 229,831
General	Sheriff	Administration	EQUIPMENT	Replacement Equipment for (7) Vehicles	7	\$ 11,542	\$ 80,794
Sub-Total					87	\$ 5,036	\$ 438,105
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Update HVAC Fleet	1	\$ 40,000	\$ 40,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Repair Fleet	1	\$ 20,000	\$ 20,000

FY 2020 - 21 Capital Outlay / Other Improvements Summary

Fund	Department	Division	Type	Item	Quantity	Cost Per Item	Total Amount Adopted
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Tree Removal between North Main Campus & EMS Base with Landscaping	1	\$ 44,000	\$ 44,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Rekey all Courthouse Doors to Match 2020 Courthouse	1	\$ 24,000	\$ 24,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Thomasville EMS Base Asbestos Removal	1	\$ 135,000	\$ 135,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Roof Repair BOE storage area at Support Services (Engineering & Construction)	1	\$ 60,000	\$ 60,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Replace Automatic Transfer Switch (EMS Area)	1	\$ 15,000	\$ 15,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Renovate ND Library front door for ADA compliance	1	\$ 15,000	\$ 15,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Install canopy over Lexington Library	1	\$ 5,000	\$ 5,000
General	Support Services	Public Buildings	OTHER IMPROVEMENTS	Paving at Boxsites (Fairgrove, Linwood, Mock, Silver Valley)	1	\$ 20,700	\$ 20,700
Sub-Total					10	\$ 37,870	\$ 378,700
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	V-x Camera System to video leachate lines when pumping	1	\$ 6,600	\$ 6,600
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace (4) 40 Yard Open Top Boxes	4	\$ 4,700	\$ 18,800
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	EQUIPMENT	Replace (2) 20 Yard Open Top Boxes	2	\$ 4,000	\$ 8,000
Enterprise Fund	Integrated Solid Waste	Landfill-MSW	NEW LANDFILL CONSTRUCTION	Engineering cost associated with landfill cell construction	1	\$ 122,000	\$ 122,000
Sub-Total					8	\$ 19,425	\$ 155,400
Special Revenue	Public Services	Transportation	EQUIPMENT	Replace (2) High Mileage Dodge Caravans with Chrysler Pacificas	2	\$ 35,000	\$ 70,000
Sub-Total					2	\$ 35,000	\$ 70,000
Special Revenue	Airport	Capital Improvement Plan	OTHER IMPROVEMENTS	Capital Outlay	1	\$ 16,667	\$ 16,667
Sub-Total					1	\$ 16,667	\$ 16,667
Grand Total - All Funds					236	\$ 7,417	\$ 1,750,331



Davidson County Capital Improvement Plan (CIP)

FY 2020-2025

Davidson County Capital Improvement Plan

FY 2020-2025

Capital Planning Process

The Capital Improvement Program is a planning process established to develop an annual Capital Improvement Plan (CIP). The CIP is a 5-year plan for the funding of major purchases, construction and renovation projects, and land acquisitions. Generally, projects included in the CIP are expected to cost at least \$100,000, have an expected life of at least 10 years, and are expected to take more than one year to complete. Other projects may be included in the CIP if they represent significant expenditures of county funds. Typical CIP projects include the construction of Emergency Medical Services bases, schools, and major system upgrades. The Capital Improvement Program is a planning process, not a funding process or project authorization process. Once projects are identified and revenue and expenditure estimates are prepared, the Board of Commissioners must initiate each project through the approval and adoption of a capital project ordinance.

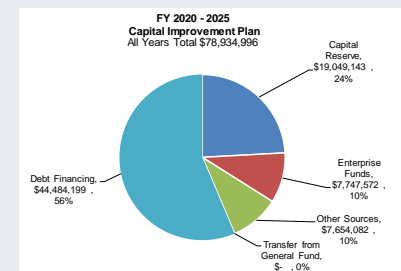
Impact on the Annual Operating Budget

In addition to planning for the construction of new projects, the County must also plan for new operating expenses related to new facilities proposed in the CIP. A new Emergency Medical Services base, for instance, will require additional expenses beyond those used to construct the facility. Additional personnel, equipment, and facility expenses will be required to operate the new base. These anticipated expenses are included on the CIP project pages and are incorporated into the County's annual operating budget planning process where the Board has initiated / approved related projects.

CIP in Brief



Total "All Years" and "All Funds" (Including Sewer and Landfill) = \$78.9M



Total "All Years" for Just County Government + Education Projects = \$71.1M

FY 2020 - 2025 Capital Improvement Plan - Summary by Project (General Government / Education / Sewer)

Category / Project	Total (All Years)
Expenses	
General Government	
New Detention Facility	\$ 53,289,714
Backup 911 Center Equipment	\$ 701,510
County-Wide Sewer Replacement	\$ 684,000
New Central Permitting System	\$ 150,000
Colonial Drive Window Replacement	\$ 491,000
Cecil School Window Replacement	\$ 414,000
EMS Lexington Base	\$ 350,000
EMS Administration Expansion	\$ 282,200
EMS Silver Valley Base	\$ 275,000
Grant for Airport Runway, Taxiway and Apron Strengthening	\$ 7,200,000
Total	\$ 63,837,424
Education	
School HVAC / Roof Repair / Replacement	\$ 2,390,000
Total	\$ 2,390,000
Sewer	
Arcadia & Hwy 150	\$ 850,000
West Lexington Sewer 109 Sewer	\$ 1,645,000
Welcome / North Davidson	\$ 1,225,000
Southmont Sewer	\$ 1,240,000
Total	\$ 4,960,000
Total	\$ 71,187,424
Source of Funds	
Capital Reserve	\$ 19,049,143
Other Sources	\$ 7,654,082
Debt Financing	\$ 44,484,199
Total	\$ 71,187,424

Davidson County
Capital Improvement Plan (CIP)
School / Community College Requests Not Included Within Five Year Plan

Project	Request
Davidson County Schools	
Fire Alarm Upgrades or Replacements	\$ 2,000,000
Cameras & Safety Equipment Upgrades & Repairs	\$ 700,000
HVAC and Boiler Replacement	\$ 2,200,000
YVRCA - Replace HVAC	\$ 2,369,395
Southwood Elementary Metal Roof	\$ 1,600,000
Wallburg Elementary Metal Roof	\$ 750,000
Ledford Middle Metal Roof	\$ 1,600,000
North Senior High School Roof	\$ 2,200,000
Reeds Elementary Metal Roof	\$ 1,000,000
Tyro Middle Addition Metal Roof	\$ 400,000
Silver Valley Addition Metal Roof	\$ 500,000
Pilot - Enlarge Dinning & Enclose Access	\$ 1,500,000
AC For 18 School Gyms - Brown , CDHS, CDMS, Churchland, DCHS, Denton, EDHS, LHS, LMS, NDHS, NDMS, Silver Valley, SDHS, SDMS, TES, TMS, YVRC, WDHS	\$ 4,000,000
AC For 13 Cafeteria Kitchens- Churchland, Denton, LHS,LMS, NDHS, NDMS, Silver Valley, SDHS, SDMS, TES, TMS, YVRC, Wallburg, WDHS	\$ 3,000,000
Davis Townsend Municipal Sewer Connection	\$ 2,000,000
Tyro Middle New Cafeteria	\$ 2,518,384
New Wallburg Area Elementary and Land Purchase	\$ 22,226,210
New Bus Garage Land & Infrastructure	\$ 6,000,000
YVRCA Elevator for ADA	\$ 250,000
Athletic Seating Repairs & Replacement	\$ 650,000
Install Suspended Ceilings Across District	\$ 760,000
Covered Walkways	\$ 1,000,000
Light Conversion - T12 Florescent to LED Lighting Systems	\$ 1,200,000
Generators Across the District	\$ 3,100,000
Cooling Towers Replaced	\$ 2,500,000
Food Storage Warehouse	\$ 2,500,000
Maintenance Warehouse Addition	\$ 500,000
Perimeter Fencing Around Schools	\$ 760,000
Asbestos Abatement Elimination of all Schools	\$ 5,800,000
Athletic Light Relamping to Meet NCHSAA Standards	\$ 3,000,000
Address Traffic Issues (Across District)	\$ 3,000,000

Davidson County
 Capital Improvement Plan (CIP)
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Paving- All Schools	\$ 8,300,000
New Administration Office	\$ 6,000,000
Total	<u>\$ 95,883,989</u>
Lexington City Schools	
	\$ 2,000,000
Lexington Middle School HVAC Needs	\$ 1,006,764
Lexington Middle School Roof Replacements	\$ 1,404,264
Lexington Senior High Roof Replacements	\$ 640,000
Boiler Replacements	\$ 745,404
Southwest Elementary Roof Replacement	\$ 607,548
South Lexington Elementary Roof Replacement	\$ 633,360
Pickett Elementary Roof Replacements	\$ 205,620
South Lexington Development Center Roof Replacement	\$ 105,840
Administration Office Roof Replacement	\$ 954,000
Replace R22 Systems	\$ 154,000
South Lexington Elementary Chiller Replacement	\$ 75,000
Lexington High School Softball and Baseball Fields Fencing	\$ 750,000
Athletic Light for Playing Fields to Meet NCHSAA Standards	\$ 85,000
Lexington High School Track Resurfacing and Repairs	\$ 150,000
Cameras & Safety Equipment Upgrades & Repairs	\$ 440,500
Technology Upgrades - Lexington Senior High	\$ 464,900
Technology Upgrades- Lexington Middle School	\$ 306,000
Technology Upgrades - Charles England	\$ 282,900
Pickett Elementary School - Technology Upgrades	\$ 251,600
Technology Upgrades - Southwest	\$ 15,000
Lexington High School Bleachers for Softball and Baseball	\$ 7,000
Central Office AC & Furnace Replacement	\$ 3,000,000
Asbestos Abatement Elimination of all Schools	\$ 6,149,024
Lexington High School - School Renovation	
Total	<u>\$ 20,433,724</u>

Davidson County
 Capital Improvement Plan (CIP)
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Thomasville City Schools	
Roofing Needs:	
THS CTE Building Roof (Oldest Roof in TCS)	\$ 400,000
	<u>\$ 1,400,000</u>
Total	\$ 1,800,000
HVAC/ Electrical Upgrades:	
THS CTE & Math HVAC	\$ 500,000
THS Gym Heat / Air with Electronic Upgrade	\$ 600,000
Technology Infrastructure	\$ 75,000
Central HVAC for Certain Areas of the Building	\$ 175,000
Temp Control Updates	\$ 150,000
Finch Auditorium Chiller	\$ 200,000
TMS Generator	<u>\$ 35,000</u>
Total	\$ 1,735,000
Renovations:	
Security and Safety	\$ 285,000
Gym Renovations (Excludes Roof and HVAC)	\$ 1,500,000
Plumbing and Electrical Upgrades (TCS Central Office and THS)	\$ 200,000
Central Office Renovations / Windows	\$ 230,000
Finch Auditorium Replace Flooring	\$ 100,000
Finch Auditorium Repair and Re-Upholster Seats	<u>\$ 70,000</u>
Total	\$ 2,385,000
Buildings:	
Staff Development Building	\$ 2,000,000
Bulldog Academy (Purchase a Modular Building)	\$ 170,000
Pre-School / Kindergarten Building (12 Total Classrooms Needed)	<u>\$ 4,000,000</u>
	\$ 6,170,000
Total	<u>\$ 12,090,000</u>

Davidson County
 Capital Improvement Plan (CIP)
 School / Community College Requests Not Included Within Five Year Plan

Project	Request
Davidson County Community College	
Love Elevator Upgrade	\$ 120,000
Gee South Wing Roof Replacement	\$ 110,000
Love and Finch Structural Repairs	\$ 125,000
Brinkley Roof Replacement	\$ 110,000
Brooks Elevator Upgrade	\$ 120,000
Fire Alarm and Egress Upgrades	\$ 454,000
Brooks Boiler Replacement	\$ 200,000
Finch Boiler Replacement	\$ 185,000
Mendenhall Roof Replacement	\$ 120,000
Gee Building North Wing Roof Top Unit Replacements	\$ 1,000,000
Finch Elevator Upgrade	\$ 120,000
Replace Electrical Switch Gear in Sinclear Building	\$ 225,000
Total	\$ 2,889,000
Total All Requests	\$ 131,296,713

Davidson County Schools
Capital Improvement Plan (CIP) FY 2020-2025
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Fire Alarm Upgrades or Replacements	\$ 2,000,000	Schools across the district need to have their fire alarms upgraded or replaced.	None at this time.	1	We are currently having more problems with our alarms which cause false alarms and inconveniences the fire departments.	Yes	Half 1-2 years Half 3-5 years
Cameras & Safety Equipment Upgrades & Repairs	\$ 700,000	We have been working on placing a minimum number of cameras in every school. Controlled access systems have been added to all schools. Additional systems are currently being installed. Glass enclosures are also being installed.	Received \$125,000 safety grant from the state.	2	School systems across America must continue to improve safety measures.	Yes	3-5 years
HVAC and Boiler Replacement	\$ 2,200,000	HVAC systems are old and failing. Boilers have internally condensated and have rusted inside.	HVAC systems and boilers will eventually fail.	3	HVAC systems and boilers will eventually fail and repairs continue to be costly and time consuming.	Yes	3-5 years
YVRCA - Replace HVAC	\$ 2,369,395	School needs to replace boiler and window AC units.	Continue to make costly repairs.	4	Most expensive utility bills of all of our schools.	No	1-2 years
Southwood Elementary Metal Roof	\$ 1,600,000	1977 asphalt single ply roof.	Continue to make costly repairs.	5	Roofs have reached their life expectancy.	Yes	1-2 years
Wallburg Elementary Metal Roof	\$ 750,000	1952, 61, 63, 94 shingle asphalt roof.	Continue to make costly repairs.	6	Roofs have reached their life expectancy.	Yes	1-2 years
Ledford Middle Metal Roof	\$ 1,600,000	1956 asphalt single ply roof.	Continue to make costly repairs.	7	Roofs have reached their life expectancy.	Yes	1-2 years
North Senior High School Roof	\$ 2,200,000	1952, 68, 75, ballast, rubber, and flat built up roof.	Continue to make costly repairs.	8	Roofs have reached their life expectancy.	Yes	1-2 years

Davidson County Schools
Capital Improvement Plan (CIP) FY 2020-2025
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Reeds Elementary Metal Roof	\$ 1,000,000	1951, 61, 75 roof with extensive repairs done in 1987.	Continue to make costly repairs.	9	Roofs have reached their life expectancy.	Yes	1-2 years
Tyro Middle Addition Metal Roof	\$ 400,000	1994 built up roof.	Continue to make costly repairs.	10	Roofs have reached their life expectancy.	Yes	1-2 years
Silver Valley Addition Metal Roof	\$ 500,000	1995 roof	Continue to make costly repairs.	11	Roofs have reached their life expectancy.	Yes	1-2 years
Pilot - Enlarge Dinning & Enclose Access	\$ 1,500,000	Safety to keep students inside the school when going to the cafeteria.	Continue to operate with safety measures in place.	12	Safety of the students when walking to and from the lunch room will need to be monitored.	Yes	3-5 years
AC For 18 School Gyms - Brown , CDHS, CDMS, Churchland, DCHS, Denton, EDHS, LHS, LMS, NDHS, NDMS, Silver Valley, SDHS, SDMS, TES, TMS, YVRC, WDHS	\$ 4,000,000	Health concerns for heat related possible injury's to students, staff, and spectators.	Industrial large floor fans are used at many of the school to keep air moving.	13	Temperatures and air flow could be a factor of heat related injuries.	Yes	3-5 years
AC For 13 Cafeteria Kitchens- Churchland, Denton, LHS,LMS, NDHS, NDMS, Silver Valley, SDHS, SDMS, TES, TMS, YVRC, Wallburg, WDHS	\$ 3,000,000	Health concerns for employees to better the working conditions for the staff and to better serve students with proper food preparation management.	No other alternatives will work.	14	Room temperatures rise over 100 degrees in the kitchen area. Creating an unsafe working environment.	Yes	3-5 years
Davis Townsend Municipal Sewer Connection	\$ 2,000,000	Only school that is not on county sewer.	Working fine now, but could be a problem in the future.	15	Do not want to close school because of current site conditions for waste.	No	5-10 years
Tyro Middle New Cafeteria	\$ 2,518,384	Lunches served from 10:50 to 1:30. Area is very small where students and staff can eat.	Non-Applicable	16	Overcrowded and can not be used for another purposes.	No	3-5 years
New Wallburg Area Elementary and Land Purchase	\$ 22,226,210	Relieve overcrowding and accommodate area growth.	Redistricting would overcrowd Friendship, Midway and Friedberg Elementary.	17	School is operating at 138% (DPI figures) overcapacity environment.	No	3-5 years
New Bus Garage Land & Infrastructure	\$ 6,000,000	New buses will not fit inside work bays.	Continue using garages with garage door bays open.	18	All new buses will not be able to fit inside of garage bay area.	Yes	1-5 years

Davidson County Schools
Capital Improvement Plan (CIP) FY 2020-2025
Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
YVRCA Elevator for ADA	\$ 250,000	Safety measure for current ADA standards.	Future need for handicap access.	19	As the school grows in numbers, we may need to accommodate handicap students upstairs.	Yes	3-5 years
Athletic Seating Repairs & Replacement	\$ 650,000	Many schools across the district are in need of repair.	Do not use sections that are dangerous.	20	We must continue to make repairs to keep our schools safe.	Yes	2-3 years
Install Suspended Ceilings Across District	\$ 760,000	Many schools across the district are in need of having suspended ceiling installed.	None at this time.	21	None	No	3-5 years
Covered Walkways	\$ 1,000,000	Covered Walkways are needed across the district to protect students and staff from weather conditions.	None.	22	None	No	3-5 years
Light Conversion - T12 Florescent to LED Lighting Systems	\$ 1,200,000	Energy savings.	None at this time.	23	Cost saving and better lighting.	No	3-5 years
Generators Across the District	\$ 3,100,000	Allows us to continue school when power is out. Allows us to have shelters for emergencies.	None at this time.	24	We have been losing power on a more consistent bases and causes concerns.	Yes	Quarter 1-2 yr. Quarter 3-5 yr. Half 6-10 years
Cooling Towers Replaced	\$ 2,500,000	Needed repairs and replacements.	None at this time.	25	Cost savings with better efficiency.	Yes	3-5 years
Food Storage Warehouse	\$ 2,500,000	Need a larger building to house a larger freezer and cooler so that we do not need to rent space for frozen foods.	Continue to rent space for frozen food.	26	Currently paying to store 55 pallets of frozen food off school grounds.	No	1-5 years
Maintenance Warehouse Addition	\$ 500,000	More storage is needed to store more maintenance items on site.	Continue to store equipment outside storage containers.	27	Inventory has been stolen from outside storage containers and storage areas.	No	1-5 years
Perimeter Fencing Around Schools	\$ 760,000	Safety measures to protect students from being abducted.	Use of cameras for surveillance.	28	Safety measures and a way to secure our schools from vandalism.	Yes	5 years

Davidson County Schools
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Asbestos Abatement Elimination of all Schools	\$ 5,800,000	Remove all Asbestos from all schools would provide an safer environment for our students, staff and community.	Continue to remove asbestos when making repairs in our schools.	29	We will continue to monitor and inspect asbestos in all of our schools to provide a safe environment.	Yes	N/A
Athletic Light Relamping to Meet NCHSAA Standards	\$ 3,000,000	Most of DCS athletic fields do not meet the standards to hold playoff games and is a safety issue.	N/A	30	N/A	Yes	3-5 years
Address Traffic Issues (Across District)	\$ 3,000,000	Many of our older schools do not have enough room on campus to get cars off the main road entering schools for student pick up and drop off lines.	N/A	31	N/A	Yes	3-5 years
Paving- All Schools	\$ 8,300,000	Safety concern with a cost saving for long-term life expectancy.	Continue to patch and repair until funds become available.	32	Many of our schools parking lots and driveway were recently paved and many are in good shape.	Yes	3-5 years
New Administration Office	\$ 6,000,000	Better working conditions, energy savings, up to date ADA standards and larger offices and meeting areas.	Continue to spend money up keeping a dangerous building	33	Building was built in 1910 and is limited in space and additions would not be prudent.	Yes	1-5 years
Total Davidson County Schools	<u>\$ 95,883,989</u>						

Lexington City Schools
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Lexington Middle School HVAC Needs	\$ 2,000,000	Replace 6 air handlers in the rooftop penthouses; replace air handler for band room; replace 2 split units for cafeteria; provide cooling for kitchen; provide cooling for gym; replace exhaust system for kitchen; replace cooling systems for art and home education classrooms	None	1	Engineering Report Available	Yes	1 to 2 years
Lexington Middle School Roof Replacements	\$ 1,006,764	Main bldg. (1994-1996), Gym/Shop addition (1985)	Continue costly repairs to existing roofs	2	Roofs have reached their end of life stage	Yes	1 to 2 years
Lexington Senior High Roof Replacements	\$ 1,404,264	Gym (1992), ROTC (1998), Kitchen (1988), Auditorium/band room (1990), Vocational (1993), Health Occupations (1989), Science (1998), Fieldhouse (2000), Concessions Stands & Outbuildings, Home Concession (1987/recoated 2000)	Continue costly repairs to existing roofs	3	Roofs have reached their end of life stage	Yes	1 to 2 years
Boiler Replacements	\$ 640,000	Boiler ages range from 1990-93. Change out 8 atmosphere "energy hog" boilers to high efficiency boilers	Continue costly repairs to existing equipment	4	Boilers will eventually fail and repairs continue to be costly	Yes	2 to 3 years
Southwest Elementary Roof Replacement	\$ 745,404	replace 1988 roof	Continue costly repairs to existing roofs	5	Roof has reached its end of life stage	Yes	N/A
South Lexington Elementary Roof Replacement	\$ 607,548	replace 1988 roof	Continue costly repairs to existing roofs	6	Roof has reached its end of life stage	Yes	N/A
Pickett Elementary Roof Replacements	\$ 633,360	Original bldg. (1986-1987), Media Center Addition (1995), Classroom addition (2001)	Continue costly repairs to existing roofs	7	Roofs have reached their end of life stage	Yes	N/A
South Lexington Development Center Roof Replacement	\$ 205,620	Replace 1992 roof	Continue costly repairs to existing roofs	8	Roof has reached its end of life stage	Yes	N/A
Administration Office Roof Replacement	\$ 105,840	Replace 1988 roof	Continue costly repairs to existing roofs	9	Roof has reached its end of life stage	Yes	N/A

Lexington City Schools
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Replace R22 Systems	\$ 954,000	R22 refrigerant will no longer be available beginning 2020 because refrigerant is an ozone depleting product.	In some units it's possible to use 407c refrigerant	10	N/A	N/A	N/A
South Lexington Elementary Chiller Replacement	\$ 154,000	Replace 1992 chiller	Chiller is not operational. The new secondary chiller struggles when temperatures are above 95 degrees	11	Chiller will eventually fail and repairs continue to be costly	Yes	N/A
Lexington High School Softball and Baseball Fields Fencing	\$ 75,000	Fields are currently not useable for games all games played away from home.	Continue expense of all away games	12	N/A	N/A	1 to 5 years
Athletic Light for Playing Fields to Meet NCHSAA Standards	\$ 750,000	School Track and Baseball fields do not have lighting and cannot host home games. LCS athletic fields do not meet the standards to hold playoff games and is a safety issue. Athletic fields are not compliant with High School Athletic rules.	None	13	N/A	Yes	1 to 5 years
Lexington High School Track Resurfacing and Repairs	\$ 85,000	Track is in bad condition the surface is coming up and there is a flooding problem.		14	Current track is not suitable for Meets and Competition	Yes	2 years
Cameras & Safety Equipment Upgrades & Repairs	\$ 150,000	Schools need to provide a safe environment. We have been working on placing a minimum number of cameras in every school. Install cameras in blind areas and update cameras that are no longer operational.	None	15	N/A	Yes	2 to 3 years
Technology Upgrades - Lexington Senior High	\$ 440,500	Replace interactive boards in all core classrooms including new cabling and wiring. All interactive boards are 8-10 years old. Need laptop carts in 9 core classrooms to support one-one program. Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	16	N/A	No	3 to 5 years

Lexington City Schools
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Technology Upgrades- Lexington Middle School	\$ 464,900	Replace interactive boards in all core classrooms including new cabling and wiring. All interactive boards are 8-10 years old. Provide additional laptop carts in core classes to create a one-to-one program in core classes. Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	17	N/A	No	3 to 5 years
Technology Upgrades - Charles England	\$ 306,000	Replace interactive boards in all core classrooms including new cabling and wiring. All interactive boards are 8-10 years old. Modernized technology equipment allows for more interactive opportunity for students and increased engagement.	None	18	N/A	No	3 to 5 years
Pickett Elementary School - Technology Upgrades	\$ 282,900	Replace interactive boards in all core classrooms including new cabling and wiring. All interactive boards are 8-10 years old. Modernized tech equip allows for more interactive opportunity for students and increased engagement.	None	19	N/A	No	3 to 5 years
Technology Upgrades - Southwest	\$ 251,600	Replace interactive boards in all core classrooms including new cabling and wiring. All interactive boards are 8-10 years old. Modernized tech equip allows for more interactive opportunity for students and increased engagement.	None	20	N/A	No	3 to 5 years
Lexington High School Bleachers for Softball and Baseball	\$ 15,000	Seating is needed to host home games	None	21	No bleachers currently at fields	N/A	3 years
Central Office AC & Furnace Replacement	\$ 7,000	Replace 1987 Central Office AC & Furnace	Continue costly repairs to existing equipment	22	AC and furnace will eventually fail and repairs continue to be costly	Yes	1 year
Asbestos Abatement Elimination of all Schools	\$ 3,000,000	Remove all asbestos from all schools would provide an safer environment for our students, staff and community.	Continue to remove asbestos when making repairs in our schools.	23	N/A	Yes	5 years

Lexington City Schools
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Requests - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Lexington High School - School Renovation	\$ 6,149,024	School was built in the 1950's. No significant renovations have ever been done.	Build new high school	24	N/A	No	5 years
Total Lexington City Schools	<u>\$ 20,433,724</u>						

Thomasville City Schools
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Roofing Needs							
THS CTE Building Roofing (Oldest Roof in TCS)	\$ 400,000	Replace roof with metal roof. Existing roof was installed in 1988. Several areas have leaks. Remainder of the campus has been updated to metal roofs. Approx. 19,224 sq. ft.	Replacement with another built up is possible but will not match rest of campus.	Priority 1	No growth anticipated	Yes	2020-2021
TPS Roofing	\$ 1,400,000	Replace existing ballasted EPDM roof with adhered EPDM. Roof is reaching end of life stage.	Roof consultants suggest replacement can be done in sections to reduce annual budget amount needed.	Priority 2	No growth anticipated	Yes	2021-2022
Total	\$ 1,800,000						
HVAC/ Electrical Upgrades							
THS Gym Heat/Air with Electronic Upgrade	\$ 500,000	Install air conditioning in main gym area and replace boilers. Gym was never air conditioned except for office and classroom areas. Boilers are oil fired and 50 years old.	Install gas fired boilers and air conditioning for gym.	Priority 2	No growth anticipated	No	2021-2022
THS CTE & Math HVAC	\$ 600,000	Replace HVAC units and piping in classrooms. Existing HVAC system is 45 years old. The existing units are inefficient and difficult to maintain.	Replacement can be done in each building in different years to spread cost over two budget years.	Priority 1	No growth anticipated	No	2020-2021
Central HVAC for Certain Areas of the Building	\$ 175,000	Replace gas pack units with high efficiency heat pumps. Current gas pack systems are reaching end of life stage. Division of interior office space creates hot and cold spots.	Replacement can be done in different phases to spread cost over different budget years.	Priority 7	N/A	No	2021-2022

Thomasville City Schools
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Technology Infrastructure	\$ 75,000	Install Supplemental air conditioning in data closets to keep equipment from over heating.	Replacement can be done in different phases to spread cost over different budget years.	Priority 3	No growth anticipated	No	2021-2022
Temp Control Updates	\$ 150,000	Replace HVAC energy management controls. Current system is obsolete and uses "dial up" modems for remote access to buildings.	Replacement can be done in different phases to spread cost over different budget years.	Priority 4	N/A	No	2021-2022
TMS Generator	\$ 35,000	Replace emergency generator. Current system is obsolete, some repair parts are not available.	No none alternatives	Priority 6	No growth anticipated	Yes	2021-2022
Finch Auditorium Chiller	\$ 200,000	Replace existing Chiller. Existing chiller has become un reliable. Repairs and routine maintenance are costly.	Replace water cooled system with air cooled system.	Priority 5	No growth anticipated	No	2021-2022
Total	<u>\$ 1,735,000</u>						
Renovations & Facility/Property Upgrades							
Security and Safety	\$ 285,000	Additional Security fence at Thomasville High. Upgrades to security cameras. Fencing for Bulldog Academy, New Entrance for TMS	Installations can be done in different phases to spread cost over different budget years.	Priority 1	N/A	Yes	2020-2021
Gym Renovations (Excludes Roof and HVAC)	\$ 1,500,000	General renovations needed. Restrooms are not ADA compliant. Dressing rooms need renovation and plumbing needs repair and fixture replacement. Additional classroom space needed.	Replacement can be done in different phases to spread cost over different budget years.	Priority 2	N/A	No	2020-2021

Thomasville City Schools
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Plumbing and Electrical Upgrades (TCS Central Office and THS)	\$ 200,000	General upgrades are needed to ensure that electrical equipment can be safely used with sufficient electrical capacity.	Replacement can be done in different phases to spread cost over different budget years.	Priority 3	N/A	No	2021-2022
Central Office Renovations/Windows	\$ 230,000	Replace current window system with energy efficient windows . Current curtain wall system has single pane glass and uninsulated panels.	Replacement should be done in a single project to insure uniformity in appearance.	Priority 4	N/A	No	2021-2022
Finch Auditorium Replace Flooring	\$ 100,000	Replace carpet in auditorium area. Current carpet is 40 years old. Carpet is worn in traffic areas and may pose a tripping hazard.	Reduce carpeted area. Paint concrete floor in low traffic areas.	Priority 5	N/A	No	2021-2022
Finch Auditorium Repair and Re-Upholster Seats	\$ 70,000	Repair existing seats in auditorium area. Upholstery is worn and some seats need mechanical repair.	Seats are in generally good condition. Repairs are cheaper than total replacement of seats.	Priority 6	N/A	No	2021-2022
Total	<u>\$ 2,385,000</u>						
Buildings							
Staff Development Building	\$ 2,000,000	Currently, we do not have any facility that is dedicated to staff development	We are currently using space in schools that may be available or the TCS board room, when it is not in use for meetings	Priority 3	N/A	No	2021-2022
Bulldog Academy (Purchase a Modular Building)	\$ 170,000	Currently, Bulldog Academy is too small for the needs of our district. Currently, the program's capacity is 35 students.	We are currently using Bulldog Academy to the maximum capacity.	Priority 1	We are continuing to see growth in under-credited and over-aged students	No	2020-2021

Thomasville City Schools
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Requests - Five Year Plan

Thomasville City Schools	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking for the Category	School Growth Trends / Key Stats	Life Safety Issue (Yes / No)	Timeframe to Implement
Pre-School/Kindergarten Building (12 Total Classrooms Needed)	\$ 4,000,000	Our goal in TCS is to provide pre-K services to all students in Thomasville	Currently, we only have space for approximately 50% of the incoming Kindergarten students to attend Pre-K in TCS.	Priority 2	50% increase in Pre-K services if we had the space	No	2020-2021
Total	<u>\$ 6,170,000</u>						
Total Thomasville City Schools	<u>\$ 12,090,000</u>						

Davidson County Community College
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Request - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement	Fiscal Year
Love Elevator Upgrade	\$ 120,000	Elevator put into service in 1977. Consistently malfunctions and, most recently, we had an employee accident due to its malfunction.	None at this time.	1	Yes	Half 1-2 years	19-20
Gee South Wing Roof Replacement	\$ 110,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	Continue to make costly repairs.	2	Yes	Half 1-2 years	19-20
Love and Finch Structural Repairs	\$ 125,000	Buildings have significant structural cracks. Crack monitors have been installed and are being monitored.	None at this time.	3	Yes	Half 1-2 years	19-20
Brinkley Roof Replacement	\$ 110,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	Continue to make costly repairs.	4	Yes	1-2 years	20-21
Brooks Elevator Upgrade	\$ 120,000	Elevator put into service in 1981. Consistently malfunctions	None at this time.	5	Yes	1-2 years	20-21
Fire Alarm and Egress Upgrades	\$ 454,000	Numerous buildings across campus need the fire alarm and egress lighting upgraded	None at this time.	6	Yes	1-2 years	20-21
Brooks Boiler Replacement	\$ 200,000	1981 boiler needs to be replaced.	Boilers will eventually fail.	7	Yes	1-2 years	20-21
Finch Boiler Replacement	\$ 185,000	1974 boiler needs to be replaced.	Boilers will eventually fail.	8	Yes	3-5 years	21-22
Mendenhall Roof Replacement	\$ 120,000	Aging roofs across campus need replacing to prevent damage to infrastructure.	Continue to make costly repairs.	9	Yes	3-5 years	21-22
Gee Building North Wing Roof Top Unit Replacements	\$ 1,000,000	(7) rooftop units are 20 years old and do not work properly and also have coil leaks. Replacement includes replacing VAV boxes and pneumatic controls.	Rooftop units will eventually fail.	10	Yes	3-5 years	21-22
Finch Elevator Upgrade	\$ 120,000	Elevator put into service in 1974. Consistently malfunctions	None at this time.	11	Yes	3-5 years	21-22

Davidson County Community College
 Capital Improvement Plan (CIP) FY 2020-2025
 Large Project Request - Five Year Plan

Project	Request	Project Description / Justification	Possible Alternatives Evaluated	Priority Ranking	Life Safety Issue (Yes / No)	Timeframe to Implement	Fiscal Year
Replace Electrical Switch Gear in Sinclear Building	\$ 225,000	Original electrical in building (1962). Branch wiring is cloth covered rubber that has tendency to dry out, crack and fall away when disturbed.	None at this time.	12	Yes	3-5 years	22-23
Total Davidson County Community College	<u>\$ 2,889,000</u>						

Davidson County

County Government Projects not Included in the FY 2020 - 2025 CIP but are Considered "Horizon Issues"

Project	Estimated Cost	Estimated Offsetting Revenues	Net County Cost	First Year Operating Cost
Linwood Park Renovations - Add lights to small ballfield and replace the ones utilized on the larger field. Small ballfield grading, playground and restrooms upgrades and driveway and dugout renovations.	\$ 1,140,000	\$ -	\$ 1,140,000	\$ -
Hughes Park Renovations - Additional ballfields, walking track, splash pad and picnic shelters.	\$ 2,424,000	\$ 900,000	\$ 1,524,000	\$ -
Denton Park Renovations - Renovate restrooms, walking track as well as add new ballfield lights, and fencing.	\$ 370,000	\$ -	\$ 370,000	\$ -
Southmont Park Renovations - Replace lights on large ballfield and renovate restrooms.	\$ 100,000	\$ -	\$ 100,000	\$ -
Boone's Cave Park Renovations - Add a non-conventional playground, resurface road and renovate bathhouse and camp sites.	\$ 525,000	\$ -	\$ 525,000	\$ -
Optimist Park Renovations - Add playground and renovate restrooms and other facilities as well as pave walking trails.	\$ 148,000	\$ -	\$ 148,000	\$ -
West Campus Renovations - Add additional space and gym to current facility.	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
Lake Thom-A-Lex - Replace fishing piers and Miracle Playground.	\$ 155,000	\$ 51,667	\$ 103,333	\$ -
Hughes Park Multi-Sports Center - 58,000 sq. ft. facility with 5,000 auditorium.	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
Public Land Acquisition (Alcoa - Greenways).	\$ 10,000,000	\$ -	\$ 10,000,000	\$ -
Agriculture Center / Livestock Arena - 21,000 sq. ft. facility including land acquisition.	\$ 5,630,000	\$ -	\$ 5,630,000	\$ -
Davis Townsend Elementary School Sewer Extension - Extending the sewer line from I-85 / Hwy 64 to Davis Townsend Elementary School and replacing the existing septic tank.	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
Buoys for High Rock Lake - Partner with Rowan County to strategically place buoys throughout High Rock Lake.	\$ 150,000	\$ -	\$ 150,000	\$ 15,000
Additional Airport Hangers - DCAA wishes to seek County funding to add hanger space.	\$ 275,000	\$ 275,000	\$ -	\$ -
Replacement 800 MHz Public Safety Radios - Replace 450+/- Public Safety radios bought while implementing the new 800 MHz radio system.	\$ 2,025,000	\$ -	\$ -	\$ -
New 911 Center - Transition the existing 911 center to new location, more suitable for current use.	<u>\$ 4,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total	\$ 33,942,000	\$ 3,226,667	\$ 26,690,333	\$ 15,000

FY 2020 - 2025 Capital Improvement Plan Summary (All Projects)

Project	Department	2020	2021	2022	2023	2024	2025	Total
New Detention Facility	Sheriff	\$ -	\$ 5,195,515	\$ -	\$ 48,094,199	\$ -	\$ -	\$ 53,289,714
Backup 911 Center Equipment	911	\$ -	\$ 701,510	\$ -	\$ -	\$ -	\$ -	\$ 701,510
County-Wide Serve Replacement	IT	\$ -	\$ 342,000	\$ 342,000	\$ -	\$ -	\$ -	\$ 684,000
New Central Permitting System	Inspections	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Colonial Drive Window Replacement	Public Bldgs.	\$ -	\$ -	\$ -	\$ 491,000	\$ -	\$ -	\$ 491,000
Cecil School Window Replacement	Public Bldgs.	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000
EMS Lexington Base	EMS	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	EMS	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
EMS Silver Valley Base	EMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Airport Runway Strengthening	Airport	\$ 432,304	\$ 6,767,696	\$ -	\$ -	\$ -	\$ -	\$ 7,200,000
Arcadia & Hwy 150	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
West Lexington Sewer 109 Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Welcome / North Davidson	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Southmont Sewer	Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
School HVAC / Roof Repair / Replacement	Education	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Cell Construction Phase II - Area 4a (5.4 Acres)	Landfill	\$ -	\$ -	\$ -	\$ -	\$ 2,850,000	\$ -	\$ 2,850,000
Purchase (826 Trash Compactor)	Landfill	\$ -	\$ -	\$ 675,060	\$ -	\$ -	\$ -	\$ 675,060
Landfill Road Bridge Repair / Replacement	Landfill	\$ -	\$ 534,000	\$ -	\$ -	\$ -	\$ -	\$ 534,000
Purchase (Trackloader for Landfill)	Landfill	\$ -	\$ -	\$ -	\$ 343,412	\$ -	\$ -	\$ 343,412
Cell Construction Phase II Area 3b (6.3 Acres)	Landfill	\$ -	\$ 2,546,125	\$ -	\$ -	\$ -	\$ -	\$ 2,546,125
Purchase (2 - Roll Off Trucks)	Landfill	\$ -	\$ -	\$ 174,500	\$ -	\$ -	\$ 177,000	\$ 351,500
Replace D6 Dozer for Landfill	Landfill	\$ -	\$ -	\$ 447,475	\$ -	\$ -	\$ -	\$ 447,475
Total		\$ 2,822,304	\$ 16,236,846	\$ 2,053,035	\$ 49,278,611	\$ 3,132,200	\$ 5,412,000	\$ 78,934,996

Note: The Six Sewer Projects Listed Above Are Placeholder Projects Should Any Private Demand Increase Growth To Where The Sewer Project Is Needed.

FY 2020 - 2025 Capital Improvement Plan - Summary by Function

Category / Function	Current Year FY 2020	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	Total (All Years)
Expenses							
General Government	\$ 432,304	\$ 13,156,721	\$ 756,000	\$ 48,935,199	\$ 282,200	\$ 275,000	\$ 63,837,424
Education	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,960,000	\$ 4,960,000
Landfill	\$ -	\$ 3,080,125	\$ 1,297,035	\$ 343,412	\$ 2,850,000	\$ 177,000	\$ 7,747,572
Total	\$ 2,822,304	\$ 16,236,846	\$ 2,053,035	\$ 49,278,611	\$ 3,132,200	\$ 5,412,000	\$ 78,934,996
Source of Funds							
Capital Reserve	\$ -	\$ 5,934,943	\$ 756,000	\$ 6,841,000	\$ 282,200	\$ 5,235,000	\$ 19,049,143
Enterprise Funds	\$ -	\$ 3,080,125	\$ 1,297,035	\$ 343,412	\$ 2,850,000	\$ 177,000	\$ 7,747,572
Other Sources	\$ 432,304	\$ 7,221,778	\$ -	\$ -	\$ -	\$ -	\$ 7,654,082
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ 2,390,000	\$ -	\$ -	\$ 42,094,199	\$ -	\$ -	\$ 44,484,199
Total	\$ 2,822,304	\$ 16,236,846	\$ 2,053,035	\$ 49,278,611	\$ 3,132,200	\$ 5,412,000	\$ 78,934,996

FY 2020 - 2025 Capital Improvement Plan - Summary by Project
(General Government / Education / Sewer)

Category / Project	Current Year FY 2020	2021 Estimated	2022 Estimated	2023 Estimated	2024 Estimated	2025 Estimated	Total (All Years)
Expenses							
General Government							
New Detention Facility	\$ -	\$ 5,195,515	\$ -	\$ 48,094,199	\$ -	\$ -	\$ 53,289,714
Backup 911 Center Equipment	\$ -	\$ 701,510	\$ -	\$ -	\$ -	\$ -	\$ 701,510
County-Wide Server Replacement	\$ -	\$ 342,000	\$ 342,000	\$ -	\$ -	\$ -	\$ 684,000
New Central Permitting System	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Colonial Drive Window Replacement	\$ -	\$ -	\$ -	\$ 491,000	\$ -	\$ -	\$ 491,000
Cecil School Window Replacement	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000
EMS Lexington Base	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
EMS Administration Expansion	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
EMS Silver Valley Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Grant for Airport Runway, Taxiway and Apron Strengthening	\$ 432,304	\$ 6,767,696	\$ -	\$ -	\$ -	\$ -	\$ 7,200,000
Total	\$ 432,304	\$ 13,156,721	\$ 756,000	\$ 48,935,199	\$ 282,200	\$ 275,000	\$ 63,837,424
Education							
School HVAC / Roof Repair / Replacement	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Total	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,390,000
Sewer							
Arcadia & Hwy 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
West Lexington Sewer 109 Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Welcome / North Davidson	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Southmont Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,960,000	\$ 4,960,000
Total	\$ 2,822,304	\$ 13,156,721	\$ 756,000	\$ 48,935,199	\$ 282,200	\$ 5,235,000	\$ 71,187,424
Source of Funds							
Capital Reserve	\$ -	\$ 5,934,943	\$ 756,000	\$ 6,841,000	\$ 282,200	\$ 5,235,000	\$ 19,049,143
Other Sources	\$ 432,304	\$ 7,221,778	\$ -	\$ -	\$ -	\$ -	\$ 7,654,082
Debt Financing	\$ 2,390,000	\$ -	\$ -	\$ 42,094,199	\$ -	\$ -	\$ 44,484,199
Total	\$ 2,822,304	\$ 13,156,721	\$ 756,000	\$ 48,935,199	\$ 282,200	\$ 5,235,000	\$ 71,187,424

Davidson County

Estimated Revenue Redistributed Sales Tax - Article 44

FY 2018-19 Year End Actual	\$ 3,484,692
FY 2019-20 Adopted Budget	\$ 3,091,364

2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
\$ 1,486,507	\$ 1,501,372	\$ 1,516,386	\$ 1,546,714	\$ 1,577,648

Davidson County
Estimated Revenue Article 46 Sales Tax

FY 2018-19 Year End Actual	\$ 3,562,379
FY 2019-20 Adopted Budget	\$ 3,150,000

2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
\$ 3,150,000	\$ 3,181,500	\$ 3,213,315	\$ 3,277,581	\$ 3,343,133

Davidson County
Summary Outstanding Debt Schedule

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2020	2021	2022	2023	2024
	2021	2022	2023	2024	2025
Debt Service Obligations (General Fund)					
QSCBs	\$ 11,325,948	\$ 9,364,025	\$ 7,409,244	\$ 5,461,604	\$ 3,521,106
General Obligation (GO) Bonds	\$ 37,113,550	\$ 31,674,750	\$ 26,432,950	\$ 21,391,400	\$ 16,594,850
Limited Obligation Bonds (LOBs)	\$ 96,890,525	\$ 89,425,650	\$ 79,331,691	\$ 70,447,020	\$ 62,802,475
Total Current Debt Outstanding	<u>\$ 145,330,023</u>	<u>\$ 130,464,425</u>	<u>\$ 113,173,885</u>	<u>\$ 97,300,024</u>	<u>\$ 82,918,431</u>
Debt from New Borrowing	\$ -	\$ -	\$ 41,494,509	\$ 40,193,600	\$ 38,839,690
Total Outstanding Debt	<u>\$ 145,330,023</u>	<u>\$ 130,464,425</u>	<u>\$ 154,668,394</u>	<u>\$ 137,493,625</u>	<u>\$ 121,758,122</u>

Davidson County
Summary of Projected Interest and Principal Debt Payments

	Budget Year	Budget Year	Budget Year	Budget Year	Budget Year
	2020	2021	2022	2023	2024
	2021	2022	2023	2024	2025
Debt Service Payments (General Fund)					
General Obligation (GO) Bonds	\$ 5,438,800	\$ 5,241,800	\$ 5,041,550	\$ 4,796,550	\$ 4,597,150
Limited Obligation Bonds (LOBs)	\$ 6,935,250	\$ 8,122,020	\$ 7,895,360	\$ 7,668,170	\$ 6,690,963
QSCB's	\$ 1,961,923	\$ 1,954,781	\$ 1,947,640	\$ 1,940,498	\$ 1,933,356
Total Current Debt Payments	<u>\$ 14,335,973</u>	<u>\$ 15,318,601</u>	<u>\$ 14,884,550</u>	<u>\$ 14,405,218</u>	<u>\$ 13,221,469</u>
New Borrowing	\$ -	\$ -	\$ 1,268,400	\$ 3,591,200	\$ 3,496,200
Total Principal and Interest Debt Service	<u>\$ 14,335,973</u>	<u>\$ 15,318,601</u>	<u>\$ 16,152,950</u>	<u>\$ 17,996,418</u>	<u>\$ 16,717,669</u>
Debt Service as a Percentage of Operating Budget	10%	11%	11%	12%	11%
Population (Per NC Office of Budget and Management)	169,834	171,299	172,776	174,266	175,770
Debt Service Budget Per Capita (Estimated with Existing + New Projects)	\$84	\$89	\$93	\$103	\$95
Existing Debt Service for Davidson County Per Capita As of 6/30/19 Financial Statements	\$80	\$80	\$80	\$80	\$80
Debt Service for Davidson County's Population Group Per Capita As of 6/30/19 on the LGC Website	\$191	\$191	\$191	\$191	\$191
Debt Service Per Capita Statewide Average As of 6/30/19 on the LGC Website	\$169	\$169	\$169	\$169	\$169

Davidson County
Projected Property Taxes

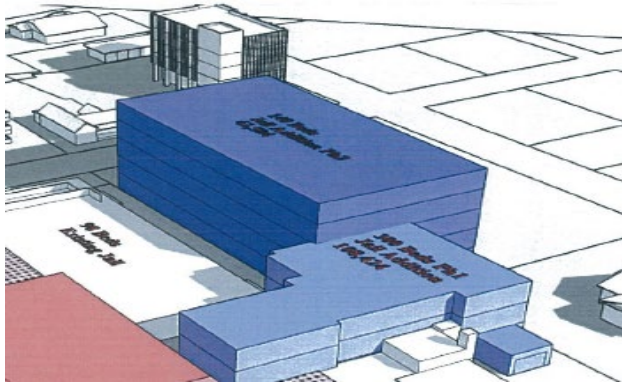
	Budget Year		Budget Year		Budget Year		Budget Year		Budget Year	
	2020		2021		2022		2023		2024	
	2021		2022		2023		2024		2025	
Property Tax Revenue	\$	73,946,687	\$	77,067,529	\$	86,138,011	\$	86,578,628	\$	87,128,833
Collection Rate		96.75%		96.75%		96.75%		96.75%		96.75%
Tax Rate		0.5400		0.5400		0.6000		0.6000		0.6000
Property Tax Base	\$	14,153,830,463	4.22%	\$ 14,751,177,889	0.59%	\$ 14,838,589,334	0.51%	\$ 14,914,492,280	0.64%	\$ 15,009,273,631
Revaluation Growth										
One Penny Equals	\$	1,369,383	\$	1,427,176	\$	1,435,634	\$	1,442,977	\$	1,452,147
Increase from Previous Year	\$	732,145	\$	3,120,842	\$	9,070,482	\$	440,617	\$	550,206
Tax Rate Change	\$	-	\$	-	\$	0.0600	\$	-	\$	-
Dollar Change	\$	-	\$	-	\$	8,613,801	\$	-	\$	-
Total Growth	\$	732,145	\$	3,120,842	\$	456,681	\$	440,617	\$	550,206
Net Growth of Tax Base	\$	732,145	\$	3,120,842	\$	456,681	\$	440,617	\$	550,206
Revaluation Growth	\$	-	\$	-	\$	-	\$	-	\$	-
Revenue Neutral Effect	\$	-	\$	-	\$	-	\$	-	\$	-
Tax Rate	\$	54.00	\$	54.00	\$	60.00	\$	60.00	\$	60.00

Davidson County
Financial Model

Category	FY 2020 - 2021 Adopted		FY 2021 - 2022 Estimated		FY 2022 - 2023 Estimated		FY 2023 - 2024 Estimated		FY 2024 - 2025 Estimated		
Previous Year's General Fund Budget	\$ 138,972,999		\$ 136,558,919		\$ 139,633,284		\$ 144,668,947		\$ 150,643,578		
Operating Effects to General Government											
Base Personnel (Excluding Ins. + Retirement)	\$ 73,605	0.17%	\$ 434,196	1.00%	\$ 657,807	1.50%	\$ 890,232	2.00%	\$ 1,021,541	2.25%	
Group Health Insurance	\$ 883,991	10.29%	\$ 662,976	7.00%	\$ 709,384	7.00%	\$ 759,041	7.00%	\$ 812,174	7.00%	
Retirement Contribution	\$ 480,474	11.33%	\$ 578,562	12.25%	\$ 79,523	1.50%	\$ 80,716	1.50%	\$ 81,926	1.50%	
Operating Expenses	\$ (1,570,138)	-5.70%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	
General Fund Capital Outlay	\$ (543,915)	-26.08%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	
Operating Effects to the Schools											
Current Expense And Capital To School Systems	\$ -	0.00%	\$ 371,003	1.00%	\$ 374,713	1.00%	\$ 378,460	1.00%	\$ 382,245	1.00%	
Increase (Decrease) Current Debt Schedule	\$ (1,738,097)		\$ 982,628		\$ (434,052)		\$ (479,332)		\$ (1,183,749)		
Projected Budget	<u>\$ 136,558,919</u>		<u>\$ 139,588,284</u>		<u>\$ 141,020,659</u>		<u>\$ 146,298,064</u>		<u>\$ 151,757,715</u>		
Capital Improvement Plan											
Projects Funded By Debt											
Community College	\$ -		\$ -		\$ -		\$ -		\$ -		
Schools	\$ -		\$ -		\$ -		\$ -		\$ -		
Sewer	\$ -		\$ -		\$ -		\$ -		\$ -		
General Government	\$ -		\$ -		\$ 1,446,987		\$ 2,144,213		\$ (31,827)		
Capital Improvements Impact on Budget	\$ -		\$ 45,000		\$ 2,201,301		\$ 2,201,301		\$ 553,880		
Total Growth for the General Fund	<u>\$ 136,558,919</u>		<u>\$ 139,633,284</u>		<u>\$ 144,668,947</u>		<u>\$ 150,643,578</u>		<u>\$ 152,279,768</u>		
One-Time Capital Expenditures											
CIP Projects Funded by General Fund	\$ -		\$ -		\$ -		\$ -		\$ -		
CIP Projects Funded by the Capital Reserve	\$ 5,934,943		\$ 756,000		\$ 6,841,000		\$ 282,200		\$ 5,235,000		
Sales Tax Pay as You Go	\$ -		\$ -		\$ -		\$ -		\$ -		
Total Expenditures	<u>\$ 142,493,862</u>		<u>\$ 140,389,284</u>		<u>\$ 151,509,947</u>		<u>\$ 150,925,778</u>		<u>\$ 157,514,768</u>		
Revenue Summary											
Previous Year's General Fund Budget	\$ 138,972,999		\$ 132,497,823		\$ 136,039,251		\$ 145,766,363		\$ 146,920,894		

Davidson County
Financial Model

Category	FY 2020 - 2021 Adopted		FY 2021 - 2022 Estimated		FY 2022 - 2023 Estimated		FY 2023 - 2024 Estimated		FY 2024 - 2025 Estimated						
Increase In Revenue Growth															
1/4 Cent Sales Tax	\$	-	0.00%	\$	31,500	1.00%	\$	31,815	1.00%	\$	64,266	2.00%	\$	65,552	2.00%
Property Tax	\$	732,145	4.22%	\$	3,120,842	0.59%	\$	456,681	0.51%	\$	441,718	0.64%	\$	551,581	1.00%
Tax Rate Change	\$	-	-	\$	-	-	\$	8,829,146	-	\$	-	-	\$	-	-
Base Sales Tax	\$	(1,209,632)	-5.68%	\$	200,937	1.00%	\$	202,946	1.00%	\$	409,951	2.00%	\$	418,150	2.00%
Redistributed Sales Tax	\$	(1,604,857)	-51.91%	\$	14,865	1.00%	\$	15,014	1.00%	\$	30,328	2.00%	\$	30,934	2.00%
Lottery Funds	\$	(150,140)	-9.10%	\$	(149,932)	-10.00%	\$	(134,939)	-10.00%	\$	(121,445)	-10.00%	\$	(109,300)	-10.00%
Other Revenue	\$	(4,242,692)	-11.60%	\$	323,216	1.00%	\$	326,448	1.00%	\$	329,713	1.00%	\$	333,010	1.00%
Total Growth for the General Fund	\$ 132,497,823			\$ 136,039,251			\$ 145,766,363			\$ 146,920,894			\$ 148,210,821		
One Time Revenue Source															
Capital Reserve Proceeds	\$	5,934,943		\$	756,000		\$	6,841,000		\$	282,200		\$	5,235,000	
Total Revenues	\$ 138,432,766			\$ 136,795,251			\$ 152,607,363			\$ 147,203,094			\$ 153,445,821		
Tax Increase (Decrease)	\$	-		\$	-		\$	6.15		\$	-		\$	-	
Effect on Fund Balance															
Beginning Fund Balance	\$	68,166,744		\$	64,105,648		\$	60,511,615		\$	61,609,030		\$	57,886,346	
Increase (Decrease) Fund Balance	\$	(4,061,096)		\$	(3,594,033)		\$	1,097,415		\$	(3,722,684)		\$	(4,068,947)	
Ending Fund Balance	\$ 64,105,648			\$ 60,511,615			\$ 61,609,030			\$ 57,886,346			\$ 53,817,400		
Fund Balance %	46.31%			44.24%			40.37%			39.32%			35.07%		
Tax Rate	\$	54.00		\$	54.00		\$	60.15		\$	60.15		\$	60.15	



Project Description: The new detention facility project would replace the old, 1950s jail facility and be constructed on the site of the existing Post Office. This construction project would provide critically necessary detention facilities for the County, and provide a net increase of 390 beds even after closing the old (1958) jail. In total, the jail's increase to a 576-bed capacity would allow the County to meet present and long-term detention needs, with possible expansion to 650-beds beyond twenty years.

Project Funding: Project funding from Debt Proceeds (79%) + County Capital Reserve (21%).

Operating Impacts: Operating impacts include (49) new positions to operate the additional "inmate beds" added within the new detention facility. Further, the Sheriff's Office budget will need additional operating dollars such as inmate meals and medical due to the increased number of inmate beds.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ 43,983,584	\$ -	\$ -	\$ 43,983,584
Contingency	\$ -	\$ -	\$ -	\$ 4,110,615	\$ -	\$ -	\$ 4,110,615
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ 5,195,515	\$ -	\$ -	\$ -	\$ -	\$ 5,195,515
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 5,195,515	\$ -	\$ 48,094,199	\$ -	\$ -	\$ 53,289,714
Revenues							
Capital Fund Balance	\$ -	\$ 5,195,515	\$ -	\$ 6,000,000	\$ -	\$ -	\$ 11,195,515
Debt Financing	\$ -	\$ -	\$ -	\$ 42,094,199	\$ -	\$ -	\$ 42,094,199
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 5,195,515	\$ -	\$ 48,094,199	\$ -	\$ -	\$ 53,289,714
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ 1,354,622	\$ 1,354,622	\$ -	\$ 2,709,244
Other Expenses	\$ -	\$ -	\$ -	\$ 846,679	\$ 846,679	\$ -	\$ 1,693,358
Sub-Total	\$ -	\$ -	\$ -	\$ 2,201,301	\$ 2,201,301	\$ -	\$ 4,402,602
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	25.00	24.00	0.00	49.00

Backup 911 Center Equipment

Function: Public Safety
New / Continuation: New



Project Description: 911 console equipment and voice recorder (at main + backup site) to properly have a "functional" backup 911 site, which can receive, dispatch and record all 911 calls appropriately.

Project Funding: Project funding from Capital Fund Balance (52%) + 911 State Funds (48%).

Operating Impacts: No operating impacts have been identified at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ 701,510	\$ -	\$ -	\$ -	\$ -	701,510
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 701,510	\$ -	\$ -	\$ -	\$ -	701,510
Revenues							
Capital Fund Balance	\$ -	\$ 362,428	\$ -	\$ -	\$ -	\$ -	362,428
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ 339,082	\$ -	\$ -	\$ -	\$ -	339,082
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ 701,510	\$ -	\$ -	\$ -	\$ -	701,510
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This project would replace the aged VMWare host servers and storage at our primary, secondary & 911 data centers. Practically all (90%) of county systems and applications execute within this server environment system. The servers are approaching 7-8 years old, so a complete replacement is recommended. Utilizing the older hardware, means the servers are subject to potential failures, as the existing hardware is set for end-of-life support in 2021.

Project Funding: Project funding from Capital Fund Balance (83%) + 911 State Funds (17%).

Operating Impacts: No operating impacts have been identified at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ 342,000	\$ 342,000	\$ -	\$ -	\$ -	\$ 684,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 342,000	\$ 342,000	\$ -	\$ -	\$ -	\$ 684,000
Revenues							
Capital Fund Balance	\$ -	\$ 227,000	\$ 342,000	\$ -	\$ -	\$ -	\$ 569,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 342,000	\$ 342,000	\$ -	\$ -	\$ -	\$ 684,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Central Permitting has been operating on a "in-house" permitting system for over 12 years. Back in 2015, the BOC approved funding (\$85K) to upgrade the existing software. The current system is again in need of an upgrade. New / replacement system cost have dramatically decreased over the last five year, so staff recommends a total system replacement. The new system would allow for better integration of all Central Permitting functions such as Inspections, Planning and Development, Fire (Plan Review) and Environmental Health.

Project Funding: Project funding from Capital Fund Balance (100%).

Operating Impacts: Annual Software Maintenance Cost (After Year 1) = \$45,000 Per Year.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Revenues							
Capital Fund Balance	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
Sub-Total	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Replace 100+ single pane windows that are about 20 years old, throughout the building.

Project Funding: Project funding from County Capital Reserve (100%).

Operating Impacts: No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ 430,000	\$ -	\$ -	\$ 430,000
Contingency	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ 41,000	\$ -	\$ -	\$ 41,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 491,000	\$ -	\$ -	\$ 491,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ 491,000	\$ -	\$ -	\$ 491,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 491,000	\$ -	\$ -	\$ 491,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Replace 100+ single pane windows that are about 35 years old, throughout the building.

Project Funding: Project funding from County Capital Reserve (100%).

Operating Impacts: No Operating Impacts Have Identified At This Time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ 360,000	\$ -	\$ -	\$ -	\$ 360,000
Contingency	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ 34,000
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 414,000	\$ -	\$ -	\$ -	\$ 414,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The goal of this project is to cease utilizing the two current bays in operations within the existing EMS Administration Building. Due to safety concerns, EMS staff would like to purchase and develop a new EMS Base #1 located within the City of Lexington. This new base would be better located for access and would also reduce safety hazards that plague the current base operations, as well as provide space for future growth.

Project Funding: Project funding entirely from Capital Fund Balance (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This project would allow for the expansion of the Emergency Operation Center (EOC) as well as administrative office space within the building. By moving the current base operations potentially up the street within the City of Lexington, this base will no longer have to strictly utilize the two small bays for ambulance operations, which are definite safety hazards.

Project Funding: Project funding entirely from Capital Fund Balance (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ 282,200	\$ -	\$ 282,200
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Based on the 2014 Ambulance Placement Study conducted by the Piedmont Triad Regional Council (PTRC), the area located near Silver Valley was identified as a location for a future EMS base. The proposed base located off Hwy 109 / Hwy 64 would provide increased service and better response times for that area of the County.

Project Funding: Project funding entirely from Capital Fund Balance (100%).

Operating Impacts: Operating impacts for FY 2025 would include adding a new EMS unit (This includes the cost associated with eight additional full time positions plus the one-time cost for a new ambulance).

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,880	\$ 400,880
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,000	\$ 153,000
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553,880	\$ 553,880
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	8.00	0.00



Project Description: Runway strengthening grant (includes taxiway and apron). This three phase project will strengthen the runway, taxiway and apron at the Davidson County Airport. This strengthening will allow heavier aircraft (currently excluded) the ability to utilize the local airport.

Project Funding: Project funding from Federal / State Revenue (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ 6,767,696	\$ -	\$ -	\$ -	\$ -	\$ 6,767,696
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ 432,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 432,304
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 432,304	\$ 6,767,696	\$ -	\$ -	\$ -	\$ -	\$ 7,200,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ 432,304	\$ 6,767,696	\$ -	\$ -	\$ -	\$ -	\$ 7,200,000
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 432,304	\$ 6,767,696	\$ -	\$ -	\$ -	\$ -	\$ 7,200,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: County would anticipate borrowing dollars to assist the three school systems with much needed repair / replacement of roofs and HVACs.

Project Funding: Project funding entirely from LOB Bond Debt Proceeds (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,390,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,390,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,390,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ -	2,390,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Sanitary sewer extension and improvement on Highway 150 at Northwest Elementary School. This project includes 8" PVC Sewer and 8" DIP Sewer. It also includes manholes, service stub and clean out, stabilization stone and erosion control. Engineering fees and easement acquisition are included in the cost of this project. This project develops the infrastructure necessary for economic growth.

Project Funding: Project funding entirely from Debt Financing (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 850,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: NC 109 / Old Greensboro Road area option A is for Service to Intersection and option B includes Service to Intersection & Future Expansion. Either option includes gravity sewer, main holes, road crossings, stabilization stone, erosion control and a pump station. Including the Future Expansion in this project increases the cost by 50%. This project develops the infrastructure necessary for economic growth.

Project Funding: Project funding entirely from Debt Financing (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,645,000	\$ 1,645,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Sewer system improvement in the Welcome/North Davidson area will develop the infrastructure necessary for economic growth in the area. This project includes 12" of gravity sewer, manholes, forcemain, road crossing, railroad crossing, erosion control. It also consists of ACP pump station upgrade, engineering design fees, CA & inspection, and easement acquisition.

Project Funding: Project funding entirely from Debt Financing (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000	\$ 1,225,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The Southmont area business district sewer system improvements is to develop the infrastructure necessary for economic growth and development in the Southmont area. The project includes 6,400 LF of 8" gravity sewer, forcemain, manholes, air relief valve in manholes, road crossings, railroad crossings, erosion control and a pump station. Other necessary services are included in the cost of this project such as engineering fees, inspection and easement preparation.

Project Funding: Project funding entirely from Debt Financing (100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ 1,240,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: This construction is a continuation of the Phase II of the Landfill's Cell Construction. Area 2a was completed in 2018 and these new areas are planned to allow continued operation after existing cells are filled. If new cell construction isn't completed, waste would have to be transferred offsite at significantly higher cost.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ 2,546,125	\$ -	\$ -	\$ 2,850,000	\$ -	\$ 5,396,125
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 2,546,125	\$ -	\$ -	\$ 2,850,000	\$ -	\$ 5,396,125
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ 2,546,125	\$ -	\$ -	\$ 2,850,000	\$ -	\$ 5,396,125
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 2,546,125	\$ -	\$ -	\$ 2,850,000	\$ -	\$ 5,396,125
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Purchase of a replacement trash compactor once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	675,060	\$ -	\$ -	\$ -	675,060
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	675,060	\$ -	\$ -	\$ -	675,060
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	675,060	\$ -	\$ -	\$ -	675,060
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	675,060	\$ -	\$ -	\$ -	675,060
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: The access bridge to the County owned landfill facility off Roy Lopp Road is in need of repair / renovation work per a recent inspection performed by Simpson Engineers and Associates.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ 534,000	\$ -	\$ -	\$ -	\$ -	\$ 534,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 534,000	\$ -	\$ -	\$ -	\$ -	\$ 534,000
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ 534,000	\$ -	\$ -	\$ -	\$ -	\$ 534,000
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ 534,000	\$ -	\$ -	\$ -	\$ -	\$ 534,000
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Purchase of a replacement track loader for the landfill once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ -	\$ 343,412	\$ -	\$ -	\$ 343,412
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 343,412	\$ -	\$ -	\$ 343,412
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ -	\$ 343,412	\$ -	\$ -	\$ 343,412
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ 343,412	\$ -	\$ -	\$ 343,412
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Purchase of a replacement roll off trucks that is used to haul boxes from the recycling center boxesites to the landfill, as well as haul recycling to the vendor.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment / Furnishings	\$ -	\$ -	\$ 174,500	\$ -	\$ -	\$ 177,000	\$ 351,500
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 174,500	\$ -	\$ -	\$ 177,000	\$ 351,500
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enterprise Funds	\$ -	\$ -	\$ 174,500	\$ -	\$ -	\$ 177,000	\$ 351,500
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 174,500	\$ -	\$ -	\$ 177,000	\$ 351,500
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Project Description: Purchase of a replacement dozer for the landfill once the existing vehicle crosses the 10-12,000 hour usage threshold. Part of the standard capital equipment replacement schedule.

Project Funding: Project funding entirely from Enterprise Funds (Fees collected within the Landfill - 100%).

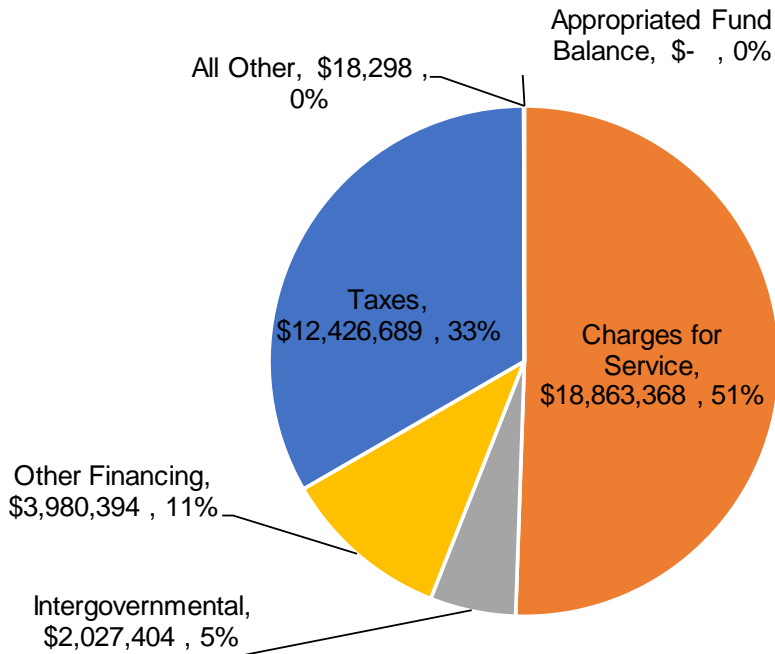
Operating Impacts: Operating impacts have not been determined at this time.

Category	Current Year FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total FY 2020-2025
Expenses							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Equipment / Furnishings	\$ -	\$ -	447,475	\$ -	\$ -	\$ -	447,475
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Site Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	447,475	\$ -	\$ -	\$ -	447,475
Revenues							
Capital Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Enterprise Funds	\$ -	\$ -	447,475	\$ -	\$ -	\$ -	447,475
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
School Capital Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total	\$ -	\$ -	447,475	\$ -	\$ -	\$ -	447,475
Operating Budget Impacts							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LESS: Available Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Other Funds Summary

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Amended Budget	FY 2021 Adopted Budget	<u>vs. Adopted</u>	
					\$ Change	% Change
Enterprise Funds	\$ 6,402,844	\$ 3,775,188	\$ 7,360,691	\$ 4,101,605	\$ 326,417	8.6%
DavidsonWorks	\$ 1,142,913	\$ 1,215,905	\$ 1,408,888	\$ 1,223,364	\$ 7,459	0.6%
Internal Service Funds	\$ 14,125,509	\$ 13,962,827	\$ 14,012,900	\$ 15,250,359	\$ 1,287,532	9.2%
Mental Health	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%
Special Revenue Funds	\$ 16,587,307	\$ 16,215,307	\$ 16,529,285	\$ 15,916,481	\$ (298,826)	-1.8%
Grand Total	\$ 39,082,913	\$ 35,993,571	\$ 40,136,108	\$ 37,316,153	\$ 1,322,582	3.7%
Total Revenue	\$ 41,096,319	\$ 35,993,571	\$ 40,136,108	\$ 37,316,153	\$ 1,322,582	3.7%
County Funds	\$ (2,013,406)	\$ -	\$ -	\$ -	\$ -	0.0%

FY 2021 All Other Funds Revenues Total = \$37,316,153



ENTERPRISE / SPECIAL REVENUE FUND - AIRPORT

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$434,120	\$368,817	\$368,817	\$338,305	\$368,817	\$0	0.0%
Capital Outlay	\$16,667	\$16,667	\$16,667	\$16,667	\$16,667	\$0	0.0%
Total	\$450,787	\$385,484	\$385,484	\$354,972	\$385,484	\$0	0.0%
Revenues							
Charges for Service	\$396,247	\$231,500	\$231,500	\$384,954	\$231,500	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$18,965	\$18,000	\$18,000	\$53,499	\$18,000	\$0	0.0%
Other Financing	\$135,984	\$135,984	\$135,984	\$135,984	\$135,984	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$551,196	\$385,484	\$385,484	\$574,437	\$385,484	\$0	0.0%
Net County Funds	(\$100,409)	\$0	\$0	(\$219,465)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Davidson County Airport is a general aviation facility that is open to the public. It is located on seventy-five acres of land and maintains one asphalt surface runway. The County contracts services for management of the airport with an outside source and an appointed Airport Authority Board makes decisions and oversees maintenance and operations. This enterprise fund accounts for the expenditures associated with operating the airport facility and for hangar rent, fuel flow commissions and other rental revenues the airport generates. Finally, included above is the contribution from the General Fund of (\$135,984 – Covered via Article 44 Sales Tax proceeds) to address operating / capital project needs at the airport. These funds also assist with local matching requirements associated with state grant opportunities.

ENTERPRISE FUNDS - INTEGRATED SOLID WASTE

Charlie Brushwood, Director

1242 Old US HWY 29 Thomasville, NC 27360 (336) 224-5376

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$1,009,939	\$990,513	\$990,513	\$872,136	\$1,024,822	\$34,309	3.5%
Operating	\$1,438,769	\$1,527,412	\$1,596,403	\$1,604,756	\$1,955,520	\$428,108	28.0%
Capital Outlay	\$2,225,407	\$291,400	\$3,807,912	\$1,505,238	\$155,400	(\$136,000)	-46.7%
Total	\$4,674,115	\$2,809,325	\$6,394,828	\$3,982,130	\$3,135,742	\$326,417	11.6%
Revenues							
Charges for Service	\$5,059,263	\$2,554,969	\$2,714,037	\$4,726,561	\$2,726,747	\$0	0.0%
Interest Earnings	\$715,215	\$0	\$0	\$548,518	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$108,300	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$3,402,435	\$0	\$0	\$0	0.0%
Taxes	\$477,460	\$254,356	\$278,356	\$378,019	\$408,995	\$0	0.0%
Total	\$6,360,238	\$2,809,325	\$6,394,828	\$5,653,098	\$3,135,742	\$0	0.0%
Net County Funds	(\$1,686,123)	\$0	\$0	(\$1,670,968)	\$0	\$0	0.0%
Authorized Positions	15.00	13.50	13.50	13.50	13.50	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Integrated Solid Waste (ISW) Department provides environmentally sound waste disposal and recycling services for the citizens and businesses of Davidson County. These services include operating a Municipal Solid Waste Landfill and Materials Recovery Center drop-off facility. The landfill also offers services including document destruction, used appliances and electronic waste recycling, and provides refrigerant removal certification as well as household hazardous waste disposing. ISW strives to apply the highest standards of excellence while providing safe, efficient, and affordable services to the residents of Davidson County. ISW puts forth great effort to maintain NCDOL Safety STAR Certification, and comply with environmental compliance measures for operating with a pro-active approach.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases overall funding for the Landfill by \$326,417 or 11.6%. Majority of the increase in personnel is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the

FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- Lastly the adopted budget includes operating funds to align next year's budget estimates to prior year actuals. Also the proposed budget includes (\$155K) in capital outlay for the following:
 - ✓ New Landfill Construction = \$122K.
 - ✓ V-x- Camera System = \$6,600 (To be utilized for leachate and sewer lines).
 - ✓ Replacement of (4) 40 Yard Open Top and (2) 20 Yard Top Boxes (from 1990s) = \$25K.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Purchased a 130,000 lb. compactor for better compaction rates, optimizing space within the landfill, and extending the life of landfill cells.
- Purchased a new dozer to replace a 1994 model dozer that was expensive to maintain, and beyond its useful life.
- Replaced two service trucks beyond their useful life.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Reduce OSHA Recordable Accidents < 3	0	1	0	0
MSW Tons Compacted	137,973	116,629	95,000	125,000
Ferrous & Nonferrous Metals Tons Recycled	554	436	375	400
Garbage Boxes Pulled	2,084	2,007	2,000	2,025
Recycle Boxes Pulled	977	1,159	1,000	1,050
Increase Tons per Load in Recycle Boxes	2.14	2.49	2.54	2.7
Provide Community Education Outreach Tours to the County / City School for (2) Schools	11	11	11	11
Transport at Least 1,600 Tons of Recyclables	2,180	1,855	1,950	1,975

FUTURE ISSUES

- Equipment maintenance and repair cost will continue to be evaluated to ensure safety and efficiency.

ENTERPRISE FUND - SEWER

Charlie Brushwood, Director

913 Greensboro Street Lexington, NC 27292 (336) 224-5376

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$80,353	\$74,424	\$74,424	\$58,916	\$74,424	\$0	0.0%
Operating	\$445,847	\$522,622	\$522,622	\$504,255	\$522,622	\$0	0.0%
Capital Outlay	\$768,410	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,294,609	\$597,046	\$597,046	\$563,171	\$597,046	\$0	0.0%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$847,871	\$597,046	\$597,046	\$678,803	\$597,046	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$1,394,336	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$2,242,207	\$597,046	\$597,046	\$678,803	\$597,046	\$0	0.0%
Net County Funds	(\$947,598)	\$0	\$0	(\$115,632)	\$0	\$0	0.0%
Authorized Positions	1.00	1.00	1.00	1.00	1.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Sewer Fund is used to account for the operations, maintenance and development of various County sewer lines.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget maintains funding for the Sewer Fund equal to that approved for FY 2020.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- The adopted budget includes funding begin remediating embankments that are eroding near existing sewer lines.

- Finally, the adopted budget keep the current sewer rates equal to that approved for FY 2020.

DAVIDSON COUNTY, NORTH CAROLINA
SEWERAGE SYSTEM POLICY

Effective Date
July 1, 2020

Sec. 88. Rates.

(a) *Connections:*

	<i>Cost</i>
Standard lateral connection, Max. length 30 feet	\$1,650.00- 4inch
Non-standard lateral Connection	Actual cost+ 15% \$1,650.00 minimum

(b) *Capital Recovery Fee (CRF):*

Residential	\$650/residential dwelling unit
Bona Fide Non-Profit Churches & Schools	\$650/building
Business, Commercial & Industrial	\$1,080/acre for wastewater flows of 3,000 c.f./acre/month or less. Min. of \$1,080.00 For wastewater flows greater than 3,000 c.f./ acre/month, the CRF shall be \$380.00/1,000 c.f./acre/month

(c) *Plan review fee* \$0.25/linear foot sewer

(d) *Construction inspection fee* \$0.50/linear foot sewer

Effective Date
July 1, 2020

(e) and (f) below are the new service rates effective as of July 1, 2020.

(e) *Service where public water also provided:*

- (1) Volume rate \$10.38 per 100 cu.ft. of water metered, excluding first 267 cu. ft. (2,000 gal)
- (2) Base fee \$26.07 per month; base fee includes up to 267 cu. ft. (2,000 gal)

(f) *Service where public water not provided:*

County Monthly Rates

A Single-family, two-family residence and mobile home	\$ 55.40
B Multifamily, per unit	34.72
C Hotel or motel per unit	23.84
D Supermarket	196.69
E Launderette	569.75
F Commercial establishment w/ restrooms & fountains only	55.40
G Beauty or barbershop	55.40
H Professional or commercial office building (max. of four (4) restrooms)	55.40
I Professional or commercial office building, each additional restroom over four (4)	23.84
J Service station or garage	55.40
K School, rate per student	0.90
L Drug store w/ soda fountain or food service	171.85
M Drug store w/o soda fountain or food service	55.40
N Restaurant, café or grill	328.03
O Manufacturing plant or other use not listed	Rate established by director based upon discharge

New rates reflect W-S Forsyth Utility commission sewer fee changes for FY 2020-21. Additional fees may apply; refer to Section 88 of the Davidson County Sewerage System Policy for a complete listing.

SPECIAL REVENUE FUND - DAVIDSONWORKS

Pam Walton, Director

220 East 1st Avenue, Extension, Lexington, NC 27292

(336) 242-2065

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$813,053	\$896,078	\$914,415	\$772,608	\$905,358	\$9,280	1.0%
Operating	\$312,006	\$311,827	\$486,473	\$272,015	\$310,006	(\$1,821)	-0.6%
Capital Outlay	\$17,854	\$8,000	\$8,000	\$0	\$8,000	\$0	0.0%
Total	\$1,142,913	\$1,215,905	\$1,408,888	\$1,044,623	\$1,223,364	\$7,459	0.6%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$997,688	\$1,071,685	\$1,264,668	\$822,945	\$1,079,144	\$7,459	0.7%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$145,147	\$144,220	\$144,220	\$144,220	\$144,220	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,142,835	\$1,215,905	\$1,408,888	\$967,165	\$1,223,364	\$7,459	0.6%
Net County Funds	\$78	\$0	\$0	\$77,458	\$0	\$0	0.0%
Authorized Positions	15.00	15.00	15.00	15.00	15.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

It is the mission of DavidsonWorks to provide career counseling, placement and training solutions to individuals and provide a strong, skilled workforce to local employers.

Our goals are:

- To increase the number of citizens gainfully employed.
- To enhance job opportunities through occupational skills training in high-growth cluster areas.
- To provide academic and training services, thus enhancing the employability and job retention of youth.
- To increase services provided to business and industry to promote economic development within Davidson County

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases total funding for DavidsonWorks by \$7,459 or 0.6%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year’s annualization of year one of the Piedmont Triad Regional Council of Government’s (PTRC) employee pay study.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- Lastly, the FY 2021 Adopted Budget includes (\$8K) to replace eight out-of-warranty computers (Two public computers and six staff computers).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Over 110% increase in intensive services provided to Adult and Dislocated Worker customers (job clubs, short-term training, workshops).
- 121 employer recruitment events held at NCWorks Centers in Lexington and Thomasville.
- 99% of customers surveyed responded positively about the customer service they had received in the NCWorks Center they visited.
- Per PY2018 (FY2019) NCWorks data, 80% of customers served through the NCWorks Career Centers in Thomasville and Lexington became *and remained* employed for one year.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
The number of intensive services provided to Adult and Dislocated Worker customers (workshops, job clubs or short term training) will increase over previous by at least 5% in the new year	419	883	927	974
The Business & Industry unit will increase the number of new business orientations by 5% from the previous year to the current year	66	69	72	76
80% of all new training vouchers will be in high-growth cluster fields	94%	87%	85%	85%
90% of customers surveyed will indicate a positive, friendly experience with DavidsonWorks or the Career Center	100%	99%	99%	99%

FUTURE ISSUES

- Continued Federal and State budget cuts to the Workforce Innovation and Opportunity Act (WIOA) may affect our future ability to staff two career centers in Davidson County.

INTERNAL SERVICE FUND - INSURANCE

Kathy Cashion, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2210

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$11,424	\$18,017	\$18,017	\$0	\$0	(\$18,017)	-100.0%
Operating	\$11,879,044	\$11,367,155	\$11,367,155	\$9,201,165	\$12,597,635	\$1,230,480	10.8%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$11,890,468	\$11,385,172	\$11,385,172	\$9,201,165	\$12,597,635	\$1,212,463	10.6%
Revenues							
Charges for Service	\$10,944,478	\$11,385,172	\$11,385,172	\$9,547,391	\$12,597,635	\$1,212,463	10.6%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$10,944,478	\$11,385,172	\$11,385,172	\$9,547,391	\$12,597,635	\$1,212,463	10.6%
Net County Funds	\$945,990	\$0	\$0	(\$346,226)	\$0	\$0	0.0%
Authorized Positions	0.25	0.25	0.25	0.25	0.00	(0.25)	-100.0%

DEPARTMENTAL PURPOSE & GOALS

The purpose of this fund is to account for the county's self-funded employee health care and dental programs.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget transfers (0.25) of a Human Resources full-time authorized position back to HR (General Fund). Lastly, the proposed budget includes an increase to cover "high cost" claims and does so without increasing employee cost for the upcoming fiscal year.

INTERNAL SERVICE FUND - WORKERS COMPENSATION

Kathy Cashion, Director

913 Greensboro Street Lexington, NC 27292 (336) 242-2210

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$567,181	\$845,665	\$845,665	\$921,022	\$876,774	\$31,109	3.7%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$567,181	\$845,665	\$845,665	\$921,022	\$876,774	\$31,109	3.7%
Revenues							
Charges for Service	\$863,905	\$845,665	\$845,665	\$806,224	\$876,774	\$31,109	3.7%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$863,905	\$845,665	\$845,665	\$806,224	\$876,774	\$31,109	3.7%
Net County Funds	(\$296,724)	\$0	\$0	\$114,799	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The purpose of this fund is to account for the county's self-funded worker's compensation insurance program.

INTERNAL SERVICE FUND - GARAGE

Bill Noonan, Division Director

925 North Main Street Lexington, NC 27292 (336) 242-2007

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$255,527	\$359,268	\$349,412	\$277,743	\$356,555	(\$2,713)	-0.8%
Operating	\$1,354,873	\$1,372,722	\$1,372,722	\$1,235,144	\$1,419,395	\$46,673	3.4%
Capital Outlay	\$57,460	\$0	\$59,929	\$51,027	\$0	\$0	0.0%
Total	\$1,667,860	\$1,731,990	\$1,782,063	\$1,563,913	\$1,775,950	\$43,960	2.5%
Revenues							
Charges for Service	\$1,753,029	\$1,731,990	\$1,722,134	\$1,628,508	\$1,775,950	\$43,960	2.5%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$4,508	\$0	\$0	\$6,664	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$75,709	\$0	\$0	\$32,941	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$59,929	\$0	\$0	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,833,246	\$1,731,990	\$1,782,063	\$1,668,114	\$1,775,950	\$43,960	2.5%
Net County Funds	(\$165,386)	\$0	\$0	(\$104,200)	\$0	\$0	0.0%
Authorized Positions	5.00	6.00	6.00	6.00	6.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Fleet Maintenance division provides timely, reliable, and cost-effective vehicle repairs and maintenance services for the County's motor vehicle fleet. The division also operates the County's motor pool.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget increases total funding for the Garage by \$44,110 or 2.5%. Majority of the increase is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year.
- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Continue to increase preventative maintenance (PMs) performed annually, which adds to the life expectancy of County vehicles.
- Continue to lower the cost per PM.
- Purchased new 15 passenger van to replace aged out van.
- Purchased new garage truck to replace aged out truck.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Number of Preventative Maintenance (PMs) Performed Per Quarter	204	202	211	210
Number of Tech Inspections Per Quarter	170	217	210	215
Number of Repair Orders Per Quarter	202	207	205	205
Number of Vehicle Services Per Day	6.5	9.1	9.1	9.0

FUTURE ISSUES

- Hire part-time service technician when one of the full-time technicians retires.
- Continue to evaluate the cost of the garage in total and its impact on the other county operations.

SPECIAL REVENUE FUND – MENTAL HEALTH

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$824,340	\$824,344	\$824,344	\$650,100	\$824,344	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$824,340	\$824,344	\$824,344	\$650,100	\$824,344	\$0	0.0%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$824,344	\$797,900	\$797,900	\$797,900	\$797,900	\$0	0.0%
Taxes	\$27,439	\$26,444	\$26,444	\$30,376	\$26,444	\$0	0.0%
Total	\$851,783	\$824,344	\$824,344	\$828,276	\$824,344	\$0	0.0%
Net County Funds	(\$27,443)	\$0	\$0	(\$178,176)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Appropriated funding for costs associated with mental health services contracted through Cardinal Innovations Healthcare Solutions. Cardinal manages community services for people with mental health, intellectual and developmental disabilities and substance use / addiction conditions. This partnership connects Davidson County citizens with resources and ideas through culturally appropriate efforts.

SPECIAL REVENUE FUND - 911 FUND

Robert Wilson, Director

949 North Main Street Lexington, NC 27292 (336) 242-2132

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$530,839	\$499,014	\$499,014	\$467,382	\$565,045	\$66,031	13.2%
Capital Outlay	\$151,934	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$682,774	\$499,014	\$499,014	\$467,382	\$565,045	\$66,031	13.2%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$14,390	\$0	\$0	\$9,522	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$561,030	\$499,014	\$499,014	\$368,277	\$565,045	\$66,031	13.2%
Total	\$575,420	\$499,014	\$499,014	\$377,799	\$565,045	\$66,031	13.2%
Net County Funds	\$107,354	\$0	\$0	\$89,583	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

Davidson County 9-1-1 Emergency Communication's mission is to serve as the communications link between the citizens and the public safety agencies; to accurately identify each caller's location; to quickly and accurately activate needed public safety services; and to provide communications support and coordination for all city/county safety and applicable support agencies. The goal is to provide courteous, accurate and responsive service to the citizens and agencies served in a professional timely manner.

SPECIAL REVENUE FUND – RURAL FIRE DISTRICTS

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$9,370,347	\$9,195,444	\$9,509,422	\$9,353,169	\$9,863,427	\$667,983	7.3%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$9,370,347	\$9,195,444	\$9,509,422	\$9,353,169	\$9,863,427	\$667,983	7.3%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$2,197	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$9,407,904	\$9,195,444	\$9,509,422	\$9,584,133	\$9,863,427	\$667,983	7.3%
Total	\$9,410,101	\$9,195,444	\$9,509,422	\$9,584,133	\$9,863,427	\$667,983	7.3%
Net County Funds	(\$39,754)	\$0	\$0	(\$230,964)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The county has twenty-six fire protection districts that provide fire response service in areas of the county not serviced by a municipal fire department. Their main goal is to protect lives, property and the environment. The primary funding for each district comes from property tax revenue generated by a special district tax. The tax, which is in addition to the county's general property tax, is levied on the real property and personal property registered to owners living in each district and the revenues generated are dedicated for use in the district where they are raised. The Board of Commissioners, with the adoption of the annual budget ordinance, establishes the rate for each district annually. All other funding comes from direct contributions and fundraising events sponsored by each fire district

FY 2021 ADOPTED BUDGET HIGHLIGHTS

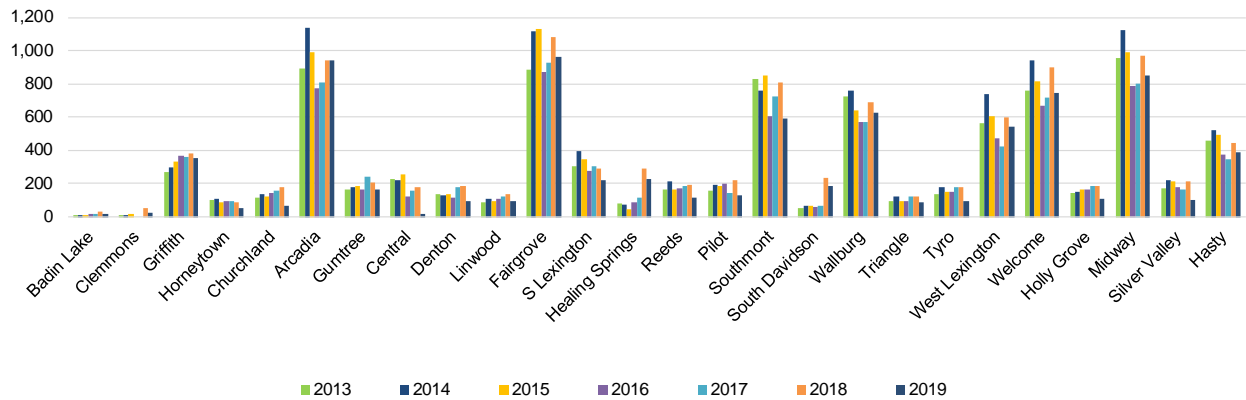
- The FY 2021 Adopted Budget increases funding to the fire districts by \$667,983 or 7.3%. The changes in tax rates and funding can be seen as displayed in the table below. Three districts are asking for a tax rate increase and are shown in green. Each of those three districts met the requirements (to submit for a tax rate increase) as stated by the contract with the county. Each individual district's line-item budget request for FY 2021 follows this summary on the proceeding pages.

Fire Districts Summary
FY 2020-2021

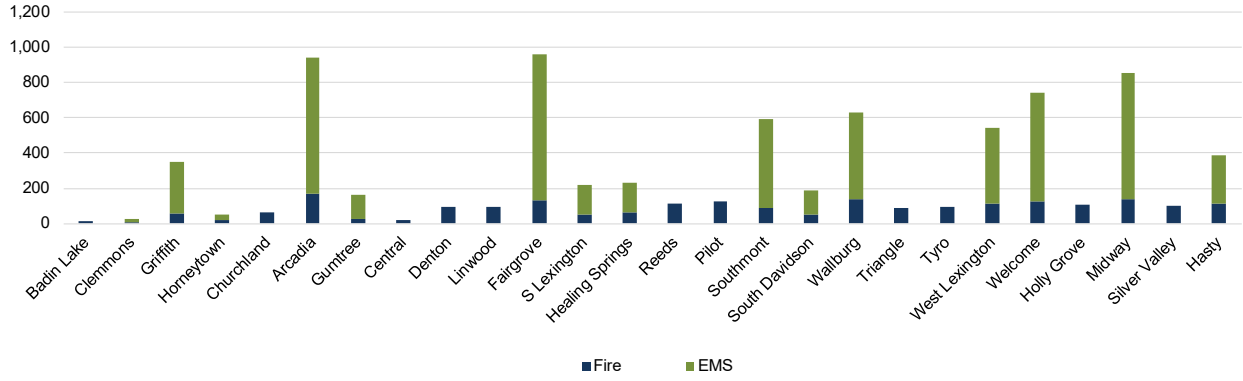
District	Tax Rate		Change		Budget		Change		Increase Justification
	FY 2020 Adopted	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	FY 2020 Adopted	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
ARCH	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 799,000	\$ 1,039,475	\$ 240,475	30.1%	Planning to replace a 1993 model fire truck as well as provide for funding related to increase personnel cost and equipment for the new 800 MHz radio system.
Central	\$ 0.0900	\$ 0.1000	\$ 0.0100	11.1%	\$ 316,830	\$ 351,830	\$ 35,000	11.0%	Central Fire District plans to convert one of their two part-time positions to full-time. The added cost of fringe benefits for the full-time employee is the reason for the tax increase.
Churchland	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 237,000	\$ 246,325	\$ 9,325	3.9%	
Fairgrove	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 419,005	\$ 457,227	\$ 38,222	9.1%	
Gumtree	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 136,000	\$ 140,915	\$ 4,915	3.6%	
Healing Spring	\$ 0.0900	\$ 0.0900	\$ -	0.0%	\$ 285,034	\$ 297,193	\$ 12,159	4.3%	
Holly Grove	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 225,220	\$ 240,922	\$ 15,702	7.0%	
Linwood	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 319,399	\$ 334,627	\$ 15,228	4.8%	
Midway	\$ 0.1077	\$ 0.1077	\$ -	0.0%	\$ 960,000	\$ 977,110	\$ 17,110	1.8%	
North	\$ 0.1300	\$ 0.1300	\$ -	0.0%	\$ 245,000	\$ 270,000	\$ 25,000	10.2%	
Pilot	\$ 0.0850	\$ 0.0850	\$ -	0.0%	\$ 291,530	\$ 297,030	\$ 5,500	1.9%	
Reeds	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 281,173	\$ 303,243	\$ 22,070	7.8%	
Silver Valley	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 403,622	\$ 408,622	\$ 5,000	1.2%	
South Emmons	\$ 0.0800	\$ 0.1000	\$ 0.0200	25.0%	\$ 96,340	\$ 124,510	\$ 28,170	29.2%	To pay the debt service on a new Rosenbauer fire engine (Replacing model that is 34 years old).
South Lexington	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 256,657	\$ 270,600	\$ 13,943	5.4%	
Southmont	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 789,486	\$ 847,416	\$ 57,930	7.3%	
Hasty	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 506,515	\$ 506,515	\$ -	0.0%	
Tyro	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 340,000	\$ 353,153	\$ 13,153	3.9%	
Wallburg	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 810,390	\$ 836,277	\$ 25,887	3.2%	
Welcome	\$ 0.1100	\$ 0.1100	\$ -	0.0%	\$ 577,044	\$ 587,044	\$ 10,000	1.7%	
West Lexington	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 258,014	\$ 274,247	\$ 16,233	6.3%	
South Davidson	\$ 0.1000	\$ 0.1000	\$ -	0.0%	\$ 113,500	\$ 119,900	\$ 6,400	5.6%	
Homeytown	\$ 0.1500	\$ 0.1500	\$ -	0.0%	\$ 187,454	\$ 202,455	\$ 15,001	8.0%	
Griffith	\$ 0.0800	\$ 0.0800	\$ -	0.0%	\$ 233,771	\$ 261,331	\$ 27,560	11.8%	
Clemmons	\$ 0.0600	\$ 0.0600	\$ -	0.0%	\$ 67,460	\$ 75,460	\$ 8,000	11.9%	
Badin Lake	\$ 0.0550	\$ 0.0550	\$ -	0.0%	\$ 40,000	\$ 40,000	\$ -	0.0%	
Total	\$ 2.4477	\$ 2.4977	\$ 0.0500	2.0%	\$ 9,195,444	\$ 9,863,427	\$ 667,983	7.3%	

KEY PERFORMANCE MEASURES

County Rural Fire Districts
Total Dispatched Calls



County Rural Fire Districts
Dispatched Calls - 2019



To: Davidson County Board of County Commissioners

From: Arcadia - Reedy Creek - Hampton Volunteer Fire & Rescue Department
 1374 Ruff Leonard Rd.
 Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Arcadia-Reedy Creek-Hampton Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Pension Fund	\$ 4,000	\$ 4,000	\$ 4,200	\$ 4,200
Building & Grounds	\$ 40,000	\$ 40,000	\$ 23,000	\$ 23,000
Vehicle Fund	\$ 40,000	\$ 40,000	\$ 30,275	\$ 30,275
Communications	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Truck Operations	\$ 30,000	\$ 35,000	\$ 31,000	\$ 31,000
Fire Equipment	\$ 26,000	\$ 26,000	\$ 250,000	\$ 250,000
Furniture & Fixtures	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000
Point System	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Insurance	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000
Training & Books	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Office Expenses	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Computer Expense	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Public Fire Education Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Membership Dues	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Utilities	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Rescue Squad Equipment	\$ 14,500	\$ 14,500	\$ 20,000	\$ 20,000
Rescue Equipment	\$ 14,500	\$ 14,500	\$ 10,000	\$ 10,000
Salaries	\$ 365,000	\$ 398,000	\$ 440,000	\$ 440,000
Protective Clothing	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Mobile Documents	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Health & Disability	\$ 57,000	\$ 57,000	\$ 58,000	\$ 58,000
Travel Expense	\$ 11,400	\$ -	\$ -	\$ -
Uniforms	\$ 4,000	\$ 5,500	\$ 5,500	\$ 5,500
Contract Labor-Maintenance	\$ 16,800	\$ 7,500	\$ 7,500	\$ 7,500
TOTAL	\$ 780,200	\$ 799,000	\$ 1,039,475	\$ 1,039,475
Original or Amended Budget	\$ 780,200	\$ 799,000	\$ 1,039,475	\$ 1,039,475
YTD Revenues	\$ 831,580	\$ 826,229	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (51,380)	\$ (27,229)	\$ 1,039,475	\$ 1,039,475
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 950,464,650	\$ 959,969,296	\$ 1,039,475,000	\$ 1,039,475,000

We do hereby request that sufficient tax be levied in the ARCH Volunteer Fire & Rescue Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

Chip Vanderzee
 Board Chairman

Jim Wikle
 Secretary to Board

Gray Hutchins
 Treasurer to Board

From: [Jim Wikle](#)
To: [Casey R. Smith](#)
Cc: [Charlene Craver](#); [Gray Hutchins](#); [Chris Hege](#); [Ronnie](#); [Randymock62](#); [David Hodges](#); [Thomas Saulpaugh](#); [Tim James](#)
Subject: ARCH 2020-2021 budget request
Date: Tuesday, March 31, 2020 9:40:04 AM
Attachments: [image.png](#)
[image.png](#)
[Standard Balance Sheet 07052019.pdf](#)
[Standard Income Budget 07052019.pdf](#)
[Feb20.pdf](#)
[ARCH 20-21budgetrequest.docx](#)

**CAUTION External email. Do not
click links or open attachments
unless verified.**

Per your email request of March 25, 2020, please find attached documents requested for the ARCH 2020-2021 (FY 2021) budget request.

Thank you, Stay Well,

Jim Wikle, secretary ARCH board of directors

Winston-Salem Journal

PUBLIC NOTICE

The Annual Meeting of the A-RC-H fire and Rescue Department will be Monday, September 16, 2019, 7:30p.m. at the station, 1374 Ruff Leonard Road, Lexington, NC 27295.

All residents of the A-RC-H Fire and Rescue District are encouraged to attend.

WSJ: September 9, 13, 2019

Lexington Dispatch

Notice

The Annual Meeting of the A-RC-H Fire and Rescue Department will be Monday, September 17th, 2018 at 7:30 p.m. at the station, 1374 Ruff Leonard Road, Lexington, NC 27295. All residents of the A-RC-H Fire and Rescue District are encouraged to attend.

September 3, 10, 2018

A-RC-H Fire & Rescue Department, Inc.
Balance Sheet
June 30, 2019

ASSETS

Current Assets		
Cash in Bank - Checking	\$	31,732.25
Cash in Bank - Money Market		112,847.83
Cash in Bank - Equipment		216,929.34
Cash in Bank - Relief		83,978.06
Cash in Bank - Building		<u>302,614.83</u>
 Total Current Assets		 748,102.31
Property and Equipment		
Property And Equipment - Cost		2,918,597.75
New Building Construction Cost		15,202.23
Accumulated Depreciation		<u>(2,048,483.00)</u>
 Total Property and Equipment		 885,316.98
Other Assets		
 Total Other Assets		 <u>0.00</u>
 Total Assets	\$	 <u><u>1,633,419.29</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Fica Withholding & Match	\$	327.77
Unemployment Taxes Payable		<u>50.68</u>
 Total Current Liabilities		 378.45
Long-Term Liabilities		
 Total Long-Term Liabilities		 <u>0.00</u>
 Total Liabilities		 378.45
Capital		
Net Asset- Beginning Of Year		1,609,048.09
Net Income		<u>23,992.75</u>
 Total Capital		 <u>1,633,040.84</u>
 Total Liabilities & Capital	\$	 <u><u>1,633,419.29</u></u>

A-RC-H Fire & Rescue Department, Inc.
Income Statement
Compared with Budget
For the Twelve Months Ending June 30, 2019

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Revenues						
Davidson County Receipts	\$ 39,721.00	\$ 0.00	39,721.00	\$ 817,580.00	\$ 762,485.00	55,095.00
Relief Fund	0.00	0.00	0.00	8,623.43	0.00	8,623.43
Life Support & Rescue	0.00	0.00	0.00	1,979.00	0.00	1,979.00
Checking Interest	16.20	0.00	16.20	357.93	0.00	357.93
Donations	0.00	0.00	0.00	500.00	0.00	500.00
Misc Income	0.00	0.00	0.00	145,421.59	0.00	145,421.59
Sale Of Asset	0.00	0.00	0.00	5,001.50	0.00	5,001.50
Total Revenues	39,737.20	0.00	39,737.20	979,463.45	762,485.00	216,978.45
Cost of Sales						
Total Cost of Sales	0.00	0.00	0.00	0.00	0.00	0.00
Gross Profit	39,737.20	0.00	39,737.20	979,463.45	762,485.00	216,978.45
Expenses						
Payroll. Related Taxes & 401K	0.00	0.00	0.00	0.00	402,160.00	(402,160.00)
Payroll - Reg Wages	24,069.70	0.00	24,069.70	337,369.88	0.00	337,369.88
Payroll - Overtime	1,642.59	0.00	1,642.59	66,513.90	0.00	66,513.90
Payroll Taxes	2,214.58	0.00	2,214.58	31,603.61	0.00	31,603.61
401K Expnese	392.77	0.00	392.77	8,061.82	0.00	8,061.82
Insurance - Health Care	2,029.27	0.00	2,029.27	33,980.50	54,000.00	(20,019.50)
Insurance - Disability	303.00	0.00	303.00	3,788.15	0.00	3,788.15
Insurance - Dental	193.02	0.00	193.02	2,316.24	0.00	2,316.24
Insurance - Life	79.39	0.00	79.39	1,625.04	0.00	1,625.04
Fireman Incentive Points	0.00	0.00	0.00	14,999.00	15,000.00	(1.00)
Pension Fund	0.00	0.00	0.00	1,260.00	4,000.00	(2,740.00)
Depreciation Expenses	5,828.00	0.00	5,828.00	69,936.00	0.00	69,936.00
Mobil Doc	0.00	0.00	0.00	9,517.00	12,500.00	(2,983.00)
Protective Clothing	0.00	0.00	0.00	25,217.48	20,000.00	5,217.48
Rescue Equipment	0.00	0.00	0.00	149,163.76	14,000.00	135,163.76
Fire Equipment	546.12	0.00	546.12	21,604.09	26,000.00	(4,395.91)
Squad Equipment	392.24	0.00	392.24	12,068.67	14,500.00	(2,431.33)
Truck Expense	2,888.58	0.00	2,888.58	16,041.90	30,000.00	(13,958.10)
Fuel	0.00	0.00	0.00	4,539.32	0.00	4,539.32
Truck 133	0.00	0.00	0.00	1,577.03	0.00	1,577.03
Truck 233	0.00	0.00	0.00	3,466.42	0.00	3,466.42
Truck 33 Heavy Rescue	0.00	0.00	0.00	520.56	0.00	520.56
Truck 1133 Brush Truck	0.00	0.00	0.00	2,253.86	0.00	2,253.86
Truck 333	0.00	0.00	0.00	5,233.82	0.00	5,233.82

A-RC-H Fire & Rescue Department, Inc.
Income Statement
Compared with Budget
For the Twelve Months Ending June 30, 2019

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Truck - Squad	0.00	0.00	0.00	1,360.13	0.00	1,360.13
New Pickup Truck	0.00	0.00	0.00	5,402.89	0.00	5,402.89
Travel Expense	506.92	0.00	506.92	15,819.03	11,400.00	4,419.03
Training And Supplies	0.00	0.00	0.00	989.45	7,000.00	(6,010.55)
Uniforms	167.50	0.00	167.50	6,994.13	4,000.00	2,994.13
Member Dues	0.00	0.00	0.00	4,263.00	3,925.00	338.00
Radio	0.00	0.00	0.00	271.53	16,000.00	(15,728.47)
Communications	0.00	0.00	0.00	785.59	0.00	785.59
Building And Grounds	1,523.63	0.00	1,523.63	27,034.08	35,000.00	(7,965.92)
Fire Equipment	7,645.15	0.00	7,645.15	7,655.41	0.00	7,655.41
Insurance - General	5,181.63	0.00	5,181.63	24,477.26	40,000.00	(15,522.74)
Prop/Liability	0.00	0.00	0.00	3,188.00	0.00	3,188.00
Utilities	0.00	0.00	0.00	0.00	22,000.00	(22,000.00)
Timewarner	392.48	0.00	392.48	4,533.73	0.00	4,533.73
Energy United	873.03	0.00	873.03	8,269.72	0.00	8,269.72
Davison Water	0.00	0.00	0.00	269.05	0.00	269.05
City of Lexington	41.58	0.00	41.58	2,246.36	0.00	2,246.36
Office Expense	120.80	0.00	120.80	8,299.68	7,000.00	1,299.68
Computer Expenses	0.00	0.00	0.00	254.85	4,600.00	(4,345.15)
Public Fire Education	0.00	0.00	0.00	551.83	3,000.00	(2,448.17)
Legal & Accounting	500.00	0.00	500.00	9,030.00	6,000.00	3,030.00
Contract Labor - Maintenance	0.00	0.00	0.00	0.00	4,100.00	(4,100.00)
Meals	0.00	0.00	0.00	1,116.93	0.00	1,116.93
Furniture And Fixtures	0.00	0.00	0.00	0.00	2,000.00	(2,000.00)
Asset Funding	0.00	0.00	0.00	0.00	4,300.00	(4,300.00)
Total Expenses	57,531.98	0.00	57,531.98	955,470.70	762,485.00	192,985.70
Net Income	\$ (17,794.78)	\$ 0.00	(17,794.78)	\$ 23,992.75	\$ 0.00	23,992.75

A-RC-H Fire & Rescue Department, Inc.
Balance Sheet
February 29, 2020

ASSETS

Current Assets		
Cash in Bank - Checking	\$	6,206.72
Cash in Bank - Money Market		396,284.89
Cash in Bank - Equipment		605,063.31
Cash in Bank - Relief		91,650.31
Payroll Wash Account		<u>10,377.57</u>
 Total Current Assets		 1,109,582.80
Property and Equipment		
Property And Equipment - Cost		3,063,100.75
New Building Construction Cost		15,202.23
Accumulated Depreciation		<u>(2,237,049.00)</u>
 Total Property and Equipment		 841,253.98
Other Assets		
 Total Other Assets		 <u>0.00</u>
 Total Assets	\$	 <u><u>1,950,836.78</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Unemployment Taxes Payable	\$	<u>337.07</u>
 Total Current Liabilities		 337.07
Long-Term Liabilities		
 Total Long-Term Liabilities		 <u>0.00</u>
 Total Liabilities		 337.07
Capital		
Net Assest- Beginning Of Year		1,634,316.05
Net Income		<u>316,183.66</u>
 Total Capital		 <u>1,950,499.71</u>
 Total Liabilities & Capital	\$	 <u><u>1,950,836.78</u></u>

Unaudited - For Management Purposes Only

A-RC-H Fire & Rescue Department, Inc.
Income Statement
For the Eight Months Ending February 29, 2020

	Current Month		Year to Date	
Revenues				
Davidson County Receipts	\$ 50,078.21	99.92	\$ 796,603.00	94.41
Relief Fund	0.00	0.00	7,612.87	0.90
Checking Interest	38.27	0.08	285.44	0.03
Donations	0.00	0.00	500.00	0.06
Misc Income	0.00	0.00	24,443.68	2.90
Sale Of Asset	0.00	0.00	14,300.00	1.69
Total Revenues	50,116.48	100.00	843,744.99	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	50,116.48	100.00	843,744.99	100.00
Expenses				
Payroll - Reg Wages	25,487.40	50.86	231,353.17	27.42
Payroll - Overtime	2,328.20	4.65	16,069.36	1.90
Payroll Taxes	1,890.10	3.77	18,758.13	2.22
401K Expnese	503.26	1.00	4,411.98	0.52
Insurance - Health Care	3,241.23	6.47	23,077.10	2.74
Insurance - Disability	303.00	0.60	2,424.00	0.29
Insurance - Dental	193.02	0.39	1,544.16	0.18
Insurance - Life	79.39	0.16	635.12	0.08
Fireman Incentive Points	0.00	0.00	15,001.00	1.78
Pension Fund	0.00	0.00	1,905.00	0.23
Depreciation Expenses	5,828.00	11.63	46,624.00	5.53
Protective Clothing	12,542.45	25.03	12,611.45	1.49
Rescue Equipment	0.00	0.00	1,925.23	0.23
Fire Equipment	1,040.32	2.08	7,799.11	0.92
Squad Equipment	650.38	1.30	7,809.53	0.93
Truck Expense	2,490.73	4.97	19,338.86	2.29
Fuel	0.00	0.00	136.34	0.02
Truck 133	0.00	0.00	990.23	0.12
Truck 233	0.00	0.00	9,122.54	1.08
Truck 33 Heavy Rescue	0.00	0.00	4,728.00	0.56
Truck 333	851.99	1.70	1,037.70	0.12
Truck - Squad	338.43	0.68	402.97	0.05
Travel Expense	120.75	0.24	568.51	0.07
Training And Supplies	247.00	0.49	841.38	0.10
Uniforms	0.00	0.00	2,512.08	0.30
Member Dues	2,243.00	4.48	2,609.00	0.31
Communications	240.00	0.48	10,265.67	1.22
Mobile Communications	0.00	0.00	20,542.40	2.43
Building And Grounds	5,406.86	10.79	18,743.63	2.22
Fire Equipment	0.00	0.00	490.00	0.06
Insurance - General	31.63	0.06	8,954.78	1.06
Workerman's comp	0.00	0.00	10,690.00	1.27
Timewarner	398.09	0.79	3,182.14	0.38
Energy United	498.52	0.99	5,385.09	0.64
Davison Water	0.00	0.00	236.20	0.03
City of Lexington	428.57	0.86	1,242.98	0.15
Office Expense	2,825.54	5.64	6,428.43	0.76
Public Fire Education	27.92	0.06	1,473.37	0.17
Legal & Accounting	500.00	1.00	4,450.00	0.53
Meals	0.00	0.00	1,027.20	0.12
Christmas Party Gift	0.00	0.00	213.49	0.03

For Management Purposes Only

A-RC-H Fire & Rescue Department, Inc.
Income Statement
For the Eight Months Ending February 29, 2020

	<u>Current Month</u>		<u>Year to Date</u>	
Total Expenses	<u>70,735.78</u>	141.14	<u>527,561.33</u>	62.53
Net Income	<u>\$ (20,619.30)</u>	(41.14)	<u>\$ 316,183.66</u>	37.47

For Management Purposes Only

A-RC-H Fire & Rescue Department, Inc.
Income Statement
Compared with Budget
For the Eight Months Ending February 29, 2020

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Revenues						
Davidson County Receipts	\$ 50,078.21	\$ 0.00	\$ 50,078.21	\$ 796,603.00	\$ 799,000.00	(2,397.00)
Relief Fund	0.00	0.00	0.00	7,612.87	0.00	7,612.87
Checking Interest	38.27	0.00	38.27	285.44	0.00	285.44
Donations	0.00	0.00	0.00	500.00	0.00	500.00
Misc Income	0.00	0.00	0.00	24,443.68	0.00	24,443.68
Sale Of Asset	0.00	0.00	0.00	14,300.00	0.00	14,300.00
Total Revenues	50,116.48	0.00	50,116.48	843,744.99	799,000.00	44,744.99
Cost of Sales						
Total Cost of Sales	0.00	0.00	0.00	0.00	0.00	0.00
Gross Profit	50,116.48	0.00	50,116.48	843,744.99	799,000.00	44,744.99
Expenses						
Payroll. Related Taxes & 401K	0.00	0.00	0.00	0.00	398,000.00	(398,000.00)
Payroll - Reg Wages	25,487.40	0.00	25,487.40	231,353.17	0.00	231,353.17
Payroll - Overtime	2,328.20	0.00	2,328.20	16,069.36	0.00	16,069.36
Payroll Taxes	1,890.10	0.00	1,890.10	18,758.13	0.00	18,758.13
401K Expnese	503.26	0.00	503.26	4,411.98	0.00	4,411.98
Insurance - Health Care	3,241.23	0.00	3,241.23	23,077.10	50,000.00	(26,922.90)
Insurance - Disability	303.00	0.00	303.00	2,424.00	7,000.00	(4,576.00)
Insurance - Dental	193.02	0.00	193.02	1,544.16	0.00	1,544.16
Insurance - Life	79.39	0.00	79.39	635.12	0.00	635.12
Fireman Incentive Points	0.00	0.00	0.00	15,001.00	15,000.00	1.00
Pension Fund	0.00	0.00	0.00	1,905.00	4,000.00	(2,095.00)
Depreciation Expenses	5,828.00	0.00	5,828.00	46,624.00	0.00	46,624.00
Mobil Doc	0.00	0.00	0.00	0.00	12,500.00	(12,500.00)
Protective Clothing	12,542.45	0.00	12,542.45	12,611.45	20,000.00	(7,388.55)
Rescue Equipment	0.00	0.00	0.00	1,925.23	14,500.00	(12,574.77)
Fire Equipment	1,040.32	0.00	1,040.32	7,799.11	26,000.00	(18,200.89)
Squad Equipment	650.38	0.00	650.38	7,809.53	14,500.00	(6,690.47)
Truck Expense	2,490.73	0.00	2,490.73	19,338.86	35,000.00	(15,661.14)
Fuel	0.00	0.00	0.00	136.34	0.00	136.34
Truck 133	0.00	0.00	0.00	990.23	0.00	990.23
Truck 233	0.00	0.00	0.00	9,122.54	0.00	9,122.54
Truck 33 Heavy Rescue	0.00	0.00	0.00	4,728.00	0.00	4,728.00
Truck 333	851.99	0.00	851.99	1,037.70	0.00	1,037.70

A-RC-H Fire & Rescue Department, Inc.
Income Statement
Compared with Budget
For the Eight Months Ending February 29, 2020

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Truck - Squad	338.43	0.00	338.43	402.97	0.00	402.97
Travel Expense	120.75	0.00	120.75	568.51	0.00	568.51
Training And Supplies	247.00	0.00	247.00	841.38	7,000.00	(6,158.62)
Uniforms	0.00	0.00	0.00	2,512.08	5,500.00	(2,987.92)
Member Dues	2,243.00	0.00	2,243.00	2,609.00	5,000.00	(2,391.00)
Radio	0.00	0.00	0.00	0.00	16,000.00	(16,000.00)
Communications	240.00	0.00	240.00	10,265.67	0.00	10,265.67
Mobile Communications	0.00	0.00	0.00	20,542.40	0.00	20,542.40
Building And Grounds	5,406.86	0.00	5,406.86	18,743.63	40,000.00	(21,256.37)
Fire Equipment	0.00	0.00	0.00	490.00	0.00	490.00
Insurance - General	31.63	0.00	31.63	8,954.78	40,000.00	(31,045.22)
Workerman's comp	0.00	0.00	0.00	10,690.00	0.00	10,690.00
Utilities	0.00	0.00	0.00	0.00	20,000.00	(20,000.00)
Timewarner	398.09	0.00	398.09	3,182.14	0.00	3,182.14
Energy United	498.52	0.00	498.52	5,385.09	0.00	5,385.09
Davison Water	0.00	0.00	0.00	236.20	0.00	236.20
City of Lexington	428.57	0.00	428.57	1,242.98	0.00	1,242.98
Office Expense	2,825.54	0.00	2,825.54	6,428.43	8,500.00	(2,071.57)
Computer Expenses	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)
Public Fire Education	27.92	0.00	27.92	1,473.37	3,000.00	(1,526.63)
Legal & Accounting	500.00	0.00	500.00	4,450.00	6,000.00	(1,550.00)
Contract Labor - Maintenance	0.00	0.00	0.00	0.00	1,500.00	(1,500.00)
Meals	0.00	0.00	0.00	1,027.20	0.00	1,027.20
Christmas Party Gift	0.00	0.00	0.00	213.49	0.00	213.49
Furniture And Fixtures	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)
Asset Funding	0.00	0.00	0.00	0.00	40,000.00	(40,000.00)
Total Expenses	70,735.78	0.00	70,735.78	527,561.33	799,000.00	(271,438.67)
Net Income	\$ (20,619.30)	\$ 0.00	(20,619.30)	\$ 316,183.66	\$ 0.00	316,183.66

A-RC-H Fire & Rescue Department, Inc.
Account Register
For the Period From Feb 1, 2020 to Feb 29, 2020
100 - Cash in Bank - Checking

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
			Beginning Balance			41,529.38
2/1/20	debits	Other	Bank Fee		30.50	41,498.88
2/1/20	debits	Other	ECS		20.73	41,478.15
2/3/20	26185	Withdraw	NC Child Support Centra		682.14	40,796.01
2/3/20	26186	Withdraw	Blake Bowers		120.75	40,675.26
2/3/20	26187	Withdraw	City Of Lexington		428.57	40,246.69
2/3/20	26188	Withdraw	Municipal Emergency Se		560.32	39,686.37
2/3/20	26189	Withdraw	Linde Gas North Americ		329.64	39,356.73
2/3/20	26190	Withdraw	Newcom Wireless Servic		4,425.00	34,931.73
2/3/20	401K	Other	401K		915.25	34,016.48
2/3/20	taxes	Other	federal tax deposit		3,876.19	30,140.29
2/10/20	26191	Withdraw	Owens Lawn & Landsca		340.00	29,800.29
2/10/20	26192	Withdraw	Energy United		498.52	29,301.77
2/10/20	26193	Withdraw	O'Reilly Auto Parts		186.28	29,115.49
2/10/20	26194	Withdraw	Coastgroup LLC		340.51	28,774.98
2/10/20	26195	Withdraw	Municipal Emergency Se		10,367.14	18,407.84
2/10/20	26196	Withdraw	NC Assoc of Rescue & E		568.00	17,839.84
2/10/20	26197	Withdraw	Anchor-Richey		851.99	16,987.85
2/10/20	26198	Withdraw	Auto Paint Supply of Lexi		435.16	16,552.69
2/10/20	26199	Withdraw	Ace Hardware Arcadia		9.63	16,543.06
2/10/20	26200	Withdraw	Fire.Com		480.00	16,063.06
2/10/20	26201	Withdraw	Triad Office Solutions In		500.00	15,563.06
2/14/20	payroll	Other	payroll		8,354.66	7,208.40
2/14/20	payroll	Other	401K payment		867.95	6,340.45
2/14/20	payroll	Other	tax deposit		3,255.08	3,085.37
2/17/20	26203	Withdraw	NC Child Support Centra		682.14	2,403.23
2/17/20	26204	Withdraw	J & S Fire Service		1,577.25	825.98
2/17/20	26205	Withdraw	Newton's Fire And Safet		2,175.31	-1,349.33
2/17/20	26206	Withdraw	Aladtec, Inc.		2,620.00	-3,969.33
2/17/20	26207	Withdraw	First Bank		2,253.52	-6,222.85
2/17/20	26208	Withdraw	Janet Dunning		31.63	-6,254.48
2/17/20	dep	Other	transfer	30,000.00		23,745.52
2/24/20	26209	Withdraw	J & S Fire Service		294.25	23,451.27
2/24/20	26210	Withdraw	Retirement Plans Solutio		550.00	22,901.27
2/24/20	26211	Withdraw	Aflac		471.20	22,430.07
2/24/20	26212	Withdraw	Time Warner Cable		398.09	22,031.98
2/24/20	26213	Withdraw	Linde Gas North Americ		270.12	21,761.86
2/24/20	26214	Withdraw	UHS Premium Billing		3,511.11	18,250.75
2/24/20	26215	Withdraw	USAble Life		240.46	18,010.29
2/24/20	26216	Withdraw	Fire.Com		240.00	17,770.29
2/28/20	payroll	Other	payroll		10,377.57	7,392.72
2/28/20	state withholding	Other	state withholding		1,186.00	6,206.72
			Total	30,000.00	65,322.66	

A-RC-H Fire & Rescue Department, Inc.
Account Register
For the Period From Feb 1, 2020 to Feb 29, 2020
101 - Cash in Bank - Money Market

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
			Beginning Balance			376,175.67
2/17/20	dep	Other	transfer		30,000.00	346,175.67
2/24/20	dep	Other	deposit	50,078.21		396,253.88
2/28/20	interest	Other	interest	31.01		396,284.89
			Total	50,109.22	30,000.00	

To: Davidson County Board of County Commissioners

From: Central Volunteer Fire Department
 572 Becks Church Road
 Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Central Volunteer Fire Department estimates
 Rescue Department estimates the cost of operations for fiscal year 2020-2021

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Salaries	\$ 78,000	\$ 78,000	\$ 100,000	\$ 100,000
Fire Station	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Repairs	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Truck Operations (Gas & Oil)	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Equipment	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Insurance	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Telephone	\$ 4,500	\$ 4,500	\$ 4,800	\$ 4,800
Electric	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Heating	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
County Water	\$ 450	\$ 450	\$ 450	\$ 450
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Travel Reimbursement	\$ 5,000	\$ 5,000	\$ 4,500	\$ 4,500
Dues	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Waste Disposal	\$ 1,000	\$ 1,000	\$ 1,340	\$ 1,340
Training	\$ 3,140	\$ 3,140	\$ 3,000	\$ 3,000
Pest Control	\$ 600	\$ 600	\$ 600	\$ 600
Truck Payment	\$ 65,340	\$ 65,340	\$ 65,340	\$ 65,340
Truck Maintenance	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Fraternal Benefit Fund	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Building & Ground Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Future Truck Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Hydrants	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Retirement	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Professional Services	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
	\$ 5,000	\$ 5,000	\$ 18,000	\$ 18,000
TOTAL	\$ 316,830	\$ 316,830	\$ 351,830	\$ 351,830
Original or Amended Budget	\$ 316,830	\$ 316,830	\$ 351,830	\$ 351,830
YTD Revenues	\$ 343,897	\$ 327,349	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (27,067)	\$ (10,519)	\$ 351,830	\$ 351,830
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 356,627,336	\$ 360,373,706	\$ 382,107,778	\$ 382,107,778

We do hereby request that sufficient tax be levied in the Central Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

Robert Swing
 Board Chairman

Tim Hedrick
 Secretary to Board

Becky Tucker
 Treasurer to Board

Central Fire Department to hold annual meeting

Posted Mar 9, 2020 at 9:42 AM

The annual meeting of Central Fire Department of Davidson County Inc. is set for Monday, March 16 at 7:30 p.m.

The fire department is located at 572 Beck's Church Road in Lexington.

All community members in the fire district are invited.

JANUARY BOARD OF DIRECTORS MEETING

01/21/2020

Officers Present

President	Robert Swing
Vice President	Steven Young
Secretary	Tim Hedrick
Treasurer	Becky Tucker

Directors Present

2017-2020	2018-2021	2019-2022
Farrell Floyd	Logan Bowers	Steve Young
Ron Chaffin	John Bryant	Steve Beck
Doug Younts	Lowell Miller	Marcus Jones

President Swing called meeting to order. Minutes from the last meeting were approved as corrected by voice vote. Treasurer's report (see attached) approved as read by voice vote.

OLD BUSINESS

- Radios: The Kenwood's portables are on order, expected ship date of 02/18/2020. Chiefs mobile is in and installed.
- Air compressor: Is installed and working. Byron asked about the service interval.
- Credit cards are in.
- Landscaping is complete.

NEW BUSINESS

- Chief Floyd discussed insurance vendors. Director Young made a motion to move our insurance to Breeden Insurance keeping it with VFIS. 2nd by Director Younts. Motion voted by voice vote. Motion passed
- Chief Floyd discussed renting the community side of the building. Director Younts made a motion to raise the rental fee to \$100.00 cash, with a \$100.00 refundable cash cleaning deposit. Fire department member fee stays at \$25.00 with no deposit 2nd by Director Young. Motion voted by voice vote. Motion passed
- Chief Floyd discussed the heat in the bay. A new heater is ~\$3,000.00. Director Young made a motion to repair/replace the heater in the truck bay next to the community side, paid for out of truck maintenance and heating line items. 2nd by Director Jones. Motion voted by voice vote. Motion passed
- Deputy Chief Lohr discussed the dumper. President Swing instructed Chief Lohr to get a quote for the same size and collection frequency.
- Director Yong made a motion to adjust the proposed 2020-2021 budget to increase the Daytime line item to \$100,000.00(for a full-time position) and \$13,000.00 to the communications reserve. Thus, increasing the total budget to \$351,830.00 and putting our tax rate at \$0.10 per 100 valuation. 2nd by Director Younts. Motion voted by voice vote. Motion passed

- Treasurer Trucker made mention that there have been issues getting our federal taxes filled in a reasonable time frame. They were filed in November this year. The Board will monitor the situation.

Being no further business Director Younts made a motion to adjourn, seconded by Director Chaffin. Motion voted by voice vote. Motion passed.

Submitted by,

Tim Hedrick, Secretary- Board of Directors

MARCH 2020 ANNUAL MEETING

March 16, 2020

Officers Present

President	Robert Swing
Vice President	Steven Young
Secretary	Tim Hedrick
Treasurer	Becky Tucker

Directors Present

2017-2020	2018-2021	2019-2022
Farrell Floyd	Logan Bowers	Steve Young
Ron Chaffin	John Bryant	Steve Beck
Doug Younts	Lowell Miller	Marcus Jones

President Swing called meeting to order. Minutes from the last meeting were approved as read/corrected by voice vote. Treasurer's report (see attached) approved as read/corrected by voice vote.

OLD BUSINESS

None

NEW BUSINESS

Chiefs Report:

- 2020 -2021 Officers: Chief Chris Floyd, Deputy Chief Byron Lohr, Assistant Chief Marcus Jones. Captain Tim Hedrick, Safety Officer David Newell, Lieutenants, Justin Lollis and Colton Hedrick.
- Chief's Call reports attached. Average personnel on scene is five.
- 292 calls were run in 2019
- 17 Volunteers, 3 employees, 7 Volunteer & Paid, 4 Juniors for a total of 31 personnel

Budget:

- Motion to submit a proposed 2020-2021 budget of \$351,830.00 to the county made by Steve Young second by Casey Staton. Motion voted by voice vote and carried.

Nominations for Directors:

- Ron Chaffin nominated Byron Lohr
- Farrell Floyd nominated Jeff Lookabill
- Doug Younts nominated Tim Burkhart
- No nominations came from the floor.
- Motion to closed nominations and accept by acclimation made by Doug Younts, second by Marcus Jones. Voted on with voice vote and Passed.
- Being no further business Marcus Jones made a motion to adjourn, seconded by Steve Young. Motion voted, on with voice vote, and so moved.

Submitted by,

Tim Hedrick, Secretary- Board of Directors

We, the undersigned Audit Committee for Central Fire Department of Davidson County, Inc. do hereby certify that we have reviewed the financial information including bank statements, CPA ledgers (Goins CPA) and monthly invoices for the period of March 1, 2019 through February 29, 2020, and find that all accounts are in order.

Audit/Review Completed by

Farell E Floyd

~~J. J. Goins~~

Randy White

To: Davidson County Board of County Commissioners

From: Churchland Rural Volunteer Fire Department
166 Will Snider Rd.
Linwood, North Carolina 27299

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Churchland Rural Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Vehicle Fund	\$ 51,000	\$ 30,000	\$ 40,000	\$ 40,000
Building Repairs	\$ 5,000	\$ 10,000	\$ 14,325	\$ 14,325
Truck Operations (Gas & Oil)	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000
Equipment	\$ 24,000	\$ 20,700	\$ 25,000	\$ 25,000
Insurance	\$ 20,100	\$ 20,000	\$ 20,000	\$ 20,000
Utilities	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Training	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Miscellaneous	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Telephone	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000
Legal & Professional Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Payment	\$ 13,800	\$ 13,800	\$ -	\$ -
Communications Equipment	\$ 10,000	\$ 22,000	\$ 22,000	\$ 22,000
Truck Maintenance	\$ 22,500	\$ 22,500	\$ 25,000	\$ 25,000
Office Equipment	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Clerical	\$ 47,000	\$ 68,000	\$ 68,000	\$ 68,000
TOTAL	\$ 223,400	\$ 237,000	\$ 246,325	\$ 246,325
Original or Amended Budget	\$ 223,400	\$ 237,000	\$ 246,325	\$ 246,325
YTD Revenues	\$ 246,325	\$ 230,752	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (22,925)	\$ 6,248	\$ 246,325	\$ 246,325
	=====	=====	=====	=====
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 260,678,358	\$ 263,311,470	\$ 273,694,444	\$ 273,694,444

We do hereby request that sufficient tax be levied in the Churchland Rural Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.09.

Respectfully Submitted,

Robbie Young
Board Chairman

Ken Dorsett
Secretary to Board

Ken Dorsett
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Fairgrove Volunteer Fire Department
 440 Sullivan Rd.
 Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Fair Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Building Fund-Mortgage	\$ 30,852	\$ 30,690	\$ 31,186	\$ 31,186
Vehicle Fund	\$ 44,785	\$ 39,600	\$ 21,126	\$ 21,126
Building Repairs	\$ 2,488	\$ 2,475	\$ 4,024	\$ 4,024
Equipment Repairs	\$ 8,459	\$ 8,910	\$ 13,078	\$ 13,078
Truck Operations (Gas & Oil)	\$ 27,369	\$ 24,874	\$ 33,701	\$ 33,701
Equipment	\$ 9,455	\$ 11,385	\$ 12,575	\$ 12,575
Insurance	\$ 31,349	\$ 31,680	\$ 33,198	\$ 33,198
Utilities	\$ 13,684	\$ 15,097	\$ 15,845	\$ 15,845
Supplies	\$ 11,545	\$ 14,850	\$ 16,096	\$ 16,096
Miscellaneous	\$ 3,010	\$ 2,685	\$ 6,187	\$ 6,187
Compensation	\$ 174,163	\$ 173,250	\$ 182,589	\$ 182,589
Professional Services	\$ 9,952	\$ 3,960	\$ 8,048	\$ 8,048
Protective Clothing	\$ 10,698	\$ 10,890	\$ 11,066	\$ 11,066
Building Fund-Capital	\$ 29,856	\$ 34,650	\$ 35,210	\$ 35,210
Truck Payments	\$ -	\$ 5,495	\$ 24,144	\$ 24,144
Training Expense	\$ 1,866	\$ 2,079	\$ 2,616	\$ 2,616
SCBA Fund	\$ 6,469	\$ 6,435	\$ 6,539	\$ 6,539
TOTAL	\$ 416,000	\$ 419,005	\$ 457,227	\$ 457,227
Original or Amended Budget	\$ 416,000	\$ 419,005	\$ 457,227	\$ 457,227
YTD Revenues	\$ 457,375	\$ 441,925	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (41,375)	\$ (22,920)	\$ 457,227	\$ 457,227
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 418,837,190	\$ 423,237,075	\$ 457,375,000	\$ 457,375,000

We do hereby request that sufficient tax be levied in the Fair Grove Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

Kevin Hartman
 Board Chairman

Jack Jones
 Secretary to Board

Daren Fuller
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Gumtree Fire & Rescue Department
 2466 Gumtree Road
 Winston-Salem, North Carolina 27107

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Gumtree Fire & Rescue Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Payments	\$ -	\$ -	\$ -	
Truck Repairs & Maintenance	\$ 21,000	\$ 21,000	\$ 22,000	\$ 22,000
Building Repairs	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Equipment Repairs	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Truck Operations (Gas & Oil)	\$ 5,000	\$ 5,000	\$ 4,500	\$ 4,500
Equipment	\$ 4,400	\$ 4,400	\$ 4,500	\$ 4,500
Insurance	\$ 19,000	\$ 19,000	\$ 18,000	\$ 18,000
Utilities	\$ 8,000	\$ 8,000	\$ 8,500	\$ 8,500
Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Training & Conference	\$ 750	\$ 750	\$ 4,000	\$ 4,000
Legal Fees/Office Supply	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Squad Supplies & Equipment	\$ 3,800	\$ 3,897	\$ 3,915	\$ 3,915
Uniforms / Turn Out Gear	\$ 4,000	\$ 5,400	\$ 5,000	\$ 5,000
Membership Dues & Subscription	\$ 11,500	\$ 11,500	\$ 12,500	\$ 12,500
New Truck Down Payment	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Medical	\$ 6,500	\$ 6,500	\$ 7,000	\$ 7,000
Building payment	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Reporting Software	\$ 1,553	\$ 1,553	\$ 2,000	\$ 2,000
TOTAL	\$ 134,503	\$ 136,000	\$ 140,915	\$ 140,915
Original or Amended Budget	\$ 134,503	\$ 136,000	\$ 140,915	\$ 140,915
YTD Revenues	\$ 140,915	\$ 134,088	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (6,412)	\$ 1,912	\$ 140,915	\$ 140,915
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 135,094,677	\$ 136,445,623	\$ 140,915,000	\$ 140,915,000

We do hereby request that sufficient tax be levied in the Gumtree Fire & Rescue Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

Frank Williams
 Board Chairman

Debbie Noah
 Secretary to Board

John Little
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Healing Springs Volunteer Fire Department
P O Box 1076
Denton, North Carolina 27239

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Healing Springs Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Payment	\$ 10,000	\$ 10,000	\$ 40,000	\$ 40,000
Telephone	\$ -	\$ -	\$ -	\$ -
Building Repairs	\$ 5,500	\$ 10,000	\$ 30,000	\$ 30,000
Equipment Repairs	\$ 3,000	\$ 16,000	\$ 8,000	\$ 8,000
Truck Operations (Gas & Oil)	\$ 13,000	\$ 11,000	\$ 11,000	\$ 11,000
Equipment	\$ 49,262	\$ 64,584	\$ 35,000	\$ 35,000
Insurance	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Utilities	\$ 12,000	\$ 11,000	\$ 11,000	\$ 11,000
Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Contingency Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Training	\$ 14,000	\$ 7,000	\$ 7,000	\$ 7,000
Squad Funds	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Dumpster Service	\$ 350	\$ 350	\$ 350	\$ 350
Retirement	\$ 3,000	\$ 5,500	\$ 5,500	\$ 5,500
Building Fund	\$ 50,000	\$ 25,000	\$ 24,743	\$ 24,743
Part Time Salaries	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
Alltel Land Line Phone	\$ -	\$ -	\$ -	\$ -
Account. Service	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Dues	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL	\$ 282,212	\$ 285,034	\$ 297,193	\$ 297,193
Original or Amended Budget	\$ 282,212	\$ 285,034	\$ 297,193	\$ 297,193
YTD Revenues	\$ 297,193	\$ 296,662	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (14,981)	\$ (11,628)	\$ 297,193	\$ 297,193
Current Year Tax Rate	\$ 0.09	\$ 0.09	\$ 0.09	\$ 0.09
Total Tax Valuation	\$ 313,569,154	\$ 316,704,846	\$ 330,214,444	\$ 330,214,444

We do hereby request that sufficient tax be levied in the Healing Springs Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.09.

Respectfully Submitted,

Marion Grubb
Board Chairman

Rhae Auman
Secretary to Board

Rhae Auman
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Holly Grove Fire Department
 2211 E. Holly Grove Rd.
 Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Holly Grove Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Fire Prevention	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Wages	\$ 53,000	\$ 53,000	\$ 42,000	\$ 42,000
Telephone	\$ 4,000	\$ 4,000	\$ 6,000	\$ 6,000
Building Repairs	\$ 3,000	\$ 3,000	\$ 7,000	\$ 7,000
Equipment Repairs	\$ 3,000	\$ 2,500	\$ 8,000	\$ 8,000
Truck Operations (Gas & Oil)	\$ 33,000	\$ 38,000	\$ 22,000	\$ 22,000
Equipment	\$ 15,910	\$ 12,640	\$ 50,392	\$ 50,392
Insurance	\$ 19,500	\$ 19,500	\$ 18,000	\$ 18,000
Utilities	\$ 9,400	\$ 8,800	\$ 7,500	\$ 7,500
Supplies	\$ 4,000	\$ 5,500	\$ 9,000	\$ 9,000
Reserve for Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fraternal Benefit	\$ 7,000	\$ 5,200	\$ 4,000	\$ 4,000
Employee Travel & Incentive	\$ 2,200	\$ 4,000	\$ 2,500	\$ 2,500
Meals	\$ 2,300	\$ 2,000	\$ 1,200	\$ 1,200
Training	\$ 300	\$ 1,000	\$ 2,000	\$ 2,000
Health Physicals	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Dues & Subscription	\$ 5,000	\$ 6,000	\$ 2,000	\$ 2,000
Garbage Service	\$ 700	\$ 1,000	\$ 850	\$ 850
Truck Payment	\$ 43,590	\$ 41,380	\$ 41,380	\$ 41,380
Pension Fund	\$ 1,000	\$ 1,000	\$ 600	\$ 600
Uniforms	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000
Legal and Professional	\$ 3,000	\$ 2,700	\$ 3,500	\$ 3,500
TOTAL	\$ 222,900	\$ 225,220	\$ 240,922	\$ 240,922
Original or Amended Budget	\$ 222,900	\$ 225,220	\$ 240,922	\$ 240,922
YTD Revenues	\$ 240,922	\$ 231,688	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (18,022)	\$ (6,468)	\$ 240,922	\$ 240,922
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 278,738,301	\$ 281,525,684	\$ 301,152,500	\$ 301,152,500

We do hereby request that sufficient tax be levied in the Holly Grove Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.08.

Respectfully Submitted,

Todd Warford
 Board Chairman

Tiffany Poole
 Secretary to Board

Herbert Frank
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Linwood Volunteer Fire Department
P O Box 173
Linwood, North Carolina 27299

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Linwood Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Salary	\$ 111,665	\$ 123,000	\$ 130,000	\$ 130,000
Record Supplies & Accounting	\$ 4,000	\$ 4,000	\$ 4,500	\$ 4,500
Equipment Repairs	\$ 8,600	\$ 8,600	\$ 9,000	\$ 9,000
Truck Operations (Gas & Oil) & Maintenance	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000
Equipment	\$ 26,000	\$ 21,096	\$ 30,000	\$ 30,000
Insurance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Utilities & Telephone	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Supplies, Fire Fighting	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000
Reserve for Capital	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Mowing	\$ -	\$ -	\$ 2,027	\$ 2,027
Building Maintenance	\$ 8,000	\$ 5,000	\$ 10,000	\$ 10,000
School & Dues	\$ 2,800	\$ 2,500	\$ 2,000	\$ 2,000
Firemen's Gas to Fires	\$ 7,000	\$ 7,000	\$ 10,000	\$ 10,000
Maint for Mobile Air	\$ 500	\$ 500	\$ 500	\$ 500
New Truck	\$ 34,703	\$ 34,703	\$ 32,600	\$ 32,600
TOTAL	\$ 316,268	\$ 319,399	\$ 334,627	\$ 334,627
Original or Amended Budget	\$ 316,268	\$ 319,399	\$ 334,627	\$ 334,627
YTD Revenues	\$ 334,627	\$ 364,375	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (18,359)	\$ (44,976)	\$ 334,627	\$ 334,627
Current Year Tax Rate	\$ 0.100	\$ 0.100	\$ 0.100	\$ 0.100
Total Tax Valuation	\$ 326,859,208	\$ 330,127,800	\$ 334,627,000	\$ 334,627,000

We do hereby request that sufficient tax be levied in the Linwood Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

LARRY ANDERSON
Board Chairman

CARLA L. TYSINGER
Secretary to Board

STEVIE HEDRICK
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Midway Volunteer Fire & Rescue Department
 228 Midway School Road
 Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Midway Volunteer Fire & Rescue Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Salary	\$ 483,637	\$ 490,000	\$ 500,000	\$ 500,000
Telephone	\$ 8,200	\$ 8,500	\$ 12,000	\$ 12,000
Truck Repairs	\$ 18,000	\$ 20,000	\$ 30,000	\$ 30,000
Equipment Repairs	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000
Truck Operations (Gas & Oil)	\$ 31,200	\$ 33,000	\$ 20,000	\$ 20,000
Equipment	\$ 21,580	\$ 22,000	\$ 20,000	\$ 20,000
Insurance	\$ 140,180	\$ 140,000	\$ 150,000	\$ 150,000
Utilities	\$ 15,000	\$ 16,000	\$ 16,000	\$ 16,000
Supplies, EMS	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous & Office Supplies	\$ 6,700	\$ 7,000	\$ 10,000	\$ 10,000
Training	\$ 5,000	\$ 5,000	\$ 2,000	\$ 2,000
Fire Station & Truck Payments	\$ 90,000	\$ 92,000	\$ 92,000	\$ 92,000
Radio & Communication Equipment	\$ 30,800	\$ 30,000	\$ 40,000	\$ 40,000
Calls, Frat. Benefits & Phys	\$ 12,000	\$ 12,000	\$ 10,000	\$ 10,000
Fuel for Building	\$ 14,040	\$ 15,000	\$ 10,000	\$ 10,000
Physicals	\$ 700	\$ 1,000	\$ 1,610	\$ 1,610
Building Maintenance	\$ 7,000	\$ 7,000	\$ 5,000	\$ 5,000
Capital Improvements	\$ 14,000	\$ 15,000	\$ 10,000	\$ 10,000
Legal & Accounting	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Salary-Part Time	\$ 19,463	\$ 20,000	\$ 20,000	\$ 20,000
Uniforms	\$ 9,000	\$ 10,000	\$ 12,000	\$ 12,000
Garbage Service	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL	\$ 942,000	\$ 960,000	\$ 977,110	\$ 977,110
Original or Amended Budget	\$ 942,000	\$ 960,000	\$ 977,110	\$ 977,110
YTD Revenues	\$ 977,110	\$ 961,297	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (35,110)	\$ (1,297)	\$ 977,110	\$ 977,110
Current Year Tax Rate	\$ 0.1077	\$ 0.1077	\$ 0.1077	\$ 0.1077
Total Tax Valuation	\$ 837,543,179	\$ 845,918,611	\$ 907,251,625	\$ 907,251,625

We do hereby request that sufficient tax be levied in the Midway Volunteer Fire & Rescue Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.1077.

Respectfully Submitted,

Zachary Medlin
 Board Chairman

Tim Hill
 Secretary to Board

Daniel Fleming
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: North Lexington Triangle Fire Department
 2976 Greensboro St. Ext.
 Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of North Lexington Triangle Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Truck Fund	\$ 15,000	\$ 23,400	\$ 15,000	\$ 15,000
Contingency	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
Truck Operations (Gas & Oil)	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	\$ 28,900	\$ 80,000	\$ 48,000	\$ 48,000
Insurance	\$ 22,000	\$ 22,000	\$ 24,000	\$ 24,000
Utilities	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Fuel Cost	\$ 4,000	\$ 4,000	\$ 5,400	\$ 5,400
Building Payment	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
Audit/Review	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
Salaries	\$ 40,000	\$ 70,000	\$ 72,000	\$ 72,000
TOTAL	\$ 215,000	\$ 245,000	\$ 270,000	\$ 270,000
Original or Amended Budget	\$ 215,000	\$ 245,000	\$ 270,000	\$ 270,000
YTD Revenues	\$ 232,649	\$ 263,255	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (17,649)	\$ (18,255)	\$ 270,000	\$ 270,000
Current Year Tax Rate	\$ 0.11	\$ 0.13	\$ 0.13	\$ 0.13
Total Tax Valuation	\$ 203,137,244	\$ 205,168,617	\$ 211,499,091	\$ 211,499,091

We do hereby request that sufficient tax be levied in the North Lexington Triangle Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.13.

Respectfully Submitted,

Ray Peedin
 Board Chairman

Sharon Clark
 Secretary to Board

Lori Clement
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Pilot Volunteer Fire Department
 PO Box 1889
 Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Pilot Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
New Station Fund	\$ 53,600	\$ 53,600	\$ 53,600	\$ 53,600
Truck Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
New Pagers, Radio & Crystals	\$ 4,000	\$ 7,430	\$ 7,430	\$ 7,430
Truck Operations (Gas & Oil)	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800
Equipment	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Insurance	\$ 13,500	\$ 13,500	\$ 13,500	\$ 13,500
Utilities	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
Training	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Miscellaneous	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700
Building Repairs & Maintenance	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Office Supplies & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Salary	\$ 61,500	\$ 61,500	\$ 61,500	\$ 61,500
Payroll Tax Expense	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Hepatitis B Vaccine Immunization	\$ 300	\$ 300	\$ 300	\$ 300
Protective Clothing	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Dues & Memberships	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
Personnel & Contracted Services	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400
Fire Prevention Program	\$ 500	\$ 500	\$ 500	\$ 500
Maintenance on Trucks	\$ 9,600	\$ 9,600	\$ 15,100	\$ 15,100
Maintenance on Equipment	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100
Pension & Fraternal Benefit Funds	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Truck Payments	\$ 33,800	\$ 33,800	\$ 33,800	\$ 33,800
TOTAL	\$ 288,100	\$ 291,530	\$ 297,030	\$ 297,030
Original or Amended Budget	\$ 288,100	\$ 291,530	\$ 297,030	\$ 297,030
YTD Revenues	\$ 300,337	\$ 291,496	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (12,237)	\$ 34	\$ 297,030	\$ 297,030
Current Year Tax Rate	\$ 0.085	\$ 0.085	\$ 0.085	\$ 0.085
Total Tax Valuation	\$ 343,369,692	\$ 346,803,389	\$ 353,349,412	\$ 353,349,412

We do hereby request that sufficient tax be levied in the Pilot Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.085.

Respectfully Submitted,

Mike Shadrick
 Board Chairman

Matt Riddle
 Secretary to Board

Terry Bailey
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Reeds Volunteer Fire Department
 186 South NC Hwy 150
 Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Reeds Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Equipment Maintenance	\$ 22,852	\$ 23,500	\$ 23,500	\$ 23,500
Truck Fund	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Truck Operations (Gas & Oil)	\$ 7,374	\$ 7,374	\$ 7,374	\$ 7,374
Equipment	\$ 18,000	\$ 50,000	\$ 50,000	\$ 50,000
Insurance	\$ 31,500	\$ 27,500	\$ 27,500	\$ 27,500
Utilities	\$ 12,600	\$ 11,800	\$ 11,800	\$ 11,800
Supplies	\$ 3,474	\$ 3,647	\$ 3,647	\$ 3,647
Miscellaneous	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Benefits	\$ 4,900	\$ 7,880	\$ 7,880	\$ 7,880
Building Maint.	\$ 16,200	\$ 13,200	\$ 13,200	\$ 13,200
Fire Station Employee	\$ 67,800	\$ 77,172	\$ 115,000	\$ 99,242
Benevolence - Burn-Out	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
TOTAL	\$ 193,800	\$ 281,173	\$ 319,001	\$ 303,243
Original or Amended Budget	\$ 193,800	\$ 281,173	\$ 319,001	\$ 303,243
YTD Revenues	\$ 202,162	\$ 295,311	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (8,362)	\$ (14,138)	\$ 319,001	\$ 303,243
Current Year Tax Rate	\$ 0.04	\$ 0.06	\$ 0.06	\$ 0.06
Total Tax Valuation	\$ 479,567,518	\$ 484,363,193	\$ 505,405,000	\$ 505,405,000

We do hereby request that sufficient tax be levied in the Reeds Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.06.

Respectfully Submitted,

Robert Yancey
 Board Chairman

Michael Parks
 Secretary to Board

Kevin Hedrick
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Silver Valley Volunteer Fire Department
 11450 S. NC Highway 109
 Lexington, North Carolina 27292

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Silver Valley Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Truck Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Debt Service	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500
Truck Operations (Gas & Oil)	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Equipment	\$ 25,000	\$ 32,500	\$ 32,500	\$ 32,500
Insurance	\$ 42,500	\$ 42,500	\$ 42,500	\$ 42,500
Utilities	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Supplies	\$ 5,000	\$ 3,000	\$ 4,000	\$ 4,000
Miscellaneous	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000
Medical Supplies	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000
Building Maintenance	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Telephone	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Equipment Maintenance	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Legal Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
New Station # 92 Payment	\$ 91,422	\$ 91,422	\$ 91,422	\$ 91,422
Salary	\$ 80,000	\$ 80,000	\$ 84,000	\$ 84,000
Bookkeeping	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Pension & Death Benefit	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
TOTAL	\$ 401,122	\$ 403,622	\$ 408,622	\$ 408,622
Original or Amended Budget	\$ 401,122	\$ 403,622	\$ 408,622	\$ 408,622
YTD Revenues	\$ 432,770	\$ 424,019	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (31,648)	\$ (20,397)	\$ 408,622	\$ 408,622
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 375,041,535	\$ 378,791,950	\$ 393,427,273	\$ 393,427,273

We do hereby request that sufficient tax be levied in the Silver Valley Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.11.

Respectfully Submitted,

MILTON HEDRICK
 Board Chairman

JERRY STANLEY
 Secretary to Board

ERNEST ANTHONY
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: South Emmons Fire District
12539 Hwy 47
Denton, North Carolina 27239

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of South Emmons Fire District estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Contract - Town of Denton	\$ 73,308	\$ 96,340	\$ 124,510	\$ 124,510
TOTAL	\$ 73,308	\$ 96,340	\$ 124,510	\$ 124,510
Original or Amended Budget	73,308	96,340	\$ 124,510	\$ 124,510
YTD Revenues	77,362	99,548	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (4,054)	\$ (3,208)	\$ 124,510	\$ 124,510
Current Year Tax Rate	\$ 0.06	\$ 0.08	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 122,917,467	\$ 124,146,641	\$ 128,936,667	\$ 128,936,667

We do hereby request that sufficient tax be levied in the South Emmons Fire District to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

Leslie Pyror
Board Chairman

Jermie Pyror
Secretary to Board

Brandon Dorsett
Treasurer to Board

**NORTH CAROLINA
DAVIDSON COUNTY**

Affidavit of Publication

Before the undersigned, a Notary Public of said County and State, duly commissioned, qualified, and authorized by law to administer oaths, personally appeared

Stan Bingham

who being first duly sworn, deposes and says that he is

Publisher

of The Denton Orator, engaged in the publication of a newspaper known as The Denton Orator, published, issued and entered as second class mail in the Town of Denton, in said County and State; and that he is authorized to make this affidavit and sworn statement; that the notice or other legal advertisement, a true copy of which is attached hereto, was published in The Denton Orator on the following dates:

2/12/2020

2/19/2020

and that this said newspaper in which such notice, paper, document, or legal advertisement was published was, at the time of each and every publication, a newspaper meeting all of the requirements and qualifications of Section 1-597 of the General Statutes of North Carolina, 1996, as amended, and was a qualified newspaper within the meaning of Section 1-597 of the General Statutes of North Carolina.

This 2 day of March 2020.

Stan Bingham

Sworn to and subscribed before me, this

2 day of March 2020.

Kelly H. Beckler

Notary Public

My commission expires: 4-28-24

**ANNUAL MEETING
SOUTH EMMONS FIRE DISTRICT
FEBRUARY 26, 2020 7:00 P.M. at DEN-
TON FIRE DEPARTMENT**

The Board of Directors of the South Emmons Fire District has called for its Annual Meeting to be held on February 26, 2020 at 7:00 p.m. at the Denton Fire Department - 101 W. Newsome Avenue, Denton N.C. Election of officers for the Board of Directors, Fiscal Year 20-21 Budget and report by the Fire Chief on activities, accomplishments and needs will be on the agenda. The Board of Directors will also vote on raising the fire district tax from 8 cents to 9.5 cents to pay for the debt service on the new fire engine to be delivered in 2020. Citizens and members of the Fire District are encouraged to attend and will be offered an opportunity to speak at the meeting.

**Town of Denton
Denton, North Carolina
For the year ended
June 30, 2019**

**Independent Auditor's Reports
Basic Financial Statements
And
Information Accompanying the
Basic Financial Statements**

Mayor

Larry Ward

Board

David Askew

Barbara Hogan

Deanna Grubb

Julie Loflin

Ronnie Haneline

Town of Denton

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INDEPENDENT AUDITOR'S REPORT

To the Mayor and Town Board
Town of Denton
Denton, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities and each major fund of the Town of Denton, North Carolina, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities and each major fund of the Town of Denton, North Carolina, as of June 30, 2019, and the respective changes in financial position, cash flows, where appropriate, thereof, and the respective budgetary comparison of the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, LGERS – Schedule of Contributions and Proportionate Share of Net Pension Liability (Asset), LEO Separation Allowance – Schedule of Changes in Pension Liability and Pension Liability as a Percentage of Covered Payroll on pages 3-12 and 45-46, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Denton, North Carolina's basic financial statements. The individual fund statements, budgetary schedules, and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund statements, budgetary schedules, and other schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the individual fund statements, budgetary schedules, and other schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5 2019, on our consideration of the Town of Denton, North Carolina's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Denton, North Carolina's internal control over financial reporting and compliance.

Eddie Carrick, CPA



Lexington, North Carolina

October 5, 2019



TOWN OF DENTON

Management's Discussion and Analysis

As management of the Town of Denton we offer the readers of the Town of Denton's financial statements this narrative overview and analysis of the financial activities of the Town of Denton for the fiscal year ended June 30, 2019. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

Financial highlights

- The assets and deferred outflows of resources of the Town of Denton exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$10,953,366 (*net position*).
- The government's total net position increased by \$101,645, primarily due to increased revenues and decreased expenses in the business-type activities..
- As of the close of the current fiscal year, the Town of Denton's governmental fund reported ending fund balance of \$1,187,751 with a net decrease of \$120,294 in fund balance. Approximately 19% of this total amount, or \$224,734, is restricted.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$963,017 or 55% of total general fund expenditures for the fiscal year.
- The Town of Denton's total debt decreased by \$306,962 due to principal payments of \$3,651 by the general fund and \$427,073 on the water and sewer debt, an increase in pension liability of \$57,412 in the general fund and \$48,367 in the water and sewer fund, an increase of LEO Separation Allowance of \$7,703 in the general fund and an increase of accrued vacation of \$4,446 in the water and sewer fund and \$5,834 in the general fund.

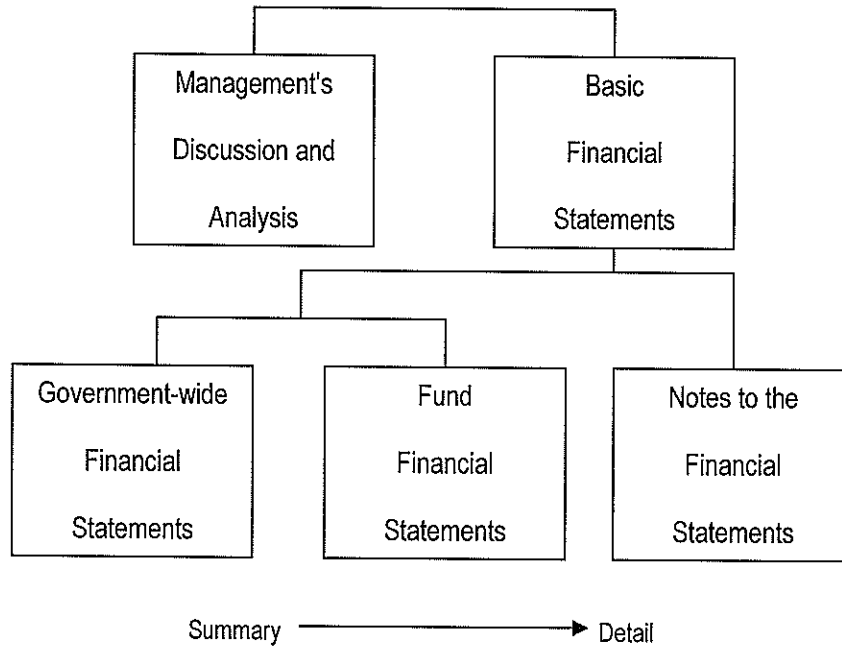
Overview of the Financial Statements

This discussion and analysis is intended to serve as introduction to the Town of Denton's basic financial statements. The Town's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town of Denton.

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Required Components of Annual Financial Report
Figure 1



Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the Town's financial status.

The next statements (Exhibit 3 through 9) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Town's government. These statements provide more detail than the government-wide statements. There are three parts to the Fund Financial Statements: 1) the governmental fund statements 2) the budgetary comparison statements and 3) the proprietary fund statements.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, supplemental information is provided to show details about the Town's individual funds. Budgetary information required by the General Statutes also can be found in this part of the statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Town's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Town's financial status as a whole.

The two government-wide statements report the Town's net position and how they have changed. Net position is the difference between the Town's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the Town's financial condition.

The government-wide statements are divided into two categories: 1) governmental activities and 2) business-type activities. The governmental activities include most of the Town's basic services such as safety and security, transportation and administration. Property tax and state shared revenues finance these activities. The business-type activities are those that the Town charges customers to provide. These include water and sewer services offered by the Town.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

Fund Financial Statements

The fund financial statements (see Figure 1) provide a more detailed look at the Town's most significant activities. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Denton, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as General Statutes or the Town's budget ordinance. All of the funds of the Town of Denton can be divided into two categories: governmental funds and proprietary funds.

Government Funds – Government funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the Town's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Government funds are reported using an accounting method called *modified accrual accounting* which provides a short term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him determine if there are more or less financial resources available to finance the Town's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is part of the fund financial statements.

Management Discussion and Analysis
Town of Denton

The Town of Denton adopts an annual budget for the General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the Town, the management of the Town, and the decisions of the board about which services to provide and how to pay for them. It also authorizes the Town to obtain funds from identified sources to finance the current period activities. The budgetary statement provided for the General Fund demonstrates how well the Town complied with the budget ordinance and whether or not the Town succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented in the same format, language and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the board 2) the final budget as amended by the board 3) the actual resources, charges to appropriations, and ending balances in the General Fund, and 4) the differences or variance between the final budget and actual resources and charges. To account for the difference between the budgetary basis of accounting and the modified accrual basis, a reconciliation showing the differences in the reported activities is shown at the end of the budgetary statement.

Proprietary funds – The Town of Denton has one type of proprietary fund. *Enterprise Funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses an enterprise fund to account for its water and sewer activity. This fund is the same as the functions shown in the business-type activities in the Statement of Net Position and Statement of Activities.

Notes to the Financial Statements – The notes provide additional information that is essential to the full understanding of data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 22 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain supplemental information detailing the information provided in the basic financial statements and is presented to allow the reader to gain an in-depth understanding of the financial information presented.

Interdependence with Other Entities - The Town depends on financial resources flowing from, or associated with, both the Federal Government and the State of North Carolina. Because of this dependency, the Town is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and Federal and State appropriations. It is also subject to changes in investment earnings and asset values associated with U.S. Treasury Securities because of actions by foreign government and other holders of publicly held U.S. Treasury Securities.

Management Discussion and Analysis
Town of Denton

Government-Wide Financial Statements

Town of Denton's Net Position (Figure 2)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>
Current and other assets	\$ 1,316,456	\$ 1,433,051	\$ 822,770	\$ 900,173	\$ 2,139,226	\$ 2,333,224
Capital assets	1,621,510	1,533,352	10,544,265	10,766,767	12,165,775	12,300,119
Deferred outflow of resources	124,449	59,921	95,835	41,047	220,284	100,968
Total assets and deferred outflow of resources	3,062,415	3,026,324	11,462,870	11,707,987	14,525,285	14,734,311
Long-term liabilities	344,160	282,696	3,081,810	3,460,515	3,425,970	3,743,211
Other liabilities	22,494	16,660	81,144	75,840	103,638	92,500
Current liabilities	24,522	21,217	11,485	13,716	36,007	34,933
Deferred inflow of resources	5,005	6,724	1,300	5,223	6,305	11,947
Total liabilities and deferred inflow of resources	396,181	327,297	3,175,739	3,555,294	3,571,920	3,882,591
Net assets:						
Net investment in capital assets	1,427,935	1,336,126	7,564,558	7,359,988	8,992,493	8,696,114
Restricted	224,734	288,889	27,938	22,858	252,672	311,747
Unrestricted	1,013,566	1,074,012	694,635	769,847	1,708,201	1,843,859
Total net position	\$ 2,666,235	\$ 2,699,027	\$8,287,131	\$8,152,693	\$ 10,953,366	\$ 10,851,720

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The assets and deferred outflows of the Town exceeded liabilities and deferred inflows by \$10,953,366 as of June 30, 2019. The Town's net position increased by \$101,645 for the fiscal year ended June 30, 2019. However, the largest portion (82%) reflects the Town's net investment in capital assets (road improvements, equipment, machinery, utility plant). The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's net investment in capital assets is reported net of the outstanding debt, the resources needed to repay that debt must be provided by other sources, since capital assets cannot be used to liquidate these liabilities. An additional portion of the Town of Denton's net position, \$252,672 represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$1,708,201 is unrestricted.

Several particular aspects of the Town's financial operations positively influenced the total unrestricted government net position:

- Operating revenues and non-grant expenditures in the General Fund increased compared with prior year

Management Discussion and Analysis
Town of Denton

Town of Denton's Changes in Net Position (Figure 3)

	<i>Governmental</i>		<i>Business-type</i>		<i>Total</i>	
	<i>Activities</i>		<i>Activities</i>			
	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>
Revenues:						
Program revenues:						
Charges for services and reimbursements	\$ 62,761	\$ 53,102	\$ 1,549,332	\$ 1,586,465	\$ 1,612,093	\$ 1,639,567
Operating grants and contributions	264,193	1,091,302	54,298	-	318,491	1,091,302
General revenues:						
Property taxes	759,426	714,098	-	-	759,426	714,098
Other taxes	390,180	368,490	-	-	390,180	368,490
Other	149,667	150,296	48,408	48,372	198,075	198,668
Total revenues	<u>1,626,227</u>	<u>2,377,288</u>	<u>1,652,038</u>	<u>1,634,837</u>	<u>3,278,265</u>	<u>4,012,125</u>
Expenses:						
General government	261,242	353,403	-	-	261,242	353,403
Public safety	641,345	602,769	-	-	641,345	602,769
Transportation	483,835	400,661	-	-	483,835	400,661
Economic development	272,598	937,036	-	-	272,598	937,036
Water and sewer	-	-	1,517,600	1,496,263	1,517,600	1,496,263
Total expenses	<u>1,659,020</u>	<u>2,293,870</u>	<u>1,517,600</u>	<u>1,496,263</u>	<u>3,176,620</u>	<u>3,790,133</u>
Increase in net position before transfers	(32,793)	83,419	134,438	138,574	101,645	221,993
Transfers	-	-	-	-	-	-
Increase (decrease) in net position	(32,793)	83,419	134,438	138,574	101,645	221,993
Net position, July 1	<u>2,699,028</u>	<u>2,615,609</u>	<u>8,152,693</u>	<u>8,014,119</u>	<u>10,851,721</u>	<u>10,629,728</u>
Net position, June 30	<u>\$ 2,666,235</u>	<u>\$ 2,699,028</u>	<u>\$ 8,287,131</u>	<u>\$ 8,152,693</u>	<u>\$ 10,953,366</u>	<u>\$ 10,851,721</u>

Governmental activities. Governmental activities decreased the Town's net position by \$32,793, thereby accounting for 0% of the total increase in net position of the Town. The increase in net position was the result of a concerted effort to control costs and manage expenditures. Management believes healthy investment in the Town will result in additional revenues, and in that vein added to the Town's net position by investing in capital assets. Increased efforts to maximize tax collections also contributed to the favorable net position. Tax revenue did not appreciably decline in the current year. Town management acknowledges that 2019 was a successful year and plans on improving upon these approaches as a long-term strategy to realize continued fiscal health.

Management Discussion and Analysis
Town of Denton

Key elements of this increase are as follows:

- Operating revenues and non-grant expenditures in the General Fund increased in comparison with prior year

Business-type activities: Business-type activities increased the Town's net position by \$134,438 accounting for 100% of the total increase in the government's net position. Key elements of this increase are as follows:

- Decreased costs associated with water plant improvements

Financial Analysis of the Town's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Town's financing requirements. Specifically, unreserved fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, the Town of Denton's fund balance available in the General Fund was \$963,017, while total fund balance reached \$1,187,751. The Town currently has an available fund balance of 55% of general fund expenditures, while total fund balance represents 68% of the same amount.

At June 30, 2019, the governmental funds of the Town reported a combined fund balance of \$1,187,751 with a net decrease in fund balance of \$120,294. Included in this change in fund balance are decreases in the fund balance of the General Fund.

General Fund Budgetary Highlights: During the fiscal year, the Town made one revision to the budget. Generally, budget amendments fall into one of three categories:

- 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available
- 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants and
- 3) increases in appropriations that become necessary to maintain services.

The following describes differences between budget and actual numbers:

- The Town made one adjustment during the year to account for differences in anticipated revenues versus actual receipts. The Town also adjusted for expenditures that did not reflect original estimations including capital outlay.

Proprietary Funds: The Town's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position in the Water and Sewer Fund at the end of the fiscal year amounted to \$694,635. The total change in net position was \$134,438. Other factors concerning the finances of this fund have already been addressed in the discussion of the Town's business-type activities.

Management Discussion and Analysis
Town of Denton

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets for its governmental and business-type activities as of June 30, 2019, totals \$12,165,775 (net of accumulated depreciation). These assets include buildings, roads, machinery and equipment.

Major capital asset transactions during the year included the following additions:

- General fund equipment and vehicle purchases \$95,821
- Road improvements of \$195,496
- Building purchased and improvements \$18,346
- Water and sewer equipment and improvements \$43,576
- Water and sewer construction \$57,929

Town of Denton's Capital Assets (net of depreciation) (Figure 4)

	<i>Governmental</i>		<i>Business-type</i>		<i>Total</i>	
	<i>Activities</i>		<i>Activities</i>			
	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>
Buildings and land	\$ 736,109	\$ 780,230	\$ 174,616	\$ 174,616	\$ 910,725	\$ 954,846
Road improvements	475,766	357,722	-	-	475,766	357,722
Vehicles	189,154	169,998	-	-	189,154	169,998
Equipment	220,481	225,402	208,655	210,774	429,136	436,176
Plant and distribution	-	-	10,160,994	10,381,377	10,160,994	10,381,377
	<u>\$ 1,621,510</u>	<u>\$ 1,533,352</u>	<u>\$ 10,544,265</u>	<u>\$ 10,766,767</u>	<u>\$ 12,165,775</u>	<u>\$ 12,300,119</u>

Additional information on the Town's capital assets can be found in the Note III.A.4 of Basic Financial Statements.

Long-term Debt. As of June 30, 2019 the Town had sewer debt of \$115,000 through NC Clean Water Revolving Loan Program, water and sewer debt of \$298,808 through BB&T Governmental Financing, \$1,018,000 through USDA, \$1,547,898 through NC DENR and public works financing through USDA of \$193,575.

Town of Denton's Outstanding Debt (Figure 5)

	<i>Governmental</i>		<i>Business-type</i>		<i>Total</i>	
	<i>Activities</i>		<i>Activities</i>			
	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>
Note payable - USDA	\$ 193,575	\$ 197,226	\$ 1,018,000	\$ 1,034,000	\$ 1,211,575	\$ 1,231,226
Note payable - DENR	-	-	1,547,898	1,698,939	1,547,898	1,698,939
Note payable - BB&T	-	-	298,808	443,840	298,808	443,840
Note payable - NCCWRLP	-	-	115,000	230,000	115,000	230,000
	<u>\$ 193,575</u>	<u>\$ 197,226</u>	<u>\$ 2,979,706</u>	<u>\$ 3,406,779</u>	<u>\$ 3,173,281</u>	<u>\$ 3,604,005</u>

Town of Denton's Outstanding Debt.

The Town of Denton's total debt decreased by \$306,962 due to principal payments of \$3,651 by the general fund and \$427,073 on the water and sewer debt, an increase in pension liability of \$57,412 in the general fund and \$48,367 in the water and sewer fund, an increase of LEO Separation Allowance of \$7,703 in the general fund and an increase of accrued vacation of \$4,446 in the water and sewer fund and \$5,834 in the general fund.

North Carolina general statutes limit the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of property located within that government's boundaries. The legal debt margin for the Town is \$10,078,707.

Additional information regarding the Town of Denton's long-term debt can be found in Note III.B.6 of this report.

FY 2019-20 Budget Outlook

Economic Outlook

The Town is similarly situated to many small municipalities with a rich history in manufacturing that has steadily evolved over the course of the last several decades. Furniture and textiles have, for the most part, been replaced with implements, trailers and other fabricators as the largest manufacturing firms. The tax base as well as the size of the workforce for these new manufacturers is much less than in the past. Since 2014 the tax base has only increased by 1.1%. However, recent increases in new single home construction as well as the completion of several significant CDBG funded business expansion projects should accelerate tax base growth in the near future. The Town continues to be an active member in the Davidson County Economic Development Commission (EDC) and works with them to support expansion and growth of existing industries as well as recruit new business. CDBG projects with CID and O.P.E of America were closed out this year and the CDBG expansion project with Kauffman Trailers is ongoing with the goal of establishing a new manufacturing line.

The Town is also working to encourage small business creation, tourism and improve the quality of life for our residents. Our Jobs & Business Creation incentives included support that facilitated the re-opening of the Classic Restaurant near the end of June, 2019. Many people know Denton through the Classic Restaurant and it is a true community institution. Tap grants encouraged development of single-family homes in the community that added residents, increased the tax base and reduced the share of water-sewer costs for the rest of the community. The Town promoted quality of life and a small town feel through its many festivals, parades, and events centered around our historic downtown and Harrison Park. The Town improved the playground and upgraded the appearance of Harrison Park with landscaping, a doggie fountain and fresh paint. The Town is fortunate to have an active and engaged Parks & Recreation Advisory Board who pride themselves on providing free programming and family friendly events to the community throughout the year.

General Government Outlook

The Town addressed some serious challenges this year and must continue to do so in the future to maintain a healthy financial condition. Wages for Town staff have been below market rates for some time. With unemployment at a 50 year low it was time to address this issue in order to avoid losing experienced staff to

Management Discussion and Analysis
Town of Denton

other municipalities or the private sector. The Town contracted with Piedmont Triad Regional Council (PTRC) to conduct the pay study. The study recommendations were implemented during the budget year to bring salaries in line with the market and developmental pay will be implemented in FY19-20 to maintain competitiveness. In order to pay for the wage improvements and avoid a tax increase two full-time positions were frozen during the budget year and eliminated in the FY19-20 budget. In addition to the position cuts inefficient work processes were identified and changes to services were approved for FY19-20 including eliminating free on demand bulky item pick-up and replacing it with a fee-based system that includes two scheduled free pick-up weeks during the year. The Town will also eliminate on demand brush pick-up and replace it with a scheduled pick-up every two weeks. The Town leadership team continually explores ways to deliver services in the most effective and efficient manner possible. With the purchase of the old Sun Trust bank property the Town has begun the planning process for converting the building to a new Town Hall facility. Grant funding will be instrumental in the project. The Town leadership team excels at identifying and securing grant funding for infrastructure, equipment, programs and facilities.

The Town continues to implement its 20 year investment plan to improve the condition of local streets with over \$195,000 of repairs and resurfacing completed this year and another \$200,000 approved for FY19-20. In addition to this investment the Town works closely with NCDOT to promote improvements and repaving for NCDOT roads in Town. The Town also began a complete rewrite of the Denton Zoning Ordinance to bring our development standards up to date and ensure compliance with new rules approved by the NC Legislature.

Water and Sewer Fund Outlook

The primary challenges for the Town water and sewer fund are the low number of customers that system costs are divided among and the significant backlog of improvements needed to operate the system safely and in compliance with state and federal regulations. The Town only has around 1000 account holders who share the cost of operating and maintaining the system. The Town Capital Improvement Plan identifies \$2,225,000 of infrastructure improvements needed in the next five years that are over and above annual operating costs. Another fiscal strain to the fund is maintaining competitive wages. The Town adjusted staff wages this year to bring them in line with the market and will implement developmental pay in FY19-20 to maintain competitiveness. The Town is open to considering different approaches to maximize system efficiency. For example, this year we partnered with our largest water customer, Handy Sanitary District, to explore the benefits of a system merger. Unfortunately, this strategy is not financially feasible. Moving forward the Town will identify ways to improve efficiency through adjusting hours of operation, replacing inefficient pumps and realigning inefficient processes. Rates were increased in this budget year by 2.5% and will increase 2.5% in FY19-20. Small annual increases will most likely be a long-term trend since operational costs continue to rise due to inflation and growth in our customer base remains flat. Retired debt service payments should be applied to infrastructure improvements in the future to keep rate increases as low as possible.

Requests for Information

This report is designed to provide an overview of the Town's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Town Manager, Town of Denton, PO Box 306, Denton, NC 27239.

Town of Denton, North Carolina
Statement of Net Position
June 30, 2019

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and investments - unrestricted	\$ 968,302	\$ 593,594	\$ 1,561,896
Prepays	19,237	-	19,237
Property taxes receivable (net)	104,184	-	104,184
Accounts receivable (net)	77,527	227,526	305,053
Inventory	-	58,407	58,407
Cash and investments - restricted	15,342	75,108	90,450
	<u>1,184,591</u>	<u>954,635</u>	<u>2,139,226</u>
Other assets:			
Due from other funds	131,865	(131,865)	-
	<u>131,865</u>	<u>(131,865)</u>	<u>-</u>
Capital assets:			
Land	-	174,616	174,616
Capital assets, net of depreciation	1,621,510	10,369,649	11,991,159
	<u>1,621,510</u>	<u>10,544,265</u>	<u>12,165,775</u>
Total assets	<u>2,937,966</u>	<u>11,367,035</u>	<u>14,305,001</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension deferrals - LGERS	110,135	95,835	205,970
Pension deferrals - LEO	14,314	-	14,314
Total deferred outflows of resources	<u>124,449</u>	<u>95,835</u>	<u>220,284</u>
LIABILITIES			
Current liabilities:			
Accounts payable	24,522	11,485	36,007
Customer deposits payable from restricted assets	-	47,170	47,170
Accrued vacation	22,494	33,974	56,468
Long-term debt:			
Pension liability - LGERS	117,339	102,103	219,442
Pension liability - LEO	33,246	-	33,246
Due within one year	3,748	376,233	379,981
Due in more than one year	189,827	2,603,473	2,793,300
Total liabilities	<u>391,176</u>	<u>3,174,439</u>	<u>3,565,614</u>
DEFERRED INFLOWS OF RESOURCES			
Pension deferrals - LGERS	1,495	1,300	2,795
Pension deferrals - LEO	3,510	-	3,510
Total deferred inflows of resources	<u>5,005</u>	<u>1,300</u>	<u>6,305</u>
NET POSITION			
Net investment in capital assets	1,427,935	7,564,558	8,992,493
Restricted for:			
Stabilization by State Statute	209,392	-	209,392
Streets	3,555	-	3,555
USDA	11,787	27,938	39,725
Unrestricted	1,013,566	694,635	1,708,201
Total net position	<u>\$ 2,666,235</u>	<u>\$ 8,287,131</u>	<u>\$ 10,953,366</u>

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
Statement of Activities
For the Year Ended June 30, 2019

Function / Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Direct charges and Reimbursements	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 261,242	\$ -	\$ -	\$ -	\$ (261,242)	\$ -	\$ (261,242)
Public safety	641,345	732	108,156	-	(532,457)	-	(532,457)
Transportation	483,835	62,029	51,709	-	(370,097)	-	(370,097)
Economic development	272,598	-	104,328	-	(168,270)	-	-
Total governmental activities	<u>1,659,020</u>	<u>62,761</u>	<u>264,193</u>	<u>-</u>	<u>(1,332,066)</u>	<u>-</u>	<u>(1,163,796)</u>
Business-type activities							
Water and sewer	<u>1,517,600</u>	<u>1,549,332</u>	<u>54,298</u>	<u>-</u>	<u>-</u>	<u>86,029</u>	<u>86,029</u>
Total business activities	<u>1,517,600</u>	<u>1,549,332</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86,029</u>	<u>86,029</u>
Total government	<u>\$ 3,176,621</u>	<u>\$ 1,612,093</u>	<u>\$ 264,193</u>	<u>\$ -</u>	<u>(1,332,066)</u>	<u>86,029</u>	<u>(1,077,767)</u>
General revenues:							
Taxes:							
Property taxes levied for general purposes					759,426	-	759,426
Other taxes					390,180	-	390,180
Unrestricted investment earnings					274	38	312
Other unrestricted revenues					149,394	48,370	197,764
Total general government revenues and transfers					<u>1,299,274</u>	<u>48,408</u>	<u>1,347,682</u>
Change in net position					(32,793)	134,438	101,645
Net position - beginning					<u>2,699,028</u>	<u>8,152,693</u>	<u>10,851,721</u>
Net position, ending					<u>\$ 2,666,235</u>	<u>\$ 8,287,131</u>	<u>\$ 10,953,366</u>

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
Balance Sheet
Governmental Funds
June 30, 2019

	General
ASSETS	
Cash and investments - unrestricted	\$ 968,302
Cash and investment - restricted	15,342
Prepays	19,237
Due from other funds	131,865
Property taxes receivable (net)	104,184
Accounts receivable (net)	77,527
Total assets	\$ 1,316,456
LIABILITIES	
Accounts payable	\$ 24,522
	24,522
DEFERRED INFLOWS OF RESOURCES	
Property tax receivable	104,184
	104,184
FUND BALANCE	
Restricted:	
Stabilization by State Statute	209,392
Streets	3,555
USDA	11,787
Unassigned	963,017
Total fund balance	1,187,751
Total liabilities, deferred inflows of resources and fund balance	\$ 1,316,456
<p>Amounts reported for governmental activities in the statement of net position (Exhibit 1) are different because:</p>	
Total Fund Balance, Governmental Funds	\$ 1,187,751
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.</p>	
Capital assets	4,946,607
Accumulated depreciation	(3,325,097)
<p>Liabilities for unearned revenues considered deferred inflows of resources in the fund statements.</p>	
Taxes receivable	104,184
Deferred outflows of pension resources - LGERS	110,135
Deferred outflows of pension resources - LEO	14,314
<p>Some liabilities, including bonds payable, are not due and payable in the current period and are therefore not reported in the net position of the governmental activities:</p>	
Pension liability - LGERS	(117,339)
Pension liability - LEO	(33,246)
Accrued vacation	(22,494)
Deferred inflows of pension resources - LGERS	(1,495)
Deferred inflows of pension resources - LEO	(3,510)
Long term debt	(193,575)
Net position of the governmental activities	\$ 2,666,235

The accompanying notes are an integral part of the financial statements

Town of Denton, North Carolina
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2019

	<u>Major</u>	
	<u>General</u>	<u>Total</u> <u>Government</u>
REVENUES		
Ad valorem taxes	\$ 759,032	\$ 759,032
Other taxes and licenses	390,180	390,180
Unrestricted intergovernmental revenues	112,855	112,855
Restricted intergovernmental revenues	264,193	264,193
Investment earnings	274	274
Other revenues	99,300	99,300
	<u>1,625,834</u>	<u>1,625,834</u>
OTHER FINANCING SOURCES		
None	-	-
Total revenues and other sources	<u>1,625,834</u>	<u>1,625,834</u>
EXPENDITURES		
General government	240,288	240,288
Public safety	614,266	614,266
Transportation	616,866	616,866
Economic development	274,708	274,708
	<u>1,746,128</u>	<u>1,746,128</u>
OTHER FINANCING USES		
None	-	-
	<u>-</u>	<u>-</u>
Total Expenditures and Other Uses	<u>1,746,128</u>	<u>1,746,128</u>
Excess of revenues and other sources over expenditures and other uses	(120,294)	(120,294)
Fund Balances		
Beginning of year, July 1	<u>1,308,045</u>	<u>1,308,045</u>
End of year, June 30	<u>\$ 1,187,751</u>	<u>\$ 1,187,751</u>

Town of Denton, North Carolina
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$	(120,294)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation for the current period.</p>		
Capital outlays	\$ 309,662	
Depreciation	<u>(221,505)</u>	88,157
<p>Changes in components of pension expense - LGRS</p>		
Deferred outflows	64,359	
Deferred inflows	4,330	
Pension liability	<u>(57,412)</u>	11,277
<p>Changes in components of pension expense - LEO</p>		
Deferred outflows	169	
Deferred inflows	(2,610)	
Pension liability	<u>(7,703)</u>	(10,144)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Change in unavailable revenue for tax revenues		394
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Debt proceeds	-	
Debt payments	<u>3,651</u>	3,651
<p>Some of the expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Compensated absences		<u>(5,834)</u>
Total changes in net position of governmental activities	\$	<u><u>(32,793)</u></u>

Town of Denton, North Carolina
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended June 30, 2019

	Budget		Actual	Variance with Final budget Favorable (Unfavorable)
	Original	Final		
Revenues:				
Ad Valorem taxes	\$ 746,000	\$ 744,100	\$ 759,032	\$ 14,932
Other taxes and licenses	300,100	350,100	390,180	40,080
Unrestricted intergovernmental revenues	94,000	109,000	112,855	3,855
Restricted intergovernmental revenues	147,405	147,530	264,193	116,663
Investment earnings	150	-	274	274
Other revenues	260,809	459,800	99,300	(360,500)
	<u>1,548,464</u>	<u>1,810,530</u>	<u>1,625,834</u>	<u>(184,696)</u>
Other financing sources:				
Transfers from water and sewer fund	20,000	20,000	-	(20,000)
Appropriated fund balance	-	-	-	-
Total revenues and other sources	<u>1,568,464</u>	<u>1,830,530</u>	<u>1,625,834</u>	<u>(204,696)</u>
Expenditures:				
General government	427,580	574,160	514,996	59,164
Public safety	581,241	620,716	614,266	6,450
Transportation	559,643	635,654	616,866	18,788
	<u>1,568,464</u>	<u>1,830,530</u>	<u>1,746,128</u>	<u>84,402</u>
Other Financing Uses:				
None	-	-	-	-
Total Expenditures and other uses	<u>1,568,464</u>	<u>1,830,530</u>	<u>1,746,128</u>	<u>84,402</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	(120,294)	<u>\$ (120,294)</u>
Fund Balances				
Beginning of year, July 1			<u>1,308,045</u>	
End of year, June 30			<u>\$ 1,187,751</u>	

Town of Denton, North Carolina
Statement of Fund Net Position
Proprietary Funds
June 30, 2019

ASSETS

Current assets:

Cash and investments - unrestricted	\$ 593,594
Cash and investments - restricted	75,108
Accounts receivable - customers	208,792
Other accounts receivable	18,734
Inventory	58,407
Total current assets	<u>954,635</u>

Capital assets:

Land	174,616
Property and equipment, net of accumulated depreciation	<u>10,369,649</u>
Total capital assets	<u>10,544,265</u>
Total assets	<u>11,498,900</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred pension outflows	<u>95,835</u>
Total deferred outflows of resources	<u>95,835</u>

LIABILITIES

Current liabilities:

Accounts payable	11,485
Current maturities on long-term debt	376,233
Due to general fund	131,865
Water deposits payable from restricted assets	47,170
Accrued vacation	33,974
Total current liabilities	<u>600,727</u>

Noncurrent liabilities:

Pension liability	102,103
Long-term debt	<u>2,603,473</u>
Total noncurrent liabilities	<u>2,705,576</u>

Total liabilities	3,306,303
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DEFERRED INFLOWS OF RESOURCES

Deferred pension inflows	<u>1,300</u>
Total deferred inflows of resources	<u>1,300</u>

NET POSITION

Net investment in capital assets	7,564,558
Restricted - USDA	27,938
Unrestricted	<u>694,635</u>
Total net position of business-type activities	<u>\$ 8,287,131</u>

Town of Denton, North Carolina
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2019

Operating revenues:	
Utility charges, taps and connection fees	\$ 1,499,552
Other operating income	49,779
	1,549,332
Operating expenses:	
Water treatment and distribution	645,178
Waste collection and treatment	497,328
Depreciation	324,007
	1,466,513
Operating income	82,819
Nonoperating revenue (expense):	
Interest income	38
Grants	54,298
Other nonoperating income	48,370
Interest expense	(51,087)
Total nonoperating revenue (expense)	51,619
Income before contributions and transfers	134,438
Operating transfers in (out)	-
	-
Change in Net Position	134,438
Total net position - July 1	8,152,693
Total net position - June 30	\$ 8,287,131

Town of Denton, North Carolina
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2019

Cash flows from operating activities:	
Cash received from customers	\$ 1,563,987
Cash payment to suppliers of goods and services	(513,373)
Cash payment to employees and benefits	(612,901)
Net Cash Provided By Operating Activities	<u>437,713</u>
Cash flows from noncapital financial activities:	
Contributions toward debt payment	48,370
Grants	54,298
Net payments on interfund receivables	(26,021)
Net Cash Provided by Noncapital Financing Activities	<u>76,647</u>
Cash from capital and related financing activities:	
Principal paid on long-term debt	(427,073)
Proceeds from long-term debt	-
Interest paid	(51,087)
Purchase and construction of capital assets	(101,505)
Net Cash Used by Capital and Related Financing Activities	<u>(579,665)</u>
Cash flows from investing activities:	
Interest on investments	38
Net Cash Provided by Investing Activities	<u>38</u>
Net Increase (Decrease) In Cash	(65,267)
Cash - Beginning of Year, July 1	<u>733,969</u>
Cash - End of Year, June 30	<u>\$ 668,702</u>
Adjustments to Reconcile Net Operating Income	
to Net Cash Provided by Operating Activities:	
Net Operating Income	\$ 82,819
Depreciation	324,007
Increase (decrease) in pension deferred inflows (outflows)	(10,344)
Changes in Current Assets and Liabilities:	
(Increase) Decrease in accounts receivable	13,797
(Increase) Decrease in prepaids	-
(Increase) Decrease in inventory	24,361
Increase (Decrease) in accounts payable	(2,231)
Increase (Decrease) in accrued vacation	4,446
Increase (Decrease) in customer deposits	858
Net Cash Provided By Operating Activities	<u>\$ 437,713</u>
Interest paid	<u>\$ 51,087</u>

Town of Denton, North Carolina

**NOTES TO FINANCIAL STATEMENTS
As of or for the Year Ended June 30, 2019**

Description of the unit

The Town of Denton is located in Davidson County, which is in the Piedmont area of North Carolina. The Town has a population of approximately 1,586 and covers approximately two-thirds of one square mile. The Town provides water and sewer services to its residents.

I. Summary of Significant Accounting Policies

The accounting policies of the Town of Denton conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting entity

The Town of Denton is a municipal corporation governed by an elected mayor and board. As required by generally accepted accounting principles, these financial statements present the Town and its component unit, a legally separate entity for which the Town is financially accountable. For the year ended June 30, 2019 the Town had no component units.

B. Basis of presentation

Government-wide Statements: The statement of net position and the statement of activities display the information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the Town and for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods and services offered by the programs and (b) grants and contributions that are restricted to meeting the operational and capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds. Separate statements for each fund category – *governmental and proprietary* – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Notes to the Financial Statements (continued)

B. Basis of presentation (continued)

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially the same values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The Town reports the following major governmental funds:

General Fund: The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in other funds. The primary revenue sources are ad valorem taxes and state-shared revenues. The primary expenditures are for streets, safety and general government services.

The Town reports the following major enterprise funds:

Water and Sewer Fund: This fund is used to account for the Town's water and sewer operations.

C. Measurement Focus and Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the Town are maintained during the year using the modified accrual basis of accounting.

Government-wide and Proprietary Fund Financial Statements: The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses recorded at the time liabilities are incurred regardless of when the related cash flows take place. Non-exchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, includes property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town enterprise fund are charges to customers for sales and services. The Town also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Notes to the Financial Statements (continued)

C. Measurement Focus and Basis of Accounting (continued)

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financial sources.

The Town considers all revenue available if they are collected within 90 days after year end, except for property taxes. Ad valorem taxes receivable are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are received. Uncollected taxes that were billed in periods prior to September 1, 2013 and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the beer and wine tax, collected and held by the State at year-end on behalf of the Town are recognized as revenue. Sales taxes are considered a shared revenue for the Town of Denton because the tax is levied by Davidson County and then remitted to and distributed by the State. Most intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes, including those dedicated for specific purposes are reported as general revenues rather than program revenues. Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then general revenues.

D. Budgetary data

The Town's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund and the Enterprise Funds. All annual appropriations lapse at the fiscal-year end. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds. The Town does not have a current policy which allows for departmental transfers without board approval. During the year, Board approved budget adjustments for various changes in revenues and expense which exceeded original projections.

Notes to the Financial Statements (continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Fund Equity

1. Deposits and Investments

All deposits of the Town are made in board-designated official depositories and are secured as required by State law (G.S. 159-31). The Town may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the Town may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

State law (G.S. 159-30(c)) authorizes the Town to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust (NCCMT). The Town's investments are reported at fair value. Non-participating interest earning contracts are accounted for at cost. The NCCMT-Government Portfolio, a SEC-registered (2a-7) external investment pool, is measured at amortized cost, which is the NCCMT's share price. The NCCMT- Term Portfolio's securities are valued at fair value. The Town does not have a formal investment or credit risk policy.

2. Cash and Cash Equivalents

The Town pools money from several funds to facilitate disbursements and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents. The Town considers all highly liquid investments with a maturity of three months or less when purchased to be cash and cash equivalents.

3. Restricted Assets

Customer deposits held by the Town before any services are supplied are restricted to the service for which the deposit was collected. Powell Bill funds are classified as restricted cash because it can be expended only for the purposes of maintaining, repairing, constructing, reconstructing for widening of local streets per G.S. 136-41.1 through 136-41.4

Town of Denton Restricted Cash

Governmental Activities		
General Fund	Streets	\$ 3,555
	USDA	11,787
Total governmental activities		<u>15,342</u>
Business-type Activities		
Water and Sewer Fund	Customer deposits	47,170
	USDA	27,938
Total Business-type Activities		<u>75,108</u>
Total Restricted Cash		<u><u>\$ 90,450</u></u>

Notes to the Financial Statements (continued)

4. Ad Valorem Taxes Receivable

In accordance with State law (G.S. 105-347 and G.S. 159-13(a)), the Town levies ad valorem taxes on July 1, the beginning of the fiscal year. The taxes are due on September 1; however, interest does not accrue until the following January 6. These taxes are based on the assessed values as of January 1, 2018. As allowed by State law, the Town has established a schedule of discounts that apply to taxes which are paid prior to the due date. In the Town's General Fund, ad valorem tax revenues are reported net of such discounts.

5. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This account is estimated by analyzing the percentage of receivables that were written off in prior years.

6. Inventories

The inventories of the Town are valued at cost (first-in, first-out), which approximates market.

The inventories of the Town's enterprise funds consist of materials held for consumption. The costs of these inventories are recorded as an expense as the inventories are consumed.

7. Capital Assets

Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life of more than two years. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. The Town has recorded general infrastructure consisting of roads and improvements on a prospective basis beginning July 1, 2003 as allowed by GASB Statement 34. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Life</u>
Automobiles and light trucks	5-10 years
Buildings	25
Road improvements	10
Furniture, office and other equipment	10

Property, plant, and equipment of the proprietary funds are depreciated over their useful lives on a straight-line basis as follows:

<u>Asset Class</u>	<u>Life</u>
Water system components	20-40
Sewer system components	20-40
Equipment	10

Notes to the Financial Statements (continued)

8. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Town has one item that meet this criterion, contributions made to the pension plan in the 2019 fiscal year. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Town has two items that meet the criterion for this category – property taxes receivable, and deferrals of pension expense that result from the implementation of GASB Statement 68.

9. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance cost are reported as deferred charges and amortized over the term of the related debt.

For governmental fund types, bond issuance costs are recognized during the current period. Bond proceeds are reported as other financing sources. Issuance costs, whether or not withheld from the actual net proceeds received, are reported as debt service expenditures.

10. Compensated Absences

The vacation policy of the Town provides for the accumulation of up to thirty days earned vacation leave with such leave being fully vested when earned. For the Town's government-wide funds, an expense and liability for compensated absences and the salary-related payments are recorded as the leave is earned.

The Town's sick leave policy provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since the Town does not have any obligation for the accumulation of sick leave until it is actually taken, no accrual for sick leave has been made.

11. Net Position / Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements are classified as net investment in capital assets; restricted; and unrestricted. Restricted net position represent constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

Notes to the Financial Statements (continued)

11. Net Position / Fund Balances (continued)

Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

Nonspendable Fund Balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State statute - portion of fund balance that is restricted by State Statute [G.S. 159-8(a)].

Restricted for Streets - Powell Bill portion of fund balance that is restricted by revenue source for street construction and maintenance expenditures. This amount represents the balance of the total unexpended Powell Bill funds.

Restricted by USDA – reserve required to be set aside for future debt service payments to USDA.

Committed Fund Balance – portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of Town of Denton's governing body (highest level of decision-making authority). The governing body can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned fund balance – portion of fund balance that the Town of Denton intends to use for specific purposes.

Unassigned fund balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The Town of Denton has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-Town funds, Town funds. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the Town.

Notes to the Financial Statements (continued)

12. Pensions

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement System (LGERS) and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The Town's employer contributions are recognized when due and the Town has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

II. Stewardship, Compliance, and Accountability

A. Significant Violations of Finance-Related Legal and Contractual Provisions

1. Noncompliance with North Carolina General Statutes None

2. Contractual Violations None

B. Deficit in Fund Balance or Net Position of Individual Funds None

C. Excess of Expenditures over Appropriations None

III. Detail Notes on All Funds and Account Groups:

A. Assets:

1. Deposits

All the deposits of the Town are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the Town's agents in these units' names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Town, these deposits are considered to be held by the Town's agents in their names. The amount of the pledged collateral is based on an approval averaging method for non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Town or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the Town under the Pooling Method, the potential exists to undercollateralization, and this risk may increase in periods of high cash flows. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Town has no policy regarding custodial credit risks for deposits, but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The Town complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured.

Notes to the Financial Statements (continued)

1. Deposits (continued)

At June 30, 2019, the Town's deposits had a carrying amount of \$1,651,759 and a bank balance of \$1,727,604. The bank balances of the Town were covered by \$280,038 of federal depository insurance. The remaining balance of deposits is collateralized under the Pooling Method as enumerated above. The Town had \$587 in change funds at June 30, 2019.

2. Investments

At June 30, 2019, the Town held no investments. The Town has no policy regarding credit risk.

3. Receivable - Allowances for Doubtful Accounts

The amounts presented in the Balance Sheet and the Statement of Net Position for the year ended June 30, 2019 is net of the following allowances for doubtful accounts:

<u>Enterprise Fund</u>	<u>June 30, 2019</u>
Accounts receivable	\$4,170

4. Capital assets

Capital asset activity for the Primary Government for the year ended June 30, 2019, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Governmental activities:				
Capital assets being depreciated:				
Road improvements	\$ 930,535	\$ 195,496	\$ -	\$ 1,126,031
Buildings	1,497,979	18,346	-	1,516,325
Vehicles	1,120,316	50,495	-	1,170,811
Equipment	1,088,115	45,326	-	1,133,441
Total capital assets being depreciated:	4,636,945	309,663	-	4,946,608
Less, accumulated depreciation for:				
Road improvements	572,813	77,452		650,265
Buildings	717,749	62,467		780,216
Vehicles	950,318	31,339		981,657
Equipment	862,713	50,247	-	912,960
Total accumulated depreciation	3,103,593	221,505	-	3,325,098
Governmental activity capital assets, net	\$ 1,533,352	\$ 88,158	\$ -	\$ 1,621,510

Depreciation expense was charged to functions of the primary government as follows:

General government	\$42,976
Public safety	63,489
Transportation	115,039
	\$221,505

Notes to the Financial Statements (continued)

4. Capital assets (continued)

Capital asset activity for the Water and Sewer Fund for the year ended June 30, 2019:

	Beginning Balances	Increases	Decreases	Ending Balances
Business-type activities:				
Water and sewer fund:				
Capital assets not being depreciated				
Construction in progress	\$ -	\$ -	\$ -	\$ -
Land	174,616	-	-	174,616
Total not being depreciated	<u>174,616</u>	<u>-</u>	<u>-</u>	<u>174,616</u>
Capital assets being depreciated:				
Equipment	1,219,519	43,576	-	1,263,095
Other	16,249	-	-	16,249
Water plant and lines	8,360,129	9,452	-	8,369,581
Sewer plant and lines	8,760,776	48,477	-	8,809,253
Total capital assets being depreciated:	<u>18,356,673</u>	<u>101,505</u>	<u>-</u>	<u>18,458,178</u>
Less, accumulated depreciation for:				
Equipment	1,008,745	45,695	-	1,054,440
Other	16,249	-	-	16,249
Water plant and lines	3,240,774	171,247	-	3,412,021
Sewer plant and lines	3,498,754	107,065	-	3,605,819
Total accumulated depreciation	<u>7,764,522</u>	<u>324,007</u>	<u>-</u>	<u>8,088,529</u>
Business-type activity capital assets, net	<u><u>\$ 10,766,767</u></u>	<u><u>\$ (222,502)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,544,265</u></u>

B. Liabilities:

1. Pension Plan Obligations:

a. Local Governmental Employees' Retirement System

Plan Description. The Town of Denton is a participating employer in the statewide Local Governmental Employee's Retirement System (LGERS), a cost-sharing multiple employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. LGERS provides retirement and disability benefits to plan members and beneficiaries. Article 3 of GS Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplemental information for LGERS. The report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, NC 27699-1410, by calling 919-981-5454, or at www.osc.nc.gov.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

a. Local Governmental Employees' Retirement System (continued)

Benefits Provided. LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

LGERS plan members who are LEOs are eligible to retire with full retirement benefits at age 55 with five years of creditable service as an officer, or at any age with 30 years of creditable service. LEO plan members are eligible to retire with partial retirement benefits at age 50 with 15 years of creditable service as an officer. Survivor benefits are available to eligible beneficiaries of LEO members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed 15 years of service as a LEO and have reached age 50, or have completed five years of creditable service as a LEO and have reached age 55, or have completed 15 years of creditable service as a LEO if killed in the line of duty. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions.

Contributions. Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Town employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The Town's contractually required contribution rate for the year ended June 30, 2019, was 8.5% of compensation for law enforcement officers and 7.75% for general employees and firefighters, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Town were \$59,110 for the year ended June 30, 2019.

Refunds of Contributions – Town employees who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60 day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions or any other benefit provided by LGERS.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

a. Local Governmental Employees' Retirement System (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Town reported a liability of \$219,442 for their proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017. The total pension liability was then rolled forward to the measurement date of June 30, 2018 utilizing update procedures incorporating the actuarial assumptions. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2019 (measured as of June 30, 2018), the Town's proportion was 0.00925%, which was an increase of 0.00181% from its proportional share at June 30, 2018 (measured as of June 30, 2017).

For the year ended June 30, 2019, the Town recognized pension expense (credit) of \$62,086. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 33,855	\$ 1,136
Changes of assumptions	58,231	
Net difference between projected and actual earnings on pension plan investments	30,123	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	24,651	1,660
Town contributions subsequent to the measurement date	59,110	-
Total	<u>\$ 205,970</u>	<u>\$ 2,795</u>

\$59,110 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a decrease in the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2019	\$ 64,582
2020	44,366
2021	13,949
2022	21,167
2023	-
thereafter	-
	<u>\$ 144,064</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

a. Local Governmental Employees' Retirement System (continued)

Actuarial Assumptions. The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary increases	3.50 percent
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

The plan actuary currently uses mortality rates based on the RP-2014 Total Data Set for Healthy Annuitants Mortality Table that vary by age, gender, employee group (i.e. general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study as of December 31, 2014.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	29.0%	1.4%
Global Equity	42.0%	5.3%
Real Estate	8.0%	4.3%
Alternatives	8.0%	8.9%
Credit	7.0%	6.0%
Inflation Protection	6.0%	4.0%
Total	100%	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

a. Local Governmental Employees' Retirement System (continued)

The information above is based on 30 year expectations developed with the consulting actuary for the 2017 asset, liability, and investment policy study for the North Carolina Retirement Systems, including LGERS. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.00%. All rates of return and inflation are annualized.

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Town's proportionate share of the net pension asset to changes in the discount rate. The following presents the Town's proportionate share of the net pension asset calculated using the discount rate of 7.00 percent, as well as what the Town's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Town's proportionate share of the net pension liability (asset)	\$ 527,118	\$ 219,442	\$ (37,657)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Comprehensive Annual Financial Report (CAFR) for the State of North Carolina.

b. Law Enforcement Officers Special Separation Allowance

1. Plan Description.

The Town of Denton administers a public employee retirement system (the Separation Allowance), a single-employer defined benefit pension plan that provides retirement benefits to the Town's qualified sworn law enforcement officers under the age of 62 who have completed at least 30 years of creditable service or have attained 55 years of age and have completed five or more years of creditable service. The Separation Allowance is equal to 0.85 percent of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

All full-time Town law enforcement officers are covered by the Separation Allowance. At December 31, 2018, the Separation Allowance's membership consisted of:

Retirees receiving benefits	0
Inactive members currently receiving benefits	1
Active plan members	7
Total	8

2. Summary of Significant Accounting Policies

Basis of Accounting. The Town has chosen to fund the Separation Allowance on a pay as you go basis. Pension expenditures are made from the General Fund, which is maintained on the modified accrual basis of accounting. Benefits are recognized when due and payable in accordance with the terms of the plan.

The Separation Allowance has no assets accumulated in a trust that meets the criteria which are outlined in GASB Statement 73.

3. Actuarial Assumptions

The entry age actuarial cost method was used in the December 31, 2018 valuation. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent	
Salary increases	3.50 to 7.35 percent, including inflation and productivity factor	
Discount rate	3.64 percent	

The discount rate is based on the yield of the S&P Municipal Bond 20 Year High Grade Rate Index as of December 31, 2018.

Mortality rates are based on the RP-2000 Mortality tables with adjustments for mortality improvements based on Scale AA.

4. Contributions.

The Town is required by Article 12D of G.S. Chapter 143 to provide these retirement benefits and has chosen to fund the amounts necessary to cover the benefits earned on a pay as you go basis through appropriations made in the General Fund operating budget. There were no contributions made by employees. The Town's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. Administration costs of the Separation Allowance are financed through investment earnings. The Town paid \$1,200 as benefits came due for the reporting period.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Town reported a total pension liability of \$33,246. The total pension liability was measured as of December 31, 2018 based on a December 31, 2017 actuarial valuation. The total pension liability was then rolled forward to the measurement date of December 31, 2017 utilizing update procedures incorporating the actuarial assumptions. For the year ended June 30, 2019, the Town recognized pension expense of \$10,144.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 10,401	\$ -
Changes of assumptions	3,913	3,510
Town benefit payments and plan administrative expense made subsequent to the measurement date	-	-
Total	<u>\$ 14,314</u>	<u>\$ 3,510</u>

\$0 reported as deferred outflows of resources related to pensions resulting from benefit payments made and administrative expenses incurred subsequent to the measurement date will be recognized as a decrease of the total pension liability in the year ended June 30, 2020. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Deferred Outflow of Resources	Deferred Inflow of Resources	Amount recognized in Pension Expense as an Increase or (decrease) to Pension Expense
2020	\$ 5,055	\$ 1,086	\$ 3,969
2021	5,055	1,047	4,008
2022	3,352	773	2,579
2023	852	604	248
2024	-	-	-
Thereafter	-	-	-

\$0 paid as benefits came due and \$0 of administrative expenses subsequent to the measurement date are reported as deferred outflows of resources.

Sensitivity of the Town's total pension liability to changes in the discount rate. The following presents the Town's total pension liability calculated using the discount rate of 3.64 percent, as well as what the Town's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.64 percent) or 1-percentage-point higher (4.64 percent) than the current rate:

	<u>1% Decrease (2.64%)</u>	<u>Discount Rate (3.64%)</u>	<u>1% Increase (4.64%)</u>
Total pension liability	\$ 36,003	\$ 33,246	\$ 30,700

NOTES TO THE FINANCIAL STATEMENTS (Continued)

b. Law Enforcement Officers Special Separation Allowance (Continued)

**Schedule of Changes in Total Pension Liability
Law Enforcement Officers' Special Separation Allowance**

	2019	2018
Beginning balance	\$ 25,543	\$ 3,163
Service Cost	6,369	4,789
Interest on the total pension liability	2,706	2,441
Changes of benefit terms	-	-
Differences between expected and actual experience in the measurement of the total pension liability	5,224	11,150
Changes of assumptions or other inputs	(3,696)	6,957
Benefit payments	(2,900)	(2,957)
Other changes	-	-
Ending balance of the total pension liability	<u>\$ 33,246</u>	<u>\$ 25,543</u>

The plan currently uses mortality tables that vary by age, and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study as of December 31, 2014.

Total Expense, Liabilities, and Deferred Outflows and Inflows of Resources of Related to Pensions

Following is information related to the proportionate share and pension expense for all pension plans:

	LGERS	LEOSSA	Total
Pension Expense	\$ 62,086	\$ 10,144	\$ 72,230
Pension Liability	219,442	33,246	252,688
Proportionate share of the net pension liability	0.00925%	n/a	
Deferred of Outflows of Resources			
Differences between expected and actual experience	33,855	10,401	44,256
Changes of assumptions	58,231	3,919	62,150
Net difference between projected and actual earnings on plan investments	30,123	-	30,123
Changes in proportion and differences between contributions and proportionate share of contributions	24,651	-	24,651
Benefit payments and administrative costs paid subsequent to the measurement date	59,110	-	59,110
Deferred of Inflows of Resources			
Differences between expected and actual experience	1,136	-	1,136
Changes of assumptions	-	3,510	3,510
Net difference between projected and actual earnings on plan investments	-	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	1,660	-	1,660

NOTES TO THE FINANCIAL STATEMENTS (Continued)

c. Supplemental Retirement Income Plan for Law Enforcement Officers

Contributions. The Town is required by Article 12D of GS Chapter 143 to provide these retirement benefits and has chosen to fund the benefit payments on a pay as you go basis through appropriations made in the General Fund operating budget. The Town's obligation to contribute to this plan is established and may be amended by the North Carolina General Assembly. There were no contributions made by the employees.

The Town has not had an actuarial study performed on the amount of potential unfunded benefit. Based on current membership's years of service and prior history, management does not anticipate that any unfunded amount of this benefit would have a material effect on the financial statements as presented.

Plan description. The Town contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administered by the Department of State Treasurer and a Board of Trustees. The Plan provides retirement benefits to law enforcement officers employed by the Town. Article 5 of GS Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly.

Funding Policy. Article 12E of GS Chapter 143 requires the Town to contribute each month an amount equal to five percent of each officer's salary, and all amounts contributed are vested immediately. Also, the law enforcement officers may make voluntary contributions to the plan. The Town also provided this same benefit to other eligible employees beginning on July 1, 1998. Contributions for the year ended June 30, 2019 were \$18,592 which consisted of \$11,258 from the Town and \$7,334 from the employees.

d. Firefighter's and Rescue Squad Workers' Pension Fund

Plan description. The State of North Carolina contributes, on behalf of the Town of Denton, to the Firefighter's and Rescue Squad Workers' Pension Fund (Fund), a cost-sharing multiple-employer defined benefit pension plan with a special funding situation administered by the State of North Carolina. The Fund provides pension benefits for eligible fire and rescue squad workers that have elected to become members of the fund. Article 86 of GS Chapter 58 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. The Firefighter's and Rescue Workers' Pension Fund is included in the comprehensive Annual Financial Report (CAFR) for the State of North Carolina. The State's CAFR includes financial statements and required supplementary information of the fund. That report may be obtained by writing to the Office of the State Controller, 3512 Bush Street, Raleigh, North Carolina 27609, or by calling (919) 981-5454.

Funding Policy. Plan members are required to contribute \$10 per month to the fund. The State, a nonemployer contributor, funds the plan through appropriations. The Town does not contribute to the fund. Contribution requirements of plan members and the State of North Carolina are established and may be amended by the North Carolina General Assembly.

e. Other Employment Benefits

The Town has elected to provide death benefits to employees through the Death Benefit Plan for members of the Local Governmental Employees' Retirement System (Death Benefit Plan), a multiple-employer, State-administered, cost-sharing plan funded on a one-year term cost basis. The beneficiaries of those employees who die in active service after one year of contributing membership in the System, or who die within 180 days after retirement or termination of service and have at least one year of contributing membership service in the System at the time of death are eligible for death benefits. Lump sum death benefit payments to beneficiaries are equal to the employee's 12 highest months' salary in a row during the 24 months prior to the employee's death, but the benefit may not exceed \$50,000 or be less than \$25,000.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

e. Other Employment Benefits (continued)

Because all death benefit payments are made from the Death Benefit Plan and not by the Town, the Town does not determine the number of eligible participants. The Town has no liability beyond the payment of monthly contributions. The contributions to the Death Benefit Plan cannot be separated between the post-employment benefit amount and the other benefit amount. Contributions are determined as a percentage of monthly payroll based upon rates established annually by the State. Separate rates are set for employees not engaged in law enforcement and for law enforcement officers. The Town considers these contributions to be immaterial.

2. Deferred Outflows and Inflows of Resources

Deferred outflows of resources at year-end are comprised of the following:

Contributions to pension plan in current year	\$ 59,110
Other deferred pension outflows	<u>161,174</u>
	<u>\$220,284</u>

Deferred inflows of resources at year-end is comprised of the following:

	<u>Statement of Net Position</u>	<u>General Fund Balance Sheet</u>
Pension deferrals	\$ 6,305	\$ -0-
Property tax receivables	<u>-0-</u>	<u>104,184</u>
	<u>\$ 6,305</u>	<u>\$ 104,184</u>

3. Commitments

The Town has no active construction projects as of June 30, 2019.

4. Risk Management

The Town is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town carries commercial coverage for these risks. The Town obtains general liability and auto liability coverage of \$1million per occurrence, property coverage up to \$1million per building per occurrence, workers' compensation coverage up to the statutory limits, and employee health coverage up to a \$1 million lifetime limit. The Town is aggregate limit of \$1,000,000 for the aggregate losses in a single year.

The Town carries commercial coverage for other risks of loss. The Town currently does not have flood insurance coverage. The Town has no claims during this year or the prior two years.

In accordance with G.S. 159-29, the Town's employees that have access to \$100 or more at any given time of the Town's funds are performance bonded through a commercial surety bond. The finance officer is individually bonded for \$50,000. The remaining employees are bonded under a blanket bond of \$100,000.

5. Claims and Judgments

At June 30, 2019, the Town has not had any known claims asserted against it.

Notes to the Financial Statements (continued)

6. Long-Term Obligations:

a. Capital Leases

General Fund

There are currently no assets leased in the general fund.

Water and Sewer Fund

There are currently no assets leased in the water and sewer fund.

b. General Obligation Indebtedness

The debt secured to finance the construction of facilities utilized in the operations of the water and sewer system and which are being retired by its resources are reported as long-term debt in the Water and Sewer Fund. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the Town. Principal and interest requirements are appropriated when due. There was no general obligation bond debt outstanding at June 30, 2019

Debts payable at June 30, 2019 are comprised of the following individual issues:

General Fund debt

Serviced by the General Fund:

Public Works Building – Loan through USDA interest at 4.55%, term of 40 years dated 5-17-07	\$ 193,575
--	------------

Water and sewer debt

Serviced by the Water and Sewer Fund:

Sanitary Sewer System and water tank – Loan through BB&T Governmental Financing, interest at 2.6%, term of 15 years	\$ 115,540
Sanitary Sewer System – Loan through NC Clean Water Revolving Loan Program, interest at 2.6%, term of 20 years	\$ 115,000
Water and Sewer System – Loan through BB&T Governmental Financing, interest at 4.84%, term of 15 years	\$ 183,268
Water and Sewer System – Loan through USDA Interest at 3.75%, term of 40 years	\$ 1,018,000
Water and Sewer System – Loan through DENR 0% interest, amortized for twenty years	\$ <u>1,547,898</u>
	<u>\$ 2,979,706</u>

At June 30, 2019, the Town had bonds authorized but unissued of \$-0- and a legal debt margin of \$10,078,707.

Notes to the Financial Statements (continued)

b. General Obligation Indebtedness(continued)

Annual debt service requirements to maturity for the debt are as follows:

Year ending June 30	General Fund			Water and Sewer Fund		
	Principal	Interest	Total	Principal	Interest	Total
2020	\$ 3,748	\$ 8,039	\$ 11,787	\$ 376,233	\$ 36,565	\$ 412,798
2021	3,904	7,883	11,787	146,518	35,115	181,633
2022	4,051	7,736	15,691	148,367	33,609	185,880
2023	4,230	7,557	11,787	149,215	32,081	185,200
2024	4,380	7,407	11,787	151,064	30,603	185,571
Thereafter	173,262	97,630	270,892	2,008,309	553,228	2,561,537
	<u>\$ 193,575</u>	<u>\$ 136,252</u>	<u>\$ 333,731</u>	<u>\$ 2,979,706</u>	<u>\$ 721,201</u>	<u>\$ 3,712,620</u>

c. Changes in Long-Term Liabilities

	Balance			Balance June 30, 2019	Current Portion of Balance
	June 30, 2018	Increases	Decreases		
Governmental activities:					
USDA loan	\$ 197,226	\$ -	\$ 3,651	\$ 193,575	\$ 3,748
Pension liability	59,927	57,412	-	117,339	-
LEO Separation	25,543	7,703	-	33,246	-
Accrued Vacation	16,660	5,834	-	22,494	-
	<u>\$ 299,356</u>	<u>\$ 70,949</u>	<u>\$ 3,651</u>	<u>\$ 366,654</u>	<u>\$ 3,748</u>
Business-type activities					
Sewer debt	\$ 1,707,840	\$ -	\$ 281,866	\$ 1,425,974	\$ 230,540
Water debt	1,698,939	-	145,207	1,553,732	145,693
Pension liability	53,736	48,367	-	102,103	-
Accrued Vacation	29,528	4,446	-	33,974	-
	<u>\$ 3,490,043</u>	<u>\$ 52,813</u>	<u>\$ 427,073</u>	<u>\$ 3,115,783</u>	<u>\$ 376,233</u>

Compensated absences for governmental activities have typically been liquidated in the General Fund.

C. Interfund Receivables and Payables/ Transfers

The composition of interfund balances as of June 30, 2019 is as follows:

Due to/from other funds:			
To	General Fund		\$131,865
From	Water and Sewer Fund		\$131,865

The interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Notes to the Financial Statements (continued)

D. On-Behalf of Payments for Fringe Benefits and Salaries

For the fiscal year ended June 30, 2019, the Town has recognized on-behalf of payments for pension contributions made by the State as a revenue and expenditure of \$14,179 for thirty-nine volunteer firemen who perform firefighting duties for the Town's fire department. The volunteers elected to be members of the Firemen and Rescue Worker's Pension fund, a cost-sharing, multiple-employer public employee retirement system established and administered by the State of North Carolina. The plan is funded by a \$10 monthly contribution paid by each member, investment income, and State appropriation.

E. Net Investment in Capital Assets

	Governmental	Business-type
Capital Assets	\$ 1,621,510	\$ 10,544,265
less: long-term debt	193,575	2,979,707
add: unexpended debt proceeds	-	-
Net investment in capital assets	<u>\$ 1,427,935</u>	<u>\$ 7,564,558</u>

F. Fund Balance

The following schedule provides management and citizens with information on the portion of General fund balance that is available for appropriation:

<u>Total fund balance - General Fund</u>	<u>\$ 1,187,751</u>
Less:	
Stabilization by State Statute	209,392
USDA	11,787
Streets - Powell Bill	3,555
Remaining Fund Balance	<u>\$ 963,017</u>

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end.

<u>Encumbrances</u>	<u>General Fund</u>	<u>Non-Major Funds</u>
	\$0	

IV. Related Parties

The Town is contractually obligated to provide Handy Sanitary District with up to 1,200,000 gallons of water per day. During the 18-19 year, this amounted to approximately 70% of the water produced by the Town's system.

V. Summary and Disclosure of Significant Contingencies

Federal and State Assisted Programs

From time to time the Town receives proceeds from Federal and State grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant moneys to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant moneys.

Notes to the Financial Statements (continued)

VI. Significant Effects of Subsequent Events

Subsequent events occurring after the statement of financial position date have been evaluated through October 5, 2019, which is the date the financial statements were available to be issued. There were no subsequent events that came to our attention after the audit that would have a significant effect on the Town.

**Town of Denton, North Carolina
Town of Denton's Contributions
Required Supplementary Information
Last Six Fiscal Years**

Local Government Employees' Retirement System

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 59,110	\$ 47,672	\$ 49,020	\$ 41,358	\$ 39,657	\$ 43,281
Contributions in relation to the contractually required contribution	<u>\$ 59,110</u>	<u>\$ 47,672</u>	<u>\$ 49,020</u>	<u>\$ 41,358</u>	<u>\$ 39,657</u>	<u>\$ 43,281</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Denton's covered-employee payroll	\$ 739,191	\$ 684,239	\$ 556,781	\$ 602,122	\$ 524,283	\$ 556,393
Contributions as a percentage of covered-employee payroll	8.00%	6.97%	8.80%	6.87%	7.56%	7.14%

Proportionate Share of Net Pension Liability (Asset)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Denton's proportion of the net pension liability (asset) (%)	0.00925%	0.74400%	0.00629%	0.00815%	0.00863%	0.01130%
Denton's proportion of the net pension liability (asset) (\$)	\$ 219,442	\$ 113,663	\$ 133,495	\$ 35,577	\$ (50,695)	\$ 132,795
Denton's covered-employee payroll	\$ 684,239	\$ 556,781	\$ 602,122	\$ 524,283	\$ 556,393	\$ 641,448
Denton's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	32.07%	20.41%	22.17%	6.79%	(9.11%)	20.70%
Plan fiduciary net position as a percentage of the total pension liability**	92.00%	94.18%	91.47%	98.09%	102.64%	94.35%

* The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

** This will be the same percentage for all participant employers in the LGERS plan.

Town of Denton, North Carolina
Law Enforcement Officers' Special Separation Allowance
Required Supplementary Information
June 30, 2019

Schedule of Changes in Total Pension Liability

	2019	2018	2017
Beginning balance	\$ 25,543	\$ 3,163	\$ 2,182
Service Cost Interest on total pension liability	6,369	4,789	3,241
Interest	2,706	2,441	2,223
Differences between expected and actual experience in the measurement of the total pension liability	5,224	11,150	-
Changes of assumptions or other inputs	(3,696)	6,957	(1,526)
Benefit payments	(2,900)	(2,957)	(2,957)
Other changes	-	-	-
Ending balance of the total pension liability	<u>\$ 33,246</u>	<u>\$ 25,543</u>	<u>\$ 3,163</u>

The amounts presented for each fiscal year were determined as of the prior fiscal year ending December 31.

Schedule of Total Pension Liability as a Percentage of Covered Payroll

	2019	2018	2017
Total pension liability	\$ 33,246	\$ 25,543	\$ 3,163
Covered payroll	224,273	210,235	179,425
Total pension liability as a percentage of covered payroll	14.82%	12.15%	1.76%

Notes to the schedules:

The Town of Denton has no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 73 to pay related benefits

Town of Denton, North Carolina

General Fund

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual

For the Year Ended June 30, 2019

(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual - Year Ended 2018</u>
Revenues:				
Ad Valorem taxes (net of refunds):				
Current levies		\$ 723,260		\$ 714,065
Prior levies		25,891		22,942
Penalties and interest		9,881		5,115
	<u>\$ 744,100</u>	<u>759,032</u>	<u>\$ 14,932</u>	<u>742,122</u>
Other taxes and licenses:				
Local option sales tax		390,086		368,364
Motor vehicle license		94		126
	<u>350,100</u>	<u>390,180</u>	<u>40,080</u>	<u>368,490</u>
Unrestricted intergovernmental revenues:				
Utilities franchise tax		101,128		99,602
Beer and wine tax		6,853		6,982
Tax refunds		4,874		2,517
	<u>109,000</u>	<u>112,855</u>	<u>3,855</u>	<u>109,101</u>
Restricted intergovernmental revenues:				
Powell Bill allocation		51,709		52,955
Police and fire grants		22,322		17,625
Other grants		104,328		937,036
On-behalf of payments - fire		14,179		14,100
Davidson County - fire protection		71,655		69,586
	<u>147,530</u>	<u>264,193</u>	<u>116,663</u>	<u>1,091,302</u>
Investment earnings	-	274	274	246
Other revenues:				
Rent received		(2,024)		4,540
Collection fees		321		-
Police department revenue		732		642
Donations		100		1,460
Fees collected		62,029		52,460
Miscellaneous revenues		38,143		34,949
Sale of assets		-		-
	<u>459,800</u>	<u>99,300</u>	<u>(360,500)</u>	<u>94,051</u>
Total Revenues	<u>1,810,530</u>	<u>1,625,834</u>	<u>(184,696)</u>	<u>2,405,312</u>
Other financing sources:				
Transfer from water and sewer fund	20,000	-	-	-
Appropriated fund balance	-	-	-	-
	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and other financing sources	<u>1,830,530</u>	<u>1,625,834</u>	<u>(204,696)</u>	<u>2,405,312</u>

Town of Denton, North Carolina
General Fund (continued)
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual - Year Ended 2018</u>
Expenditures:				
General government:				
Governing body	\$ 44,400	\$ 44,400	\$ -	\$ 44,400
Administration:				
Salaries and employee benefits		74,377		70,040
Operating expenses		146,080		121,218
Parks and festivals		25,526		23,335
Professional services		44,583		26,460
Election costs		-		5,003
Contributions and grants		53,600		12,800
CMAQ pass through grant		104,328		937,036
Capital outlay		22,101		140,680
	<u>529,760</u>	<u>470,596</u>	<u>59,164</u>	<u>1,336,572</u>
Total general government	<u>574,160</u>	<u>514,996</u>	<u>59,164</u>	<u>1,380,972</u>
Public safety:				
Police:				
Salaries and employee benefits		408,224		340,995
Operating expenses		41,133		76,459
Capital outlay		6,476		6,778
	<u>460,571</u>	<u>455,833</u>	<u>4,738</u>	<u>424,231</u>
Fire:				
Wages and benefits		58,090		56,041
On-behalf of payments - fire		14,179		14,100
Operating expenses		51,071		44,636
Capital outlay		35,094		62,948
	<u>160,145</u>	<u>158,433</u>	<u>1,712</u>	<u>177,724</u>
Total public safety	<u>620,716</u>	<u>614,266</u>	<u>6,450</u>	<u>601,955</u>
Transportation:				
Street department:				
Salaries and employee benefits		153,670		95,675
Operating expenses		107,297		99,512
Contracted services		98,122		96,920
Debt payment		11,787		11,787
Powell Bill - capital outlay		50,000		-
Street improvements - capital outlay		145,496		144,145
Capital outlay		50,495		32,075
Total transportation	<u>635,654</u>	<u>616,866</u>	<u>18,788</u>	<u>480,113</u>
Total expenditures	<u>1,830,530</u>	<u>1,746,128</u>	<u>84,402</u>	<u>2,463,041</u>
Revenues over expenditures	<u>-</u>	<u>(120,294)</u>	<u>(120,294)</u>	<u>(57,728)</u>
Other financing sources (uses)				
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>(120,294)</u>	<u>\$ (120,294)</u>	<u>(57,728)</u>
Fund Balance:				
Beginning of year, July 1		<u>1,308,045</u>		<u>1,365,773</u>
End of year, June 30		<u>\$ 1,187,751</u>		<u>\$ 1,308,045</u>

Town of Denton, North Carolina
Water and Sewer Fund
Schedule of Revenue and Expenditures - Budget and Actual - (Non-GAAP)
For the Year Ended June 30, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual - Year Ended 2018</u>
Operating revenues:				
Water revenues		\$ 1,024,188		\$ 1,042,811
Sewer revenues		475,365		489,005
Other		49,779		54,649
	<u>\$ 1,643,496</u>	<u>1,549,332</u>	<u>\$ (94,164)</u>	<u>1,586,465</u>
Nonoperating revenues:				
Interest earned		38		-
	-	<u>38</u>	<u>38</u>	<u>-</u>
Other financing sources:				
Debt contribution from Handy Sanitary		48,372		48,372
Grants		54,298		-
Appropriated retained earnings		-		-
	<u>300,000</u>	<u>102,670</u>	<u>(197,330)</u>	<u>48,372</u>
Total revenue and other financing sources	<u>\$ 1,943,496</u>	<u>\$ 1,652,040</u>	<u>\$ (291,456)</u>	<u>\$ 1,634,836</u>

Town of Denton, North Carolina
Water and Sewer Fund (continued)
Schedule of Revenues and Expenditures - Budget and Actual - (Non-GAAP)
For the Year Ended June 30, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Budget	Actual	Variance Favorable (Unfavorable)	Actual - Year Ended 2018
Operating expenditures:				
Water system				
Administrative:				
Salaries		\$ 47,175		\$ 41,458
Professional fees		8,288		8,816
Travel and training		2,741		1,713
Other		22,836		16,163
		81,040		68,151
Operations:				
Salaries		229,398		208,384
Utilities		74,370		78,699
Maintenance -				
buildings and plant		15,527		13,890
Departmental supplies		109,815		101,300
Other		56,513		135,634
		485,624		537,907
Other:				
Payroll taxes		20,921		18,831
Insurance and retirement		57,593		48,302
		78,514		67,133
	\$ 834,345	645,178	\$ 189,167	673,192
Operating expenditures:				
Sewer system				
Administrative:				
Salaries		47,175		41,458
Professional fees		16,251		9,428
Telephone and postage		2,741		1,713
Departmental supplies		739		564
Other		22,569		14,967
		89,475		68,130
Operations:				
Salaries		138,273		126,038
Utilities		42,446		35,039
Removal of sludge		13,832		26,208
Maintenance -				
buildings and plant		18,678		9,771
Departmental supplies		64,539		37,485
Other		69,516		71,925
		347,284		306,466

Town of Denton, North Carolina
Water and Sewer Fund (continued)
Schedule of Revenues and Expenditures - Budget and Actual - (Non-GAAP)
For the Year Ended June 30, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Actual - Year Ended 2018</u>
Other:				
Payroll taxes		\$ 13,941		\$ 12,597
Insurance and retirement		52,527		46,343
Other		-		-
		<u>66,468</u>		<u>58,941</u>
	<u>\$ 512,010</u>	<u>503,227</u>	<u>\$ 8,783</u>	<u>433,537</u>
 Total operating expenditures	 <u>1,346,355</u>	 <u>1,148,405</u>	 <u>197,950</u>	 <u>1,106,729</u>
 Other budgetary appropriations:				
Principal payment on bonds				
Water		96,744		99,459
Sewer		276,031		270,183
Interest on bonds and leases				
Water		-		-
Sewer		51,087		57,210
Capital outlay:				
Water lines		9,452		4,730
Sewer lines		48,477		17,361
Equipment				
Water		17,450		10,692
Sewer		26,126		36,985
Water plant		-		16,581
Sewer plant		-		-
	<u>577,141</u>	<u>525,367</u>	<u>51,774</u>	<u>513,201</u>
 Other financing sources:				
Transfer to general fund		-	-	-
	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
 Total expenditures and budgetary appropriations	 <u>\$ 1,943,496</u>	 <u>\$ 1,673,772</u>	 <u>\$ 269,724</u>	 <u>\$ 1,619,930</u>

Town of Denton, North Carolina
Water and Sewer Fund (continued)
Schedule of Revenue and Expenditures - Budget and Actual (Non-GAAP)
For the Year Ended June 30, 2019
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	2019 Actual	2018 Actual
Reconciliation of modified accrual basis to full accrual basis:		
Total revenues and other financing sources	\$ 1,652,040	\$ 1,634,836
Total expenditures and budgetary appropriations	1,673,772	1,619,930
Excess of revenues over (under) expenditures	(21,732)	14,907
Budgetary appropriations	525,367	513,201
Pension (expense) credit	10,344	-
Decrease (increase) in accrued vacation	(4,446)	-
Depreciation	(324,007)	(334,601)
Interest on debt service	(51,087)	(57,210)
Net change in inventory (not included in capital outlay)	-	-
Change in net position	\$ 134,438	\$ 136,297

Town of Denton, North Carolina
Schedule of Changes in Ad Valorem Taxes Receivable
For the Year ended June 30, 2019

<u>Year of Levy</u>	<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Collections and Credits</u>	<u>Balance June 30, 2019</u>
2018-19	\$ -	\$ 762,157	731,095	\$ 31,062
2017-18	30,542		13,510	17,032
2016-17	12,873		4,575	8,298
2015-16	10,586		3,477	7,109
2014-15	7,195		1,811	5,384
2013-14	6,247		1,638	4,609
2012-13	5,273		1,194	4,079
2011-12	5,529		1,144	4,385
2010-11	4,792		968	3,824
2009-10	5,504		975	4,529
2008-09	5,964	9,285	1,376	13,873
2007-08 and prior	9,285		9,285	-
	<u>\$ 103,790</u>	<u>\$ 771,442</u>	<u>\$ 771,048</u>	
Ad Valorem Taxes Receivable - Net				<u>\$ 104,184</u>
Reconciliation with Revenues:				
Tax - Ad Valorem				\$ 749,151
Other releases and credits				<u>21,897</u>
Total collections and credits				<u>\$ 771,048</u>

Town of Denton, North Carolina
Analysis of Current Tax Levy
For the Year Ended June 30, 2019

	Property Valuation	Rate	Total Levy	Total Levy	
				Property excluding Registered Motor Vehicles	Registered Motor Vehicles
Tax Levy - Town Wide	\$ 123,127,167	0.60	\$ 738,763	\$ 676,622	\$ 62,141
Discoveries	3,899,000		23,394	23,394	-
Abatements and Releases	(1,042,333)		(6,254)	(6,254)	-
Total for Year	<u>\$ 125,983,833</u>		755,903	693,762	62,141
Less, Uncollected Tax at June 30, 2019			<u>31,062</u>	<u>31,062</u>	<u>-</u>
Current Year's Taxes Collected			<u>\$ 724,841</u>	<u>\$ 662,700</u>	<u>\$ 62,141</u>
Percent Current Year Collected			95.89%	95.52%	100.00%

**Report On Internal Control Over Financial Reporting And On Compliance and Other Matters Based
On An Audit Of Financial Statements Performed In Accordance With *Government Auditing
Standards***

Independent Auditor's Report

To the Honorable Mayor and
Town Board
Town of Denton, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the Town of Denton, North Carolina, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprises the Town of Denton's basic financial statements, and have issued our report thereon dated October 5, 2019

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Denton's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Denton's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Denton's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in the accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eddie Carrick, CPA

A handwritten signature in black ink that reads "Eddie Carrick, CPA". The signature is written in a cursive style with a large initial "E".

Lexington, North Carolina
October 5, 2019

To: Davidson County Board of County Commissioners

From: South Lexington Fire Department
 2000 Cotton Grove Rd.
 Lexington, North Carolina 27293-0031

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of South Lexington Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000
Truck Operations (Gas & Oil)	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	\$ 20,000	\$ 20,000	\$ 23,000	\$ 23,000
Insurance	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Utilities	\$ 15,000	\$ 15,000	\$ 12,000	\$ 12,000
Miscellaneous	\$ 2,157	\$ 2,157	\$ 12,000	\$ 12,000
Officer Compensation	\$ 8,000	\$ 8,000	\$ 9,500	\$ 9,500
Pension Fund	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Building Maintenance	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Telephone	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Equipment Maintenance	\$ 2,500	\$ 2,500	\$ 3,500	\$ 3,500
Training	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000
Legal Fees	\$ -	\$ -	\$ -	\$ -
Accounting Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Building Fund	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000
Paid Personnel	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Physicals	\$ -	\$ -	\$ -	\$ -
Future Truck Fund	\$ 25,000	\$ 25,000	\$ 20,600	\$ 20,600
TOTAL	\$ 256,657	\$ 256,657	\$ 270,600	\$ 270,600
Original or Amended Budget	\$ 256,657	\$ 256,657	\$ 270,600	\$ 270,600
YTD Revenues	\$ 270,701	\$ 267,081	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (14,044)	\$ (10,424)	\$ 270,600	\$ 270,600
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 235,258,753	\$ 237,611,340	\$ 246,091,818	\$ 246,091,818

We do hereby request that sufficient tax be levied in the South Lexington Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.11.

Respectfully Submitted,

Randy Geddes
 Board Chairman

Cari Perry
 Secretary to Board

Lori Clement
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Southmont Volunteer Fire Department
P O Box 769
Southmont, North Carolina 27351-0769

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Southmont Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck / Building Payment	\$ 126,240	\$ 100,824	\$ 100,824	\$ 100,824
Insurance	\$ 44,000	\$ 35,000	\$ 35,000	\$ 35,000
Training	\$ 5,200	\$ 5,200	\$ 5,297	\$ 5,297
Communications	\$ 13,250	\$ 103,250	\$ 3,250	\$ 3,250
Personnel Expenses	\$ 375,945	\$ 378,287	\$ 416,445	\$ 416,445
Apparatus Expenses	\$ 34,300	\$ 68,300	\$ 83,800	\$ 83,800
Long Range Fund	\$ -	\$ -	\$ 103,500	\$ 103,500
Operating Expenses	\$ 88,600	\$ 96,825	\$ 97,500	\$ 97,500
Contract Staff	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
TOTAL	\$ 689,335	\$ 789,486	\$ 847,416	\$ 847,416
Original or Amended Budget	\$ 689,335	\$ 789,486	\$ 847,416	\$ 847,416
YTD Revenues	\$ 720,304	\$ 831,943	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (30,969)	\$ (42,457)	\$ 847,416	\$ 847,416
Current Year Tax Rate	\$ 0.085	\$ 0.100	\$ 0.100	\$ 0.100
Total Tax Valuation	\$ 812,123,838	\$ 820,245,076	\$ 847,416,471	\$ 847,416,471

We do hereby request that sufficient tax be levied in the Southmont Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

Perry Tyler
Board Chairman

Mary Hand
Secretary to Board

Sherry Falk
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Hasty Fire Department
 1306 Joe Moore Rd.
 Thomasville, North Carolina 27360

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Hasty Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
New Building	\$ 25,000	\$ 25,000	\$ 5,000	\$ 5,000
Salaries	\$ 221,357	\$ 221,357	\$ 258,000	\$ 258,000
Truck Payment	\$ 56,000	\$ 56,000	\$ 54,000	\$ 54,000
Truck Operations (Gas & Oil)	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Equipment	\$ 34,508	\$ 34,508	\$ 30,000	\$ 30,000
Insurance	\$ 10,000	\$ 10,000	\$ 30,200	\$ 30,200
Utilities	\$ 24,000	\$ 24,000	\$ 16,000	\$ 16,000
Miscellaneous	\$ 2,000	\$ 2,000	\$ -	\$ -
Office Supplies	\$ 2,000	\$ 2,000	\$ 4,000	\$ 4,000
Building Maintenance	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Equipment Maintenance	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Training & Dues	\$ 6,500	\$ 6,500	\$ 2,000	\$ 2,000
Gifts & Contributions	\$ 4,550	\$ 4,550	\$ 4,000	\$ 4,000
Squad Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Pension Fund	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Legal & Professional	\$ 6,000	\$ 6,000	\$ 5,000	\$ 5,000
Uniforms	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000
Employee Benefits & Insurance	\$ 57,600	\$ 57,600	\$ 40,815	\$ 40,815
Fire Prevention	\$ 1,500	\$ 1,500	\$ 500	\$ 500
Turnout Gear	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Fire Fighter Physicals	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL	\$ 506,515	\$ 506,515	\$ 506,515	\$ 506,515
Original or Amended Budget	\$ 506,515	\$ 506,515	\$ 506,515	\$ 506,515
YTD Revenues	\$ 549,074	\$ 537,550	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (42,559)	\$ (31,035)	\$ 506,515	\$ 506,515
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 523,530,034	\$ 528,765,335	\$ 549,074,000	\$ 549,074,000

We do hereby request that sufficient tax be levied in the Hasty Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

Randy Cecil
 Board Chairman

Janice Bristow
 Secretary to Board

Sandra Sink
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Tyro Rural Fire Department
 c/o Barry Shoaf
 2332 Tyro Road
 Lexington, North Carolina 27295

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Tyro Rural Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 27,000	\$ 20,000	\$ 20,000	\$ 20,000
Truck Payment	\$ -	\$ -	\$ -	\$ -
Truck Operations (Gas & Oil)	\$ 10,000	\$ 10,000	\$ 10,500	\$ 10,500
Insurance	\$ 37,500	\$ 37,500	\$ 40,000	\$ 40,000
Utilities-Electric	\$ 22,500	\$ 20,000	\$ 15,000	\$ 15,000
Miscellaneous	\$ 15,000	\$ 12,000	\$ 10,000	\$ 10,000
Supplies	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Water	\$ -	\$ -	\$ 6,000	\$ 6,000
Training & Materials	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
Telephone	\$ -	\$ -	\$ 2,000	\$ 2,000
Gas (Heating or Natural)	\$ -	\$ -	\$ 1,200	\$ 1,200
Equip., Equip. Maintenance	\$ 45,000	\$ 45,000	\$ 55,000	\$ 47,453
Bldg. Maintenance	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Communication Replacement & Repairs	\$ 24,000	\$ 46,500	\$ 50,000	\$ 50,000
Pay Per Call	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000
Paid Part-Time Position	\$ 79,000	\$ 79,000	\$ 80,000	\$ 80,000
TOTAL	\$ 335,000	\$ 340,000	\$ 360,700	\$ 353,153
Original or Amended Budget	\$ 335,000	\$ 340,000	\$ 360,700	\$ 353,153
YTD Revenues	\$ 353,153	\$ 342,128	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (18,153)	\$ (2,128)	\$ 360,700	\$ 353,153
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 408,818,717	\$ 412,906,904	\$ 441,441,250	\$ 441,441,250

We do hereby request that sufficient tax be levied in the Tyro Rural Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.08.

Respectfully Submitted,

Tim Spivey
 Board Chairman

Troy Chrisley
 Secretary to Board

Jeff Chrisley
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Wallburg Fire Department
P O Box 85
Wallburg, North Carolina 27373

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Wallburg Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Truck Maintenance	\$ 25,000	\$ 25,000	\$ 45,000	\$ 35,777
Truck Fund	\$ -	\$ 25,000	\$ 30,000	\$ 30,000
Equipment	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Insurance	\$ 60,000	\$ 63,000	\$ 70,000	\$ 70,000
Utilities	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Miscellaneous	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000
Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Building Maintenance	\$ 10,000	\$ 40,000	\$ 40,000	\$ 40,000
Equipment Maintenance	\$ 9,000	\$ 9,000	\$ 16,000	\$ 16,000
Training	\$ 1,000	\$ 8,890	\$ 8,000	\$ 8,000
Certified Audit and Payroll Preparation	\$ 11,000	\$ 11,500	\$ 6,000	\$ 6,000
Building Payment	\$ 120,000	\$ 25,000	\$ -	\$ -
Medical Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Physicals	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Uniform Expenses	\$ 2,000	\$ 2,000	\$ 5,000	\$ 5,000
Office Expenses	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000
SCBA Loan	\$ 8,000	\$ 32,000	\$ 32,000	\$ 32,000
Pension Fund/Retirement	\$ -	\$ 9,000	\$ 7,500	\$ 7,500
Salaries / Benefits	\$ 460,000	\$ 470,000	\$ 495,000	\$ 495,000
TOTAL	\$ 794,500	\$ 810,390	\$ 845,500	\$ 836,277
Original or Amended Budget	\$ 794,500	\$ 810,390	\$ 845,500	\$ 836,277
YTD Revenues	\$ 836,277	\$ 826,797	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (41,777)	\$ (16,407)	\$ 845,500	\$ 836,277
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 764,574,861	\$ 772,220,610	\$ 836,277,000	\$ 836,277,000

We do hereby request that sufficient tax be levied in the Wallburg Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

Eric Stroud
Board Chairman

Kaylan Small
Secretary to Board

Julie Logan
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Welcome Fire Department
P.O. Box 251
Welcome, North Carolina 27374

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Welcome Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Banquets/Officers/Directors	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Repairs & Maintenance	\$ 40,000	\$ 42,000	\$ 45,000	\$ 45,000
Interest on Debt	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 93,000	\$ 91,000	\$ 92,000	\$ 92,000
Debt Service - Building	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 30,000	\$ 30,000	\$ 33,000	\$ 33,000
Utilities & Fuel	\$ 25,000	\$ 25,000	\$ 28,000	\$ 28,000
Miscellaneous	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
PT Salaries / FICA	\$ 283,000	\$ 288,000	\$ 288,000	\$ 288,000
Fraternal Benefits	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Administrative Asst.	\$ -	\$ -	\$ -	\$ -
Truck Debt Service	\$ -	\$ -	\$ -	\$ -
Debt Service - Building	\$ 59,044	\$ 59,044	\$ 59,044	\$ 59,044
TOTAL	\$ 572,044	\$ 577,044	\$ 587,044	\$ 587,044
Original or Amended Budget	\$ 572,044	\$ 577,044	\$ 587,044	\$ 587,044
YTD Revenues	\$ 607,943	\$ 608,260	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (35,899)	\$ (31,216)	\$ 587,044	\$ 587,044
Current Year Tax Rate	\$ 0.11	\$ 0.11	\$ 0.11	\$ 0.11
Total Tax Valuation	\$ 520,217,412	\$ 525,419,586	\$ 552,675,455	\$ 552,675,455

We do hereby request that sufficient tax be levied in the Welcome Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.11.

Respectfully Submitted,

Albert Bridges
Board Chairman

Teresa Grubb
Secretary to Board

Teresa Grubb
Treasurer to Board

To: Davidson County Board of County Commissioners

From: West Lexington Volunteer Fire Department
P.O. Box 1654
Lexington, North Carolina 27293

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of West Lexington Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Payroll	\$ 114,524	\$ 128,950	\$ 130,320	\$ 130,320
Equipment	\$ 38,541	\$ 21,491	\$ 20,158	\$ 20,158
Insurance	\$ 39,640	\$ 39,460	\$ 40,815	\$ 40,815
Utilities	\$ 13,855	\$ 14,350	\$ 15,550	\$ 15,550
Supplies	\$ 6,510	\$ 6,510	\$ 7,010	\$ 7,010
Building Maintenance	\$ 24,250	\$ 6,250	\$ 8,750	\$ 8,750
Truck Payment	\$ -	\$ 25,000	\$ 20,600	\$ 20,600
Contingency	\$ 3,140	\$ 1,003	\$ 16,044	\$ 16,044
Truck Maintenance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
TOTAL	\$ 255,460	\$ 258,014	\$ 274,247	\$ 274,247
Original or Amended Budget	\$ 255,460	\$ 258,014	\$ 274,247	\$ 274,247
YTD Revenues	\$ 274,247	\$ 267,933	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (18,787)	\$ (9,919)	\$ 274,247	\$ 274,247
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 255,460,053	\$ 258,014,653	\$ 274,247,000	\$ 274,247,000

We do hereby request that sufficient tax be levied in the West Lexington Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

Jim Shinn
Board Chairman

Ralph Michael
Secretary to Board

Lori Clement
Treasurer to Board

To: Davidson County Board of County Commissioners

From: South Davidson Volunteer Fire Department
P O Box 1097
Denton, North Carolina 27239

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of South Davidson Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE	LAST YEAR BUDGET	CURRENT YEAR BUDGET	REQUESTED BUDGET	ADOPTED BUDGET
Accounting Fees	\$ 3,000	\$ 3,000	\$ 1,900	\$ 1,900
Miscellaneous	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
Gas & Oil	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Equipment Maintenance	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Insurance	\$ 17,500	\$ 19,500	\$ 19,500	\$ 19,500
Utilities	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Replacement Radios	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,000
Replacement Pagers	\$ 3,800	\$ 3,500	\$ 1,500	\$ 1,500
Turn Out Gear	\$ 8,000	\$ 10,000	\$ 7,500	\$ 7,500
Building Maintenance	\$ 6,000	\$ 6,000	\$ 3,000	\$ 3,000
Miscellaneous	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
Pension Fund	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Training	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000
Truck Payment	\$ 37,000	\$ 37,000	\$ 52,000	\$ 52,000
Fire Hose	\$ -	\$ -	\$ -	\$ -
Air Packs	\$ 3,500	\$ -	\$ -	\$ -
TOTAL	\$ 113,300	\$ 113,500	\$ 119,900	\$ 119,900
Original or Amended Budget	\$ 113,300	\$ 113,500	\$ 119,900	\$ 119,900
YTD Revenues	\$ 119,972	\$ 116,880	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (6,672)	\$ (3,380)	\$ 119,900	\$ 119,900
Current Year Tax Rate	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10
Total Tax Valuation	\$ 117,358,752	\$ 118,532,339	\$ 119,972,000	\$ 119,972,000

We do hereby request that sufficient tax be levied in the South Davidson Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.10.

Respectfully Submitted,

Edward K. Parnell
Board Chairman

Richard K. Smith
Secretary to Board

Amanda F. Cook
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Horneytown Volunteer Fire Department
P.O. Box 5004
High Point, North Carolina 27262-5004

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Horneytown Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 1,200	\$ 1,200	\$ 1,400	\$ 1,400
Repair & Maintenance	\$ 10,638	\$ 10,638	\$ 12,000	\$ 12,000
Gas & Oil	\$ 3,795	\$ 3,795	\$ 4,000	\$ 4,000
Equipment	\$ 11,900	\$ 11,900	\$ 20,000	\$ 20,000
Insurance	\$ 9,700	\$ 9,700	\$ 11,200	\$ 11,200
Utilities	\$ 4,500	\$ 4,500	\$ 3,570	\$ 3,570
Supplies, Janitorial	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Building Maintenance	\$ 1,200	\$ 1,200	\$ 1,925	\$ 1,925
Equipment Depreciation Account	\$ 4,350	\$ 4,350	\$ 3,500	\$ 3,500
Truck Payment	\$ 13,111	\$ 13,111	\$ 16,975	\$ 16,975
Postage	\$ 210	\$ 210	\$ 210	\$ 210
Uniforms	\$ 4,086	\$ 4,086	\$ 4,000	\$ 4,000
Supplies, Office	\$ 1,500	\$ 1,500	\$ 525	\$ 525
Supplies, Maintenance	\$ 2,252	\$ 2,252	\$ 4,000	\$ 4,000
Supplies, Operating	\$ 3,500	\$ 3,500	\$ 5,000	\$ 5,000
Membership & Dues	\$ 1,200	\$ 1,200	\$ 1,400	\$ 1,400
Training	\$ 4,600	\$ 4,600	\$ 5,250	\$ 5,250
Chief Contract	\$ 15,000	\$ 15,000	\$ 10,500	\$ 10,500
Part-Time Salaries	\$ 66,610	\$ 93,212	\$ 95,500	\$ 95,500
TOTAL	\$ 160,852	\$ 187,454	\$ 202,455	\$ 202,455
Original or Amended Budget	\$ 160,852	\$ 187,454	\$ 202,455	\$ 202,455
YTD Revenues	\$ 183,516	\$ 216,361	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (22,664)	\$ (28,907)	\$ 202,455	\$ 202,455
Current Year Tax Rate	\$ 0.13	\$ 0.15	\$ 0.15	\$ 0.15
Total Tax Valuation	\$ 127,888,665	\$ 129,167,552	\$ 142,550,769	\$ 142,550,769

We do hereby request that sufficient tax be levied in the Horneytown Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$.15.

Respectfully Submitted,

Darrell Woosley
Board Chairman

R. Scott Alderman
Secretary to Board

Karol Murks
Treasurer to Board

To: Davidson County Board of County Commissioners

From: Griffith Volunteer Fire Department
 5190 Peters Creek Parkway
 Winston-Salem, North Carolina 27127-7278

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Griffith Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Repair & Maintenance	\$ 8,500	\$ 8,500	\$ 11,481	\$ 11,481
Gas & Oil	\$ 21,280	\$ 21,500	\$ 21,750	\$ 21,750
Equipment	\$ 16,000	\$ 27,000	\$ 36,000	\$ 36,000
Insurance	\$ 10,000	\$ 10,000	\$ 12,000	\$ 12,000
Utilities	\$ 3,500	\$ 3,500	\$ 4,000	\$ 4,000
Supplies, Janitorial	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Building Maintenance	\$ 14,500	\$ 14,500	\$ 21,500	\$ 21,500
Equipment Depreciation Account	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500
Professional Fees	\$ 70,000	\$ 70,000	\$ 81,000	\$ 81,000
Postage	\$ 500	\$ 500	\$ 500	\$ 500
Uniforms	\$ 18,120	\$ 18,250	\$ 19,000	\$ 19,000
Supplies, Office	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Supplies, Maintenance	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Supplies, Operating	\$ 10,000	\$ 10,000	\$ 1,000	\$ 1,000
Membership & Dues	\$ 3,000	\$ 3,021	\$ 3,100	\$ 3,100
Training	\$ 12,500	\$ 12,500	\$ 15,500	\$ 15,500
Less Other Income	\$ 222,400	\$ 233,771	\$ 261,331	\$ 261,331
TOTAL				
Original or Amended Budget	\$ 222,400	\$ 233,771	\$ 261,331	\$ 261,331
YTD Revenues	\$ 261,331	\$ 260,000	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (38,931)	\$ (26,229)	\$ 261,331	\$ 261,331
Current Year Tax Rate	\$ 0.08	\$ 0.08	\$ 0.08	\$ 0.08
Total Tax Valuation	\$ 289,320,714	\$ 292,213,921	\$ 326,663,750	\$ 326,663,750

We do hereby request that sufficient tax be levied in the Griffith Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.08.

Respectfully Submitted,

Edgar Miller
 Board Chairman

Adam Berry
 Secretary to Board

Ike Brann
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Clemmons Volunteer Fire Department
 Attn. Chief Jerry Brooks
 PO Box 36
 Clemmons, NC 27012

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Clemmons Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 515	\$ 288	\$ 430	\$ 430
Repair & Maintenance	\$ 3,415	\$ 4,064	\$ 4,790	\$ 4,790
Gas & Oil	\$ 845	\$ 1,018	\$ 1,450	\$ 1,450
Equipment	\$ 1,855	\$ 847	\$ 890	\$ 890
Insurance	\$ 7,855	\$ 9,235	\$ 9,350	\$ 9,350
Utilities	\$ 915	\$ 589	\$ 850	\$ 850
Supplies, Janitorial	\$ 335	\$ 280	\$ 230	\$ 230
Building Maintenance	\$ 375	\$ 216	\$ 250	\$ 250
Equipment Depreciation Account	\$ 1,245	\$ 1,760	\$ 1,820	\$ 1,820
Professional Fees	\$ 515	\$ 478	\$ 430	\$ 430
Postage	\$ 215	\$ 95	\$ 110	\$ 110
Uniforms	\$ 1,325	\$ 1,188	\$ 1,410	\$ 1,410
Supplies, Office	\$ 445	\$ 847	\$ 450	\$ 450
Supplies, Operating	\$ 2,485	\$ 756	\$ 3,230	\$ 3,230
Membership & Dues	\$ 835	\$ 645	\$ 760	\$ 760
Training	\$ 1,055	\$ 936	\$ 1,120	\$ 1,120
Loan Repayment	\$ 2,715	\$ 2,561	\$ 3,070	\$ 3,070
Salaries	\$ 39,845	\$ 41,657	\$ 44,820	\$ 44,820
TOTAL	\$ 66,790	\$ 67,460	\$ 75,460	\$ 75,460
Original or Amended Budget	\$ 66,790	\$ 67,460	\$ 75,460	\$ 75,460
YTD Revenues	\$ 75,642	\$ 78,711	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (8,852)	\$ (11,251)	\$ 75,460	\$ 75,460
Current Year Tax Rate	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06
Total Tax Valuation	\$ 111,320,430	\$ 112,433,635	\$ 126,070,000	\$ 126,070,000

We do hereby request that sufficient tax be levied in the Clemmons Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2020-2021 is not to exceed \$0.06.

Respectfully Submitted,

Charles Stovall
 Board Chairman

Darlene Armstrong
 Secretary to Board

J. Dodd Linker
 Treasurer to Board

To: Davidson County Board of County Commissioners

From: Badin Lake Fire Department
 Attn. Chief Gene Hartman
 625 Blaine Rd.
 New London, NC 28127

Re: Budget Request For Fiscal Year 2020-2021

The Board of Directors of Badin Lake Volunteer Fire Department estimates the cost of operations for fiscal year 2020-2021 to be as follows:

ITEM OF EXPENSE -----	LAST YEAR BUDGET -----	CURRENT YEAR BUDGET -----	REQUESTED BUDGET -----	ADOPTED BUDGET -----
Telephone	\$ 350	\$ 350	\$ 350	\$ 350
Repair & Maintenance	\$ 1,508	\$ 1,508	\$ 1,508	\$ 1,508
Gas & Oil	\$ 600	\$ 600	\$ 600	\$ 600
Equipment	\$ 600	\$ 600	\$ 600	\$ 600
Insurance	\$ 3,144	\$ 3,144	\$ 3,144	\$ 3,144
Utilities	\$ 3,882	\$ 3,882	\$ 3,882	\$ 3,882
Supplies, Janitorial	\$ 200	\$ 200	\$ 200	\$ 200
Building Maintenance	\$ 1,960	\$ 1,960	\$ 1,960	\$ 1,960
Equipment Depreciation Account	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Professional Fees	\$ 200	\$ 200	\$ 200	\$ 200
Uniforms	\$ 106	\$ 106	\$ 106	\$ 106
Supplies, Office	\$ 300	\$ 300	\$ 300	\$ 300
Membership & Dues	\$ 170	\$ 170	\$ 170	\$ 170
Training	\$ 450	\$ 450	\$ 450	\$ 450
Misc. Expenses	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150
Loan Repayment	\$ 16,380	\$ 16,380	\$ 16,380	\$ 16,380
Paid Fire Fighter	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
TOTAL	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Original or Amended Budget	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
YTD Revenues	\$ 42,716	\$ 42,497	\$ -	\$ -
Amount (Over) or Under Original Budget	\$ (2,716)	\$ (2,497)	\$ 40,000	\$ 40,000
Current Year Tax Rate	\$ 0.055	\$ 0.055	\$ 0.055	\$ 0.055
Total Tax Valuation	\$ 76,793,744	\$ 77,561,681	\$ 77,665,455	\$ 77,665,455

We do hereby request that sufficient tax be levied in the Badin Lake Volunteer Fire Department to fund the above described needs. The requested tax rate for fiscal year 2019-2020 is not to exceed \$0.055.

Respectfully Submitted,

Vincent Stamey
 Board Chairman

Clyde Cupples
 Secretary to Board

Teresa Reynolds
 Treasurer to Board

SPECIAL REVENUE FUND - TRANSPORTATION

Richard Jones, Manager

945 North Main Street Lexington, NC 27292 (336) 242-2250

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$393,936	\$452,089	\$452,089	\$449,460	\$495,218	\$43,129	9.5%
Operating	\$548,886	\$476,675	\$476,675	\$491,789	\$554,998	\$78,323	16.4%
Capital Outlay	\$139,330	\$249,038	\$249,038	\$77,083	\$70,000	(\$179,038)	-71.9%
Total	\$1,082,152	\$1,177,802	\$1,177,802	\$1,018,331	\$1,120,216	(\$57,586)	-4.9%
Revenues							
Appropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Charges for Service	\$42,599	\$53,000	\$53,000	\$43,925	\$57,716	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Intergovernmental	\$741,846	\$1,010,562	\$1,010,562	\$937,283	\$948,260	(\$62,302)	-6.2%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$4,695	\$0	\$0	0.0%
Other Financing	\$101,099	\$114,240	\$114,240	\$114,240	\$114,240	\$0	0.0%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$885,544	\$1,177,802	\$1,177,802	\$1,100,143	\$1,120,216	(\$62,302)	-5.3%
Net County Funds	\$196,608	\$0	\$0	(\$81,812)	\$0	\$0	0.0%
Authorized Positions	4.00	5.00	5.00	5.00	5.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Transportation Department provides effective transportation services to the citizens of Davidson County and ensures County human services agencies' and non-profits' transportation needs are met. These services include operating deviate-fixed bus routes and coordinating demand response passenger trips for elderly and disabled consumers. The department also works with Emergency Management to mobilize transportation assets during natural or manmade disasters affecting the community.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases overall funding for the Transportation Fund by (\$57,586) or -4.9%. Majority of the increase in personnel is due to the county expecting to absorb an 11%-12% increase in both group health insurance and state mandated employee retirement contributions (10.45% to 11.72%) for the upcoming fiscal year. In addition, the FY 2021 Adopted Budget includes a full year's annualization of year one of the Piedmont Triad Regional Council of Government's (PTRC) employee pay study.

- The FY 2021 Adopted Budget does not include any COLA adjustments for employees or changes from year two of the PTRC employee salary (Suspended due to the pending COVID-19 pandemic issues effecting the local economy).
- The adopted budget includes grant funds (WS 5307) + local match funds (50% each) to continue the circulator route within the City of Lexington. This route was established in January, 2019, which previously was a “connection route” from the City of Lexington to DCCC to Colonial Drive in the City of Thomasville. That route was broken apart, with a portion going to each city.
- Lastly, the adopted budget also includes \$70K to replace (2) high mileage vans (130K – 2000 model and \$113K – 2005 model). The vans are utilized for patrons with missed bus trips or missed connections within either city and were originally bought with federal grants. The local match for FY 2021 totals 10% or \$7K.

FY 2020 SIGNIFICANT ACCOMPLISHMENTS

- Completed first year of new 4th Route and redeveloped old Routes.
- Experienced a 14% increase in ridership.
- Received industry award for our Bi-Fuel Propane program.
- Assisted Sheriff’s Department with Grant obtainment to purchase 3 Zero Emission motorcycles.

KEY PERFORMANCE MEASURES

Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Projected
Less than Two (2) OSHA Recordable Accidents	0	0	0	0
Number of One Way Passenger Trips Per Quarter (Deviated Fixed) > 30,000	30,548	33,716	44,534	43,000
Number of Passengers Per Day (Deviated Fixed) > 325	341	433	560	525
Number of Passengers Per Service Hour > 12	13.8	13.6	14.96	14.2
Number of Passengers Per Service Mile > .65	0.70	0.68	0.80	0.75
Passengers Per Revenue Hour (Coordinated) > .15	0.15	0.15	0.15	0.15

FUTURE ISSUES

- Improvements to our bus stop at our office to include providing shelter to protect riders from the elements.
- Industry push to electric buses / vehicles.
- Requests to offer routes to the rural areas of Davidson County.

SPECIAL REVENUE FUND – SCHOOL CAPITAL OUTLAY

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Outlay	\$3,872,291	\$3,780,908	\$3,780,908	\$3,455,762	\$2,788,050	(\$992,858)	-26.3%
Total	\$3,872,291	\$3,780,908	\$3,780,908	\$3,455,762	\$2,788,050	(\$992,858)	-26.3%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$0	\$0	\$0	\$82,369	\$0	\$0	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$3,872,291	\$3,780,908	\$3,780,908	\$4,114,330	\$2,788,050	(\$992,858)	-26.3%
Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$3,872,291	\$3,780,908	\$3,780,908	\$4,196,699	\$2,788,050	(\$992,858)	-26.3%
Net County Funds	\$0	\$0	\$0	(\$740,937)	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The School Capital Outlay Fund accounts for the construction of school buildings and facilities for Davidson County Schools, Lexington and Thomasville City Schools as well as Davidson County Community College.

FY 2021 ADOPTED BUDGET HIGHLIGHTS

- The FY 2021 Adopted Budget decreases the overall contribution from the General Fund to the School Capital Outlay Fund by (\$992,858) or -26.3%. The change is attributed to a few factors:
 - ✓ The adopted budget reduces the necessary contribution of school capital to debt service for the QSCB bonds by (\$7,142). This reduction is based on the updated amortization schedule therefore, the adopted budget transfers that difference back to each school system's school capital outlay allocation.
 - ✓ The adopted budget reduces overall funding to capital outlay. The reduction is anticipation of reduced Article 44 Sales Tax collections for the upcoming fiscal year.

Organization	FY 2020 Adopted Budget	FY 2021 Requested Budget	FY 2021 Adopted Budget	vs. Adopted	
				\$ Change	% Change
Davidson County Community College					
Love Building Structural Repairs	\$ -	\$ 250,000	\$ -	\$ -	0.0%
Total	\$ -	\$ 250,000	\$ -	\$ -	0.0%
Davidson County Schools					
District-Wide Roof Replacement	\$ 1,403,172	\$ 825,000	\$ 825,000	\$ (578,172)	-41.2%
Central Middle School (Cooling Tower)	\$ 340,000	\$ -	\$ -	\$ (340,000)	-100.0%
Glass Door Systems (Multiple Schools)	\$ 150,000	\$ -	\$ -	\$ (150,000)	-100.0%
Cameras & Servers	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.0%
Intercom Systems	\$ 60,000	\$ -	\$ -	\$ (60,000)	-100.0%
Athletic Seating Replacement	\$ 150,000	\$ 70,000	\$ 70,000	\$ (80,000)	-53.3%
Athletic Facility Upgrades	\$ 78,705	\$ 350,000	\$ 350,000	\$ 271,295	344.7%
Welcome Elementary School (Cooling Tower)	\$ -	\$ 340,000	\$ 340,000	\$ 340,000	0.0%
Cafeteria Kitchen Upgrades (District-Wide)	\$ -	\$ 100,582	\$ 100,447	\$ 100,447	0.0%
Camera & Safety Equipment Upgrades & Repairs	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Alarm Replacements	\$ -	\$ -	\$ -	\$ -	0.0%
YVRCA Window Replacement	\$ -	\$ -	\$ -	\$ -	0.0%
Exterior Door Replacements (District-Wide)	\$ -	\$ -	\$ -	\$ -	0.0%
Light Conversion T12 Florescent to LED Lighting System	\$ -	\$ -	\$ -	\$ -	0.0%
Asbestos Abatement	\$ -	\$ -	\$ -	\$ -	0.0%
Total	\$ 2,261,877	\$ 1,765,582	\$ 1,765,447	\$ (496,430)	-21.9%
Lexington City Schools					
System-Wide Paving	\$ 100,000	\$ 25,000	\$ 25,000	\$ (75,000)	-75.0%
System-Wide HVAC	\$ 100,000	\$ 95,000	\$ 95,000	\$ (5,000)	-5.0%
Roofing	\$ 189,700	\$ 109,038	\$ 109,038	\$ (80,662)	-42.5%
Playground Renovations	\$ 80,000	\$ 50,000	\$ 50,000	\$ (30,000)	-37.5%
Maintenance Shop	\$ 41,748	\$ 68,976	\$ 68,976	\$ 27,228	65.2%
Lexington Senior High School Auditorium Lighting	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
System-Wide Painting	\$ 159,780	\$ 75,000	\$ 75,000	\$ (84,780)	-53.1%
Security	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
Total	\$ 781,228	\$ 533,014	\$ 533,014	\$ (248,214)	-31.8%
Thomasville City Schools					
THS Bathroom Replacements	\$ 10,000	\$ -	\$ -	\$ (10,000)	-100.0%
HVAC Projects	\$ 100,000	\$ -	\$ -	\$ (100,000)	-100.0%
Finch Auditorium	\$ 50,000	\$ -	\$ -	\$ (50,000)	-100.0%
TCS Building & Grounds Projects	\$ 100,000	\$ 139,589	\$ 139,589	\$ 39,589	39.6%
Safety & Security Projects	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
Technology Infrastructure	\$ 150,000	\$ 225,000	\$ 225,000	\$ 75,000	50.0%
TCS Paving Projects	\$ 27,803	\$ -	\$ -	\$ (27,803)	-100.0%
TCS Roofing Projects	\$ 175,000	\$ 50,000	\$ 50,000	\$ (125,000)	-71.4%
Central Office Renovations	\$ 50,000	\$ -	\$ -	\$ (50,000)	-100.0%
Total	\$ 737,803	\$ 489,589	\$ 489,589	\$ (248,214)	-33.6%
Grand Total	\$ 3,780,908	\$ 3,038,185	\$ 2,788,050	\$ (992,858)	-26.3%

SPECIAL REVENUE FUND – SPECIAL SCHOOL DISTRICT

Jason Martin, Assistant County Manager

913 Greensboro Street Lexington, NC 27292 (336) 242-2213

BUDGET SUMMARY

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Amended	FY 2020 YTD Actual	FY 2021 Adopted	vs. Adopted	
						\$ Change	% Change
Expenses							
Personnel	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Operating	\$1,563,076	\$1,545,472	\$1,545,472	\$1,532,431	\$1,563,076	\$17,604	1.1%
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total	\$1,563,076	\$1,545,472	\$1,545,472	\$1,532,431	\$1,563,076	\$17,604	1.1%
Revenues							
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Earnings	\$298	\$0	\$0	\$0	\$298	\$298	0.0%
Intergovernmental	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Licenses & Permits	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Other Financing	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Taxes	\$1,562,778	\$1,545,472	\$1,545,472	\$1,532,431	\$1,562,778	\$17,306	1.1%
Total	\$1,563,076	\$1,545,472	\$1,545,472	\$1,532,431	\$1,563,076	\$17,604	1.1%
Net County Funds	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Authorized Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DEPARTMENTAL PURPOSE & GOALS

The Special School District Fund is a Special Revenue fund to account for the proceeds generated from the special school tax levied by the county on behalf of the Lexington City School System. For FY 2021 the tax rate will remain \$0.12 per \$100 dollars of assessed property valuation, which is the same as it was for FY 2020.

GLOSSARY OF BUDGET-RELATED TERMS

ABC Tax - A tax on the net profits of county and city alcoholic beverage control (ABC) stores. The law provides that the net profits from the tax to a county's general fund.

Accrual Basis of Accounting - Method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax (also known as "Property Tax") - A tax on property itself, levied on the assessed value of the property.

Adopted Budget - The original budget approved by the Board of County Commissioners for a given fiscal year.

Agency Funds – Funds used to account for assets held as an agent for individuals, private organizations, other governments and/or other funds or accounts. Agency funds are purely custodial in nature

Allocate – To set apart portions of budgeted expenditures that are specifically designated or organizations for special activities or purposes.

Amended Budget - The original budget plus or minus any adjustments approved during the fiscal year by the Board of County Commissioners, i.e. June 30th or year end.

Appropriation - An authorization from a governing body to make expenditures for a specific purpose.

Approved Positions – Employee positions which are approved in the adopted budget. Positions are to be filled during the year.

Assessed Valuation - The total value of real estate and personal property as determined by tax assessors which is used as a basis for levying taxes.

Average Daily Membership (ADM) - The average number of students attending the public schools (grades K-12) on any given day based on enrollment figures through the first 10 days of the school year. This number is used by the State Department of Public Instruction for the allotment of "per pupil" funds to a school system. It is also used by county government as the basis for the allotment of operating (non-capital) funds from county sources to the public schools.

Balanced Budget – A budget (including project ordinances and financial plans for Internal Service Funds) where the sum of estimated net revenues and appropriated fund balances is equal to appropriations. G.S. 159-8(a) requires an exact balance – neither a deficit nor a surplus. G.S. 159-13(b) (16) states that each of the accounting funds, the sum of which make up the annual budget, must also be balanced.

GLOSSARY OF BUDGET-RELATED TERMS

Benchmarking - A practical process for measuring an organization's performance and processes, and using that analysis to improve services, operations and associated expenses.

Best in Class - Organizations that perform each function at the lowest cost, or with the highest degree of quality or efficiency.

Best Practice - The method used by an entity that excels at doing a particular activity. These are the measures against which the county benchmarks its current processes for performing the activity.

Block Grant - The consolidation by a funding agency (Federal or State government, for example) of two or more program-specific grants into one grant. This, in theory, provides the recipient of the grant with the maximum flexibility in the expenditure of the grant funds, while adhering to program requirements. In practice, it is sometimes used by funding agencies as a method of reducing the amount of grant awards.

Bond - A written promise to pay a specific sum of money plus interest within a specific period of time. Bonds are a major source of revenue for construction or major renovations.

Bond Rating – In rating municipalities for the issuance of general obligation debt, Standard & Poor's and Moody's consider factors that are relevant to a government's capacity and willingness to repay its debt. Bond ratings impact the interest rate and the cost of debt service in the operating budget.

Budget - A proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.

Budget Calendar - The schedule around which the budget is developed. This schedule must include certain statutory dates, ultimately ending with the adoption of a budget ordinance by the Board of County Commissioners prior to July 1 (the date that the fiscal year begins).

Budget Message - The introduction of the budget that provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

Budget Officer - The appointed position within the organization designated to develop annual balanced spending plans for each fund within the County as well as monitor current year spending authorizations. For Davidson County that power has been designated by the Board of Commissioners to reside with the Assistant County Manager.

Budget Ordinance - The official enactment by the Board of Commissioners making appropriations and establishing a tax rate for the budget year. Appropriations shall be made by department, function, or project and will include the presentation of revenue estimates by major source. The ordinance must be adopted prior to July 1, with appropriate notification made to the Finance Officer and Clerk to the Board within five (5) days of approval by the Board of Commissioners.

GLOSSARY OF BUDGET-RELATED TERMS

Capital Improvement Plan (CIP) - A five-year plan of major construction or renovation projects. This plan includes the projected annual expenses and available revenues for each project. The plan is adjusted annually and approved by the Board of County Commissioners.

Capital Improvement Program - A long range plan which outlines proposed capital improvement projects and estimates the costs and funding sources associated with those projects.

Capital Outlay - Expenses associated with the acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. This includes equipment and physical property, other than land and buildings, having a useful life of more than three years and a cost in excess of \$5,000.

Capital Projects - A renovation and/or new construction project where the project takes a year or more to complete and the finished project has a life expectancy of five (5) or more.

Capital Project Fund - Transactions relating to the construction of any major capital improvements, including those financed by bond proceeds.

Cash Basis of Accounting - Method of accounting in which transactions are recognized at the time cash is received or spent.

Countywide Budget - The combination of the General Fund Budget (less any transfers to other funds) and the School Capital Outlay Fund Budget. This budget serves as the basis for the countywide tax rate.

Debt Service - Payments of interest and principal on an obligation resulting from the issuance of bonds.

Emergency Telephone System Fund - Transactions associated with the operation and debt retirement of the "911" Emergency Communications System. These transactions include those associated with both the "hardwire" (landlines) and "wireless" (cellular) communications components.

Fire District Funds - Transactions relating to the operation of the Fire Districts in the county. There are 26 individual Fire Districts in the county. Each is funded, in large part, from a special district tax levied on the property value for the individual district. The tax rate for each district is established annually by the Board of County Commissioners with the adoption of the Budget Ordinance.

Fiscal Year (FY) - The twelve-month period designated as the operating year for county government. For Davidson County, the fiscal year begins on July 1, and ends on the following June 30.

GLOSSARY OF BUDGET-RELATED TERMS

Fund - A separate fiscal and accounting entity, with its own set of accounts and having its own cash and other resources, liabilities, equities or fund balance, revenues and expenditures.

Fund Balance - Appropriated - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is budgeted to help finance the subsequent year's expenditures.

Fund Balance - Undesignated - Unrestricted money (cash & investments) left over at the end of a given fiscal year that is not budgeted to help finance the subsequent year's expenditures. Any or all of this amount may be appropriated by action of the Board of County Commissioners at any time during the year, or may be left undesignated until the end of the fiscal year. The Local Government Commission recommends that the undesignated fund balance be at least 8% of the countywide budget. Davidson County internal fund balance policy requires that the undesignated fund balance be 18% of the countywide budget.

GAAP - An acronym meaning "Generally Accepted Accounting Principles", which refer to a set of standard accounting rules and procedures used by governmental agencies to account for the receipt and expenditure of funds.

General Fund - Transactions very general in nature and not required to be accounted for in another fund. This is the primary operating fund for the county.

General Obligation Bonds - Bonds issued by the government, usually requiring voter approval, that are backed by the government's full faith and credit.

Hold-Harmless Revenue – The landmark 2007 legislation granting a phase-in of county Medicaid relief required counties to cede the Article 44 1/2 percent sales tax to the state, changed the distribution method from a per capita to a point of delivery basis (non-food portion only), and guaranteed that cities would not incur any revenue losses from the relief swap. Payment to the cities is deducted automatically by the Department of Revenue from the county's monthly sales tax distribution payment. To ensure that all counties would benefit from the relief swap, the General Assembly enacted a county hold harmless provision, guaranteeing each county a net benefit of at least \$500,000 in perpetuity.

Internal Services Fund - Transactions of departments that serve other departments in the same government rather than the public. Operations in Davidson County government that are included in the Internal Services Fund are Garage and Insurance Fund.

Investment Earnings - The interest realized as a result of the investment of idle cash (includes fund balance, capital and operating proceeds, and bond proceeds. These earnings must be credited proportionately among the funds from which the invested money came.

GLOSSARY OF BUDGET-RELATED TERMS

Modified Accrual Basis of Budgeting – The assignment of most revenues, including the property tax, to the year when they are received in cash, or if they are received shortly after the start of one fiscal year but are measurable and available at the end of the prior fiscal year, to the prior year's budget; and the assignment of expenditures to the year in which the liabilities arising from those expenditures are expected to occur.

Motor Vehicles - For the purpose of establishing property values, motor vehicles are defined as any vehicle that is self-propelled and every vehicle designed to run upon the highways that is pulled by a self-propelled vehicle. Motor vehicles are designed for public roads and include trailers.

Outcome - Measures providing information on program results or effectiveness.

Output - Indicators that define the number of service units provided by a department or program (workload indicators).

Pay As You Go Funding (PAYG) - A funding mechanism for capital projects that relies on annual appropriations as opposed to long-term debt created through the issue of voter-approved bonds. This form of funding usually requires an appropriation from the General Fund (primarily property tax revenues or fund balance appropriations).

Performance Measures - Quantitative measures that assist in analyzing the effectiveness and efficiency of a program or department.

Personal Property - Property that is movable, so identified for purposes of taxation. Examples include automobiles, motorcycles, trailers, boats, and airplanes.

Property Tax (also known as "Ad Valorem Tax") - A tax on property itself, levied on the assessed value of the property.

Real Property - Land, buildings, and items permanently affixed to land or buildings.

Revaluation – A program undertaken by the County to appraise all real property in the taxing district according to its current full and fair value reflecting changes in market conditions.

Revenue - Receipts that increase the County's net worth or net financial resources.

Revenue Neutral Tax Rate - North Carolina General Statute 159-11(e) defines the revenue-neutral tax rate as the rate that when applied to the updated property values and after controlling for the average change in the tax base, will generate the same amount of revenue in the upcoming fiscal year had a property valuation not occurred.

GLOSSARY OF BUDGET-RELATED TERMS

School Capital Outlay Fund - Transactions associated with the financing of school capital assets for the Davidson County Public Schools, Lexington and Thomasville City Schools and Davidson County Community College.

Sewer Bond / Construction Fund - Transactions associated with the financing and construction of various sewer construction projects.

Special Revenue Fund - County accounts established to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose. Operations in Davidson County government that are included in the Internal Services Fund are Fire Districts, Transportation and Emergency Telephone.

State Certified Property - For the purpose of establishing property values, the N.C. Department of Revenue appraises some real and personal property in each county and certifies the values of such property to the assessor. Examples of the types of property included in this category are airline companies, bus line companies, electric membership corporations and power companies, gas companies, pipeline companies, and motor freight carrier companies.

State Shared Revenue - The proceeds from State taxes that are shared with counties, with the distribution being determined by some formula, depending on the type of tax. Revenue in this category includes intangibles tax and real estate transfer fees.

Temporary Assistance for Needy Families (TANF) - This State block grant replaces the former entitlement program (AFDC).

Tangible Personal Property - Items of visible and movable property not permanently affixed to real property.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

Tax Rate - The factor that determines the amount of tax due on taxable property. Tax rates are customarily expressed in dollars per \$100 appraised valuation.

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	INTERGOVERNMENTAL	ADMIN	\$ 99,955	\$ 114,740	\$ 139,414	\$ 139,414	\$ 24,674	21.5%
			WIA INCUMBENT WORKER GRAN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WIA-ADULT	\$ 346,890	\$ 335,552	\$ 347,299	\$ 347,299	\$ 11,747	3.5%
			WIA-DISLOCATED WORKER	\$ 137,813	\$ 276,963	\$ 235,935	\$ 235,935	\$ (41,028)	-14.8%
			WIA-YOUTH	\$ 273,217	\$ 317,630	\$ 306,496	\$ 306,496	\$ (11,134)	-3.5%
			WIA-WORK BASED LEARNING	\$ 74,734	\$ 1,800	\$ -	\$ -	\$ (1,800)	-100.0%
			WIOA - ADULT FINISH GRANT	\$ 45,566	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	#DIV/0!
			WIOA INFRASTRUCTURE GRANT	\$ 19,513	\$ 25,000	\$ 30,000	\$ 30,000	\$ 5,000	20.0%
		INTERGOVERNMENTAL Total		\$ 997,688	\$ 1,071,685	\$ 1,079,144	\$ 1,079,144	\$ 7,459	0.7%
		OTHER FINANCING	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 145,147	\$ 144,220	\$ 144,220	\$ 144,220	\$ -	0.0%
		OTHER FINANCING Total		\$ 145,147	\$ 144,220	\$ 144,220	\$ 144,220	\$ -	0.0%
	DavidsonWorks Total			\$ 1,142,835	\$ 1,215,905	\$ 1,223,364	\$ 1,223,364	\$ 7,459	0.6%
DavidsonWorks Total				\$ 1,142,835	\$ 1,215,905	\$ 1,223,364	\$ 1,223,364	\$ 7,459	0.6%
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ 31,301	\$ -	\$ 31,301	\$ 31,301	\$ 31,301	#DIV/0!
			DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RECYCLEABLES SALES	\$ 57,631	\$ 75,000	\$ 57,630	\$ 57,630	\$ (17,370)	-23.2%
			TRANSFER STATION	\$ 16,956	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CHARGES	\$ 115	\$ 38,524	\$ 115	\$ 115	\$ (38,409)	-99.7%
			USER FEES - INERT DEBRIS	\$ 2,120	\$ 4,500	\$ 100	\$ 100	\$ (4,400)	-97.8%
		CHARGES FOR SERVICES Total		\$ 108,124	\$ 118,024	\$ 89,146	\$ 89,146	\$ (28,878)	-24.5%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 715,215	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 715,215	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	ELECTRONICS DISPOSAL TAX	\$ 10,050	\$ -	\$ 10,050	\$ 10,050	\$ 10,050	#DIV/0!
			SCRAP TIRE DISPOSAL TAX	\$ 231,950	\$ 172,000	\$ 231,950	\$ 231,950	\$ 59,950	34.9%
			SOLID WASTE DISPOSAL TAX	\$ 98,542	\$ 58,356	\$ 98,540	\$ 98,540	\$ 40,184	68.9%
			WHITE GOODS DISPOSAL TAX	\$ 68,459	\$ 24,000	\$ 68,455	\$ 68,455	\$ 44,455	185.2%
		TAXES Total		\$ 409,000	\$ 254,356	\$ 408,995	\$ 408,995	\$ 154,639	60.8%
	Integrated Solid Waste Total			\$ 1,232,339	\$ 372,380	\$ 498,141	\$ 498,141	\$ 125,761	33.8%
Enterprise Fund - Landfill C&D Total				\$ 1,232,339	\$ 372,380	\$ 498,141	\$ 498,141	\$ 125,761	33.8%
Enterprise Fund - Landfill MSW	Integrated Solid Waste	CHARGES FOR SERVICES	CARBON CREDITS	\$ 89,534	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISPOSAL TAX	\$ (272,607)	\$ (261,146)	\$ (272,607)	\$ (272,607)	\$ (11,461)	4.4%
			INTERDEPARTMENTAL CHARGES	\$ 282,466	\$ 293,000	\$ 282,470	\$ 282,470	\$ (10,530)	-3.6%
			USER FEES - C&D - CASH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - C&D - CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - INERT DEBRIS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			USER FEES - MSW - CASH	\$ 497,742	\$ 382,887	\$ 382,887	\$ 382,887	\$ -	0.0%
			USER FEES - MSW - CHARGES	\$ 4,354,005	\$ 2,022,204	\$ 2,337,207	\$ 2,244,851	\$ 222,647	11.0%
		CHARGES FOR SERVICES Total		\$ 4,951,140	\$ 2,436,945	\$ 2,729,957	\$ 2,637,601	\$ 200,656	8.2%
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	\$ (11,451)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INSURANCE - LOSS OF FA	\$ 63,007	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 56,744	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ 108,300	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	WHITE GOODS DISPOSAL TAX	\$ 68,459	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 68,459	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Integrated Solid Waste Total			\$ 5,127,899	\$ 2,436,945	\$ 2,729,957	\$ 2,637,601	\$ 200,656	8.2%
Enterprise Fund - Landfill MSW Total				\$ 5,127,899	\$ 2,436,945	\$ 2,729,957	\$ 2,637,601	\$ 200,656	8.2%
Enterprise Fund - Recycling	Integrated Solid Waste	CHARGES FOR SERVICES	RECYCLEABLES SALES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER STATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL	SANITATION CWRR GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	ELECTRONICS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SCRAP TIRE DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SOLID WASTE DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Recycling	Integrated Solid Waste	TAXES	WHITE GOODS DISPOSAL TAX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		Integrated Solid Waste Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Recycling Total									
Enterprise Fund - Sewer	Sewer	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		APPROPRIATED FUND BALANCE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES	SERVICE FEES	\$ 847,871	\$ 597,046	\$ 704,204	\$ 597,046	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 847,871	\$ 597,046	\$ 704,204	\$ 597,046	\$ -	0.0%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 926,300	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TRANSFERS FROM CAP RESERV	\$ 468,036	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
OTHER FINANCING Total		\$ 1,394,336	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
Sewer Total		\$ 2,242,207	\$ 597,046	\$ 704,204	\$ 597,046	\$ -	0.0%		
Enterprise Fund - Sewer Total									
Enterprise Funds - Airport Fund	Airport Fund	CHARGES FOR SERVICES	FUEL SALES	\$ 20,577	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.0%
			HANGAR RENTALS	\$ 360,670	\$ 200,500	\$ 200,500	\$ 200,500	\$ -	0.0%
			MISCELLANEOUS SALES	\$ 15,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 396,247	\$ 231,500	\$ 231,500	\$ 231,500	\$ -	0.0%
		MISCELLANEOUS REVENUE	OTHER	\$ 18,965	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
		MISCELLANEOUS REVENUE Total		\$ 18,965	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
		OTHER FINANCING	RETAINED EARNINGS - APPR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSFER TO/FROM GEN FUND	\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ -	0.0%
			TRANSFERS FROM CAP RESERV	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ -	0.0%
Airport Fund Total		\$ 534,529	\$ 368,817	\$ 368,817	\$ 368,817	\$ -	0.0%		
Enterprise Funds - Airport Fund Total									
General	Animal Shelter	CHARGES FOR SERVICES	PUBLIC SAFETY / ANIMAL SHELTER ADOPTIONS	\$ 84,526	\$ 85,000	\$ 85,000	\$ 60,000	\$ (25,000)	-29.4%
			PUBLIC SAFETY / OTHER	\$ 12,413	\$ 9,700	\$ 12,000	\$ 8,500	\$ (1,200)	-12.4%
		CHARGES FOR SERVICES Total		\$ 96,939	\$ 94,700	\$ 97,000	\$ 68,500	\$ (26,200)	-27.7%
	Animal Shelter Total		\$ 96,939	\$ 94,700	\$ 97,000	\$ 68,500	\$ (26,200)	-27.7%	
	Board of Elections	CHARGES FOR SERVICES	BOARD OF ELECTION	\$ 100	\$ 50,807	\$ 525	\$ 525	\$ (50,282)	-99.0%
		CHARGES FOR SERVICES Total		\$ 100	\$ 50,807	\$ 525	\$ 525	\$ (50,282)	-99.0%
	Board of Elections Total		\$ 100	\$ 50,807	\$ 525	\$ 525	\$ (50,282)	-99.0%	
	Contributions	INTERGOVERNMENTAL	FAMILY SERVICE CENTER	\$ 301,732	\$ 88,733	\$ 88,733	\$ 88,733	\$ -	0.0%
			LIFE CENTER-HCCBG	\$ 123,394	\$ 96,726	\$ 96,726	\$ -	\$ (96,726)	-100.0%
		INTERGOVERNMENTAL Total		\$ 425,126	\$ 185,459	\$ 185,459	\$ 88,733	\$ (96,726)	-52.2%
		MISCELLANEOUS REVENUE	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ 305,541	\$ 275,500	\$ 275,500	\$ 251,890	\$ (23,610)	-8.6%
	TAXES Total		\$ 305,541	\$ 275,500	\$ 275,500	\$ 251,890	\$ (23,610)	-8.6%	
	Contributions Total		\$ 730,667	\$ 460,959	\$ 460,959	\$ 340,623	\$ (120,336)	-26.1%	
	Cooperative Extension	INTERGOVERNMENTAL	STATE GRANTS	\$ 14,625	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 14,625	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	4-H CLUBS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 21,435	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	MISCELLANEOUS REVENUE Total		\$ 21,435	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	Cooperative Extension Total		\$ 36,061	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	County Manager	INTERGOVERNMENTAL	DSS	\$ -	\$ 136,054	\$ 159,610	\$ 136,054	\$ -	0.0%
			JCPC	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
INTERGOVERNMENTAL Total		\$ -	\$ 136,054	\$ 159,610	\$ 136,054	\$ -	0.0%		
MISCELLANEOUS REVENUE		OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
County Manager Total		\$ -	\$ 136,054	\$ 159,610	\$ 136,054	\$ -	0.0%		
Davidson County Community College	TAXES	1/2% SALES TX-ARTICLE 44	\$ 71,318	\$ 112,353	\$ 54,466	\$ -	\$ (112,353)	-100.0%	
	TAXES Total		\$ 71,318	\$ 112,353	\$ 54,466	\$ -	\$ (112,353)	-100.0%	
Davidson County Community College Total		\$ 71,318	\$ 112,353	\$ 54,466	\$ -	\$ (112,353)	-100.0%		
Davidson County Schools	TAXES	1/2% SALES TX-ARTICLE 44	\$ 432,094	\$ 366,796	\$ 320,709	\$ -	\$ (366,796)	-100.0%	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Davidson County Schools	TAXES	1/4% SALES TX-ARTICLE 46	\$ -	\$ -	\$ 410,000	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 432,094	\$ 366,796	\$ 730,709	\$ -	\$ (366,796)	-100.0%
Davidson County Schools Total				\$ 432,094	\$ 366,796	\$ 730,709	\$ -	\$ (366,796)	-100.0%
	Debt Service	INTERGOVERNMENTAL	PUBLIC SCH. BLDG CAP FUND	\$ 1,649,460	\$ 1,649,460	\$ 1,499,320	\$ 1,499,320	\$ (150,140)	-9.1%
		INTERGOVERNMENTAL Total		\$ 1,649,460	\$ 1,649,460	\$ 1,499,320	\$ 1,499,320	\$ (150,140)	-9.1%
		OTHER FINANCING	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1/2% SALES TX-ARTICLE 44	\$ 524,963	\$ 585,710	\$ 342,250	\$ 332,250	\$ (253,460)	-43.3%
			1/4% SALES TX-ARTICLE 46	\$ 3,562,379	\$ 3,150,000	\$ 3,150,000	\$ 3,150,000	\$ -	0.0%
		TAXES Total		\$ 4,087,342	\$ 3,735,710	\$ 3,492,250	\$ 3,482,250	\$ (253,460)	-6.8%
Debt Service Total				\$ 5,736,802	\$ 5,385,170	\$ 4,991,570	\$ 4,981,570	\$ (403,600)	-7.5%
	Emergency Services	CHARGES FOR SERVICES	AMBULANCE FEES	\$ 5,454,886	\$ 4,990,000	\$ 5,300,000	\$ 5,350,000	\$ 360,000	7.2%
			AMBULANCE GARNISHMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PERMITS	\$ 14,250	\$ 11,000	\$ 12,469	\$ 12,469	\$ 1,469	13.4%
			SARA FEES	\$ 7,900	\$ 27,000	\$ 8,000	\$ 7,500	\$ (19,500)	-72.2%
		CHARGES FOR SERVICES Total		\$ 5,477,036	\$ 5,028,000	\$ 5,320,469	\$ 5,369,969	\$ 341,969	6.8%
		INTERGOVERNMENTAL	CITY OF LEXINGTON	\$ 7,500	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			EMERGENCY MANAGEMENT	\$ 158,300	\$ 53,000	\$ 50,000	\$ 50,000	\$ (3,000)	-5.7%
		INTERGOVERNMENTAL Total		\$ 165,800	\$ 53,000	\$ 50,000	\$ 50,000	\$ (3,000)	-5.7%
Emergency Services Total				\$ 5,642,836	\$ 5,081,000	\$ 5,370,469	\$ 5,419,969	\$ 338,969	6.7%
	Information Technology	CHARGES FOR SERVICES	MAPS & COPIES	\$ 1,179	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 1,179	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Information Technology Total				\$ 1,179	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Inspections	LICENSES & PERMITS	BUILDING PERMITS	\$ 1,257,401	\$ 955,072	\$ 1,100,000	\$ 800,000	\$ (155,072)	-16.2%
		LICENSES & PERMITS Total		\$ 1,257,401	\$ 955,072	\$ 1,100,000	\$ 800,000	\$ (155,072)	-16.2%
Inspections Total				\$ 1,257,401	\$ 955,072	\$ 1,100,000	\$ 800,000	\$ (155,072)	-16.2%
	Integrated Solid Waste	INTERGOVERNMENTAL	DAVIDSON COUNTY SCHOOLS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RECYCLING SALES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SANITATION CWRR GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Integrated Solid Waste Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Library	CHARGES FOR SERVICES	LIBRARY FEES	\$ 80,616	\$ 90,000	\$ 80,620	\$ 80,620	\$ (9,380)	-10.4%
			OTHER	\$ 27,338	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 107,954	\$ 90,000	\$ 80,620	\$ 80,620	\$ (9,380)	-10.4%
		INTERGOVERNMENTAL	LIBRARY ENRICHMENT GRT	\$ 70,353	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			LIBRARY-STATE AID ALLOC.	\$ 187,421	\$ 187,423	\$ 186,819	\$ 186,819	\$ (604)	-0.3%
		INTERGOVERNMENTAL Total		\$ 257,774	\$ 187,423	\$ 186,819	\$ 186,819	\$ (604)	-0.3%
Library Total				\$ 365,727	\$ 277,423	\$ 267,439	\$ 267,439	\$ (9,984)	-3.6%
	Non-Departmental	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ 3,655,323	\$ 3,655,323	\$ 4,061,097	\$ 405,774	11.1%
		APPROPRIATED FUND BALANCE Total		\$ -	\$ 3,655,323	\$ 3,655,323	\$ 4,061,097	\$ 405,774	11.1%
		CHARGES FOR SERVICES	FACILITY FEES	\$ 182,417	\$ 170,000	\$ 175,000	\$ 175,000	\$ 5,000	2.9%
			FAMILY DOLLAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			JAIL FEES	\$ 77,230	\$ 85,000	\$ 75,000	\$ 75,000	\$ (10,000)	-11.8%
			MEDICAL EXAM FEES	\$ 33,400	\$ 27,500	\$ 27,500	\$ 27,500	\$ -	0.0%
			OFFICERS FEES	\$ 143,269	\$ 130,000	\$ 135,000	\$ 135,000	\$ 5,000	3.8%
			OTHER	\$ 30,329	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
			SHERIFF- WALLBURG/MIDWAY	\$ 123,510	\$ 123,510	\$ 123,510	\$ 123,510	\$ -	0.0%
			U S POST OFFICE	\$ 48,635	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 638,790	\$ 611,010	\$ 611,010	\$ 611,010	\$ -	0.0%
		INTEREST EARNINGS	INTEREST EARNINGS	\$ 1,910,783	\$ 942,425	\$ 970,368	\$ 970,368	\$ 27,943	3.0%
		INTEREST EARNINGS Total		\$ 1,910,783	\$ 942,425	\$ 970,368	\$ 970,368	\$ 27,943	3.0%
		INTERGOVERNMENTAL	FEDERAL PAYMENTS-OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NAT. FOREST TIMBER REC	\$ 4,229	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.0%
			OTHER	\$ 175,309	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ 179,538	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.0%
		MISCELLANEOUS REVENUE	INSURANCE-LOSS OF GEN FA	\$ 46,610	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 229,070	\$ 94,250	\$ 94,000	\$ 115,000	\$ 20,750	22.0%
			QSCB INTEREST SUBSIDY	\$ 622,233	\$ 616,644	\$ 616,644	\$ 616,644	\$ -	0.0%
			SALE OF GEN FIXED ASSETS	\$ 7,276,172	\$ 22,000	\$ -	\$ -	\$ (22,000)	-100.0%
			VENDING	\$ 2,097	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
		MISCELLANEOUS REVENUE Total		\$ 8,176,182	\$ 733,894	\$ 711,644	\$ 732,644	\$ (1,250)	-0.2%
		OTHER FINANCING	NET PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Non-Departmental	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1% SALES TAX	\$ 11,037,840	\$ 8,403,319	\$ 10,243,603	\$ 7,193,687	\$ (1,209,632)	-14.4%
			1/2% SALES TAX (83) REST	\$ 2,778,661	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ -	0.0%
			1/2% SALES TAX (83) UNRES	\$ 6,483,542	\$ 5,600,000	\$ 5,600,000	\$ 5,600,000	\$ -	0.0%
			1/2% SALES TAX (86) REST	\$ 3,628,523	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
			1/2% SALES TAX (86) UNRES	\$ 2,419,015	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	0.0%
			1/2% SALES TX-ARTICLE 44	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FRANCHISE FEES	\$ 775,103	\$ 850,000	\$ 775,000	\$ 775,000	\$ (75,000)	-8.8%
			GROSS RECEIPTS TAX	\$ 65,656	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.0%
			PRIVILEGE LICENSES	\$ 8,240	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%
			ALCOHOLIC BEVERAGE TAXES	\$ 458,431	\$ 428,774	\$ 430,000	\$ 430,000	\$ 1,226	0.3%
		TAXES Total		\$ 27,655,012	\$ 22,641,593	\$ 24,408,103	\$ 21,358,187	\$ (1,283,406)	-5.7%
	Non-Departmental Total			\$ 38,560,305	\$ 28,586,645	\$ 30,358,848	\$ 27,735,706	\$ (850,939)	-3.0%
	Operating Transfers	TAXES	1/2% SALES TX-ARTICLE 44	\$ 2,150,776	\$ 1,751,005	\$ 2,491,767	\$ 902,367	\$ (848,638)	-48.5%
		TAXES Total		\$ 2,150,776	\$ 1,751,005	\$ 2,491,767	\$ 902,367	\$ (848,638)	-48.5%
	Operating Transfers Total			\$ 2,150,776	\$ 1,751,005	\$ 2,491,767	\$ 902,367	\$ (848,638)	-48.5%
	Planning	CHARGES FOR SERVICES	COMPLIANCE PERMITS	\$ 34,500	\$ 32,000	\$ 34,000	\$ 34,000	\$ 2,000	6.3%
			OTHER	\$ 12,000	\$ 14,000	\$ 15,000	\$ 12,000	\$ (2,000)	-14.3%
			PLANNING	\$ 22,411	\$ 29,775	\$ 22,410	\$ 22,410	\$ (7,365)	-24.7%
		CHARGES FOR SERVICES Total		\$ 68,911	\$ 75,775	\$ 71,410	\$ 68,410	\$ (7,365)	-9.7%
	Planning Total			\$ 68,911	\$ 75,775	\$ 71,410	\$ 68,410	\$ (7,365)	-9.7%
	Public Health	CHARGES FOR SERVICES	CHILD HEALTH COLLECTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRIBUTIONS	\$ 4,900	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY PLANNING	\$ 34,935	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%
			FLU SHOTS	\$ 42,981	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
			PNEUMONIA	\$ 481	\$ 200	\$ -	\$ -	\$ (200)	-100.0%
			PRENATAL COLLECTIONS	\$ 588	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SENIOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			X-RAY/RAT POISON	\$ 97,873	\$ 92,000	\$ 92,000	\$ 92,000	\$ -	0.0%
		CHARGES FOR SERVICES Total		\$ 181,759	\$ 144,200	\$ 144,000	\$ 144,000	\$ (200)	-0.1%
		INTERGOVERNMENTAL	AIDS - STATE	\$ 14,358	\$ 15,314	\$ 15,314	\$ 15,314	\$ -	0.0%
			BIOTERRORISM GRANT	\$ 42,884	\$ 42,887	\$ 42,887	\$ 42,887	\$ -	0.0%
			CHILD CARE COORDINATION	\$ 9,442	\$ 9,442	\$ 9,442	\$ 9,442	\$ -	0.0%
			CHILD HEALTH	\$ 39,271	\$ 18,744	\$ 18,744	\$ 18,744	\$ -	0.0%
			CHILDBIRTH CLASS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			COMMUNICABLE DISEASE	\$ 3,806	\$ 3,806	\$ 3,806	\$ 3,806	\$ -	0.0%
			COMP BREAST - CERV CANCER	\$ 57,120	\$ 52,275	\$ 61,100	\$ 61,100	\$ 8,825	16.9%
			DENTAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPOPROVERA CONTRA	\$ 8,186	\$ 7,000	\$ 6,000	\$ 6,000	\$ (1,000)	-14.3%
			ENVIRONMENTAL HEALTH	\$ 22,875	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FAMILY PLANNING	\$ 124,772	\$ 124,380	\$ 139,035	\$ 139,035	\$ 14,655	11.8%
			FOOD & LODGING	\$ -	\$ 16,800	\$ 16,800	\$ 16,800	\$ -	0.0%
			HEALTH PROMOTION	\$ 27,268	\$ 39,235	\$ 34,354	\$ 34,354	\$ (4,881)	-12.4%
			HEALTH-DC SCHOOLS	\$ 162,214	\$ 164,498	\$ 244,189	\$ 241,540	\$ 77,042	46.8%
			HEALTH-DCCC NURSE	\$ 9,161	\$ 6,000	\$ 5,000	\$ 5,000	\$ (1,000)	-16.7%
			HEALTH-LEX CITY SCHOOLS	\$ 43,813	\$ 44,412	\$ 52,869	\$ 47,359	\$ 2,947	6.6%
			HEALTH-TV ILLE SCHOOLS	\$ 35,331	\$ 39,816	\$ 48,796	\$ 43,711	\$ 3,895	9.8%
			IMMUNIZATION ACTION PLAN	\$ 41,386	\$ 41,386	\$ 41,386	\$ 41,386	\$ -	0.0%
			IMMUNIZATION UPDATE	\$ 10,134	\$ 15,000	\$ 12,000	\$ 12,000	\$ (3,000)	-20.0%
			MATERNAL HEALTH	\$ 84,802	\$ 116,643	\$ 116,643	\$ 116,643	\$ -	0.0%
			MEDICAID MAXIMIZATION-CSC	\$ 57	\$ 8,000	\$ 10,000	\$ 10,000	\$ 2,000	25.0%
			MEDICAID MAXIMIZATION-DEN	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MEDICAID MAXIMIZATION-FP	\$ 114,411	\$ 43,000	\$ 48,000	\$ 48,000	\$ 5,000	11.6%
			MEDICAID MAXIMIZATION-GEN	\$ 24,189	\$ 43,000	\$ 43,000	\$ 43,000	\$ -	0.0%
			MEDICAID MAXIMIZATION-MCH	\$ 88,316	\$ 44,000	\$ 58,000	\$ 58,000	\$ 14,000	31.8%
			MH - MCC SUBSEQUENT	\$ 667,976	\$ 732,679	\$ 763,999	\$ 763,999	\$ 31,320	4.3%
			NW COMMUNITY CARE GRANT	\$ 45,071	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER	\$ 6,488	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PP/NEW HV: MAT ASMT	\$ 5,673	\$ 7,000	\$ -	\$ -	\$ (7,000)	-100.0%
			PP/NEW HV: NB ASMT	\$ 6,559	\$ 9,000	\$ -	\$ -	\$ (9,000)	-100.0%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Public Health	INTERGOVERNMENTAL	PREGNANCY TEST	\$ 4,060	\$ 4,000	\$ 3,500	\$ 3,500	\$ (500)	-12.5%	
			PRENATAL MEDICAID	\$ 59	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SCHOOL NURSE GRANT	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	0.0%	
			STATE AID TO COUNTIES	\$ 147,535	\$ 147,535	\$ 147,535	\$ 147,535	\$ -	0.0%	
			SUMMER FOOD PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TB - MEDICAL SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TITLE XIX-FAMILY PLANNING	\$ 67,869	\$ 50,000	\$ 55,000	\$ 55,000	\$ 5,000	10.0%	
			TUBERCULOSIS - STATE	\$ 30,736	\$ 30,736	\$ 30,736	\$ 30,736	\$ -	0.0%	
			WIC	\$ 719,526	\$ 668,708	\$ 638,686	\$ 650,288	\$ (18,420)	-2.8%	
			INTERGOVERNMENTAL Total	\$ 3,065,348	\$ 2,945,296	\$ 3,066,821	\$ 3,065,179	\$ 119,883	4.1%	
	LICENSES & PERMITS	E H - PERMITS	\$ 249,966	\$ 185,000	\$ 205,000	\$ 160,000	\$ (25,000)	-13.5%		
	LICENSES & PERMITS Total	\$ 249,966	\$ 185,000	\$ 205,000	\$ 160,000	\$ (25,000)	-13.5%			
	Public Health Total	\$ 3,497,073	\$ 3,274,496	\$ 3,415,821	\$ 3,369,179	\$ 94,683	2.9%			
	Recreation	CHARGES FOR SERVICES		BAIT SHOP SALES	\$ 25,694	\$ 24,000	\$ 25,675	\$ 25,675	\$ 1,675	7.0%
				CITY OF LEXINGTON	\$ 30,002	\$ 27,734	\$ 30,606	\$ 30,244	\$ 2,510	9.1%
				CITY OF THOMASVILLE	\$ 47,002	\$ 27,734	\$ 30,606	\$ 30,244	\$ 2,510	9.1%
				CONCESSIONS	\$ 3,460	\$ 8,650	\$ 1,417	\$ 1,417	\$ (7,233)	-83.6%
				FISHING/BOATING PERMITS	\$ 37,029	\$ 35,000	\$ 37,000	\$ 37,000	\$ 2,000	5.7%
				OTHER	\$ 28,795	\$ 10,000	\$ 18,525	\$ 18,525	\$ 8,525	85.3%
				RECREATION FEES	\$ 23,422	\$ 21,500	\$ 29,800	\$ 29,800	\$ 8,300	38.6%
				SALES AND RENTALS	\$ 2,610	\$ 3,000	\$ 2,610	\$ 2,610	\$ (390)	-13.0%
				CHARGES FOR SERVICES Total	\$ 198,014	\$ 157,618	\$ 176,239	\$ 175,515	\$ 17,897	11.4%
				Recreation Total	\$ 198,014	\$ 157,618	\$ 176,239	\$ 175,515	\$ 17,897	11.4%
	Register of Deeds	CHARGES FOR SERVICES		CHILDREN TRUST FUND	\$ (4,530)	\$ (4,700)	\$ (4,530)	\$ (4,530)	\$ 170	-3.6%
				DEED OF TRUST FEE	\$ (20,382)	\$ (21,500)	\$ (20,385)	\$ (20,385)	\$ 1,115	-5.2%
				DOMESTIC VIOLENCE FUND	\$ (27,180)	\$ (30,500)	\$ (27,180)	\$ (27,180)	\$ 3,320	-10.9%
				PRESERVATION/ TECHNOLOGY	\$ 71,627	\$ 59,150	\$ 71,627	\$ 68,500	\$ 9,350	15.8%
RECORDS MANAGEMENT FEE				\$ (25,477)	\$ (27,000)	\$ (25,480)	\$ (25,480)	\$ 1,520	-5.6%	
REGISTER OF DEEDS				\$ 806,631	\$ 700,000	\$ 750,000	\$ 750,000	\$ 50,000	7.1%	
CHARGES FOR SERVICES Total				\$ 800,689	\$ 675,450	\$ 744,052	\$ 740,925	\$ 65,475	9.7%	
LICENSES & PERMITS				DEED CONVEYANCE TAX	\$ (653,797)	\$ (620,250)	\$ (635,000)	\$ (635,000)	\$ (14,750)	2.4%
DEED STAMP EXCISE TAX				\$ 1,334,280	\$ 1,000,000	\$ 1,200,000	\$ 900,000	\$ (100,000)	-10.0%	
FLOODPLAIN MAPPING FEES				\$ (56,050)	\$ (59,000)	\$ (56,050)	\$ (56,050)	\$ 2,950	-5.0%	
LICENSES & PERMITS Total	\$ 624,433	\$ 320,750	\$ 508,950	\$ 208,950	\$ (111,800)	-34.9%				
Register of Deeds Total	\$ 1,425,121	\$ 996,200	\$ 1,253,002	\$ 949,875	\$ (46,325)	-4.7%				
Senior Services	CHARGES FOR SERVICES		PRIVATE PAY-IN HOME SERVICES	\$ 60,456	\$ 20,000	\$ 89,206	\$ 42,879	\$ 22,879	114.4%	
			PRIVATE PAY-MOW	\$ 11,368	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%	
			PROG INC-CONG NUTRITION	\$ 15,648	\$ 20,750	\$ 15,645	\$ 15,645	\$ (5,105)	-24.6%	
			PROG INC-ENSURE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PROG INC-HOME DEL MEALS	\$ 24,408	\$ 35,000	\$ 24,405	\$ 24,405	\$ (10,595)	-30.3%	
			PROG INC-IN HOME SERVICES	\$ 3,220	\$ 2,500	\$ 3,000	\$ 3,000	\$ 500	20.0%	
			PROG INC-SENIOR GAMES	\$ 3,734	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	0.0%	
			PROG INC-SPECIAL ACTIV	\$ 6,116	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%	
			PROG INC-SPECIAL EVENTS	\$ 1,207	\$ 5,000	\$ 1,205	\$ 1,205	\$ (3,795)	-75.9%	
			PROG INC-TRANSP-GENERAL	\$ 20	\$ 100	\$ 20	\$ 20	\$ (80)	-80.0%	
	PROG INC-TRANSP-MEDICAL	\$ 280	\$ 100	\$ 100	\$ 100	\$ -	0.0%			
	PROGRAM INCOME-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	PROGRAM INCOME-MEDICAID CAP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	PROG FEES-SENIOR CENTER	\$ 1,114	\$ -	\$ (1,000)	\$ (1,000)	\$ (1,000)	#DIV/0!			
	CHARGES FOR SERVICES Total	\$ 127,570	\$ 98,250	\$ 147,381	\$ 101,054	\$ 2,804	2.9%			
	INTERGOVERNMENTAL		CAREGIVER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DONATIONS-CITY OF LEX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DONATIONS-CONGREG NUTRIT	\$ 2,108	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
			DONATIONS-CRISIS PROG	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.0%	
			DONATIONS-FITNESS ROOM	\$ 225	\$ 350	\$ 350	\$ 350	\$ -	0.0%	
			DONATIONS-GENERAL	\$ 335	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	
			DONATIONS-HOME DEL MEALS	\$ 17,134	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	0.0%	
			DONATIONS-IN HOME SERVICE	\$ 350	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	
			DONATIONS-LOVE LIGHT TREE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			DONATIONS-SENIOR GAMES	\$ 50	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
			DONATIONS-SPECIAL ACTIVIT	\$ 31	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
			DONATIONS-SPECIAL EVENTS	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted			
General	Senior Services	INTERGOVERNMENTAL	DONATIONS-SPONSORSHIPS	\$ 9,000	\$ 10,050	\$ 10,050	\$ 10,050	\$ -	0.0%			
			DONATIONS-SR CENTER	\$ 3,041	\$ 1,750	\$ 1,750	\$ 1,750	\$ -	0.0%			
			DONATIONS-TRANSP-GENERAL	\$ -	\$ 100	\$ -	\$ -	\$ (100)	-100.0%			
			DONATIONS-TRANSP-MEDICAL	\$ -	\$ 100	\$ -	\$ -	\$ (100)	-100.0%			
			ENSURE- USDA	\$ -	\$ 4,000	\$ -	\$ -	\$ (4,000)	-100.0%			
			HCCBG	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			HOME DELIVERED /CONG MEAL	\$ 407,292	\$ 406,785	\$ 406,785	\$ 406,785	\$ -	0.0%			
			IN HOME AIDE SERVICES	\$ 202,648	\$ 202,658	\$ 215,328	\$ 215,328	\$ 12,670	6.3%			
			INFORMATION & CASE ASSIST	\$ 44,443	\$ 44,456	\$ -	\$ -	\$ (44,456)	-100.0%			
			NCDOT GRANT-SECTION 5310	\$ 217,460	\$ 178,777	\$ 182,278	\$ 182,278	\$ 3,501	2.0%			
			SENIOR CENTER OPERATIONS	\$ 217,023	\$ 217,027	\$ 261,483	\$ 261,483	\$ 44,456	20.5%			
			SENIOR GAMES	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.0%			
			SHIIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			SNAP GRANT INITIATIVE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			SR CENTER GEN PURPOSE	\$ 21,384	\$ 21,386	\$ 21,386	\$ 21,386	\$ -	0.0%			
			SR CENTER HEALTH & PREV	\$ -	\$ -	\$ 800	\$ 800	\$ 800	#DIV/0!			
			SR CENTER OUTREACH	\$ 756	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			TRANSPORTATION- MED & GEN	\$ 41,757	\$ 41,759	\$ 36,250	\$ 36,250	\$ (5,509)	-13.2%			
			DONATIONS-PET FOOD PROG	\$ 1,000	\$ 1,000	\$ (1,000)	\$ (1,000)	\$ (2,000)	-200.0%			
			INTERGOVERNMENTAL Total				\$ 1,186,037	\$ 1,164,098	\$ 1,169,360	\$ 1,169,360	\$ 5,262	0.5%
Senior Services Total				\$ 1,313,608	\$ 1,262,348	\$ 1,316,741	\$ 1,270,414	\$ 8,066	0.6%			
Sheriff	CHARGES FOR SERVICES		CANTEEN SALES	\$ 95,722	\$ -	\$ -	\$ 75,000	\$ 75,000	#DIV/0!			
			INMATE MEDICAL COPAY	\$ 8,167	\$ -	\$ -	\$ 5,000	\$ 5,000	#DIV/0!			
			INVOLUNTARY COMM FEES	\$ 600	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.0%			
			OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			SERVING PAPERS	\$ 156,234	\$ 222,690	\$ 200,000	\$ 200,000	\$ (22,690)	-10.2%			
			CHILD SUPPORT PAPERS SERVED	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	#DIV/0!			
			EVIDENCE DIVISION FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			FORENSICS LAB FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			CHARGES FOR SERVICES Total				\$ 260,723	\$ 223,990	\$ 213,300	\$ 293,300	\$ 69,310	30.9%
			INTERGOVERNMENTAL			CONTROLLED SUB. TAX	\$ 36,969	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%
						CRIMINAL JUSTICE GRANT	\$ 37,219	\$ -	\$ -	\$ -	\$ -	#DIV/0!
						DAVIDSON COUNTY SCHOOL	\$ 409,747	\$ 451,678	\$ 499,587	\$ 551,133	\$ 99,455	22.0%
						DCCC	\$ 126,209	\$ 127,105	\$ 69,252	\$ 69,777	\$ (57,328)	-45.1%
						INMATE REIMBURSEMENT	\$ 159,895	\$ 40,000	\$ 40,000	\$ 200,000	\$ 160,000	400.0%
						RESTITUTION-VICE	\$ 1,344	\$ 500	\$ 500	\$ 500	\$ -	0.0%
SAFE ROAD ACT	\$ 8,310	\$ 8,000				\$ 8,000	\$ 8,000	\$ -	0.0%			
SHERIFF REIMBURSEMENT	\$ 32,805	\$ 35,500				\$ 35,500	\$ 35,500	\$ -	0.0%			
SRO MIDDLE SCHOOL GRANT	\$ 383,765	\$ 442,182				\$ 456,506	\$ 387,188	\$ (54,994)	-12.4%			
VICE-US MARSHALL	\$ 67,041	\$ -				\$ -	\$ -	\$ -	#DIV/0!			
INTERGOVERNMENTAL Total						\$ 1,263,304	\$ 1,126,965	\$ 1,131,345	\$ 1,274,098	\$ 147,133	13.1%	
LICENSES & PERMITS						HANDGUN PERMIT - STATE	\$ (153,655)	\$ (160,520)	\$ (153,650)	\$ (153,650)	\$ 6,870	-4.3%
						HANDGUN PERMITS	\$ 298,859	\$ 275,000	\$ 275,000	\$ 275,000	\$ -	0.0%
LICENSES & PERMITS Total						\$ 145,204	\$ 114,480	\$ 121,350	\$ 121,350	\$ 6,870	6.0%	
MISCELLANEOUS REVENUE						SEIZED VEHICLE SALES	\$ 600	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE - JAIL	\$ 124,682	\$ 50,000	\$ 75,000	\$ 75,000	\$ 25,000	50.0%			
MISCELLANEOUS REVENUE Total				\$ 125,282	\$ 50,000	\$ 75,000	\$ 75,000	\$ 25,000	50.0%			
Sheriff Total				\$ 1,794,514	\$ 1,515,435	\$ 1,540,995	\$ 1,763,748	\$ 248,313	16.4%			
Social Services	CHARGES FOR SERVICES		HEALTH CHOICE FEES	\$ 38,950	\$ 35,000	\$ 32,000	\$ 32,000	\$ (3,000)	-8.6%			
			HEALTH INS-DISABLED WRKER	\$ 150	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			HOME STUDY - ADOPTION	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%			
			OTHER	\$ 125,079	\$ 115,000	\$ 115,000	\$ 115,000	\$ -	0.0%			
			CHARGES FOR SERVICES Total				\$ 164,779	\$ 151,000	\$ 148,000	\$ 148,000	\$ (3,000)	-2.0%
			INTERGOVERNMENTAL			ADOPT/FOSTER NON IV-E	\$ -	\$ 100,800	\$ 100,800	\$ 100,800	\$ -	0.0%
						ADOPTION ASSISTANCE	\$ 24,455	\$ 11,000	\$ 27,000	\$ 27,000	\$ 16,000	145.5%
						ADULT CASE MANAGEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
						ADULT DAY CARE	\$ -	\$ 108,035	\$ 108,035	\$ 108,035	\$ -	0.0%
						ADULT HOME SPEC	\$ -	\$ 23,175	\$ 23,175	\$ 23,175	\$ -	0.0%
CHILD DAY CARE	\$ 600	\$ -				\$ -	\$ -	\$ -	#DIV/0!			
CHILD DAY CARE ADMIN	\$ -	\$ 267,101				\$ 215,720	\$ 215,720	\$ (51,381)	-19.2%			
CHILD PROTECTIVE SERV	\$ -	\$ 542,608				\$ 542,608	\$ 542,608	\$ -	0.0%			
CHILD SUPPORT APPL. FEES	\$ 1,768	\$ 2,000				\$ 2,000	\$ 2,000	\$ -	0.0%			

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted			
General	Social Services	INTERGOVERNMENTAL	COMMISSIONS	\$ 49,276	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	#DIV/0!			
			CRISIS	\$ 310	\$ 689,663	\$ 704,053	\$ 704,053	\$ 14,390	2.1%			
			DSS-CHRISTMAS FUND	\$ 680	\$ 700	\$ 700	\$ 700	\$ -	0.0%			
			DSS-CLOTHING FUND	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.0%			
			DSS-LMH REIMBURSEMENT	\$ 13,928	\$ 15,400	\$ 15,400	\$ 15,400	\$ -	0.0%			
			EMERG FOOD&SHELTER-UW	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			ENERGY ADMINISTRATION	\$ -	\$ 113,265	\$ 113,265	\$ 113,265	\$ -	0.0%			
			FAMILY REUNIFICATION FUND	\$ -	\$ 46,570	\$ 46,570	\$ 46,570	\$ -	0.0%			
			FILING FEES	\$ 1,740	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%			
			FOOD ASSISTANCE ADMIN	\$ -	\$ 1,110,229	\$ 1,043,132	\$ 1,043,132	\$ (67,097)	-6.0%			
			FOOD STAMP FRAUD ADMIN	\$ -	\$ 20,000	\$ 19,000	\$ 19,000	\$ (1,000)	-5.0%			
			FOOD STAMP RECOVERY	\$ 52,068	\$ 42,665	\$ 40,500	\$ 40,500	\$ (2,165)	-5.1%			
			INCENTIVES	\$ 174,886	\$ 170,000	\$ 126,513	\$ 126,513	\$ (43,487)	-25.6%			
			INDEPENDENT LIVING	\$ 23,606	\$ 30,825	\$ 33,907	\$ 33,907	\$ 3,082	10.0%			
			IV-D ADMINISTRATION	\$ 1,071,582	\$ 994,194	\$ 1,000,000	\$ 1,000,000	\$ 5,806	0.6%			
			IV-D COLLECTION RETURNS	\$ 22,239	\$ 760	\$ -	\$ -	\$ (760)	-100.0%			
			IV-E FOSTER CARE	\$ 1,219,213	\$ 1,676,292	\$ 1,175,869	\$ 1,175,869	\$ (500,423)	-29.9%			
			IV-E OPTIONAL	\$ -	\$ 461,971	\$ 12,000	\$ 12,000	\$ (449,971)	-97.4%			
			JCPC	\$ 15,302	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	0.0%			
			JOBS/WORKFIRST	\$ -	\$ 960,098	\$ 960,098	\$ 960,098	\$ -	0.0%			
			KEITH JOHNSON FUND	\$ 1,411	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%			
			LIEAP	\$ -	\$ 689,663	\$ 704,053	\$ 704,053	\$ 14,390	2.1%			
			MEDICAID AT RISK-CASE MGT	\$ -	\$ 47,612	\$ 50,212	\$ 50,212	\$ 2,600	5.5%			
			MEDICAID TRANS ADM & SERV	\$ 16,866	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%			
			MEDICAL ASSIST. EXPANSION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			MEDICAL ASSISTANCE ADMIN	\$ -	\$ 2,347,410	\$ 2,275,750	\$ 2,275,750	\$ (71,660)	-3.1%			
			PERM. PLANNING-REGULAR	\$ -	\$ 41,694	\$ 41,389	\$ 41,389	\$ (305)	-0.7%			
			SHARE THE WARMTH	\$ -	\$ 13,899	\$ 4,462	\$ 4,462	\$ (9,437)	-67.9%			
			SPECIAL ADOPTION FUND II	\$ 48,000	\$ 67,000	\$ 70,000	\$ 70,000	\$ 3,000	4.5%			
			SPECIAL LINKS	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%			
			SSBG-IN HOME SERVICES	\$ -	\$ 48,317	\$ 48,317	\$ 48,317	\$ -	0.0%			
			SSBG-REGULAR	\$ 8,376,325	\$ 446,841	\$ 487,522	\$ 379,534	\$ (67,307)	-15.1%			
			SSBG-STATE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			STATE FOSTER CARE	\$ 203,040	\$ 487,734	\$ 703,230	\$ 387,500	\$ (100,234)	-20.6%			
			TANF CPS & FC/ADOPT	\$ -	\$ 284,872	\$ 747,392	\$ 747,392	\$ 462,520	162.4%			
			TANF TO SSBG	\$ -	\$ 178,151	\$ 178,151	\$ 178,151	\$ -	0.0%			
			WELFARE STATE IN HOME	\$ -	\$ 78,393	\$ 78,393	\$ 78,393	\$ -	0.0%			
			NC HEALTH CHOICE	\$ -	\$ -	\$ (60,000)	\$ (60,000)	\$ (60,000)	#DIV/0!			
			TEA FOSTER CARE	\$ -	\$ 28,500	\$ 5,940	\$ 5,940	\$ (22,560)	-79.2%			
					INTERGOVERNMENTAL Total		\$ 11,318,994	\$ 12,207,137	\$ 11,734,855	\$ 11,311,138	\$ (895,999)	-7.3%
				Social Services Total			\$ 11,483,773	\$ 12,358,137	\$ 11,882,855	\$ 11,459,138	\$ (898,999)	-7.3%
				Soil & Water	INTERGOVERNMENTAL	SOIL & WATER	\$ 26,820	\$ 25,500	\$ 25,500	\$ 25,500	\$ -	0.0%
					INTERGOVERNMENTAL Total		\$ 26,820	\$ 25,500	\$ 25,500	\$ 25,500	\$ -	0.0%
				Soil & Water Total			\$ 26,820	\$ 25,500	\$ 25,500	\$ 25,500	\$ -	0.0%
				Support Services	CHARGES FOR SERVICES	PARKING DECK FEES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
					CHARGES FOR SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
					OTHER FINANCING	TRANSFERS FROM CAP RESERV	\$ 583,319	\$ 367,500	\$ 367,500	\$ 388,700	\$ 21,200	5.8%
					OTHER FINANCING Total		\$ 583,319	\$ 367,500	\$ 367,500	\$ 388,700	\$ 21,200	5.8%
				Support Services Total			\$ 583,319	\$ 367,500	\$ 367,500	\$ 388,700	\$ 21,200	5.8%
				Tax	CHARGES FOR SERVICES	FORECLOSURE REIMBURSEMENT	\$ 60,091	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%
						MAPS & COPIES	\$ 288	\$ 200	\$ 200	\$ 200	\$ -	0.0%
						TAX COLLECTOR	\$ 11,536	\$ 12,000	\$ 10,000	\$ 10,000	\$ (2,000)	-16.7%
					CHARGES FOR SERVICES Total		\$ 71,915	\$ 47,200	\$ 45,200	\$ 45,200	\$ (2,000)	-4.2%
					INTERGOVERNMENTAL	TAX COMMISSIONS EARNED	\$ 198,727	\$ 185,000	\$ 180,000	\$ 180,000	\$ (5,000)	-2.7%
					INTERGOVERNMENTAL Total		\$ 198,727	\$ 185,000	\$ 180,000	\$ 180,000	\$ (5,000)	-2.7%
					TAXES	1ST PRIOR YR TAXES	\$ 1,048,242	\$ 775,000	\$ 775,000	\$ 825,000	\$ 50,000	6.5%
						2ND PRIOR YR TAXES	\$ 514,247	\$ 383,000	\$ 383,000	\$ 400,000	\$ 17,000	4.4%
						3RD PRIOR YR TAXES	\$ 344,107	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.0%
						4TH PRIOR YR TAXES	\$ 204,115	\$ 215,000	\$ 215,000	\$ 215,000	\$ -	0.0%
						5TH & PRIOR YR TAXES	\$ 608,422	\$ 350,000	\$ 350,000	\$ 400,000	\$ 50,000	14.3%
						CURRENT YR AD VALOREM	\$ 75,768,126	\$ 73,214,542	\$ 74,510,000	\$ 73,946,687	\$ 732,145	1.0%
						DUES	\$ (656,392)	\$ (625,000)	\$ (656,600)	\$ (656,600)	\$ (31,600)	5.1%

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Tax	TAXES	DMV INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			REFUNDS	\$ (51,626)	\$ (36,000)	\$ (51,600)	\$ (51,600)	\$ (15,600)	43.3%		
			TAX PENALTY & INTEREST	\$ 957,051	\$ 741,264	\$ 650,000	\$ 700,000	\$ (41,264)	-5.6%		
		TAXES Total			\$ 78,736,292	\$ 75,317,806	\$ 76,474,800	\$ 76,078,487	\$ 760,681	1.0%	
		Tax Total				\$ 79,006,934	\$ 75,550,006	\$ 76,700,000	\$ 76,303,687	\$ 753,681	1.0%
		Transportation	TAXES	VEHICLE RENTAL TAX	\$ 133,166	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.0%	
				TAXES Total	\$ 133,166	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.0%	
		Transportation Total				\$ 133,166	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.0%
		Veterans Services	INTERGOVERNMENTAL	VETERANS SERVICE	\$ 2,216	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
				INTERGOVERNMENTAL Total	\$ 2,216	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%	
Veterans Services Total				\$ 2,216	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%		
General Total				\$ 154,615,675	\$ 138,972,999	\$ 142,965,425	\$ 136,558,919	\$ (2,414,080)	-1.7%		
Internal Service - Garage Fund	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			APPROPRIATED FUND BALANCE Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CHARGES FOR SERVICES	DEPARTMENTAL CHARGES		\$ 1,753,029	\$ 1,731,990	\$ 1,798,677	\$ 1,775,950	\$ 43,960	2.5%	
				CHARGES FOR SERVICES Total	\$ 1,753,029	\$ 1,731,990	\$ 1,798,677	\$ 1,775,950	\$ 43,960	2.5%	
		INTERGOVERNMENTAL	GAS TAX REFUND		\$ 4,508	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				INTERGOVERNMENTAL Total	\$ 4,508	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	GAIN/LOSS OF SALE OF FA	INSURANCE - LOSS OF FA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				OTHER	\$ 75,709	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				MISCELLANEOUS REVENUE Total	\$ 75,709	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		Public Services Total				\$ 1,833,246	\$ 1,731,990	\$ 1,798,677	\$ 1,775,950	\$ 43,960	2.5%
Internal Service - Garage Fund Total				\$ 1,833,246	\$ 1,731,990	\$ 1,798,677	\$ 1,775,950	\$ 43,960	2.5%		
Internal Service Funds - Insurance Fund	Insurance Fund	CHARGES FOR SERVICES	COBRA PAYMENTS	\$ 1,082,362	\$ 850,000	\$ 1,025,000	\$ 1,025,000	\$ 175,000	20.6%		
			DEPARTMENTAL CHARGES	\$ 8,191,952	\$ 8,967,869	\$ 9,945,736	\$ 9,922,385	\$ 954,516	10.6%		
			DEPENDENT LIFE	\$ (23)	\$ 415	\$ -	\$ -	\$ (415)	-100.0%		
			EMPLOYEE WITHHOLDING	\$ 1,644,708	\$ 1,541,638	\$ 1,625,000	\$ 1,625,000	\$ 83,362	5.4%		
			LIFE AD&D	\$ 25,479	\$ 25,250	\$ 25,250	\$ 25,250	\$ -	0.0%		
		CHARGES FOR SERVICES Total			\$ 10,944,478	\$ 11,385,172	\$ 12,620,986	\$ 12,597,635	\$ 1,212,463	10.6%	
		Insurance Fund Total				\$ 10,944,478	\$ 11,385,172	\$ 12,620,986	\$ 12,597,635	\$ 1,212,463	10.6%
		Internal Service Funds - Insurance Fund Total				\$ 10,944,478	\$ 11,385,172	\$ 12,620,986	\$ 12,597,635	\$ 1,212,463	10.6%
		Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	CHARGES FOR SERVICES	DEPARTMENTAL CHARGES	\$ 863,905	\$ 845,665	\$ 886,183	\$ 876,774	\$ 31,109	3.7%
						CHARGES FOR SERVICES Total	\$ 863,905	\$ 845,665	\$ 886,183	\$ 876,774	\$ 31,109
Workers Compensation Fund Total				\$ 863,905	\$ 845,665	\$ 886,183	\$ 876,774	\$ 31,109	3.7%		
Internal Service Funds - Workers Compensation Fund Total				\$ 863,905	\$ 845,665	\$ 886,183	\$ 876,774	\$ 31,109	3.7%		
Mental Health Fund	Mental Health Fund	OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 824,344	\$ 797,900	\$ 797,900	\$ 797,900	\$ -	0.0%		
			OTHER FINANCING Total	\$ 824,344	\$ 797,900	\$ 797,900	\$ 797,900	\$ -	0.0%		
		TAXES	FIVE CENTS PER BOTTLE		\$ 23,008	\$ 23,380	\$ 23,380	\$ 23,380	\$ -	0.0%	
				ONE CENT PER BOTTLE	\$ 4,430	\$ 3,064	\$ 3,064	\$ 3,064	\$ -	0.0%	
TAXES Total			\$ 27,439	\$ 26,444	\$ 26,444	\$ 26,444	\$ -	0.0%			
Mental Health Fund Total				\$ 851,783	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%		
Mental Health Fund Total				\$ 851,783	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%		
Special Revenue - Emergency Telephone	Emergency Communications	APPROPRIATED FUND BALANCE	OTHER FINANCING / FUND BALANCE - APPROPRIATED	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			APPROPRIATED FUND BALANCE Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS	INTEREST EARNINGS		\$ 14,390	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				INTEREST EARNINGS Total	\$ 14,390	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	911 CHARGES		\$ 561,030	\$ 499,014	\$ 499,014	\$ 565,045	\$ 66,031	13.2%	
TAXES Total	\$ 561,030			\$ 499,014	\$ 499,014	\$ 565,045	\$ 66,031	13.2%			
Emergency Communications Total				\$ 575,420	\$ 499,014	\$ 499,014	\$ 565,045	\$ 66,031	13.2%		
Special Revenue - Emergency Telephone Total				\$ 575,420	\$ 499,014	\$ 499,014	\$ 565,045	\$ 66,031	13.2%		
Special Revenue - Transportation	Public Services	APPROPRIATED FUND BALANCE	FUND BALANCE - APPROP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			APPROPRIATED FUND BALANCE Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CHARGES FOR SERVICES	CHARTER PROFITS	CLS - UNITED WAY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				DSS-MEDICAID	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				DSS-WORKFIRST	\$ 28,599	\$ 35,000	\$ 36,716	\$ 36,716	\$ 1,716	4.9%	
				FARES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				HEALTH-FAMILY PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				MENTAL HEALTH DI	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				SENIOR SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				SPONSORSHIPS	\$ 14,000	\$ 18,000	\$ 21,000	\$ 21,000	\$ 3,000	16.7%	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue - Transportation	Public Services	CHARGES FOR SERVICES	TITLE XX	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKSHOP OF DAVIDSON	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CHARGES FOR SERVICES Total		\$ 42,599	\$ 53,000	\$ 57,716	\$ 57,716	\$ 4,716	8.9%
		INTERGOVERNMENTAL	CITY OF LEXINGTON	\$ 26,859	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.0%
			CITY OF THOMASVILLE	\$ 26,859	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.0%
			CMAQ GRANT	\$ 80,000	\$ 124,499	\$ -	\$ -	\$ (124,499)	-100.0%
			DISABILITY EVALUATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			EDTAP	\$ 115,184	\$ 115,191	\$ 115,191	\$ 115,191	\$ -	0.0%
			ROAP EMPLOYMENT	\$ 37,603	\$ 37,603	\$ 37,603	\$ 37,603	\$ -	0.0%
			RURAL GENERAL PUBLIC	\$ 105,593	\$ 105,586	\$ 105,586	\$ 105,586	\$ -	0.0%
			SECTION 18	\$ 312,332	\$ 289,895	\$ 312,330	\$ 312,330	\$ 22,435	7.7%
			TRANSP - SECTION 9 - H P	\$ 21,589	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	0.0%
			TTAP- ELDERLY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRANSP-5307-WS	\$ 15,828	\$ 90,000	\$ 134,550	\$ 134,550	\$ 44,550	49.5%
			CAPITAL GRANT-5339	\$ -	\$ 67,788	\$ 63,000	\$ 63,000	\$ (4,788)	-7.1%
		INTERGOVERNMENTAL Total		\$ 741,846	\$ 1,010,562	\$ 948,260	\$ 948,260	\$ (62,302)	-6.2%
		MISCELLANEOUS REVENUE	SALE OF GEN FIXED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 101,099	\$ 114,240	\$ 135,619	\$ 114,240	\$ -	0.0%
		OTHER FINANCING Total		\$ 101,099	\$ 114,240	\$ 135,619	\$ 114,240	\$ -	0.0%
	Public Services Total			\$ 885,544	\$ 1,177,802	\$ 1,141,595	\$ 1,120,216	\$ (57,586)	-4.9%
Special Revenue - Transportation Total				\$ 885,544	\$ 1,177,802	\$ 1,141,595	\$ 1,120,216	\$ (57,586)	-4.9%
Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	INTERGOVERNMENTAL	STATE GRANT FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	TRANSFER TO/FROM GEN FUND	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
		OTHER FINANCING Total		\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
	Airport Fund - Capital Improvement Project Plan Total			\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Fund - Airport Fund Total				\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	INTEREST EARNINGS	INTEREST EARNINGS	\$ 212	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 212	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 6,252	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 4,735	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 824,751	\$ 799,000	\$ 1,039,475	\$ 1,039,475	\$ 240,475	30.1%
			DISCOUNTS	\$ (7,823)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (282)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 3,737	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 831,369	\$ 799,000	\$ 1,039,475	\$ 1,039,475	\$ 240,475	30.1%
	Arcadia - RC - Hampton Total			\$ 831,580	\$ 799,000	\$ 1,039,475	\$ 1,039,475	\$ 240,475	30.1%
	Badin	INTEREST EARNINGS	INTEREST EARNINGS	\$ 4	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 4	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 408	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 217	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 42,276	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
			DISCOUNTS	\$ (392)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 203	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 42,713	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
	Badin Total			\$ 42,716	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
	Central	INTEREST EARNINGS	INTEREST EARNINGS	\$ 97	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 97	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,264	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,458	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 337,927	\$ 316,830	\$ 351,830	\$ 351,830	\$ 35,000	11.0%
			DISCOUNTS	\$ (2,787)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (76)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,014	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 343,800	\$ 316,830	\$ 351,830	\$ 351,830	\$ 35,000	11.0%
	Central Total			\$ 343,897	\$ 316,830	\$ 351,830	\$ 351,830	\$ 35,000	11.0%
	Churchland	INTEREST EARNINGS	INTEREST EARNINGS	\$ 67	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 67	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 4,943	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,743	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Special Revenue Funds - Fire Districts	Churchland	TAXES	CURRENT YR AD VALOREM	\$ 238,520	\$ 237,000	\$ 246,325	\$ 246,325	\$ 9,325	3.9%	
			DISCOUNTS	\$ (1,818)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS	\$ (86)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST	\$ 1,957	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES Total	\$ 246,258	\$ 237,000	\$ 246,325	\$ 246,325	\$ 9,325	3.9%	
	Churchland Total			\$ 246,258	\$ 237,000	\$ 246,325	\$ 246,325	\$ 9,325	3.9%	
	Clemmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ 16	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INTEREST EARNINGS Total	\$ 16	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES	1ST PRIOR YR TAXES	\$ 173	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				2ND PRIOR YR TAXES	\$ 19	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				CURRENT YR AD VALOREM	\$ 76,073	\$ 67,460	\$ 75,460	\$ 75,460	\$ 8,000	11.9%
	DISCOUNTS	\$ (790)		\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	REFUNDS	\$ 24	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	TAX PENALTY & INTEREST	\$ 127	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	TAXES Total	\$ 75,626	\$ 67,460	\$ 75,460	\$ 75,460	\$ 8,000	11.9%			
	Clemmons Total			\$ 75,642	\$ 67,460	\$ 75,460	\$ 75,460	\$ 8,000	11.9%	
	Fairgrove	INTEREST EARNINGS	INTEREST EARNINGS	\$ 126	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INTEREST EARNINGS Total	\$ 126	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES	1ST PRIOR YR TAXES	\$ 8,959	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				2ND PRIOR YR TAXES	\$ 2,496	\$ -	\$ -	\$ -	\$ -	#DIV/0!
CURRENT YR AD VALOREM				\$ 447,489	\$ 419,005	\$ 457,227	\$ 457,227	\$ 38,222	9.1%	
DISCOUNTS	\$ (4,014)	\$ -		\$ -	\$ -	\$ -	#DIV/0!			
REFUNDS	\$ (335)	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
TAX PENALTY & INTEREST	\$ 2,654	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
TAXES Total	\$ 457,249	\$ 419,005	\$ 457,227	\$ 457,227	\$ 38,222	9.1%				
Fairgrove Total			\$ 457,375	\$ 419,005	\$ 457,227	\$ 457,227	\$ 38,222	9.1%		
Griffith	INTEREST EARNINGS	INTEREST EARNINGS	\$ 62	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTEREST EARNINGS Total	\$ 62	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		TAXES	1ST PRIOR YR TAXES	\$ 1,460	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			2ND PRIOR YR TAXES	\$ 907	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CURRENT YR AD VALOREM	\$ 260,456	\$ 233,771	\$ 261,331	\$ 261,331	\$ 27,560	11.8%	
DISCOUNTS	\$ (2,665)		\$ -	\$ -	\$ -	\$ -	#DIV/0!			
REFUNDS	\$ (48)	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
TAX PENALTY & INTEREST	\$ 1,158	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
TAXES Total	\$ 261,269	\$ 233,771	\$ 261,331	\$ 261,331	\$ 27,560	11.8%				
Griffith Total			\$ 261,331	\$ 233,771	\$ 261,331	\$ 261,331	\$ 27,560	11.8%		
Gumtree	INTEREST EARNINGS	INTEREST EARNINGS	\$ 43	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTEREST EARNINGS Total	\$ 43	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		TAXES	1ST PRIOR YR TAXES	\$ 1,917	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			2ND PRIOR YR TAXES	\$ 1,216	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CURRENT YR AD VALOREM	\$ 137,943	\$ 136,000	\$ 140,915	\$ 140,915	\$ 4,915	3.6%	
DISCOUNTS	\$ (1,202)		\$ -	\$ -	\$ -	\$ -	#DIV/0!			
REFUNDS	\$ (21)	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
TAX PENALTY & INTEREST	\$ 1,020	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
TAXES Total	\$ 140,872	\$ 136,000	\$ 140,915	\$ 140,915	\$ 4,915	3.6%				
Gumtree Total			\$ 140,915	\$ 136,000	\$ 140,915	\$ 140,915	\$ 4,915	3.6%		
Hasty	INTEREST EARNINGS	INTEREST EARNINGS	\$ 110	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTEREST EARNINGS Total	\$ 110	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		TAXES	1ST PRIOR YR TAXES	\$ 6,366	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			2ND PRIOR YR TAXES	\$ 2,154	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CURRENT YR AD VALOREM	\$ 543,167	\$ 506,515	\$ 506,515	\$ 506,515	\$ -	0.0%	
DISCOUNTS	\$ (4,729)		\$ -	\$ -	\$ -	\$ -	#DIV/0!			
REFUNDS	\$ (258)	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
TAX PENALTY & INTEREST	\$ 2,263	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
TAXES Total	\$ 548,963	\$ 506,515	\$ 506,515	\$ 506,515	\$ -	0.0%				
Hasty Total			\$ 549,074	\$ 506,515	\$ 506,515	\$ 506,515	\$ -	0.0%		
Healing Springs	INTEREST EARNINGS	INTEREST EARNINGS	\$ 44	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		INTEREST EARNINGS Total	\$ 44	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		TAXES	1ST PRIOR YR TAXES	\$ 5,952	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			2ND PRIOR YR TAXES	\$ 2,494	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CURRENT YR AD VALOREM	\$ 288,807	\$ 285,034	\$ 297,193	\$ 297,193	\$ 12,159	4.3%	
DISCOUNTS	\$ (2,299)		\$ -	\$ -	\$ -	\$ -	#DIV/0!			

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Special Revenue Funds - Fire Districts	Healing Springs	TAXES	REFUNDS	\$ (58)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST	\$ 2,253	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAXES Total		\$ 297,149	\$ 285,034	\$ 297,193	\$ 297,193	\$ 12,159	4.3%	
	Healing Springs Total				\$ 297,193	\$ 285,034	\$ 297,193	\$ 297,193	\$ 12,159	4.3%
	Holly Grove	INTEREST EARNINGS	INTEREST EARNINGS	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,125	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 2,075	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 232,016	\$ 225,220	\$ 240,922	\$ 240,922	\$ 15,702	7.0%	
			DISCOUNTS	\$ (1,875)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 240,861	\$ 225,220	\$ 240,922	\$ 240,922	\$ 15,702	7.0%	
	Holly Grove Total				\$ 240,922	\$ 225,220	\$ 240,922	\$ 240,922	\$ 15,702	7.0%
	Horneytown	INTEREST EARNINGS	INTEREST EARNINGS	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 879	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 487	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 183,092	\$ 187,454	\$ 202,455	\$ 202,455	\$ 15,001	8.0%	
			DISCOUNTS	\$ (1,441)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (53)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 183,471	\$ 187,454	\$ 202,455	\$ 202,455	\$ 15,001	8.0%	
	Horneytown Total				\$ 183,516	\$ 187,454	\$ 202,455	\$ 202,455	\$ 15,001	8.0%
	Linwood	INTEREST EARNINGS	INTEREST EARNINGS	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTEREST EARNINGS Total		\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TAXES		1ST PRIOR YR TAXES	\$ 2,885	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 1,124	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 332,409	\$ 319,399	\$ 334,627	\$ 334,627	\$ 15,228	4.8%		
		DISCOUNTS	\$ (2,804)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ (129)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TAXES Total			\$ 334,573	\$ 319,399	\$ 334,627	\$ 334,627	\$ 15,228	4.8%		
Linwood Total				\$ 334,627	\$ 319,399	\$ 334,627	\$ 334,627	\$ 15,228	4.8%	
Midway	INTEREST EARNINGS	INTEREST EARNINGS	\$ 237	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	INTEREST EARNINGS Total		\$ 237	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1ST PRIOR YR TAXES	\$ 9,161	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 5,336	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 966,989	\$ 960,000	\$ 977,110	\$ 977,110	\$ 17,110	1.8%		
		DISCOUNTS	\$ (8,936)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ (56)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total		\$ 976,873	\$ 960,000	\$ 977,110	\$ 977,110	\$ 17,110	1.8%		
Midway Total				\$ 977,110	\$ 960,000	\$ 977,110	\$ 977,110	\$ 17,110	1.8%	
North Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	INTEREST EARNINGS Total		\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1ST PRIOR YR TAXES	\$ 4,315	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 3,093	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 225,771	\$ 245,000	\$ 270,000	\$ 270,000	\$ 25,000	10.2%		
		DISCOUNTS	\$ (1,932)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ (472)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total		\$ 232,593	\$ 245,000	\$ 270,000	\$ 270,000	\$ 25,000	10.2%		
North Lexington Total				\$ 232,649	\$ 245,000	\$ 270,000	\$ 270,000	\$ 25,000	10.2%	
Pilot	INTEREST EARNINGS	INTEREST EARNINGS	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	INTEREST EARNINGS Total		\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	Pilot	TAXES	1ST PRIOR YR TAXES	\$ 4,566	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,716	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 294,652	\$ 291,530	\$ 297,030	\$ 297,030	\$ 5,500	1.9%
			DISCOUNTS	\$ (2,336)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (146)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 1,811	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAXES Total	\$ 300,262	\$ 291,530	\$ 297,030	\$ 297,030	\$ 5,500	1.9%
	Pilot Total	\$ 300,337	\$ 291,530	\$ 297,030	\$ 297,030	\$ 5,500	1.9%		
	Reeds	INTEREST EARNINGS	INTEREST EARNINGS	\$ 54	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 54	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 3,827	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 1,341	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 197,337	\$ 281,173	\$ 319,001	\$ 303,243	\$ 22,070	7.8%
			DISCOUNTS	\$ (1,572)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS	\$ (89)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TAX PENALTY & INTEREST	\$ 1,264	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	TAXES Total	\$ 202,108	\$ 281,173	\$ 319,001	\$ 303,243	\$ 22,070	7.8%		
	Reeds Total	\$ 202,162	\$ 281,173	\$ 319,001	\$ 303,243	\$ 22,070	7.8%		
	Silver Valley	INTEREST EARNINGS	INTEREST EARNINGS	\$ 104	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INTEREST EARNINGS Total	\$ 104	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 7,047	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES	\$ 3,090	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM	\$ 423,150	\$ 403,622	\$ 408,622	\$ 408,622	\$ 5,000	1.2%
			DISCOUNTS	\$ (3,248)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
REFUNDS			\$ (37)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TAX PENALTY & INTEREST	\$ 2,665	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
TAXES Total	\$ 432,666	\$ 403,622	\$ 408,622	\$ 408,622	\$ 5,000	1.2%			
Silver Valley Total	\$ 432,770	\$ 403,622	\$ 408,622	\$ 408,622	\$ 5,000	1.2%			
South Davidson	INTEREST EARNINGS	INTEREST EARNINGS	\$ 25	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total	\$ 25	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1ST PRIOR YR TAXES	\$ 2,798	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 1,149	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 115,872	\$ 113,500	\$ 119,900	\$ 119,900	\$ 6,400	5.6%	
		DISCOUNTS	\$ (861)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TAX PENALTY & INTEREST	\$ 989	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
TAXES Total	\$ 119,947	\$ 113,500	\$ 119,900	\$ 119,900	\$ 6,400	5.6%			
South Davidson Total	\$ 119,972	\$ 113,500	\$ 119,900	\$ 119,900	\$ 6,400	5.6%			
South Emmons	INTEREST EARNINGS	INTEREST EARNINGS	\$ 18	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total	\$ 18	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1ST PRIOR YR TAXES	\$ 1,357	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES	\$ 519	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM	\$ 75,566	\$ 96,340	\$ 124,510	\$ 124,510	\$ 28,170	29.2%	
		DISCOUNTS	\$ (612)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS	\$ (28)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TAX PENALTY & INTEREST	\$ 543	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
TAXES Total	\$ 77,344	\$ 96,340	\$ 124,510	\$ 124,510	\$ 28,170	29.2%			
South Emmons Total	\$ 77,362	\$ 96,340	\$ 124,510	\$ 124,510	\$ 28,170	29.2%			
South Lexington	INTEREST EARNINGS	INTEREST EARNINGS	\$ 63	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTEREST EARNINGS Total	\$ 63	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1ST PRIOR YR TAXES	\$ 3,998	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
2ND PRIOR YR TAXES		\$ 1,545	\$ -	\$ -	\$ -	\$ -	#DIV/0!		

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Special Revenue Funds - Fire Districts	South Lexington	TAXES	CURRENT YR AD VALOREM	\$ 265,937	\$ 256,657	\$ 270,600	\$ 270,600	\$ 13,943	5.4%	
			DISCOUNTS	\$ (2,222)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REFUNDS	\$ (113)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAX PENALTY & INTEREST	\$ 1,492	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TAXES Total	\$ 270,638	\$ 256,657	\$ 270,600	\$ 270,600	\$ 13,943	5.4%	
	South Lexington Total			\$ 270,638	\$ 256,657	\$ 270,600	\$ 270,600	\$ 13,943	5.4%	
	Southmont	INTEREST EARNINGS	INTEREST EARNINGS		\$ 124	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				INTEREST EARNINGS Total	\$ 124	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 11,605	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 5,546	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 705,584	\$ 789,486	\$ 847,416	\$ 847,416	\$ 57,930	7.3%
			DISCOUNTS		\$ (6,185)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS		\$ (211)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST		\$ 3,841	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total	\$ 720,180	\$ 789,486	\$ 847,416	\$ 847,416	\$ 57,930	7.3%		
		Southmont Total			\$ 720,304	\$ 789,486	\$ 847,416	\$ 847,416	\$ 57,930	7.3%
	Tyro	INTEREST EARNINGS	INTEREST EARNINGS		\$ 96	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				INTEREST EARNINGS Total	\$ 96	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES	1ST PRIOR YR TAXES		\$ 5,581	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2ND PRIOR YR TAXES		\$ 2,954	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CURRENT YR AD VALOREM		\$ 345,143	\$ 340,000	\$ 360,700	\$ 353,153	\$ 13,153	3.9%
			DISCOUNTS		\$ (2,669)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REFUNDS		\$ (215)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST		\$ 2,264	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TAXES Total		\$ 353,057	\$ 340,000	\$ 360,700	\$ 353,153	\$ 13,153	3.9%			
Tyro Total				\$ 353,153	\$ 340,000	\$ 360,700	\$ 353,153	\$ 13,153	3.9%	
Wallburg	INTEREST EARNINGS	INTEREST EARNINGS		\$ 199	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INTEREST EARNINGS Total	\$ 199	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1ST PRIOR YR TAXES		\$ 5,589	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES		\$ 2,199	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM		\$ 833,110	\$ 810,390	\$ 845,500	\$ 836,277	\$ 25,887	3.2%	
		DISCOUNTS		\$ (7,411)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS		\$ (230)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAX PENALTY & INTEREST		\$ 2,820	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total	\$ 836,078	\$ 810,390	\$ 845,500	\$ 836,277	\$ 25,887	3.2%			
	Wallburg Total			\$ 836,277	\$ 810,390	\$ 845,500	\$ 836,277	\$ 25,887	3.2%	
Welcome	INTEREST EARNINGS	INTEREST EARNINGS		\$ 127	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INTEREST EARNINGS Total	\$ 127	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1ST PRIOR YR TAXES		\$ 5,761	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES		\$ 2,929	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM		\$ 602,305	\$ 577,044	\$ 587,044	\$ 587,044	\$ 10,000	1.7%	
		DISCOUNTS		\$ (5,522)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		REFUNDS		\$ (111)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		TAX PENALTY & INTEREST		\$ 2,454	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES Total	\$ 607,816	\$ 577,044	\$ 587,044	\$ 587,044	\$ 10,000	1.7%			
	Welcome Total			\$ 607,943	\$ 577,044	\$ 587,044	\$ 587,044	\$ 10,000	1.7%	
West Lexington	INTEREST EARNINGS	INTEREST EARNINGS		\$ 79	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			INTEREST EARNINGS Total	\$ 79	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	TAXES	1ST PRIOR YR TAXES		\$ 5,877	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		2ND PRIOR YR TAXES		\$ 3,170	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CURRENT YR AD VALOREM		\$ 265,093	\$ 258,014	\$ 274,247	\$ 274,247	\$ 16,233	6.3%	
DISCOUNTS		\$ (2,087)	\$ -	\$ -	\$ -	\$ -	#DIV/0!			

Expenditure / Revenue	Revenue
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	West Lexington	TAXES	REFUNDS	\$ (19)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TAX PENALTY & INTEREST	\$ 2,134	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		TAXES Total		\$ 274,168	\$ 258,014	\$ 274,247	\$ 274,247	\$ 16,233	6.3%
	West Lexington Total			\$ 274,247	\$ 258,014	\$ 274,247	\$ 274,247	\$ 16,233	6.3%
Special Revenue Funds - Fire Districts Total				\$ 9,410,101	\$ 9,195,444	\$ 9,895,955	\$ 9,863,427	\$ 667,983	7.3%
Special Revenue Funds - School Capital Outlay Fund	Davidson County Schools	INTERGOVERNMENTAL	PUBLIC SCH BLDG CAP FUND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERGOVERNMENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE	PRIVATE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		MISCELLANEOUS REVENUE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER FINANCING	2012-2013 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2013-2014 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2014-2015 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2015-2016 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2016-2017 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			NOTE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER FINANCING / TRANSFER TO / FROM GENERAL FUNI	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1994-95 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1995-96 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1996-97 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			1999-2000 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2000-2001 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2001-2002 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2002-2003 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2017-2018 TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2018-2019 TRANSFER	\$ 3,872,291	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			2019-2020 TRANSFER	\$ -	\$ 3,780,908	\$ -	\$ -	\$ (3,780,908)	-100.0%
	2020-2021 TRANSFER	\$ -	\$ -	\$ 3,038,185	\$ 2,788,050	\$ 2,788,050	#DIV/0!		
	OTHER FINANCING Total	\$ 3,872,291	\$ 3,780,908	\$ 3,038,185	\$ 2,788,050	\$ (992,858)	-26.3%		
	Davidson County Schools Total			\$ 3,872,291	\$ 3,780,908	\$ 3,038,185	\$ 2,788,050	\$ (992,858)	-26.3%
	School Capital Outlay Fund	INTEREST EARNINGS	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	INTEREST EARNINGS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	School Capital Outlay Fund Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Special Revenue Funds - School Capital Outlay Fund Total				\$ 3,872,291	\$ 3,780,908	\$ 3,038,185	\$ 2,788,050	\$ (992,858)	-26.3%
Special Revenue Funds - Special School District	Special School District	INTEREST EARNINGS	INTEREST EARNINGS	\$ 298	\$ -	\$ -	\$ 298	\$ 298	#DIV/0!
		INTEREST EARNINGS Total		\$ 298	\$ -	\$ -	\$ 298	\$ 298	#DIV/0!
		TAXES	1ST PRIOR YR TAXES	\$ 26,521	\$ 30,113	\$ -	\$ 26,521	\$ (3,592)	-11.9%
			2ND PRIOR YR TAXES	\$ 13,416	\$ 12,199	\$ -	\$ 13,416	\$ 1,217	10.0%
			CURRENT YR AD VALOREM	\$ 1,530,692	\$ 1,504,317	\$ 1,563,076	\$ 1,530,692	\$ 26,375	1.8%
			DISCOUNTS	\$ (12,171)	\$ (11,724)	\$ -	\$ (12,171)	\$ (447)	3.8%
			REFUNDS	\$ (4,986)	\$ (2)	\$ -	\$ (4,986)	\$ (4,984)	249200.0%
			TAX PENALTY & INTEREST	\$ 9,306	\$ 10,569	\$ -	\$ 9,306	\$ (1,263)	-12.0%
			TAXES Total	\$ 1,562,778	\$ 1,545,472	\$ 1,563,076	\$ 1,562,778	\$ 17,306	1.1%
			Special School District Total			\$ 1,563,076	\$ 1,545,472	\$ 1,563,076	\$ 17,604
Special Revenue Funds - Special School District Total				\$ 1,563,076	\$ 1,545,472	\$ 1,563,076	\$ 1,563,076	\$ 17,604	1.1%
Grand Total				\$ 195,711,993	\$ 174,966,570	\$ 180,774,590	\$ 173,875,072	\$ (1,091,498)	-0.6%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
DavidsonWorks	DavidsonWorks	CAPITAL OUTLAY	EQUIPMENT	\$ 17,854	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
		CAPITAL OUTLAY Total		\$ 17,854	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,845	\$ 4,800	\$ 5,800	\$ 5,800	\$ 1,000	20.8%
		INTERNAL SERVICE CHARGES Total		\$ 3,845	\$ 4,800	\$ 5,800	\$ 5,800	\$ 1,000	20.8%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,285	\$ 1,612	\$ 400	\$ 400	\$ (1,212)	-75.2%
		OTHER EXPENDITURES Total		\$ 1,285	\$ 1,612	\$ 400	\$ 400	\$ (1,212)	-75.2%
		OTHER JTEC EXPENSES	PIC	\$ 2,030	\$ 1,400	\$ 1,800	\$ 1,800	\$ 400	28.6%
		OTHER JTEC EXPENSES Total		\$ 2,030	\$ 1,400	\$ 1,800	\$ 1,800	\$ 400	28.6%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ 750	\$ 500	\$ 500	\$ (250)	-33.3%
			CONTRACTED SERVICES	\$ 234,802	\$ 273,856	\$ 245,418	\$ 257,811	\$ (16,045)	-5.9%
			PARTICIPANT SERVICES	\$ 48,097	\$ 2,500	\$ 22,500	\$ 22,500	\$ 20,000	800.0%
			POSTAGE	\$ 7	\$ 100	\$ 25	\$ 25	\$ (75)	-75.0%
			PRINTING	\$ -	\$ 100	\$ 50	\$ 50	\$ (50)	-50.0%
			STAFF TRAINING	\$ 8,897	\$ 12,300	\$ 7,674	\$ 7,674	\$ (4,626)	-37.6%
			TELEPHONE	\$ 622	\$ 700	\$ 700	\$ 700	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 292,424	\$ 290,306	\$ 276,867	\$ 289,260	\$ (1,046)	-0.4%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 200	\$ 150	\$ 150	\$ (50)	-25.0%
			UTILITIES	\$ 7,163	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 7,163	\$ 7,700	\$ 7,650	\$ 7,650	\$ (50)	-0.6%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 6,981	\$ 8,489	\$ 8,541	\$ 8,542	\$ 53	0.6%
			FICA	\$ 41,335	\$ 48,905	\$ 48,841	\$ 47,433	\$ (1,472)	-3.0%
			GROUP INSURANCE	\$ 134,269	\$ 142,819	\$ 164,268	\$ 164,269	\$ 21,450	15.0%
			PARTICIPANT WAGES	\$ 5,170	\$ 26,313	\$ 26,313	\$ 26,313	\$ -	0.0%
			REGULAR	\$ 569,346	\$ 603,944	\$ 603,046	\$ 585,278	\$ (18,666)	-3.1%
			RETIREMENT	\$ 53,849	\$ 64,000	\$ 74,315	\$ 72,216	\$ 8,216	12.8%
			TELEPHONE ALLOWANCE	\$ 540	\$ 540	\$ 540	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 1,563	\$ 1,068	\$ 1,020	\$ 767	\$ (301)	-28.2%
		SALARIES & BENEFITS Total		\$ 813,053	\$ 896,078	\$ 926,885	\$ 905,358	\$ 9,280	1.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,258	\$ 6,009	\$ 5,100	\$ 5,096	\$ (913)	-15.2%
		SUPPLIES Total		\$ 5,258	\$ 6,009	\$ 5,100	\$ 5,096	\$ (913)	-15.2%
	DavidsonWorks Total			\$ 1,142,913	\$ 1,215,905	\$ 1,232,502	\$ 1,223,364	\$ 7,459	0.6%
DavidsonWorks Total				\$ 1,142,913	\$ 1,215,905	\$ 1,232,502	\$ 1,223,364	\$ 7,459	0.6%
Enterprise Fund - Landfill C&D	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,191	\$ 2,250	\$ 1,195	\$ 1,195	\$ (1,055)	-46.9%
			VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ 1,191	\$ 2,250	\$ 1,195	\$ 1,195	\$ (1,055)	-46.9%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 7,244	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INDIRECT COST	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OPEB COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ 7,244	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	ENGINEERING	\$ -	\$ 39,000	\$ -	\$ -	\$ (39,000)	-100.0%
			PROFESSIONAL SERVICES	\$ 741	\$ 350	\$ 741	\$ 741	\$ 391	111.7%
		OTHER PROFESSIONAL SERVICES Total		\$ 741	\$ 39,350	\$ 741	\$ 741	\$ (38,609)	-98.1%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 502,261	\$ 301,930	\$ 444,005	\$ 444,005	\$ 142,075	47.1%
			CONTRACTED SVCS. EQUIP	\$ -	\$ 300	\$ -	\$ -	\$ (300)	-100.0%
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 502,261	\$ 302,230	\$ 444,005	\$ 444,005	\$ 141,775	46.9%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 9,947	\$ 4,500	\$ 16,000	\$ 16,000	\$ 11,500	255.6%
			MAINT & REPAIR EQUIPMENT	\$ 2,734	\$ 3,350	\$ 4,200	\$ 4,200	\$ 850	25.4%
			UTILITIES	\$ 26,732	\$ 20,000	\$ 28,000	\$ 28,000	\$ 8,000	40.0%
		PURCHASED PROPERTY SERVICE Total		\$ 39,413	\$ 27,850	\$ 48,200	\$ 48,200	\$ 20,350	73.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted			
Enterprise Fund - Landfill C&D	Integrated Solid Waste	SALARIES & BENEFITS		RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
				TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
				WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		SALARIES & BENEFITS Total				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 2,655	\$ 700	\$ 4,000	\$ 4,000	\$ 3,300	\$ 3,300	471.4%	
				GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				MEDICAL-HEP B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total				\$ 2,655	\$ 700	\$ 4,000	\$ 4,000	\$ 3,300	471.4%	
		Integrated Solid Waste Total				\$ 553,505	\$ 372,380	\$ 498,141	\$ 498,141	\$ 125,761	33.8%	
Enterprise Fund - Landfill C&D Total												
Enterprise Fund - Landfill MSW	Integrated Solid Waste	ASSET RECLASSIFICATION		ASSET RECLASSIFICATION	\$ (2,225,407)	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		ASSET RECLASSIFICATION Total				\$ (2,225,407)	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY		EQUIPMENT	\$ 521,496	\$ 169,400	\$ 2,479,525	\$ 33,400	\$ (136,000)	\$ -80.3%		
				NEW LANDFILL CONSTRUCT	\$ 1,703,911	\$ 122,000	\$ 122,000	\$ 122,000	\$ -	\$ 0.0%		
		CAPITAL OUTLAY Total				\$ 2,225,407	\$ 291,400	\$ 2,601,525	\$ 155,400	\$ (136,000)	-46.7%	
		DEPRECIATION		DEPREC-BUILDINGS	\$ 1,116,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				DEPREC-EQUIPMENT	\$ 408,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total				\$ 1,525,116	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		INTERNAL SERVICE CHARGES		INT CHARGE-TELEPHONE	\$ 4,049	\$ 7,650	\$ 4,050	\$ 4,050	\$ (3,600)	\$ -47.1%		
				VEHICLE MILEAGE	\$ 20,657	\$ 16,250	\$ 20,660	\$ 20,660	\$ 4,410	\$ 27.1%		
		INTERNAL SERVICE CHARGES Total				\$ 24,707	\$ 23,900	\$ 24,710	\$ 24,710	\$ 810	3.4%	
		OTHER EXPENDITURES		DUES & SUBSCRIPTIONS	\$ 11,419	\$ 21,585	\$ 10,770	\$ 10,770	\$ (10,815)	\$ -50.1%		
				INDIRECT COST	\$ 89,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				OPEB COSTS	\$ 4,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				POSTCLOSURE COSTS	\$ 71,838	\$ -	\$ 71,840	\$ 71,840	\$ 71,840	\$ 71,840	#DIV/0!	
		OTHER EXPENDITURES Total				\$ 177,552	\$ 21,585	\$ 82,610	\$ 82,610	\$ 61,025	282.7%	
		OTHER PROFESSIONAL SERVICES		ENGINEERING	\$ 50,620	\$ 214,000	\$ 135,575	\$ 135,575	\$ (78,425)	\$ -36.6%		
				PROFESSIONAL SERVICES	\$ -	\$ 7,250	\$ 6,500	\$ 6,500	\$ (750)	\$ -10.3%		
		OTHER PROFESSIONAL SERVICES Total				\$ 50,620	\$ 221,250	\$ 142,075	\$ 142,075	\$ (79,175)	-35.8%	
		OTHER PURCHASED SERVICES		ADVERTISING	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	#DIV/0!	
				CONTRACTED SERVICES	\$ 675,395	\$ 426,500	\$ 594,860	\$ 594,860	\$ 168,360	\$ 39.5%		
				CONTRACTED SVCS. EQUIP	\$ 20,551	\$ 15,100	\$ 21,255	\$ 21,255	\$ 6,155	\$ 40.8%		
				POSTAGE	\$ 267	\$ 250	\$ 270	\$ 270	\$ 20	\$ 8.0%		
				PRINTING	\$ 454	\$ 275	\$ 650	\$ 650	\$ 375	\$ 136.4%		
				STAFF TRAINING	\$ 4,955	\$ 3,500	\$ 5,000	\$ 5,000	\$ 1,500	\$ 42.9%		
				TELEPHONE	\$ 10,326	\$ 10,000	\$ 9,000	\$ 9,000	\$ (1,000)	\$ -10.0%		
				TRAVEL	\$ 3,404	\$ 500	\$ 3,500	\$ 3,500	\$ 3,000	\$ 600.0%		
				UNIFORMS	\$ 1,548	\$ 4,200	\$ 1,550	\$ 1,550	\$ (2,650)	\$ -63.1%		
		OTHER PURCHASED SERVICES Total				\$ 716,901	\$ 460,325	\$ 642,085	\$ 642,085	\$ 181,760	39.5%	
		PURCHASED PROPERTY SERVICE		MAINT & REPAIR BLDG/GRND	\$ 46,700	\$ 44,000	\$ 46,700	\$ 46,700	\$ 2,700	\$ 6.1%		
				MAINT & REPAIR EQUIPMENT	\$ 301,097	\$ 160,000	\$ 375,100	\$ 240,834	\$ 80,834	\$ 50.5%		
				UTILITIES	\$ 31,752	\$ 24,500	\$ 31,755	\$ 31,755	\$ 7,255	\$ 29.6%		
		PURCHASED PROPERTY SERVICE Total				\$ 379,549	\$ 228,500	\$ 453,555	\$ 319,289	\$ 90,789	39.7%	
		RENTAL		EQUIPMENT	\$ 37,763	\$ 25,000	\$ 38,000	\$ 38,000	\$ 13,000	\$ 52.0%		
		RENTAL Total				\$ 37,763	\$ 25,000	\$ 38,000	\$ 38,000	\$ 13,000	52.0%	
SALARIES & BENEFITS		BONUS-CHMAS & LONGEVITY	\$ 13,048	\$ 14,254	\$ 13,898	\$ 13,898	\$ (356)	\$ -2.5%				
		FICA	\$ 48,381	\$ 53,273	\$ 58,609	\$ 53,527	\$ 254	\$ 0.5%				
		GROUP INSURANCE	\$ 136,169	\$ 137,986	\$ 175,137	\$ 164,191	\$ 26,205	\$ 19.0%				
		OVERTIME	\$ 37,928	\$ 24,132	\$ 36,619	\$ 36,619	\$ 12,487	\$ 51.7%				
		PART TIME	\$ 42,983	\$ 44,176	\$ 60,287	\$ 43,034	\$ (1,142)	\$ -2.6%				
		REGULAR	\$ 601,818	\$ 609,247	\$ 651,010	\$ 601,835	\$ (7,412)	\$ -1.2%				
		RETIREMENT	\$ 76,997	\$ 67,678	\$ 81,728	\$ 75,999	\$ 8,321	\$ 12.3%				
		TELEPHONE ALLOWANCE	\$ 6,043	\$ 4,560	\$ 4,710	\$ 4,320	\$ (240)	\$ -5.3%				
		WORKERS COMP	\$ 46,571	\$ 35,207	\$ 35,180	\$ 31,399	\$ (3,808)	\$ -10.8%				
SALARIES & BENEFITS Total				\$ 1,009,939	\$ 990,513	\$ 1,117,178	\$ 1,024,822	\$ 34,309	3.5%			
SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 27,721	\$ 14,000	\$ 30,000	\$ 30,000	\$ 16,000	\$ 114.3%				
		GAS - DIESEL - OIL	\$ 167,588	\$ 155,197	\$ 175,000	\$ 175,000	\$ 19,803	\$ 12.8%				
		MEDICAL-HEP B	\$ -	\$ 275	\$ 450	\$ 450	\$ 175	\$ 63.6%				
		SMALL TOOLS & EQUIPMENT	\$ 3,157	\$ 5,000	\$ 3,160	\$ 3,160	\$ (1,840)	\$ -36.8%				
SUPPLIES Total				\$ 198,466	\$ 174,472	\$ 208,610	\$ 208,610	\$ 34,138	19.6%			

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Landfill MSW		Integrated Solid Waste Total		\$ 4,120,610	\$ 2,436,945	\$ 5,310,348	\$ 2,637,601	\$ 200,656	8.2%
Enterprise Fund - Landfill MSW Total		Integrated Solid Waste Total		\$ 4,120,610	\$ 2,436,945	\$ 5,310,348	\$ 2,637,601	\$ 200,656	8.2%
Enterprise Fund - Recycling	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			VEHICLE MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER EXPENDITURES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SVCS. EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DISPOSAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			SMALL TOOLS & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SUPPLIES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		Integrated Solid Waste Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Recycling Total		Integrated Solid Waste Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Enterprise Fund - Sewer	Sewer	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (768,410)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (768,410)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 58,717	\$ -	\$ -	#DIV/0!
			OTHER IMPROVEMENTS	\$ 768,410	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 768,410	\$ -	\$ 58,717	\$ -	\$ -	#DIV/0!
		DEBT SERVICE	INTEREST-OTHER DEBT	\$ 331,300	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PRINCIPAL-OTHER DEBT	\$ (104,765)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE Total		\$ 226,535	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPREC- SEWER	\$ 336,816	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ 336,816	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 254	\$ 480	\$ 400	\$ 480	\$ -	0.0%
			VEHICLE MILEAGE	\$ 3,957	\$ 3,350	\$ 3,500	\$ 3,350	\$ -	0.0%
		INTERNAL SERVICE CHARGES Total		\$ 4,211	\$ 3,830	\$ 3,900	\$ 3,830	\$ -	0.0%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 540	\$ 1,145	\$ 685	\$ 1,145	\$ -	0.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Enterprise Fund - Sewer	Sewer	OTHER EXPENDITURES Total		\$ 540	\$ 1,145	\$ 685	\$ 1,145	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 49,736	\$ 36,227	\$ 56,727	\$ 36,227	\$ -	0.0%
			POSTAGE	\$ 1,068	\$ 1,100	\$ 900	\$ 1,100	\$ -	0.0%
			STAFF TRAINING	\$ 1,035	\$ 720	\$ 1,035	\$ 720	\$ -	0.0%
			TELEPHONE	\$ -	\$ 180	\$ -	\$ 180	\$ -	0.0%
			UNIFORMS	\$ 504	\$ 500	\$ 505	\$ 500	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 52,343	\$ 38,727	\$ 59,167	\$ 38,727	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 32,712	\$ 22,420	\$ 35,000	\$ 22,420	\$ -	0.0%
			UTILITIES	\$ 558,363	\$ 450,000	\$ 545,000	\$ 450,000	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 591,075	\$ 472,420	\$ 580,000	\$ 472,420	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,141	\$ 2,221	\$ 18	\$ 2,221	\$ -	0.0%
			FICA	\$ 4,446	\$ 4,528	\$ 3,263	\$ 4,528	\$ -	0.0%
			GROUP INSURANCE	\$ 9,306	\$ 2,380	\$ 2,738	\$ 2,380	\$ -	0.0%
			OVERTIME	\$ -	\$ -	\$ 1,278	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 56,294	\$ 56,432	\$ 40,582	\$ 56,432	\$ -	0.0%
			RETIREMENT	\$ 5,482	\$ 6,129	\$ 4,879	\$ 6,129	\$ -	0.0%
			TELEPHONE ALLOWANCE	\$ 571	\$ 540	\$ 780	\$ 540	\$ -	0.0%
			WORKERS COMP	\$ 2,114	\$ 2,194	\$ 1,558	\$ 2,194	\$ -	0.0%
		SALARIES & BENEFITS Total		\$ 80,353	\$ 74,424	\$ 55,097	\$ 74,424	\$ -	0.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 2,586	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
			GAS - DIESEL - OIL	\$ 151	\$ 3,000	\$ 900	\$ 3,000	\$ -	0.0%
		SUPPLIES Total		\$ 2,737	\$ 6,500	\$ 4,400	\$ 6,500	\$ -	0.0%
	Sewer Total			\$ 1,294,609	\$ 597,046	\$ 761,966	\$ 597,046	\$ -	0.0%
Enterprise Fund - Sewer Total				\$ 1,294,609	\$ 597,046	\$ 761,966	\$ 597,046	\$ -	0.0%
Enterprise Funds - Airport Fund	Airport Fund	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE	PRINCIPAL-OTHER DEBT	\$ 37,824	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEBT SERVICE Total		\$ 37,824	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION	DEPRECIATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		DEPRECIATION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INSURANCE	GENERAL LIABILITY	\$ 18,128	\$ 18,500	\$ 18,500	\$ 18,500	\$ -	0.0%
		INSURANCE Total		\$ 18,128	\$ 18,500	\$ 18,500	\$ 18,500	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 46,772	\$ 62,000	\$ 62,000	\$ 62,000	\$ -	0.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 46,772	\$ 62,000	\$ 62,000	\$ 62,000	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 222,653	\$ 202,700	\$ 202,700	\$ 202,700	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 222,653	\$ 202,700	\$ 202,700	\$ 202,700	\$ -	0.0%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 52,389	\$ 44,240	\$ 44,240	\$ 44,240	\$ -	0.0%
			UTILITIES	\$ 52,906	\$ 40,877	\$ 40,877	\$ 40,877	\$ -	0.0%
		PURCHASED PROPERTY SERVICE Total		\$ 105,295	\$ 85,117	\$ 85,117	\$ 85,117	\$ -	0.0%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 3,447	\$ 500	\$ 500	\$ 500	\$ -	0.0%
		SUPPLIES Total		\$ 3,447	\$ 500	\$ 500	\$ 500	\$ -	0.0%
	Airport Fund Total			\$ 434,120	\$ 368,817	\$ 368,817	\$ 368,817	\$ -	0.0%
Enterprise Funds - Airport Fund Total				\$ 434,120	\$ 368,817	\$ 368,817	\$ 368,817	\$ -	0.0%
General	All Schools	SCHOLARSHIPS	SCHOLARSHIPS	\$ 17,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
		SCHOLARSHIPS Total		\$ 17,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	All Schools Total			\$ 17,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
	Animal Shelter	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 3,078	\$ -	\$ -	\$ (3,078)	-100.0%
		CAPITAL OUTLAY Total		\$ -	\$ 3,078	\$ -	\$ -	\$ (3,078)	-100.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 382	\$ 722	\$ 385	\$ 385	\$ (337)	-46.7%
			VEHICLE MILEAGE	\$ 1,071	\$ 2,632	\$ 1,075	\$ 1,075	\$ (1,557)	-59.2%
		INTERNAL SERVICE CHARGES Total		\$ 1,454	\$ 3,354	\$ 1,460	\$ 1,460	\$ (1,894)	-56.5%
		OTHER LAW ENFORCEMENT EXPENDITURES	DOG POUND OPERATIONS	\$ 194,609	\$ 163,275	\$ 195,000	\$ 195,000	\$ 31,725	19.4%
		OTHER LAW ENFORCEMENT EXPENDITURES Total		\$ 194,609	\$ 163,275	\$ 195,000	\$ 195,000	\$ 31,725	19.4%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 121,445	\$ 134,500	\$ 126,245	\$ 126,245	\$ (8,255)	-6.1%
			TELEPHONE	\$ 2,423	\$ 2,650	\$ 2,425	\$ 2,425	\$ (225)	-8.5%
		OTHER PURCHASED SERVICES Total		\$ 123,868	\$ 137,150	\$ 128,670	\$ 128,670	\$ (8,480)	-6.2%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,458	\$ 1,581	\$ 1,835	\$ 1,835	\$ 254	16.1%
			FICA	\$ 14,732	\$ 16,275	\$ 16,875	\$ 16,371	\$ 96	0.6%
			GROUP INSURANCE	\$ 54,038	\$ 57,127	\$ 65,707	\$ 65,707	\$ 8,580	15.0%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Animal Shelter	SALARIES & BENEFITS	OVERTIME	\$ 3,584	\$ 2,500	\$ 3,500	\$ 3,500	\$ 1,000	40.0%	
			REGULAR	\$ 194,458	\$ 208,364	\$ 214,957	\$ 208,364	\$ -	0.0%	
			RETIREMENT	\$ 18,734	\$ 22,201	\$ 25,664	\$ 24,896	\$ 2,695	12.1%	
			TELEPHONE ALLOWANCE	\$ 300	\$ 300	\$ 300	\$ -	\$ (300)	-100.0%	
			WORKERS COMP	\$ 6,023	\$ 5,068	\$ 5,259	\$ 5,102	\$ 34	0.7%	
	SALARIES & BENEFITS Total				\$ 294,327	\$ 313,416	\$ 334,098	\$ 325,775	\$ 12,359	3.9%
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 5,975	\$ 9,150	\$ 6,000	\$ 6,000	\$ (3,150)	-34.4%
	SUPPLIES Total				\$ 5,975	\$ 9,150	\$ 6,000	\$ 6,000	\$ (3,150)	-34.4%
	Animal Shelter Total				\$ 620,232	\$ 629,423	\$ 665,228	\$ 656,905	\$ 27,482	4.4%
			CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 4,800	\$ -	\$ -	\$ (4,800)	-100.0%
	CAPITAL OUTLAY Total				\$ -	\$ 4,800	\$ -	\$ (4,800)	-100.0%	
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,042	\$ 1,968	\$ 1,050	\$ 1,050	\$ (918)	-46.6%
	INTERNAL SERVICE CHARGES Total				\$ 1,042	\$ 1,968	\$ 1,050	\$ 1,050	\$ (918)	-46.6%
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 494	\$ 500	\$ 610	\$ 500	\$ -	0.0%
	OTHER EXPENDITURES Total				\$ 494	\$ 500	\$ 610	\$ 500	\$ -	0.0%
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 1,096	\$ 3,500	\$ 1,100	\$ 1,100	\$ (2,400)	-68.6%
				CONTRACTED SERVICES	\$ 41,736	\$ 53,000	\$ 30,000	\$ 30,000	\$ (23,000)	-43.4%
				POSTAGE	\$ 22,122	\$ 23,030	\$ 20,280	\$ 20,280	\$ (2,750)	-11.9%
				PRINTING	\$ 15,728	\$ 25,000	\$ 22,550	\$ 19,000	\$ (6,000)	-24.0%
				TELEPHONE	\$ 969	\$ 1,100	\$ -	\$ -	\$ (1,100)	-100.0%
			TRAVEL	\$ 1,672	\$ 6,000	\$ 9,030	\$ 5,485	\$ (515)	-8.6%	
	OTHER PURCHASED SERVICES Total				\$ 83,324	\$ 111,630	\$ 82,960	\$ 75,865	\$ (35,765)	-32.0%
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 71,278	\$ 71,700	\$ 94,880	\$ 71,300	\$ (400)	-0.6%
	PURCHASED PROPERTY SERVICE Total				\$ 71,278	\$ 71,700	\$ 94,880	\$ 71,300	\$ (400)	-0.6%
			RENTAL	BUILDINGS	\$ 2,810	\$ 4,300	\$ 2,850	\$ 2,820	\$ (1,480)	-34.4%
RENTAL Total				\$ 2,810	\$ 4,300	\$ 2,850	\$ 2,820	\$ (1,480)	-34.4%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,439	\$ 4,756	\$ 6,172	\$ 6,172	\$ 1,416	29.8%	
			FICA	\$ 19,421	\$ 28,838	\$ 28,322	\$ 27,858	\$ (980)	-3.4%	
			GROUP INSURANCE	\$ 53,263	\$ 47,606	\$ 54,756	\$ 54,756	\$ 7,150	15.0%	
			OVERTIME	\$ 27,118	\$ 9,180	\$ 30,994	\$ 30,994	\$ 21,814	237.6%	
			PART TIME	\$ 100,405	\$ 153,940	\$ 120,290	\$ 120,290	\$ (33,650)	-21.9%	
			REGULAR	\$ 185,580	\$ 209,094	\$ 212,765	\$ 206,708	\$ (2,386)	-1.1%	
			RETIREMENT	\$ 18,944	\$ 23,307	\$ 29,117	\$ 28,411	\$ 5,104	21.9%	
		WORKERS COMP	\$ 805	\$ 880	\$ 840	\$ 830	\$ (50)	-5.7%		
SALARIES & BENEFITS Total				\$ 409,977	\$ 477,601	\$ 483,255	\$ 476,019	\$ (1,582)	-0.3%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 19,211	\$ 20,000	\$ 15,500	\$ 15,500	\$ (4,500)	-22.5%	
SUPPLIES Total				\$ 19,211	\$ 20,000	\$ 15,500	\$ 15,500	\$ (4,500)	-22.5%	
Board of Elections Total				\$ 588,134	\$ 692,499	\$ 681,105	\$ 643,054	\$ (49,445)	-7.1%	
		CONTINGENCY	CONTINGENCY	\$ -	\$ 250,000	\$ 448,000	\$ 75,000	\$ (175,000)	-70.0%	
CONTINGENCY Total				\$ -	\$ 250,000	\$ 448,000	\$ 75,000	\$ (175,000)	-70.0%	
Contingency Total				\$ -	\$ 250,000	\$ 448,000	\$ 75,000	\$ (175,000)	-70.0%	
		OPERATING	CAPSTONE CLIMBING	\$ 50,230	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CHAMBER OF COMM - LEX	\$ 9,750	\$ 9,750	\$ 12,000	\$ 1,795	\$ (7,955)	-81.6%	
			CHAMBER OF COMM - NORTH DAVIDSON	\$ 8,000	\$ 8,000	\$ 8,000	\$ 300	\$ (7,700)	-96.3%	
			CHAMBER OF COMM - T'VILLE	\$ 9,750	\$ 9,750	\$ 9,750	\$ 1,795	\$ (7,955)	-81.6%	
			CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CONTRIBUTIONS / CHAMBER OF COMMERCE - ND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			ECONOMIC DEV COMMISSION	\$ 248,000	\$ 248,000	\$ 250,000	\$ 248,000	\$ -	0.0%	
			FAMILY SERVICES - GRANT	\$ 301,732	\$ 88,733	\$ 88,733	\$ 88,733	\$ -	0.0%	
			FORESTER	\$ 103,763	\$ 88,000	\$ 96,000	\$ 96,000	\$ 8,000	9.1%	
			JUV CRIME PREVENTION	\$ 2,143	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%	
			JUVENILE MEDIATION	\$ 13,508	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			LIFE CENTER - GRANT	\$ 123,394	\$ 96,726	\$ 96,726	\$ -	\$ (96,726)	-100.0%	
			LIFE CENTER - TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			MILLS HOME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			NATIONAL GUARD LEXINGTON	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	-100.0%	
			NATIONAL GUARD T'VILLE	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)	-100.0%	
			PACE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PIEDMONT TRIAD PARTNER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PROJECT CHALLENGE	\$ 19,218	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			RESCUE SQUAD DAV CTY	\$ 50,000	\$ 50,000	\$ 70,000	\$ 50,000	\$ -	0.0%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted						
General	Contributions	OPERATING	RESCUE SQUAD LIFE SUPPORT	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	#DIV/0!						
			RESCUE SQUAD T'VILLE	\$ 22,000	\$ 22,000	\$ 40,000	\$ 22,000	\$ -	0.0%						
			TOURISM	\$ 73,360	\$ 70,360	\$ 75,950	\$ 70,360	\$ -	0.0%						
			TRUANCY PROGRAM	\$ 42,900	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
			UPTOWN LEXINGTON, INC.	\$ -	\$ -	\$ 20,000	\$ -	\$ -	#DIV/0!						
			WORKSHOP OF DAVIDSON COUNTY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
			YDI-LIFT AFTERSCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
			PARENTING WISELY	\$ 38,541	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
			OPERATING Total				\$ 1,141,289	\$ 696,819	\$ 797,659	\$ 581,483	\$ (115,336)	-16.6%			
			Contributions Total				\$ 1,141,289	\$ 696,819	\$ 797,659	\$ 581,483	\$ (115,336)	-16.6%			
			Cooperative Extension	Cooperative Extension		CAPITAL OUTLAY	\$ -	\$ 2,450	\$ -	\$ -	\$ (2,450)	-100.0%			
						CAPITAL OUTLAY Total				\$ -	\$ 2,450	\$ -	\$ (2,450)	-100.0%	
						INTERNAL SERVICE CHARGES	\$ 529	\$ 1,000	\$ 1,000	\$ 600	\$ (400)	-40.0%			
						INTERNAL SERVICE CHARGES Total				\$ 529	\$ 1,000	\$ 1,000	\$ 600	\$ (400)	-40.0%
						OTHER EXPENDITURES	\$ 816	\$ 1,027	\$ 1,077	\$ 1,000	\$ (27)	-2.6%			
						OTHER EXPENDITURES Total				\$ 816	\$ 1,027	\$ 1,077	\$ 1,000	\$ (27)	-2.6%
						OTHER PROFESSIONAL SERVICES	\$ -	\$ 125	\$ 125	\$ 125	\$ -	0.0%			
						OTHER PROFESSIONAL SERVICES Total				\$ -	\$ 125	\$ 125	\$ 125	\$ -	0.0%
						OTHER PURCHASED SERVICES	\$ 216,800	\$ 242,079	\$ 269,746	\$ 269,746	\$ 27,667	11.4%			
						POSTAGE	\$ 172	\$ 105	\$ 105	\$ 105	\$ -	0.0%			
						PRINTING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
						STAFF TRAINING	\$ 176	\$ 125	\$ 125	\$ 125	\$ -	0.0%			
						TELEPHONE	\$ 1,226	\$ 1,104	\$ 1,104	\$ 1,104	\$ -	0.0%			
						TRAVEL	\$ 3,370	\$ 3,800	\$ 3,800	\$ 3,500	\$ (300)	-7.9%			
						OTHER PURCHASED SERVICES Total				\$ 221,743	\$ 247,213	\$ 274,880	\$ 274,580	\$ 27,367	11.1%
PURCHASED PROPERTY SERVICE	\$ -	\$ -				\$ -	\$ -	\$ -	#DIV/0!						
PURCHASED PROPERTY SERVICE Total						\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
SALARIES & BENEFITS	\$ -	\$ -				\$ -	\$ -	\$ -	#DIV/0!						
BONUS-CHMAS & LONGEVITY	\$ -	\$ -				\$ -	\$ -	\$ -	#DIV/0!						
FICA	\$ -	\$ -				\$ -	\$ -	\$ -	#DIV/0!						
GROUP INSURANCE	\$ -	\$ -				\$ -	\$ -	\$ -	#DIV/0!						
REGULAR	\$ -	\$ -				\$ -	\$ -	\$ -	#DIV/0!						
RETIREMENT	\$ -	\$ -				\$ -	\$ -	\$ -	#DIV/0!						
WORKERS COMP	\$ -	\$ -				\$ -	\$ -	\$ -	#DIV/0!						
SALARIES & BENEFITS Total						\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
SPECIAL ACTIVITIES	\$ 25,896	\$ -	\$ -	\$ -	\$ -	#DIV/0!									
SPECIAL ACTIVITIES Total				\$ 25,896	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
SUPPLIES	\$ 23,149	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%									
DEPARTMENTAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!									
FOOD	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!									
SUPPLIES Total				\$ 23,149	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%						
Cooperative Extension Total				\$ 272,134	\$ 261,815	\$ 287,082	\$ 286,305	\$ 24,490	9.4%						
County Manager	County Manager		CAPITAL OUTLAY	\$ 5,839	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
			CAPITAL OUTLAY Total				\$ 5,839	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
			INSURANCE	\$ 61,605	\$ 76,536	\$ 61,605	\$ 61,605	\$ (14,931)	-19.5%						
			INSURANCE Total				\$ 61,605	\$ 76,536	\$ 61,605	\$ 61,605	\$ (14,931)	-19.5%			
			INTERNAL SERVICE CHARGES	\$ 2,659	\$ 5,023	\$ 2,670	\$ 2,670	\$ (2,353)	-46.8%						
			INTERNAL SERVICE CHARGES Total				\$ 2,659	\$ 5,023	\$ 2,670	\$ 2,670	\$ (2,353)	-46.8%			
			OTHER EXPENDITURES	\$ 88,658	\$ 88,232	\$ 92,125	\$ 91,775	\$ 3,543	4.0%						
			MISCELLANEOUS EXPENSE	\$ 25,387	\$ 17,000	\$ 20,500	\$ 19,000	\$ 2,000	11.8%						
			OTHER EXPENDITURES Total				\$ 114,045	\$ 105,232	\$ 112,625	\$ 110,775	\$ 5,543	5.3%			
			OTHER PROFESSIONAL SERVICES	\$ 135,552	\$ 87,000	\$ 112,160	\$ 112,160	\$ 25,160	28.9%						
			OTHER PROFESSIONAL SERVICES Total				\$ 135,552	\$ 87,000	\$ 112,160	\$ 112,160	\$ 25,160	28.9%			
			OTHER PURCHASED SERVICES	\$ -	\$ 250	\$ -	\$ -	\$ (250)	-100.0%						
			ADVERTISING	\$ 66,568	\$ 80,668	\$ 98,265	\$ 79,205	\$ (1,463)	-1.8%						
			CONTRACTED SERVICES	\$ 898	\$ 825	\$ 905	\$ 905	\$ 80	9.7%						
			POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
			PRINTING	\$ 1,813	\$ 2,065	\$ 1,815	\$ 1,815	\$ (250)	-12.1%						
			TELEPHONE	\$ 39,292	\$ 49,164	\$ 47,010	\$ 43,955	\$ (5,209)	-10.6%						
			TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						
			OTHER PURCHASED SERVICES Total				\$ 108,570	\$ 132,972	\$ 147,995	\$ 125,880	\$ (7,092)	-5.3%			
			SALARIES & BENEFITS	\$ 4,704	\$ 8,166	\$ 8,694	\$ 8,677	\$ 511	6.3%						
			BONUS-CHMAS & LONGEVITY	\$ 73,564	\$ 82,170	\$ 91,070	\$ 83,649	\$ 1,479	1.8%						
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!						

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	County Manager	SALARIES & BENEFITS	GROUP INSURANCE	\$ 179,233	\$ 177,120	\$ 225,619	\$ 214,668	\$ 37,548	21.2%		
			MEETING ALLOWANCE	\$ 42,462	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	0.0%		
			OVERTIME	\$ 572	\$ 524	\$ 524	\$ 524	\$ -	0.0%		
			PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			REGULAR	\$ 955,979	\$ 985,970	\$ 1,103,691	\$ 1,008,046	\$ 22,076	2.2%		
			RETIREMENT	\$ 81,160	\$ 93,828	\$ 117,489	\$ 106,796	\$ 12,968	13.8%		
			TELEPHONE ALLOWANCE	\$ 10,496	\$ 10,104	\$ 11,184	\$ 11,184	\$ 1,080	10.7%		
			TRAVEL ALLOWANCE	\$ 29,612	\$ 27,420	\$ 25,155	\$ 25,155	\$ (2,265)	-8.3%		
			WORKERS COMP	\$ 2,592	\$ 1,698	\$ 1,887	\$ 1,732	\$ 34	2.0%		
			SALARIES & BENEFITS Total	\$ 1,380,374	\$ 1,429,000	\$ 1,627,314	\$ 1,502,431	\$ 73,431	5.1%		
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 32,695	\$ 38,800	\$ 33,245	\$ 33,135	\$ (5,665)	-14.6%		
			SUP COURT JUDGE SUPPLIES	\$ 2,639	\$ 2,000	\$ 2,650	\$ 2,650	\$ 650	32.5%		
		SUPPLIES Total	\$ 35,335	\$ 40,800	\$ 35,895	\$ 35,785	\$ (5,015)	-12.3%			
		County Manager Total				\$ 1,843,978	\$ 1,876,563	\$ 2,100,264	\$ 1,951,306	\$ 74,743	4.0%
		Davidson County Community College	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 406,000	\$ 406,000	\$ 407,000	\$ 406,000	\$ -	0.0%	
				CAPITAL OUTLAY - CATEGORY II Total	\$ 406,000	\$ 406,000	\$ 407,000	\$ 406,000	\$ -	0.0%	
				OPERATING	\$ 3,306,639	\$ 3,360,526	\$ 3,582,460	\$ 3,360,526	\$ -	0.0%	
		OPERATING Total	\$ 3,306,639	\$ 3,360,526	\$ 3,582,460	\$ 3,360,526	\$ -	0.0%			
		Davidson County Community College Total				\$ 3,712,639	\$ 3,766,526	\$ 3,989,460	\$ 3,766,526	\$ -	0.0%
		Davidson County Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 1,296,083	\$ 1,310,503	\$ 1,310,503	\$ 1,310,503	\$ -	0.0%	
				CAPITAL OUTLAY - CATEGORY II Total	\$ 1,296,083	\$ 1,310,503	\$ 1,310,503	\$ 1,310,503	\$ -	0.0%	
				OPERATING	\$ 23,275,032	\$ 23,377,994	\$ 23,406,462	\$ 23,406,424	\$ 28,430	0.1%	
		OPERATING Total	\$ 23,275,032	\$ 23,377,994	\$ 23,406,462	\$ 23,406,424	\$ 28,430	0.1%			
		Davidson County Schools Total				\$ 24,571,115	\$ 24,688,497	\$ 24,716,965	\$ 24,716,927	\$ 28,430	0.1%
		Debt Service	DEBT SERVICE	BOND FEES	DEBT SERVICE FUND - QZAB BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
					PAYMENT TO ESCROW AGENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
					DEBT SERVICE Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				INTEREST	INTEREST-BONDS	\$ 1,652,300	\$ 1,465,376	\$ 1,465,376	\$ 1,465,376	\$ -	0.0%
					INTEREST-OTHER DEBT	\$ 2,767,234	\$ 3,452,080	\$ 3,461,789	\$ 3,461,789	\$ 9,709	0.3%
				INTEREST Total	\$ 4,419,534	\$ 4,917,456	\$ 4,927,165	\$ 4,927,165	\$ 9,709	0.2%	
				PRINCIPAL	PRINCIPAL-BONDS	\$ 4,230,000	\$ 4,371,634	\$ 4,371,634	\$ 4,371,634	\$ -	0.0%
					PRINCIPAL-OTHER DEBT	\$ 11,308,465	\$ 6,784,980	\$ 7,009,113	\$ 5,047,174	\$ (1,737,806)	-25.6%
				PRINCIPAL Total	\$ 15,538,465	\$ 11,156,614	\$ 11,380,747	\$ 9,418,808	\$ (1,737,806)	-15.6%	
				Debt Service Total				\$ 19,957,999	\$ 16,074,070	\$ 16,307,912	\$ 14,345,973
		Developmental Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 714,599	\$ 722,550	\$ 729,776	\$ 722,550	\$ -	0.0%	
				OPERATING Total	\$ 714,599	\$ 722,550	\$ 729,776	\$ 722,550	\$ -	0.0%	
		Developmental Center Total				\$ 714,599	\$ 722,550	\$ 729,776	\$ 722,550	\$ -	0.0%
		Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	\$ 136,489	\$ 6,156	\$ 4,569	\$ 4,569	\$ (1,587)	-25.8%	
				CAPITAL OUTLAY Total	\$ 136,489	\$ 6,156	\$ 4,569	\$ 4,569	\$ (1,587)	-25.8%	
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,239	\$ 2,341	\$ 2,341	\$ 1,250	\$ (1,091)	-46.6%	
				VEHICLE MILEAGE	\$ 6,947	\$ 6,000	\$ 12,300	\$ 9,000	\$ 3,000	50.0%	
			INTERNAL SERVICE CHARGES Total	\$ 8,186	\$ 8,341	\$ 14,641	\$ 10,250	\$ 1,909	22.9%		
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 961	\$ 1,200	\$ 5,280	\$ 1,575	\$ 375	31.3%	
				OTHER EXPENDITURES Total	\$ 961	\$ 1,200	\$ 5,280	\$ 1,575	\$ 375	31.3%	
			OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 555	\$ 500	\$ 10,555	\$ 555	\$ 55	11.0%	
				OTHER PROFESSIONAL SERVICES Total	\$ 555	\$ 500	\$ 10,555	\$ 555	\$ 55	11.0%	
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 27,695	\$ 22,125	\$ 193,504	\$ 193,504	\$ 171,379	774.6%	
				POSTAGE	\$ 31	\$ 275	\$ 275	\$ 275	\$ -	0.0%	
				PRINTING	\$ 359	\$ 400	\$ 450	\$ 360	\$ (40)	-10.0%	
				STAFF TRAINING	\$ -	\$ -	\$ 10,000	\$ 7,000	\$ 7,000	#DIV/0!	
				TELEPHONE	\$ 29,675	\$ 29,200	\$ 38,700	\$ 29,700	\$ 500	1.7%	
				TRAVEL	\$ 4,915	\$ 5,000	\$ 15,695	\$ 7,500	\$ 2,500	50.0%	
				UNIFORMS	\$ 1,392	\$ 7,000	\$ 1,395	\$ 1,395	\$ (5,605)	-80.1%	
				OTHER PURCHASED SERVICES Total	\$ 64,067	\$ 64,000	\$ 260,019	\$ 239,734	\$ 175,734	274.6%	
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 11,488	\$ 11,300	\$ 16,500	\$ 11,500	\$ 200	1.8%		
			PURCHASED PROPERTY SERVICE Total	\$ 11,488	\$ 11,300	\$ 16,500	\$ 11,500	\$ 200	1.8%		
		RENTAL	EQUIPMENT	\$ 77	\$ 825	\$ 825	\$ 825	\$ -	0.0%		
		RENTAL Total	\$ 77	\$ 825	\$ 825	\$ 825	\$ -	0.0%			
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 16,702	\$ 15,333	\$ 16,165	\$ 16,165	\$ 832	5.4%		
			FICA	\$ 105,929	\$ 117,290	\$ 140,965	\$ 128,522	\$ 11,232	9.6%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Emergency Communications	SALARIES & BENEFITS	GROUP INSURANCE	\$ 307,809	\$ 352,284	\$ 427,097	\$ 416,146	\$ 63,862	18.1%	
			OVERTIME	\$ 387,154	\$ 192,434	\$ 405,684	\$ 390,834	\$ 198,400	103.1%	
			PART TIME	\$ 84,884	\$ 111,727	\$ 25,500	\$ 25,500	\$ (86,227)	-77.2%	
			REGULAR	\$ 991,430	\$ 1,212,562	\$ 1,383,314	\$ 1,246,466	\$ 33,904	2.8%	
			RETIREMENT	\$ 130,053	\$ 146,152	\$ 208,937	\$ 192,918	\$ 46,766	32.0%	
			TELEPHONE ALLOWANCE	\$ 1,388	\$ 1,680	\$ 1,380	\$ 1,380	\$ (300)	-17.9%	
			WORKERS COMP	\$ 3,340	\$ 3,743	\$ 3,940	\$ 3,858	\$ 115	3.1%	
			SALARIES & BENEFITS Total	\$ 2,028,690	\$ 2,153,205	\$ 2,612,982	\$ 2,421,789	\$ 268,584	12.5%	
			SUPPLIES	\$ 31,840	\$ 30,500	\$ 34,900	\$ 32,000	\$ 1,500	4.9%	
			SUPPLIES Total	\$ 31,840	\$ 30,500	\$ 34,900	\$ 32,000	\$ 1,500	4.9%	
	Emergency Communications Total	\$ 2,282,352	\$ 2,276,027	\$ 2,960,271	\$ 2,722,797	\$ 446,770	19.6%			
	Emergency Services	CAPITAL OUTLAY		EQUIPMENT	\$ 769,913	\$ 571,703	\$ 673,382	\$ 424,080	\$ (147,623)	-25.8%
				OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total	\$ 769,913	\$ 571,703	\$ 673,382	\$ 424,080	\$ (147,623)	-25.8%		
		INTERNAL SERVICE CHARGES		INT CHARGE-TELEPHONE	\$ 5,834	\$ 10,521	\$ 6,195	\$ 5,845	\$ (4,676)	-44.4%
				VEHICLE MILEAGE	\$ 323,677	\$ 337,958	\$ 338,304	\$ 323,750	\$ (14,208)	-4.2%
		INTERNAL SERVICE CHARGES Total	\$ 329,511	\$ 348,479	\$ 344,499	\$ 329,595	\$ (18,884)	-5.4%		
		OTHER EXPENDITURES		DUES & SUBSCRIPTIONS	\$ 4,214	\$ 3,250	\$ 5,194	\$ 4,230	\$ 980	30.2%
		OTHER EXPENDITURES Total	\$ 4,214	\$ 3,250	\$ 5,194	\$ 4,230	\$ 980	30.2%		
		OTHER PROFESSIONAL SERVICES		PROFESSIONAL SERVICES	\$ 151,604	\$ 191,504	\$ 155,360	\$ 154,604	\$ (36,900)	-19.3%
		OTHER PROFESSIONAL SERVICES Total	\$ 151,604	\$ 191,504	\$ 155,360	\$ 154,604	\$ (36,900)	-19.3%		
		OTHER PURCHASED SERVICES		CONTRACTED SERVICES	\$ 88,664	\$ 96,482	\$ 178,006	\$ 116,156	\$ 19,674	20.4%
				LAUNDRY	\$ 9,804	\$ 6,500	\$ 10,000	\$ 9,805	\$ 3,305	50.8%
				POSTAGE	\$ 2,116	\$ 2,224	\$ 2,365	\$ 2,225	\$ 1	0.0%
				PRINTING	\$ 2,171	\$ 2,000	\$ 2,160	\$ 2,115	\$ 115	5.8%
STAFF TRAINING				\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
TELEPHONE				\$ 68,013	\$ 52,093	\$ 58,473	\$ 58,043	\$ 5,950	11.4%	
TRAVEL				\$ 11,904	\$ 9,855	\$ 14,875	\$ 8,305	\$ (1,550)	-15.7%	
UNIFORMS				\$ 52,234	\$ 59,145	\$ 56,815	\$ 52,165	\$ (6,980)	-11.8%	
OTHER PURCHASED SERVICES Total		\$ 234,907	\$ 228,299	\$ 322,694	\$ 248,814	\$ 20,515	9.0%			
PURCHASED PROPERTY SERVICE			MAINT & REPAIR EQUIPMENT	\$ 17,302	\$ 23,200	\$ 23,100	\$ 17,710	\$ (5,490)	-23.7%	
PURCHASED PROPERTY SERVICE Total		\$ 17,302	\$ 23,200	\$ 23,100	\$ 17,710	\$ (5,490)	-23.7%			
RENTAL			EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
SALARIES & BENEFITS			BONUS-CHMAS & LONGEVITY	\$ 33,855	\$ 41,086	\$ 38,267	\$ 38,248	\$ (2,838)	-6.9%	
			FICA	\$ 347,569	\$ 380,561	\$ 425,432	\$ 392,361	\$ 11,800	3.1%	
	GROUP INSURANCE		\$ 864,834	\$ 909,275	\$ 1,056,791	\$ 1,045,840	\$ 136,565	15.0%		
	OVERTIME		\$ 613,564	\$ 581,000	\$ 943,920	\$ 757,440	\$ 176,440	30.4%		
	PART TIME		\$ 713,172	\$ 681,160	\$ 767,934	\$ 767,934	\$ 86,774	12.7%		
	REGULAR		\$ 3,458,910	\$ 3,668,165	\$ 3,796,521	\$ 3,561,653	\$ (106,512)	-2.9%		
	RETIREMENT		\$ 396,265	\$ 450,087	\$ 562,771	\$ 514,582	\$ 64,495	14.3%		
	TELEPHONE ALLOWANCE		\$ 4,103	\$ 3,240	\$ 3,630	\$ 3,630	\$ 390	12.0%		
	WORKERS COMP		\$ 344,805	\$ 292,816	\$ 356,708	\$ 337,901	\$ 45,085	15.4%		
	SALARIES & BENEFITS Total		\$ 6,777,077	\$ 7,007,390	\$ 7,951,974	\$ 7,419,589	\$ 412,199	5.9%		
SUPPLIES		DEPARTMENTAL SUPPLIES	\$ 67,974	\$ 40,800	\$ 50,800	\$ 50,800	\$ 10,000	24.5%		
		FIRE PREVENTION MATERIALS	\$ 4,577	\$ 5,000	\$ 5,300	\$ 4,600	\$ (400)	-8.0%		
		MEDICAL SUPPLIES	\$ 288,636	\$ 285,000	\$ 302,500	\$ 295,000	\$ 10,000	3.5%		
SUPPLIES Total	\$ 361,187	\$ 330,800	\$ 358,600	\$ 350,400	\$ 19,600	5.9%				
Emergency Services Total	\$ 8,645,714	\$ 8,704,625	\$ 9,834,803	\$ 8,949,022	\$ 244,397	2.8%				
Finance	CAPITAL OUTLAY		EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CAPITAL OUTLAY Total	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	INSURANCE		OTHER	\$ 450	\$ 450	\$ 450	\$ 450	\$ -	0.0%	
	INSURANCE Total	\$ 450	\$ 450	\$ 450	\$ 450	\$ -	0.0%			
	INTERNAL SERVICE CHARGES		INT CHARGE-TELEPHONE	\$ 1,397	\$ 2,300	\$ 1,400	\$ 1,400	\$ (900)	-39.1%	
	INTERNAL SERVICE CHARGES Total	\$ 1,397	\$ 2,300	\$ 1,400	\$ 1,400	\$ (900)	-39.1%			
	OTHER EXPENDITURES		DUES & SUBSCRIPTIONS	\$ 890	\$ 990	\$ 900	\$ 900	\$ (90)	-9.1%	
	OTHER EXPENDITURES Total	\$ 890	\$ 990	\$ 900	\$ 900	\$ (90)	-9.1%			
	OTHER PURCHASED SERVICES		CONTRACTED SERVICES	\$ 16,718	\$ 16,800	\$ 18,920	\$ 17,500	\$ 700	4.2%	
			POSTAGE	\$ 22,945	\$ 23,000	\$ 24,000	\$ 23,500	\$ 500	2.2%	
PROFESSIONAL SERVICES			\$ 86,080	\$ 88,400	\$ 88,560	\$ 88,560	\$ 160	0.2%		
TELEPHONE			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Finance	OTHER PURCHASED SERVICES	TRAVEL	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.0%	
		OTHER PURCHASED SERVICES Total		\$ 125,743	\$ 128,700	\$ 131,980	\$ 130,060	\$ 1,360	1.1%	
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 12,226	\$ 12,911	\$ 14,598	\$ 14,598	\$ 1,687	13.1%	
			FICA	\$ 34,753	\$ 41,000	\$ 42,082	\$ 41,015	\$ 15	0.0%	
			GROUP INSURANCE	\$ 90,532	\$ 95,212	\$ 109,512	\$ 109,512	\$ 14,300	15.0%	
			OVERTIME	\$ 4,417	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ 464,633	\$ 523,039	\$ 535,490	\$ 521,539	\$ (1,500)	-0.3%	
			RETIREMENT	\$ 44,963	\$ 56,007	\$ 64,085	\$ 62,460	\$ 6,453	11.5%	
			WORKERS COMP	\$ 1,211	\$ 858	\$ 880	\$ 858	\$ -	0.0%	
			SALARIES & BENEFITS Total		\$ 652,735	\$ 729,027	\$ 766,648	\$ 749,982	\$ 20,955	2.9%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 20,528	\$ 18,100	\$ 20,000	\$ 20,000	\$ 1,900	10.5%	
		SUPPLIES Total		\$ 20,528	\$ 18,100	\$ 20,000	\$ 20,000	\$ 1,900	10.5%	
		Finance Total		\$ 801,744	\$ 879,567	\$ 921,378	\$ 902,792	\$ 23,225	2.6%	
		Human Resources	CAPITAL OUTLAY	EQUIPMENT	\$ 1,971	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CAPITAL OUTLAY Total		\$ 1,971	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			INSURANCE	GENERAL LIABILITY	\$ 26,934	\$ 9,050	\$ 27,000	\$ 27,000	\$ 17,950	198.3%
			INSURANCE Total		\$ 26,934	\$ 9,050	\$ 27,000	\$ 27,000	\$ 17,950	198.3%
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,958	\$ 3,700	\$ 5,508	\$ 2,200	\$ (1,500)	-40.5%
				VEHICLE MILEAGE	\$ 988	\$ 1,400	\$ 990	\$ 990	\$ (410)	-29.3%
			INTERNAL SERVICE CHARGES Total		\$ 2,947	\$ 5,100	\$ 6,498	\$ 3,190	\$ (1,910)	-37.5%
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,314	\$ 1,665	\$ 2,544	\$ 1,400	\$ (265)	-15.9%
				MISCELLANEOUS EXPENSE	\$ 42,663	\$ 28,235	\$ 31,100	\$ 31,100	\$ 2,865	10.1%
			OTHER EXPENDITURES Total		\$ 43,977	\$ 29,900	\$ 33,644	\$ 32,500	\$ 2,600	8.7%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 46	\$ 500	\$ 500	\$ 300	\$ (200)	-40.0%	
			CONTRACTED SERVICES	\$ 59,300	\$ 97,880	\$ 85,100	\$ 85,100	\$ (12,780)	-13.1%	
			POSTAGE	\$ 1,620	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.0%	
			PRINTING	\$ 1,538	\$ 2,600	\$ 4,300	\$ 1,625	\$ (975)	-37.5%	
			STAFF TRAINING	\$ 5,497	\$ 7,475	\$ 10,925	\$ 10,650	\$ 3,175	42.5%	
			TELEPHONE	\$ 1,211	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	
			TRAVEL	\$ 648	\$ 600	\$ 1,380	\$ 1,050	\$ 450	75.0%	
		OTHER PURCHASED SERVICES Total		\$ 69,860	\$ 111,655	\$ 104,805	\$ 101,325	\$ (10,330)	-9.3%	
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 4,568	\$ 4,026	\$ 4,689	\$ 4,689	\$ 663	16.5%		
		FICA	\$ 28,679	\$ 30,016	\$ 32,313	\$ 31,474	\$ 1,458	4.9%		
		GROUP INSURANCE	\$ 418,269	\$ 355,789	\$ 414,872	\$ 391,872	\$ 36,083	10.1%		
		OVERTIME	\$ 19	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		REGULAR	\$ 386,769	\$ 387,205	\$ 416,560	\$ 405,597	\$ 18,392	4.7%		
		RETIREMENT	\$ 36,553	\$ 40,884	\$ 49,076	\$ 47,798	\$ 6,914	16.9%		
		TELEPHONE ALLOWANCE	\$ 1,128	\$ 1,140	\$ 1,140	\$ 1,140	\$ -	0.0%		
		UNEMPLOYMENT INS	\$ 17,820	\$ 25,000	\$ 18,000	\$ 18,000	\$ (7,000)	-28.0%		
		WORKERS COMP	\$ 1,014	\$ 626	\$ 674	\$ 656	\$ 30	4.8%		
	SALARIES & BENEFITS Total		\$ 894,819	\$ 844,686	\$ 937,323	\$ 901,226	\$ 56,540	6.7%		
	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 12,715	\$ 9,050	\$ 8,500	\$ 8,500	\$ (550)	-6.1%		
	SUPPLIES Total		\$ 12,715	\$ 9,050	\$ 8,500	\$ 8,500	\$ (550)	-6.1%		
	Human Resources Total		\$ 1,053,223	\$ 1,009,441	\$ 1,117,770	\$ 1,073,741	\$ 64,300	6.4%		
	Information Technology	CAPITAL OUTLAY	EQUIPMENT	\$ 15,713	\$ 148,300	\$ 453,100	\$ 100,000	\$ (48,300)	-32.6%	
		CAPITAL OUTLAY Total		\$ 15,713	\$ 148,300	\$ 453,100	\$ 100,000	\$ (48,300)	-32.6%	
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,566	\$ 4,300	\$ 5,328	\$ 2,600	\$ (1,700)	-39.5%	
		INTERNAL SERVICE CHARGES Total		\$ 2,566	\$ 4,300	\$ 5,328	\$ 2,600	\$ (1,700)	-39.5%	
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 835,798	\$ 910,210	\$ 934,965	\$ 934,965	\$ 24,755	2.7%	
			CONTRACTED SVCS. EQUIP	\$ 26,378	\$ 22,347	\$ 20,724	\$ 20,724	\$ (1,623)	-7.3%	
			POSTAGE	\$ 5	\$ 80	\$ 105	\$ 105	\$ 25	31.3%	
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			TRAVEL	\$ 23,447	\$ 19,550	\$ 25,855	\$ 23,449	\$ 3,899	19.9%	
		OTHER PURCHASED SERVICES Total		\$ 885,627	\$ 952,187	\$ 981,649	\$ 979,243	\$ 27,056	2.8%	
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 10,682	\$ 11,195	\$ 13,550	\$ 13,531	\$ 2,336	20.9%		
		FICA	\$ 37,250	\$ 39,420	\$ 41,996	\$ 40,194	\$ 774	2.0%		
		GROUP INSURANCE	\$ 97,344	\$ 76,169	\$ 98,561	\$ 87,609	\$ 11,440	15.0%		
		OVERTIME	\$ 5,567	\$ 6,147	\$ 6,147	\$ 6,147	\$ -	0.0%		
		REGULAR	\$ 482,775	\$ 494,293	\$ 553,575	\$ 502,076	\$ 7,783	1.6%		
		RETIREMENT	\$ 46,647	\$ 53,466	\$ 63,528	\$ 60,785	\$ 7,319	13.7%		

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Information Technology	SALARIES & BENEFITS	TELEPHONE ALLOWANCE	\$ 3,660	\$ 3,660	\$ 3,660	\$ 3,660	\$ -	0.0%
			WORKERS COMP	\$ 1,257	\$ 829	\$ 865	\$ 845	\$ 16	1.9%
		SALARIES & BENEFITS Total		\$ 685,182	\$ 685,179	\$ 781,883	\$ 714,847	\$ 29,668	4.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 12,036	\$ 25,800	\$ 24,405	\$ 18,320	\$ (7,480)	-29.0%
		SUPPLIES Total		\$ 12,036	\$ 25,800	\$ 24,405	\$ 18,320	\$ (7,480)	-29.0%
	Information Technology Total			\$ 1,601,124	\$ 1,815,766	\$ 2,246,364	\$ 1,815,010	\$ (756)	0.0%
	Inspections	CAPITAL OUTLAY	EQUIPMENT	\$ 2,052	\$ 9,286	\$ 25,000	\$ -	\$ (9,286)	-100.0%
		CAPITAL OUTLAY Total		\$ 2,052	\$ 9,286	\$ 25,000	\$ -	\$ (9,286)	-100.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,319	\$ 3,600	\$ 3,320	\$ 3,320	\$ (280)	-7.8%
			VEHICLE MILEAGE	\$ 44,573	\$ 45,000	\$ 44,600	\$ 44,600	\$ (400)	-0.9%
		INTERNAL SERVICE CHARGES Total		\$ 47,892	\$ 48,600	\$ 47,920	\$ 47,920	\$ (680)	-1.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,558	\$ 2,950	\$ 1,640	\$ 1,640	\$ (1,310)	-44.4%
		OTHER EXPENDITURES Total		\$ 1,558	\$ 2,950	\$ 1,640	\$ 1,640	\$ (1,310)	-44.4%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 36,777	\$ 34,400	\$ 46,966	\$ 38,000	\$ 3,600	10.5%
			POSTAGE	\$ 3	\$ 25	\$ 5	\$ 5	\$ (20)	-80.0%
			PRINTING	\$ 957	\$ 1,500	\$ 960	\$ 960	\$ (540)	-36.0%
			TELEPHONE	\$ 382	\$ 500	\$ 385	\$ 385	\$ (115)	-23.0%
			TRAVEL	\$ 8,849	\$ 7,251	\$ 10,746	\$ 8,850	\$ 1,599	22.1%
		OTHER PURCHASED SERVICES Total		\$ 46,967	\$ 43,676	\$ 59,062	\$ 48,200	\$ 4,524	10.4%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 750	\$ -	\$ -	\$ (750)	-100.0%
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ 750	\$ -	\$ -	\$ (750)	-100.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 3,876	\$ 4,618	\$ 5,042	\$ 5,024	\$ 406	8.8%
			FICA	\$ 44,702	\$ 51,496	\$ 61,468	\$ 56,175	\$ 4,679	9.1%
			GROUP INSURANCE	\$ 108,142	\$ 133,297	\$ 164,268	\$ 153,317	\$ 20,020	15.0%
			OVERTIME	\$ 8,437	\$ 5,987	\$ 8,450	\$ 8,450	\$ 2,463	41.1%
			PART TIME	\$ 7,356	\$ 6,150	\$ 54,000	\$ 54,000	\$ 47,850	778.0%
			REGULAR	\$ 582,101	\$ 652,651	\$ 729,235	\$ 660,062	\$ 7,411	1.1%
			RETIREMENT	\$ 55,540	\$ 69,310	\$ 86,528	\$ 78,467	\$ 9,157	13.2%
			TELEPHONE ALLOWANCE	\$ 6,525	\$ 7,560	\$ 7,560	\$ 7,560	\$ -	0.0%
			WORKERS COMP	\$ 12,615	\$ 14,882	\$ 15,594	\$ 15,164	\$ 282	1.9%
		SALARIES & BENEFITS Total		\$ 829,293	\$ 945,951	\$ 1,132,145	\$ 1,038,219	\$ 92,268	9.8%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 33,470	\$ 34,000	\$ 33,500	\$ 33,500	\$ (500)	-1.5%
		SUPPLIES Total		\$ 33,470	\$ 34,000	\$ 33,500	\$ 33,500	\$ (500)	-1.5%
	Inspections Total			\$ 961,232	\$ 1,085,213	\$ 1,299,267	\$ 1,169,479	\$ 84,266	7.8%
	Integrated Solid Waste	CAPITAL OUTLAY	EQUIPMENT	\$ 86,338	\$ 136,881	\$ 114,500	\$ 70,000	\$ (66,881)	-48.9%
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 86,338	\$ 136,881	\$ 114,500	\$ 70,000	\$ (66,881)	-48.9%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 503	\$ 700	\$ 505	\$ 505	\$ (195)	-27.9%
			VEHICLE MILEAGE	\$ 53,986	\$ 57,000	\$ 55,000	\$ 54,000	\$ (3,000)	-5.3%
		INTERNAL SERVICE CHARGES Total		\$ 54,489	\$ 57,700	\$ 55,505	\$ 54,505	\$ (3,195)	-5.5%
		OTHER PROFESSIONAL SERVICES	MAINT & REPAIR BLDG/GRND	\$ 2,046	\$ 2,200	\$ 2,050	\$ 2,050	\$ (150)	-6.8%
			MAINT & REPAIR EQUIPMENT	\$ 29,514	\$ 17,000	\$ 29,415	\$ 29,415	\$ 12,415	73.0%
			MEDICAL SERVICES	\$ -	\$ 500	\$ -	\$ -	\$ (500)	-100.0%
			PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PROFESSIONAL SERVICES Total		\$ 31,560	\$ 19,700	\$ 31,465	\$ 31,465	\$ 11,765	59.7%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 23,915	\$ 45,000	\$ 30,000	\$ 25,000	\$ (20,000)	-44.4%
			CONTRACTED SVCS. EQUIP	\$ -	\$ 2,500	\$ -	\$ -	\$ (2,500)	-100.0%
			LANDFILL CHARGES	\$ 276,524	\$ 280,000	\$ 280,000	\$ 277,000	\$ (3,000)	-1.1%
			POSTAGE	\$ 49	\$ 75	\$ 50	\$ 50	\$ (25)	-33.3%
			PRINTING	\$ -	\$ 200	\$ 100	\$ 50	\$ (150)	-75.0%
			STAFF TRAINING	\$ 1,697	\$ 200	\$ 1,100	\$ 1,700	\$ 1,500	750.0%
			TELEPHONE	\$ 8,588	\$ 8,000	\$ 8,590	\$ 8,590	\$ 590	7.4%
			TRAVEL	\$ 267	\$ 550	\$ 500	\$ 500	\$ (50)	-9.1%
			UNIFORMS	\$ 987	\$ 1,900	\$ 1,600	\$ 1,000	\$ (900)	-47.4%
		OTHER PURCHASED SERVICES Total		\$ 312,027	\$ 338,425	\$ 321,940	\$ 313,890	\$ (24,535)	-7.2%
		RENTAL	BUILDINGS	\$ 9,108	\$ 9,108	\$ 9,108	\$ 9,108	\$ -	0.0%
		RENTAL Total		\$ 9,108	\$ 9,108	\$ 9,108	\$ 9,108	\$ -	0.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,414	\$ 5,492	\$ 6,704	\$ 6,704	\$ 1,212	22.1%
			FICA	\$ 29,168	\$ 35,325	\$ 34,877	\$ 33,857	\$ (1,468)	-4.2%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Integrated Solid Waste	SALARIES & BENEFITS	GROUP INSURANCE	\$ 117,692	\$ 128,536	\$ 147,841	\$ 147,841	\$ 19,305	15.0%		
			OVERTIME	\$ 9,203	\$ 7,807	\$ 9,219	\$ 9,219	\$ 1,412	18.1%		
			PART TIME	\$ 62,113	\$ 74,886	\$ 56,367	\$ 56,367	\$ (18,519)	-24.7%		
			REGULAR	\$ 325,464	\$ 372,504	\$ 381,459	\$ 368,124	\$ (4,380)	-1.2%		
			RETIREMENT	\$ 31,484	\$ 41,447	\$ 50,815	\$ 49,261	\$ 7,814	18.9%		
			TELEPHONE ALLOWANCE	\$ 1,084	\$ 1,080	\$ 2,160	\$ 2,160	\$ 1,080	100.0%		
			WORKERS COMP	\$ 27,497	\$ 31,621	\$ 32,334	\$ 31,239	\$ (382)	-1.2%		
			SALARIES & BENEFITS Total	\$ 606,117	\$ 698,698	\$ 721,776	\$ 704,772	\$ 6,074	0.9%		
			SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 4,194	\$ 4,500	\$ 4,000	\$ 4,200	\$ (300)	-6.7%	
				GAS - DIESEL - OIL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	MEDICAL-HEP B	\$ 323		\$ 210	\$ 325	\$ 325	\$ 115	54.8%			
	SMALL TOOLS & EQUIPMENT	\$ 2,957		\$ 3,900	\$ 3,000	\$ 3,000	\$ (900)	-23.1%			
	SUPPLIES Total	\$ 7,474		\$ 8,610	\$ 7,325	\$ 7,525	\$ (1,085)	-12.6%			
	Integrated Solid Waste Total				\$ 1,107,114	\$ 1,269,122	\$ 1,261,619	\$ 1,191,265	\$ (77,857)	-6.1%	
	Lexington City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II		\$ 342,319	\$ 261,947	\$ 261,947	\$ 261,947	\$ -	0.0%	
				CAPITAL OUTLAY - CATEGORY II Total	\$ 342,319	\$ 261,947	\$ 261,947	\$ 261,947	\$ -	0.0%	
				OPERATING	\$ 3,761,065	\$ 3,910,246	\$ 3,912,396	\$ 3,912,396	\$ 2,150	0.1%	
	Lexington City Schools Total				\$ 4,103,384	\$ 4,172,193	\$ 4,174,343	\$ 4,174,343	\$ 2,150	0.1%	
	Library	CAPITAL OUTLAY	EQUIPMENT		\$ 124,660	\$ 26,724	\$ 144,363	\$ 72,810	\$ 46,086	172.5%	
				OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		CAPITAL OUTLAY Total				\$ 124,660	\$ 26,724	\$ 144,363	\$ 72,810	\$ 46,086	172.5%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE		\$ 13,603	\$ 21,900	\$ 19,900	\$ 13,900	\$ (8,000)	-36.5%	
				VEHICLE MILEAGE	\$ 684	\$ 2,300	\$ 2,600	\$ 2,000	\$ (300)	-13.0%	
		INTERNAL SERVICE CHARGES Total				\$ 14,287	\$ 24,200	\$ 22,500	\$ 15,900	\$ (8,300)	-34.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS		\$ 1,762	\$ 2,406	\$ 2,434	\$ 10,800	\$ 8,394	348.9%	
				MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		OTHER EXPENDITURES Total				\$ 1,762	\$ 2,406	\$ 2,434	\$ 10,800	\$ 8,394	348.9%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES		\$ 150,028	\$ 158,137	\$ 161,515	\$ 159,015	\$ 878	0.6%	
				POSTAGE	\$ 3,866	\$ 4,075	\$ 4,575	\$ 4,275	\$ 200	4.9%	
				PRINTING	\$ 3,307	\$ 5,100	\$ 4,500	\$ 3,400	\$ (1,700)	-33.3%	
				STAFF TRAINING	\$ 4,238	\$ 7,674	\$ 7,600	\$ 7,300	\$ (374)	-4.9%	
				TELEPHONE	\$ 67,873	\$ 71,750	\$ 72,825	\$ 72,325	\$ 575	0.8%	
TRAVEL				\$ 9,177	\$ 9,375	\$ 10,139	\$ 9,639	\$ 264	2.8%		
OTHER PURCHASED SERVICES Total				\$ 238,488	\$ 256,111	\$ 261,154	\$ 255,954	\$ (157)	-0.1%		
PURCHASED PROPERTY SERVICE		MAINT & REPAIR BLDG/GRND		\$ -	\$ 75	\$ 100	\$ -	\$ (75)	-100.0%		
			MAINT & REPAIR EQUIPMENT	\$ 765	\$ 1,000	\$ 1,200	\$ 1,200	\$ 200	20.0%		
PURCHASED PROPERTY SERVICE Total				\$ 765	\$ 1,075	\$ 1,300	\$ 1,200	\$ 125	11.6%		
SALARIES & BENEFITS		BONUS-CHMAS & LONGEVITY		\$ 26,321	\$ 29,342	\$ 27,444	\$ 27,444	\$ (1,898)	-6.5%		
			FICA	\$ 140,017	\$ 160,680	\$ 158,576	\$ 154,563	\$ (6,117)	-3.8%		
			GROUP INSURANCE	\$ 444,112	\$ 466,538	\$ 525,658	\$ 525,657	\$ 59,119	12.7%		
	OVERTIME		\$ 1,130	\$ -	\$ -	\$ -	\$ -	#DIV/0!			
	PART TIME		\$ 313,525	\$ 331,846	\$ 342,708	\$ 342,708	\$ 10,862	3.3%			
	REGULAR		\$ 1,614,520	\$ 1,738,652	\$ 1,702,201	\$ 1,649,748	\$ (88,904)	-5.1%			
	RETIREMENT		\$ 153,393	\$ 186,183	\$ 204,312	\$ 198,201	\$ 12,018	6.5%			
	TELEPHONE ALLOWANCE		\$ 561	\$ 540	\$ 540	\$ 540	\$ -	0.0%			
	WORKERS COMP		\$ 5,908	\$ 4,196	\$ 4,087	\$ 4,003	\$ (193)	-4.6%			
	SALARIES & BENEFITS Total		\$ 2,699,488	\$ 2,917,977	\$ 2,965,526	\$ 2,902,864	\$ (15,113)	-0.5%			
SUPPLIES	BOOKS		\$ 210,793	\$ 215,000	\$ 215,000	\$ 215,000	\$ -	0.0%			
		DEPARTMENTAL SUPPLIES	\$ 111,131	\$ 98,037	\$ 104,728	\$ 104,037	\$ 6,000	6.1%			
		PERIODICALS	\$ 23,299	\$ 25,000	\$ 26,000	\$ 25,000	\$ -	0.0%			
SUPPLIES Total				\$ 345,222	\$ 338,037	\$ 345,728	\$ 344,037	\$ 6,000	1.8%		
Library Total				\$ 3,424,672	\$ 3,566,530	\$ 3,743,005	\$ 3,603,565	\$ 37,035	1.0%		
Operating Transfers	OTHER FINANCING USES	AIRPORT CAPITAL PROJECT		\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%		
			AIRPORT FUND	\$ 119,317	\$ 119,317	\$ 119,317	\$ 119,317	\$ -	0.0%		
			CAPITAL RESERVE FUND	\$ 8,448,745	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			COUNTY CAPITAL PROJECTS	\$ 677,957	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			ECONOMIC DEV. RESERVE	\$ 600,934	\$ -	\$ 189,399	\$ -	\$ -	#DIV/0!		
			JTEC FUND	\$ 145,147	\$ 144,220	\$ 144,220	\$ 144,220	\$ -	0.0%		
			MENTAL HEALTH FUND	\$ 824,344	\$ 797,900	\$ 797,900	\$ 797,900	\$ -	0.0%		
			SCHOOL C/O-CATAGORY I	\$ 3,872,291	\$ 3,780,908	\$ 3,038,185	\$ 2,788,050	\$ (992,858)	-26.3%		
			SEWER FUND	\$ 926,300	\$ -	\$ -	\$ -	\$ -	#DIV/0!		

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Operating Transfers	OTHER FINANCING USES	TRANSPORTATION FUND	\$ 101,099	\$ 114,240	\$ 135,619	\$ 114,240	\$ -	0.0%
		OTHER FINANCING USES Total		\$ 15,732,801	\$ 4,973,252	\$ 4,441,307	\$ 3,980,394	\$ (992,858)	-20.0%
	Operating Transfers Total			\$ 15,732,801	\$ 4,973,252	\$ 4,441,307	\$ 3,980,394	\$ (992,858)	-20.0%
	Planning	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ 2,237	\$ 2,210	\$ -	\$ (2,237)	-100.0%
		CAPITAL OUTLAY Total			\$ -	\$ 2,237	\$ 2,210	\$ -	\$ (2,237)
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 2,117	\$ 1,800	\$ 2,120	\$ 2,120	\$ 320	17.8%
			VEHICLE MILEAGE	\$ 4,894	\$ 6,400	\$ 4,900	\$ 4,900	\$ (1,500)	-23.4%
		INTERNAL SERVICE CHARGES Total		\$ 7,011	\$ 8,200	\$ 7,020	\$ 7,020	\$ (1,180)	-14.4%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 805	\$ 600	\$ 805	\$ 805	\$ 205	34.2%
		OTHER EXPENDITURES Total		\$ 805	\$ 600	\$ 805	\$ 805	\$ 205	34.2%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 7,440	\$ 5,500	\$ 7,445	\$ 7,445	\$ 1,945	35.4%
		OTHER PROFESSIONAL SERVICES Total		\$ 7,440	\$ 5,500	\$ 7,445	\$ 7,445	\$ 1,945	35.4%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 5,696	\$ 5,100	\$ 5,700	\$ 5,700	\$ 600	11.8%
			CONTRACTED SERVICES	\$ 38,680	\$ 35,000	\$ 70,402	\$ 55,000	\$ 20,000	57.1%
			POSTAGE	\$ 1,964	\$ 1,700	\$ 1,965	\$ 1,965	\$ 265	15.6%
			PRINTING	\$ 5,619	\$ 4,700	\$ 5,620	\$ 5,620	\$ 920	19.6%
			TELEPHONE	\$ 720	\$ 750	\$ 720	\$ 720	\$ (30)	-4.0%
			TRAVEL	\$ 2,061	\$ 2,775	\$ 3,140	\$ 2,200	\$ (575)	-20.7%
		OTHER PURCHASED SERVICES Total		\$ 54,740	\$ 50,025	\$ 87,547	\$ 71,205	\$ 21,180	42.3%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ -	\$ 200	\$ 75	\$ 75	\$ (125)	-62.5%
		PURCHASED PROPERTY SERVICE Total		\$ -	\$ 200	\$ 75	\$ 75	\$ (125)	-62.5%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 8,977	\$ 9,336	\$ 9,689	\$ 9,689	\$ 353	3.8%
			FICA	\$ 23,885	\$ 25,755	\$ 26,536	\$ 25,878	\$ 123	0.5%
			GROUP INSURANCE	\$ 57,741	\$ 57,127	\$ 65,707	\$ 65,707	\$ 8,580	15.0%
			OVERTIME	\$ 958	\$ 1,446	\$ 978	\$ 978	\$ (468)	-32.4%
			REGULAR	\$ 316,387	\$ 324,380	\$ 335,008	\$ 326,408	\$ 2,028	0.6%
			RETIREMENT	\$ 30,486	\$ 35,024	\$ 40,271	\$ 39,269	\$ 4,245	12.1%
			TELEPHONE ALLOWANCE	\$ 900	\$ 1,500	\$ 1,200	\$ 1,200	\$ (300)	-20.0%
			WORKERS COMP	\$ 6,289	\$ 4,424	\$ 6,799	\$ 6,632	\$ 2,208	49.9%
		SALARIES & BENEFITS Total		\$ 445,623	\$ 458,992	\$ 486,188	\$ 475,761	\$ 16,769	3.7%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 1,231	\$ 2,500	\$ 1,235	\$ 4,710	\$ 2,210	88.4%
			SMALL TOOLS & EQUIPMENT	\$ -	\$ 160	\$ -	\$ -	\$ (160)	-100.0%
		SUPPLIES Total		\$ 1,231	\$ 2,660	\$ 1,235	\$ 4,710	\$ 2,050	77.1%
	Planning Total			\$ 516,850	\$ 528,414	\$ 592,525	\$ 567,021	\$ 38,607	7.3%
	Public Health	CAPITAL OUTLAY	EQUIPMENT	\$ 86,496	\$ 34,480	\$ -	\$ -	\$ (34,480)	-100.0%
		CAPITAL OUTLAY Total			\$ 86,496	\$ 34,480	\$ -	\$ -	\$ (34,480)
		INSURANCE	OTHER	\$ 7,054	\$ 7,100	\$ 9,500	\$ 7,100	\$ -	0.0%
		INSURANCE Total		\$ 7,054	\$ 7,100	\$ 9,500	\$ 7,100	\$ -	0.0%
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 26,668	\$ 47,226	\$ 50,688	\$ 30,432	\$ (16,794)	-35.6%
			VEHICLE MILEAGE	\$ 26,543	\$ 23,650	\$ 28,100	\$ 28,000	\$ 4,350	18.4%
		INTERNAL SERVICE CHARGES Total		\$ 53,212	\$ 70,876	\$ 78,788	\$ 58,432	\$ (12,444)	-17.6%
		OTHER EXPENDITURES	CUSTOMER SERV INCENTIVES	\$ 845	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
			DUES & SUBSCRIPTIONS	\$ 2,230	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			MISCELLANEOUS EXPENSE	\$ 2,182	\$ 2,000	\$ 7,000	\$ 7,000	\$ 5,000	250.0%
		OTHER EXPENDITURES Total		\$ 5,257	\$ 3,000	\$ 8,000	\$ 8,000	\$ 5,000	166.7%
		OTHER PROFESSIONAL SERVICES	PROFESSIONAL SERVICES	\$ 184,830	\$ 197,600	\$ 230,412	\$ 201,600	\$ 4,000	2.0%
		OTHER PROFESSIONAL SERVICES Total		\$ 184,830	\$ 197,600	\$ 230,412	\$ 201,600	\$ 4,000	2.0%
		OTHER PURCHASED SERVICES	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			CONTRACTED SERVICES	\$ 145,260	\$ 213,459	\$ 191,859	\$ 191,859	\$ (21,600)	-10.1%
			POSTAGE	\$ 11,098	\$ 9,050	\$ 11,560	\$ 10,860	\$ 1,810	20.0%
			PRINTING	\$ 5,341	\$ 6,110	\$ 6,150	\$ 5,800	\$ (310)	-5.1%
			SCHOOL HEALTH	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			STAFF TRAINING	\$ 19,656	\$ 20,700	\$ 19,700	\$ 19,700	\$ (1,000)	-4.8%
			TELEPHONE	\$ 10,081	\$ 10,800	\$ 11,300	\$ 11,300	\$ 500	4.6%
			TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 83,304	\$ 102,398	\$ 88,500	\$ 87,500	\$ (14,898)	-14.5%
			DEPARTMENT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ 274,741	\$ 362,517	\$ 329,069	\$ 327,019	\$ (35,498)	-9.8%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 3,223	\$ 4,500	\$ 4,500	\$ 3,500	\$ (1,000)	-22.2%
		PURCHASED PROPERTY SERVICE Total		\$ 3,223	\$ 4,500	\$ 4,500	\$ 3,500	\$ (1,000)	-22.2%
		RENTAL	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		RENTAL Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 72,730	\$ 75,372	\$ 74,455	\$ 74,454	\$ (918)	-1.2%
			FICA	\$ 294,996	\$ 339,635	\$ 351,415	\$ 342,027	\$ 2,392	0.7%
			GROUP INSURANCE	\$ 882,067	\$ 914,238	\$ 1,062,468	\$ 1,062,469	\$ 148,231	16.2%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted			
General	Public Health	SALARIES & BENEFITS	OVERTIME	\$ 11,275	\$ 15,508	\$ 13,590	\$ 13,590	\$ (1,918)	-12.4%			
			PART TIME	\$ -	\$ 50,481	\$ 24,870	\$ 24,870	\$ (25,611)	-50.7%			
			REGULAR	\$ 4,000,489	\$ 4,275,466	\$ 4,460,679	\$ 4,337,974	\$ 62,508	1.5%			
			RETIREMENT	\$ 381,453	\$ 456,804	\$ 529,901	\$ 515,606	\$ 58,802	12.9%			
			TELEPHONE ALLOWANCE	\$ 16,639	\$ 18,205	\$ 19,800	\$ 19,800	\$ 1,595	8.8%			
			WORKERS COMP	\$ 71,622	\$ 79,364	\$ 84,083	\$ 81,929	\$ 2,565	3.2%			
		SALARIES & BENEFITS Total				\$ 5,731,272	\$ 6,225,073	\$ 6,621,261	\$ 6,472,719	\$ 247,646	4.0%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 122,078	\$ 97,152	\$ 80,236	\$ 86,838	\$ (10,314)	-10.6%			
			INT CHARGE-TELEPHONE	\$ 3,017	\$ 6,732	\$ 6,732	\$ 4,000	\$ (2,732)	-40.6%			
			MEDICAL SUPPLIES	\$ 172,226	\$ 233,744	\$ 218,744	\$ 218,744	\$ (15,000)	-6.4%			
		SUPPLIES Total				\$ 297,321	\$ 337,628	\$ 305,712	\$ 309,582	\$ (28,046)	-8.3%	
		Public Health Total				\$ 6,643,406	\$ 7,242,774	\$ 7,587,242	\$ 7,387,952	\$ 145,178	2.0%	
		Recreation	Recreation	CAPITAL OUTLAY	EQUIPMENT	\$ 45,631	\$ 26,578	\$ 28,500	\$ -	\$ (26,578)	-100.0%	
					OTHER IMPROVEMENTS	\$ 21,703	\$ 12,000	\$ 20,000	\$ 12,000	\$ -	0.0%	
	CAPITAL OUTLAY Total				\$ 67,334	\$ 38,578	\$ 48,500	\$ 12,000	\$ (26,578)	-68.9%		
	INTERNAL SERVICE CHARGES			INT CHARGE-TELEPHONE	\$ 2,729	\$ 2,500	\$ 2,730	\$ 2,730	\$ 230	9.2%		
				VEHICLE MILEAGE	\$ 22,825	\$ 15,900	\$ 23,025	\$ 22,830	\$ 6,930	43.6%		
	INTERNAL SERVICE CHARGES Total				\$ 25,554	\$ 18,400	\$ 25,755	\$ 25,560	\$ 7,160	38.9%		
	OTHER EXPENDITURES			DUES & SUBSCRIPTIONS	\$ 875	\$ 1,010	\$ 1,175	\$ 1,175	\$ 165	16.3%		
				MISCELLANEOUS EXPENSE	\$ 13	\$ 210	\$ 210	\$ 15	\$ (195)	-92.9%		
	OTHER EXPENDITURES Total				\$ 888	\$ 1,220	\$ 1,385	\$ 1,190	\$ (30)	-2.5%		
	OTHER PURCHASED SERVICES			ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
				CONTRACTED SERVICES	\$ 135,120	\$ 130,715	\$ 172,738	\$ 172,738	\$ 42,023	32.1%		
				POSTAGE	\$ 622	\$ 600	\$ 625	\$ 625	\$ 25	4.2%		
				PRINTING	\$ 3,773	\$ 3,830	\$ 3,800	\$ 3,775	\$ (55)	-1.4%		
				TELEPHONE	\$ 1,457	\$ 2,375	\$ 1,895	\$ 1,575	\$ (800)	-33.7%		
			TRAVEL	\$ 7,009	\$ 5,500	\$ 8,209	\$ 7,100	\$ 1,600	29.1%			
	OTHER PURCHASED SERVICES Total				\$ 147,980	\$ 143,020	\$ 187,267	\$ 185,813	\$ 42,793	29.9%		
PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND		\$ 47,471	\$ 44,879	\$ 72,800	\$ 60,801	\$ 15,922	35.5%				
	MAINT & REPAIR EQUIPMENT		\$ 261	\$ 500	\$ 500	\$ 500	\$ -	0.0%				
	UTILITIES		\$ 58,968	\$ 64,500	\$ 64,500	\$ 62,500	\$ (2,000)	-3.1%				
PURCHASED PROPERTY SERVICE Total				\$ 106,700	\$ 109,879	\$ 137,800	\$ 123,801	\$ 13,922	12.7%			
SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY		\$ 1,660	\$ 2,242	\$ 2,868	\$ 2,869	\$ 627	28.0%				
	FICA		\$ 33,777	\$ 35,468	\$ 35,843	\$ 35,052	\$ (416)	-1.2%				
	GROUP INSURANCE		\$ 81,732	\$ 85,691	\$ 98,561	\$ 98,561	\$ 12,870	15.0%				
	OVERTIME		\$ 645	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
	PART TIME		\$ 99,186	\$ 124,587	\$ 114,759	\$ 114,759	\$ (9,828)	-7.9%				
	REGULAR		\$ 354,771	\$ 335,299	\$ 348,859	\$ 338,528	\$ 3,229	1.0%				
	RETIREMENT		\$ 33,088	\$ 38,373	\$ 42,919	\$ 41,715	\$ 3,342	8.7%				
	TELEPHONE ALLOWANCE		\$ 1,659	\$ 1,500	\$ 2,340	\$ 2,340	\$ 840	56.0%				
	WORKERS COMP	\$ 11,443	\$ 11,008	\$ 11,078	\$ 10,820	\$ (188)	-1.7%					
	SALARIES & BENEFITS Total				\$ 617,962	\$ 634,168	\$ 657,226	\$ 644,644	\$ 10,476	1.7%		
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 32,941	\$ 32,610	\$ 32,955	\$ 32,955	\$ 345	1.1%					
	GAS-OIL-DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!					
	SUMMER PLAYGRND OPER.	\$ 2,837	\$ 5,000	\$ 7,000	\$ 5,000	\$ -	0.0%					
SUPPLIES Total				\$ 35,778	\$ 37,610	\$ 39,955	\$ 37,955	\$ 345	0.9%			
Recreation Total				\$ 1,002,195	\$ 982,875	\$ 1,097,888	\$ 1,030,963	\$ 48,088	4.9%			
Register of Deeds	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!				
		CAPITAL OUTLAY Total				\$ -	\$ -	\$ -	\$ -	#DIV/0!		
	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 610	\$ 1,152	\$ 610	\$ 610	\$ (542)	-47.0%				
		INTERNAL SERVICE CHARGES Total				\$ 610	\$ 1,152	\$ 610	\$ 610	\$ (542)	-47.0%	
	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 475	\$ 500	\$ 475	\$ 475	\$ (25)	-5.0%				
		OTHER EXPENDITURES Total				\$ 475	\$ 500	\$ 475	\$ 475	\$ (25)	-5.0%	
	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 2,556	\$ 2,500	\$ 2,560	\$ 2,560	\$ 60	2.4%				
		CONTRACTS-PRESERVATION	\$ 45,194	\$ 42,150	\$ 56,500	\$ 56,500	\$ 14,350	34.0%				
		POSTAGE	\$ 1,356	\$ 1,275	\$ 1,360	\$ 1,360	\$ 85	6.7%				
		PRINTING	\$ 596	\$ 500	\$ 20,000	\$ 600	\$ 100	20.0%				
		TELEPHONE	\$ 592	\$ 585	\$ 595	\$ 595	\$ 10	1.7%				
		TRAVEL	\$ 801	\$ 3,950	\$ 2,725	\$ 2,000	\$ (1,950)	-49.4%				
	OTHER PURCHASED SERVICES Total				\$ 51,096	\$ 50,960	\$ 83,740	\$ 63,615	\$ 12,655	24.8%		
	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 9,379	\$ 9,616	\$ 8,102	\$ 8,102	\$ (1,514)	-15.7%				
FICA		\$ 21,576	\$ 22,649	\$ 25,466	\$ 22,295	\$ (354)	-1.6%					
GROUP INSURANCE		\$ 69,582	\$ 66,648	\$ 87,609	\$ 76,658	\$ 10,010	15.0%					
REGULAR		\$ 266,283	\$ 285,369	\$ 322,636	\$ 283,341	\$ (2,028)	-0.7%					
RETIREMENT		\$ 38,400	\$ 30,939	\$ 38,782	\$ 33,953	\$ 3,014	9.7%					

Expenditure / Revenue

Expenditure

Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
General	Register of Deeds	SALARIES & BENEFITS	TRAVEL ALLOWANCE	\$ 1,122	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.0%	
			WORKERS COMP	\$ 713	\$ 472	\$ 531	\$ 465	\$ (7)	-1.5%	
		SALARIES & BENEFITS Total		\$ 407,056	\$ 416,773	\$ 484,206	\$ 425,894	\$ 9,121	2.2%	
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 14,365	\$ 5,575	\$ 10,000	\$ 15,000	\$ 9,425	169.1%	
			PRESERVATION FUND	\$ 30,118	\$ 17,000	\$ 12,000	\$ 12,000	\$ (5,000)	-29.4%	
		SUPPLIES Total		\$ 44,482	\$ 22,575	\$ 22,000	\$ 27,000	\$ 4,425	19.6%	
		Register of Deeds Total		\$ 503,718	\$ 491,960	\$ 591,031	\$ 517,594	\$ 25,634	5.2%	
		Senior Services	CAPITAL OUTLAY	EQUIPMENT	\$ 25,928	\$ 8,477	\$ -	\$ -	\$ (8,477)	-100.0%
		CAPITAL OUTLAY Total		\$ 25,928	\$ 8,477	\$ -	\$ -	\$ (8,477)	-100.0%	
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 5,052	\$ 7,780	\$ 8,760	\$ 5,500	\$ (2,280)	-29.3%
				VEHICLE MILEAGE	\$ 7,047	\$ 4,500	\$ 7,050	\$ 7,050	\$ 2,550	56.7%
		INTERNAL SERVICE CHARGES Total		\$ 12,099	\$ 12,280	\$ 15,810	\$ 12,550	\$ 270	2.2%	
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,268	\$ 4,450	\$ 4,600	\$ 4,275	\$ (175)	-3.9%
		OTHER EXPENDITURES Total		\$ 4,268	\$ 4,450	\$ 4,600	\$ 4,275	\$ (175)	-3.9%	
			OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 285,224	\$ 245,964	\$ 285,225	\$ 285,225	\$ 39,261	16.0%
				FOOD SERVICE CONTRACT	\$ 312,592	\$ 309,672	\$ 312,595	\$ 312,595	\$ 2,923	0.9%
				POSTAGE	\$ 4,560	\$ 4,600	\$ 4,565	\$ 4,565	\$ (35)	-0.8%
				PRINTING	\$ 1,812	\$ 2,500	\$ 1,815	\$ 1,815	\$ (685)	-27.4%
				SNAP INITIATIVE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				TELEPHONE	\$ -	\$ 3,160	\$ 3,160	\$ 3,160	\$ -	0.0%
				TRANSPORTATION	\$ 290,988	\$ 248,930	\$ 242,822	\$ 242,822	\$ (6,108)	-2.5%
				TRAVEL	\$ 24,729	\$ 26,000	\$ 29,659	\$ 25,000	\$ (1,000)	-3.8%
	OTHER PURCHASED SERVICES Total		\$ 919,906	\$ 840,826	\$ 879,841	\$ 875,182	\$ 34,356	4.1%		
		OTHER SENIOR SERVICES EXPENDITURES	CRISIS PROGRAM	\$ 2,661	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%	
			SENIOR GAMES	\$ 7,023	\$ 6,050	\$ 7,025	\$ 7,025	\$ 975	16.1%	
			SPECIAL ACTIVITIES	\$ 25,548	\$ 22,486	\$ 25,550	\$ 25,550	\$ 3,064	13.6%	
			SPECIAL EVENTS	\$ 12,289	\$ 12,050	\$ 12,290	\$ 12,290	\$ 240	2.0%	
	OTHER SENIOR SERVICES EXPENDITURES Total		\$ 47,521	\$ 41,586	\$ 45,865	\$ 45,865	\$ 4,279	10.3%		
		PURCHASED PROPERTY SERVICE	UTILITIES	\$ 2,230	\$ 2,700	\$ 2,230	\$ 2,230	\$ (470)	-17.4%	
	PURCHASED PROPERTY SERVICE Total		\$ 2,230	\$ 2,700	\$ 2,230	\$ 2,230	\$ (470)	-17.4%		
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 11,852	\$ 12,911	\$ 14,568	\$ 14,568	\$ 1,657	12.8%	
			FICA	\$ 56,975	\$ 65,000	\$ 68,618	\$ 65,885	\$ 885	1.4%	
			GROUP INSURANCE	\$ 199,170	\$ 209,466	\$ 251,878	\$ 240,926	\$ 31,460	15.0%	
			OVERTIME	\$ 762	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			PART TIME	\$ -	\$ 41,725	\$ 73,455	\$ 73,455	\$ 31,730	76.0%	
			REGULAR	\$ 779,666	\$ 795,024	\$ 869,571	\$ 799,758	\$ 4,734	0.6%	
			RETIREMENT	\$ 74,017	\$ 90,180	\$ 106,130	\$ 101,967	\$ 11,787	13.1%	
			TELEPHONE ALLOWANCE	\$ 540	\$ 540	\$ 540	\$ 540	\$ -	0.0%	
			WORKERS COMP	\$ 9,036	\$ 12,499	\$ 14,316	\$ 12,654	\$ 155	1.2%	
	SALARIES & BENEFITS Total		\$ 1,132,018	\$ 1,227,345	\$ 1,399,076	\$ 1,309,753	\$ 82,408	6.7%		
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 40,774	\$ 16,000	\$ 19,000	\$ 19,000	\$ 3,000	18.8%	
			FOOD PROGRAM SUPPLIES	\$ 6,099	\$ 4,000	\$ 6,100	\$ 6,100	\$ 2,100	52.5%	
			HOME MOBILITY AIDS	\$ -	\$ 250	\$ 250	\$ -	\$ (250)	-100.0%	
			MEDICAL SUPPLIES	\$ 466	\$ 400	\$ 470	\$ 470	\$ 70	17.5%	
			PET FOOD PROGRAM SUPPLIES	\$ 855	\$ 1,000	\$ 855	\$ 855	\$ (145)	-14.5%	
	SUPPLIES Total		\$ 48,193	\$ 21,650	\$ 26,675	\$ 26,425	\$ 4,775	22.1%		
	Senior Services Total		\$ 2,192,164	\$ 2,159,314	\$ 2,374,097	\$ 2,276,280	\$ 116,966	5.4%		
	Sheriff	CAPITAL OUTLAY	EQUIPMENT	\$ 868,600	\$ 716,235	\$ 1,313,255	\$ 438,105	\$ (278,130)	-38.8%	
			OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	CAPITAL OUTLAY Total		\$ 868,600	\$ 716,235	\$ 1,313,255	\$ 438,105	\$ (278,130)	-38.8%		
		INSURANCE	GENERAL LIABILITY	\$ 73,704	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%	
	INSURANCE Total		\$ 73,704	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%		
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 40,135	\$ 41,150	\$ 50,000	\$ 49,000	\$ 7,850	19.1%	
			VEHICLE MILEAGE	\$ 946,846	\$ 940,000	\$ 940,000	\$ 950,000	\$ 10,000	1.1%	
	INTERNAL SERVICE CHARGES Total		\$ 986,981	\$ 981,150	\$ 990,000	\$ 999,000	\$ 17,850	1.8%		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 283	\$ 11,805	\$ 16,525	\$ 11,800	\$ (5)	0.0%	
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	OTHER EXPENDITURES Total		\$ 283	\$ 11,805	\$ 16,525	\$ 11,800	\$ (5)	0.0%		
		OTHER LAW ENFORCEMENT EXPENDITURES	CANINE PROGRAM	\$ 7,927	\$ 5,000	\$ 6,000	\$ 6,000	\$ 1,000	20.0%	
			CID PROPERTY RECOVERY	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ -	0.0%	
			DOG POUND OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			SPECIAL LAW ENFORCEMENT	\$ 10,000	\$ 10,000	\$ 37,500	\$ 37,500	\$ 27,500	275.0%	
	OTHER LAW ENFORCEMENT EXPENDITURES Total		\$ 22,927	\$ 20,000	\$ 53,500	\$ 48,500	\$ 28,500	142.5%		
		OTHER PROFESSIONAL SERVICES	MEDICAL SERVICES	\$ 181,827	\$ 185,000	\$ 225,000	\$ 185,000	\$ -	0.0%	
			PROFESSIONAL SERVICES	\$ 11,346	\$ 5,500	\$ 9,000	\$ 7,000	\$ 1,500	27.3%	

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Sheriff	OTHER PROFESSIONAL SERVICES Total		\$ 193,172	\$ 190,500	\$ 234,000	\$ 192,000	\$ 1,500	0.8%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 2,051,716	\$ 1,637,650	\$ 1,891,514	\$ 1,876,603	\$ 238,953	14.6%
			POSTAGE	\$ 12,202	\$ 10,000	\$ 30,000	\$ 27,500	\$ 17,500	175.0%
			PRINTING	\$ 2,089	\$ 3,500	\$ 3,500	\$ 3,000	\$ (500)	-14.3%
			TELEPHONE	\$ 61,900	\$ 73,125	\$ 80,125	\$ 62,500	\$ (10,625)	-14.5%
			TRAVEL	\$ 49,963	\$ 54,990	\$ 65,500	\$ 50,000	\$ (4,990)	-9.1%
			UNIFORMS	\$ 106,653	\$ 101,152	\$ 140,000	\$ 111,500	\$ 10,348	10.2%
		OTHER PURCHASED SERVICES Total		\$ 2,284,523	\$ 1,880,417	\$ 2,210,639	\$ 2,131,103	\$ 250,686	13.3%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 57,144	\$ 68,000	\$ 130,000	\$ 115,000	\$ 47,000	69.1%
		PURCHASED PROPERTY SERVICE Total		\$ 57,144	\$ 68,000	\$ 130,000	\$ 115,000	\$ 47,000	69.1%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 101,041	\$ 108,833	\$ 107,117	\$ 106,989	\$ (1,844)	-1.7%
			CONTRIB-LEO SEPAR ALLOW	\$ 148,558	\$ 155,000	\$ 148,560	\$ 148,560	\$ (6,440)	-4.2%
			DOG ALLOWANCE	\$ 12,305	\$ 19,200	\$ 12,315	\$ 12,315	\$ (6,885)	-35.9%
			FICA	\$ 632,171	\$ 708,858	\$ 732,398	\$ 694,868	\$ (13,990)	-2.0%
			GROUP INSURANCE	\$ 1,829,885	\$ 1,913,760	\$ 2,255,947	\$ 2,179,289	\$ 265,529	13.9%
			OVERTIME	\$ 1,008,883	\$ 901,100	\$ 1,008,920	\$ 1,008,920	\$ 107,820	12.0%
			PART TIME	\$ 154,275	\$ 145,000	\$ 154,285	\$ 154,285	\$ 9,285	6.4%
			REGULAR	\$ 7,490,679	\$ 8,101,685	\$ 8,303,510	\$ 7,813,039	\$ (288,646)	-3.6%
			RETIREMENT	\$ 1,081,883	\$ 1,286,574	\$ 1,437,889	\$ 1,374,673	\$ 88,099	6.8%
			TELEPHONE ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			UNIFORM ALLOWANCE	\$ 47,805	\$ 54,087	\$ 48,652	\$ 48,652	\$ (5,435)	-10.0%
			WORKERS COMP	\$ 221,725	\$ 218,907	\$ 224,905	\$ 219,375	\$ 468	0.2%
		SALARIES & BENEFITS Total		\$ 12,729,210	\$ 13,613,004	\$ 14,434,499	\$ 13,760,965	\$ 147,961	1.1%
		SUPPLIES	CRIME PREVENTION SUPPLIES	\$ 4,185	\$ 6,000	\$ 10,000	\$ 4,500	\$ (1,500)	-25.0%
			DARE SUPPLIES	\$ 14,806	\$ 6,000	\$ 10,000	\$ 10,000	\$ 4,000	66.7%
			DEPARTMENTAL SUPPLIES	\$ 236,192	\$ 199,087	\$ 321,087	\$ 190,087	\$ (9,000)	-4.5%
			GAS - DIESEL - OIL	\$ 12,917	\$ 11,350	\$ 20,000	\$ 13,000	\$ 1,650	14.5%
		SUPPLIES Total		\$ 268,100	\$ 222,437	\$ 361,087	\$ 217,587	\$ (4,850)	-2.2%
	Sheriff Total			\$ 17,484,644	\$ 17,778,548	\$ 19,818,505	\$ 17,989,060	\$ 210,512	1.2%
	Social Services	CAPITAL OUTLAY	EQUIPMENT	\$ 144,002	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total		\$ 144,002	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 44,490	\$ 50,000	\$ 144,252	\$ 50,000	\$ -	0.0%
			VEHICLE MILEAGE	\$ 95,285	\$ 100,000	\$ 153,600	\$ 110,000	\$ 10,000	10.0%
		INTERNAL SERVICE CHARGES Total		\$ 139,775	\$ 150,000	\$ 297,852	\$ 160,000	\$ 10,000	6.7%
		OTHER DSS EXPENDITURES	CAROLYN PHILLIPS FUND	\$ 10	\$ 700	\$ 700	\$ 700	\$ -	0.0%
			COUNTY FOSTER CARE & WARD	\$ 64,419	\$ 50,000	\$ 75,000	\$ 50,000	\$ -	0.0%
			EMERGENCY FOOD ASSISTANCE	\$ -	\$ 3,000	\$ -	\$ -	\$ (3,000)	-100.0%
			GRANT FUNDS FOR CHILDREN	\$ 1,400	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.0%
			KEITH JOHNSON FUND	\$ 1,220	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
			LINKS	\$ 11,541	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
			PA - LIEAP	\$ 492,108	\$ 689,663	\$ 704,053	\$ 704,053	\$ 14,390	2.1%
			PA SHARE THE WARMTH	\$ 4,462	\$ 13,899	\$ 4,462	\$ 4,462	\$ (9,437)	-67.9%
			PA SPECIAL LINKS	\$ 23,697	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			PA-ADOPTION ASSISTANCE	\$ 395,477	\$ 421,000	\$ 500,000	\$ 421,000	\$ -	0.0%
			PA-AFDC FOSTER CARE	\$ 1,568,393	\$ 2,049,160	\$ 1,426,236	\$ 1,426,236	\$ (622,924)	-30.4%
			PA-AID TO THE BLIND	\$ 8,727	\$ 9,500	\$ 9,600	\$ 9,600	\$ 100	1.1%
			PA-BOARD HOME CARE	\$ 589,070	\$ 962,112	\$ 1,171,260	\$ 775,000	\$ (187,112)	-19.4%
			PA-CRISIS INTERVENTION	\$ 217,330	\$ 689,663	\$ 704,053	\$ 704,053	\$ 14,390	2.1%
			PA-DAY CARE PURCHASE	\$ 27,454	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
			PA-EMERG FOOD & SHELTER	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			PA-ENHANCED ADOPTION FUND	\$ 18,288	\$ 32,000	\$ 44,000	\$ 44,000	\$ 12,000	37.5%
			PA-FOOD STAMPS	\$ 35,841	\$ 48,854	\$ 42,004	\$ 42,004	\$ (6,850)	-14.0%
			PA-GENERAL ASSISTANCE	\$ 465	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.0%
			PA-MEDICAID TRANSPORT	\$ 15,105	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
			PA-SPECIAL ASST/ADULTS	\$ 868,415	\$ 900,000	\$ 853,000	\$ 853,000	\$ (47,000)	-5.2%
			PA-WORKFIRST CONTRACTS	\$ 185,400	\$ 190,000	\$ -	\$ -	\$ (190,000)	-100.0%
			PA-WORKFIRST EMERG. ASST	\$ 44,678	\$ 80,000	\$ 50,000	\$ 50,000	\$ (30,000)	-37.5%
			PA-WORKFIRST PARTICIPANT	\$ 3,301	\$ 14,000	\$ 25,000	\$ 25,000	\$ 11,000	78.6%
			PA-WORKFIRST TRANSPORT	\$ 28,599	\$ 95,000	\$ 35,000	\$ 35,000	\$ (60,000)	-63.2%
			SPECIAL ADOPTION FUND II	\$ 21,475	\$ 67,000	\$ 70,000	\$ 70,000	\$ 3,000	4.5%
			PA-TEA FOSTER CARE	\$ 3,960	\$ 28,500	\$ 5,940	\$ 5,940	\$ (22,560)	-79.2%
			TRIP FOSTER CARE	\$ 2,146	\$ 5,000	\$ -	\$ -	\$ (5,000)	-100.0%
			IV-E ESSA TRANSPORTATION	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	#DIV/0!
			NEMT & MEDICAID	\$ -	\$ -	\$ 50,000	\$ 40,000	\$ 40,000	#DIV/0!
		OTHER DSS EXPENDITURES Total		\$ 4,632,980	\$ 6,449,251	\$ 5,900,508	\$ 5,390,248	\$ (1,059,003)	-16.4%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Social Services	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 3,467	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%		
		OTHER EXPENDITURES Total		\$ 3,467	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%		
		OTHER PROFESSIONAL SERVICES	INTERPRETING FEES	\$ 3,772	\$ 6,000	\$ 4,000	\$ 4,000	\$ (2,000)	-33.3%		
			MEDICAL & PSYCH. SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
			PROFESSIONAL SERVICES	\$ 100,254	\$ 172,661	\$ 139,677	\$ 130,000	\$ (42,661)	-24.7%		
		OTHER PROFESSIONAL SERVICES Total		\$ 104,026	\$ 178,661	\$ 143,677	\$ 134,000	\$ (44,661)	-25.0%		
		OTHER PURCHASED SERVICES	CONTRACTED SERVICE-EQUIP.	\$ 53,655	\$ 50,000	\$ 60,000	\$ 54,000	\$ 4,000	8.0%		
			CONTRACTED SERVICES	\$ 264,954	\$ 275,000	\$ 401,518	\$ 345,450	\$ 70,450	25.6%		
			CONTRACTS-ADLT DAY CARE	\$ 136,696	\$ 123,469	\$ 123,469	\$ 123,469	\$ -	0.0%		
			POSTAGE	\$ 79,997	\$ 72,000	\$ 81,000	\$ 80,000	\$ 8,000	11.1%		
			TELEPHONE	\$ 10,684	\$ 10,640	\$ 63,517	\$ 63,517	\$ 52,877	497.0%		
			TRAVEL	\$ 143,262	\$ 140,581	\$ 118,155	\$ 118,155	\$ (22,426)	-16.0%		
			RENTAL / BUILDINGS	\$ 7,500	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%		
		OTHER PURCHASED SERVICES Total		\$ 696,747	\$ 680,690	\$ 856,659	\$ 793,591	\$ 112,901	16.6%		
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 104,028	\$ 120,947	\$ 109,112	\$ 108,965	\$ (11,982)	-9.9%		
			FICA	\$ 557,353	\$ 643,225	\$ 703,198	\$ 657,084	\$ 13,859	2.2%		
			GROUP INSURANCE	\$ 1,802,203	\$ 1,985,170	\$ 1,993,557	\$ 1,905,947	\$ (79,223)	-4.0%		
			OVERTIME	\$ 196,962	\$ 150,419	\$ 145,150	\$ 145,150	\$ (5,269)	-3.5%		
			PART TIME	\$ 13,162	\$ 23,000	\$ 17,620	\$ 13,509	\$ (9,491)	-41.3%		
			REGULAR	\$ 7,582,187	\$ 8,083,936	\$ 8,857,261	\$ 8,008,733	\$ (75,203)	-0.9%		
			RETIREMENT	\$ 736,498	\$ 874,972	\$ 1,062,431	\$ 968,628	\$ 93,656	10.7%		
			TELEPHONE ALLOWANCE	\$ 39,975	\$ 44,625	\$ 1,950	\$ 1,950	\$ (42,675)	-95.6%		
			WORKERS COMP	\$ 35,555	\$ 62,029	\$ 53,250	\$ 46,914	\$ (15,115)	-24.4%		
		SALARIES & BENEFITS Total		\$ 11,067,923	\$ 11,988,323	\$ 12,943,529	\$ 11,856,880	\$ (131,443)	-1.1%		
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 106,178	\$ 90,000	\$ 121,822	\$ 106,500	\$ 16,500	18.3%		
		SUPPLIES Total		\$ 106,178	\$ 90,000	\$ 121,822	\$ 106,500	\$ 16,500	18.3%		
		Social Services Total		\$ 16,895,097	\$ 19,540,425	\$ 20,267,547	\$ 18,444,719	\$ (1,095,706)	-5.6%		
		Soil & Water	Soil & Water	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				CAPITAL OUTLAY Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
				INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 1,276	\$ 1,225	\$ 2,700	\$ 1,280	\$ 55	4.5%
					VEHICLE MILEAGE	\$ 2,342	\$ 1,920	\$ 2,240	\$ 2,350	\$ 430	22.4%
				INTERNAL SERVICE CHARGES Total		\$ 3,618	\$ 3,145	\$ 4,940	\$ 3,630	\$ 485	15.4%
				OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,492	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
				OTHER EXPENDITURES Total		\$ 1,492	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
				OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 286	\$ 500	\$ 996	\$ 700	\$ 200	40.0%
					POSTAGE	\$ 87	\$ 110	\$ 110	\$ 90	\$ (20)	-18.2%
					PRINTING	\$ 153	\$ 150	\$ 200	\$ 155	\$ 5	3.3%
					TELEPHONE	\$ 8	\$ 25	\$ 25	\$ 10	\$ (15)	-60.0%
					TRAVEL	\$ 3,923	\$ 3,200	\$ 4,375	\$ 4,375	\$ 1,175	36.7%
				OTHER PURCHASED SERVICES Total		\$ 4,457	\$ 3,985	\$ 5,706	\$ 5,330	\$ 1,345	33.8%
				SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,971	\$ 3,085	\$ 4,090	\$ 4,090	\$ 1,005	32.6%
					FICA	\$ 10,506	\$ 11,300	\$ 11,682	\$ 11,377	\$ 77	0.7%
					GROUP INSURANCE	\$ 27,918	\$ 28,564	\$ 32,854	\$ 32,854	\$ 4,290	15.0%
					OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
					REGULAR	\$ 140,926	\$ 144,630	\$ 148,614	\$ 144,630	\$ -	0.0%
					RETIREMENT	\$ 13,444	\$ 15,436	\$ 17,790	\$ 17,326	\$ 1,890	12.2%
					WORKERS COMP	\$ 3,434	\$ 3,164	\$ 3,272	\$ 3,191	\$ 27	0.9%
SALARIES & BENEFITS Total		\$ 199,199	\$ 206,179	\$ 218,301	\$ 213,468	\$ 7,289	3.5%				
SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 644	\$ 800	\$ 800	\$ 650	\$ (150)	-18.8%				
SUPPLIES Total		\$ 644	\$ 800	\$ 800	\$ 650	\$ (150)	-18.8%				
Soil & Water Total		\$ 209,410	\$ 215,609	\$ 231,247	\$ 224,578	\$ 8,969	4.2%				
Stoner-Thomas Center	Stoner-Thomas Center	OPERATING	SCHOOL CURRENT EXPENSE	\$ 418,205	\$ 422,858	\$ 422,858	\$ 422,858	\$ -	0.0%		
		OPERATING Total		\$ 418,205	\$ 422,858	\$ 422,858	\$ 422,858	\$ -	0.0%		
Stoner-Thomas Center Total		\$ 418,205	\$ 422,858	\$ 422,858	\$ 422,858	\$ -	0.0%				
Support Services	Support Services	CAPITAL OUTLAY	EQUIPMENT	\$ 94,639	\$ 8,526	\$ -	\$ -	\$ (8,526)	-100.0%		
			OTHER IMPROVEMENTS	\$ 757,926	\$ 367,500	\$ 802,700	\$ 378,700	\$ 11,200	3.0%		
			LAND	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!		
		CAPITAL OUTLAY Total		\$ 852,565	\$ 376,026	\$ 802,700	\$ 378,700	\$ 2,674	0.7%		
		INSURANCE	GENERAL LIABILITY	\$ 228,886	\$ 230,000	\$ 231,000	\$ 235,000	\$ 5,000	2.2%		
		INSURANCE Total		\$ 228,886	\$ 230,000	\$ 231,000	\$ 235,000	\$ 5,000	2.2%		
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 3,498	\$ 3,405	\$ 3,925	\$ 3,500	\$ 95	2.8%		
			VEHICLE MILEAGE	\$ 42,344	\$ 34,016	\$ 41,500	\$ 41,500	\$ 7,484	22.0%		
		INTERNAL SERVICE CHARGES Total		\$ 45,842	\$ 37,421	\$ 45,425	\$ 45,000	\$ 7,579	20.3%		
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,970	\$ 745	\$ 450	\$ 450	\$ (295)	-39.6%		
OTHER EXPENDITURES Total		\$ 1,970	\$ 745	\$ 450	\$ 450	\$ (295)	-39.6%				

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted		
General	Support Services	OTHER PURCHASED SERVICES	ADVERTISING	\$ 500	\$ 500	\$ -	\$ -	\$ (500)	-100.0%		
			CONTRACTED SERVICES	\$ 513,372	\$ 500,741	\$ 626,007	\$ 550,135	\$ 49,394	9.9%		
			POSTAGE	\$ 21,973	\$ 16,210	\$ 21,970	\$ 21,970	\$ 5,760	35.5%		
			PRINTING	\$ (3,213)	\$ 6,000	\$ 6,424	\$ (3,500)	\$ (9,500)	-158.3%		
			STAFF TRAINING	\$ 12,813	\$ 4,500	\$ 12,815	\$ 12,815	\$ 8,315	184.8%		
			TELEPHONE	\$ 10,448	\$ 11,200	\$ 10,450	\$ 10,450	\$ (750)	-6.7%		
			TRAVEL	\$ 5,788	\$ 5,110	\$ 5,795	\$ 5,795	\$ 685	13.4%		
			UNIFORMS	\$ 9,844	\$ 10,000	\$ 12,000	\$ 10,000	\$ -	0.0%		
			OTHER PURCHASED SERVICES Total	\$ 571,525	\$ 554,261	\$ 695,461	\$ 607,665	\$ 53,404	9.6%		
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR BLDG/GRND	\$ 286,593	\$ 270,000	\$ 286,600	\$ 286,600	\$ 16,600	6.1%	
		MAINT & REPAIR EQUIPMENT		\$ 8,528	\$ 8,000	\$ 8,530	\$ 8,530	\$ 530	6.6%		
		PARK MAINTENANCE		\$ 12,433	\$ 12,200	\$ 15,000	\$ 12,500	\$ 300	2.5%		
		UTILITIES		\$ 1,101,305	\$ 1,140,799	\$ 1,223,191	\$ 1,185,000	\$ 44,201	3.9%		
		PURCHASED PROPERTY SERVICE Total	\$ 1,408,859	\$ 1,430,999	\$ 1,533,321	\$ 1,492,630	\$ 61,631	4.3%			
		RENTAL	BUILDINGS	\$ 60	\$ 60	\$ 486	\$ 60	\$ -	0.0%		
			EQUIPMENT	\$ 5,214	\$ 12,000	\$ 10,000	\$ 10,000	\$ (2,000)	-16.7%		
		RENTAL Total	\$ 5,274	\$ 12,060	\$ 10,486	\$ 10,060	\$ (2,000)	-16.6%			
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 11,040	\$ 10,283	\$ 10,040	\$ 9,136	\$ (1,147)	-11.2%		
			FICA	\$ 49,028	\$ 59,545	\$ 59,186	\$ 57,501	\$ (2,044)	-3.4%		
			GROUP INSURANCE	\$ 172,011	\$ 180,903	\$ 208,073	\$ 208,073	\$ 27,170	15.0%		
			OVERTIME	\$ 6,544	\$ 10,752	\$ 8,400	\$ 8,400	\$ (2,352)	-21.9%		
			REGULAR	\$ 659,427	\$ 750,552	\$ 748,987	\$ 726,967	\$ (23,585)	-3.1%		
			RETIREMENT	\$ 63,241	\$ 80,631	\$ 89,405	\$ 86,839	\$ 6,208	7.7%		
			TELEPHONE ALLOWANCE	\$ 6,541	\$ 7,320	\$ 6,780	\$ 6,780	\$ (540)	-7.4%		
			WORKERS COMP	\$ 18,539	\$ 20,096	\$ 19,728	\$ 19,153	\$ (943)	-4.7%		
		SALARIES & BENEFITS Total	\$ 986,371	\$ 1,120,082	\$ 1,150,599	\$ 1,122,849	\$ 2,767	0.2%			
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 70,961	\$ 69,500	\$ 72,925	\$ 72,425	\$ 2,925	4.2%		
			SMALL TOOLS & EQUIPMENT	\$ 7,863	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%		
		SUPPLIES Total	\$ 78,824	\$ 78,500	\$ 81,925	\$ 81,425	\$ 2,925	3.7%			
		Support Services Total				\$ 4,180,115	\$ 3,840,094	\$ 4,551,366	\$ 3,973,779	\$ 133,685	3.5%
		Tax	CAPITAL OUTLAY	EQUIPMENT		\$ 77,329	\$ -	\$ 35,000	\$ -	\$ -	#DIV/0!
					CAPITAL OUTLAY Total	\$ 77,329	\$ -	\$ 35,000	\$ -	\$ -	\$ -
			INSURANCE	OTHER		\$ 468	\$ 675	\$ 600	\$ 470	\$ (205)	-30.4%
					INSURANCE Total	\$ 468	\$ 675	\$ 600	\$ 470	\$ (205)	-30.4%
			INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE		\$ 9,737	\$ 14,000	\$ 10,000	\$ 9,750	\$ (4,250)	-30.4%
					VEHICLE MILEAGE	\$ 30,039	\$ 30,000	\$ 35,000	\$ 31,000	\$ 1,000	3.3%
			INTERNAL SERVICE CHARGES Total	\$ 39,776	\$ 44,000	\$ 45,000	\$ 40,750	\$ (3,250)	-7.4%		
			OTHER EXPENDITURES	DUES & SUBSCRIPTIONS		\$ 3,393	\$ 2,500	\$ 3,400	\$ 3,400	\$ 900	36.0%
					OTHER EXPENDITURES Total	\$ 3,393	\$ 2,500	\$ 3,400	\$ 3,400	\$ 900	36.0%
			OTHER PROFESSIONAL SERVICES	BOARD MEETING COSTS		\$ 1,240	\$ 4,000	\$ 3,400	\$ 1,250	\$ (2,750)	-68.8%
					OTHER PROFESSIONAL SERVICES Total	\$ 1,240	\$ 4,000	\$ 3,400	\$ 1,250	\$ (2,750)	-68.8%
			OTHER PURCHASED SERVICES	ADVERTISING	\$ 11,269	\$ 17,225	\$ 17,000	\$ 17,000	\$ (225)	-1.3%	
				CONTRACTED SERVICES	\$ 505,429	\$ 525,000	\$ 610,000	\$ 525,000	\$ -	0.0%	
				POSTAGE	\$ 48,971	\$ 71,000	\$ 71,500	\$ 71,500	\$ 500	0.7%	
				PRINTING	\$ 21,928	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%	
				TELEPHONE	\$ 4,558	\$ 5,500	\$ 5,000	\$ 4,560	\$ (940)	-17.1%	
				TRAVEL	\$ 16,420	\$ 19,995	\$ 17,250	\$ 16,500	\$ (3,495)	-17.5%	
			OTHER PURCHASED SERVICES Total	\$ 608,575	\$ 668,720	\$ 750,750	\$ 664,560	\$ (4,160)	-0.6%		
			PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 672	\$ 600	\$ 700	\$ 675	\$ 75	12.5%	
			PURCHASED PROPERTY SERVICE Total	\$ 672	\$ 600	\$ 700	\$ 675	\$ 75	12.5%		
SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 21,433	\$ 23,408	\$ 23,824	\$ 23,824	\$ 416	1.8%				
	FICA	\$ 88,844	\$ 104,478	\$ 112,410	\$ 109,266	\$ 4,788	4.6%				
	GROUP INSURANCE	\$ 311,529	\$ 327,529	\$ 365,770	\$ 365,770	\$ 38,241	11.7%				
	OVERTIME	\$ 22,772	\$ 21,981	\$ 135,621	\$ 72,381	\$ 50,400	229.3%				
	PART TIME	\$ -	\$ 9,680	\$ -	\$ -	\$ (9,680)	-100.0%				
	REGULAR	\$ 1,189,460	\$ 1,305,080	\$ 1,304,709	\$ 1,263,615	\$ (41,465)	-3.2%				
	RETIREMENT	\$ 115,146	\$ 141,124	\$ 172,214	\$ 167,427	\$ 26,303	18.6%				
	TELEPHONE ALLOWANCE	\$ 4,962	\$ 5,580	\$ 5,256	\$ 5,256	\$ (324)	-5.8%				
WORKERS COMP	\$ 13,718	\$ 17,597	\$ 18,425	\$ 17,959	\$ 362	2.1%					
SALARIES & BENEFITS Total	\$ 1,767,866	\$ 1,956,457	\$ 2,138,228	\$ 2,025,498	\$ 69,041	3.5%					
SUPPLIES	COURT FEES	\$ 3,469	\$ 3,000	\$ 4,000	\$ 4,000	\$ 1,000	33.3%				
	DEPARTMENTAL SUPPLIES	\$ 32,764	\$ 35,000	\$ 35,000	\$ 32,765	\$ (2,235)	-6.4%				
	SHERIFF FEES	\$ 60	\$ 125	\$ 800	\$ 800	\$ 675	540.0%				
SUPPLIES Total	\$ 36,293	\$ 38,125	\$ 39,800	\$ 37,565	\$ (560)	-1.5%					
Tax Total				\$ 2,535,613	\$ 2,715,077	\$ 3,016,878	\$ 2,774,168	\$ 59,091	2.2%		

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
General	Teen Parenting	OPERATING	SCHOOL CURRENT EXPENSE	\$ 116,232	\$ 117,525	\$ 117,525	\$ 117,525	\$ -	0.0%
		OPERATING Total		\$ 116,232	\$ 117,525	\$ 117,525	\$ 117,525	\$ -	0.0%
	Teen Parenting Total			\$ 116,232	\$ 117,525	\$ 117,525	\$ 117,525	\$ -	0.0%
	Thomasville City Schools	CAPITAL OUTLAY - CATEGORY II	SCHOOL C/O - CATEGORY II	\$ 559,360	\$ 343,136	\$ 343,136	\$ 343,136	\$ -	0.0%
		CAPITAL OUTLAY - CATEGORY II Total			\$ 559,360	\$ 343,136	\$ 343,136	\$ 343,136	\$ -
	Thomasville City Schools	OPERATING	SCHOOL CURRENT EXPENSE	\$ 2,787,360	\$ 2,867,038	\$ 2,867,038	\$ 2,836,458	\$ (30,580)	-1.1%
		OPERATING Total			\$ 2,787,360	\$ 2,867,038	\$ 2,867,038	\$ 2,836,458	\$ (30,580)
	Thomasville City Schools Total			\$ 3,346,720	\$ 3,210,174	\$ 3,210,174	\$ 3,179,594	\$ (30,580)	-1.0%
	Transportation	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 130,409	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total			\$ 130,409	\$ 130,000	\$ 130,000	\$ 130,000	\$ -
	Transportation Total			\$ 130,409	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.0%
	Veterans Services	CAPITAL OUTLAY	EQUIPMENT	\$ -	\$ -	\$ 5,175	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total			\$ -	\$ -	\$ 5,175	\$ -	\$ -
	Veterans Services	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 885	\$ 800	\$ 885	\$ 885	\$ 85	10.6%
		INTERNAL SERVICE CHARGES Total			\$ 885	\$ 800	\$ 885	\$ 885	\$ 85
	Veterans Services	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 205	\$ 125	\$ 325	\$ 205	\$ 80	64.0%
		OTHER EXPENDITURES Total			\$ 205	\$ 125	\$ 325	\$ 205	\$ 80
	Veterans Services	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 729	\$ 1,440	\$ 3,046	\$ 2,547	\$ 1,107	76.9%
			POSTAGE		\$ 269	\$ 138	\$ 83	\$ 83	\$ (55)
			PRINTING	\$ 102	\$ 45	\$ 150	\$ 105	\$ 60	133.3%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ 2,093	\$ 4,154	\$ 4,837	\$ 2,100	\$ (2,054)	-49.4%
	OTHER PURCHASED SERVICES Total			\$ 3,193	\$ 5,777	\$ 8,115	\$ 4,835	\$ (942)	-16.3%
	Veterans Services	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,020	\$ 2,100	\$ 2,315	\$ 2,297	\$ 197	9.4%
			FICA		\$ 6,467	\$ 6,993	\$ 8,243	\$ 7,208	\$ 215
			GROUP INSURANCE	\$ 20,566	\$ 19,042	\$ 32,854	\$ 21,903	\$ 2,861	15.0%
			OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			REGULAR	\$ 86,944	\$ 89,309	\$ 136,510	\$ 91,930	\$ 2,621	2.9%
			RETIREMENT	\$ 8,311	\$ 9,552	\$ 12,554	\$ 10,977	\$ 1,425	14.9%
			WORKERS COMP	\$ 223	\$ 36	\$ 155	\$ 151	\$ 115	319.4%
	SALARIES & BENEFITS Total			\$ 124,532	\$ 127,032	\$ 192,631	\$ 134,466	\$ 7,434	5.9%
	Veterans Services	SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 8,151	\$ 3,120	\$ 4,000	\$ 4,000	\$ 880	28.2%
		SUPPLIES Total			\$ 8,151	\$ 3,120	\$ 4,000	\$ 4,000	\$ 880
	Veterans Services Total			\$ 136,967	\$ 136,854	\$ 211,131	\$ 144,391	\$ 7,537	5.5%
General Total				\$ 149,464,725	\$ 138,972,999	\$ 146,993,594	\$ 136,558,919	\$ (2,414,080)	-1.7%
Internal Service - Garage Fund	Public Services	ASSET RECLASSIFICATION	ASSET RECLASSIFICATION	\$ (53,834)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		ASSET RECLASSIFICATION Total		\$ (53,834)	\$ -	\$ -	\$ -	\$ -	\$ -
	Public Services	CAPITAL OUTLAY	EQUIPMENT	\$ 57,460	\$ -	\$ 30,000	\$ -	\$ -	#DIV/0!
		CAPITAL OUTLAY Total			\$ 57,460	\$ -	\$ 30,000	\$ -	\$ -
	Public Services	DEPRECIATION	DEPREC-BUILDINGS	\$ 8,010	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPREC-EQUIPMENT	\$ 2,128	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			DEPRECIATION - VEHICLES	\$ 1,272	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	DEPRECIATION Total			\$ 11,409	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Public Services	INSURANCE	OTHER	\$ 120,442	\$ 128,879	\$ 137,768	\$ 137,768	\$ 8,889	6.9%
		INSURANCE Total			\$ 120,442	\$ 128,879	\$ 137,768	\$ 137,768	\$ 8,889
	Public Services	INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 238	\$ 450	\$ 450	\$ 450	\$ -	0.0%
			VEHICLE MILEAGE	\$ 6,271	\$ 6,890	\$ 6,890	\$ 6,890	\$ -	0.0%
	INTERNAL SERVICE CHARGES Total			\$ 6,509	\$ 7,340	\$ 7,340	\$ 7,340	\$ -	0.0%
	Public Services	OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 4,172	\$ 3,840	\$ 4,175	\$ 4,175	\$ 335	8.7%
		OTHER EXPENDITURES Total			\$ 4,172	\$ 3,840	\$ 4,175	\$ 4,175	\$ 335
	Public Services	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 2,408	\$ 4,000	\$ 5,386	\$ 5,386	\$ 1,386	34.7%
			POSTAGE		\$ 0	\$ 20	\$ -	\$ -	\$ (20)
			STAFF TRAINING	\$ 1,308	\$ 2,200	\$ 2,410	\$ 1,810	\$ (390)	-17.7%
			TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			TRAVEL	\$ -	\$ -	\$ 3,125	\$ 500	\$ 500	#DIV/0!
			UNIFORMS	\$ 564	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.0%
	OTHER PURCHASED SERVICES Total			\$ 4,280	\$ 9,720	\$ 14,421	\$ 11,196	\$ 1,476	15.2%
	Public Services	PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 385,515	\$ 494,288	\$ 525,000	\$ 399,850	\$ (94,438)	-19.1%
		PURCHASED PROPERTY SERVICE Total			\$ 385,515	\$ 494,288	\$ 525,000	\$ 399,850	\$ (94,438)
	Public Services	SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 1,668	\$ 2,749	\$ 2,946	\$ 2,946	\$ 197	7.2%
			FICA		\$ 12,777	\$ 19,201	\$ 18,845	\$ 18,308	\$ (893)
			GROUP INSURANCE	\$ 45,266	\$ 57,127	\$ 65,707	\$ 65,707	\$ 8,580	15.0%
			OVERTIME	\$ 959	\$ 4,050	\$ 972	\$ 972	\$ (3,078)	-76.0%
			REGULAR	\$ 173,247	\$ 242,219	\$ 240,447	\$ 233,428	\$ (8,791)	-3.6%
			RETIREMENT	\$ 16,295	\$ 26,022	\$ 28,469	\$ 27,651	\$ 1,629	6.3%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted	
Internal Service - Garage Fund	Public Services	SALARIES & BENEFITS	TELEPHONE ALLOWANCE	\$ 1,686	\$ 2,280	\$ 2,280	\$ 2,280	\$ -	0.0%	
			WORKERS COMP	\$ 3,628	\$ 5,620	\$ 5,417	\$ 5,263	\$ (357)	-6.4%	
		SALARIES & BENEFITS Total			\$ 255,527	\$ 359,268	\$ 365,084	\$ 356,555	\$ (2,713)	-0.8%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 179,577	\$ 8,500	\$ 5,275	\$ 140,923	\$ 132,423	1557.9%	
			GAS - DIESEL - OIL	\$ 696,804	\$ 720,155	\$ 709,614	\$ 718,143	\$ (2,012)	-0.3%	
SUPPLIES Total			\$ 876,381	\$ 728,655	\$ 714,889	\$ 859,066	\$ 130,411	17.9%		
Public Services Total				\$ 1,667,860	\$ 1,731,990	\$ 1,798,677	\$ 1,775,950	\$ 43,960	2.5%	
Internal Service - Garage Fund Total										
Internal Service Funds - Insurance Fund										
Internal Service Funds - Insurance Fund	Insurance Fund	BENEFITS	CONTRACTED SERVICES	\$ 1,062,391	\$ 1,147,531	\$ 1,100,000	\$ 1,100,000	\$ (47,531)	-4.1%	
			DEPENDENT LIFE	\$ 29,748	\$ 19,500	\$ 30,000	\$ 30,000	\$ 10,500	53.8%	
			GROUP INSURANCE	\$ 10,785,788	\$ 10,191,624	\$ 11,489,866	\$ 11,466,515	\$ 1,274,891	12.5%	
			MISCELLANEOUS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WELLNESS PROGRAM	\$ 1,117	\$ 8,500	\$ 1,120	\$ 1,120	\$ (7,380)	-86.8%	
		BENEFITS Total			\$ 11,879,044	\$ 11,367,155	\$ 12,620,986	\$ 12,597,635	\$ 1,230,480	10.8%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 154	\$ 7	\$ -	\$ -	\$ (7)	-100.0%	
			FICA	\$ 618	\$ 1,012	\$ -	\$ -	\$ (1,012)	-100.0%	
			GROUP INSURANCE	\$ 1,456	\$ 2,380	\$ -	\$ -	\$ (2,380)	-100.0%	
			REGULAR	\$ 8,301	\$ 13,147	\$ -	\$ -	\$ (13,147)	-100.0%	
			RETIREMENT	\$ 788	\$ 1,375	\$ -	\$ -	\$ (1,375)	-100.0%	
TELEPHONE ALLOWANCE	\$ 80		\$ 75	\$ -	\$ -	\$ (75)	-100.0%			
WORKERS COMP	\$ 26	\$ 21	\$ -	\$ -	\$ (21)	-100.0%				
SALARIES & BENEFITS Total			\$ 11,424	\$ 18,017	\$ -	\$ -	\$ (18,017)	-100.0%		
Insurance Fund Total				\$ 11,890,468	\$ 11,385,172	\$ 12,620,986	\$ 12,597,635	\$ 1,212,463	10.6%	
Internal Service Funds - Insurance Fund Total										
Internal Service Funds - Workers Compensation Fund	Workers Compensation Fund	BENEFITS	CONTRACTED SERVICES	\$ 24,475	\$ 24,025	\$ 24,025	\$ 22,164	\$ (1,861)	-7.7%	
			WELLNESS PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WORKERS COMP CLAIMS	\$ 542,706	\$ 821,640	\$ 862,158	\$ 854,610	\$ 32,970	4.0%	
		BENEFITS Total			\$ 567,181	\$ 845,665	\$ 886,183	\$ 876,774	\$ 31,109	3.7%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			FICA	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			GROUP INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		SALARIES & BENEFITS Total			\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Workers Compensation Fund Total				\$ 567,181	\$ 845,665	\$ 886,183	\$ 876,774	\$ 31,109	3.7%	
Internal Service Funds - Workers Compensation Fund Total										
Mental Health Fund	Mental Health Fund	OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -	0.0%	
			OTHER PURCHASED SERVICES Total			\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -
		Mental Health Fund Total				\$ 824,340	\$ 824,344	\$ 824,344	\$ 824,344	\$ -
Mental Health Fund Total										
Special Revenue - Emergency Telephone	Emergency Communications	CAPITAL OUTLAY	EQUIPMENT	\$ 151,934	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
			CAPITAL OUTLAY Total			\$ 151,934	\$ -	\$ -	\$ -	\$ -
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ 231,218	\$ 224,638	\$ 568,016	\$ 290,669	\$ 66,031	29.4%	
			STAFF TRAINING	\$ 18,935	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%	
			TELEPHONE	\$ 263,179	\$ 255,000	\$ 255,000	\$ 255,000	\$ -	0.0%	
			TRAVEL	\$ 488	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%	
		OTHER PURCHASED SERVICES Total			\$ 513,820	\$ 495,838	\$ 839,216	\$ 561,869	\$ 66,031	13.3%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 17,019	\$ 3,176	\$ 3,176	\$ 3,176	\$ -	0.0%	
		SUPPLIES Total			\$ 17,019	\$ 3,176	\$ 3,176	\$ 3,176	\$ -	0.0%
		Emergency Communications Total				\$ 682,774	\$ 499,014	\$ 842,392	\$ 565,045	\$ 66,031
Special Revenue - Emergency Telephone Total										
Special Revenue - Transportation	Public Services	CAPITAL OUTLAY	EQUIPMENT	\$ 139,330	\$ 249,038	\$ 70,000	\$ 70,000	\$ (179,038)	-71.9%	
			CAPITAL OUTLAY Total			\$ 139,330	\$ 249,038	\$ 70,000	\$ 70,000	\$ (179,038)
		INTERNAL SERVICE CHARGES	INT CHARGE-TELEPHONE	\$ 813	\$ 1,536	\$ 1,400	\$ 1,400	\$ (136)	-8.9%	
			VEHICLE MILEAGE	\$ 112,004	\$ 96,824	\$ 120,614	\$ 112,005	\$ 15,181	15.7%	
		INTERNAL SERVICE CHARGES Total			\$ 112,817	\$ 98,360	\$ 122,014	\$ 113,405	\$ 15,045	15.3%
		OTHER EXPENDITURES	DUES & SUBSCRIPTIONS	\$ 1,221	\$ 1,680	\$ 1,100	\$ 1,100	\$ (580)	-34.5%	
			OTHER EXPENDITURES Total			\$ 1,221	\$ 1,680	\$ 1,100	\$ 1,100	\$ (580)
		OTHER PURCHASED SERVICES	ADVERTISING	\$ 4,723	\$ 5,491	\$ 6,750	\$ 4,725	\$ (766)	-14.0%	
CONTRACTED SERVICES	\$ 48,105		\$ 55,000	\$ 49,491	\$ 48,105	\$ (6,895)	-12.5%			
POSTAGE	\$ 10		\$ 50	\$ 10	\$ 10	\$ (40)	-80.0%			
PRINTING	\$ 572		\$ 700	\$ 700	\$ 700	\$ -	0.0%			
STAFF TRAINING	\$ 4,619		\$ 3,150	\$ 4,000	\$ 4,000	\$ 850	27.0%			
TELEPHONE	\$ 3,563	\$ 4,244	\$ 3,565	\$ 3,565	\$ (679)	-16.0%				

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue - Transportation	Public Services	OTHER PURCHASED SERVICES	TRANSPORTATION	\$ 360,882	\$ 295,000	\$ 370,000	\$ 367,953	\$ 72,953	24.7%
			TRAVEL	\$ 1,269	\$ 2,750	\$ 1,270	\$ 1,270	\$ (1,480)	-53.8%
			UNIFORMS	\$ 558	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
		OTHER PURCHASED SERVICES Total		\$ 424,301	\$ 367,385	\$ 436,786	\$ 431,328	\$ 63,943	17.4%
		PURCHASED PROPERTY SERVICE	MAINT & REPAIR EQUIPMENT	\$ 413	\$ 500	\$ 500	\$ 415	\$ (85)	-17.0%
		PURCHASED PROPERTY SERVICE Total		\$ 413	\$ 500	\$ 500	\$ 415	\$ (85)	-17.0%
		SALARIES & BENEFITS	BONUS-CHMAS & LONGEVITY	\$ 2,807	\$ 3,559	\$ 3,780	\$ 3,780	\$ 221	6.2%
			FICA	\$ 22,687	\$ 26,008	\$ 27,847	\$ 27,397	\$ 1,389	5.3%
			GROUP INSURANCE	\$ 26,889	\$ 38,085	\$ 54,756	\$ 54,756	\$ 16,671	43.8%
			OVERTIME	\$ 5,890	\$ 5,559	\$ 5,559	\$ 5,559	\$ -	0.0%
			PART TIME	\$ -	\$ 136,015	\$ 150,074	\$ 150,074	\$ 14,059	10.3%
			REGULAR	\$ 295,325	\$ 192,915	\$ 202,437	\$ 196,553	\$ 3,638	1.9%
			RETIREMENT	\$ 28,334	\$ 33,286	\$ 39,904	\$ 39,219	\$ 5,933	17.8%
			TELEPHONE ALLOWANCE	\$ 1,633	\$ 1,920	\$ 2,160	\$ 2,160	\$ 240	12.5%
			WORKERS COMP	\$ 10,371	\$ 14,742	\$ 15,928	\$ 15,720	\$ 978	6.6%
		SALARIES & BENEFITS Total		\$ 393,936	\$ 452,089	\$ 502,445	\$ 495,218	\$ 43,129	9.5%
		SUPPLIES	DEPARTMENTAL SUPPLIES	\$ 10,134	\$ 8,750	\$ 8,750	\$ 8,750	\$ -	0.0%
		SUPPLIES Total		\$ 10,134	\$ 8,750	\$ 8,750	\$ 8,750	\$ -	0.0%
	Public Services Total			\$ 1,082,152	\$ 1,177,802	\$ 1,141,595	\$ 1,120,216	\$ (57,586)	-4.9%
Special Revenue - Transportation Total				\$ 1,082,152	\$ 1,177,802	\$ 1,141,595	\$ 1,120,216	\$ (57,586)	-4.9%
Special Revenue Fund - Airport Fund	Airport Fund - Capital Improvement Project Plan	CAPITAL OUTLAY	OTHER IMPROVEMENTS	\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
		CAPITAL OUTLAY Total		\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
		OTHER PURCHASED SERVICES	CONTRACTED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		OTHER PURCHASED SERVICES Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Airport Fund - Capital Improvement Project Plan Total			\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Fund - Airport Fund Total				\$ 16,667	\$ 16,667	\$ 16,667	\$ 16,667	\$ -	0.0%
Special Revenue Funds - Fire Districts	Arcadia - RC - Hampton	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 817,580	\$ 796,603	\$ 1,036,357	\$ 1,036,357	\$ 239,754	30.1%
			VTS COLLECTION COST	\$ 4,185	\$ 2,397	\$ 3,118	\$ 3,118	\$ 721	30.1%
		OTHER EXPENDITURES Total		\$ 821,765	\$ 799,000	\$ 1,039,475	\$ 1,039,475	\$ 240,475	30.1%
	Arcadia - RC - Hampton Total			\$ 821,765	\$ 799,000	\$ 1,039,475	\$ 1,039,475	\$ 240,475	30.1%
	Badin	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 39,890	\$ 39,890	\$ 39,880	\$ 39,880	\$ (10)	0.0%
			VTS COLLECTION COST	\$ 74	\$ 110	\$ 120	\$ 120	\$ 10	9.1%
		OTHER EXPENDITURES Total		\$ 39,964	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
	Badin Total			\$ 39,964	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
	Central	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 315,880	\$ 315,880	\$ 350,774	\$ 350,774	\$ 34,894	11.0%
			VTS COLLECTION COST	\$ 1,883	\$ 950	\$ 1,056	\$ 1,056	\$ 106	11.2%
		OTHER EXPENDITURES Total		\$ 317,763	\$ 316,830	\$ 351,830	\$ 351,830	\$ 35,000	11.0%
	Central Total			\$ 317,763	\$ 316,830	\$ 351,830	\$ 351,830	\$ 35,000	11.0%
	Churchland	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 222,730	\$ 236,289	\$ 245,586	\$ 245,586	\$ 9,297	3.9%
			VTS COLLECTION COST	\$ 1,301	\$ 711	\$ 739	\$ 739	\$ 28	3.9%
		OTHER EXPENDITURES Total		\$ 224,031	\$ 237,000	\$ 246,325	\$ 246,325	\$ 9,325	3.9%
	Churchland Total			\$ 224,031	\$ 237,000	\$ 246,325	\$ 246,325	\$ 9,325	3.9%
	Clemmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 66,590	\$ 67,258	\$ 75,234	\$ 75,234	\$ 7,976	11.9%
			VTS COLLECTION COST	\$ 264	\$ 202	\$ 226	\$ 226	\$ 24	11.9%
		OTHER EXPENDITURES Total		\$ 66,854	\$ 67,460	\$ 75,460	\$ 75,460	\$ 8,000	11.9%
	Clemmons Total			\$ 66,854	\$ 67,460	\$ 75,460	\$ 75,460	\$ 8,000	11.9%
	Fairgrove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 414,752	\$ 417,748	\$ 455,855	\$ 455,855	\$ 38,107	9.1%
			VTS COLLECTION COST	\$ 2,470	\$ 1,257	\$ 1,372	\$ 1,372	\$ 115	9.1%
		OTHER EXPENDITURES Total		\$ 417,222	\$ 419,005	\$ 457,227	\$ 457,227	\$ 38,222	9.1%
	Fairgrove Total			\$ 417,222	\$ 419,005	\$ 457,227	\$ 457,227	\$ 38,222	9.1%
	Griffith	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 221,733	\$ 233,070	\$ 260,547	\$ 260,547	\$ 27,477	11.8%
			VTS COLLECTION COST	\$ 1,226	\$ 701	\$ 784	\$ 784	\$ 83	11.8%
		OTHER EXPENDITURES Total		\$ 222,959	\$ 233,771	\$ 261,331	\$ 261,331	\$ 27,560	11.8%
	Griffith Total			\$ 222,959	\$ 233,771	\$ 261,331	\$ 261,331	\$ 27,560	11.8%
	Gumtree	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 134,099	\$ 135,592	\$ 140,492	\$ 140,492	\$ 4,900	3.6%
			VTS COLLECTION COST	\$ 811	\$ 408	\$ 423	\$ 423	\$ 15	3.7%
		OTHER EXPENDITURES Total		\$ 134,910	\$ 136,000	\$ 140,915	\$ 140,915	\$ 4,915	3.6%
	Gumtree Total			\$ 134,910	\$ 136,000	\$ 140,915	\$ 140,915	\$ 4,915	3.6%
	Hasty	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 553,555	\$ 504,995	\$ 504,995	\$ 504,995	\$ -	0.0%
			VTS COLLECTION COST	\$ 2,330	\$ 1,520	\$ 1,520	\$ 1,520	\$ -	0.0%
		OTHER EXPENDITURES Total		\$ 555,885	\$ 506,515	\$ 506,515	\$ 506,515	\$ -	0.0%
	Hasty Total			\$ 555,885	\$ 506,515	\$ 506,515	\$ 506,515	\$ -	0.0%
	Healing Springs	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 281,365	\$ 284,179	\$ 296,301	\$ 296,301	\$ 12,122	4.3%
			VTS COLLECTION COST	\$ 807	\$ 855	\$ 892	\$ 892	\$ 37	4.3%
		OTHER EXPENDITURES Total		\$ 282,172	\$ 285,034	\$ 297,193	\$ 297,193	\$ 12,159	4.3%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts	Healing Springs Total			\$ 282,172	\$ 285,034	\$ 297,193	\$ 297,193	\$ 12,159	4.3%
	Holly Grove	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 222,321	\$ 224,544	\$ 240,199	\$ 240,199	\$ 15,655	7.0%
			VTS COLLECTION COST	\$ 1,168	\$ 676	\$ 723	\$ 723	\$ 47	7.0%
		OTHER EXPENDITURES Total		\$ 223,489	\$ 225,220	\$ 240,922	\$ 240,922	\$ 15,702	7.0%
	Holly Grove Total			\$ 223,489	\$ 225,220	\$ 240,922	\$ 240,922	\$ 15,702	7.0%
	Horneytown	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 203,046	\$ 186,892	\$ 201,848	\$ 201,848	\$ 14,956	8.0%
			VTS COLLECTION COST	\$ 915	\$ 562	\$ 607	\$ 607	\$ 45	8.0%
		OTHER EXPENDITURES Total		\$ 203,961	\$ 187,454	\$ 202,455	\$ 202,455	\$ 15,001	8.0%
	Horneytown Total			\$ 203,961	\$ 187,454	\$ 202,455	\$ 202,455	\$ 15,001	8.0%
	Linwood	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 332,011	\$ 318,441	\$ 333,623	\$ 333,623	\$ 15,182	4.8%
			VTS COLLECTION COST	\$ 1,084	\$ 958	\$ 1,004	\$ 1,004	\$ 46	4.8%
		OTHER EXPENDITURES Total		\$ 333,095	\$ 319,399	\$ 334,627	\$ 334,627	\$ 15,228	4.8%
	Linwood Total			\$ 333,095	\$ 319,399	\$ 334,627	\$ 334,627	\$ 15,228	4.8%
	Midway	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,048,301	\$ 957,120	\$ 974,179	\$ 974,179	\$ 17,059	1.8%
			VTS COLLECTION COST	\$ 4,639	\$ 2,880	\$ 2,931	\$ 2,931	\$ 51	1.8%
		OTHER EXPENDITURES Total		\$ 1,052,940	\$ 960,000	\$ 977,110	\$ 977,110	\$ 17,110	1.8%
	Midway Total			\$ 1,052,940	\$ 960,000	\$ 977,110	\$ 977,110	\$ 17,110	1.8%
	North Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 214,355	\$ 244,265	\$ 269,190	\$ 269,190	\$ 24,925	10.2%
			VTS COLLECTION COST	\$ 1,079	\$ 735	\$ 810	\$ 810	\$ 75	10.2%
		OTHER EXPENDITURES Total		\$ 215,434	\$ 245,000	\$ 270,000	\$ 270,000	\$ 25,000	10.2%
	North Lexington Total			\$ 215,434	\$ 245,000	\$ 270,000	\$ 270,000	\$ 25,000	10.2%
	Pilot	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 342,177	\$ 290,655	\$ 296,139	\$ 296,139	\$ 5,484	1.9%
			VTS COLLECTION COST	\$ 1,411	\$ 875	\$ 891	\$ 891	\$ 16	1.8%
		OTHER EXPENDITURES Total		\$ 343,588	\$ 291,530	\$ 297,030	\$ 297,030	\$ 5,500	1.9%
	Pilot Total			\$ 343,588	\$ 291,530	\$ 297,030	\$ 297,030	\$ 5,500	1.9%
	Reeds	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 203,433	\$ 280,329	\$ 318,044	\$ 302,333	\$ 22,004	7.8%
			VTS COLLECTION COST	\$ 1,030	\$ 844	\$ 957	\$ 910	\$ 66	7.8%
		OTHER EXPENDITURES Total		\$ 204,463	\$ 281,173	\$ 319,001	\$ 303,243	\$ 22,070	7.8%
	Reeds Total			\$ 204,463	\$ 281,173	\$ 319,001	\$ 303,243	\$ 22,070	7.8%
	Silver Valley	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 460,339	\$ 402,411	\$ 407,396	\$ 407,396	\$ 4,985	1.2%
			VTS COLLECTION COST	\$ 1,987	\$ 1,211	\$ 1,226	\$ 1,226	\$ 15	1.2%
		OTHER EXPENDITURES Total		\$ 462,326	\$ 403,622	\$ 408,622	\$ 408,622	\$ 5,000	1.2%
	Silver Valley Total			\$ 462,326	\$ 403,622	\$ 408,622	\$ 408,622	\$ 5,000	1.2%
	South Davidson	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 112,960	\$ 113,160	\$ 119,540	\$ 119,540	\$ 6,380	5.6%
			VTS COLLECTION COST	\$ 444	\$ 340	\$ 360	\$ 360	\$ 20	5.9%
		OTHER EXPENDITURES Total		\$ 113,404	\$ 113,500	\$ 119,900	\$ 119,900	\$ 6,400	5.6%
	South Davidson Total			\$ 113,404	\$ 113,500	\$ 119,900	\$ 119,900	\$ 6,400	5.6%
	South Emmons	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 73,088	\$ 96,051	\$ 124,136	\$ 124,136	\$ 28,085	29.2%
			VTS COLLECTION COST	\$ 317	\$ 289	\$ 374	\$ 374	\$ 85	29.4%
		OTHER EXPENDITURES Total		\$ 73,405	\$ 96,340	\$ 124,510	\$ 124,510	\$ 28,170	29.2%
	South Emmons Total			\$ 73,405	\$ 96,340	\$ 124,510	\$ 124,510	\$ 28,170	29.2%
	South Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 289,363	\$ 255,887	\$ 269,788	\$ 269,788	\$ 13,901	5.4%
			VTS COLLECTION COST	\$ 1,222	\$ 770	\$ 812	\$ 812	\$ 42	5.5%
		OTHER EXPENDITURES Total		\$ 290,585	\$ 256,657	\$ 270,600	\$ 270,600	\$ 13,943	5.4%
	South Lexington Total			\$ 290,585	\$ 256,657	\$ 270,600	\$ 270,600	\$ 13,943	5.4%
	Southmont	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 703,326	\$ 787,118	\$ 844,874	\$ 844,874	\$ 57,756	7.3%
			VTS COLLECTION COST	\$ 2,457	\$ 2,368	\$ 2,542	\$ 2,542	\$ 174	7.3%
		OTHER EXPENDITURES Total		\$ 705,783	\$ 789,486	\$ 847,416	\$ 847,416	\$ 57,930	7.3%
	Southmont Total			\$ 705,783	\$ 789,486	\$ 847,416	\$ 847,416	\$ 57,930	7.3%
	Tyro	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 333,995	\$ 338,980	\$ 359,618	\$ 352,094	\$ 13,114	3.9%
			VTS COLLECTION COST	\$ 1,851	\$ 1,020	\$ 1,082	\$ 1,059	\$ 39	3.8%
		OTHER EXPENDITURES Total		\$ 335,846	\$ 340,000	\$ 360,700	\$ 353,153	\$ 13,153	3.9%
	Tyro Total			\$ 335,846	\$ 340,000	\$ 360,700	\$ 353,153	\$ 13,153	3.9%
	Wallburg	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 829,430	\$ 807,959	\$ 842,963	\$ 833,768	\$ 25,809	3.2%
			VTS COLLECTION COST	\$ 3,979	\$ 2,431	\$ 2,537	\$ 2,509	\$ 78	3.2%
		OTHER EXPENDITURES Total		\$ 833,409	\$ 810,390	\$ 845,500	\$ 836,277	\$ 25,887	3.2%
	Wallburg Total			\$ 833,409	\$ 810,390	\$ 845,500	\$ 836,277	\$ 25,887	3.2%
	Welcome	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 636,439	\$ 575,313	\$ 585,283	\$ 585,283	\$ 9,970	1.7%
			VTS COLLECTION COST	\$ 2,442	\$ 1,731	\$ 1,761	\$ 1,761	\$ 30	1.7%
		OTHER EXPENDITURES Total		\$ 638,881	\$ 577,044	\$ 587,044	\$ 587,044	\$ 10,000	1.7%
	Welcome Total			\$ 638,881	\$ 577,044	\$ 587,044	\$ 587,044	\$ 10,000	1.7%
	West Lexington	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 254,694	\$ 257,240	\$ 273,424	\$ 273,424	\$ 16,184	6.3%
			VTS COLLECTION COST	\$ 1,520	\$ 774	\$ 823	\$ 823	\$ 49	6.3%
		OTHER EXPENDITURES Total		\$ 256,214	\$ 258,014	\$ 274,247	\$ 274,247	\$ 16,233	6.3%
	West Lexington Total			\$ 256,214	\$ 258,014	\$ 274,247	\$ 274,247	\$ 16,233	6.3%

Expenditure / Revenue	Expenditure
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Fund	Department	Expenditure / Revenue Type	Account Description	FY 2019 Actual	FY 2020 Adopted	FY 2021 Requested	FY 2021 Adopted	\$ Change vs. Adopted	% Change vs. Adopted
Special Revenue Funds - Fire Districts Total				\$ 9,370,347	\$ 9,195,444	\$ 9,895,955	\$ 9,863,427	\$ 667,983	7.3%
Special Revenue Funds - School Capital Outlay Fund									
	Davidson County Community College	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 748,367	\$ -	\$ 250,000	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 748,367	\$ -	\$ 250,000	\$ -	\$ -	#DIV/0!
	Davidson County Community College Total			\$ 748,367	\$ -	\$ 250,000	\$ -	\$ -	#DIV/0!
	Davidson County Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ 2,008,356	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUNDS	\$ 17,239	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
		CAPITAL PROJECT IMPROVEMENT Total		\$ 2,025,595	\$ 392,312	\$ 392,312	\$ 392,312	\$ -	0.0%
		CAPITAL PROJECT NEW CONSTRUCTION	BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT NEW CONSTRUCTION Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT OTHER EXPENDITURE	PROGRAM EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT OTHER EXPENDITURE Total		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 248,676	\$ 1,869,565	\$ 1,373,270	\$ 1,373,135	\$ (496,430)	-26.6%
			GROUNDS	\$ 2,478	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 251,155	\$ 1,869,565	\$ 1,373,270	\$ 1,373,135	\$ (496,430)	-26.6%
	Davidson County Schools Total			\$ 2,276,750	\$ 2,261,877	\$ 1,765,582	\$ 1,765,447	\$ (496,430)	-21.9%
	Lexington City Schools	CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 181,202	\$ 781,228	\$ 533,014	\$ 533,014	\$ (248,214)	-31.8%
			GROUNDS	\$ 3,533	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 184,735	\$ 781,228	\$ 533,014	\$ 533,014	\$ (248,214)	-31.8%
	Lexington City Schools Total			\$ 184,735	\$ 781,228	\$ 533,014	\$ 533,014	\$ (248,214)	-31.8%
	Thomasville City Schools	CAPITAL PROJECT IMPROVEMENT	BUILDINGS	\$ 97,725	\$ -	\$ -	\$ -	\$ -	#DIV/0!
			GROUNDS	\$ 16,169	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT IMPROVEMENT Total		\$ 113,893	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS	BUILDING	\$ 492,902	\$ 737,803	\$ 489,589	\$ 489,589	\$ (248,214)	-33.6%
			GROUNDS	\$ 55,645	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		CAPITAL PROJECT RENOVATIONS Total		\$ 548,547	\$ 737,803	\$ 489,589	\$ 489,589	\$ (248,214)	-33.6%
	Thomasville City Schools Total			\$ 662,440	\$ 737,803	\$ 489,589	\$ 489,589	\$ (248,214)	-33.6%
Special Revenue Funds - School Capital Outlay Fund Total				\$ 3,872,291	\$ 3,780,908	\$ 3,038,185	\$ 2,788,050	\$ (992,858)	-26.3%
Special Revenue Funds - Special School District									
	Special School District	OTHER EXPENDITURES	TAX ALLOCATION PAYMENTS	\$ 1,543,055	\$ 1,525,742	\$ 1,563,076	\$ 1,543,056	\$ 17,314	1.1%
			TAX COMMISSIONS PAID	\$ 14,310	\$ 14,125	\$ -	\$ 14,310	\$ 185	1.3%
			VTS COLLECTION COST	\$ 5,710	\$ 5,605	\$ -	\$ 5,710	\$ 105	1.9%
		OTHER EXPENDITURES Total		\$ 1,563,076	\$ 1,545,472	\$ 1,563,076	\$ 1,563,076	\$ 17,604	1.1%
	Special School District Total			\$ 1,563,076	\$ 1,545,472	\$ 1,563,076	\$ 1,563,076	\$ 17,604	1.1%
Special Revenue Funds - Special School District Total				\$ 1,563,076	\$ 1,545,472	\$ 1,563,076	\$ 1,563,076	\$ 17,604	1.1%
Grand Total				\$ 188,547,638	\$ 174,966,570	\$ 187,793,428	\$ 173,875,072	\$ (1,091,498)	-0.6%

Davidson County Board of Commissioners

Mrs. Karen Watford, Chairwoman
 Mr. Don Truell, Vice-Chairman
 Mr. Zak Crofts
 Mr. Chris Elliott
 Mr. Fred McClure
 Mr. Steve Shell
 Mr. Todd Yates

The Board of Commissioners holds regular meetings on the 2nd and 4th Tuesdays 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	Larry James	242-2270
Board of Elections	Ruth Huneycutt	242-2190
Assist. County Manager	Jason Martin	242-2213
Clerk of Court	Sandie Chappell	242-2264
911 Communications	Rob Wilson	242-2132
County Attorney	Chuck Frye	236-3084
Finance	Jane Kiker	242-2029
Fire Marshal	Danny Ward	242-2281
Health	Lillian Koontz	242-2349
Human Resources	Kathy Cashion	242-2919
Inspections	Tod Hancock	242-2807
DavidsonWorks	Pam Walton	242-2065
Landfill/Solid Waste	Charlie Brushwood	242-2200
Library	Sheila Killebrew	242-2064
IT	Joel Hartley	242-2032
Museum	Caitlin Williams	242-2064
Planning & Zoning	Guy Cornman	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	Jerry Ward	242-2160
Transportation	Richard Jones	242-2008
Veterans Services	Rick Johnson	242-2037

The Layman's Budget

A Citizen's Guide to the Budget

Fiscal Year

Adopted 2020-2021

Beginning July 1, 2020



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*

Davidson County Courthouse Renovations



REVENUES

- Tax rate remains \$0.54 per \$100 of assessed property valuation. Total tax base equals \$14.15 billion, with a 96.75% overall blended collection rate, and the County expects to collect \$73,946,687 in property taxes for next fiscal year. This is an increase of \$732,145 or 1.0% over the FY 2019-20 Adopted Budget total of \$73,214,542.
- Sales Tax accounts for 18% of total County revenues totaling \$24.7 million dollars. This represents a (\$2.8M) dollar or -10.2% decrease over the FY 2019-20 Adopted Budget of \$27.5 million dollars. The base sales tax reduction totals -23.7% or (\$6,253,894). The budget includes \$3.15 million dollars (the same as for FY 2020 Adopted Budget) in Article 46 Sales Tax revenues (0.25%), as these funds will be used for the debt service related to Oak Grove High School. Lastly, the budget includes \$1.4 million dollars in Article 44 sales tax approved by the North Carolina General Assembly fall 2015. These funds must be spent on Local Schools, Community Colleges and/or Economic Development.
- Intergovernmental revenue is expected to decrease by (\$678K) or -3.4%. The majority of this decrease is due to decreased IV-E Foster Care funding. The county also expects to utilize less "lottery" funds from the three school systems (\$150K or -9.1%) to cover prior year(s) debt service. The county has historically used \$1.64M in lottery proceeds from the three school systems to cover old debt from prior year(s). For FY 2021, the county expects to only utilize \$1.49M, with a plan to reduce (\$150K) per year over the next several years until completely removed from the county's annual debt service budget.
- The adopted budget also reduces (approximately \$226K) other local revenue sources that will surely be impacted by the COVID-19 pandemic such as Building Permits, Environmental Health Permits and Register of Deed revenues.
- The adopted budget includes three fire district tax rate increases for the upcoming fiscal year: Arcadia - \$0.02, Central - \$0.01 and South Emmons - \$0.02. These increases are needed to deal with increasing call volume, increases in staff workload (and cost of personnel) as well as replacement of aging equipment, and radio upgrades in anticipation of the new VIPER Emergency System.

EXPENDITURES

- Employee pay increases have been suspended (as well as Year #2 of PTRC Employee Pay Study) for the upcoming budget, as the county expects a significant loss in sales / property tax revenue associated with the COVID-19 pandemic and its affect on the local economy. In addition, the budget keeps "flat" health insurance cost for employees by "absorbing" a roughly 8% - 9% increase in county group insurance costs for the upcoming fiscal year. The county also plans to "absorb" the additional "mandated" employer retirement contribution for both Local Government Employees (from 10.45% to 11.72%) and Law Enforcement Officers (from 14.70% to 17.34%).
- The FY 2020 Adopted Budget maintains local education to same levels as for the FY 2020 Adopted Budget. For FY 2021 the per pupil funding totals \$1,210.23 vs. \$1,211.64. The increase is due to counting charter school enrollment in the FY 2021 allocation.
- All three school systems will remain "flat" in terms of Type II Capital Outlay appropriations. The Adopted Budget removes the additional \$1.1M in Type I Capital Outlay funding for critical HVAC / Roof needs from FY 2020 and places the funding levels to where they were back in FY 2019. This additional \$1.1M from FY 2020 was paid for via Article 44 Sales Tax proceeds. This source of revenue is expected to significantly reduce for the upcoming fiscal year due to the COVID-19 pandemic's impact on the local economy.
- Debt Service is expected to decrease by roughly (\$1.7M) over the previous year. Of this, county funding to debt service is decreased by (\$1.3M) or -12.4% over FY 2019-20. The adopted budget does include funds for the "partial" year payment related to the Courthouse / Clerk of Court project (\$29M total) and \$240K per year to pay back the \$2M, interest-free REDLG loan for the I-85 Corporate Center (Covered via Article 44 Sales Tax proceeds). Lastly, the adopted budget includes \$92K in payments toward the \$2.4M for critical HVAC / Roof needs for the school systems (debt sold as of January, 2020).
- Social Services expects to see a decrease in state funds for Foster Care programs within DSS by approximately (\$500K) for the upcoming fiscal year.

General Fund Budget

General Government

County Commissioners	\$ 374,607
County Manager	\$ 718,523
County Attorney	\$ 673,995
Human Resources	\$ 1,073,741
Finance	\$ 902,792
Purchasing	\$ 416,400
Assessor & Collector	\$ 2,774,168
Board of Elections	\$ 643,054
Register of Deeds	\$ 517,594
State Agencies	\$ 184,181
Public Buildings	\$ 3,557,379
Information Technology	\$ 1,594,196
Contingency	\$ <u>75,000</u>
Total General Government	\$13,505,630

Public Safety

Sheriff	\$12,170,444
Sheriff Resource Officers	\$ 1,008,098
Jail	\$ 4,810,518
Emergency Communications	\$ 2,722,797
Inspections	\$ 1,169,479
Medical Examiner	\$ 140,600
Emergency Management	\$ 131,788
Fire Marshal	\$ 368,440
Ambulance	\$ 8,308,194
Animal Shelter	\$ 656,905
JCPC Operating Supplies	\$ 2,500
Contributions to Rescue Squads	\$ <u>72,000</u>
Total Public Safety	\$31,561,763

Transportation

Financing Use-Transfer to Airport	\$ 119,317
Financing Use-Transfer to Transportation	\$ 114,240
Financing Use-Transfer Airport Project	\$ 16,667
P.A.R.T	\$ <u>130,000</u>
Total Transportation	\$ 380,224

Environmental Protection

Sanitation	\$ 1,191,265
Soil & Water	\$ <u>224,578</u>
Total Environmental Protection	\$ 1,415,843

Economic And Physical Development

Planning	\$ 567,021
GIS	\$ 220,814
Cooperative Extension	\$ 286,305
Contribution to Economic Development	\$ 248,000
Contribution to Forester	\$ 96,000
Contribution to Chambers of Commerce	\$ 3,890
Financing Use-Transfer JTEC	\$ <u>144,220</u>
Total Economic and Physical Development	\$ 1,566,250

Human Services

Health	\$ 7,387,952
Social Services	\$ 13,054,471
Public Assistance	\$ 5,390,248
Senior Services	\$ 2,276,280
Veterans Services	\$ 144,391
Contribution to Life Center (HHCBG)	\$ 0
Family Services Grant	\$ 88,733
Financing Use-Transfer to Mental Health	\$ <u>797,900</u>
Total Human Services	\$ 29,139,975

Culture and Recreation

Recreation	\$ 874,647
Library	\$ 3,439,539
Museum	\$ 164,026
Lake Thom-a-Lex	\$ 156,316
Tourism	\$ <u>70,360</u>
Total Culture and Recreation	\$ 4,704,888

Debt Service

Principal	\$ 9,418,808
Interest	\$ <u>4,927,165</u>
Total Debt Service	\$ 14,345,973

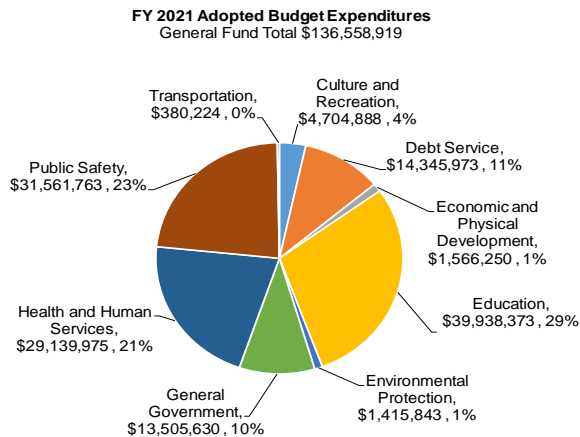
Education

School Current Expense	\$ 31,468,211
School Capital Outlay	\$ 4,703,636
Community College - Current Expense	\$ 3,360,526
Community College - Capital Outlay	\$ <u>406,000</u>
Total Education	\$ 39,938,373

Total General Fund **\$ 136,558,919**

Other Funds Budget

Mental Health Fund **\$ 824,344**
 Mental Health is funded by County dollars in the amount of \$797,900. The remainder comes from other sources.



DavidsonWorks \$ 1,223,364

DavidsonWorks is to help retrain workers and get them back in the workforce. DavidsonWorks receives \$144,220 in County Funds.

Special Revenue Funds Budget

Fire District Fund \$ 9,863,427

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 \$ 1,120,216

This fund is for the Davidson County Transportation System. The fund will receive \$114,240 from the General Fund. The remainder comes from charges for services, sale of Fixed Assets, Federal / State funds as well as contributions from the Cities of Lexington and Thomasville.

Special School District Fund \$ 1,563,076

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

Emergency Telephone Fund \$ 565,045

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 \$ 2,788,050

This fund pays for construction of new buildings, additions to older facilities and purchase of land and equipment.

Total Special Revenue Funds \$ 15,916,481

Internal Service Fund Budget

Garage \$ 1,775,950

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 \$ 12,597,635

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 \$ 876,774

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 \$ 15,250,359

Enterprise Funds Budget

Landfill \$ 3,135,742

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 \$ 368,817

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

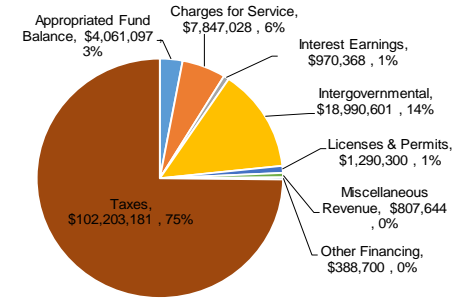
Sewer \$ 597,046

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

Total Enterprise Funds \$ 4,101,605

Total of All Types of Funds \$ 173,875,072

FY 2021 Adopted Budget Revenues
 Total \$136,558,919



Property Tax Rate

The FY 2020-2021 Adopted 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 54% funded by property tax revenue. The adopted tax rate will yield total revenue of \$73,946,687 on a collection rate of 96.75%. One penny of property tax equals \$1,369,383. The current tax base is \$14.15 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 45 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 168,093.

Davidson County Parks



913 Greensboro Street
 Lexington, NC 27292

Phone: 336-242-2000
 Fax: 336-248-8440

Website: www.co.davidson.nc.us
 The full contents of the Budget can be viewed at the website above

County Profile

Davidson County (NC)

June 2020

Demographics

Population & Growth

2018 Est Population
2010 Census Total Population
Jul2018 NC Certified Population Estimate

Population

164,664
162,878
168,093

% Annual Growth

0.3%
1.1%
0.8%

Urban/Rural Representation

2010 Census Total Population: Urban
2010 Census Total Population: Rural

85,699
77,179

Urban/Rural Percent

52.6%
47.4%

Estimated Population by Age

2018 Est Median Age
2018 Est Total Pop 0-19
2018 Est Total Pop 20-24
2018 Est Total Pop 25-34
2018 Est Total Pop 35-44
2018 Est Total Pop 45-54
2018 Est Total Pop 55-64
2018 Est Total Pop 65+

42
40,274
9,167
18,493
20,125
24,810
22,936
28,859

% Pop by Age

24.5%
5.6%
11.2%
12.2%
15.1%
14.0%
17.5%

Commuters, Workers Age 16 and Over, 2018 ACS Est

Percent of Workers, By Travel Time

Avg Travel Time, Minutes 24.8
Workers Not Working at Home 70,114
Travel Time to Work: < 10 minutes 12.3%
Travel Time to Work: 10-14 minutes 13.0%
Travel Time to Work: 15-19 minutes 17.4%
Travel Time to Work: 20-24 minutes 16.1%
Travel Time to Work: 25-29 minutes 8.5%
Travel Time to Work: 30-34 minutes 13.9%
Travel Time to Work: 35-44 minutes 6.8%
Travel Time to Work: 45-59 minutes 7.1%
Travel Time to Work: 60+ minutes 5.0%

Workers, By Transportation

Worker Transp, Base 72,470
Work at Home 3.3%
Drove Car/Truck/Van Alone 84.4%
Carpooled Car/Truck/Van 9.8%
Public Transportation 0.5%
Walked 1.2%
Bicycle 0.0%
Taxi, Motorcycle, Other 0.8%

Place of Work

Worked in State/County of Residence
Worked in State/Outside County of Residence
Worked Outside State of Residence

Commuters

34,278
37,322
870

Residents

47.3%
51.5%
1.2%

Education

2018-19 Kindergarten-12th Enrollment
2019 Average SAT score (1600 new scale)
2019 Percent of Graduates taking SAT
2017-18 Higher Education Completions (Final)
2017-18 Higher Education Enrollment (Final)
2018 Est Education Attainment age 25+, At Least High School Graduate
2018 Est Education Attainment age 25+, At Least Bachelor's Degree

24,405
1,089
36.2%
1,449
5,013
96,141
21,270

Pop Age 25+

83.4%
18.5%

Housing

		% Ann Growth or % Total
2010 Census Total Housing	64,515	
2010 Census Total Households	72,655	
2018 Est Total Housing Units, % annual growth	74,311	0.7%
2018 Est Occupied Housing, % of total	65,471	88.1%
2018 Est Vacant Housing, % of total	8,840	11.9%
2018 Est Median Value of Owner Occupied Housing	\$137,000	
2018 Est Median Gross Rent	\$694	
2018 Est Owner Occupied Housing, % of total	45,905	70.1%
2018 Est Renter Occupied Housing, % of total	19,566	29.9%
2018 Est % Owner Occupied Vacancy Rate	2.3%	
2018 Est % Renter Occupied Vacancy Rate	6.0%	

Income

		% Ann Growth or % Pov
2018 Est Median Family Income	\$58,394	
2018 Median Household Income (SAIPE)	\$47,758	0.3%
2018 Est Median Worker Earnings	\$30,920	
2018 Per Capita Income (BEA)	\$39,087	
2018 Est Pop, Income Below Poverty (SAIPE)	24,694	15.0%

Employment / Unemployment

	Currently	2019 Annual
APR2020 Prelim., 2019 Employment	64,778	78,747
APR2020 Prelim., 2019 Unemployment	10,114	3,008
APR2020 Prelim., 2019 Unemployment Rate	13.5%	3.7%
2019Q4YTD, 2019 Announced Job Creation	104	104
2019Q4YTD, 2019 Total Announced Investments (\$mil)	\$39.3	\$39.3

Employment / Wages by Industry

	2019Q4 Employment	2019 Employment	2019Q4 Avg Weekly Wage	2019 Avg Weekly Wage
Total All Industries	44,473	44,101	\$857	\$796
Total Government	6,410	6,173	\$839	\$793
Total Private Industry	38,063	37,928	\$860	\$796
Agriculture Forestry Fishing & Hunting
Mining
Utilities	125	122	\$1,299	\$1,181
Construction	2,227	2,214	\$960	\$849
Manufacturing	9,919	9,845	\$1,007	\$951
Wholesale Trade	1,965	2,014	\$908	\$852
Retail Trade	5,091	5,052	\$514	\$510
Transportation and Warehousing	2,074	2,011	\$873	\$854
Information	136	135	\$891	\$857
Finance and Insurance	627	617	\$1,063	\$1,031
Real Estate and Rental and Leasing	400	399	\$941	\$853
Professional and Technical Services	876	861	\$921	\$797
Mgt of Companies, Enterprises	1,263	1,271	\$3,095	\$2,473
Administrative and Waste Services	3,091	3,187	\$646	\$632
Educational Services	4,151	3,903	\$758	\$739
Health Care and Social Assistance	4,877	4,878	\$847	\$792
Arts, Entertainment and Recreation	523	554	\$1,334	\$1,044
Accommodation and Food Services	3,847	3,834	\$299	\$286
Other Services Ex. Public Admin	1,143	1,084	\$590	\$577
Public Administration	2,063	2,049	\$907	\$818
Unclassified	0	0	\$0	\$0

Commercial/Retail/Industrial

Local Business

2020Q1 Available Industrial Buildings	16
2019Q4 Establishments: Total Private Industry	2,790
2019Q4 Establishments: Manufacturing	232
2018 Est Self Employed	4,512

Local Retail Business

2019 Total Retail Sales (With Food/Drink) (\$mil)	\$2.3
2019 Total Retail Businesses (With Food/Drink)	733
2019 Avg Sales/Business Total (with Food/Drink)	\$3,118,963
2020Q1 Available Commercial Buildings (if County reports)	.

Quality of Life

Taxes

FY2019-20 Property Tax Rate per \$100 Value	\$0.5400
FY2018-19 Annual Taxable Retail Sales (\$mil)	\$1,430.7
2020 Tier designation	2

Childcare

2020Q1 Licensed Child Care Facilities	76
2020Q1 Licensed Child Care Enrollment	3,321

Healthcare Providers

2018 Number of Physicians	111
2018 Physicians/10,000 population	6.6
2018 RNs/10,000 population	46.9
2018 Dentists/10,000 population	1.7
2017 Pharmacists/10,000 population	4.8

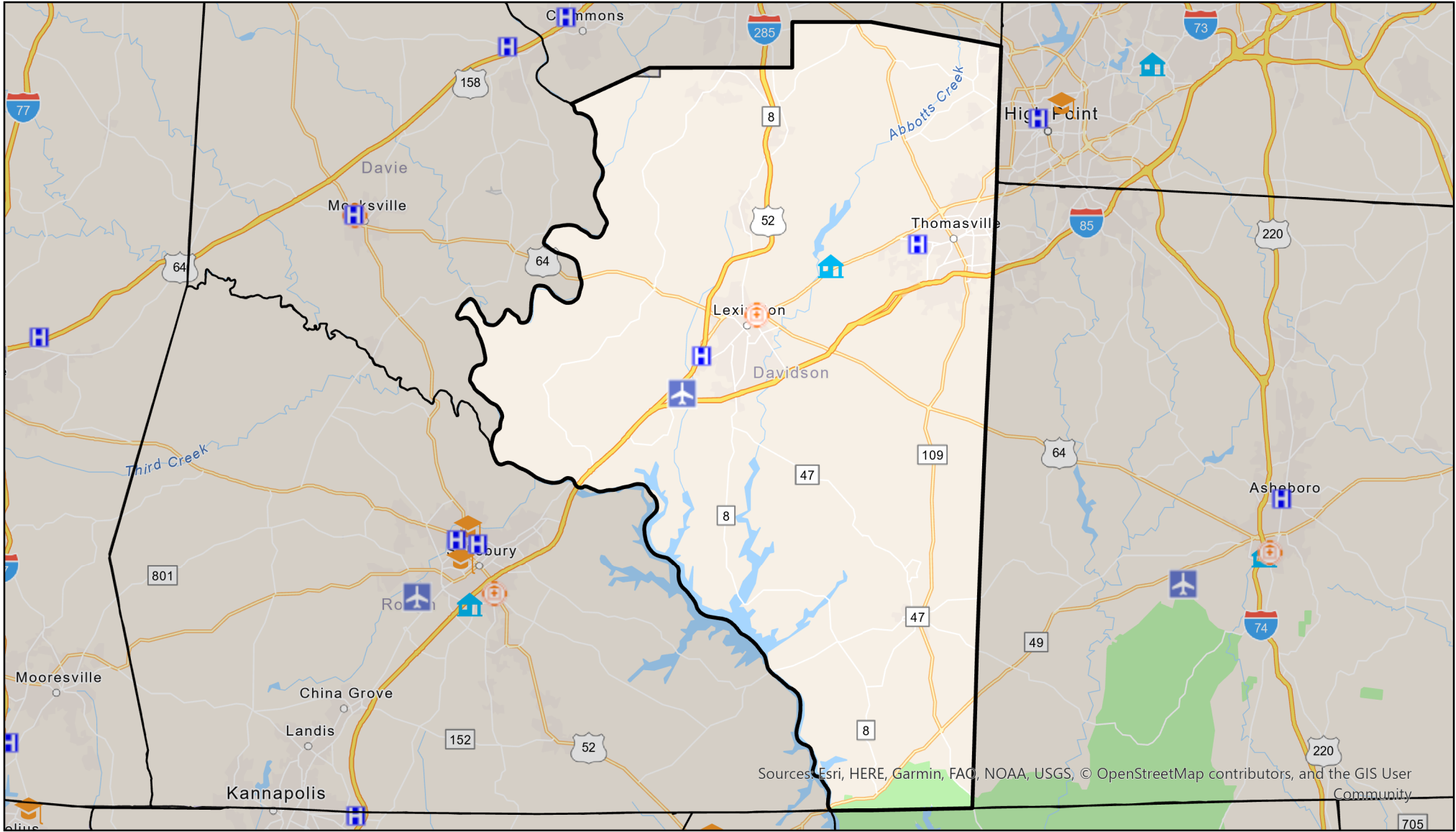
Sources:

Census (2010, ACS 2014-18) for income, commuters, place of work, population, housing, and educational attainment at <https://data.census.gov>. ESRI for retail data at www.ESRI.com. NC Dept. of Education for SAT data by NC county system at <http://www.ncpublicschools.org>. US Dept. of Education, National Center for Education Statistics for higher education data at <https://nces.ed.gov/ipeds/datacenter>. NC Commerce, Labor and Economic Analysis Division for NC tiers, occupational data, employment and unemployment, and wages and establishments by industry at <http://accessnc.nccommerce.com/>. EDPNC for announced new jobs and investment and available buildings at <https://edpnc.com>. NC Dept. of Health & Human Services for childcare data at <http://www.ncdhs.gov/>. UNC Sheps Center for healthcare professions at <https://nchealthworkforce.unc.edu/>. Full datasets and topic dashboards are available at <http://AccessNC.NCCommerce.com>.

Notes:

Data are the latest available at the date the profile was prepared. SAT scores use the new 1600 scoring system started in 2016 and represent county systems. Unemployment data is now the latest month which is preliminary and is subject to change. US Education IPEDs data for Completions and Enrollment is at least Provisional and updated when Final. American Community Survey (ACS) data are estimates, noted 'Est' and are from the 5-year survey; data is as of final year with dollars inflated to final year. Per capita income is a broad measure of income spread over all residents. Worker earnings includes wage income for residents regardless of where they work. Private sector wages are paid by local employers to their employees regardless of where they live. Additional data, reports, and dashboards are available at: <http://accessnc.nccommerce.com/index.html>.

Davidson County, North Carolina



Sources: Esri, HERE, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community



Legend

- | | | |
|---|---|---|
|  Commercial Airports |  Hospitals |  Public Universities |
|  General Aviation |  Public Health Departments |  Independent Colleges and Universities |
|  NC Ports |  Community Colleges |  Military Installations |



8 Miles

DAVIDSON COUNTY PRINCIPAL EMPLOYERS

<u>Employer</u>	<u>Employees</u>
Davidson County Schools	1000+
County of Davidson	1000+
Atrium Windows and Doors	500-999
Bradley Personnel Inc	500-999
Old Dominion Freight Line	500-999
Wal-Mart Associates Inc.	500-999
Wake Forest Baptist Medical	500-999
Novant Health Thomasville Medical	500-999
Food Lion	500-999
Jeld-Wen	<u>500-900</u>
Total County Employment	80,454

Source: Principal employer data is from the NC Department of Commerce, labor market information. Total County employment is from the NC Department of Commerce civilian labor force estimates.

DAVIDSON COUNTY PRINCIPAL TAXPAYERS

Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Halyard North Carolina	\$ 104,894,175	0.73%
Duke Energy	100,178,000	0.70%
Electric Glass Fiber America, LLC	79,765,572	0.56%
Unilin Flooring NC LLC	74,904,615	0.52%
Energy United	68,963,498	0.48%
Cube Yadkin Generation LLC	55,369,071	0.39%
Norfolk Southern	44,575,633	0.31%
Windstream	42,008,695	0.29%
Old Dominion Freight Lines	41,881,732	0.29%
Walmart Stores East LP	<u>38,799,953</u>	0.27%
	<u>\$ 651,340,944</u>	

Source – Davidson County Tax Department